



**2025 APPROVED SUPPLEMENTARY BUDGET
ESTIMATES OF
ADAMAWA STATE GOVERNMENT OF NIGERIA**

“Budget of Service.”

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PROFILE

EXECUTIVE GOVERNOR:

HIS EXCELLENCY
AHMADU UMARU FINTIRI

DEPUTY GOVERNOR

HER EXCELLENCY
PROF. KALETAPWA G. FARAUTA

SECRETARY TO THE STATE GOVERNMENT

HON. AWWAL TUKUR
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT,
ADAMAWA STATE

CHIEF OF STAFF

DR. EDGAR AMOS SUNDAY
GOVERNMENT HOUSE, ADAMAWA STATE

HEAD OF SERVICE

ISA SHEHU ARDO, mni
OFFICE OF THE HEAD OF SERVICE,
ADAMAWA STATE

HON. COMMISSIONER

HON. EMMANUEL ANTHONY PIRIDIMSO
MINISTRY OF BUDGET & ECONOMIC PLANNING
ADAMAWA STATE

HON. COMMISSIONER

AUGUSTINA M. WANDAMIHYA
MINISTRY OF FINANCE
ADAMAWA STATE

EXECUTIVE CHAIRMAN

DR MARY PANINGA
EXECUTIVE CHAIRMAN
PLANNING COMMISSION
ADAMAWA STATE

PERMANENT SECRETARY

MRS. GYATAM BASSI
MINISTRY OF FINANCE
ADAMAWA STATE

PERMANENT SECRETARY

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

ACCOUNTANT GENERAL

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

EXECUTIVE CHAIRMAN

HAMMAN ADAMA NJABARI
BOARD OF INTERNAL REVENUE
ADAMAWA STATE

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PROFILE



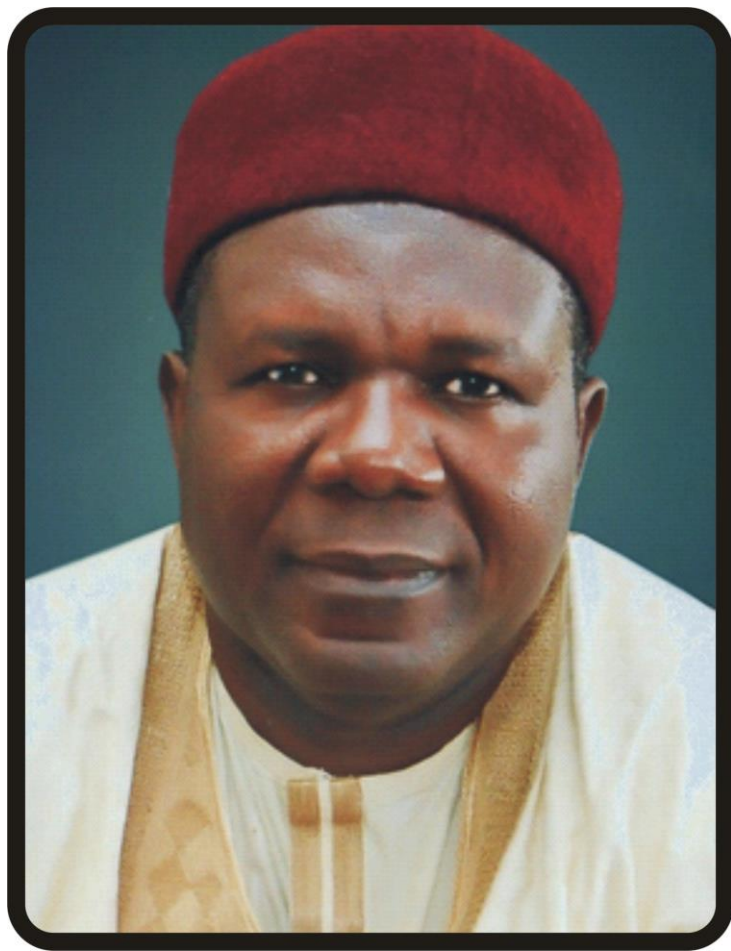
**HIS EXCELLENCY
AHMADU UMARU FINTIRI
EXECUTIVE GOVERNOR,
ADAMAWA STATE**



**HER EXCELLENCY
PROF. KALETAPWA G. FARAUTA
DEPUTY GOVERNOR**



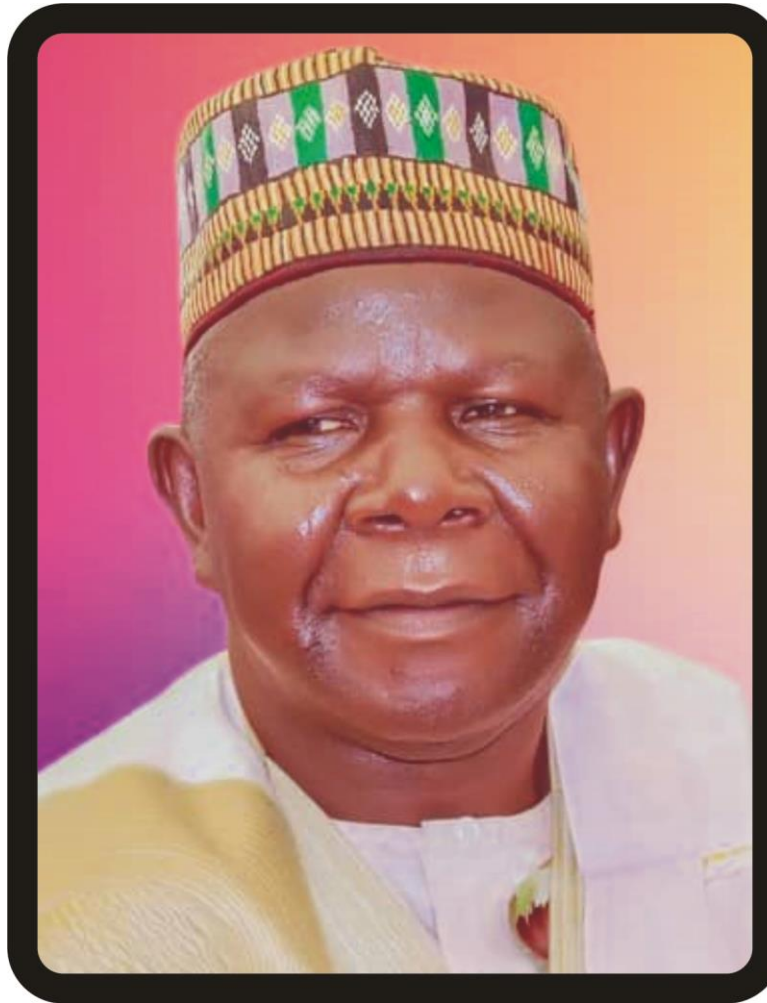
HON. AWWAL TUKUR
SECRETARY TO THE STATE GOVERNMENT
ADAMAWA STATE



DR. EDGAR AMOS SUNDAY
CHIEF OF STAFF
ADAMAWA STATE



**ISA SHEHU ARDO, mni
HEAD OF CIVIL SERVICE
ADAMAWA STATE**



**HON. EMMANUEL ANTHONY PIRIDIMSO
HONOURABLE COMMISSIONER
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ADAMAWA STATE**



**AUGUSTINA M. WANDAMIHYA
HONOURABLE COMMISSIONER
MINISTRY OF FINANCE**



**DR MARY PANINGA
EXECUTIVE CHAIRMAN
ADAMAWA STATE PLANNING COMMISSION**

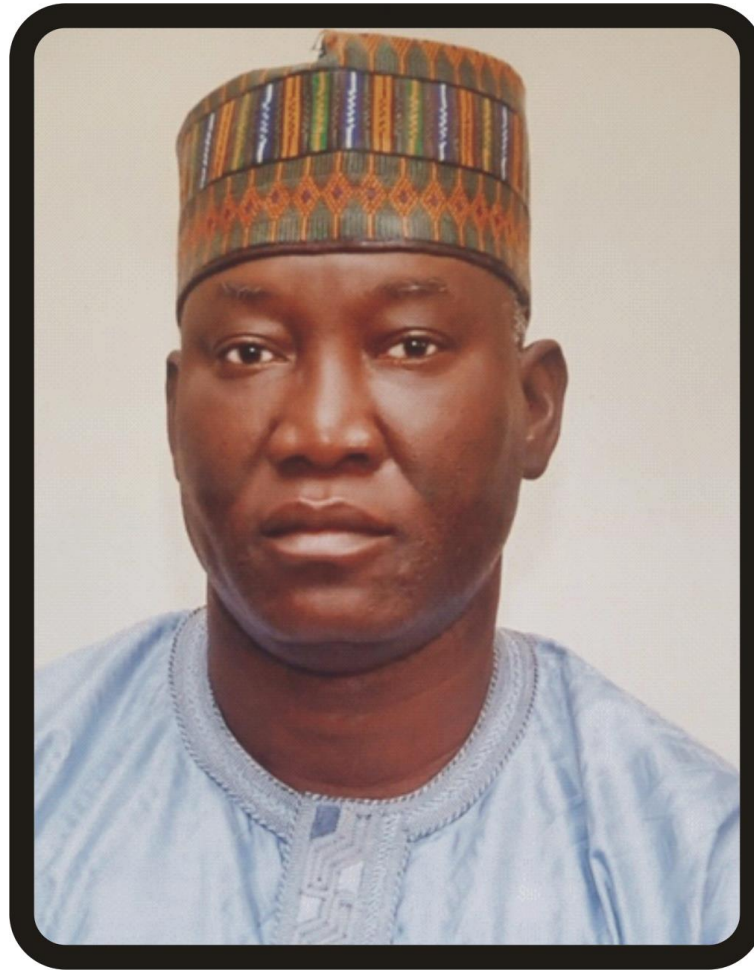


**MRS. GYATAM BASSI
PERMANENT SECRETARY
MINISTRY OF FINANCE
ADAMAWA STATE**

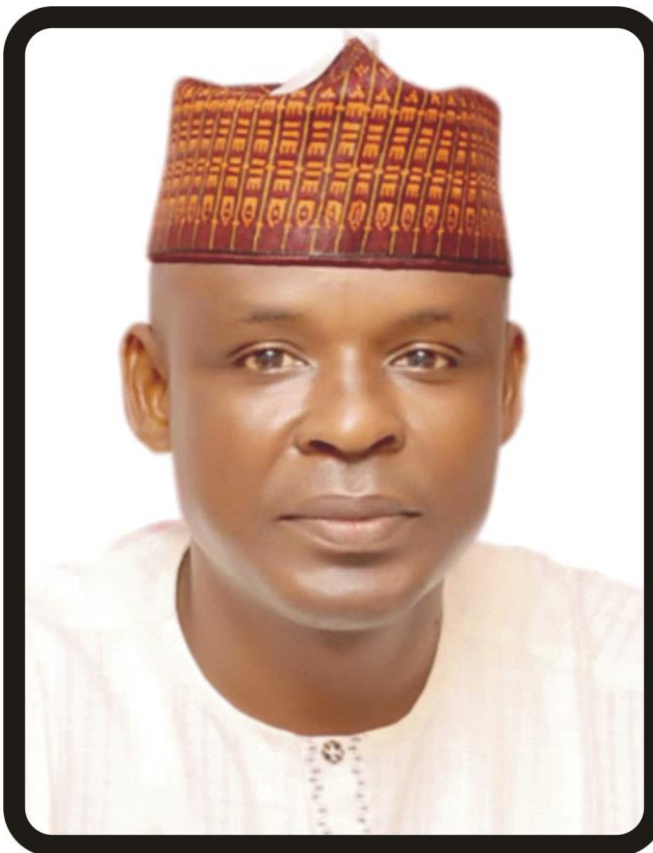


**MR. MAKALLAN AKILA
PERMANENT SECRETARY
MINISTRY OF BUDGET & ECONOMIC PLANNING
ADAMAWA STATE**

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MR. KEFAS JAMES TAGWI (ACA)
ACCOUNTANT GENERAL
ADAMAWA STATE



**HAMMAN ADAMA NJABARI
EXECUTIVE CHAIRMAN
BOARD OF INTERNAL REVENUE**

**SPEECH BY HIS EXCELLENCY, RT. HON. AHMADU UMARU FINTIRI, CON, THE GOVERNOR OF
ADAMAWA STATE, ON THE OCCASION OF THE PRESENTATION OF THE 2025 APPROPRIATION BILL TO
THE ADAMAWA STATE HOUSE OF ASSEMBLY 16TH DECEMBER, 2024**

Mr. Speaker, Honourable Members,

1. I am happy to be here again in fulfilment of the provision of Section 121 Subsections 1 and 2 of the 1999 constitutions as amended. The wisdom of this provision requires that I present to this Honourable House an appropriation Bill that will guide the state's expenditure and revenue for the year 2025.
2. Mr. Speaker, this is the fifth time, I am gracing this chamber in the discharge of this constitutional responsibility. Indeed, it is the second time I am presenting the bill to this assembly under your leadership. The pattern of presentation and the message it carries have been consistent and in sync with the yearnings and aspirations of our people and the studious requirement for the development of our dear state.
3. It is a message that speaks to our needs as a people and the kind of investments needed to meet those needs; our dignity and what is needed to sustain it; our welfare and livelihood and what social and physical infrastructures are needed to respond to them.
4. Mr. Speaker, to keep faith with this tradition, we have invested enough time and resources in the preparation of this year's budget. We have tasked the enlarged EXCO to provide detailed, comprehensive and implementable estimates from their Ministries and Agencies. We went as far as putting them on the spot to provide an account of what they are doing with the 2024 allocations and the justification for the 2025 propositions. More importantly how aligned are their individual propositions to our 8-Point Agenda and the administration's philosophy of making sure that **no one is left behind and nothing is left untouched**. So, I am happy to announce that what we are

presenting to you is the result of hard work and broad consultations aimed at scaling up the tempo of development, and moving higher the levers of an all-inclusive growth of our dear State.

5. I want to thank the EXCO members for the painstaking work and the clear understanding of the time-tested culture of this administration which is nothing short of **service** to the people and the state.
6. Mr. Speaker, Honourable Members, in this spirit, I must especially thank you for not only what you do in this House as the most outstanding constitutional symbol of democracy through the discharge of your legislative duties, but giving your respective constituencies, responsible representation that aligns solidly with the tradition of **service** to the people and the state. The speed with which you attend to legislative business, both insight and oversight, is a testament that you are as intuitive as the executive is, in understanding the needs of our people and what is required to build the Adamawa of today and indeed the future.
7. As a government, we have been through this route severally. Every time we come here, we have tried to provide a vivid account of our performance and record over the years. Today, I am departing from this convention because these records have become so huge that they have developed the right voice to speak loud for themselves. We have equally, instituted a Ministerial Press briefing to continually engage the citizens on the administration's performance. While I do not wish to spend time on our numerous achievements in this sitting, permit me to state that we have impacted the social, economic and political life of Adamawa citizens in fundamental ways and intend to continue on that trajectory.
8. For instance, through the Fintiri Business Wallet alone, we have empowered 25,000 of our women and youth to expand their businesses. Beginning from tomorrow another batch of 60,000 people will be further given #50,000 each under the scheme, making a total of 85,000 beneficiaries. Going by the United Nation's conventional definition of an ideal household as five (5) people eating from

the same pot, this is an empowerment that is expected to free at least 425,000 people from abject poverty on the minimum. We intend to do more as we walk into 2025.

9. Adamawa state is the first state to implement the **₦70,000** Minimum Wage along with other measures aimed at addressing the welfare of our workers and pensioners. We intend to do more just as we reposition our civil service for better service delivery. We are increasingly using ICT in government operations hoping to fully digitize and implement e-government ecosystem to enhance efficiency, accountability and accuracy in the state.
10. Considering the relief recorded on the burden of commuting and its attendant guarantee of safety for our travelers, by the deployment of our Fresh Air buses plying the roads, we plan to procure more of the buses and make them available at highly subsidized rates for the citizens.
11. With several brand-new model schools, cottage hospitals, water schemes, markets, stadium, electricity projects, urban and rural road construction and so on, we have positively touched and are touching every sector in Adamawa State.
12. Mr. Speaker, Honourable members, to manage our plurality and the tension inherent in identity agitations for self-determination among a majority of our population, we are working with this House in driving a well-coordinated reform in our traditional institution. This reform would reposition the traditional institution to smartly play better roles in our affairs; create more centers of dispute arbitration and resolution at the communal level; provide the right governance in all ungoverned spaces within our polity; form more hubs for local intelligence gathering to aid our security system and above all strengthen social cohesion and confer on our people more dignity and pride as citizens.
13. Mr. Speaker, Honourable Members, the 2025 Budget has taken into consideration the realities of today's economic situation. As an administration, we have purposefully assessed our projected revenue so as to place our priorities right and our expenditure proportionate to what is

economically realistic. With this, the Budget proposal is projected to complete critical infrastructure and construct new ones in the state; invest more in the social sector such as education and health, combat poverty and hunger through more targeted deployment of resources into agriculture, commerce and capital injection into Small and Medium Enterprises. These are pivotal building blocks for the progress and development of our society.

REVIEW OF THE 2024 BUDGET

14. Mr. Speaker, Honourable Members, before I present the 2025 Proposed Annual Budget, it is customary that I review the current Budget performance in terms of Actual Revenue that accrued to the state and in particular on what they were expended on within the last three quarters of the financial year for your appreciation. The review as a tradition, is also meant to reflect and evaluate past performance, cover the short fall and consolidate on our successes in order to move the state forward.
15. Based on this, I want to refresh your memories on the fact that this Honourable Assembly late last year approved the total sum of **₦225,893,690,626.00** for the 2024 fiscal year to finance both the Recurrent and Capital expenditure of the state. However, during the 2024 fiscal year, the state received and recorded an additional inflow of revenue to the tune of **₦55,256,595,280.00** of which a supplementary budget was approved bringing the budget size to **₦281,150,285,906.00**. Out of this, the sum of **₦134,758,001,526.00** which represent **47.9 %** of the total Approved Estimate was earmarked for Recurrent Services and **₦146,392,284,380.00** was earmarked to service capital development programmes and services in the state. This represents **52.10%** of the budget.
16. It is worth noting that out of the Approved Budget for 2024 financial year, the State Government realized the sum of **₦154,867,434,612.78** as Revenue from all its revenue sources as at 30th

September, 2024. The breakdown of the total Revenue shows that **₦91,154,488,233.12** was realized from Statutory Allocation, **₦9,160,540,811.37** from Internally Generated Revenue and **₦42,400,000,000** from Capital Receipts.

17. In the same vein, the total sum of **₦154,867,434,612.78** was expended on the various recurrent and capital development as at September, 2024. The breakdown of this expenditure is made up of the sum of **₦34,181,772,417.30**, expended on Personnel emolument, **₦41,448,082,384.32**, on Overhead Cost, and **₦79,237,579,811.16**, expended on Capital Development projects and programmes in the state within the fiscal year.

2025 Proposed Budget Estimate

18. Mr. Speaker, Honourable Members, having acquainted you with the general performance of the 2024 Approved Budget, may I now present to you and this Honourable Assembly, the 2025 proposed Appropriation Bill as duly bestowed on me by the Constitution for the financing of all government programmes and services in the State in the incoming financial year.

19. Having considered all factors, this administration is presenting the sum of **₦486,218,047,600** as the 2025 Proposed Annual Budget towards the financing of both the Recurrent and Capital Development Programmes within the 2025 fiscal year. The Budget is articulated on the current Macro-Economic indicators of:

Table 1

S/NO	ITEM	VOLUME/RATE
1	Oil Production Bench mark	1.8mbpd
2	Oil price Bench mark	\$80.00 per barrel
3	Exchange Rate	₦1,314.94 to \$
4	National GDP Growth Rate	2.96%
5	National Inflation Rate	23.0%

20. The 2025 Proposed Budget is in line with the Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP). Out of the total Proposed Budget Estimate of **₦486,218,047,600**, the sum of **₦137,256,217,610**, which represents 28.23% is earmarked for recurrent services, while the balance of **₦348,961,829,990** which is **71.77%** of the total Projected Annual Budget is earmarked for Capital Development Programmes and services in the state.

21. Breakdown of the Budget in Terms of Revenue and Expenditure

Table 2: REVENUE

S/N	Economic Description	Line-Item	2025 Proposed Budget (₦)	%
1	Statutory Allocation		53,000,000,000	10.9
2	Share of Vat		91,000,000,000	18.7
3	Excess non-oil		12,000,000,000	2.4
4	Exchange rate gain		50,000,000,000	10.3
5	Ecological /Flood funds		10,632,000,000	2.2

6	Electronic money transfer	3,500,000,000	0.7
7	State infrastructure & security	42,000,000,000	8.6
8	Signature bonus	60,000,000,000	12.3
9	Other FAAC distribution	48,000,000,000	9.9
10	Independent revenue	24,568,582,500	5.1
11	Capital receipts	91,517,465,100	18.8
	Total	486,218,047,600	100

Table 3: EXPENDITURE

S/N	Economic Description	Line-Item	2025 Proposed Budget	%
1	Personnel Cost		72,774,125,500.00	15
2	Overhead Cost		64,482,092,110.00	13
4	Capital Expenditure		348,961,829,990.00	72
	Total Budget Size		486,218,047,600.00	100.0

BREAK DOWN OF THE BUDGET

22. While we await a detailed breakdown of the 2025 Budget by the Honourable Commissioner of Budget and Economic Planning in a press briefing shortly after this presentation, permit me to furnish you with the allocations of funds aimed at touching the lives of the people in the 2025 proposed Budget:

Code	Expenditure	Allocation (₦)
023400100100	Ministry of Works and Energy Development	88,887,728,830.00
051700100100	Ministry of Education and Human Capital Development	40,407,396,580.00
022000700100	Office of the Accountant General	25,877,656,320.00
012500700100	Adamawa State Staff Pension Board	23,973,974,900.00
022200100100	Ministry of Commerce	21,443,404,840.00
016100100100	Office of the Secretary to the State Government	17,960,954,510.00
023800100100	Ministry of Budget & Economic Planning	15,719,763,210.00
025300100100	Ministry of Housing & Urban Development	14,340,067,820.00
016105600100	State Action on Business Enabling Reforms (SABER)	14,119,200,000.00
051705100100	Post Primary Schools Mgt Board	14,037,899,740.00
011101800100	Security and Special Services Department	12,963,755,500.00
016102100100	Poverty Alleviation Agency	12,883,600,000.00
021500100100	Ministry of Agriculture	12,695,312,040.00
052100100100	Ministry of Health and Human Services	12,646,274,760.00
025400100100	Ministry of Rural Infrastructure & Community Development	11,060,140,560.00

MAJOR POLICY OBJECTIVES OF THE 2025 ESTIMATES

23. The State Government will continue to work in line with the Federal Government directives to follow International Public Sector Accounting Standards (IPSAS) and now (SABER) to ensure that there is Transparency and Accountability in Budget preparation and implementation.
24. To uphold Budget discipline, all MDAs are directed to quote the classification code and balance of vote of charge on their memos when requesting for release of funds, to enable our financial experts to properly classify and track releases as appropriate

25. Mr. Speaker, Honourable members, let me also inform you that Adamawa State 2025 Budget preparation has a gradual shift from the usual analog system to the present world digitalization of programmes and policies. In the light of this therefore, we are introducing e-budgeting which will reduce the usual preparation of budget on hard copies to the use of CD plates and flash drives. This is intended to cut cost to enable funds to be allocated for developmental and social programmes that will benefit the people. By this we are expecting MDAs to brace up in training their staff and equipping their ICT facilities for meaningful progress.
26. In order to ensure the growth of our Revenue base, Government will continue to harness untapped sources of Internally Generated Revenue to boost the Internally Generated Revenue of the State.
27. The vision 20-20-30 National Plan as well as the Sustainable Development Goals will continue to be in our developmental targets. As we pursue our duties with diligence, we will ensure that all social and economic spheres are addressed as required focusing on key priority areas to change the fortunes of the state.

28. RETIREMENT EXPENDITURE

Mr. Speaker, Honourable Members, it may interest you to note that among all our achievements, the government was able to offset reasonable amount of backlog of gratuity and pension of retired civil servants within the 2024 fiscal year. We will continue to build on this success to ensure that the issues of backlog of gratuity and pension arears are subdued.

29. CAPITAL EXPENDITURE

In the 2024 fiscal year, the sum of N146,392,284,380 was earmarked for capital expenditure. However, the sum of N79,237,579,811.16 was expended as at 30th September, 2024 on priority projects and programmes which includes infrastructure, Education, Health, Agriculture, General

Administration and so on due to low revenue inflow. All these projects indeed brought relief to citizens of our dear State.

30. CAPITAL RECEIPTS

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

31. INTERNAL SECURITY

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

CONCLUSION

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

33. Mr. Speaker, Honourable Members, the 2024 budget has re-engineered our system and our people. The 2025 budget is crafted to serve them better. It is therefore, my privilege and singular honour to present to you the state 2025 Appropriation Bill christened the **BUDGET OF SERVICE**.
34. Merry Christmas and a prosperous new year in advance.

God Bless Adamawa State

God Bless the Federal Republic of Nigeria

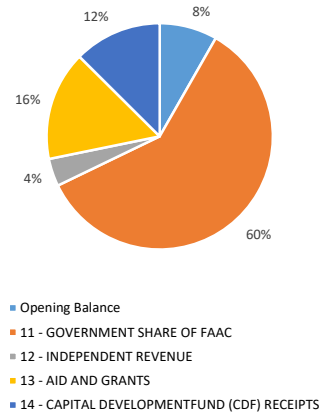
Thank you all.

Adamawa State Government
2025 Approved Supplementary Budget Summary

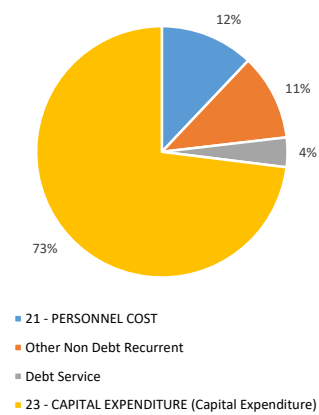
Item	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
Opening Balance	33,931,916,283.39	37,641,338,152.24	37,641,338,152.24		51,324,763,327.22	51,324,763,327.22		
Recurrent Revenue	101,807,046,920.48	163,857,690,626.00	156,026,305,656.79	394,700,582,500.00	-	394,700,582,500.00	398,983,759,500.00	402,564,538,100.00
11 - GOVERNMENT SHARE OF FAAC	86,020,124,484.61	141,617,082,076.00	135,724,201,938.23	370,132,000,000.00	-	370,132,000,000.00	320,516,369,400.00	323,721,533,100.00
12 - INDEPENDENT REVENUE	15,786,922,435.86	22,240,608,550.00	20,302,103,718.56	24,568,582,500.00	-	24,568,582,500.00	78,467,390,100.00	78,843,005,000.00
Recurrent Expenditure	83,857,591,928.89	155,730,775,526.00	128,933,033,168.19	141,256,217,610.00	26,285,000,000.00	167,541,217,610.00	153,611,475,100.00	154,550,357,900.00
21 - PERSONNEL COST	40,842,888,449.72	61,640,174,822.00	52,522,371,889.30	72,650,973,630.00	2,285,000,000.00	74,935,973,630.00	63,036,628,700.00	63,036,628,700.00
22 - OTHER RECURRENT COSTS, of which:	43,014,703,479.17	94,090,600,704.00	76,410,661,278.90	68,605,243,980.00	24,000,000,000.00	92,605,243,980.00	90,574,846,400.00	91,513,729,200.00
<i>Other Non Debt Recurrent</i>	<i>25,646,169,214.99</i>	<i>61,417,239,412.00</i>	<i>44,988,400,901.09</i>	<i>51,073,832,140.00</i>	<i>17,881,537,000.00</i>	<i>68,955,369,140.00</i>	<i>90,542,523,100.00</i>	<i>91,481,082,400.00</i>
<i>Debt Service</i>	<i>17,368,534,264.18</i>	<i>32,673,361,292.00</i>	<i>31,422,260,377.81</i>	<i>17,531,411,840.00</i>	<i>6,118,463,000.00</i>	<i>23,649,874,840.00</i>	<i>32,323,300.00</i>	<i>32,646,800.00</i>
Transfer to Capital Account	51,881,371,274.98	45,768,253,252.24	64,734,610,640.83	253,444,364,890.00	25,039,763,327.22	278,484,128,217.22	245,372,284,400.00	248,014,180,200.00
Other Receipts	36,500,000,000.00	79,651,257,127.76	106,192,425,165.94	91,517,465,100.00	83,745,434,995.78	175,262,900,095.78	107,484,180,100.00	111,486,317,400.00
13 - AID AND GRANTS	36,500,000,000.00	39,355,000,000.00	74,192,425,165.94	16,037,465,100.00	81,245,434,995.78	97,282,900,095.78	46,125,181,300.00	50,190,728,700.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	40,296,257,127.76	32,000,000,000.00	75,480,000,000.00	2,500,000,000.00	77,980,000,000.00	61,358,998,800.00	61,295,588,700.00
23 - CAPITAL EXPENDITURE (Capital Expenditure)	50,865,339,674.74	125,463,510,380.00	119,602,272,479.55	344,961,829,990.00	108,785,198,323.00	453,747,028,313.00	352,856,464,500.00	359,500,497,600.00
Total Revenue (including OB)	172,238,963,203.87	281,150,285,906.00	299,860,068,974.97	486,218,047,600.00	135,070,198,323.00	621,288,245,923.00	506,467,939,600.00	514,050,855,500.00
Total Expenditure	134,722,931,603.63	281,194,285,906.00	248,535,305,647.75	486,218,047,600.00	135,070,198,323.00	621,288,245,923.00	506,467,939,600.00	514,050,855,500.00
Closing Balance	37,516,031,600.24	(44,000,000.00)	51,324,763,327.22	-	(0.00)	-	-	-

Key Budget Metrics: Adamawa State 2025 Approved Supplementary budget

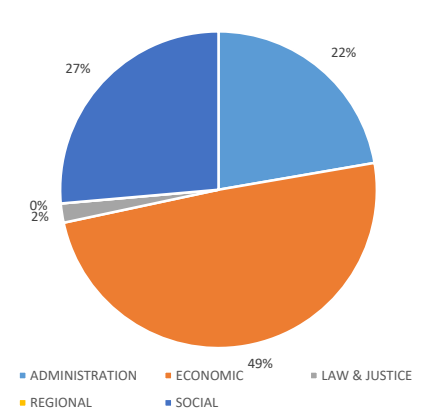
Revenue by Economic



Expenditure by Economic



Expenditure Administrative Sector



Adamawa State Government 2025
Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	370,132,000,000.00	24,568,582,500.00	394,700,582,500.00	97,282,900,095.78	77,980,000,000.00	175,262,900,095.78	569,963,482,595.78
010000000000	Administration Sector	-	223,601,400.00	223,601,400.00	2,430,000,000.00	16,500,000,000.00	18,930,000,000.00	19,153,601,400.00
011100000000	Governor's Office	-	129,939,100.00	129,939,100.00	2,430,000,000.00	-	2,430,000,000.00	2,559,939,100.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	-	-	2,430,000,000.00	-	2,430,000,000.00	2,430,000,000.00
011101000100	Bureau for Public Procurement	-	126,564,000.00	126,564,000.00	-	-	-	126,564,000.00
011101800100	Security and Special Services Department	-	3,375,100.00	3,375,100.00	-	-	-	3,375,100.00
016100000000	Office of the Secretary to the State Government	-	-	-	-	16,500,000,000.00	16,500,000,000.00	16,500,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	-	-	-	16,500,000,000.00	16,500,000,000.00	16,500,000,000.00
012300000000	Ministry of Information and Strategy	-	91,894,600.00	91,894,600.00	-	-	-	91,894,600.00
012300100100	Ministry of Information and Strategy	-	8,067,100.00	8,067,100.00	-	-	-	8,067,100.00
012300300100	Adamawa Television Corporation	-	24,569,400.00	24,569,400.00	-	-	-	24,569,400.00
012300400100	Adamawa Broadcasting Corporation	-	15,619,100.00	15,619,100.00	-	-	-	15,619,100.00
012301300100	Government Printing Press	-	12,926,700.00	12,926,700.00	-	-	-	12,926,700.00
012305500100	Adamawa Press Limited	-	30,712,300.00	30,712,300.00	-	-	-	30,712,300.00
012500000000	Office of the Head of Service	-	1,662,200.00	1,662,200.00	-	-	-	1,662,200.00
012500100100	Office of the Head of Service	-	37,100.00	37,100.00	-	-	-	37,100.00
012500500100	Establishment and Training Department	-	1,625,100.00	1,625,100.00	-	-	-	1,625,100.00
014700000000	Civil Service Commission (CSC)	-	105,500.00	105,500.00	-	-	-	105,500.00
014700100100	Civil Service Commission	-	105,500.00	105,500.00	-	-	-	105,500.00
020000000000	Economic Sector	370,132,000,000.00	20,838,991,200.00	390,970,991,200.00	91,702,900,095.78	61,480,000,000.00	153,182,900,095.78	544,153,891,295.78
021500000000	Ministry of Agriculture	-	3,729,465,600.00	3,729,465,600.00	12,287,465,100.00	-	12,287,465,100.00	16,016,930,700.00
021500100100	Ministry of Agriculture	-	3,729,465,600.00	3,729,465,600.00	12,287,465,100.00	-	12,287,465,100.00	16,016,930,700.00
022000000000	Ministry of Finance	370,132,000,000.00	13,062,322,300.00	383,194,322,300.00	79,415,434,995.78	59,780,000,000.00	139,195,434,995.78	522,389,757,295.78
022000100100	Ministry of Finance	-	145,220,000.00	145,220,000.00	-	-	-	145,220,000.00
022000700100	Office of the Accountant General	370,132,000,000.00	-	370,132,000,000.00	79,415,434,995.78	59,780,000,000.00	139,195,434,995.78	509,327,434,995.78
022000800100	Board of Internal Revenue	-	12,917,102,300.00	12,917,102,300.00	-	-	-	12,917,102,300.00

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
022200000000	Ministry of Commerce, Trade and Industries	-	150,509,600.00	150,509,600.00	-	-	-	150,509,600.00
022200100100	Ministry of Commerce	-	116,943,500.00	116,943,500.00	-	-	-	116,943,500.00
022201900100	Jimeta Ultra Modern Market Office	-	33,566,100.00	33,566,100.00	-	-	-	33,566,100.00
022900000000	Ministry of Transportation	-	190,214,500.00	190,214,500.00	-	-	-	190,214,500.00
022900100100	Ministry of Transportation	-	77,467,100.00	77,467,100.00	-	-	-	77,467,100.00
022905300100	Adamawa State Transport Board	-	112,747,400.00	112,747,400.00	-	-	-	112,747,400.00
023300000000	Ministry of Mineral Resources Development	-	27,879,800.00	27,879,800.00	-	-	-	27,879,800.00
023300100100	Ministry of Mineral Resources Development	-	27,879,800.00	27,879,800.00	-	-	-	27,879,800.00
023400000000	Ministry of Works and Energy Development	-	636,000.00	636,000.00	-	-	-	636,000.00
023400400100	Adamawa State Road Maintenance Agency	-	636,000.00	636,000.00	-	-	-	636,000.00
023600000000	Ministry of Culture and Tourism	-	36,103,200.00	36,103,200.00	-	-	-	36,103,200.00
023600100100	Ministry of Culture and Tourism	-	33,888,200.00	33,888,200.00	-	-	-	33,888,200.00
023600400100	Arts Council	-	2,215,000.00	2,215,000.00	-	-	-	2,215,000.00
025200000000	Ministry of Water Resources	-	6,625,000.00	6,625,000.00	-	1,700,000,000.00	1,700,000,000.00	1,706,625,000.00
025200100100	Ministry of Water Resources	-	-	-	-	1,700,000,000.00	1,700,000,000.00	1,700,000,000.00
025210200100	Adamawa State Water Board	-	6,625,000.00	6,625,000.00	-	-	-	6,625,000.00
025300000000	Ministry of Housing and Urban Development	-	109,436,800.00	109,436,800.00	-	-	-	109,436,800.00
025300100100	Ministry of Housing and Urban Development	-	9,784,400.00	9,784,400.00	-	-	-	9,784,400.00
025305300100	Adamawa State Urban Planning & Development Authority	-	99,652,400.00	99,652,400.00	-	-	-	99,652,400.00
026000000000	Ministry of Lands and Survey	-	227,143,500.00	227,143,500.00	-	-	-	227,143,500.00
026000100100	Ministry of Lands and Survey	-	198,814,400.00	198,814,400.00	-	-	-	198,814,400.00
026000200100	Office of the Surveyor General	-	28,329,100.00	28,329,100.00	-	-	-	28,329,100.00
026500000000	Ministry of Livestock & Aquaculture Development	-	3,297,494,700.00	3,297,494,700.00	-	-	-	3,297,494,700.00
026500100100	Ministry of Livestock & Aquaculture Development	-	3,297,494,700.00	3,297,494,700.00	-	-	-	3,297,494,700.00
026600000000	Ministry of Entrepreneurship Development	-	1,160,200.00	1,160,200.00	-	-	-	1,160,200.00
026600100100	Ministry of Entrepreneurship Development	-	1,160,200.00	1,160,200.00	-	-	-	1,160,200.00

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
030000000000	Law and Justice Sector	-	85,880,300.00	85,880,300.00	-	-	-	85,880,300.00
031800000000	Adamawa State Judicial Service Commission	-	85,880,300.00	85,880,300.00	-	-	-	85,880,300.00
031805100100	High Court of Justice	-	35,290,600.00	35,290,600.00	-	-	-	35,290,600.00
031805200100	Customary Court of Appeal	-	17,402,600.00	17,402,600.00	-	-	-	17,402,600.00
031805300100	Sharia Court of Appeal	-	116,100.00	116,100.00	-	-	-	116,100.00
031805500100	Area Courts	-	33,071,000.00	33,071,000.00	-	-	-	33,071,000.00
050000000000	Social Sector	-	3,420,109,600.00	3,420,109,600.00	3,150,000,000.00	-	3,150,000,000.00	6,570,109,600.00
051300000000	Ministry of Youth & Sports Development	-	19,000,500.00	19,000,500.00	-	-	-	19,000,500.00
051300100100	Ministry of Youth and Sports Development	-	19,000,500.00	19,000,500.00	-	-	-	19,000,500.00
051400000000	Ministry of Women Affairs	-	3,245,100.00	3,245,100.00	3,150,000,000.00	-	3,150,000,000.00	3,153,245,100.00
051400100100	Ministry of Women Affairs	-	3,245,100.00	3,245,100.00	3,150,000,000.00	-	3,150,000,000.00	3,153,245,100.00
051700000000	Ministry of Education and Human Capital Development	-	2,667,829,100.00	2,667,829,100.00	-	-	-	2,667,829,100.00
051700100100	Ministry of Education and Human Capital Development	-	29,746,500.00	29,746,500.00	-	-	-	29,746,500.00
051706200100	Ministry of Tertiary and Professional Education	-	8,965,000.00	8,965,000.00	-	-	-	8,965,000.00
051700500100	College of Agriculture, Science and Technology Ganye	-	46,892,200.00	46,892,200.00	-	-	-	46,892,200.00
051700400100	College of Legal Studies Yola	-	83,706,000.00	83,706,000.00	-	-	-	83,706,000.00
051701800100	Adamawa State Polytechnic Yola	-	575,781,500.00	575,781,500.00	-	-	-	575,781,500.00
051701900100	College of Education Hong	-	128,125,300.00	128,125,300.00	-	-	-	128,125,300.00
051702100100	Adamawa State University Mubi	-	1,599,292,100.00	1,599,292,100.00	-	-	-	1,599,292,100.00
051702300100	College of Nursing & Midwifery Yola	-	90,614,900.00	90,614,900.00	-	-	-	90,614,900.00
051702400100	College of Health Technology Michika	-	104,705,600.00	104,705,600.00	-	-	-	104,705,600.00
052100000000	Ministry of Health and Human Services	-	678,905,300.00	678,905,300.00	-	-	-	678,905,300.00
052100100100	Ministry of Health and Human Services	-	10,056,000.00	10,056,000.00	-	-	-	10,056,000.00
052110200100	Adamawa State Hospital Services Management Board	-	632,820,000.00	632,820,000.00	-	-	-	632,820,000.00
052110300100	Adamawa Traditional Medicine Board	-	506,400.00	506,400.00	-	-	-	506,400.00
052111300100	Adamawa Essential Drugs Programme	-	35,522,900.00	35,522,900.00	-	-	-	35,522,900.00
053500000000	Ministry of Environment and Natural Resources Development	-	51,129,600.00	51,129,600.00	-	-	-	51,129,600.00
053500100100	Ministry of Environment and Natural Resources Development	-	24,708,400.00	24,708,400.00	-	-	-	24,708,400.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	-	26,421,200.00	26,421,200.00	-	-	-	26,421,200.00

Adamawa State Government
2025 Approved Supplementary Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	74,935,973,630.00	92,605,243,980.00	167,541,217,610.00	453,747,028,313.00	621,288,245,923.00
010000000000	Administration Sector	32,764,471,430.00	44,133,206,500.00	76,897,677,930.00	61,570,295,100.00	138,467,973,030.00
011100000000	Governor's Office	628,091,900.00	19,546,945,320.00	20,175,037,220.00	14,031,690,400.00	34,206,727,620.00
011100100100	Office of the Governor	163,430,600.00	5,711,866,900.00	5,875,297,500.00	650,000,000.00	6,525,297,500.00
011100100200	Office of the Deputy Governor	44,098,600.00	816,231,500.00	860,330,100.00	271,000,000.00	1,131,330,100.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	45,309,700.00	45,309,700.00	3,840,000,000.00	3,885,309,700.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	-	27,341,120.00	27,341,120.00	2,000,000,000.00	2,027,341,120.00
011101000100	Bureau for Public Procurement	310,501,500.00	510,432,500.00	820,934,000.00	25,000,000.00	845,934,000.00
011101600100	World Bank Development Partner Projects(WBDPP)	-	229,409,400.00	229,409,400.00	-	229,409,400.00
011101700100	Cabinet Affairs Office	2,031,000.00	117,797,450.00	119,828,450.00	-	119,828,450.00
011101800100	Security and Special Services Department	94,065,100.00	11,903,688,900.00	11,997,754,000.00	4,525,690,400.00	16,523,444,400.00
011110100100	Community and Social Development Agency	-	30,641,260.00	30,641,260.00	1,100,000,000.00	1,130,641,260.00
011118400100	Gongola Basin Energy Development Company	11,099,000.00	1,742,590.00	12,841,590.00	-	12,841,590.00
011118500100	Department of Chieftaincy Affairs	-	108,805,100.00	108,805,100.00	1,500,000,000.00	1,608,805,100.00
011110300100	Boundary Commission	2,866,100.00	43,678,900.00	46,545,000.00	120,000,000.00	166,545,000.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
016100000000	Office of the Secretary to the State Government	4,812,370,600.00	11,651,400,210.00	16,463,770,810.00	42,510,700,000.00	58,974,470,810.00
016100100100	Office of the Secretary to the State Government	4,750,254,500.00	3,616,855,310.00	8,367,109,810.00	10,731,700,000.00	19,098,809,810.00
016102100100	Poverty Alleviation Agency	-	317,145,500.00	317,145,500.00	13,445,000,000.00	13,762,145,500.00
016103700100	Muslim Pilgrims Welfare Board	53,062,800.00	3,352,621,940.00	3,405,684,740.00	-	3,405,684,740.00
016103800100	Christian Pilgrims Welfare Board	9,053,300.00	3,167,339,340.00	3,176,392,640.00	-	3,176,392,640.00
016105200100	African Union Development Agency/new Partnership for African Development (AUDA/NEPAD)	-	22,657,010.00	22,657,010.00	800,000,000.00	822,657,010.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	898,874,510.00	898,874,510.00	850,000,000.00	1,748,874,510.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	181,226,200.00	181,226,200.00	16,500,000,000.00	16,681,226,200.00
016105700100	Adamawa State Social Investment Programme Agency	-	40,303,500.00	40,303,500.00	184,000,000.00	224,303,500.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	54,376,900.00	54,376,900.00	-	54,376,900.00
011200000000	Adamawa State House of Assembly	2,939,122,300.00	10,337,826,930.00	13,276,949,230.00	399,667,200.00	13,676,616,430.00
011200300100	Adamawa State House of Assembly (Legislature)	2,547,094,400.00	10,278,924,910.00	12,826,019,310.00	-	12,826,019,310.00
011200400100	House of Assembly Service Commission	392,027,900.00	58,902,020.00	450,929,920.00	399,667,200.00	850,597,120.00
012300000000	Ministry of Information and Strategy	694,255,200.00	532,980,620.00	1,227,235,820.00	3,448,176,500.00	4,675,412,320.00
012300100100	Ministry of Information and Strategy	83,399,600.00	369,949,500.00	453,349,100.00	354,874,800.00	808,223,900.00
012300300100	Adamawa Television Corporation	293,156,200.00	52,974,160.00	346,130,360.00	1,859,220,600.00	2,205,350,960.00
012300400100	Adamawa Broadcasting Corporation	214,600,900.00	48,438,430.00	263,039,330.00	1,000,909,500.00	1,263,948,830.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
012301300100	Government Printing Press	36,795,900.00	27,185,600.00	63,981,500.00	147,689,400.00	211,670,900.00
012305500100	Adamawa Press Limited	66,302,600.00	34,432,930.00	100,735,530.00	85,482,200.00	186,217,730.00
012500000000	Office of the Head of Service	23,193,380,530.00	1,041,880,950.00	24,235,261,480.00	152,500,000.00	24,387,761,480.00
012500100100	Office of the Head of Service	550,637,800.00	610,561,270.00	1,161,199,070.00	-	1,161,199,070.00
012500500100	Establishment and Training Department	424,728,500.00	362,448,830.00	787,177,330.00	-	787,177,330.00
012500700100	Adamawa State Staff Pension Board	22,214,630,630.00	54,369,400.00	22,269,000,030.00	142,500,000.00	22,411,500,030.00
012500800100	Department of Labour and Productivity	3,383,600.00	14,501,450.00	17,885,050.00	10,000,000.00	27,885,050.00
014000000000	Office of the State Auditor General	431,310,300.00	833,224,650.00	1,264,534,950.00	49,500,000.00	1,314,034,950.00
014000100100	Office of the State Auditor General	279,296,400.00	750,750,920.00	1,030,047,320.00	49,500,000.00	1,079,547,320.00
014000200100	Office of the Auditor General for Local Government	147,395,900.00	6,879,640.00	154,275,540.00	-	154,275,540.00
014000300100	Audit Commission	4,618,000.00	75,594,090.00	80,212,090.00	-	80,212,090.00
014700000000	Civil Service Commission (CSC)	17,205,800.00	93,559,300.00	110,765,100.00	715,000,000.00	825,765,100.00
014700100100	Civil Service Commission	17,205,800.00	93,559,300.00	110,765,100.00	715,000,000.00	825,765,100.00
014900000000	Local Government Service Commission	3,746,000.00	10,875,810.00	14,621,810.00	48,600,000.00	63,221,810.00
014900100100	Local Government Service Commission	3,746,000.00	10,875,810.00	14,621,810.00	48,600,000.00	63,221,810.00
014800000000	Adamawa State Independence Electoral Commission	35,387,300.00	41,014,680.00	76,401,980.00	188,120,000.00	264,521,980.00
014800100100	Adamawa State Independence Electoral Commission	35,387,300.00	41,014,680.00	76,401,980.00	188,120,000.00	264,521,980.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
016300000000	Ministry for Special Duties	9,601,500.00	43,498,030.00	53,099,530.00	26,341,000.00	79,440,530.00
016300100100	Ministry for Special Duties	9,601,500.00	43,498,030.00	53,099,530.00	26,341,000.00	79,440,530.00
020000000000	Economic Sector	6,167,181,800.00	35,560,743,990.00	41,727,925,790.00	265,004,144,463.00	306,732,070,253.00
021500000000	Ministry of Agriculture	665,640,700.00	71,425,750.00	737,066,450.00	12,814,500,000.00	13,551,566,450.00
021500100100	Ministry of Agriculture	384,603,300.00	50,035,740.00	434,639,040.00	12,237,800,000.00	12,672,439,040.00
021510200100	Adamawa ADP	162,208,400.00	10,513,200.00	172,721,600.00	208,500,000.00	381,221,600.00
021510300100	Adamawa Agricultural Mechanization Authority	118,829,000.00	10,876,810.00	129,705,810.00	368,200,000.00	497,905,810.00
022000000000	Ministry of Finance	1,418,748,200.00	31,299,677,810.00	32,718,426,010.00	8,825,767,800.00	41,544,193,810.00
022000100100	Ministry of Finance	176,876,800.00	2,894,417,320.00	3,071,294,120.00	8,261,500,000.00	11,332,794,120.00
022000200100	Debt Management Agency	27,337,500.00	64,591,940.00	91,929,440.00	-	91,929,440.00
022000700100	Office of the Accountant General	585,508,400.00	26,827,414,370.00	27,412,922,770.00	437,267,800.00	27,850,190,570.00
022000800100	Board of Internal Revenue	629,025,500.00	1,501,906,160.00	2,130,931,660.00	127,000,000.00	2,257,931,660.00
022000900100	State Fiscal Transparency, Accountability And Sustainability Programme	-	11,348,020.00	11,348,020.00	-	11,348,020.00
022200000000	Ministry of Commerce, Trade and Industries	168,722,600.00	251,359,240.00	420,081,840.00	23,538,000,000.00	23,958,081,840.00
022200100100	Ministry of Commerce	168,722,600.00	131,790,840.00	300,513,440.00	23,538,000,000.00	23,838,513,440.00
022201900100	Jimeta Ultra Modern Market Office	-	119,568,400.00	119,568,400.00	-	119,568,400.00
022900000000	Ministry of Transportation	129,747,000.00	386,345,820.00	516,092,820.00	1,066,150,000.00	1,582,242,820.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
022900100100	Ministry of Transportation	99,369,100.00	72,493,400.00	171,862,500.00	853,575,000.00	1,025,437,500.00
022905300100	Adamawa State Transport Board	30,377,900.00	313,852,420.00	344,230,320.00	212,575,000.00	556,805,320.00
023300000000	Ministry of Mineral Resources Development	15,614,700.00	54,374,800.00	69,989,500.00	1,040,022,300.00	1,110,011,800.00
023300100100	Ministry of Mineral Resources Development	14,101,500.00	27,187,720.00	41,289,220.00	501,000,000.00	542,289,220.00
023305100100	Guyuk Cement Company	842,400.00	-	842,400.00	-	842,400.00
023305200100	Adamawa State Mining Company	670,800.00	27,187,080.00	27,857,880.00	539,022,300.00	566,880,180.00
023400000000	Ministry of Works and Energy Development	204,371,300.00	2,033,223,590.00	2,237,594,890.00	128,003,500,000.00	130,241,094,890.00
023400100100	Ministry of Works and Energy Development	197,936,100.00	1,546,553,130.00	1,744,489,230.00	127,923,500,000.00	129,667,989,230.00
023400400100	Adamawa State Road Maintenance Agency	6,435,200.00	4,603,260.00	11,038,460.00	80,000,000.00	91,038,460.00
023400500100	Energy Development	-	482,067,200.00	482,067,200.00	-	482,067,200.00
023600000000	Ministry of Culture and Tourism	222,651,500.00	108,873,320.00	331,524,820.00	5,840,702,700.00	6,172,227,520.00
023600100100	Ministry of Culture and Tourism	72,977,000.00	76,613,370.00	149,590,370.00	5,398,702,700.00	5,548,293,070.00
023600300100	Adamawa State Agency for Museum and Monuments	15,609,700.00	7,251,610.00	22,861,310.00	60,000,000.00	82,861,310.00
023600400100	Arts Council	134,064,800.00	21,751,530.00	155,816,330.00	280,000,000.00	435,816,330.00
023605200100	Hotel and Tourism Board	-	3,256,810.00	3,256,810.00	102,000,000.00	105,256,810.00
023800000000	Ministry of Budget and Economic Planning	790,789,700.00	945,245,860.00	1,736,035,560.00	5,120,998,400.00	6,857,033,960.00
023800100100	Ministry of Budget and Economic Planning	413,504,200.00	675,381,210.00	1,088,885,410.00	4,446,718,400.00	5,535,603,810.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
023800200100	Adamawa State Planning Commission	100,044,900.00	152,109,750.00	252,154,650.00	215,000,000.00	467,154,650.00
023800400100	Adamawa State Bureau of Statistics	277,240,600.00	117,754,900.00	394,995,500.00	459,280,000.00	854,275,500.00
025000000000	Fiscal Responsibility Commission	74,271,400.00	38,786,910.00	113,058,310.00	625,000,000.00	738,058,310.00
025000100100	Fiscal Responsibility Commission	74,271,400.00	38,786,910.00	113,058,310.00	625,000,000.00	738,058,310.00
025200000000	Ministry of Water Resources	925,635,500.00	94,700,870.00	1,020,336,370.00	8,110,738,700.00	9,131,075,070.00
025200100100	Ministry of Water Resources	91,101,200.00	16,312,560.00	107,413,760.00	5,360,000,000.00	5,467,413,760.00
025210200100	Adamawa State Water Board	793,623,100.00	45,308,800.00	838,931,900.00	2,030,324,500.00	2,869,256,400.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	38,462,500.00	9,063,410.00	47,525,910.00	540,414,200.00	587,940,110.00
025210400100	Small Towns Water Supply Agency	2,448,700.00	24,016,100.00	26,464,800.00	180,000,000.00	206,464,800.00
025300000000	Ministry of Housing and Urban Development	232,602,400.00	75,418,520.00	308,020,920.00	46,327,727,500.00	46,635,748,420.00
025300100100	Ministry of Housing and Urban Development	101,155,200.00	58,004,420.00	159,159,620.00	45,459,944,700.00	45,619,104,320.00
025305300100	Adamawa State Urban Planning & Development Authority	131,447,200.00	17,414,100.00	148,861,300.00	867,782,800.00	1,016,644,100.00
026000000000	Ministry of Lands and Survey	221,855,200.00	88,131,730.00	309,986,930.00	6,565,009,823.00	6,874,996,753.00
026000100100	Ministry of Lands and Survey	129,493,400.00	45,311,090.00	174,804,490.00	5,650,911,323.00	5,825,715,813.00
026000200100	Office of the Surveyor General	92,361,800.00	42,820,640.00	135,182,440.00	914,098,500.00	1,049,280,940.00
026500000000	Ministry of Livestock & Aquaculture Development	922,482,000.00	36,151,810.00	958,633,810.00	1,001,224,700.00	1,959,858,510.00
026500100100	Ministry of Livestock & Aquaculture Development	922,482,000.00	36,151,810.00	958,633,810.00	1,001,224,700.00	1,959,858,510.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
026600000000	Ministry of Entrepreneurship Development	99,274,200.00	54,371,800.00	153,646,000.00	151,000,000.00	304,646,000.00
026600100100	Ministry of Entrepreneurship Development	99,274,200.00	54,371,800.00	153,646,000.00	151,000,000.00	304,646,000.00
025400000000	Ministry of Rural Infrastructure & Community Development	74,775,400.00	22,656,160.00	97,431,560.00	15,973,802,540.00	16,071,234,100.00
025400100100	Ministry of Rural Infrastructure & Community Development	74,775,400.00	22,656,160.00	97,431,560.00	11,973,802,540.00	12,071,234,100.00
025400200100	Rural Access and Mobility Project	-	-	-	4,000,000,000.00	4,000,000,000.00
030000000000	Law and Justice Sector	2,439,983,300.00	2,497,723,390.00	4,937,706,690.00	7,227,757,600.00	12,165,464,290.00
031800000000	Adamawa State Judicial Service Commission	2,006,304,600.00	1,483,730,530.00	3,490,035,130.00	477,757,600.00	3,967,792,730.00
031801100100	Adamawa State Judicial Service Commission	78,113,600.00	77,949,080.00	156,062,680.00	77,737,500.00	233,800,180.00
031805100100	High Court of Justice	295,720,400.00	1,038,048,000.00	1,333,768,400.00	120,020,000.00	1,453,788,400.00
031805200100	Customary Court of Appeal	58,407,200.00	102,632,930.00	161,040,130.00	90,000,000.00	251,040,130.00
031805300100	Sharia Court of Appeal	86,118,600.00	141,357,950.00	227,476,550.00	90,000,000.00	317,476,550.00
031805500100	Area Courts	1,487,944,800.00	123,742,570.00	1,611,687,370.00	100,000,100.00	1,711,687,470.00
032600000000	Ministry of Justice	433,678,700.00	1,013,992,860.00	1,447,671,560.00	6,750,000,000.00	8,197,671,560.00
032600100100	Ministry of Justice	433,678,700.00	1,013,992,860.00	1,447,671,560.00	6,750,000,000.00	8,197,671,560.00
050000000000	Social Sector	33,564,337,100.00	10,413,570,100.00	43,977,907,200.00	119,944,831,150.00	163,922,738,350.00
051300000000	Ministry of Youth & Sports Development	126,790,200.00	644,980,820.00	771,771,020.00	16,783,495,500.00	17,555,266,520.00
051300100100	Ministry of Youth and Sports Development	39,626,400.00	351,574,400.00	391,200,800.00	16,763,495,500.00	17,154,696,300.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
051305100100	Sports Council	86,828,400.00	39,688,150.00	126,516,550.00	20,000,000.00	146,516,550.00
051305300100	Adamawa United Foot Ball Club	335,400.00	253,718,270.00	254,053,670.00	-	254,053,670.00
051400000000	Ministry of Women Affairs	302,810,200.00	108,742,000.00	411,552,200.00	4,865,000,000.00	5,276,552,200.00
051400100100	Ministry of Women Affairs	302,810,200.00	108,742,000.00	411,552,200.00	4,865,000,000.00	5,276,552,200.00
051700000000	Ministry of Education and Human Capital Development	24,689,002,300.00	7,012,795,810.00	31,701,798,110.00	70,297,139,360.00	101,998,937,470.00
051700100100	Ministry of Education and Human Capital Development	246,006,800.00	342,688,680.00	588,695,480.00	53,284,576,360.00	53,873,271,840.00
051700300100	Adamawa State Universal Basic Education Board	185,482,600.00	284,745,520.00	470,228,120.00	1,973,200,300.00	2,443,428,420.00
051700800100	Adamawa State Library Board	254,206,500.00	3,627,330.00	257,833,830.00	400,000,000.00	657,833,830.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	184,497,300.00	19,938,140.00	204,435,440.00	326,811,400.00	531,246,840.00
051705100100	Post Primary Schools Mgt Board	13,047,179,500.00	1,422,602,040.00	14,469,781,540.00	55,000,000.00	14,524,781,540.00
051706200100	Ministry of Tertiary and Professional Education	24,171,300.00	-	24,171,300.00	-	24,171,300.00
051706400100	Education Resource Centre	24,766,800.00	144,980,830.00	169,747,630.00	110,000,000.00	279,747,630.00
051700500100	College of Agriculture, Science and Technology Ganye	871,588,000.00	38,880,700.00	910,468,700.00	1,365,544,800.00	2,276,013,500.00
051700400100	College of Legal Studies Yola	1,038,036,900.00	262,995,740.00	1,301,032,640.00	798,451,500.00	2,099,484,140.00
051701800100	Adamawa State Polytechnic Yola	2,668,388,700.00	436,952,920.00	3,105,341,620.00	560,000,000.00	3,665,341,620.00
051701900100	College of Education Hong	2,043,243,000.00	67,544,950.00	2,110,787,950.00	150,000,000.00	2,260,787,950.00
051702100100	Adamawa State University Mubi	2,897,478,600.00	3,302,042,600.00	6,199,521,200.00	2,360,000,000.00	8,559,521,200.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
051702200100	Adamawa State Scholarship Trust Fund	9,086,900.00	16,749,150.00	25,836,050.00	6,687,000,000.00	6,712,836,050.00
051702300100	College of Nursing & Midwifery Yola	667,519,000.00	212,943,010.00	880,462,010.00	610,000,000.00	1,490,462,010.00
051702400100	College of Health Technology Michika	527,350,400.00	456,104,200.00	983,454,600.00	1,616,555,000.00	2,600,009,600.00
052100000000	Ministry of Health and Human Services	7,464,611,000.00	2,170,440,280.00	9,635,051,280.00	19,080,016,200.00	28,715,067,480.00
052100100100	Ministry of Health and Human Services	258,711,500.00	128,568,560.00	387,280,060.00	17,909,250,000.00	18,296,530,060.00
052100300100	Primary Health Care Development Agency	125,915,400.00	23,472,340.00	149,387,740.00	519,266,200.00	668,653,940.00
052100200100	Adamawa State Contributory Health Management Agency	4,695,600.00	1,449,784,300.00	1,454,479,900.00	261,500,000.00	1,715,979,900.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	39,558,200.00	16,758,160.00	56,316,360.00	180,000,000.00	236,316,360.00
052110200100	Adamawa State Hospital Services Management Board	6,895,865,000.00	380,085,800.00	7,275,950,800.00	-	7,275,950,800.00
052110300100	Adamawa Traditional Medicine Board	1,046,500.00	5,440,420.00	6,486,920.00	-	6,486,920.00
052111300100	Adamawa Essential Drugs Programme	81,552,500.00	11,515,490.00	93,067,990.00	-	93,067,990.00
052111400100	Adamawa State Specialist Hospital Yola	57,266,300.00	154,815,210.00	212,081,510.00	210,000,000.00	422,081,510.00
053500000000	Ministry of Environment and Natural Resources Development	840,339,100.00	370,109,900.00	1,210,449,000.00	4,273,059,200.00	5,483,508,200.00
053500100100	Ministry of Environment and Natural Resources Development	630,253,800.00	181,226,500.00	811,480,300.00	3,898,820,000.00	4,710,300,300.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	210,085,300.00	188,883,400.00	398,968,700.00	374,239,200.00	773,207,900.00
054400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	6,723,500.00	44,020,170.00	50,743,670.00	4,581,851,890.00	4,632,595,560.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	6,723,500.00	44,020,170.00	50,743,670.00	4,581,851,890.00	4,632,595,560.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
055100000000	Ministry for Local Government Affairs	134,060,800.00	62,481,120.00	196,541,920.00	64,269,000.00	260,810,920.00
055100100100	Ministry for Local Government Affairs	104,862,800.00	7,252,600.00	112,115,400.00	40,000,000.00	152,115,400.00
055100500100	Local Government Staff Pension Board	29,198,000.00	55,228,520.00	84,426,520.00	24,269,000.00	108,695,520.00

Adamawa State Government
2025 Approved Supplementary Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Revenue	138,307,046,920.48	243,508,947,753.76	262,218,730,822.73	486,218,047,600.00	83,745,434,995.78	569,963,482,595.78	506,467,939,600.00	514,050,855,500.00
010000000000	Administration Sector	168,289,635.95	1,996,926,150.00	192,429,771.20	14,823,601,400.00	4,330,000,000.00	19,153,601,400.00	15,419,106,900.00	15,421,298,300.00
011100000000	Governor's Office	127,806,476.55	723,200,000.00	152,914,514.95	729,939,100.00	1,830,000,000.00	2,559,939,100.00	1,331,238,600.00	1,332,551,000.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	600,000,000.00	-	600,000,000.00	1,830,000,000.00	2,430,000,000.00	1,200,000,000.00	1,200,000,000.00
011101000100	Bureau for Public Procurement	125,701,626.55	120,000,000.00	150,484,014.95	126,564,000.00	-	126,564,000.00	127,829,700.00	129,108,000.00
011101800100	Security and Special Services Department	2,104,850.00	3,200,000.00	2,430,500.00	3,375,100.00	-	3,375,100.00	3,408,900.00	3,443,000.00
016100000000	Office of the Secretary to the State Government	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
012300000000	Ministry of Information and Strategy	39,714,459.40	72,236,150.00	38,205,131.25	91,894,600.00	-	91,894,600.00	86,082,500.00	86,943,500.00
012300100100	Ministry of Information and Strategy	-	7,422,500.00	-	8,067,100.00	-	8,067,100.00	8,147,900.00	8,229,400.00
012300300100	Adamawa Television Corporation	10,933,345.00	18,013,650.00	10,113,000.00	24,569,400.00	-	24,569,400.00	24,815,300.00	25,063,600.00
012300400100	Adamawa Broadcasting Corporation	8,370,684.40	13,000,000.00	6,621,742.42	15,619,100.00	-	15,619,100.00	15,775,400.00	15,933,200.00
012301300100	Government Printing Press	2,831,930.00	11,000,000.00	2,997,510.00	12,926,700.00	-	12,926,700.00	13,056,100.00	13,186,700.00
012305500100	Adamawa Press Limited	17,578,500.00	22,800,000.00	18,472,878.83	30,712,300.00	-	30,712,300.00	24,287,800.00	24,530,600.00
012500000000	Office of the Head of Service	729,700.00	1,390,000.00	842,300.00	1,662,200.00	-	1,662,200.00	1,679,200.00	1,696,100.00
012500100100	Office of the Head of Service	-	-	-	37,100.00	-	37,100.00	37,600.00	38,100.00
012500500100	Establishment and Training Department	729,700.00	1,390,000.00	842,300.00	1,625,100.00	-	1,625,100.00	1,641,600.00	1,658,000.00
014700000000	Civil Service Commission (CSC)	39,000.00	100,000.00	467,825.00	105,500.00	-	105,500.00	106,600.00	107,700.00
014700100100	Civil Service Commission	39,000.00	100,000.00	467,825.00	105,500.00	-	105,500.00	106,600.00	107,700.00
020000000000	Economic Sector	136,261,784,202.45	233,024,035,503.76	256,739,170,627.74	464,738,456,300.00	79,415,434,995.78	544,153,891,295.78	462,645,839,500.00	466,126,239,200.00
021500000000	Ministry of Agriculture	17,942,258,210.00	4,505,511,000.00	1,031,210,294.00	16,016,930,700.00	-	16,016,930,700.00	23,763,730,600.00	23,801,367,900.00
021500100100	Ministry of Agriculture	17,942,258,210.00	4,505,511,000.00	1,031,210,294.00	16,016,930,700.00	-	16,016,930,700.00	23,763,730,600.00	23,801,367,900.00
022000000000	Ministry of Finance	117,369,881,011.06	224,792,991,303.76	254,113,322,089.82	442,974,322,300.00	79,415,434,995.78	522,389,757,295.78	432,891,252,100.00	436,294,105,500.00
022000100100	Ministry of Finance	162,521,460.00	100,000,000.00	62,139,595.00	145,220,000.00	-	145,220,000.00	54,081,682,200.00	54,213,439,100.00
022000700100	Office of the Accountant General	105,020,124,484.61	213,113,339,203.76	241,916,627,104.17	429,912,000,000.00	79,415,434,995.78	509,327,434,995.78	365,875,368,200.00	369,017,121,800.00
022000800100	Board of Internal Revenue	12,187,235,066.44	11,579,652,100.00	12,134,555,390.65	12,917,102,300.00	-	12,917,102,300.00	12,934,201,700.00	13,063,544,600.00
022200000000	Ministry of Commerce, Trade and Industries	60,976,115.00	93,000,000.00	66,639,310.00	150,509,600.00	-	150,509,600.00	74,281,300.00	75,024,300.00
022200100100	Ministry of Commerce	37,287,590.00	63,200,000.00	31,776,550.00	116,943,500.00	-	116,943,500.00	27,595,300.00	27,871,300.00
022201900100	Jimeta Ultra Modern Market Office	23,688,525.00	29,800,000.00	34,862,760.00	33,566,100.00	-	33,566,100.00	46,686,000.00	47,153,000.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
022900000000	Ministry of Transportation	94,722,000.00	133,199,800.00	64,790,050.00	190,214,500.00	-	190,214,500.00	169,563,200.00	171,259,000.00
022900100100	Ministry of Transportation	94,230,000.00	26,300,000.00	55,100,050.00	77,467,100.00	-	77,467,100.00	70,769,100.00	71,477,000.00
022905300100	Adamawa State Transport Board	492,000.00	106,899,800.00	9,690,000.00	112,747,400.00	-	112,747,400.00	98,794,100.00	99,782,000.00
023300000000	Ministry of Mineral Resources Development	2,660,000.00	24,700,000.00	5,310,000.00	27,879,800.00	-	27,879,800.00	33,464,400.00	33,798,800.00
023300100100	Ministry of Mineral Resources Development	2,660,000.00	24,700,000.00	5,310,000.00	27,879,800.00	-	27,879,800.00	33,464,400.00	33,798,800.00
023400000000	Ministry of Works and Energy Development	-	-	655,000.00	636,000.00	-	636,000.00	2,130,500.00	2,151,800.00
023400400100	Adamawa State Road Maintenance Agency	-	-	655,000.00	636,000.00	-	636,000.00	2,130,500.00	2,151,800.00
023600000000	Ministry of Culture and Tourism	2,986,700.00	34,100,000.00	2,690,400.00	36,103,200.00	-	36,103,200.00	34,794,700.00	35,142,500.00
023600100100	Ministry of Culture and Tourism	1,651,700.00	32,000,000.00	2,207,400.00	33,888,200.00	-	33,888,200.00	28,773,300.00	29,061,000.00
023600400100	Arts Council	1,335,000.00	2,100,000.00	483,000.00	2,215,000.00	-	2,215,000.00	6,021,400.00	6,081,500.00
025000000000	Fiscal Responsibility Commission	-	55,000,000.00	-	-	-	-	-	-
025000100100	Fiscal Responsibility Commission	-	55,000,000.00	-	-	-	-	-	-
025200000000	Ministry of Water Resources	3,014,200.00	5,000,000.00	1,946,000.00	1,706,625,000.00	-	1,706,625,000.00	2,004,453,500.00	2,004,498,100.00
025200100100	Ministry of Water Resources	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
025210200100	Adamawa State Water Board	3,014,200.00	5,000,000.00	1,946,000.00	6,625,000.00	-	6,625,000.00	4,453,500.00	4,498,100.00
025300000000	Ministry of Housing and Urban Development	75,199,631.00	64,813,400.00	88,045,030.81	109,436,800.00	-	109,436,800.00	140,733,300.00	142,140,600.00
025300100100	Ministry of Housing and Urban Development	360,000.00	9,025,400.00	1,980,000.00	9,784,400.00	-	9,784,400.00	7,618,800.00	7,695,000.00
025305300100	Adamawa State Urban Planning & Development Authority	74,839,631.00	55,788,000.00	86,065,030.81	99,652,400.00	-	99,652,400.00	133,114,500.00	134,445,600.00
026000000000	Ministry of Lands and Survey	96,660,899.86	193,530,000.00	157,695,773.67	227,143,500.00	-	227,143,500.00	204,461,600.00	206,506,300.00
026000100100	Ministry of Lands and Survey	81,715,957.26	167,900,000.00	127,304,926.17	198,814,400.00	-	198,814,400.00	181,199,400.00	183,011,400.00
026000200100	Office of the Surveyor General	14,944,942.60	25,630,000.00	30,390,847.50	28,329,100.00	-	28,329,100.00	23,262,200.00	23,494,900.00
026500000000	Ministry of Livestock & Aquaculture Development	613,003,935.53	3,121,090,000.00	1,205,934,679.44	3,297,494,700.00	-	3,297,494,700.00	3,325,903,700.00	3,359,163,000.00
026500100100	Ministry of Livestock & Aquaculture Development	613,003,935.53	3,121,090,000.00	1,205,934,679.44	3,297,494,700.00	-	3,297,494,700.00	3,325,903,700.00	3,359,163,000.00
026600000000	Ministry of Entrepreneurship Development	421,500.00	1,100,000.00	932,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
026600100100	Ministry of Entrepreneurship Development	421,500.00	1,100,000.00	932,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
030000000000	Law and Justice Sector	29,239,994.00	21,210,000.00	40,633,935.00	85,880,300.00	-	85,880,300.00	101,781,900.00	102,800,000.00
031800000000	Adamawa State Judicial Service Commission	29,239,994.00	21,210,000.00	40,633,935.00	85,880,300.00	-	85,880,300.00	101,781,900.00	102,800,000.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
031805100100	High Court of Justice	11,090,990.00	4,400,000.00	13,494,435.00	35,290,600.00	-	35,290,600.00	51,865,800.00	52,384,400.00
031805200100	Customary Court of Appeal	3,200.00	16,500,000.00	309,100.00	17,402,600.00	-	17,402,600.00	401,500.00	405,500.00
031805300100	Sharia Court of Appeal	-	110,000.00	12,300.00	116,100.00	-	116,100.00	5,353,000.00	5,406,600.00
031805500100	Area Courts	18,145,804.00	200,000.00	26,818,100.00	33,071,000.00	-	33,071,000.00	44,161,600.00	44,603,500.00
050000000000	Social Sector	1,847,733,088.08	8,466,776,100.00	5,246,496,488.79	6,570,109,600.00	-	6,570,109,600.00	28,301,211,300.00	32,400,518,000.00
051300000000	Ministry of Youth & Sports Development	28,633,644.99	15,000,000.00	11,154,174.19	19,000,500.00	-	19,000,500.00	479,900.00	484,700.00
051300100100	Ministry of Youth and Sports Development	28,633,644.99	15,000,000.00	11,154,174.19	19,000,500.00	-	19,000,500.00	479,900.00	484,700.00
051400000000	Ministry of Women Affairs	472,000.00	3,602,770,000.00	1,019,000.00	3,153,245,100.00	-	3,153,245,100.00	24,960,043,500.00	29,025,939,600.00
051400100100	Ministry of Women Affairs	472,000.00	3,602,770,000.00	1,019,000.00	3,153,245,100.00	-	3,153,245,100.00	24,960,043,500.00	29,025,939,600.00
051700000000	Ministry of Education and Human Capital Development	1,463,213,315.09	4,151,746,100.00	4,829,726,973.60	2,667,829,100.00	-	2,667,829,100.00	2,599,288,700.00	2,625,280,900.00
051700100100	Ministry of Education and Human Capital Development	8,158,500.00	30,100,000.00	19,300,000.00	29,746,500.00	-	29,746,500.00	13,665,700.00	13,802,200.00
051705100100	Post Primary Schools Mgt Board	-	-	130,000.00	-	-	-	-	-
051706200100	Ministry of Tertiary and Professional Education	-	8,500,000.00	-	8,965,000.00	-	8,965,000.00	3,782,000.00	3,819,800.00
051700500100	College of Agriculture, Science and Technology Ganye	16,823,450.00	44,460,000.00	22,962,000.00	46,892,200.00	-	46,892,200.00	421,005,500.00	425,215,700.00
051700400100	College of Legal Studies Yola	85,416,300.00	11,750,000.00	111,754,655.00	83,706,000.00	-	83,706,000.00	40,863,200.00	41,271,800.00
051701800100	Adamawa State Polytechnic Yola	289,276,760.50	1,245,919,100.00	281,640,437.95	575,781,500.00	-	575,781,500.00	277,073,200.00	279,843,900.00
051701900100	College of Education Hong	205,456,800.00	121,480,000.00	144,018,590.00	128,125,300.00	-	128,125,300.00	348,528,000.00	352,013,300.00
051702100100	Adamawa State University Mubi	620,728,504.59	2,504,347,000.00	4,052,055,890.65	1,599,292,100.00	-	1,599,292,100.00	1,342,971,700.00	1,356,401,200.00
051702300100	College of Nursing & Midwifery Yola	109,339,000.00	85,915,000.00	96,874,400.00	90,614,900.00	-	90,614,900.00	132,437,600.00	133,761,800.00
051702400100	College of Health Technology Michika	128,014,000.00	99,275,000.00	100,991,000.00	104,705,600.00	-	104,705,600.00	18,961,800.00	19,151,200.00
052100000000	Ministry of Health and Human Services	348,454,128.00	650,010,000.00	390,834,141.00	678,905,300.00	-	678,905,300.00	687,777,100.00	694,654,900.00
052100100100	Ministry of Health and Human Services	3,995,500.00	9,530,000.00	3,208,000.00	10,056,000.00	-	10,056,000.00	643,818,900.00	650,257,000.00
052110200100	Adamawa State Hospital Services Management Board	304,180,186.00	600,000,000.00	323,872,810.00	632,820,000.00	-	632,820,000.00	298,500.00	301,500.00
052110300100	Adamawa Traditional Medicine Board	311,000.00	480,000.00	363,000.00	506,400.00	-	506,400.00	43,622,200.00	44,058,500.00
052111300100	Adamawa Essential Drugs Programme	39,967,442.00	40,000,000.00	63,390,331.00	35,522,900.00	-	35,522,900.00	37,500.00	37,900.00
053500000000	Ministry of Environment and Natural Resources Development	6,960,000.00	47,250,000.00	13,762,200.00	51,129,600.00	-	51,129,600.00	53,622,100.00	54,157,900.00
053500100100	Ministry of Environment and Natural Resources Development	6,960,000.00	22,350,000.00	5,400,600.00	24,708,400.00	-	24,708,400.00	43,075,700.00	43,506,100.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	-	24,900,000.00	8,361,600.00	26,421,200.00	-	26,421,200.00	10,546,400.00	10,651,800.00

Adamawa State Government
2025 Approved Supplementary Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Approved Supplementary Estimate Tagging	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Recurrent Revenue	101,807,046,920.48	163,857,690,626.00	156,026,305,656.79	394,700,582,500.00	394,700,582,500.00	398,983,759,500.00	402,564,538,100.00
010000000000	Administration Sector	168,289,635.95	196,926,150.00	192,429,771.20	223,601,400.00	223,601,400.00	219,106,900.00	221,298,300.00
011100000000	Governor's Office	127,806,476.55	123,200,000.00	152,914,514.95	129,939,100.00	129,939,100.00	131,238,600.00	132,551,000.00
011101000100	Bureau for Public Procurement	125,701,626.55	120,000,000.00	150,484,014.95	126,564,000.00	126,564,000.00	127,829,700.00	129,108,000.00
011101800100	Security and Special Services Department	2,104,850.00	3,200,000.00	2,430,500.00	3,375,100.00	3,375,100.00	3,408,900.00	3,443,000.00
012300000000	Ministry of Information and Strategy	39,714,459.40	72,236,150.00	38,205,131.25	91,894,600.00	91,894,600.00	86,082,500.00	86,943,500.00
012300100100	Ministry of Information and Strategy	-	7,422,500.00	-	8,067,100.00	8,067,100.00	8,147,900.00	8,229,400.00
012300300100	Adamawa Television Corporation	10,933,345.00	18,013,650.00	10,113,000.00	24,569,400.00	24,569,400.00	24,815,300.00	25,063,600.00
012300400100	Adamawa Broadcasting Corporation	8,370,684.40	13,000,000.00	6,621,742.42	15,619,100.00	15,619,100.00	15,775,400.00	15,933,200.00
012301300100	Government Printing Press	2,831,930.00	11,000,000.00	2,997,510.00	12,926,700.00	12,926,700.00	13,056,100.00	13,186,700.00
012305500100	Adamawa Press Limited	17,578,500.00	22,800,000.00	18,472,878.83	30,712,300.00	30,712,300.00	24,287,800.00	24,530,600.00
012500000000	Office of the Head of Service	729,700.00	1,390,000.00	842,300.00	1,662,200.00	1,662,200.00	1,679,200.00	1,696,100.00
012500100100	Office of the Head of Service	-	-	-	37,100.00	37,100.00	37,600.00	38,100.00
012500500100	Establishment and Training Department	729,700.00	1,390,000.00	842,300.00	1,625,100.00	1,625,100.00	1,641,600.00	1,658,000.00
014700000000	Civil Service Commission (CSC)	39,000.00	100,000.00	467,825.00	105,500.00	105,500.00	106,600.00	107,700.00
014700100100	Civil Service Commission	39,000.00	100,000.00	467,825.00	105,500.00	105,500.00	106,600.00	107,700.00
020000000000	Economic Sector	99,761,784,202.45	160,472,778,376.00	150,546,745,461.80	390,970,991,200.00	390,970,991,200.00	395,286,840,700.00	398,830,650,500.00
021500000000	Ministry of Agriculture	442,258,210.00	3,505,511,000.00	1,031,210,294.00	3,729,465,600.00	3,729,465,600.00	3,763,730,600.00	3,801,367,900.00
021500100100	Ministry of Agriculture	442,258,210.00	3,505,511,000.00	1,031,210,294.00	3,729,465,600.00	3,729,465,600.00	3,763,730,600.00	3,801,367,900.00
022000000000	Ministry of Finance	98,369,881,011.06	153,296,734,176.00	147,920,896,923.88	383,194,322,300.00	383,194,322,300.00	387,532,253,300.00	390,998,516,800.00
022000100100	Ministry of Finance	162,521,460.00	100,000,000.00	62,139,595.00	145,220,000.00	145,220,000.00	54,081,682,200.00	54,213,439,100.00
022000700100	Office of the Accountant General	86,020,124,484.61	141,617,082,076.00	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	320,516,369,400.00	323,721,533,100.00
022000800100	Board of Internal Revenue	12,187,235,066.44	11,579,652,100.00	12,134,555,390.65	12,917,102,300.00	12,917,102,300.00	12,934,201,700.00	13,063,544,600.00
022200000000	Ministry of Commerce, Trade and Industries	60,976,115.00	93,000,000.00	66,639,310.00	150,509,600.00	150,509,600.00	74,281,300.00	75,024,300.00
022200100100	Ministry of Commerce	37,287,590.00	63,200,000.00	31,776,550.00	116,943,500.00	116,943,500.00	27,595,300.00	27,871,300.00
022201900100	Jimeta Ultra Modern Market Office	23,688,525.00	29,800,000.00	34,862,760.00	33,566,100.00	33,566,100.00	46,686,000.00	47,153,000.00
022900000000	Ministry of Transportation	94,722,000.00	133,199,800.00	64,790,050.00	190,214,500.00	190,214,500.00	169,563,200.00	171,259,000.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Approved Supplementary Estimate Tagging	2026 Out-Year Estimate	2027 Out-Year Estimate
022900100100	Ministry of Transportation	94,230,000.00	26,300,000.00	55,100,050.00	77,467,100.00	77,467,100.00	70,769,100.00	71,477,000.00
022905300100	Adamawa State Transport Board	492,000.00	106,899,800.00	9,690,000.00	112,747,400.00	112,747,400.00	98,794,100.00	99,782,000.00
023300000000	Ministry of Mineral Resources Development	2,660,000.00	24,700,000.00	5,310,000.00	27,879,800.00	27,879,800.00	33,464,400.00	33,798,800.00
023300100100	Ministry of Mineral Resources Development	2,660,000.00	24,700,000.00	5,310,000.00	27,879,800.00	27,879,800.00	33,464,400.00	33,798,800.00
023400000000	Ministry of Works and Energy Development	-	-	655,000.00	636,000.00	636,000.00	2,130,500.00	2,151,800.00
023400400100	Adamawa State Road Maintenance Agency	-	-	655,000.00	636,000.00	636,000.00	2,130,500.00	2,151,800.00
023600000000	Ministry of Culture and Tourism	2,986,700.00	34,100,000.00	2,690,400.00	36,103,200.00	36,103,200.00	34,794,700.00	35,142,500.00
023600100100	Ministry of Culture and Tourism	1,651,700.00	32,000,000.00	2,207,400.00	33,888,200.00	33,888,200.00	28,773,300.00	29,061,000.00
023600400100	Arts Council	1,335,000.00	2,100,000.00	483,000.00	2,215,000.00	2,215,000.00	6,021,400.00	6,081,500.00
025200000000	Ministry of Water Resources	3,014,200.00	5,000,000.00	1,946,000.00	6,625,000.00	6,625,000.00	4,453,500.00	4,498,100.00
025210200100	Adamawa State Water Board	3,014,200.00	5,000,000.00	1,946,000.00	6,625,000.00	6,625,000.00	4,453,500.00	4,498,100.00
025300000000	Ministry of Housing and Urban Development	75,199,631.00	64,813,400.00	88,045,030.81	109,436,800.00	109,436,800.00	140,733,300.00	142,140,600.00
025300100100	Ministry of Housing and Urban Development	360,000.00	9,025,400.00	1,980,000.00	9,784,400.00	9,784,400.00	7,618,800.00	7,695,000.00
025305300100	Adamawa State Urban Planning & Development Authority	74,839,631.00	55,788,000.00	86,065,030.81	99,652,400.00	99,652,400.00	133,114,500.00	134,445,600.00
026000000000	Ministry of Lands and Survey	96,660,899.86	193,530,000.00	157,695,773.67	227,143,500.00	227,143,500.00	204,461,600.00	206,506,300.00
026000100100	Ministry of Lands and Survey	81,715,957.26	167,900,000.00	127,304,926.17	198,814,400.00	198,814,400.00	181,199,400.00	183,011,400.00
026000200100	Office of the Surveyor General	14,944,942.60	25,630,000.00	30,390,847.50	28,329,100.00	28,329,100.00	23,262,200.00	23,494,900.00
026500000000	Ministry of Livestock & Aquaculture Development	613,003,935.53	3,121,090,000.00	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	3,325,903,700.00	3,359,163,000.00
026500100100	Ministry of Livestock & Aquaculture Development	613,003,935.53	3,121,090,000.00	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	3,325,903,700.00	3,359,163,000.00
026600000000	Ministry of Entrepreneurship Development	421,500.00	1,100,000.00	932,000.00	1,160,200.00	1,160,200.00	1,070,600.00	1,081,400.00
026600100100	Ministry of Entrepreneurship Development	421,500.00	1,100,000.00	932,000.00	1,160,200.00	1,160,200.00	1,070,600.00	1,081,400.00
030000000000	Law and Justice Sector	29,239,994.00	21,210,000.00	40,633,935.00	85,880,300.00	85,880,300.00	101,781,900.00	102,800,000.00
031800000000	Adamawa State Judicial Service Commission	29,239,994.00	21,210,000.00	40,633,935.00	85,880,300.00	85,880,300.00	101,781,900.00	102,800,000.00
031805100100	High Court of Justice	11,090,990.00	4,400,000.00	13,494,435.00	35,290,600.00	35,290,600.00	51,865,800.00	52,384,400.00
031805200100	Customary Court of Appeal	3,200.00	16,500,000.00	309,100.00	17,402,600.00	17,402,600.00	401,500.00	405,500.00
031805300100	Sharia Court of Appeal	-	110,000.00	12,300.00	116,100.00	116,100.00	5,353,000.00	5,406,600.00
031805500100	Area Courts	18,145,804.00	200,000.00	26,818,100.00	33,071,000.00	33,071,000.00	44,161,600.00	44,603,500.00
050000000000	Social Sector	1,847,733,088.08	3,166,776,100.00	5,246,496,488.79	3,420,109,600.00	3,420,109,600.00	3,376,030,000.00	3,409,789,300.00
051300000000	Ministry of Youth & Sports Development	28,633,644.99	15,000,000.00	11,154,174.19	19,000,500.00	19,000,500.00	479,900.00	484,700.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Approved Supplementary Estimate Tagging	2026 Out-Year Estimate	2027 Out-Year Estimate
051300100100	Ministry of Youth and Sports Development	28,633,644.99	15,000,000.00	11,154,174.19	19,000,500.00	19,000,500.00	479,900.00	484,700.00
051400000000	Ministry of Women Affairs	472,000.00	2,770,000.00	1,019,000.00	3,245,100.00	3,245,100.00	34,862,200.00	35,210,900.00
051400100100	Ministry of Women Affairs	472,000.00	2,770,000.00	1,019,000.00	3,245,100.00	3,245,100.00	34,862,200.00	35,210,900.00
051700000000	Ministry of Education and Human Capital Development	1,463,213,315.09	2,451,746,100.00	4,829,726,973.60	2,667,829,100.00	2,667,829,100.00	2,599,288,700.00	2,625,280,900.00
051700100100	Ministry of Education and Human Capital Development	8,158,500.00	30,100,000.00	19,300,000.00	29,746,500.00	29,746,500.00	13,665,700.00	13,802,200.00
051705100100	Post Primary Schools Mgt Board	-	-	130,000.00	-	-	-	-
051706200100	Ministry of Tertiary and Professional Education	-	8,500,000.00	-	8,965,000.00	8,965,000.00	3,782,000.00	3,819,800.00
051700500100	College of Agriculture, Science and Technology Ganye	16,823,450.00	44,460,000.00	22,962,000.00	46,892,200.00	46,892,200.00	421,005,500.00	425,215,700.00
051700400100	College of Legal Studies Yola	85,416,300.00	11,750,000.00	111,754,655.00	83,706,000.00	83,706,000.00	40,863,200.00	41,271,800.00
051701800100	Adamawa State Polytechnic Yola	289,276,760.50	545,919,100.00	281,640,437.95	575,781,500.00	575,781,500.00	277,073,200.00	279,843,900.00
051701900100	College of Education Hong	205,456,800.00	121,480,000.00	144,018,590.00	128,125,300.00	128,125,300.00	348,528,000.00	352,013,300.00
051702100100	Adamawa State University Mubi	620,728,504.59	1,504,347,000.00	4,052,055,890.65	1,599,292,100.00	1,599,292,100.00	1,342,971,700.00	1,356,401,200.00
051702300100	College of Nursing & Midwifery Yola	109,339,000.00	85,915,000.00	96,874,400.00	90,614,900.00	90,614,900.00	132,437,600.00	133,761,800.00
051702400100	College of Health Technology Michika	128,014,000.00	99,275,000.00	100,991,000.00	104,705,600.00	104,705,600.00	18,961,800.00	19,151,200.00
052100000000	Ministry of Health and Human Services	348,454,128.00	650,010,000.00	390,834,141.00	678,905,300.00	678,905,300.00	687,777,100.00	694,654,900.00
052100100100	Ministry of Health and Human Services	3,995,500.00	9,530,000.00	3,208,000.00	10,056,000.00	10,056,000.00	643,818,900.00	650,257,000.00
052110200100	Adamawa State Hospital Services Management Board	304,180,186.00	600,000,000.00	323,872,810.00	632,820,000.00	632,820,000.00	298,500.00	301,500.00
052110300100	Adamawa Traditional Medicine Board	311,000.00	480,000.00	363,000.00	506,400.00	506,400.00	43,622,200.00	44,058,500.00
052111300100	Adamawa Essential Drugs Programme	39,967,442.00	40,000,000.00	63,390,331.00	35,522,900.00	35,522,900.00	37,500.00	37,900.00
053500000000	Ministry of Environment and Natural Resources	6,960,000.00	47,250,000.00	13,762,200.00	51,129,600.00	51,129,600.00	53,622,100.00	54,157,900.00
053500100100	Ministry of Environment and Natural Resources Development	6,960,000.00	22,350,000.00	5,400,600.00	24,708,400.00	24,708,400.00	43,075,700.00	43,506,100.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)-	-	24,900,000.00	8,361,600.00	26,421,200.00	26,421,200.00	10,546,400.00	10,651,800.00

Adamawa State Government
2025 Approved Supplementary Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Capital Receipts	36,500,000,000.00	79,651,257,127.76	106,192,425,165.94	91,517,465,100.00	83,745,434,995.78	175,262,900,095.78	107,484,180,100.00	111,486,317,400.00
01000000000	Administration Sector	-	1,800,000,000.00	-	14,600,000,000.00	4,330,000,000.00	18,930,000,000.00	15,200,000,000.00	15,200,000,000.00
01110000000	Governor's Office	-	600,000,000.00	-	600,000,000.00	1,830,000,000.00	2,430,000,000.00	1,200,000,000.00	1,200,000,000.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	600,000,000.00	-	600,000,000.00	1,830,000,000.00	2,430,000,000.00	1,200,000,000.00	1,200,000,000.00
01610000000	Office of the Secretary to the State Government	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
02000000000	Economic Sector	36,500,000,000.00	72,551,257,127.76	106,192,425,165.94	73,767,465,100.00	79,415,434,995.78	153,182,900,095.78	67,358,998,800.00	67,295,588,700.00
02150000000	Ministry of Agriculture	17,500,000,000.00	1,000,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00
021500100100	Ministry of Agriculture	17,500,000,000.00	1,000,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00
02200000000	Ministry of Finance	19,000,000,000.00	71,496,257,127.76	106,192,425,165.94	59,780,000,000.00	79,415,434,995.78	139,195,434,995.78	45,358,998,800.00	45,295,588,700.00
022000700100	Office of the Accountant General	19,000,000,000.00	71,496,257,127.76	106,192,425,165.94	59,780,000,000.00	79,415,434,995.78	139,195,434,995.78	45,358,998,800.00	45,295,588,700.00
02500000000	Fiscal Responsibility Commission	-	55,000,000.00	-	-	-	-	-	-
025000100100	Fiscal Responsibility Commission	-	55,000,000.00	-	-	-	-	-	-
02520000000	Ministry of Water Resources	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
025200100100	Ministry of Water Resources	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
05000000000	Social Sector	-	5,300,000,000.00	-	3,150,000,000.00	-	3,150,000,000.00	24,925,181,300.00	28,990,728,700.00
05140000000	Ministry of Women Affairs	-	3,600,000,000.00	-	3,150,000,000.00	-	3,150,000,000.00	24,925,181,300.00	28,990,728,700.00
051400100100	Ministry of Women Affairs	-	3,600,000,000.00	-	3,150,000,000.00	-	3,150,000,000.00	24,925,181,300.00	28,990,728,700.00
05170000000	Ministry of Education and Human Capital Development	-	1,700,000,000.00	-	-	-	-	-	-
051701800100	Adamawa State Polytechnic Yola	-	700,000,000.00	-	-	-	-	-	-
051702100100	Adamawa State University Mubi	-	1,000,000,000.00	-	-	-	-	-	-

Adamawa State Government
2025 Approved Supplementary Budget - Revenue by Economic Classification

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
1	REVENUE	138,307,046,920.48	243,508,947,753.76	262,218,730,822.73	486,218,047,600.00	83,745,434,995.78	569,963,482,595.78	506,467,939,600.00	514,050,855,500.00
11	GOVERNMENT SHARE OF FAAC	86,020,124,484.61	141,617,082,076.00	135,724,201,938.23	370,132,000,000.00	-	370,132,000,000.00	320,516,369,400.00	323,721,533,100.00
1101	GOVERNMENT SHARE OF FAAC	86,020,124,484.61	141,617,082,076.00	135,724,201,938.23	370,132,000,000.00	-	370,132,000,000.00	320,516,369,400.00	323,721,533,100.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUE	31,031,254,691.44	68,047,186,396.00	14,620,681,326.07	53,000,000,000.00	-	53,000,000,000.00	91,910,000,000.00	92,829,100,000.00
11010101	STATUTORY ALLOCATION	31,031,254,691.44	68,047,186,396.00	14,620,681,326.07	53,000,000,000.00	-	53,000,000,000.00	91,910,000,000.00	92,829,100,000.00
110102	STATE GOVERNMENT SHARE OF VAT	35,082,211,604.63	47,731,651,558.00	68,059,760,759.02	91,000,000,000.00	-	91,000,000,000.00	12,120,000,000.00	12,241,200,000.00
11010201	SHARE OF VAT	35,082,211,604.63	47,731,651,558.00	68,059,760,759.02	91,000,000,000.00	-	91,000,000,000.00	12,120,000,000.00	12,241,200,000.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUE	19,906,658,188.54	25,838,244,122.00	53,043,759,853.14	226,132,000,000.00	-	226,132,000,000.00	216,486,369,400.00	218,651,233,100.00
11010302	EXCESS NON-OIL	-	-	6,167,846,999.18	12,000,000,000.00	-	12,000,000,000.00	50,500,000,000.00	51,005,000,000.00
11010303	EXCHANGE GAIN	13,159,936,992.09	16,000,000,000.00	30,536,518,000.99	50,000,000,000.00	-	50,000,000,000.00	10,738,320,000.00	10,845,703,200.00
11010304	ECOLOGICAL/FLOOD FUNDS	1,294,959,050.37	1,000,000,000.00	1,437,844,137.00	10,632,000,000.00	-	10,632,000,000.00	3,535,000,000.00	3,570,350,000.00
11010305	ELECTRONIC MONEY TRANSFER LEVY	-	-	-	3,500,000,000.00	-	3,500,000,000.00	-	-
11010312	STABILIZATION FUNDS	-	-	-	-	-	-	42,420,000,000.00	42,844,200,000.00
11010313	STATE INFRASTRUCTURE AND SECURITY	-	-	-	42,000,000,000.00	-	42,000,000,000.00	60,600,000,000.00	61,206,000,000.00
11010314	SIGNATURE BONUS	-	-	-	60,000,000,000.00	-	60,000,000,000.00	48,480,000,000.00	48,964,800,000.00
11010399	OTHER FAAC DISTRIBUTIONS	5,451,762,146.08	8,838,244,122.00	14,901,550,715.97	48,000,000,000.00	-	48,000,000,000.00	213,049,400.00	215,179,900.00
12	INDEPENDENT REVENUE	15,786,922,435.86	22,240,608,550.00	20,302,103,718.56	24,568,582,500.00	-	24,568,582,500.00	78,467,390,100.00	78,843,005,000.00
1201	TAX REVENUE	11,917,779,732.17	14,826,500,000.00	15,139,415,204.68	15,632,596,400.00	-	15,632,596,400.00	15,694,868,200.00	15,851,817,500.00
120101	PERSONAL TAXES	9,236,788,191.98	10,350,000,000.00	8,204,185,747.14	10,879,431,800.00	-	10,879,431,800.00	11,733,631,500.00	11,850,968,100.00
12010101	DIRECT ASSESSMENT	99,506,124.22	200,000,000.00	197,903,720.80	210,940,000.00	-	210,940,000.00	2,625,769,600.00	2,652,027,300.00
12010102	PAY AS YOU EARN (PAYE) FEDERAL	1,803,906,230.61	2,500,000,000.00	2,685,123,161.32	2,599,771,800.00	-	2,599,771,800.00	1,917,444,600.00	1,936,619,100.00
12010103	PAY AS YOU EARN (PAYE) STATE	1,617,312,216.54	1,800,000,000.00	1,888,717,605.65	1,898,460,000.00	-	1,898,460,000.00	372,836,500.00	376,564,900.00
12010104	PAY AS YOU EARN (PAYE) LOCAL GOVERNMENT	142,985,742.07	350,000,000.00	154,534,269.69	369,145,000.00	-	369,145,000.00	2,663,117,500.00	2,689,748,700.00
12010105	PAY AS YOU EARN (PAYE) COMPANIES	1,978,974,796.82	2,500,000,000.00	3,147,962,022.99	2,636,750,000.00	-	2,636,750,000.00	3,195,741,000.00	3,227,698,500.00
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	3,594,103,081.72	3,000,000,000.00	129,944,966.69	3,164,365,000.00	-	3,164,365,000.00	958,722,300.00	968,309,600.00
120103	OTHER TAXES	2,680,991,540.19	4,476,500,000.00	6,935,229,457.54	4,753,164,600.00	-	4,753,164,600.00	3,961,236,700.00	4,000,849,400.00
12010301	5% WHT ON PAYMENT TO CONTRACTORS	307,026,691.74	800,000,000.00	469,507,791.87	843,760,000.00	-	843,760,000.00	21,305,000.00	21,518,000.00
12010302	10% WHT ON RENT	7,069,441.69	20,000,000.00	11,921,662.97	21,094,000.00	-	21,094,000.00	21,305,000.00	21,518,000.00
12010303	DEVELOPMENTAL LEVY - GENERAL	12,439,032.00	51,000,000.00	12,877,310.84	59,089,700.00	-	59,089,700.00	6,399,700.00	6,463,800.00
12010304	STAMP DUTIES (STATE)	3,207,300.00	5,000,000.00	5,970,343.92	5,273,500.00	-	5,273,500.00	106,524,700.00	107,590,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12010305	CAPITAL GAINS TAX	2,284,971.90	100,000,000.00	13,255,000.00	105,470,000.00	-	105,470,000.00	532,700.00	538,100.00
12010306	POOLS BETTING\CASINO\SNOOKER	9,894,802.29	500,000.00	1,129,648.98	527,400.00	-	527,400.00	21,412,000.00	21,626,200.00
12010307	PRODUCE SALES TAX	2,253,307,797.67	3,500,000,000.00	1,024,434,194.00	3,717,950,000.00	-	3,717,950,000.00	3,782,159,600.00	3,819,981,300.00
12010309	2.5% CHARGES ON HOTEL AND TAX	-	-	3,144,151,965.56	-	-	-	-	-
12010310	WHT ON BANK INTEREST	85,761,502.90	-	2,251,981,539.40	-	-	-	1,598,000.00	1,614,000.00
1202	NON-TAX REVENUE	3,869,142,703.69	7,414,108,550.00	5,162,688,513.88	8,935,986,100.00	-	8,935,986,100.00	62,772,521,900.00	62,991,187,500.00
120201	LICENCES - GENERAL	97,468,824.34	344,779,600.00	130,531,339.37	404,355,700.00	-	404,355,700.00	505,227,700.00	510,280,100.00
12020101	DRIVING LICENSES	31,700,125.00	50,000,000.00	36,439,732.00	53,291,500.00	-	53,291,500.00	6,014,800.00	6,074,900.00
12020102	PLASTIC NUMBER PLATE	459,700.00	1,500,000.00	1,752,805.37	1,582,100.00	-	1,582,100.00	48,200.00	48,700.00
12020103	FISHING LICENSES	629,000.00	3,000,000.00	1,067,500.00	11,644,100.00	-	11,644,100.00	101,223,900.00	102,236,200.00
12020104	WILD LIFE HUNTING LICENSES	316,100.00	150,000.00	231,500.00	227,200.00	-	227,200.00	1,531,700.00	1,547,000.00
12020105	POOLS AND GAMING MACHINES LICENSES	-	92,518,700.00	25,000.00	97,579,500.00	-	97,579,500.00	133,900.00	135,200.00
12020106	CINEMATOGRAPHY LICENCES	-	-	-	1,060,000.00	-	1,060,000.00	21,500.00	21,700.00
12020107	PATENT MEDICAL LICENCE	-	-	-	265,000.00	-	265,000.00	32,200.00	32,500.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	55,000.00	-	740,000.00	11,156,500.00	-	11,156,500.00	2,312,200.00	2,335,400.00
12020109	OPERATING PERMIT FOR WATER WAYS ASSOCIATION/ U	-	-	20,000.00	21,200.00	-	21,200.00	1,930,800.00	1,950,100.00
12020110	TRADE ANIMAL LICENCE	-	100,000,000.00	-	105,724,400.00	-	105,724,400.00	1,235,900.00	1,248,300.00
12020111	HIDES & SKIN LOADING LICENSE	1,545,290.00	500,000.00	8,728,400.00	1,030,500.00	-	1,030,500.00	682,800.00	689,700.00
12020112	MEAT STORAGE AND SALES LICENSE	-	2,500,000.00	-	4,548,400.00	-	4,548,400.00	134,500.00	135,900.00
12020114	HAWKING PERMIT	74,500.00	200,000.00	64,000.00	1,011,400.00	-	1,011,400.00	43,153,400.00	43,585,000.00
12020115	RENUWAL OF LICENSE TO PRACTICE	72,000.00	100,000.00	80,000.00	122,500.00	-	122,500.00	208,100.00	210,200.00
12020125	DRIED FISH & MEAT LICENSES	-	-	-	10,600.00	-	10,600.00	14,842,600.00	14,991,000.00
12020127	FISHING PERMITS	-	660,000.00	-	696,200.00	-	696,200.00	234,500.00	236,800.00
12020128	HAWKER'S PERMITS	-	-	-	31,800.00	-	31,800.00	155,300.00	156,800.00
12020130	PRODUCE BUYING/MERCHANT LICENSES	-	100,000.00	-	105,500.00	-	105,500.00	106,600.00	107,700.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISGRATION)	84,000.00	100,000.00	160,000.00	153,200.00	-	153,200.00	31,846,900.00	32,165,400.00
12020135	POOL BETTING & CASINO LICENSES/GAMING	-	13,933,400.00	-	14,695,600.00	-	14,695,600.00	9,200.00	9,300.00
12020138	DRIVERS' LICENSES	47,711,609.34	34,000,000.00	46,950,702.00	35,463,800.00	-	35,463,800.00	17,686,500.00	17,863,300.00
12020139	PATENT MEDICINE & DRUG STORES LICENSES	-	1,800,000.00	-	1,898,500.00	-	1,898,500.00	4,400.00	4,400.00
12020141	HEALTH FACILITIES LICENSES	-	-	-	5,300.00	-	5,300.00	1,070,600.00	1,081,400.00
12020142	TRADE PERMIT LICENSES	-	-	5,000.00	-	-	-	-	-
12020143	FOREST LISCENCE,CHAIN SAW LICENCES	132,800.00	500,000.00	74,500.00	536,500.00	-	536,500.00	10,920,200.00	11,029,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020146	HEAVY DUTY PERMIT	73,500.00	250,000.00	3,843,000.00	1,325,000.00	-	1,325,000.00	80,300.00	81,100.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUS	5,799,000.00	16,000,000.00	15,274,400.00	17,246,200.00	-	17,246,200.00	1,864,400.00	1,883,100.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	234,500.00	380,000.00	59,000.00	665,900.00	-	665,900.00	6,924,400.00	6,993,600.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	-	-	330,000.00	265,000.00	-	265,000.00	53,262,400.00	53,795,000.00
12020151	REGISTRATION PERMIT	1,400,000.00	1,407,500.00	9,410,000.00	1,484,600.00	-	1,484,600.00	28,498,700.00	28,783,600.00
12020152	LEARNERS PERMIT	1,248,550.00	1,500,000.00	1,192,000.00	3,702,100.00	-	3,702,100.00	30,929,800.00	31,239,000.00
12020153	HIDES & SKIN BUYERS LICENSE	173,000.00	500,000.00	24,900.00	580,400.00	-	580,400.00	56,300.00	56,900.00
12020155	AUCTIONEER LICENSES	-	100,000.00	-	105,500.00	-	105,500.00	2,402,200.00	2,426,300.00
12020156	ENVIRONMENTAL M/PURPOSE LABORATORY LICENSES	50,000.00	300,000.00	-	316,500.00	-	316,500.00	32,200.00	32,500.00
12020157	LIQUOR LICENSES	37,000.00	300,000.00	187,000.00	316,500.00	-	316,500.00	32,200.00	32,500.00
12020158	TAMBOLA LICENCE	-	15,000.00	-	15,900.00	-	15,900.00	26,800.00	27,100.00
12020159	HACKNEY PERMIT	4,335,650.00	5,000,000.00	3,289,000.00	15,953,000.00	-	15,953,000.00	16,460,500.00	16,625,200.00
12020161	ROAD / ROOF RACK PERMIT	37,000.00	250,000.00	17,500.00	300,800.00	-	300,800.00	6,498,200.00	6,563,100.00
12020162	TROPHY DEALER LICENCES	35,500.00	2,655,000.00	9,000.00	2,800,300.00	-	2,800,300.00	186,900.00	188,800.00
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCY	-	-	-	1,060,000.00	-	1,060,000.00	3,211,800.00	3,244,000.00
12020166	LAND CLEARANCE PERMIT	-	200,000.00	-	211,000.00	-	211,000.00	32,170,600.00	32,492,300.00
12020169	LOCAL VEHICLE BRANDING LICENSES	-	13,530,000.00	556,400.00	14,270,100.00	-	14,270,100.00	69,957,000.00	70,656,600.00
12020170	PREMIUM ON MINERAL LICENCES	1,260,000.00	500,000.00	-	527,400.00	-	527,400.00	15,978,800.00	16,138,500.00
12020171	FISH/BIRDS COMMERCIAL FEEDS SALLERS LICENCES	-	110,000.00	-	116,100.00	-	116,100.00	48,200.00	48,700.00
12020172	FISH/POULTRY/BEEF COLD ROOM OPERATORS LICENCE	5,000.00	220,000.00	-	232,100.00	-	232,100.00	1,065,300.00	1,075,900.00
120204	FEES - GENERAL	2,407,622,795.77	5,943,142,100.00	3,289,718,959.64	6,645,546,500.00	-	6,645,546,500.00	6,292,255,000.00	6,355,177,600.00
12020401	MOTOR VEHICLE FEES - GENERAL	10,345,337.00	50,000,000.00	7,555,045.00	52,735,000.00	-	52,735,000.00	2,141,200.00	2,162,700.00
12020402	TIMBER AND FOREST FEES	292,000.00	10,000,000.00	405,500.00	10,584,100.00	-	10,584,100.00	586,300.00	592,200.00
12020403	RENEWAL FEES - GENERAL	24,812,100.00	500,000.00	28,484,300.00	53,606,900.00	-	53,606,900.00	35,249,700.00	35,602,200.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	145,970,810.29	103,440,000.00	136,349,189.14	110,158,300.00	-	110,158,300.00	221,167,200.00	223,378,800.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	9,948,442.60	13,200,000.00	15,360,947.50	21,342,100.00	-	21,342,100.00	22,385,300.00	22,609,200.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	40,000.00	500,000.00	70,000.00	2,117,400.00	-	2,117,400.00	2,783,600.00	2,811,500.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCU	12,806,328.93	30,200,000.00	24,059,925.73	34,573,600.00	-	34,573,600.00	12,916,900.00	13,046,200.00
12020410	REGISTRATION FEES - GENERAL	31,150,788.84	519,070,000.00	52,327,325.00	547,500,500.00	-	547,500,500.00	183,679,200.00	185,515,800.00
12020411	COURT FEES - GENERAL	11,918,495.00	36,210,000.00	16,805,050.00	82,593,800.00	-	82,593,800.00	23,641,600.00	23,878,100.00
12020412	REGISTRATION OF PRIVATE SCHOOLS	2,540,000.00	20,000,000.00	16,265,000.00	21,189,400.00	-	21,189,400.00	4,570,300.00	4,615,900.00
12020413	ANNUAL DUES	492,000.00	2,863,000.00	340,000.00	3,417,200.00	-	3,417,200.00	3,648,000.00	3,684,400.00

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12020414	ADMIN CHARGES	-	81,518,000.00	584,000.00	86,231,500.00	-	86,231,500.00	15,487,700.00	15,642,600.00
12020415	ADAPOLY VENTURES	8,642,745.00	56,200,000.00	19,753,289.00	59,274,200.00	-	59,274,200.00	2,157,200.00	2,178,800.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	301,145,116.00	308,750,000.00	410,523,910.00	325,649,400.00	-	325,649,400.00	61,591,000.00	62,206,900.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	683,521,321.78	361,206,100.00	822,282,088.20	381,014,800.00	-	381,014,800.00	81,161,900.00	81,973,300.00
12020419	DONGLE FEES	-	58,900,000.00	-	62,121,900.00	-	62,121,900.00	67,110,600.00	67,781,700.00
12020420	PG SCHOOL RALATED FEES	37,490,231.00	71,000,000.00	54,556,797.00	74,883,700.00	-	74,883,700.00	29,294,400.00	29,587,300.00
12020421	SPORTS FEES	124,628,600.00	54,903,000.00	69,906,900.00	128,082,300.00	-	128,082,300.00	30,743,500.00	31,051,000.00
12020422	SIWES FEES	300,000.00	10,250,000.00	19,418,500.00	10,810,700.00	-	10,810,700.00	639,148,200.00	645,539,700.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	463,000.00	5,000,000.00	328,000.00	2,287,400.00	-	2,287,400.00	223,728,700.00	225,966,000.00
12020424	FOOD AND SOCIAL SERVICES FEES	974,100.00	3,000,000.00	655,800.00	8,962,500.00	-	8,962,500.00	26,480,500.00	26,745,300.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	360,000.00	2,000,000.00	1,980,000.00	3,800,100.00	-	3,800,100.00	15,130,600.00	15,281,900.00
12020426	REGISTRATION OF WOMEN GROUPS	70,000.00	100,000.00	807,000.00	132,000.00	-	132,000.00	13,867,100.00	14,005,800.00
12020427	YELLOW CARDS FEES	50,186,750.00	150,000,000.00	38,733,300.00	158,205,000.00	-	158,205,000.00	106,600.00	107,700.00
12020428	REGISTRATION OF PRIVATE HOSPITALS FEES	147,500.00	1,200,000.00	1,131,000.00	1,398,200.00	-	1,398,200.00	159,797,900.00	161,395,900.00
12020429	SPECIAL OPERATIONS FEES (CHEMIST)	2,945,000.00	1,980,000.00	5,000.00	2,088,400.00	-	2,088,400.00	266,311,800.00	268,974,900.00
12020430	NURSERY/MATERNITY HOMES	276,000.00	1,000,000.00	760,000.00	1,160,700.00	-	1,160,700.00	266,800.00	269,400.00
12020432	TOWING OF LIGHT/ HEAVY VEHICLES FEES	-	-	1,000.00	-	-	-	-	-
12020433	DEFECT VEHICLE INSPECTION FEES	252,000.00	1,100,000.00	115,000.00	1,162,900.00	-	1,162,900.00	800,400.00	808,500.00
12020434	IMPOUNDED VEHICLE PACKING FEES	490,000.00	1,100,000.00	289,000.00	1,170,800.00	-	1,170,800.00	10,213,600.00	10,315,800.00
12020437	LIGHT VEHICLE INSPECTION FATAL/MINOR FEES	2,000.00	100,000.00	-	105,500.00	-	105,500.00	13,382,500.00	13,516,400.00
12020438	HEAVY DUTY ACCIDENT INSPECTION FATAL/MINOR FEES	3,000.00	500,000.00	-	527,400.00	-	527,400.00	803,000.00	811,000.00
12020441	FIRE SAFETY INSPECTATIONS FEES	2,104,850.00	3,200,000.00	2,430,500.00	3,507,600.00	-	3,507,600.00	5,812,500.00	5,870,700.00
12020442	PRINTING FEES - GENERAL	2,427,030.00	10,000,000.00	2,535,870.00	10,547,000.00	-	10,547,000.00	10,652,500.00	10,759,000.00
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	-	-	1,082,000.00	-	-	-	-	-
12020444	APPLICATION FEES PRODUCE MERCHANTS	-	11,000.00	-	11,700.00	-	11,700.00	11,900.00	12,000.00
12020445	GRADING FEES	7,971,350.00	5,000,000.00	6,356,100.00	5,803,500.00	-	5,803,500.00	6,182,900.00	6,244,600.00
12020446	LAND CLEARING FEES	-	-	-	265,000.00	-	265,000.00	267,700.00	270,400.00
12020447	SIGN BILL BOARD AND ADVERTS	2,412,000.00	11,100,000.00	740,000.00	11,749,600.00	-	11,749,600.00	6,230,200.00	6,292,600.00
12020449	LIVESTOCK FARMS/FIRM INSPECTION FEES	-	1,000,000.00	13,000.00	1,054,700.00	-	1,054,700.00	3,195,741,000.00	3,227,698,500.00
12020450	FILLING STATION PERMIT	-	5,000,000.00	75,000.00	5,406,000.00	-	5,406,000.00	21,572,700.00	21,788,400.00
12020451	APPROVAL OF BUILDING PLANS	13,190,545.00	10,418,000.00	16,268,025.00	12,153,900.00	-	12,153,900.00	4,663,800.00	4,710,500.00
12020452	MAST INSTALLATION BASE	20,661,330.00	5,000.00	1,200,000.00	5,300.00	-	5,300.00	5,326,300.00	5,379,500.00

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12020453	STREET NAMING AND HOUSE NUMBERING	500,000.00	20,000,000.00	845,000.00	21,094,000.00	-	21,094,000.00	834,200.00	842,600.00
12020454	SEARCH FEES	3,804,500.00	8,800,000.00	12,010,000.00	10,076,400.00	-	10,076,400.00	139,178,000.00	140,569,900.00
12020455	BEACON PLACEMENT FEES	1,192,000.00	3,630,000.00	3,019,900.00	4,252,600.00	-	4,252,600.00	3,329,700.00	3,362,900.00
12020456	SLAUGHTER PREMISES FEES	3,423,650.00	10,000,000.00	5,236,250.00	12,667,000.00	-	12,667,000.00	4,913,600.00	4,962,800.00
12020457	MEAT INSPECTION FEES	-	500,000.00	-	527,400.00	-	527,400.00	26,800.00	27,100.00
12020458	TRADE ANIMAL FEES	607,389,785.53	3,000,000,000.00	1,190,845,129.44	3,325,196,140.00	-	3,325,196,140.00	32,412,700.00	32,736,800.00
12020459	BOARDING/LODGING FEES	4,653,000.00	8,595,000.00	12,450,000.00	9,065,200.00	-	9,065,200.00	2,663,200.00	2,689,800.00
12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS	8,145,000.00	4,250,000.00	4,965,500.00	4,482,500.00	-	4,482,500.00	19,579,300.00	19,775,100.00
12020461	ACCOMMODATION FEES	98,475,500.00	80,185,000.00	108,600,000.00	84,571,300.00	-	84,571,300.00	316,851,800.00	320,020,200.00
12020462	EDUCATIONAL VISIT FEES	23,104,000.00	21,425,000.00	17,987,500.00	22,597,000.00	-	22,597,000.00	86,837,000.00	87,705,300.00
12020464	DAILY TOLL TICKET FEES	3,753,695.00	5,200,000.00	13,048,140.00	5,794,560.00	-	5,794,560.00	12,900,800.00	13,029,900.00
12020465	LOADING & OFF LOADING FEES	2,506,630.00	4,600,000.00	5,974,620.00	4,851,700.00	-	4,851,700.00	8,029,500.00	8,109,800.00
12020466	FACILITY FEES	33,944,988.80	59,603,000.00	44,944,893.00	65,513,400.00	-	65,513,400.00	104,519,700.00	105,564,900.00
12020468	TRANSFER OF OWNERSHIP FEES	2,408,750.00	5,000,000.00	2,502,775.00	5,273,500.00	-	5,273,500.00	2,676,500.00	2,703,300.00
12020469	CERTIFICATE OF ROAD WORTHINESS FEES	24,387,825.00	10,000,000.00	25,887,425.00	10,547,000.00	-	10,547,000.00	64,300.00	64,900.00
12020470	WATER RATES	3,014,200.00	5,000,000.00	1,946,000.00	5,459,000.00	-	5,459,000.00	15,042,000.00	15,192,500.00
12020471	IDENTITY CARD FEES[ID]	27,044,500.00	23,110,000.00	-	24,427,200.00	-	24,427,200.00	21,176,800.00	21,388,500.00
12020472	STUDENT LEVY	39,150,000.00	41,120,000.00	36,738,750.00	43,369,300.00	-	43,369,300.00	42,093,500.00	42,514,400.00
12020473	CHARGES ON STATE GOVERNMENT CONTRACT	-	600,000,000.00	-	632,820,000.00	-	632,820,000.00	8,522,000.00	8,607,200.00
12020474	HOTEL GUEST SERVICE CHARGE	-	-	3,132,215.63	-	-	-	-	-
12020479	LAND DEMARCATION FEE (SPLIT CHARGE)	-	1,500,000.00	-	1,582,100.00	-	1,582,100.00	3,195,800.00	3,227,700.00
12020480	BUILDING CONVERSION FEE (CHANGE OF PURPOSE FEE)	-	1,000,000.00	15,873,500.00	1,054,700.00	-	1,054,700.00	5,353,000.00	5,406,600.00
12020482	APPLICATION FEES/CONSENT LETTER	-	1,000,000.00	1,680,000.00	15,894,700.00	-	15,894,700.00	1,610,400.00	1,626,500.00
12020483	TOLL GATE FEES	-	15,000,000.00	-	15,820,500.00	-	15,820,500.00	53,600.00	54,100.00
12020484	FISH/BIRDS FARMS HATCHERY/PRODUCTS MOVEMENT FEE	-	2,100,000.00	-	2,214,900.00	-	2,214,900.00	1,171,900.00	1,183,600.00
12020485	REGISTRATION OF HOTEL FEES	80,000.00	5,000,000.00	850,000.00	5,390,100.00	-	5,390,100.00	27,217,200.00	27,489,300.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION\N	87,000.00	2,000,000.00	222,000.00	2,194,200.00	-	2,194,200.00	2,887,700.00	2,916,500.00
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	9,577,000.00	3,000,000.00	10,406,000.00	9,418,100.00	-	9,418,100.00	2,299,200.00	2,322,300.00
120205	FINES - GENERAL	23,072,283.60	32,300,000.00	33,551,509.06	52,044,700.00	-	52,044,700.00	116,144,700.00	117,306,000.00
12020501	PENALTY FOR OFFENCES - GENERAL	-	-	-	593,600.00	-	593,600.00	22,929,700.00	23,159,000.00
12020505	ROAD TRAFFIC (MISC. OFF)	1,071,284.60	200,000.00	-	5,776,000.00	-	5,776,000.00	1,230,800.00	1,243,200.00
12020506	CHANGE OF COURSE	-	11,000,000.00	-	11,601,700.00	-	11,601,700.00	53,262,400.00	53,795,000.00

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12020508	SANITATION FINE	4,679,500.00	10,000,000.00	3,848,900.00	12,985,000.00	-	12,985,000.00	609,000.00	615,000.00
12020509	GULLY EMPTIER FINE	-	5,000,000.00	4,000.00	5,273,500.00	-	5,273,500.00	1,811,000.00	1,829,100.00
12020510	STRAY ANIMAL FINE	-	500,000.00	-	527,400.00	-	527,400.00	-	-
12020511	COURT FINE	17,321,499.00	2,400,000.00	23,908,885.00	11,647,300.00	-	11,647,300.00	18,725,000.00	18,912,200.00
12020512	FINE FOR HARMFUL ECOSYTEM ACTIVITIES	-	1,200,000.00	1,936,824.06	1,530,700.00	-	1,530,700.00	17,576,800.00	17,752,500.00
12020513	FIREWOOD/CHARCOAL RATES FINE	-	300,000.00	-	316,500.00	-	316,500.00	-	-
12020514	FOREST DE-RESERVASION FINE	-	1,700,000.00	3,852,900.00	1,793,000.00	-	1,793,000.00	-	-
120206	SALES - GENERAL	150,348,132.50	381,571,000.00	177,938,996.00	416,546,900.00	-	416,546,900.00	385,174,100.00	389,025,900.00
12020603	SALES OF ID CARDS	31,319,870.50	2,044,000.00	21,287,450.00	2,155,900.00	-	2,155,900.00	6,551,400.00	6,616,900.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-	-	-	1,060,000.00	-	1,060,000.00	1,070,600.00	1,081,400.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	-	-	530,000.00	-	530,000.00	26,800.00	27,100.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	2,276,800.00	2,600,000.00	1,441,000.00	2,742,300.00	-	2,742,300.00	59,867,000.00	60,465,700.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	-	-	3,000,250.00	-	-	-	-	-
12020616	SALES OF ADMISSION FORMS	50,313,000.00	21,250,000.00	55,931,800.00	22,412,600.00	-	22,412,600.00	186,194,900.00	188,056,800.00
12020619	SALES OF PRODUCTS	-	-	150,000.00	2,968,000.00	-	2,968,000.00	6,948,200.00	7,017,800.00
12020622	SALES OF TRANSFER OF SERVICE FORMS	39,000.00	100,000.00	467,825.00	147,900.00	-	147,900.00	112,000.00	113,200.00
12020625	SALES OF STATIONERIES & SCHOOL DIRECTORY	-	-	20,000.00	-	-	-	-	-
12020626	SALES OF APPLICATION FORMS FOR PRIVATE SCHOOLS	2,275,000.00	10,000,000.00	3,015,000.00	8,547,000.00	-	8,547,000.00	7,456,800.00	7,531,300.00
12020629	SALES OF APPLICATION FORMS	4,378,000.00	6,437,000.00	85,000.00	6,789,200.00	-	6,789,200.00	24,287,700.00	24,530,600.00
12020630	SALES OF SEEDLINGS	212,000.00	5,400,000.00	4,772,100.00	20,166,000.00	-	20,166,000.00	6,817,800.00	6,885,800.00
12020631	COTTAGE INDUSTRIES SALES	-	1,000,000.00	-	1,054,700.00	-	1,054,700.00	10,652,500.00	10,759,000.00
12020632	SALES OF PUBLICATIONS	404,900.00	1,000,000.00	461,640.00	1,160,700.00	-	1,160,700.00	1,440,100.00	1,454,500.00
12020633	SALES OF NEWSPAPERS	548,500.00	800,000.00	326,300.00	843,800.00	-	843,800.00	852,300.00	860,800.00
12020638	SALES OF EMPLOYMENT FORMS	1,818,500.00	500,000.00	130,000.00	1,664,800.00	-	1,664,800.00	745,700.00	753,200.00
12020639	SALES OF IN SERVICE FORM	3,343,500.00	100,000.00	130,000.00	158,500.00	-	158,500.00	1,683,800.00	1,700,600.00
12020644	STUDENT I.D CARD	-	-	5,126,000.00	-	-	-	-	-
12020646	STUDENT HAND BOOK	5,207,500.00	9,950,000.00	14,847,000.00	10,547,300.00	-	10,547,300.00	44,612,700.00	45,058,800.00
12020648	SALES OF IN-SERVICES TRANING FORMS	72,000.00	40,000.00	26,600.00	52,800.00	-	52,800.00	112,400.00	113,500.00
12020649	SALES OF RETIREMENT FORMS	357,700.00	350,000.00	315,700.00	586,500.00	-	586,500.00	528,300.00	533,700.00
12020650	SALES OF SHOPS/STORES	3,505,000.00	-	3,015,000.00	2,120,000.00	-	2,120,000.00	4,504,300.00	4,549,400.00
12020651	SALES OF DRUGS	43,976,862.00	290,000,000.00	63,390,331.00	299,197,900.00	-	299,197,900.00	122,800.00	124,000.00
12020653	SALES OF FORMS	300,000.00	30,000,000.00	-	31,641,000.00	-	31,641,000.00	20,586,000.00	20,791,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
120207	EARNINGS -GENERAL	913,509,371.85	457,506,150.00	1,347,978,758.75	1,057,260,700.00	-	1,057,260,700.00	1,018,298,500.00	1,028,481,700.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-	-	505,000.00	636,000.00	-	636,000.00	2,130,500.00	2,151,800.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	383,000.00	-	-	240,700.00	-	240,700.00	2,799,200.00	2,827,300.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-	1,100,000.00	-	1,160,200.00	-	1,160,200.00	213,200.00	215,300.00
12020710	EARNINGS FROM GUEST HOUSES	-	-	-	21,200.00	-	21,200.00	642,400.00	648,800.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	2,000,000.00	-	2,109,400.00	-	2,109,400.00	2,130,500.00	2,151,800.00
12020716	EARNINGS FROM AMUSEMENT PARKS	605,000.00	2,000,000.00	450,400.00	2,109,400.00	-	2,109,400.00	1,171,900.00	1,183,600.00
12020717	EARNINGS FROM HOTELS	879,700.00	25,000,000.00	685,000.00	26,431,100.00	-	26,431,100.00	535,566,400.00	540,922,100.00
12020720	PROGRAMME SPONSORSHIP	-	9,000,000.00	-	9,492,300.00	-	9,492,300.00	9,587,300.00	9,683,100.00
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMEN	20,627,700.08	35,294,850.00	20,209,847.11	44,092,000.00	-	44,092,000.00	38,668,600.00	39,055,200.00
12020722	EARNINGS FROM STATE CULTURAL TROUPE	145,000.00	250,000.00	118,000.00	263,700.00	-	263,700.00	428,300.00	432,600.00
12020723	EARNINGS FROM GATE TAKINGS	90,000.00	550,000.00	270,000.00	596,000.00	-	596,000.00	96,500.00	97,400.00
12020725	RETAINED EARNINGS ON COLLECTION	591,906,274.53	-	1,045,219,013.16	530,000,000.00	-	530,000,000.00	2,676,500.00	2,703,300.00
12020729	EARNINGS FROM 5% ADSUCONS SERVICES (REMITANCE)	3,568,803.53	50,000,000.00	5,956,636.84	52,735,000.00	-	52,735,000.00	46,338,300.00	46,801,700.00
12020730	EARNINGS FROM MEDICAL LAB TEST	8,732,500.00	22,800,000.00	13,108,900.00	24,047,200.00	-	24,047,200.00	7,456,800.00	7,531,300.00
12020733	TRACTOR HIRING SERVICES	8,948,000.00	1,000,000.00	17,986,351.00	1,054,700.00	-	1,054,700.00	74,034,800.00	74,775,100.00
12020734	SUNDRY/OTHER EARNINGS	-	34,000,000.00	-	35,859,800.00	-	35,859,800.00	2,130,500.00	2,151,800.00
12020736	EARNINGS FROM ENTERPRENEURSHIP DEVELOPMENT C	18,071,000.00	43,500,000.00	25,092,000.00	45,879,500.00	-	45,879,500.00	26,428,900.00	26,693,200.00
12020737	INCOME FROM ADSU FARM	2,881,300.00	7,000,000.00	13,669,900.00	7,382,900.00	-	7,382,900.00	1,917,500.00	1,936,700.00
12020738	EARNINGS FROM PORTAL ACCESS/MAINTENANCE	36,009,500.00	69,500,000.00	47,490,500.00	73,301,700.00	-	73,301,700.00	35,792,400.00	36,150,400.00
12020740	EARNINGS FROM HIRING OF ACADEMIC GOWN	1,657,000.00	2,000,000.00	4,448,000.00	2,109,400.00	-	2,109,400.00	18,748,500.00	18,936,000.00
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	118,024,855.43	41,190,000.00	88,441,300.00	43,443,200.00	-	43,443,200.00	46,535,500.00	47,000,900.00
12020744	EARNING FROM NET SERVICE	-	-	-	53,000.00	-	53,000.00	53,600.00	54,100.00
12020746	TRIP CHARGES - COMPANY VEHICLES (CV)	40,276,900.00	25,753,000.00	4,450,300.00	37,231,700.00	-	37,231,700.00	1,127,400.00	1,138,700.00
12020747	TRIP CHARGES - LOCAL VEHICLES (LV)	41,698,000.00	65,672,000.00	29,649,850.00	83,415,300.00	-	83,415,300.00	14,948,300.00	15,097,800.00
12020751	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	613,000.00	-	700,000.00	795,000.00	-	795,000.00	386,800.00	390,600.00
12020752	EARNINGS FROM COMMERCIAL NEWS	345,000.00	-	637,000.00	1,075,900.00	-	1,075,900.00	1,258,100.00	1,270,700.00
12020754	PROGRAME SPONSORSHIP	8,651,579.32	6,698,300.00	6,578,474.14	10,939,000.00	-	10,939,000.00	13,725,000.00	13,862,500.00
12020755	PUBLIC ANNOUNCEMENT & JINGLES	6,709,750.00	7,443,000.00	7,456,000.00	13,415,300.00	-	13,415,300.00	16,493,700.00	16,658,800.00
12020763	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	-	-	19,500.00	1,600.00	-	1,600.00	401,500.00	405,500.00
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR F	405,508.96	500,000.00	634,395.08	527,400.00	-	527,400.00	63,914,900.00	64,554,000.00
12020770	RIBADU SQ. HIRE OF OPEN AIR SPACE	1,180,000.00	55,000.00	1,180,000.00	1,330,100.00	-	1,330,100.00	5,454,900.00	5,509,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020775	EARNINGS FROM BEER PALOUR	1,100,000.00	5,200,000.00	95,000.00	5,511,000.00	-	5,511,000.00	45,039,800.00	45,490,200.00
12020776	EARNINGS FROM SCHOOL PROPERTIES/PRIVATE SHOPS	-	-	12,797,391.42	-	-	-	-	-
12020777	EARNINGS FROM LEASES OF QUARRY	-	-	130,000.00	-	-	-	-	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	242,659,743.85	163,309,700.00	123,503,796.93	249,755,700.00	-	249,755,700.00	394,490,000.00	398,435,100.00
12020801	RENT ON GOVT. QUARTERS	-	-	6,757,688.95	-	-	-	-	-
12020803	RENT ON GOVT BUILDINGS	-	-	-	28,090,000.00	-	28,090,000.00	37,417,500.00	37,791,700.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	167,388,500.00	114,657,300.00	62,135,858.00	126,229,200.00	-	126,229,200.00	145,986,200.00	147,446,100.00
12020819	RENT OF UNIVERSITY PROPERTY	-	1,800,000.00	-	1,898,500.00	-	1,898,500.00	11,590,000.00	11,705,900.00
12020820	RENT FROM HOUSING ESTATE	32,024,156.00	10,441,400.00	-	52,352,600.00	-	52,352,600.00	8,992,200.00	9,082,100.00
12020822	RENT ON HOUSE	30,771,887.85	35,400,000.00	-	37,336,500.00	-	37,336,500.00	183,435,700.00	185,270,100.00
12020826	RENTING OF MARKET SHOPS (JSC)	12,175,200.00	11,000.00	3,292,250.00	2,661,700.00	-	2,661,700.00	5,970,900.00	6,030,700.00
12020827	RENT ON GOVERNMENT SHOPS	-	-	50,665,000.00	-	-	-	-	-
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	300,000.00	1,000,000.00	652,999.98	1,187,200.00	-	1,187,200.00	1,097,500.00	1,108,500.00
120209	RENT ON LAND & OTHERS - GENERAL	34,456,991.78	91,500,000.00	44,522,411.30	105,091,100.00	-	105,091,100.00	24,916,000.00	25,165,100.00
12020901	RENT ON GOVT. LAND	2,794,606.40	15,000,000.00	3,842,986.59	16,456,500.00	-	16,456,500.00	5,433,300.00	5,487,700.00
12020907	GROUND RENT	31,662,385.38	61,500,000.00	37,969,424.71	72,814,100.00	-	72,814,100.00	19,457,300.00	19,651,800.00
12020909	RENT ON MINING LEASE	-	15,000,000.00	2,710,000.00	15,820,500.00	-	15,820,500.00	25,400.00	25,600.00
120210	REPAYMENTS - GENERAL	-	-	14,939,005.83	79,500.00	-	79,500.00	101,800.00	102,800.00
12021006	RECOVERY OF OVERPAYMENTS	-	-	-	79,500.00	-	79,500.00	101,800.00	102,800.00
12021007	UNSPECIFIED REVENUE ARREARS	-	-	14,939,005.83	-	-	-	-	-
120211	INVESTMENT INCOME	4,560.00	-	-	5,300.00	-	5,300.00	53,577,641,700.00	54,113,418,200.00
12021102	DIVIDEND RECEIVED	-	-	-	5,300.00	-	5,300.00	47,641,700.00	48,118,200.00
12021103	OTHER INVESTMENT INCOME	4,560.00	-	-	-	-	-	53,530,000,000.00	54,065,300,000.00
120212	INTEREST EARNED	-	-	3,737.00	5,300,000.00	-	5,300,000.00	458,272,400.00	53,795,000.00
12021210	BANK INTEREST	-	-	3,737.00	5,300,000.00	-	5,300,000.00	458,272,400.00	53,795,000.00
13	AID AND GRANTS	36,500,000,000.00	39,355,000,000.00	74,192,425,165.94	16,037,465,100.00	81,245,434,995.78	97,282,900,095.78	46,125,181,300.00	50,190,728,700.00
1302	GRANTS	36,500,000,000.00	39,355,000,000.00	74,192,425,165.94	16,037,465,100.00	81,245,434,995.78	97,282,900,095.78	46,125,181,300.00	50,190,728,700.00
130201	DOMESTIC GRANTS	19,000,000,000.00	38,300,000,000.00	74,192,425,165.94	3,750,000,000.00	81,245,434,995.78	84,995,434,995.78	26,125,181,300.00	30,190,728,700.00
13020102	CAPITAL GRANTS FROM FGN	19,000,000,000.00	38,300,000,000.00	74,192,425,165.94	3,750,000,000.00	80,615,434,995.78	84,365,434,995.78	26,125,181,300.00	30,190,728,700.00
13020104	CAPITAL GRANTS FROM LGAS	-	-	-	-	630,000,000.00	630,000,000.00	-	-
130202	FOREIGN GRANTS	17,500,000,000.00	1,055,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00
13020202	CAPITAL FOREIGN GRANTS	17,500,000,000.00	1,055,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	40,296,257,127.76	32,000,000,000.00	75,480,000,000.00	2,500,000,000.00	77,980,000,000.00	61,358,998,800.00	61,295,588,700.00
1403	LOANS/ BORROWINGS RECEIPT	-	40,296,257,127.76	32,000,000,000.00	75,480,000,000.00	2,500,000,000.00	77,980,000,000.00	61,358,998,800.00	61,295,588,700.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	38,596,257,127.76	32,000,000,000.00	61,480,000,000.00	-	61,480,000,000.00	47,358,998,800.00	47,295,588,700.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INST	-	38,596,257,127.76	32,000,000,000.00	59,780,000,000.00	-	59,780,000,000.00	45,358,998,800.00	45,295,588,700.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	1,700,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL	-	500,000,000.00	-	-	-	-	-	-
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00

Adamawa State Government

2025 Approved Supplementary Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
Total Capital Receipts				36,500,000,000.00	79,651,257,127.76	106,192,425,165.94	91,517,465,100.00	83,745,434,995.78	175,262,900,095.78	107,484,180,100.00	111,486,317,400.00
Adamawa State SDGs - Conditional Cash Transfer Grant FGN	011100500100	13020102	-08304	-	600,000,000.00	-	600,000,000.00	600,000,000.00	1,200,000,000.00	1,200,000,000.00	1,200,000,000.00
Adamawa State SDGs - LG Conditional Cash Transfer Grant from FGN	011100500100	13020102	-08304	-	-	-	-	600,000,000.00	600,000,000.00	-	-
Adamawa State SDGs - Conditional Cash Transfer Grant from LG Affairs	011100500100	13020104	-08303	-	-	-	-	630,000,000.00	630,000,000.00	-	-
World Bank State Action for Business Enabling Reforms (SABER) PforR Loan	016105600100	14030202	-03101	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
State Agric Development Programme PforR (CARES Funds)	021500100100	13020202	-09111	17,500,000,000.00	1,000,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00
Adamawa State Government BONDS	022000700100	14030101	-03101	-	12,015,257,127.76	-	25,000,000,000.00	-	25,000,000,000.00	25,000,000,000.00	25,000,000,000.00
Commercial Bank Loans/Restructured Loans	022000700100	14030101	-03101	-	13,656,000,000.00	-	34,780,000,000.00	-	34,780,000,000.00	20,358,998,800.00	20,295,588,700.00
Infrastructural Loan from FGN	022000700100	14030101	-09301	-	12,925,000,000.00	32,000,000,000.00	-	-	-	-	-
World Bank Rural Access Mobility Project (RAMP) Loan	022000700100	14030201	-09111	-	500,000,000.00	-	-	-	-	-	-
SIGNATURE BONUS	022000700100	13020102	-08304	19,000,000,000.00	32,400,000,000.00	74,192,425,165.94	-	-	-	-	-
Nigeria Liquidified Natural Gas (NLNG) Refund from FGN	022000700100	13020102	-08304	-	-	-	-	79,415,434,995.78	79,415,434,995.78	-	-
World Bank Grant-Fiscal Responsibility Commission	025000100100	13020202	-08304	-	55,000,000.00	-	-	-	-	-	-
Sustainable Power and Irrigation in Nigeria (SPIN) Loan from FGN	025200100100	14030102	-09301	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
Grant for Nigeria for Women Project-NFWP:- FGN World Bank Assisted Project (5 years Implementation Project)	051400100100	13020102	08304	-	3,600,000,000.00	-	3,150,000,000.00	-	3,150,000,000.00	24,925,181,300.00	28,990,728,700.00
TETFUND grant to Adamawa State Polytechnic	051701800100	13020102	08304	-	700,000,000.00	-	-	-	-	-	-
TETFUND grant to Adamwa State University	051702100100	13020102	08304	-	1,000,000,000.00	-	-	-	-	-	-

Adamawa State Government
2025 Supplementary Budget - Revenue and Expenditure by Fund

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditure	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	394,700,582,500.00	175,262,900,095.78	569,963,482,595.78	74,935,973,630.00	68,955,369,140.00	23,649,874,840.00	453,947,028,313.00	621,488,245,923.00
01	FEDERATION ACCOUNT	370,132,000,000.00	-	370,132,000,000.00	-	4,207,680,810.00	23,649,874,840.00	271,687,502,252.22	299,545,057,902.22
011	FAAC DIRECT ALLOCATION	370,132,000,000.00	-	370,132,000,000.00	-	4,207,680,810.00	23,649,874,840.00	271,687,502,252.22	299,545,057,902.22
01101	FAAC DIRECT ALLOCATION	370,132,000,000.00	-	370,132,000,000.00	-	4,207,680,810.00	23,649,874,840.00	271,687,502,252.22	299,545,057,902.22
02	CONSOLIDATED REVENUE FUND	20,951,581,940.00	-	20,951,581,940.00	74,935,973,630.00	64,747,688,330.00	-	-	139,683,661,960.00
021	MAIN ENVELOP	20,951,581,940.00	-	20,951,581,940.00	51,538,623,000.00	64,747,688,330.00	-	-	116,286,311,330.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	20,951,581,940.00	-	20,951,581,940.00	51,538,623,000.00	64,747,688,330.00	-	-	116,286,311,330.00
022	CRF CHARGES	-	-	-	23,397,350,630.00	-	-	-	23,397,350,630.00
02201	PENSION AND GRATUITIES	-	-	-	22,256,326,930.00	-	-	-	22,256,326,930.00
02204	OTHER CRF CHARGES	-	-	-	1,141,023,700.00	-	-	-	1,141,023,700.00
03	CAPITAL DEVELOPMENT FUND	-	76,280,000,000.00	76,280,000,000.00	-	-	-	76,280,000,000.00	76,280,000,000.00
031	CDF MAIN	-	76,280,000,000.00	76,280,000,000.00	-	-	-	76,280,000,000.00	76,280,000,000.00
03101	CAPITAL DEVELOPMENT FUND	-	76,280,000,000.00	76,280,000,000.00	-	-	-	76,280,000,000.00	76,280,000,000.00
04	CONTINGENCY FUND	-	-	-	-	-	-	3,229,625,405.00	3,229,625,405.00
041	CONTINGENCY FUND MAIN	-	-	-	-	-	-	3,229,625,405.00	3,229,625,405.00
04101	CONTINGENCY FUND	-	-	-	-	-	-	3,229,625,405.00	3,229,625,405.00
08	AIDS AND GRANTS	-	84,995,434,995.78	84,995,434,995.78	-	-	-	84,995,434,995.78	84,995,434,995.78
083	LOCAL AIDS AND GRANTS	-	84,995,434,995.78	84,995,434,995.78	-	-	-	84,995,434,995.78	84,995,434,995.78
08303	DONATION BY LOCAL GOVERNMENTS	-	630,000,000.00	630,000,000.00	-	-	-	630,000,000.00	630,000,000.00
08304	DONATIONS BY FED. GOVERNMENT	-	84,365,434,995.78	84,365,434,995.78	-	-	-	84,365,434,995.78	84,365,434,995.78
09	LOANS/DEBTS	-	13,987,465,100.00	13,987,465,100.00	-	-	-	13,987,465,100.00	13,987,465,100.00
091	MULTILATERAL LOANS/DEBTS	-	12,287,465,100.00	12,287,465,100.00	-	-	-	12,287,465,100.00	12,287,465,100.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	12,287,465,100.00	12,287,465,100.00	-	-	-	12,287,465,100.00	12,287,465,100.00
093	LOCAL LOANS/DEBTS	-	1,700,000,000.00	1,700,000,000.00	-	-	-	1,700,000,000.00	1,700,000,000.00
09301	FEDERAL GOVERNMENT	-	1,700,000,000.00	1,700,000,000.00	-	-	-	1,700,000,000.00	1,700,000,000.00
10	RETAINED INDEPENDENT REVENUE	3,617,000,560.00	-	3,617,000,560.00	-	-	-	3,617,000,560.00	3,617,000,560.00
101	RETAINED INDEPENDENT REVENUE	3,617,000,560.00	-	3,617,000,560.00	-	-	-	3,617,000,560.00	3,617,000,560.00
10101	RETAINED INTERNALLY GENERATED REVENUE	3,617,000,560.00	-	3,617,000,560.00	-	-	-	3,617,000,560.00	3,617,000,560.00

Adamawa State Government

2025 Approved Supplementary Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Expenditure	134,722,931,603.63	281,194,285,906.00	248,535,305,647.75	486,218,047,600.00	135,070,198,323.00	621,288,245,923.00	506,467,939,600.00	514,050,855,500.00
010000000000	Administration Sector	32,050,170,536.84	68,690,054,907.00	60,155,638,923.71	121,555,927,330.00	16,912,045,700.00	138,467,973,030.00	152,720,602,500.00	154,581,572,300.00
011100000000	Governor's Office	14,272,911,264.29	24,520,839,122.00	22,628,964,776.41	27,239,322,920.00	6,967,404,700.00	34,206,727,620.00	53,694,677,600.00	54,395,063,100.00
011100100100	Office of the Governor	3,969,447,504.02	7,564,016,600.00	7,156,449,400.20	5,047,577,300.00	1,477,720,200.00	6,525,297,500.00	1,448,729,100.00	1,468,150,400.00
011100100200	Office of the Deputy Governor	423,523,523.14	1,203,099,500.00	925,250,789.48	920,160,800.00	211,169,300.00	1,131,330,100.00	1,311,082,400.00	1,326,491,200.00
011100500100	Sustainable Development Goals (Former MDG's Office)	9,604,037.27	673,059,725.00	633,182,640.52	1,383,586,000.00	2,501,723,700.00	3,885,309,700.00	3,278,193,900.00	3,324,612,700.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	90,712,318.30	214,183,499.00	206,634,715.74	2,020,266,320.00	7,074,800.00	2,027,341,120.00	2,398,332,000.00	2,442,516,700.00
011101000100	Bureau for Public Procurement	440,857,256.22	630,154,260.00	468,226,212.96	713,878,400.00	132,055,600.00	845,934,000.00	3,216,226,100.00	3,245,531,700.00
011101600100	World Bank Development Partner Projects(WBDPP)	16,194,309.21	34,892,000.00	26,513,423.91	170,057,100.00	59,352,300.00	229,409,400.00	271,933,300.00	274,655,100.00
011101700100	Cabinet Affairs Office	21,718,201.84	99,400,800.00	34,855,502.08	89,352,050.00	30,476,400.00	119,828,450.00	161,707,400.00	162,805,600.00
011101800100	Security and Special Services Department	8,900,369,249.92	13,291,054,098.00	12,523,252,957.94	14,023,444,400.00	2,500,000,000.00	16,523,444,400.00	31,600,064,700.00	31,994,321,900.00
01110100100	Community and Social Development Agency	337,441,721.61	476,297,600.00	374,250,432.63	1,122,712,360.00	7,928,900.00	1,130,641,260.00	1,244,975,700.00	1,268,468,100.00
011118400100	Gongola Basin Energy Development Company	6,460,457.09	11,793,240.00	6,829,616.38	12,389,890.00	451,700.00	12,841,590.00	143,660,600.00	144,990,600.00
011118500100	Department of Chieftaincy Affairs	43,085,775.77	264,945,400.00	256,122,860.58	1,580,654,700.00	28,150,400.00	1,608,805,100.00	4,368,403,200.00	4,447,439,100.00
011110300100	Boundary Commission	13,496,909.90	57,942,400.00	17,396,223.99	155,243,600.00	11,301,400.00	166,545,000.00	4,251,369,200.00	4,295,080,000.00
016100000000	Office of the Secretary to the State Government	4,241,540,883.89	17,376,501,445.00	13,733,777,161.71	52,970,546,810.00	6,003,924,000.00	58,974,470,810.00	45,576,853,100.00	46,436,493,900.00
016100100100	Office of the Secretary to the State Government	1,353,066,848.68	7,887,882,180.00	7,102,023,546.41	17,663,089,710.00	1,435,720,100.00	19,098,809,810.00	11,889,142,700.00	12,122,315,600.00
016102100100	Poverty Alleviation Agency	1,875,503,179.65	5,609,476,725.00	5,095,218,588.59	13,680,094,300.00	82,051,200.00	13,762,145,500.00	13,878,935,800.00	14,145,745,100.00
016103700100	Muslim Pilgrims Welfare Board	896,011,497.44	1,512,313,880.00	759,638,903.69	2,538,325,340.00	867,359,400.00	3,405,684,740.00	1,387,972,600.00	1,401,553,300.00
016103800100	Christian Pilgrims Welfare Board	102,876,763.74	1,183,033,760.00	705,251,617.47	2,356,968,340.00	819,424,300.00	3,176,392,640.00	75,613,400.00	76,284,300.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	14,082,594.38	191,790,900.00	71,644,505.55	816,793,610.00	5,863,400.00	822,657,010.00	1,208,497,600.00	1,230,684,800.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	992,004,000.00	-	1,516,324,410.00	232,550,100.00	1,748,874,510.00	1,823,406,700.00	1,850,229,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	-	-	14,134,339,700.00	2,546,886,500.00	16,681,226,200.00	14,681,179,500.00	14,969,393,600.00
016105700100	Adamawa State Social Investment Programme Agency	-	-	-	224,303,500.00	-	224,303,500.00	330,610,100.00	335,776,700.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	-	-	40,307,900.00	14,069,000.00	54,376,900.00	301,494,700.00	304,511,500.00
011200000000	Adamawa State House of Assembly	3,152,764,764.07	6,643,473,460.00	5,536,413,411.94	10,407,798,430.00	3,268,818,000.00	13,676,616,430.00	2,686,062,400.00	2,705,192,700.00
011200300100	Adamawa State House of Assembly (Legislature)	2,924,351,962.19	6,236,734,080.00	5,264,453,897.32	9,572,441,610.00	3,253,577,700.00	12,826,019,310.00	1,403,962,300.00	1,407,871,400.00
011200400100	House of Assembly Service Commission	228,412,801.88	406,739,380.00	271,959,514.62	835,356,820.00	15,240,300.00	850,597,120.00	1,282,100,100.00	1,297,321,300.00
012300000000	Ministry of Information and Strategy	724,547,074.71	3,286,838,140.00	2,875,423,944.72	4,537,518,320.00	137,894,000.00	4,675,412,320.00	11,725,746,100.00	11,887,263,700.00
012300100100	Ministry of Information and Strategy	268,389,099.02	569,207,620.00	481,392,355.19	712,512,700.00	95,711,200.00	808,223,900.00	1,780,187,000.00	1,804,839,600.00
012300300100	Adamawa Television Corporation	194,897,048.25	470,594,280.00	238,372,896.67	2,191,645,060.00	13,705,900.00	2,205,350,960.00	3,326,225,700.00	3,385,946,900.00
012300400100	Adamawa Broadcasting Corporation	161,451,552.57	2,070,435,340.00	2,034,979,822.85	1,251,415,530.00	12,533,300.00	1,263,948,830.00	4,856,790,700.00	4,917,477,300.00
012301300100	Government Printing Press	37,179,974.08	96,192,360.00	51,640,949.72	204,637,000.00	7,033,900.00	211,670,900.00	432,436,100.00	436,114,700.00
012305500100	Adamawa Press Limited	62,629,400.79	80,408,540.00	69,037,920.29	177,308,030.00	8,909,700.00	186,217,730.00	1,330,106,600.00	1,342,885,200.00
012500000000	Office of the Head of Service	9,011,171,027.08	14,949,153,360.00	13,771,704,731.48	24,118,211,280.00	269,550,200.00	24,387,761,480.00	7,562,759,000.00	7,630,017,300.00
012500100100	Office of the Head of Service	881,084,021.78	1,189,023,960.00	701,960,572.11	1,003,239,170.00	157,959,900.00	1,161,199,070.00	4,881,378,500.00	4,927,338,000.00
012500500100	Establishment and Training Department	323,810,044.71	732,229,620.00	494,240,576.24	693,406,630.00	93,770,700.00	787,177,330.00	1,705,376,300.00	1,720,477,200.00
012500700100	Adamawa State Staff Pension Board	7,802,769,425.56	13,008,988,200.00	12,571,740,079.10	22,397,433,230.00	14,066,800.00	22,411,500,030.00	695,928,100.00	699,598,500.00
012500800100	Department of Labour and Productivity	3,507,535.03	18,911,580.00	3,763,504.03	24,132,250.00	3,752,800.00	27,885,050.00	280,076,100.00	282,603,600.00
014000000000	Office of the State Auditor General	408,637,633.34	975,220,060.00	752,965,138.50	1,098,467,350.00	215,567,600.00	1,314,034,950.00	25,124,983,900.00	25,135,409,100.00
014000100100	Office of the State Auditor General	321,021,558.03	789,223,880.00	643,333,255.23	885,318,820.00	194,228,500.00	1,079,547,320.00	23,583,351,800.00	23,590,533,200.00
014000200100	Office of the Auditor General for Local Government	87,616,075.31	137,992,380.00	85,897,278.01	152,494,940.00	1,780,600.00	154,275,540.00	1,069,379,200.00	1,069,826,600.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
014000300100	Audit Commission	-	48,003,800.00	23,734,605.26	60,653,590.00	19,558,500.00	80,212,090.00	472,252,900.00	475,049,300.00
014700000000	Civil Service Commission (CSC)	53,263,317.09	107,982,320.00	65,772,460.09	801,559,000.00	24,206,100.00	825,765,100.00	674,841,600.00	686,413,900.00
014700100100	Civil Service Commission	53,263,317.09	107,982,320.00	65,772,460.09	801,559,000.00	24,206,100.00	825,765,100.00	674,841,600.00	686,413,900.00
014900000000	Local Government Service Commission	16,626,185.18	18,095,920.00	11,797,833.07	60,407,310.00	2,814,500.00	63,221,810.00	2,102,172,800.00	2,126,696,200.00
014900100100	Local Government Service Commission	16,626,185.18	18,095,920.00	11,797,833.07	60,407,310.00	2,814,500.00	63,221,810.00	2,102,172,800.00	2,126,696,200.00
014800000000	Adamawa State Independence Electoral Commission	141,775,862.60	735,409,560.00	718,452,304.25	253,910,480.00	10,611,500.00	264,521,980.00	338,023,000.00	343,204,100.00
014800100100	Adamawa State Independence Electoral Commission	141,775,862.60	735,409,560.00	718,452,304.25	253,910,480.00	10,611,500.00	264,521,980.00	338,023,000.00	343,204,100.00
016300000000	Ministry for Special Duties	26,932,524.59	76,541,520.00	60,367,161.54	68,185,430.00	11,255,100.00	79,440,530.00	3,234,483,000.00	3,235,818,300.00
016300100100	Ministry for Special Duties	26,932,524.59	76,541,520.00	60,367,161.54	68,185,430.00	11,255,100.00	79,440,530.00	3,234,483,000.00	3,235,818,300.00
020000000000	Economic Sector	63,973,009,351.10	140,455,735,569.00	127,692,278,292.51	230,823,266,530.00	75,908,803,723.00	306,732,070,253.00	205,395,107,700.00	209,316,205,600.00
021500000000	Ministry of Agriculture	514,218,556.70	4,017,991,240.00	3,823,339,164.78	13,533,084,650.00	18,481,800.00	13,551,566,450.00	15,113,032,700.00	15,382,725,100.00
021500100100	Ministry of Agriculture	328,610,924.06	3,759,101,520.00	3,659,178,142.41	12,659,493,040.00	12,946,000.00	12,672,439,040.00	13,756,457,800.00	14,006,282,000.00
021510200100	Adamawa ADP	107,296,495.34	146,322,040.00	99,057,859.42	378,501,000.00	2,720,600.00	381,221,600.00	833,306,400.00	843,635,300.00
021510300100	Adamawa Agricultural Mechanization Authority	78,311,137.30	112,567,680.00	65,103,162.95	495,090,610.00	2,815,200.00	497,905,810.00	523,268,500.00	532,807,800.00
022000000000	Ministry of Finance	26,371,418,325.24	50,295,922,809.00	42,792,524,368.15	33,419,423,110.00	8,124,770,700.00	41,544,193,810.00	8,477,974,200.00	8,619,976,800.00
022000100100	Ministry of Finance	6,643,271,959.53	8,903,894,740.00	8,013,442,536.90	10,583,976,920.00	748,817,200.00	11,332,794,120.00	6,200,173,000.00	6,319,867,500.00
022000200100	Debt Management Agency	37,756,241.64	64,929,360.00	53,906,371.44	47,999,440.00	43,930,000.00	91,929,440.00	493,705,300.00	495,318,000.00
022000700100	Office of the Accountant General	19,253,679,327.12	38,051,520,289.00	34,298,311,382.49	20,909,663,870.00	6,940,526,700.00	27,850,190,570.00	966,840,700.00	978,912,400.00
022000800100	Board of Internal Revenue	426,842,881.51	3,226,360,920.00	385,024,287.87	1,869,371,760.00	388,559,900.00	2,257,931,660.00	513,652,300.00	519,238,400.00
022000900100	State Fiscal Transparency, Accountability And Sustainability Programme	9,867,915.45	49,217,500.00	41,839,789.45	8,411,120.00	2,936,900.00	11,348,020.00	303,602,900.00	306,640,500.00
022200000000	Ministry of Commerce, Trade and Industries	169,641,533.35	9,936,570,380.00	9,854,749,124.85	22,143,049,640.00	1,815,032,200.00	23,958,081,840.00	22,013,024,200.00	22,445,518,300.00
022200100100	Ministry of Commerce	169,641,533.35	9,936,115,880.00	9,854,299,124.85	22,054,416,040.00	1,784,097,400.00	23,838,513,440.00	21,686,869,200.00	22,116,099,900.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
022201900100	Jimeta Ultra Modern Market Office	-	454,500.00	450,000.00	88,633,600.00	30,934,800.00	119,568,400.00	326,155,000.00	329,418,400.00
022900000000	Ministry of Transportation	90,777,456.40	248,376,800.00	104,953,972.12	869,713,820.00	712,529,000.00	1,582,242,820.00	1,180,635,600.00	1,200,574,900.00
022900100100	Ministry of Transportation	89,941,163.40	143,431,600.00	103,146,913.49	394,106,000.00	631,331,500.00	1,025,437,500.00	390,511,200.00	396,569,300.00
022905300100	Adamawa State Transport Board	836,293.00	104,945,200.00	1,807,058.63	475,607,820.00	81,197,500.00	556,805,320.00	790,124,400.00	804,005,600.00
023300000000	Ministry of Mineral Resources Development	57,897,567.38	176,588,890.00	64,528,539.16	1,095,941,900.00	14,069,900.00	1,110,011,800.00	2,915,205,000.00	2,965,415,900.00
023300100100	Ministry of Mineral Resources Development	23,823,927.93	143,733,100.00	44,028,823.71	535,254,120.00	7,035,100.00	542,289,220.00	1,302,800,500.00	1,322,376,800.00
023305100100	Guyuk Cement Company	-	-	-	842,400.00	-	842,400.00	307,600.00	307,600.00
023305200100	Adamawa State Mining Company	34,073,639.46	32,855,790.00	20,499,715.45	559,845,380.00	7,034,800.00	566,880,180.00	1,612,096,900.00	1,642,731,500.00
023400000000	Ministry of Works and Energy Development	30,496,520,883.86	60,808,038,470.00	59,686,185,696.78	91,615,075,290.00	38,626,019,600.00	130,241,094,890.00	89,565,873,200.00	91,333,153,800.00
023400100100	Ministry of Works and Energy Development	30,489,453,329.23	60,797,908,790.00	59,677,287,297.62	91,167,878,830.00	38,500,110,400.00	129,667,989,230.00	89,150,101,900.00	90,914,052,100.00
023400400100	Adamawa State Road Maintenance Agency	7,067,554.63	10,129,680.00	8,898,399.16	89,846,460.00	1,192,000.00	91,038,460.00	415,771,300.00	419,101,700.00
023400500100	Energy Development	-	-	-	357,350,000.00	124,717,200.00	482,067,200.00	-	-
023600000000	Ministry of Culture and Tourism	192,637,774.92	566,036,540.00	252,880,134.94	4,223,884,620.00	1,948,342,900.00	6,172,227,520.00	1,745,307,100.00	1,770,929,100.00
023600100100	Ministry of Culture and Tourism	73,024,858.72	326,364,480.00	104,693,836.13	3,608,299,370.00	1,939,993,700.00	5,548,293,070.00	567,515,800.00	574,965,200.00
023600300100	Adamawa State Agency for Museum and Monuments	14,104,829.88	22,297,120.00	16,921,861.90	80,984,410.00	1,876,900.00	82,861,310.00	162,214,700.00	163,965,600.00
023600400100	Arts Council	105,508,086.32	214,112,700.00	131,264,436.92	430,188,130.00	5,628,200.00	435,816,330.00	509,532,300.00	517,154,500.00
023605200100	Hotel and Tourism Board	-	3,262,240.00	-	104,412,710.00	844,100.00	105,256,810.00	506,044,300.00	514,843,800.00
023800000000	Ministry of Budget and Economic Planning	447,768,926.95	1,227,500,740.00	548,122,404.03	4,743,485,560.00	2,113,548,400.00	6,857,033,960.00	13,534,058,800.00	13,776,684,100.00
023800100100	Ministry of Budget and Economic Planning	107,248,361.77	650,115,100.00	168,013,328.19	3,491,874,810.00	2,043,729,000.00	5,535,603,810.00	12,228,134,100.00	12,453,240,500.00
023800200100	Adamawa State Planning Commission	163,996,514.56	295,341,700.00	169,665,695.70	427,801,550.00	39,353,100.00	467,154,650.00	659,247,000.00	666,453,500.00
023800400100	Adamawa State Bureau of Statistics	176,524,050.62	282,043,940.00	210,443,380.14	823,809,200.00	30,466,300.00	854,275,500.00	646,677,700.00	656,990,100.00
025000000000	Fiscal Responsibility Commission	64,185,205.17	152,834,040.00	81,199,154.49	728,022,110.00	10,036,200.00	738,058,310.00	850,476,200.00	865,560,900.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025000100100	Fiscal Responsibility Commission	64,185,205.17	152,834,040.00	81,199,154.49	728,022,110.00	10,036,200.00	738,058,310.00	850,476,200.00	865,560,900.00
025200000000	Ministry of Water Resources	735,364,550.03	1,940,254,000.00	1,698,602,612.15	9,106,571,270.00	24,503,800.00	9,131,075,070.00	13,436,528,100.00	13,685,221,400.00
025200100100	Ministry of Water Resources	160,891,181.05	928,794,260.00	904,458,872.23	5,463,192,760.00	4,221,000.00	5,467,413,760.00	6,385,922,400.00	6,511,388,400.00
025210200100	Adamawa State Water Board	515,817,391.06	911,325,840.00	706,957,519.65	2,857,533,400.00	11,723,000.00	2,869,256,400.00	5,354,444,600.00	5,451,354,200.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	28,865,879.85	55,097,100.00	45,592,377.24	585,594,610.00	2,345,500.00	587,940,110.00	934,012,900.00	952,032,600.00
025210400100	Small Towns Water Supply Agency	29,790,098.07	45,036,800.00	41,593,843.03	200,250,500.00	6,214,300.00	206,464,800.00	762,148,200.00	770,446,200.00
025300000000	Ministry of Housing and Urban Development	2,012,412,906.42	5,747,213,660.00	4,612,796,328.70	29,101,234,520.00	17,534,513,900.00	46,635,748,420.00	16,589,209,500.00	16,912,940,400.00
025300100100	Ministry of Housing and Urban Development	1,905,741,663.23	5,614,819,800.00	4,506,393,568.17	28,089,096,920.00	17,530,007,400.00	45,619,104,320.00	15,255,254,100.00	15,555,729,300.00
025305300100	Adamawa State Urban Planning & Development Authority	106,671,243.19	132,393,860.00	106,402,760.53	1,012,137,600.00	4,506,500.00	1,016,644,100.00	1,333,955,400.00	1,357,211,100.00
026000000000	Ministry of Lands and Survey	414,330,502.14	955,410,160.00	826,085,735.86	4,447,560,530.00	2,427,436,223.00	6,874,996,753.00	4,470,085,300.00	4,554,417,600.00
026000100100	Ministry of Lands and Survey	277,766,817.07	823,441,020.00	733,853,278.93	3,409,359,090.00	2,416,356,723.00	5,825,715,813.00	3,412,187,600.00	3,478,493,500.00
026000200100	Office of the Surveyor General	136,563,685.07	131,969,140.00	92,232,456.93	1,038,201,440.00	11,079,500.00	1,049,280,940.00	1,057,897,700.00	1,075,924,100.00
026500000000	Ministry of Livestock & Aquaculture Development	700,291,173.39	907,488,400.00	641,922,052.33	1,950,504,810.00	9,353,700.00	1,959,858,510.00	1,277,257,300.00	1,299,364,800.00
026500100100	Ministry of Livestock & Aquaculture Development	700,291,173.39	907,488,400.00	641,922,052.33	1,950,504,810.00	9,353,700.00	1,959,858,510.00	1,277,257,300.00	1,299,364,800.00
026600000000	Ministry of Entrepreneurship Development	121,896,333.49	326,366,020.00	248,997,249.52	290,578,000.00	14,068,000.00	304,646,000.00	334,909,600.00	339,652,000.00
026600100100	Ministry of Entrepreneurship Development	121,896,333.49	326,366,020.00	248,997,249.52	290,578,000.00	14,068,000.00	304,646,000.00	334,909,600.00	339,652,000.00
025400000000	Ministry of Rural Infrastructure & Community Development	1,583,647,655.71	3,149,143,420.00	2,455,391,754.66	13,555,136,700.00	2,516,097,400.00	16,071,234,100.00	13,891,530,900.00	14,164,070,500.00
025400100100	Ministry of Rural Infrastructure & Community Development	1,583,647,655.71	2,791,684,720.00	2,101,472,279.60	9,555,136,700.00	2,516,097,400.00	12,071,234,100.00	11,568,530,900.00	11,794,610,500.00
025400200100	Rural Access and Mobility Project	-	357,458,700.00	353,919,475.06	4,000,000,000.00	-	4,000,000,000.00	2,323,000,000.00	2,369,460,000.00
030000000000	Law and Justice Sector	4,034,408,509.66	9,548,572,760.00	7,664,731,007.26	9,774,611,890.00	2,390,852,400.00	12,165,464,290.00	9,167,211,700.00	8,882,810,600.00
031800000000	Adamawa State Judicial Service Commission	3,393,189,869.62	5,774,022,120.00	4,193,433,223.26	3,583,930,330.00	383,862,400.00	3,967,792,730.00	3,157,835,700.00	3,173,632,600.00
031801100100	Adamawa State Judicial Service Commission	89,669,805.85	147,278,080.00	117,317,317.21	213,633,580.00	20,166,600.00	233,800,180.00	833,284,200.00	834,920,900.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
031805100100	High Court of Justice	1,071,882,767.86	1,977,702,680.00	1,557,208,377.95	1,185,233,100.00	268,555,300.00	1,453,788,400.00	563,393,800.00	569,271,000.00
031805200100	Customary Court of Appeal	129,864,573.58	298,985,280.00	207,928,656.81	224,486,330.00	26,553,800.00	251,040,130.00	394,028,300.00	396,895,500.00
031805300100	Sharia Court of Appeal	180,619,538.98	385,419,700.00	244,827,173.22	280,904,450.00	36,572,100.00	317,476,550.00	333,658,000.00	336,429,000.00
031805500100	Area Courts	1,921,153,183.35	2,964,636,380.00	2,066,151,698.07	1,679,672,870.00	32,014,600.00	1,711,687,470.00	1,033,471,400.00	1,036,116,200.00
032600000000	Ministry of Justice	641,218,640.04	3,774,550,640.00	3,471,297,784.00	6,190,681,560.00	2,006,990,000.00	8,197,671,560.00	6,009,376,000.00	5,709,178,000.00
032600100100	Ministry of Justice	641,218,640.04	3,774,550,640.00	3,471,297,784.00	6,190,681,560.00	2,006,990,000.00	8,197,671,560.00	6,009,376,000.00	5,709,178,000.00
050000000000	Social Sector	34,665,343,206.03	62,499,922,670.00	53,022,657,424.26	124,064,241,850.00	39,858,496,500.00	163,922,738,350.00	139,185,017,700.00	141,270,267,000.00
051300000000	Ministry of Youth & Sports Development	419,039,680.91	4,852,090,180.00	4,651,097,386.22	10,023,399,020.00	7,531,867,500.00	17,555,266,520.00	8,107,505,300.00	8,258,905,600.00
051300100100	Ministry of Youth and Sports Development	122,662,880.81	4,375,110,700.00	4,240,967,058.96	9,698,739,400.00	7,455,956,900.00	17,154,696,300.00	7,399,821,200.00	7,545,654,100.00
051305100100	Sports Council	146,372,696.18	223,964,680.00	191,934,120.71	136,247,150.00	10,269,400.00	146,516,550.00	392,767,300.00	395,381,600.00
051305300100	Adamawa United Foot Ball Club	150,004,103.92	253,014,800.00	218,196,206.55	188,412,470.00	65,641,200.00	254,053,670.00	314,916,800.00	317,869,900.00
051400000000	Ministry of Women Affairs	177,848,478.55	445,973,440.00	278,870,814.22	5,248,417,000.00	28,135,200.00	5,276,552,200.00	8,454,024,200.00	8,613,499,300.00
051400100100	Ministry of Women Affairs	177,848,478.55	445,973,440.00	278,870,814.22	5,248,417,000.00	28,135,200.00	5,276,552,200.00	8,454,024,200.00	8,613,499,300.00
051700000000	Ministry of Education and Human Capital Development	26,161,696,455.53	44,787,059,020.00	37,734,249,205.29	78,920,993,270.00	23,077,944,200.00	101,998,937,470.00	73,649,128,000.00	74,891,062,800.00
051700100100	Ministry of Education and Human Capital Development	4,822,365,305.39	11,985,631,300.00	11,485,127,648.57	39,121,740,540.00	14,751,531,300.00	53,873,271,840.00	51,451,501,600.00	52,398,757,700.00
051700300100	Adamawa State Universal Basic Education Board	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
051700800100	Adamawa State Library Board	173,564,453.76	224,052,220.00	196,217,069.75	656,894,430.00	939,400.00	657,833,830.00	2,597,264,300.00	2,626,982,700.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	124,701,765.42	206,658,080.00	155,350,533.80	526,087,540.00	5,159,300.00	531,246,840.00	1,732,066,300.00	1,754,351,100.00
051705100100	Post Primary Schools Mgt Board	11,842,828,041.95	15,575,656,840.00	14,595,829,373.67	14,156,738,340.00	368,043,200.00	14,524,781,540.00	1,235,805,600.00	1,240,027,400.00
051706200100	Ministry of Tertiary and Professional Education	32,202,241.24	49,667,400.00	16,304,740.11	24,171,300.00	-	24,171,300.00	242,403,200.00	243,912,900.00
051706400100	Education Resource Centre	71,316,893.87	201,898,620.00	41,097,943.46	242,238,730.00	37,508,900.00	279,747,630.00	443,187,300.00	446,190,200.00
051700500100	College of Agriculture, Science and Technology Ganye	683,380,668.87	1,008,597,500.00	780,396,447.89	2,265,953,400.00	10,060,100.00	2,276,013,500.00	1,731,670,800.00	1,750,424,000.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051700400100	College of Legal Studies Yola	543,064,244.70	1,034,964,080.00	585,055,626.28	2,031,442,540.00	68,041,600.00	2,099,484,140.00	1,297,742,300.00	1,318,800,200.00
051701800100	Adamawa State Polytechnic Yola	1,500,526,371.17	2,873,468,860.00	1,539,041,807.18	3,552,294,920.00	113,046,700.00	3,665,341,620.00	1,013,384,100.00	1,026,591,900.00
051701900100	College of Education Hong	2,253,189,969.53	1,901,949,300.00	1,383,692,254.18	2,243,312,250.00	17,475,700.00	2,260,787,950.00	354,705,900.00	359,010,800.00
051702100100	Adamawa State University Mubi	2,519,416,855.62	5,278,381,500.00	4,130,933,938.00	5,604,478,600.00	2,955,042,600.00	8,559,521,200.00	2,487,636,100.00	2,528,270,100.00
051702200100	Adamawa State Scholarship Trust Fund	894,310,969.72	1,167,935,860.00	987,255,572.46	2,208,501,750.00	4,504,334,300.00	6,712,836,050.00	1,287,442,800.00	1,310,272,400.00
051702300100	College of Nursing & Midwifery Yola	476,326,525.96	1,059,494,640.00	469,732,081.50	1,435,369,710.00	55,092,300.00	1,490,462,010.00	2,413,804,600.00	2,443,449,400.00
051702400100	College of Health Technology Michika	217,396,989.53	1,555,240,300.00	843,254,967.45	2,482,008,700.00	118,000,900.00	2,600,009,600.00	2,868,728,800.00	2,903,532,800.00
052100000000	Ministry of Health and Human Services	7,253,853,448.57	10,596,591,280.00	9,019,944,641.07	21,403,540,980.00	7,311,526,500.00	28,715,067,480.00	22,183,571,100.00	22,475,439,100.00
052100100100	Ministry of Health and Human Services	1,865,885,879.84	3,964,513,680.00	3,142,853,874.77	11,513,266,160.00	6,783,263,900.00	18,296,530,060.00	12,643,992,200.00	12,893,042,400.00
052100300100	Primary Health Care Development Agency	77,902,379.62	218,020,180.00	164,239,709.69	662,579,940.00	6,074,000.00	668,653,940.00	2,903,064,700.00	2,914,482,500.00
052100200100	Adamawa State Contributory Health Management Agency	4,574,931.83	156,900,800.00	9,521,988.76	1,340,904,200.00	375,075,700.00	1,715,979,900.00	589,570,200.00	597,939,300.00
052102700100	Adamawa State Referral Center	35,064,190.55	-	-	-	-	-	506,467,500.00	509,490,500.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	57,059,140.00	32,181,467.48	231,980,060.00	4,336,300.00	236,316,360.00	2,507,945,700.00	2,514,668,100.00
052110200100	Adamawa State Hospital Services Management Board	4,948,383,528.72	5,718,616,180.00	5,335,131,141.65	7,177,617,200.00	98,333,600.00	7,275,950,800.00	772,817,000.00	775,613,400.00
052110300100	Adamawa Traditional Medicine Board	2,896,315.20	4,484,600.00	3,445,080.00	5,077,920.00	1,409,000.00	6,486,920.00	443,669,400.00	446,766,000.00
052111300100	Adamawa Essential Drugs Programme	60,487,551.49	85,670,820.00	68,171,854.80	90,087,790.00	2,980,200.00	93,067,990.00	728,465,900.00	729,278,700.00
052111400100	Adamawa State Specialist Hospital Yola	258,658,671.33	391,325,880.00	264,399,523.93	382,027,710.00	40,053,800.00	422,081,510.00	1,087,578,500.00	1,094,158,200.00
053500000000	Ministry of Environment and Natural Resources Development	424,361,074.38	881,764,640.00	704,257,373.95	5,387,753,800.00	95,754,400.00	5,483,508,200.00	7,594,996,300.00	7,724,940,000.00
053500100100	Ministry of Environment and Natural Resources Development	424,361,074.38	872,784,440.00	695,366,154.70	4,663,413,800.00	46,886,500.00	4,710,300,300.00	6,517,102,700.00	6,637,680,500.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)-Projects	-	8,980,200.00	8,891,219.25	724,340,000.00	48,867,900.00	773,207,900.00	1,077,893,600.00	1,087,259,500.00
054400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	56,624,921.88	698,067,750.00	499,589,820.08	2,835,494,160.00	1,797,101,400.00	4,632,595,560.00	6,362,917,400.00	6,463,569,300.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	56,624,921.88	698,067,750.00	499,589,820.08	2,835,494,160.00	1,797,101,400.00	4,632,595,560.00	6,362,917,400.00	6,463,569,300.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
055100000000	Ministry for Local Government Affairs	171,919,146.22	238,376,360.00	134,648,183.43	244,643,620.00	16,167,300.00	260,810,920.00	12,832,875,400.00	12,842,850,900.00
055100100100	Ministry for Local Government Affairs	73,150,624.35	97,275,140.00	82,923,856.80	150,238,000.00	1,877,400.00	152,115,400.00	8,142,064,100.00	8,147,289,800.00
055100500100	Local Government Staff Pension Board	98,768,521.87	141,101,220.00	51,724,326.63	94,405,620.00	14,289,900.00	108,695,520.00	4,690,811,300.00	4,695,561,100.00

Adamawa State Government

2025 Approved Supplementary Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Personnel Expenditure	40,842,888,449.72	61,640,174,822.00	52,522,371,889.30	72,650,973,630.00	2,285,000,000.00	74,935,973,630.00	63,036,628,700.00	63,036,628,700.00
01000000000	Administration Sector	10,990,123,091.51	19,731,577,900.00	17,893,389,437.80	32,264,471,430.00	500,000,000.00	32,764,471,430.00	31,192,076,100.00	31,192,076,100.00
01110000000	Governor's Office	857,642,802.89	582,763,300.00	378,351,506.15	628,091,900.00	-	628,091,900.00	626,514,800.00	626,514,800.00
011100100100	Office of the Governor	609,641,975.65	165,393,500.00	137,969,288.96	163,430,600.00	-	163,430,600.00	163,430,600.00	163,430,600.00
011100100200	Office of the Deputy Governor	31,338,068.11	46,657,600.00	30,111,435.06	44,098,600.00	-	44,098,600.00	44,098,600.00	44,098,600.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	-	454,500.00	450,000.00	-	-	-	-	-
011101000100	Bureau for Public Procurement	166,285,716.42	277,923,260.00	159,656,166.35	310,501,500.00	-	310,501,500.00	311,171,000.00	311,171,000.00
011101700100	Cabinet Affairs Office	-	-	-	2,031,000.00	-	2,031,000.00	52,021,500.00	52,021,500.00
011101800100	Security and Special Services Department	43,875,211.35	80,396,800.00	43,247,051.75	94,065,100.00	-	94,065,100.00	36,438,600.00	36,438,600.00
01110100100	Community and Social Development Agency	650,000.00	-	-	-	-	-	6,966,500.00	6,966,500.00
011118400100	Gongola Basin Energy Development Company	4,400,921.08	9,488,540.00	5,427,427.38	11,099,000.00	-	11,099,000.00	10,770,800.00	10,770,800.00
011110300100	Boundary Commission	1,450,910.28	2,449,100.00	1,490,136.65	2,866,100.00	-	2,866,100.00	1,617,200.00	1,617,200.00
01610000000	Office of the Secretary to the State Government	146,537,053.33	2,927,416,540.00	2,703,013,863.98	4,312,370,600.00	500,000,000.00	4,812,370,600.00	56,044,800.00	56,044,800.00
016100100100	Office of the Secretary to the State Government	130,792,663.19	2,863,766,180.00	2,679,420,810.32	4,250,254,500.00	500,000,000.00	4,750,254,500.00	17,185,400.00	17,185,400.00
016103700100	Muslim Pilgrims Welfare Board	8,073,619.92	51,159,700.00	14,531,101.17	53,062,800.00	-	53,062,800.00	30,146,600.00	30,146,600.00
016103800100	Christian Pilgrims Welfare Board	7,670,770.22	12,490,660.00	9,061,952.49	9,053,300.00	-	9,053,300.00	8,712,800.00	8,712,800.00
01120000000	Adamawa State House of Assembly	676,227,893.69	1,286,438,060.00	713,250,025.47	2,939,122,300.00	-	2,939,122,300.00	1,278,300,900.00	1,278,300,900.00
011200300100	Adamawa State House of Assembly (Legislature)	469,159,692.45	938,933,180.00	471,296,094.08	2,547,094,400.00	-	2,547,094,400.00	1,013,355,700.00	1,013,355,700.00
011200400100	House of Assembly Service Commission	207,068,201.24	347,504,880.00	241,953,931.39	392,027,900.00	-	392,027,900.00	264,945,200.00	264,945,200.00
01230000000	Ministry of Information and Strategy	447,782,711.98	599,591,360.00	483,757,867.95	694,255,200.00	-	694,255,200.00	822,823,800.00	822,823,800.00
012300100100	Ministry of Information and Strategy	54,967,754.36	74,131,620.00	59,965,008.38	83,399,600.00	-	83,399,600.00	138,146,500.00	138,146,500.00
012300300100	Adamawa Television Corporation	177,673,529.32	252,074,980.00	189,377,042.13	293,156,200.00	-	293,156,200.00	128,631,600.00	128,631,600.00
012300400100	Adamawa Broadcasting Corporation	145,361,516.43	183,832,540.00	160,951,298.59	214,600,900.00	-	214,600,900.00	193,174,500.00	193,174,500.00
012301300100	Government Printing Press	23,097,711.29	31,449,060.00	24,858,959.79	36,795,900.00	-	36,795,900.00	222,012,200.00	222,012,200.00
012305500100	Adamawa Press Limited	46,682,200.58	58,103,160.00	48,605,559.06	66,302,600.00	-	66,302,600.00	140,859,000.00	140,859,000.00
01250000000	Office of the Head of Service	8,519,361,812.21	13,877,577,460.00	13,304,827,859.51	23,193,380,530.00	-	23,193,380,530.00	996,725,800.00	996,725,800.00
012500100100	Office of the Head of Service	441,166,467.04	565,240,260.00	457,746,346.90	550,637,800.00	-	550,637,800.00	285,641,900.00	285,641,900.00
012500500100	Establishment and Training Department	281,543,875.89	366,326,020.00	303,204,818.24	424,728,500.00	-	424,728,500.00	195,491,500.00	195,491,500.00
012500700100	Adamawa State Staff Pension Board	7,796,004,097.76	12,943,119,600.00	12,543,099,920.89	22,214,630,630.00	-	22,214,630,630.00	478,016,200.00	478,016,200.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
012500800100	Department of Labour and Productivity	647,371.52	2,891,580.00	776,773.48	3,383,600.00	-	3,383,600.00	37,576,200.00	37,576,200.00
014000000000	Office of the State Auditor General	256,257,976.24	374,176,360.00	249,676,671.11	431,310,300.00	-	431,310,300.00	24,132,932,900.00	24,132,932,900.00
014000100100	Office of the State Auditor General	172,612,207.14	243,553,480.00	169,073,135.87	279,296,400.00	-	279,296,400.00	22,915,443,700.00	22,915,443,700.00
014000200100	Office of the Auditor General for Local Government	83,645,769.10	130,622,880.00	80,603,535.24	147,395,900.00	-	147,395,900.00	1,024,739,200.00	1,024,739,200.00
014000300100	Audit Commission	-	-	-	4,618,000.00	-	4,618,000.00	192,750,000.00	192,750,000.00
014700000000	Civil Service Commission (CSC)	25,477,043.16	21,717,120.00	12,176,854.30	17,205,800.00	-	17,205,800.00	78,303,600.00	78,303,600.00
014700100100	Civil Service Commission	25,477,043.16	21,717,120.00	12,176,854.30	17,205,800.00	-	17,205,800.00	78,303,600.00	78,303,600.00
014900000000	Local Government Service Commission	14,947,908.15	11,586,120.00	9,705,778.70	3,746,000.00	-	3,746,000.00	2,011,700.00	2,011,700.00
014900100100	Local Government Service Commission	14,947,908.15	11,586,120.00	9,705,778.70	3,746,000.00	-	3,746,000.00	2,011,700.00	2,011,700.00
014800000000	Adamawa State Independence Electoral Commission	38,048,570.62	40,036,660.00	30,298,713.49	35,387,300.00	-	35,387,300.00	70,619,200.00	70,619,200.00
014800100100	Adamawa State Independence Electoral Commission	38,048,570.62	40,036,660.00	30,298,713.49	35,387,300.00	-	35,387,300.00	70,619,200.00	70,619,200.00
016300000000	Ministry for Special Duties	7,839,319.25	10,274,920.00	8,330,297.13	9,601,500.00	-	9,601,500.00	3,127,798,600.00	3,127,798,600.00
016300100100	Ministry for Special Duties	7,839,319.25	10,274,920.00	8,330,297.13	9,601,500.00	-	9,601,500.00	3,127,798,600.00	3,127,798,600.00
020000000000	Economic Sector	3,799,169,767.15	5,787,768,762.00	4,018,449,149.71	6,167,181,800.00	-	6,167,181,800.00	4,966,349,200.00	4,966,349,200.00
021500000000	Ministry of Agriculture	428,762,895.21	570,211,000.00	418,956,027.25	665,640,700.00	-	665,640,700.00	1,185,945,700.00	1,185,945,700.00
021500100100	Ministry of Agriculture	252,413,231.99	329,378,760.00	267,317,931.22	384,603,300.00	-	384,603,300.00	1,174,798,100.00	1,174,798,100.00
021510200100	Adamawa ADP	102,533,175.37	138,815,040.00	93,073,104.56	162,208,400.00	-	162,208,400.00	11,147,600.00	11,147,600.00
021510300100	Adamawa Agricultural Mechanization Authority	73,816,487.85	102,017,200.00	58,564,991.47	118,829,000.00	-	118,829,000.00	-	-
022000000000	Ministry of Finance	1,115,057,343.22	1,664,557,122.00	1,132,791,226.68	1,418,748,200.00	-	1,418,748,200.00	666,341,600.00	666,341,600.00
022000100100	Ministry of Finance	72,750,951.90	151,175,740.00	74,622,202.27	176,876,800.00	-	176,876,800.00	8,147,800.00	8,147,800.00
022000200100	Debt Management Agency	21,749,215.15	24,529,060.00	20,005,991.17	27,337,500.00	-	27,337,500.00	332,636,900.00	332,636,900.00
022000700100	Office of the Accountant General	719,928,879.37	949,379,402.00	679,534,916.83	585,508,400.00	-	585,508,400.00	201,611,000.00	201,611,000.00
022000800100	Board of Internal Revenue	300,628,296.81	539,472,920.00	358,628,116.41	629,025,500.00	-	629,025,500.00	123,945,900.00	123,945,900.00
022200000000	Ministry of Commerce, Trade and Industries	109,766,839.80	147,108,080.00	127,182,704.20	168,722,600.00	-	168,722,600.00	164,016,800.00	164,016,800.00
022200100100	Ministry of Commerce	109,766,839.80	146,653,580.00	126,732,704.20	168,722,600.00	-	168,722,600.00	164,016,800.00	164,016,800.00
022201900100	Jimeta Ultra Modern Market Office	-	454,500.00	450,000.00	-	-	-	-	-
022900000000	Ministry of Transportation	55,367,393.75	92,196,400.00	68,257,809.12	129,747,000.00	-	129,747,000.00	49,098,100.00	49,098,100.00
022900100100	Ministry of Transportation	54,531,100.75	90,371,200.00	66,450,750.49	99,369,100.00	-	99,369,100.00	28,300,200.00	28,300,200.00
022905300100	Adamawa State Transport Board	836,293.00	1,825,200.00	1,807,058.63	30,377,900.00	-	30,377,900.00	20,797,900.00	20,797,900.00
023300000000	Ministry of Mineral Resources Development	13,961,978.56	14,931,420.00	14,064,278.30	15,614,700.00	-	15,614,700.00	215,513,000.00	215,513,000.00
023300100100	Ministry of Mineral Resources Development	11,500,214.19	14,931,420.00	14,064,278.30	14,101,500.00	-	14,101,500.00	214,957,200.00	214,957,200.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
023305100100	Guyuk Cement Company	-	-	-	842,400.00	-	842,400.00	307,600.00	307,600.00
023305200100	Adamawa State Mining Company	2,461,764.38	-	-	670,800.00	-	670,800.00	248,200.00	248,200.00
023400000000	Ministry of Works and Energy Development	107,476,284.75	176,089,640.00	117,217,888.54	204,371,300.00	-	204,371,300.00	1,124,321,400.00	1,124,321,400.00
023400100100	Ministry of Works and Energy Development	102,323,120.15	170,035,960.00	111,600,201.21	197,936,100.00	-	197,936,100.00	910,115,100.00	910,115,100.00
023400400100	Adamawa State Road Maintenance Agency	5,153,164.60	6,053,680.00	5,617,687.33	6,435,200.00	-	6,435,200.00	214,206,300.00	214,206,300.00
023600000000	Ministry of Culture and Tourism	147,695,004.56	197,733,480.00	159,897,244.75	222,651,500.00	-	222,651,500.00	178,828,500.00	178,828,500.00
023600100100	Ministry of Culture and Tourism	51,037,747.40	66,361,120.00	52,495,523.87	72,977,000.00	-	72,977,000.00	100,545,600.00	100,545,600.00
023600300100	Adamawa State Agency for Museum and Monuments	9,037,143.48	14,818,260.00	12,192,411.11	15,609,700.00	-	15,609,700.00	47,905,000.00	47,905,000.00
023600400100	Arts Council	87,620,113.68	116,554,100.00	95,209,309.78	134,064,800.00	-	134,064,800.00	30,377,900.00	30,377,900.00
023800000000	Ministry of Budget and Economic Planning	235,429,001.59	691,037,640.00	283,670,807.03	790,789,700.00	-	790,789,700.00	254,055,600.00	254,055,600.00
023800100100	Ministry of Budget and Economic Planning	20,527,264.28	355,591,600.00	33,820,420.48	413,504,200.00	-	413,504,200.00	8,442,100.00	8,442,100.00
023800200100	Adamawa State Planning Commission	61,351,770.58	88,151,200.00	65,969,599.50	100,044,900.00	-	100,044,900.00	166,023,500.00	166,023,500.00
023800400100	Adamawa State Bureau of Statistics	153,549,966.73	247,294,840.00	183,880,787.05	277,240,600.00	-	277,240,600.00	79,590,000.00	79,590,000.00
025000000000	Fiscal Responsibility Commission	44,698,768.91	74,860,640.00	46,744,367.56	74,271,400.00	-	74,271,400.00	44,196,400.00	44,196,400.00
025000100100	Fiscal Responsibility Commission	44,698,768.91	74,860,640.00	46,744,367.56	74,271,400.00	-	74,271,400.00	44,196,400.00	44,196,400.00
025200000000	Ministry of Water Resources	569,043,892.95	811,558,400.00	639,685,680.92	925,635,500.00	-	925,635,500.00	434,288,500.00	434,288,500.00
025200100100	Ministry of Water Resources	59,864,214.01	79,932,460.00	64,817,715.03	91,101,200.00	-	91,101,200.00	101,424,800.00	101,424,800.00
025210200100	Adamawa State Water Board	485,093,894.36	697,051,040.00	547,011,623.92	793,623,100.00	-	793,623,100.00	37,301,300.00	37,301,300.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	24,085,784.58	34,574,900.00	27,856,341.97	38,462,500.00	-	38,462,500.00	9,396,300.00	9,396,300.00
025210400100	Small Towns Water Supply Agency	-	-	-	2,448,700.00	-	2,448,700.00	286,166,100.00	286,166,100.00
025300000000	Ministry of Housing and Urban Development	136,998,518.42	199,568,480.00	138,120,592.60	232,602,400.00	-	232,602,400.00	195,324,400.00	195,324,400.00
025300100100	Ministry of Housing and Urban Development	46,903,759.65	86,456,720.00	42,926,537.73	101,155,200.00	-	101,155,200.00	108,223,300.00	108,223,300.00
025305300100	Adamawa State Urban Planning & Development Authority	90,094,758.77	113,111,760.00	95,194,054.87	131,447,200.00	-	131,447,200.00	87,101,100.00	87,101,100.00
026000000000	Ministry of Lands and Survey	138,045,042.99	192,248,660.00	151,491,376.37	221,855,200.00	-	221,855,200.00	128,226,200.00	128,226,200.00
026000100100	Ministry of Lands and Survey	84,550,327.51	113,307,520.00	95,370,701.45	129,493,400.00	-	129,493,400.00	60,602,900.00	60,602,900.00
026000200100	Office of the Surveyor General	53,494,715.48	78,941,140.00	56,120,674.92	92,361,800.00	-	92,361,800.00	67,623,300.00	67,623,300.00
026500000000	Ministry of Livestock & Aquaculture Development	598,941,216.35	790,948,980.00	557,302,192.45	922,482,000.00	-	922,482,000.00	77,903,400.00	77,903,400.00
026500100100	Ministry of Livestock & Aquaculture Development	598,941,216.35	790,948,980.00	557,302,192.45	922,482,000.00	-	922,482,000.00	77,903,400.00	77,903,400.00
026600000000	Ministry of Entrepreneurship Development	97,925,586.14	115,075,020.00	113,915,257.16	99,274,200.00	-	99,274,200.00	13,411,500.00	13,411,500.00
026600100100	Ministry of Entrepreneurship Development	97,925,586.14	115,075,020.00	113,915,257.16	99,274,200.00	-	99,274,200.00	13,411,500.00	13,411,500.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025400000000	Ministry of Rural Infrastructure & Community Development	-	49,643,800.00	49,151,696.79	74,775,400.00	-	74,775,400.00	234,878,100.00	234,878,100.00
025400100100	Ministry of Rural Infrastructure & Community Development	-	49,643,800.00	49,151,696.79	74,775,400.00	-	74,775,400.00	234,878,100.00	234,878,100.00
030000000000	Law and Justice Sector	2,771,233,735.99	4,143,053,880.00	2,605,422,489.04	2,439,983,300.00	-	2,439,983,300.00	2,335,016,900.00	2,335,016,900.00
031800000000	Adamawa State Judicial Service Commission	2,558,348,979.73	3,760,070,640.00	2,390,015,153.09	2,006,304,600.00	-	2,006,304,600.00	2,061,657,100.00	2,061,657,100.00
031801100100	Adamawa State Judicial Service Commission	56,459,460.64	71,591,040.00	44,633,794.70	78,113,600.00	-	78,113,600.00	748,215,900.00	748,215,900.00
031805100100	High Court of Justice	400,732,136.48	664,594,880.00	359,872,485.78	295,720,400.00	-	295,720,400.00	97,174,700.00	97,174,700.00
031805200100	Customary Court of Appeal	73,442,399.20	142,538,580.00	70,660,295.59	58,407,200.00	-	58,407,200.00	198,461,000.00	198,461,000.00
031805300100	Sharia Court of Appeal	124,659,939.67	208,964,560.00	104,325,796.63	86,118,600.00	-	86,118,600.00	147,621,600.00	147,621,600.00
031805500100	Area Courts	1,903,055,043.74	2,672,381,580.00	1,810,522,780.39	1,487,944,800.00	-	1,487,944,800.00	870,183,900.00	870,183,900.00
032600000000	Ministry of Justice	212,884,756.26	382,983,240.00	215,407,335.95	433,678,700.00	-	433,678,700.00	273,359,800.00	273,359,800.00
032600100100	Ministry of Justice	212,884,756.26	382,983,240.00	215,407,335.95	433,678,700.00	-	433,678,700.00	273,359,800.00	273,359,800.00
050000000000	Social Sector	23,282,361,855.06	31,977,774,280.00	28,005,110,812.75	31,779,337,100.00	1,785,000,000.00	33,564,337,100.00	24,543,186,500.00	24,543,186,500.00
051300000000	Ministry of Youth & Sports Development	87,237,399.18	112,863,280.00	94,286,827.59	126,790,200.00	-	126,790,200.00	218,374,400.00	218,374,400.00
051300100100	Ministry of Youth and Sports Development	29,036,720.46	36,379,300.00	31,202,564.01	39,626,400.00	-	39,626,400.00	46,789,500.00	46,789,500.00
051305100100	Sports Council	56,775,678.72	76,483,980.00	63,084,263.58	86,828,400.00	-	86,828,400.00	151,756,800.00	151,756,800.00
051305300100	Adamawa United Foot Ball Club	1,425,000.00	-	-	335,400.00	-	335,400.00	19,828,100.00	19,828,100.00
051400000000	Ministry of Women Affairs	132,491,702.63	261,391,740.00	145,162,731.77	302,810,200.00	-	302,810,200.00	81,871,000.00	81,871,000.00
051400100100	Ministry of Women Affairs	132,491,702.63	261,391,740.00	145,162,731.77	302,810,200.00	-	302,810,200.00	81,871,000.00	81,871,000.00
051700000000	Ministry of Education and Human Capital Development	17,295,756,179.42	24,813,635,620.00	21,653,001,715.94	22,904,002,300.00	1,785,000,000.00	24,689,002,300.00	5,151,246,600.00	5,151,246,600.00
051700100100	Ministry of Education and Human Capital Development	120,887,534.16	214,259,500.00	138,583,109.89	246,006,800.00	-	246,006,800.00	91,477,800.00	91,477,800.00
051700300100	Adamawa State Universal Basic Education Board	7,105,158.81	162,164,820.00	150,877,283.40	185,482,600.00	-	185,482,600.00	18,450,400.00	18,450,400.00
051700800100	Adamawa State Library Board	171,530,161.29	220,288,020.00	192,758,411.18	254,206,500.00	-	254,206,500.00	433,599,700.00	433,599,700.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	122,756,854.92	164,204,780.00	133,459,556.72	184,497,300.00	-	184,497,300.00	542,837,100.00	542,837,100.00
051705100100	Post Primary Schools Mgt Board	11,131,454,352.06	14,228,151,640.00	13,465,787,380.75	13,047,179,500.00	-	13,047,179,500.00	869,473,000.00	869,473,000.00
051706200100	Ministry of Tertiary and Professional Education	17,621,504.75	22,669,800.00	16,304,740.11	24,171,300.00	-	24,171,300.00	91,588,000.00	91,588,000.00
051706400100	Education Resource Centre	12,600,884.54	21,167,520.00	14,630,900.31	24,766,800.00	-	24,766,800.00	254,206,500.00	254,206,500.00
051700500100	College of Agriculture, Science and Technology Ganye	665,631,900.28	970,409,700.00	753,571,378.90	871,588,000.00	-	871,588,000.00	730,809,600.00	730,809,600.00
051700400100	College of Legal Studies Yola	535,995,246.91	888,322,780.00	576,086,983.61	1,038,036,900.00	-	1,038,036,900.00	79,449,400.00	79,449,400.00
051701800100	Adamawa State Polytechnic Yola	1,496,890,050.80	2,415,028,860.00	1,533,643,195.44	2,668,388,700.00	-	2,668,388,700.00	258,572,800.00	258,572,800.00
051701900100	College of Education Hong	1,297,955,953.65	1,691,949,300.00	1,379,530,371.39	2,043,243,000.00	-	2,043,243,000.00	75,903,700.00	75,903,700.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051702100100	Adamawa State University Mubi	1,193,472,599.18	2,764,634,400.00	2,670,544,648.00	1,112,478,600.00	1,785,000,000.00	2,897,478,600.00	252,626,000.00	252,626,000.00
051702200100	Adamawa State Scholarship Trust Fund	7,131,992.28	9,277,860.00	8,448,351.32	9,086,900.00	-	9,086,900.00	72,199,300.00	72,199,300.00
051702300100	College of Nursing & Midwifery Yola	299,177,025.46	590,255,840.00	314,938,446.88	667,519,000.00	-	667,519,000.00	358,612,600.00	358,612,600.00
051702400100	College of Health Technology Michika	215,544,960.34	450,850,800.00	303,836,958.04	527,350,400.00	-	527,350,400.00	1,021,440,700.00	1,021,440,700.00
052100000000	Ministry of Health and Human Services	5,214,305,206.49	6,079,080,300.00	5,622,026,219.60	7,464,611,000.00	-	7,464,611,000.00	6,606,893,400.00	6,606,893,400.00
052100100100	Ministry of Health and Human Services	190,697,043.82	225,615,520.00	203,473,876.24	258,711,500.00	-	258,711,500.00	165,213,000.00	165,213,000.00
052100300100	Primary Health Care Development Agency	68,571,321.31	117,111,680.00	70,746,362.38	125,915,400.00	-	125,915,400.00	2,285,973,700.00	2,285,973,700.00
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	4,695,600.00	-	4,695,600.00	16,991,100.00	16,991,100.00
052102700100	Adamawa State Referral Center	27,085,863.32	-	-	-	-	-	204,319,600.00	204,319,600.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	34,396,540.00	20,351,468.63	39,558,200.00	-	39,558,200.00	2,017,649,700.00	2,017,649,700.00
052110200100	Adamawa State Hospital Services Management Board	4,768,808,420.46	5,528,046,820.00	5,168,562,061.52	6,895,865,000.00	-	6,895,865,000.00	493,376,500.00	493,376,500.00
052110300100	Adamawa Traditional Medicine Board	650,000.00	-	-	1,046,500.00	-	1,046,500.00	134,160,000.00	134,160,000.00
052111300100	Adamawa Essential Drugs Programme	52,406,068.98	72,067,320.00	57,684,839.86	81,552,500.00	-	81,552,500.00	647,322,000.00	647,322,000.00
052111400100	Adamawa State Specialist Hospital Yola	106,086,488.61	101,842,420.00	101,207,610.98	57,266,300.00	-	57,266,300.00	641,887,800.00	641,887,800.00
053500000000	Ministry of Environment and Natural Resources Development	412,497,028.49	549,015,840.00	403,319,716.23	840,339,100.00	-	840,339,100.00	583,323,700.00	583,323,700.00
053500100100	Ministry of Environment and Natural Resources Development	412,497,028.49	548,561,340.00	402,869,716.23	630,253,800.00	-	630,253,800.00	63,815,200.00	63,815,200.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	-	454,500.00	450,000.00	210,085,300.00	-	210,085,300.00	519,508,500.00	519,508,500.00
054400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	2,423,720.31	5,746,500.00	4,362,696.56	6,723,500.00	-	6,723,500.00	832,700.00	832,700.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	2,423,720.31	5,746,500.00	4,362,696.56	6,723,500.00	-	6,723,500.00	832,700.00	832,700.00
055100000000	Ministry for Local Government Affairs	137,650,618.55	156,041,000.00	82,950,905.06	134,060,800.00	-	134,060,800.00	11,900,644,700.00	11,900,644,700.00
055100100100	Ministry for Local Government Affairs	70,870,192.85	92,131,400.00	78,694,107.05	104,862,800.00	-	104,862,800.00	7,660,030,700.00	7,660,030,700.00
055100500100	Local Government Staff Pension Board	66,780,425.70	63,909,600.00	4,256,798.01	29,198,000.00	-	29,198,000.00	4,240,614,000.00	4,240,614,000.00

Adamawa State Government

2025 Approved Budget - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Other Non-Debt Recurrent Expenditure	25,646,169,214.99	61,417,239,412.00	44,988,400,901.09	51,073,832,140.00	17,881,537,000.00	68,955,369,140.00	90,542,523,100.00	91,481,082,400.00
01000000000	Administration Sector	18,582,513,920.32	37,422,419,958.00	31,207,467,598.67	32,711,160,800.00	11,422,045,700.00	44,133,206,500.00	60,259,101,900.00	60,894,679,700.00
01110000000	Governor's Office	12,847,340,042.40	22,617,311,198.00	21,014,222,574.24	15,069,540,620.00	4,477,404,700.00	19,546,945,320.00	39,391,055,600.00	39,817,899,400.00
011100100100	Office of the Governor	3,359,805,528.37	7,398,623,100.00	7,018,480,111.24	4,234,146,700.00	1,477,720,200.00	5,711,866,900.00	628,798,500.00	635,089,800.00
011100100200	Office of the Deputy Governor	392,185,455.03	1,123,574,100.00	862,597,071.09	605,062,200.00	211,169,300.00	816,231,500.00	993,273,800.00	1,003,208,400.00
011100500100	Sustainable Development Goals (Former MDG's Office)	9,604,037.27	51,600,000.00	11,722,916.06	33,586,000.00	11,723,700.00	45,309,700.00	1,914,693,900.00	1,933,842,700.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	10,696,243.30	30,455,700.00	23,054,217.14	20,266,320.00	7,074,800.00	27,341,120.00	378,332,200.00	382,117,500.00
011101000100	Bureau for Public Procurement	137,001,535.80	327,231,000.00	290,476,246.61	378,376,900.00	132,055,600.00	510,432,500.00	2,879,805,100.00	2,908,605,700.00
011101600100	World Bank Development Partner Projects(WBDPP)	16,194,309.21	34,892,000.00	26,513,423.91	170,057,100.00	59,352,300.00	229,409,400.00	271,933,300.00	274,655,100.00
011101700100	Cabinet Affairs Office	21,718,201.84	99,400,800.00	34,855,502.08	87,321,050.00	30,476,400.00	117,797,450.00	109,685,900.00	110,784,100.00
011101800100	Security and Special Services Department	8,856,494,038.57	13,199,791,798.00	12,479,920,906.19	9,403,688,900.00	2,500,000,000.00	11,903,688,900.00	26,992,678,700.00	27,295,516,800.00
011110100100	Community and Social Development Agency	7,964,381.61	35,896,600.00	-	22,712,360.00	7,928,900.00	30,641,260.00	127,009,200.00	128,281,600.00
011118400100	Gongola Basin Energy Development Company	2,059,536.01	2,304,700.00	1,402,189.00	1,290,890.00	451,700.00	1,742,590.00	132,889,800.00	134,219,800.00
011118500100	Department of Chieftaincy Affairs	29,635,775.77	264,945,400.00	256,122,860.58	80,654,700.00	28,150,400.00	108,805,100.00	833,403,200.00	841,739,100.00
011110300100	Boundary Commission	3,980,999.62	48,596,000.00	9,077,130.34	32,377,500.00	11,301,400.00	43,678,900.00	4,128,552,000.00	4,169,838,800.00
01610000000	Office of the Secretary to the State Government	2,203,541,750.56	7,013,346,180.00	3,769,771,590.15	8,647,476,210.00	3,003,924,000.00	11,651,400,210.00	5,079,701,300.00	5,130,519,900.00
016100100100	Office of the Secretary to the State Government	1,169,301,052.49	2,825,381,200.00	2,291,928,384.76	2,681,135,210.00	935,720,100.00	3,616,855,310.00	426,940,300.00	431,212,800.00
016102100100	Poverty Alleviation Agency	42,050,908.65	432,181,800.00	24,171,932.34	235,094,300.00	82,051,200.00	317,145,500.00	1,077,185,800.00	1,087,960,100.00
016103700100	Muslim Pilgrims Welfare Board	887,937,877.52	1,461,154,180.00	745,107,802.52	2,485,262,540.00	867,359,400.00	3,352,621,940.00	1,357,826,000.00	1,371,406,700.00
016103800100	Christian Pilgrims Welfare Board	95,205,993.52	1,170,543,100.00	696,189,664.98	2,347,915,040.00	819,424,300.00	3,167,339,340.00	66,900,600.00	67,571,500.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	9,045,918.38	132,081,900.00	12,373,805.55	16,793,610.00	5,863,400.00	22,657,010.00	198,497,600.00	200,484,800.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	992,004,000.00	-	666,324,410.00	232,550,100.00	898,874,510.00	964,906,700.00	974,559,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	-	-	134,339,700.00	46,886,500.00	181,226,200.00	541,179,500.00	546,593,600.00
016105700100	Adamawa State Social Investment Programme Agency	-	-	-	40,303,500.00	-	40,303,500.00	144,770,100.00	146,219,900.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	-	-	40,307,900.00	14,069,000.00	54,376,900.00	301,494,700.00	304,511,500.00
01120000000	Adamawa State House of Assembly	2,476,536,870.38	5,357,035,400.00	4,823,163,386.47	7,069,008,930.00	3,268,818,000.00	10,337,826,930.00	903,097,500.00	912,134,100.00
011200300100	Adamawa State House of Assembly (Legislature)	2,455,192,269.74	5,297,800,900.00	4,793,157,803.24	7,025,347,210.00	3,253,577,700.00	10,278,924,910.00	390,606,600.00	394,515,700.00
011200400100	House of Assembly Service Commission	21,344,600.64	59,234,500.00	30,005,583.23	43,661,720.00	15,240,300.00	58,902,020.00	512,490,900.00	517,618,400.00
01230000000	Ministry of Information and Strategy	258,621,336.73	588,658,780.00	510,004,825.06	395,086,620.00	137,894,000.00	532,980,620.00	5,655,287,800.00	5,711,849,600.00
012300100100	Ministry of Information and Strategy	195,278,318.66	434,591,400.00	386,781,579.25	274,238,300.00	95,711,200.00	369,949,500.00	819,016,800.00	827,208,800.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
012300300100	Adamawa Television Corporation	17,223,518.93	61,519,300.00	48,995,854.54	39,268,260.00	13,705,900.00	52,974,160.00	423,406,100.00	427,641,700.00
012300400100	Adamawa Broadcasting Corporation	16,090,036.14	40,299,400.00	31,153,524.26	35,905,130.00	12,533,300.00	48,438,430.00	3,258,797,600.00	3,291,387,800.00
012301300100	Government Printing Press	14,082,262.79	29,943,300.00	22,641,505.78	20,151,700.00	7,033,900.00	27,185,600.00	53,177,000.00	53,710,100.00
012305500100	Adamawa Press Limited	15,947,200.21	22,305,380.00	20,432,361.23	25,523,230.00	8,909,700.00	34,432,930.00	1,100,890,300.00	1,111,901,200.00
012500000000	Office of the Head of Service	491,809,214.87	1,071,575,900.00	466,876,871.97	772,330,750.00	269,550,200.00	1,041,880,950.00	6,406,958,200.00	6,471,035,000.00
012500100100	Office of the Head of Service	439,917,554.74	623,783,700.00	244,214,225.21	452,601,370.00	157,959,900.00	610,561,270.00	4,595,736,600.00	4,641,696,100.00
012500500100	Establishment and Training Department	42,266,168.82	365,903,600.00	191,035,758.00	268,678,130.00	93,770,700.00	362,448,830.00	1,509,884,800.00	1,524,985,700.00
012500700100	Adamawa State Staff Pension Board	6,765,327.80	65,868,600.00	28,640,158.21	40,302,600.00	14,066,800.00	54,369,400.00	68,936,900.00	69,627,800.00
012500800100	Department of Labour and Productivity	2,860,163.51	16,020,000.00	2,986,730.55	10,748,650.00	3,752,800.00	14,501,450.00	232,399,900.00	234,725,400.00
014000000000	Office of the State Auditor General	152,379,657.10	601,043,700.00	503,288,467.39	617,657,050.00	215,567,600.00	833,224,650.00	942,056,000.00	951,481,300.00
014000100100	Office of the State Auditor General	148,409,350.89	545,670,400.00	474,260,119.36	556,522,420.00	194,228,500.00	750,750,920.00	617,913,100.00	624,094,600.00
014000200100	Office of the Auditor General for Local Government	3,970,306.21	7,369,500.00	5,293,742.77	5,099,040.00	1,780,600.00	6,879,640.00	44,640,000.00	45,087,400.00
014000300100	Audit Commission	-	48,003,800.00	23,734,605.26	56,035,590.00	19,558,500.00	75,594,090.00	279,502,900.00	282,299,300.00
014700000000	Civil Service Commission (CSC)	27,786,273.93	86,265,200.00	53,595,605.79	69,353,200.00	24,206,100.00	93,559,300.00	35,988,000.00	36,349,300.00
014700100100	Civil Service Commission	27,786,273.93	86,265,200.00	53,595,605.79	69,353,200.00	24,206,100.00	93,559,300.00	35,988,000.00	36,349,300.00
014900000000	Local Government Service Commission	1,678,277.03	6,509,800.00	2,092,054.37	8,061,310.00	2,814,500.00	10,875,810.00	1,748,075,100.00	1,765,556,700.00
014900100100	Local Government Service Commission	1,678,277.03	6,509,800.00	2,092,054.37	8,061,310.00	2,814,500.00	10,875,810.00	1,748,075,100.00	1,765,556,700.00
014800000000	Adamawa State Independence Electoral Commission	103,727,291.98	14,407,200.00	12,415,358.82	30,403,180.00	10,611,500.00	41,014,680.00	16,802,500.00	16,971,500.00
014800100100	Adamawa State Independence Electoral Commission	103,727,291.98	14,407,200.00	12,415,358.82	30,403,180.00	10,611,500.00	41,014,680.00	16,802,500.00	16,971,500.00
016300000000	Ministry for Special Duties	19,093,205.34	66,266,600.00	52,036,864.41	32,242,930.00	11,255,100.00	43,498,030.00	80,079,900.00	80,882,900.00
016300100100	Ministry for Special Duties	19,093,205.34	66,266,600.00	52,036,864.41	32,242,930.00	11,255,100.00	43,498,030.00	80,079,900.00	80,882,900.00
020000000000	Economic Sector	2,943,192,154.67	12,700,048,794.00	5,944,136,825.82	8,802,143,250.00	3,108,725,900.00	11,910,869,150.00	8,722,823,400.00	8,810,120,200.00
021500000000	Ministry of Agriculture	26,600,628.49	66,686,080.00	43,560,414.10	52,943,950.00	18,481,800.00	71,425,750.00	885,462,000.00	894,321,800.00
021500100100	Ministry of Agriculture	17,342,659.07	48,628,600.00	31,037,487.76	37,089,740.00	12,946,000.00	50,035,740.00	181,081,700.00	182,894,300.00
021510200100	Adamawa ADP	4,763,319.97	7,507,000.00	5,984,754.86	7,792,600.00	2,720,600.00	10,513,200.00	611,573,800.00	617,691,000.00
021510300100	Adamawa Agricultural Mechanization Authority	4,494,649.45	10,550,480.00	6,538,171.48	8,061,610.00	2,815,200.00	10,876,810.00	92,806,500.00	93,736,500.00
022000000000	Ministry of Finance	2,339,402,490.84	9,064,516,814.00	3,395,437,754.19	5,643,495,270.00	2,006,307,700.00	7,649,802,970.00	1,391,798,800.00	1,405,727,600.00
022000100100	Ministry of Finance	1,031,124,223.63	2,006,047,000.00	1,242,148,425.18	2,145,600,120.00	748,817,200.00	2,894,417,320.00	414,825,200.00	418,975,700.00
022000200100	Debt Management Agency	16,007,026.49	40,400,300.00	33,900,380.27	20,661,940.00	43,930,000.00	64,591,940.00	161,068,400.00	162,681,100.00
022000700100	Office of the Accountant General	1,165,216,183.57	4,281,964,014.00	2,051,152,987.83	2,355,475,830.00	822,063,700.00	3,177,539,530.00	291,265,900.00	294,181,200.00
022000800100	Board of Internal Revenue	117,187,141.70	2,686,888,000.00	26,396,171.46	1,113,346,260.00	388,559,900.00	1,501,906,160.00	221,036,400.00	223,249,100.00
022000900100	State Fiscal Transparency, Accountability And Sustainability Programme	9,867,915.45	49,217,500.00	41,839,789.45	8,411,120.00	2,936,900.00	11,348,020.00	303,602,900.00	306,640,500.00
022200000000	Ministry of Commerce, Trade and Industries	59,874,693.55	154,826,400.00	121,456,581.76	186,327,040.00	65,032,200.00	251,359,240.00	449,127,400.00	453,623,900.00
022200100100	Ministry of Commerce	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
022201900100	Jimeta Ultra Modern Market Office	-	-	-	88,633,600.00	30,934,800.00	119,568,400.00	326,155,000.00	329,418,400.00
022900000000	Ministry of Transportation	17,360,837.65	156,180,400.00	36,696,163.00	286,391,820.00	99,954,000.00	386,345,820.00	269,426,700.00	272,123,700.00
022900100100	Ministry of Transportation	17,360,837.65	53,060,400.00	36,696,163.00	53,736,900.00	18,756,500.00	72,493,400.00	118,801,000.00	119,990,900.00
022905300100	Adamawa State Transport Board	-	103,120,000.00	-	232,654,920.00	81,197,500.00	313,852,420.00	150,625,700.00	152,132,800.00
023300000000	Ministry of Mineral Resources Development	31,111,180.82	153,863,660.00	42,670,560.86	40,304,900.00	14,069,900.00	54,374,800.00	378,689,200.00	382,479,700.00
023300100100	Ministry of Mineral Resources Development	12,323,713.74	128,801,680.00	29,964,545.41	20,152,620.00	7,035,100.00	27,187,720.00	218,233,300.00	220,417,400.00
023305200100	Adamawa State Mining Company	18,787,467.08	25,061,980.00	12,706,015.45	20,152,280.00	7,034,800.00	27,187,080.00	160,455,900.00	162,062,300.00
023400000000	Ministry of Works and Energy Development	20,229,769.01	2,043,830,300.00	1,676,789,893.75	1,507,203,990.00	526,019,600.00	2,033,223,590.00	155,431,800.00	156,990,000.00
023400100100	Ministry of Works and Energy Development	18,315,378.98	2,039,754,300.00	1,673,509,181.92	1,146,442,730.00	400,110,400.00	1,546,553,130.00	85,166,800.00	86,020,600.00
023400400100	Adamawa State Road Maintenance Agency	1,914,390.03	4,076,000.00	3,280,711.83	3,411,260.00	1,192,000.00	4,603,260.00	70,265,000.00	70,969,400.00
023400500100	Energy Development	-	-	-	357,350,000.00	124,717,200.00	482,067,200.00	-	-
023600000000	Ministry of Culture and Tourism	44,342,770.36	183,303,060.00	92,982,890.19	80,702,120.00	28,171,200.00	108,873,320.00	571,628,600.00	577,353,600.00
023600100100	Ministry of Culture and Tourism	21,987,111.32	125,003,360.00	52,198,312.26	56,791,370.00	19,822,000.00	76,613,370.00	189,220,200.00	191,114,600.00
023600300100	Adamawa State Agency for Museum and Monuments	4,467,686.40	7,478,860.00	4,729,450.79	5,374,710.00	1,876,900.00	7,251,610.00	53,709,700.00	54,248,600.00
023600400100	Arts Council	17,887,972.64	47,558,600.00	36,055,127.14	16,123,330.00	5,628,200.00	21,751,530.00	196,354,400.00	198,320,600.00
023605200100	Hotel and Tourism Board	-	3,262,240.00	-	2,412,710.00	844,100.00	3,256,810.00	132,344,300.00	133,669,800.00
023800000000	Ministry of Budget and Economic Planning	167,571,787.36	317,204,100.00	170,992,357.00	700,697,460.00	244,548,400.00	945,245,860.00	2,298,135,700.00	2,321,123,100.00
023800100100	Ministry of Budget and Economic Planning	86,721,097.49	214,523,500.00	131,702,907.71	500,652,210.00	174,729,000.00	675,381,210.00	1,928,947,300.00	1,948,238,700.00
023800200100	Adamawa State Planning Commission	68,640,903.98	79,546,800.00	24,326,096.20	112,756,650.00	39,353,100.00	152,109,750.00	265,973,500.00	268,635,000.00
023800400100	Adamawa State Bureau of Statistics	12,209,785.89	23,133,800.00	14,963,353.09	87,288,600.00	30,466,300.00	117,754,900.00	103,214,900.00	104,249,400.00
025000000000	Fiscal Responsibility Commission	19,486,436.26	45,537,000.00	25,954,786.93	28,750,710.00	10,036,200.00	38,786,910.00	104,329,800.00	105,375,500.00
025000100100	Fiscal Responsibility Commission	19,486,436.26	45,537,000.00	25,954,786.93	28,750,710.00	10,036,200.00	38,786,910.00	104,329,800.00	105,375,500.00
025200000000	Ministry of Water Resources	36,764,712.08	111,190,600.00	80,341,876.76	70,197,070.00	24,503,800.00	94,700,870.00	1,136,013,000.00	1,147,379,100.00
025200100100	Ministry of Water Resources	9,469,016.04	35,185,800.00	30,556,129.30	12,091,560.00	4,221,000.00	16,312,560.00	22,497,600.00	22,723,600.00
025210200100	Adamawa State Water Board	17,543,402.70	57,813,300.00	37,205,128.73	33,585,800.00	11,723,000.00	45,308,800.00	943,515,500.00	952,952,100.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	4,780,095.27	8,154,700.00	5,491,078.08	6,717,910.00	2,345,500.00	9,063,410.00	47,518,100.00	47,995,100.00
025210400100	Small Towns Water Supply Agency	4,972,198.07	10,036,800.00	7,089,540.65	17,801,800.00	6,214,300.00	24,016,100.00	122,481,800.00	123,708,300.00
025300000000	Ministry of Housing and Urban Development	60,797,562.00	82,846,000.00	55,058,293.00	55,904,620.00	19,513,900.00	75,418,520.00	415,134,500.00	419,289,700.00
025300100100	Ministry of Housing and Urban Development	44,221,077.58	63,563,900.00	43,849,587.34	42,997,020.00	15,007,400.00	58,004,420.00	246,740,900.00	249,209,800.00
025305300100	Adamawa State Urban Planning & Development Authority	16,576,484.42	19,282,100.00	11,208,705.66	12,907,600.00	4,506,500.00	17,414,100.00	168,393,600.00	170,079,900.00
026000000000	Ministry of Lands and Survey	41,002,033.15	83,161,500.00	64,469,811.02	65,328,630.00	22,803,100.00	88,131,730.00	250,978,600.00	253,493,200.00
026000100100	Ministry of Lands and Survey	21,918,912.56	40,133,500.00	31,658,529.01	33,587,490.00	11,723,600.00	45,311,090.00	72,843,700.00	73,574,700.00
026000200100	Office of the Surveyor General	19,083,120.59	43,028,000.00	32,811,282.01	31,741,140.00	11,079,500.00	42,820,640.00	178,134,900.00	179,918,500.00
026500000000	Ministry of Livestock & Aquaculture Development	37,613,232.04	45,945,720.00	23,264,598.63	26,798,110.00	9,353,700.00	36,151,810.00	188,116,900.00	189,999,600.00
026500100100	Ministry of Livestock & Aquaculture Development	37,613,232.04	45,945,720.00	23,264,598.63	26,798,110.00	9,353,700.00	36,151,810.00	188,116,900.00	189,999,600.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
026600000000	Ministry of Entrepreneurship Development	21,425,747.35	166,896,600.00	91,127,271.61	40,303,800.00	14,068,000.00	54,371,800.00	168,988,100.00	170,680,300.00
026600100100	Ministry of Entrepreneurship Development	21,425,747.35	166,896,600.00	91,127,271.61	40,303,800.00	14,068,000.00	54,371,800.00	168,988,100.00	170,680,300.00
025400000000	Ministry of Rural Infrastructure & Community Development	19,608,273.71	24,060,560.00	23,333,573.02	16,793,760.00	5,862,400.00	22,656,160.00	59,562,300.00	60,159,400.00
025400100100	Ministry of Rural Infrastructure & Community Development	19,608,273.71	24,060,560.00	23,333,573.02	16,793,760.00	5,862,400.00	22,656,160.00	59,562,300.00	60,159,400.00
030000000000	Law and Justice Sector	1,263,074,773.67	3,705,518,880.00	3,359,448,342.51	1,606,870,990.00	890,852,400.00	2,497,723,390.00	794,659,300.00	802,616,600.00
031800000000	Adamawa State Judicial Service Commission	834,740,889.89	2,013,951,480.00	1,803,418,070.17	1,099,868,130.00	383,862,400.00	1,483,730,530.00	613,643,100.00	619,788,200.00
031801100100	Adamawa State Judicial Service Commission	33,210,345.21	75,687,040.00	72,683,522.51	57,782,480.00	20,166,600.00	77,949,080.00	6,553,400.00	6,619,700.00
031805100100	High Court of Justice	671,050,631.38	1,313,107,800.00	1,197,335,892.17	769,492,700.00	268,555,300.00	1,038,048,000.00	344,998,900.00	348,451,400.00
031805200100	Customary Court of Appeal	56,422,174.38	156,446,700.00	137,268,361.22	76,079,130.00	26,553,800.00	102,632,930.00	104,667,300.00	105,716,400.00
031805300100	Sharia Court of Appeal	55,959,599.31	176,455,140.00	140,501,376.59	104,785,850.00	36,572,100.00	141,357,950.00	95,136,300.00	96,089,200.00
031805500100	Area Courts	18,098,139.61	292,254,800.00	255,628,917.68	91,727,970.00	32,014,600.00	123,742,570.00	62,287,200.00	62,911,500.00
032600000000	Ministry of Justice	428,333,883.78	1,691,567,400.00	1,556,030,272.34	507,002,860.00	506,990,000.00	1,013,992,860.00	181,016,200.00	182,828,400.00
032600100100	Ministry of Justice	428,333,883.78	1,691,567,400.00	1,556,030,272.34	507,002,860.00	506,990,000.00	1,013,992,860.00	181,016,200.00	182,828,400.00
050000000000	Social Sector	2,857,388,366.33	7,589,251,780.00	4,477,348,134.09	7,953,657,100.00	2,459,913,000.00	10,413,570,100.00	20,765,938,500.00	20,973,665,900.00
051300000000	Ministry of Youth & Sports Development	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00
051300100100	Ministry of Youth and Sports Development	54,885,681.35	144,252,300.00	17,211,010.90	260,617,500.00	90,956,900.00	351,574,400.00	122,870,300.00	124,099,900.00
051305100100	Sports Council	89,597,017.46	147,480,700.00	128,849,857.13	29,418,750.00	10,269,400.00	39,688,150.00	220,810,500.00	223,020,800.00
051305300100	Adamawa United Foot Ball Club	148,579,103.92	253,014,800.00	218,196,206.55	188,077,070.00	65,641,200.00	253,718,270.00	295,088,700.00	298,041,800.00
051400000000	Ministry of Women Affairs	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
051400100100	Ministry of Women Affairs	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
051700000000	Ministry of Education and Human Capital Development	1,985,539,369.47	5,758,109,700.00	3,287,594,477.75	5,432,724,110.00	1,580,071,700.00	7,012,795,810.00	12,805,922,900.00	12,934,015,700.00
051700100100	Ministry of Education and Human Capital Development	158,732,524.23	301,534,300.00	88,173,983.12	254,029,880.00	88,658,800.00	342,688,680.00	7,994,675,600.00	8,074,624,700.00
051700300100	Adamawa State Universal Basic Education Board	-	501,297,700.00	374,081,917.59	211,077,620.00	73,667,900.00	284,745,520.00	76,401,200.00	77,166,900.00
051700800100	Adamawa State Library Board	2,034,292.47	3,764,200.00	3,458,658.57	2,687,930.00	939,400.00	3,627,330.00	1,355,664,600.00	1,369,223,000.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840.00	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
051705100100	Post Primary Schools Mgt Board	711,373,689.89	1,297,505,200.00	1,130,041,992.92	1,054,558,840.00	368,043,200.00	1,422,602,040.00	310,782,600.00	313,893,400.00
051706200100	Ministry of Tertiary and Professional Education	14,580,736.49	26,997,600.00	-	-	-	-	150,815,200.00	152,324,900.00
051706400100	Education Resource Centre	58,716,009.33	80,731,100.00	26,467,043.15	107,471,930.00	37,508,900.00	144,980,830.00	77,880,800.00	78,661,400.00
051700500100	College of Agriculture, Science and Technology Ganye	17,748,768.59	38,187,800.00	26,825,068.99	28,820,600.00	10,060,100.00	38,880,700.00	126,660,300.00	127,928,800.00
051700400100	College of Legal Studies Yola	7,068,997.79	146,641,300.00	8,968,642.67	194,954,140.00	68,041,600.00	262,995,740.00	331,056,700.00	334,369,700.00
051701800100	Adamawa State Polytechnic Yola	3,636,320.37	408,440,000.00	5,398,611.74	323,906,220.00	113,046,700.00	436,952,920.00	189,211,300.00	191,107,100.00
051701900100	College of Education Hong	3,107,547.22	60,000,000.00	4,161,882.79	50,069,250.00	17,475,700.00	67,544,950.00	127,302,200.00	128,577,100.00
051702100100	Adamawa State University Mubi	784,826,459.46	2,513,747,100.00	1,460,389,290.00	2,682,000,000.00	620,042,600.00	3,302,042,600.00	406,910,100.00	410,982,100.00
051702200100	Adamawa State Scholarship Trust Fund	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850.00	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
051702300100	College of Nursing & Midwifery Yola	82,149,500.50	198,716,100.00	110,383,910.62	157,850,710.00	55,092,300.00	212,943,010.00	1,146,192,000.00	1,157,656,800.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051702400100	College of Health Technology Michika	1,852,029.19	127,556,800.00	23,219,519.25	338,103,300.00	118,000,900.00	456,104,200.00	214,567,200.00	216,715,900.00
052100000000	Ministry of Health and Human Services	457,512,643.08	895,598,220.00	557,702,221.45	1,608,913,780.00	561,526,500.00	2,170,440,280.00	1,968,173,700.00	1,987,871,200.00
052100100100	Ministry of Health and Human Services	97,665,817.02	188,540,900.00	170,010,798.51	95,304,660.00	33,263,900.00	128,568,560.00	52,749,200.00	53,278,800.00
052100300100	Primary Health Care Development Agency	7,111,058.31	29,353,000.00	22,646,347.31	17,398,340.00	6,074,000.00	23,472,340.00	92,632,000.00	93,560,200.00
052100200100	Adamawa State Contributory Health Management Agency	2,282,351.83	156,900,800.00	9,521,988.76	1,074,708,600.00	375,075,700.00	1,449,784,300.00	308,464,100.00	311,550,900.00
052102700100	Adamawa State Referral Center	7,978,327.23	-	-	-	-	-	302,147,900.00	305,170,900.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	22,662,600.00	11,829,998.85	12,421,860.00	4,336,300.00	16,758,160.00	308,496,000.00	311,582,400.00
052110200100	Adamawa State Hospital Services Management Board	179,575,108.26	190,569,360.00	166,569,080.13	281,752,200.00	98,333,600.00	380,085,800.00	279,440,500.00	282,236,900.00
052110300100	Adamawa Traditional Medicine Board	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420.00	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
052111300100	Adamawa Essential Drugs Programme	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290.00	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
052111400100	Adamawa State Specialist Hospital Yola	152,572,182.72	289,483,460.00	163,191,912.95	114,761,410.00	40,053,800.00	154,815,210.00	233,590,700.00	235,928,400.00
053500000000	Ministry of Environment and Natural Resources Development	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
053500100100	Ministry of Environment and Natural Resources Development	11,864,045.89	95,860,300.00	80,112,375.97	134,340,000.00	46,886,500.00	181,226,500.00	848,979,200.00	857,470,800.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)-Projects	-	-	-	140,015,500.00	48,867,900.00	188,883,400.00	180,403,300.00	182,209,300.00
054400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	32,785,201.57	49,195,400.00	18,227,123.52	32,629,770.00	11,390,400.00	44,020,170.00	2,659,217,700.00	2,685,812,200.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	32,785,201.57	49,195,400.00	18,227,123.52	32,629,770.00	11,390,400.00	44,020,170.00	2,659,217,700.00	2,685,812,200.00
055100000000	Ministry for Local Government Affairs	34,268,527.67	82,335,360.00	51,697,278.37	46,313,820.00	16,167,300.00	62,481,120.00	867,319,000.00	875,996,200.00
055100100100	Ministry for Local Government Affairs	2,280,431.50	5,143,740.00	4,229,749.75	5,375,200.00	1,877,400.00	7,252,600.00	441,633,400.00	446,051,100.00
055100500100	Local Government Staff Pension Board	31,988,096.17	77,191,620.00	47,467,528.62	40,938,620.00	14,289,900.00	55,228,520.00	425,685,600.00	429,945,100.00

Adamawa State Government
2025 Approved Supplementary Budget - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Debt Service Expenditure	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
020000000000	Economic Sector	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
022000000000	Ministry of Finance	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
022000700100	Office of the Accountant General	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00

Adamawa State Government
2025 Approved Supplementary Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Capital Expenditure	50,865,339,674.74	125,463,510,380.00	119,602,272,479.55	344,961,829,990.00	108,785,198,323.00	453,747,028,313.00	352,856,464,500.00	359,500,497,600.00
010000000000	Administration Sector	2,477,533,525.00	11,536,057,049.00	11,054,781,887.25	56,580,295,100.00	4,990,000,000.00	61,570,295,100.00	61,269,424,500.00	62,494,816,500.00
011100000000	Governor's Office	567,928,419.00	1,320,764,624.00	1,236,390,696.02	11,541,690,400.00	2,490,000,000.00	14,031,690,400.00	13,677,107,200.00	13,950,648,900.00
011100100100	Office of the Governor	-	-	-	650,000,000.00	-	650,000,000.00	656,500,000.00	669,630,000.00
011100100200	Office of the Deputy Governor	-	32,867,800.00	32,542,283.33	271,000,000.00	-	271,000,000.00	273,710,000.00	279,184,200.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	621,459,725.00	621,459,724.46	1,350,000,000.00	2,490,000,000.00	3,840,000,000.00	1,363,500,000.00	1,390,770,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	80,016,075.00	183,273,299.00	183,130,498.60	2,000,000,000.00	-	2,000,000,000.00	2,019,999,800.00	2,060,399,200.00
011101000100	Bureau for Public Procurement	137,570,004.00	25,000,000.00	18,093,800.00	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
011101800100	Security and Special Services Department	-	10,865,500.00	85,000.00	4,525,690,400.00	-	4,525,690,400.00	4,570,947,400.00	4,662,366,500.00
01110100100	Community and Social Development Agency	328,827,340.00	440,401,000.00	374,250,432.63	1,100,000,000.00	-	1,100,000,000.00	1,111,000,000.00	1,133,220,000.00
011118500100	Department of Chieftaincy Affairs	13,450,000.00	-	-	1,500,000,000.00	-	1,500,000,000.00	3,535,000,000.00	3,605,700,000.00
011110300100	Boundary Commission	8,065,000.00	6,897,300.00	6,828,957.00	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
016100000000	Office of the Secretary to the State Government	1,891,462,080.00	7,435,738,725.00	7,260,991,707.58	40,010,700,000.00	2,500,000,000.00	42,510,700,000.00	40,441,107,000.00	41,249,929,200.00
016100100100	Office of the Secretary to the State Government	52,973,133.00	2,198,734,800.00	2,130,674,351.33	10,731,700,000.00	-	10,731,700,000.00	11,445,017,000.00	11,673,917,400.00
016102100100	Poverty Alleviation Agency	1,833,452,271.00	5,177,294,925.00	5,071,046,656.25	13,445,000,000.00	-	13,445,000,000.00	12,801,750,000.00	13,057,785,000.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	5,036,676.00	59,709,000.00	59,270,700.00	800,000,000.00	-	800,000,000.00	1,010,000,000.00	1,030,200,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	-	-	850,000,000.00	-	850,000,000.00	858,500,000.00	875,670,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	-	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,140,000,000.00	14,422,800,000.00
016105700100	Adamawa State Social Investment Programme Agency	-	-	-	184,000,000.00	-	184,000,000.00	185,840,000.00	189,556,800.00
011200000000	Adamawa State House of Assembly	-	-	-	399,667,200.00	-	399,667,200.00	504,664,000.00	514,757,700.00
011200400100	House of Assembly Service Commission	-	-	-	399,667,200.00	-	399,667,200.00	504,664,000.00	514,757,700.00
012300000000	Ministry of Information and Strategy	18,143,026.00	2,098,588,000.00	1,881,661,251.71	3,448,176,500.00	-	3,448,176,500.00	5,247,634,500.00	5,352,590,300.00
012300100100	Ministry of Information and Strategy	18,143,026.00	60,484,600.00	34,645,767.56	354,874,800.00	-	354,874,800.00	823,023,700.00	839,484,300.00
012300300100	Adamawa Television Corporation	-	157,000,000.00	-	1,859,220,600.00	-	1,859,220,600.00	2,774,188,000.00	2,829,673,600.00
012300400100	Adamawa Broadcasting Corporation	-	1,846,303,400.00	1,842,875,000.00	1,000,909,500.00	-	1,000,909,500.00	1,404,818,600.00	1,432,915,000.00
012301300100	Government Printing Press	-	34,800,000.00	4,140,484.15	147,689,400.00	-	147,689,400.00	157,246,900.00	160,392,400.00
012305500100	Adamawa Press Limited	-	-	-	85,482,200.00	-	85,482,200.00	88,357,300.00	90,125,000.00
012500000000	Office of the Head of Service	-	-	-	152,500,000.00	-	152,500,000.00	159,075,000.00	162,256,500.00
012500700100	Adamawa State Staff Pension Board	-	-	-	142,500,000.00	-	142,500,000.00	148,975,000.00	151,954,500.00
012500800100	Department of Labour and Productivity	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
014000000000	Office of the State Auditor General	-	-	-	49,500,000.00	-	49,500,000.00	49,995,000.00	50,994,900.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
014000100100	Office of the State Auditor General	-	-	-	49,500,000.00	-	49,500,000.00	49,995,000.00	50,994,900.00
014700000000	Civil Service Commission (CSC)	-	-	-	715,000,000.00	-	715,000,000.00	560,550,000.00	571,761,000.00
014700100100	Civil Service Commission	-	-	-	715,000,000.00	-	715,000,000.00	560,550,000.00	571,761,000.00
014900000000	Local Government Service Commission	-	-	-	48,600,000.00	-	48,600,000.00	352,086,000.00	359,127,800.00
014900100100	Local Government Service Commission	-	-	-	48,600,000.00	-	48,600,000.00	352,086,000.00	359,127,800.00
014800000000	Adamawa State Independence Electoral Commission	-	680,965,700.00	675,738,231.94	188,120,000.00	-	188,120,000.00	250,601,300.00	255,613,400.00
014800100100	Adamawa State Independence Electoral Commission	-	680,965,700.00	675,738,231.94	188,120,000.00	-	188,120,000.00	250,601,300.00	255,613,400.00
016300000000	Ministry for Special Duties	-	-	-	26,341,000.00	-	26,341,000.00	26,604,500.00	27,136,800.00
016300100100	Ministry for Special Duties	-	-	-	26,341,000.00	-	26,341,000.00	26,604,500.00	27,136,800.00
020000000000	Economic Sector	39,862,113,165.10	89,294,556,721.00	86,307,431,939.17	198,322,529,640.00	66,681,614,823.00	265,004,144,463.00	191,673,611,800.00	195,507,089,400.00
021500000000	Ministry of Agriculture	58,855,033.00	3,381,094,160.00	3,360,822,723.43	12,814,500,000.00	-	12,814,500,000.00	13,041,625,000.00	13,302,457,600.00
021500100100	Ministry of Agriculture	58,855,033.00	3,381,094,160.00	3,360,822,723.43	12,237,800,000.00	-	12,237,800,000.00	12,400,578,000.00	12,648,589,600.00
021510200100	Adamawa ADP	-	-	-	208,500,000.00	-	208,500,000.00	210,585,000.00	214,796,700.00
021510300100	Adamawa Agricultural Mechanization Authority	-	-	-	368,200,000.00	-	368,200,000.00	430,462,000.00	439,071,300.00
022000000000	Ministry of Finance	5,548,424,227.00	6,893,487,581.00	6,842,035,009.47	8,825,767,800.00	-	8,825,767,800.00	6,387,510,500.00	6,515,260,800.00
022000100100	Ministry of Finance	5,539,396,784.00	6,746,672,000.00	6,696,671,909.45	8,261,500,000.00	-	8,261,500,000.00	5,777,200,000.00	5,892,744,000.00
022000700100	Office of the Accountant General	-	146,815,581.00	145,363,100.02	437,267,800.00	-	437,267,800.00	441,640,500.00	450,473,400.00
022000800100	Board of Internal Revenue	9,027,443.00	-	-	127,000,000.00	-	127,000,000.00	168,670,000.00	172,043,400.00
022200000000	Ministry of Commerce, Trade and Industries	-	9,634,635,900.00	9,606,109,838.89	21,788,000,000.00	1,750,000,000.00	23,538,000,000.00	21,399,880,000.00	21,827,877,600.00
022200100100	Ministry of Commerce	-	9,634,635,900.00	9,606,109,838.89	21,788,000,000.00	1,750,000,000.00	23,538,000,000.00	21,399,880,000.00	21,827,877,600.00
022900000000	Ministry of Transportation	18,049,225.00	-	-	453,575,000.00	612,575,000.00	1,066,150,000.00	862,110,800.00	879,353,100.00
022900100100	Ministry of Transportation	18,049,225.00	-	-	241,000,000.00	612,575,000.00	853,575,000.00	243,410,000.00	248,278,200.00
022905300100	Adamawa State Transport Board	-	-	-	212,575,000.00	-	212,575,000.00	618,700,800.00	631,074,900.00
023300000000	Ministry of Mineral Resources Development	12,824,408.00	7,793,810.00	7,793,700.00	1,040,022,300.00	-	1,040,022,300.00	2,321,002,800.00	2,367,423,200.00
023300100100	Ministry of Mineral Resources Development	-	-	-	501,000,000.00	-	501,000,000.00	869,610,000.00	887,002,200.00
023305200100	Adamawa State Mining Company	12,824,408.00	7,793,810.00	7,793,700.00	539,022,300.00	-	539,022,300.00	1,451,392,800.00	1,480,421,000.00
023400000000	Ministry of Works and Energy Development	30,368,814,830.10	58,588,118,530.00	57,892,177,914.49	89,903,500,000.00	38,100,000,000.00	128,003,500,000.00	88,286,120,000.00	90,051,842,400.00
023400100100	Ministry of Works and Energy Development	30,368,814,830.10	58,588,118,530.00	57,892,177,914.49	89,823,500,000.00	38,100,000,000.00	127,923,500,000.00	88,154,820,000.00	89,917,916,400.00
023400400100	Adamawa State Road Maintenance Agency	-	-	-	80,000,000.00	-	80,000,000.00	131,300,000.00	133,926,000.00
023600000000	Ministry of Culture and Tourism	600,000.00	185,000,000.00	-	3,920,531,000.00	1,920,171,700.00	5,840,702,700.00	994,850,000.00	1,014,747,000.00
023600100100	Ministry of Culture and Tourism	-	135,000,000.00	-	3,478,531,000.00	1,920,171,700.00	5,398,702,700.00	277,750,000.00	283,305,000.00
023600300100	Adamawa State Agency for Museum and Monuments	600,000.00	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
023600400100	Arts Council	-	50,000,000.00	-	280,000,000.00	-	280,000,000.00	282,800,000.00	288,456,000.00
023605200100	Hotel and Tourism Board	-	-	-	102,000,000.00	-	102,000,000.00	373,700,000.00	381,174,000.00
023800000000	Ministry of Budget and Economic Planning	44,768,138.00	219,259,000.00	93,459,240.00	3,251,998,400.00	1,869,000,000.00	5,120,998,400.00	10,981,867,500.00	11,201,505,400.00
023800100100	Ministry of Budget and Economic Planning	-	80,000,000.00	2,490,000.00	2,577,718,400.00	1,869,000,000.00	4,446,718,400.00	10,290,744,700.00	10,496,559,700.00
023800200100	Adamawa State Planning Commission	34,003,840.00	127,643,700.00	79,370,000.00	215,000,000.00	-	215,000,000.00	227,250,000.00	231,795,000.00
023800400100	Adamawa State Bureau of Statistics	10,764,298.00	11,615,300.00	11,599,240.00	459,280,000.00	-	459,280,000.00	463,872,800.00	473,150,700.00
025000000000	Fiscal Responsibility Commission	-	32,436,400.00	8,500,000.00	625,000,000.00	-	625,000,000.00	701,950,000.00	715,989,000.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025000100100	Fiscal Responsibility Commission	-	32,436,400.00	8,500,000.00	625,000,000.00	-	625,000,000.00	701,950,000.00	715,989,000.00
025200000000	Ministry of Water Resources	129,555,945.00	1,017,505,000.00	978,575,054.47	8,110,738,700.00	-	8,110,738,700.00	11,866,226,600.00	12,103,553,800.00
025200100100	Ministry of Water Resources	91,557,951.00	813,676,000.00	809,085,027.90	5,360,000,000.00	-	5,360,000,000.00	6,262,000,000.00	6,387,240,000.00
025210200100	Adamawa State Water Board	13,180,094.00	156,461,500.00	122,740,767.00	2,030,324,500.00	-	2,030,324,500.00	4,373,627,800.00	4,461,100,800.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	-	12,367,500.00	12,244,957.19	540,414,200.00	-	540,414,200.00	877,098,500.00	894,641,200.00
025210400100	Small Towns Water Supply Agency	24,817,900.00	35,000,000.00	34,504,302.38	180,000,000.00	-	180,000,000.00	353,500,300.00	360,571,800.00
025300000000	Ministry of Housing and Urban Development	1,814,616,826.00	5,464,799,180.00	4,419,617,443.10	28,812,727,500.00	17,515,000,000.00	46,327,727,500.00	15,978,750,600.00	16,298,326,300.00
025300100100	Ministry of Housing and Urban Development	1,814,616,826.00	5,464,799,180.00	4,419,617,443.10	27,944,944,700.00	17,515,000,000.00	45,459,944,700.00	14,900,289,900.00	15,198,296,200.00
025305300100	Adamawa State Urban Planning & Development Authority	-	-	-	867,782,800.00	-	867,782,800.00	1,078,460,700.00	1,100,030,100.00
026000000000	Ministry of Lands and Survey	235,283,426.00	680,000,000.00	610,124,548.47	4,160,376,700.00	2,404,633,123.00	6,565,009,823.00	4,090,880,500.00	4,172,698,200.00
026000100100	Ministry of Lands and Survey	171,297,577.00	670,000,000.00	606,824,048.47	3,246,278,200.00	2,404,633,123.00	5,650,911,323.00	3,278,741,000.00	3,344,315,900.00
026000200100	Office of the Surveyor General	63,985,849.00	10,000,000.00	3,300,500.00	914,098,500.00	-	914,098,500.00	812,139,500.00	828,382,300.00
026500000000	Ministry of Livestock & Aquaculture Development	63,736,725.00	70,593,700.00	61,355,261.25	1,001,224,700.00	-	1,001,224,700.00	1,011,237,000.00	1,031,461,800.00
026500100100	Ministry of Livestock & Aquaculture Development	63,736,725.00	70,593,700.00	61,355,261.25	1,001,224,700.00	-	1,001,224,700.00	1,011,237,000.00	1,031,461,800.00
026600000000	Ministry of Entrepreneurship Development	2,545,000.00	44,394,400.00	43,954,720.75	151,000,000.00	-	151,000,000.00	152,510,000.00	155,560,200.00
026600100100	Ministry of Entrepreneurship Development	2,545,000.00	44,394,400.00	43,954,720.75	151,000,000.00	-	151,000,000.00	152,510,000.00	155,560,200.00
025400000000	Ministry of Rural Infrastructure & Community Development	1,564,039,382.00	3,075,439,060.00	2,382,906,484.85	13,463,567,540.00	2,510,235,000.00	15,973,802,540.00	13,597,090,500.00	13,869,033,000.00
025400100100	Ministry of Rural Infrastructure & Community Development	1,564,039,382.00	2,717,980,360.00	2,028,987,009.79	9,463,567,540.00	2,510,235,000.00	11,973,802,540.00	11,274,090,500.00	11,499,573,000.00
025400200100	Rural Access and Mobility Project	-	357,458,700.00	353,919,475.06	4,000,000,000.00	-	4,000,000,000.00	2,323,000,000.00	2,369,460,000.00
030000000000	Law and Justice Sector	100,000.00	1,700,000,000.00	1,699,860,175.71	5,727,757,600.00	1,500,000,000.00	7,227,757,600.00	6,037,535,500.00	5,745,177,100.00
031800000000	Adamawa State Judicial Service Commission	100,000.00	-	-	477,757,600.00	-	477,757,600.00	482,535,500.00	492,187,300.00
031801100100	Adamawa State Judicial Service Commission	-	-	-	77,737,500.00	-	77,737,500.00	78,514,900.00	80,085,300.00
031805100100	High Court of Justice	100,000.00	-	-	120,020,000.00	-	120,020,000.00	121,220,200.00	123,644,900.00
031805200100	Customary Court of Appeal	-	-	-	90,000,000.00	-	90,000,000.00	90,900,000.00	92,718,100.00
031805300100	Sharia Court of Appeal	-	-	-	90,000,000.00	-	90,000,000.00	90,900,100.00	92,718,200.00
031805500100	Area Courts	-	-	-	100,000,100.00	-	100,000,100.00	101,000,300.00	103,020,800.00
032600000000	Ministry of Justice	-	1,700,000,000.00	1,699,860,175.71	5,250,000,000.00	1,500,000,000.00	6,750,000,000.00	5,555,000,000.00	5,252,989,800.00
032600100100	Ministry of Justice	-	1,700,000,000.00	1,699,860,175.71	5,250,000,000.00	1,500,000,000.00	6,750,000,000.00	5,555,000,000.00	5,252,989,800.00
050000000000	Social Sector	8,525,592,984.64	22,932,896,610.00	20,540,198,477.42	84,331,247,650.00	35,613,583,500.00	119,944,831,150.00	93,875,892,700.00	95,753,414,600.00
051300000000	Ministry of Youth & Sports Development	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,418,495,500.00	7,365,000,000.00	16,783,495,500.00	7,250,361,400.00	7,395,368,700.00
051300100100	Ministry of Youth and Sports Development	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,398,495,500.00	7,365,000,000.00	16,763,495,500.00	7,230,161,400.00	7,374,764,700.00
051305100100	Sports Council	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
051400000000	Ministry of Women Affairs	3,000,000.00	21,176,700.00	15,950,500.00	4,865,000,000.00	-	4,865,000,000.00	7,575,000,000.00	7,726,500,300.00
051400100100	Ministry of Women Affairs	3,000,000.00	21,176,700.00	15,950,500.00	4,865,000,000.00	-	4,865,000,000.00	7,575,000,000.00	7,726,500,300.00
051700000000	Ministry of Education and Human Capital Development	6,880,400,906.64	14,215,313,700.00	12,793,653,011.60	50,584,266,860.00	19,712,872,500.00	70,297,139,360.00	55,691,958,500.00	56,805,800,500.00
051700100100	Ministry of Education and Human Capital Development	4,542,745,247.00	11,469,837,500.00	11,258,370,555.56	38,621,703,860.00	14,662,872,500.00	53,284,576,360.00	43,365,348,200.00	44,232,655,200.00

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051700300100	Adamawa State Universal Basic Education Board	-	-	-	1,973,200,300.00	-	1,973,200,300.00	2,396,932,700.00	2,444,871,900.00
051700800100	Adamawa State Library Board	-	-	-	400,000,000.00	-	400,000,000.00	808,000,000.00	824,160,000.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	-	20,000,000.00	19,400,000.00	326,811,400.00	-	326,811,400.00	1,039,099,600.00	1,059,881,800.00
051705100100	Post Primary Schools Mgt Board	-	50,000,000.00	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00
051706400100	Education Resource Centre	-	100,000,000.00	-	110,000,000.00	-	110,000,000.00	111,100,000.00	113,322,300.00
051700500100	College of Agriculture, Science and Technology Ganye	-	-	-	1,365,544,800.00	-	1,365,544,800.00	874,200,900.00	891,685,600.00
051700400100	College of Legal Studies Yola	-	-	-	798,451,500.00	-	798,451,500.00	887,236,200.00	904,981,100.00
051701800100	Adamawa State Polytechnic Yola	-	50,000,000.00	-	560,000,000.00	-	560,000,000.00	565,600,000.00	576,912,000.00
051701900100	College of Education Hong	952,126,468.66	150,000,000.00	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
051702100100	Adamawa State University Mubi	541,117,796.98	-	-	1,810,000,000.00	550,000,000.00	2,360,000,000.00	1,828,100,000.00	1,864,662,000.00
051702200100	Adamawa State Scholarship Trust Fund	749,411,394.00	1,128,120,800.00	955,274,241.88	2,187,000,000.00	4,500,000,000.00	6,687,000,000.00	1,067,570,000.00	1,088,921,400.00
051702300100	College of Nursing & Midwifery Yola	95,000,000.00	270,522,700.00	44,409,724.00	610,000,000.00	-	610,000,000.00	909,000,000.00	927,180,000.00
051702400100	College of Health Technology Michika	-	976,832,700.00	516,198,490.16	1,616,555,000.00	-	1,616,555,000.00	1,632,720,900.00	1,665,376,200.00
052100000000	Ministry of Health and Human Services	1,582,035,599.00	3,621,912,760.00	2,840,216,200.02	12,330,016,200.00	6,750,000,000.00	19,080,016,200.00	13,608,504,000.00	13,880,674,500.00
052100100100	Ministry of Health and Human Services	1,577,523,019.00	3,550,357,260.00	2,769,369,200.02	11,159,250,000.00	6,750,000,000.00	17,909,250,000.00	12,426,030,000.00	12,674,550,600.00
052100300100	Primary Health Care Development Agency	2,220,000.00	71,555,500.00	70,847,000.00	519,266,200.00	-	519,266,200.00	524,459,000.00	534,948,600.00
052100200100	Adamawa State Contributory Health Management Agency	2,292,580.00	-	-	261,500,000.00	-	261,500,000.00	264,115,000.00	269,397,300.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	-	-	180,000,000.00	-	180,000,000.00	181,800,000.00	185,436,000.00
052111400100	Adamawa State Specialist Hospital Yola	-	-	-	210,000,000.00	-	210,000,000.00	212,100,000.00	216,342,000.00
053500000000	Ministry of Environment and Natural Resources Development	-	236,888,500.00	220,825,281.75	4,273,059,200.00	-	4,273,059,200.00	5,982,290,100.00	6,101,936,200.00
053500100100	Ministry of Environment and Natural Resources Development	-	228,362,800.00	212,384,062.50	3,898,820,000.00	-	3,898,820,000.00	5,604,308,300.00	5,716,394,500.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	-	8,525,700.00	8,441,219.25	374,239,200.00	-	374,239,200.00	377,981,800.00	385,541,700.00
054400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	21,416,000.00	643,125,850.00	477,000,000.00	2,796,140,890.00	1,785,711,000.00	4,581,851,890.00	3,702,867,000.00	3,776,924,400.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	21,416,000.00	643,125,850.00	477,000,000.00	2,796,140,890.00	1,785,711,000.00	4,581,851,890.00	3,702,867,000.00	3,776,924,400.00
055100000000	Ministry for Local Government Affairs	-	-	-	64,269,000.00	-	64,269,000.00	64,911,700.00	66,210,000.00
055100100100	Ministry for Local Government Affairs	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
055100500100	Local Government Staff Pension Board	-	-	-	24,269,000.00	-	24,269,000.00	24,511,700.00	25,002,000.00

Adamawa State Government
2025 Approved Supplementary Budget - Expenditure by Economic Classification

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Expenditure	134,722,931,603.63	281,194,285,906.00	248,535,305,647.75	486,218,047,600.00	135,070,198,323.00	621,288,245,923.00	506,467,939,600.00	514,050,855,500.00
2	EXPENDITURES	134,722,931,603.63	281,194,285,906.00	248,535,305,647.75	486,218,047,600.00	135,070,198,323.00	621,288,245,923.00	506,467,939,600.00	514,050,855,500.00
21	PERSONNEL COST	40,842,888,449.72	61,640,174,822.00	52,522,371,889.30	72,650,973,630.00	2,285,000,000.00	74,935,973,630.00	63,036,628,700.00	63,036,628,700.00
2101	SALARY	19,216,924,216.44	27,007,401,632.00	23,493,108,972.19	26,044,437,200.00	655,000,000.00	26,699,437,200.00	4,301,540,600.00	4,301,540,600.00
210101	SALARIES AND WAGES	19,216,924,216.44	27,007,401,632.00	23,493,108,972.19	26,044,437,200.00	655,000,000.00	26,699,437,200.00	4,301,540,600.00	4,301,540,600.00
21010101	BASIC-SALARY	18,018,262,964.76	24,284,276,952.00	21,099,034,094.39	24,741,307,300.00	500,000,000.00	25,241,307,300.00	3,756,776,300.00	3,756,776,300.00
21010102	OVER TIME PAYMENTS	-	-	-	2,012,400.00	-	2,012,400.00	536,955,500.00	536,955,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,102,140,400.82	2,432,042,480.00	2,150,192,795.81	1,126,709,500.00	-	1,126,709,500.00	1,684,800.00	1,684,800.00
21010104	BASIC WAGES	96,520,850.86	239,482,200.00	238,813,998.00	134,160,000.00	155,000,000.00	289,160,000.00	6,124,000.00	6,124,000.00
21010105	SALARIES ARREARS	-	51,600,000.00	5,068,084.00	40,248,000.00	-	40,248,000.00	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,740,287,413.60	20,498,233,790.00	15,394,339,839.50	23,361,811,500.00	1,130,000,000.00	24,491,811,500.00	58,365,400,300.00	58,365,400,300.00
210201	ALLOWANCES	13,740,287,413.60	20,442,333,790.00	15,373,520,798.50	23,318,209,500.00	1,130,000,000.00	24,448,209,500.00	58,361,494,200.00	58,361,494,200.00
21020102	HOUSING/RENT ALLOWANCE	2,433,974,654.99	3,779,560,100.00	3,059,761,530.39	3,004,994,700.00	130,000,000.00	3,134,994,700.00	1,447,509,700.00	1,447,509,700.00
21020103	TRANSPORT ALLOWANCE	839,519,707.78	1,571,649,720.00	1,100,197,531.83	1,752,461,000.00	-	1,752,461,000.00	1,449,907,400.00	1,449,907,400.00
21020104	MEAL SUBSIDY	407,437,854.09	644,966,234.00	328,351,801.70	651,346,000.00	-	651,346,000.00	1,762,270,100.00	1,762,270,100.00
21020105	UTILITY ALLOWANCE	579,354,059.75	1,036,985,320.00	691,158,717.99	1,020,100,800.00	-	1,020,100,800.00	1,298,312,200.00	1,298,312,200.00
21020106	ENTERTAINMENT ALLOWANCE	72,971,575.07	139,756,080.00	76,044,028.70	133,647,900.00	-	133,647,900.00	808,232,300.00	808,232,300.00
21020107	LEAVE ALLOWANCE	1,115,031,667.69	1,440,060,266.00	964,937,355.32	1,536,463,500.00	-	1,536,463,500.00	7,305,166,900.00	7,305,166,900.00
21020108	DOMESTIC STAFF ALLOWANCE	867,128,897.48	1,360,450,404.00	967,372,023.81	1,353,519,600.00	-	1,353,519,600.00	553,077,500.00	553,077,500.00
21020109	SHIFT ALLOWANCE	347,405,300.28	488,261,380.00	382,483,405.54	558,525,800.00	-	558,525,800.00	739,325,100.00	739,325,100.00
21020110	CALL DUTY ALLOWANCE	335,142,996.31	521,076,880.00	340,839,711.79	610,018,200.00	-	610,018,200.00	449,506,400.00	449,506,400.00
21020111	CLINICAL ALLOWANCE	775,641.20	424,380.00	-	1,673,900.00	-	1,673,900.00	69,328,400.00	69,328,400.00
21020112	HARZARD ALLOWANCE	813,754,430.03	872,362,560.00	659,060,878.10	1,025,219,200.00	-	1,025,219,200.00	839,119,700.00	839,119,700.00
21020114	TEACHING ALLOWANCE	1,050,327,059.81	1,377,893,320.00	1,366,988,812.04	719,769,500.00	-	719,769,500.00	105,293,200.00	105,293,200.00
21020117	OUTFIT ALLOWANCE	179,288,340.84	219,958,780.00	177,768,221.06	218,819,100.00	-	218,819,100.00	136,409,000.00	136,409,000.00
21020118	SIWES ALLOWANCE	38,051,311.95	56,597,800.00	42,338,954.12	64,034,900.00	-	64,034,900.00	1,723,793,600.00	1,723,793,600.00
21020119	FIELD ALLOWANCE	38,051,311.95	57,243,680.00	42,421,073.30	66,902,500.00	-	66,902,500.00	1,073,485,600.00	1,073,485,600.00
21020120	JOURNAL ALLOWANCE	43,859,320.30	118,607,000.00	42,555,075.50	97,123,200.00	-	97,123,200.00	921,318,900.00	921,318,900.00
21020121	WIEGHING ALLOWANCE	96,893,298.58	131,861,780.00	92,042,430.04	154,161,000.00	-	154,161,000.00	64,352,200.00	64,352,200.00
21020122	HARDSHIP ALLOWANCE	24,533,851.45	49,672,720.00	26,103,291.32	41,611,100.00	-	41,611,100.00	41,843,400.00	41,843,400.00
21020123	RESPONSIBILITY ALLOWANCE	14,016,100.65	34,278,360.00	13,804,719.80	38,281,700.00	-	38,281,700.00	391,550,500.00	391,550,500.00
21020126	TORCHLIGHT ALLOWANCE	11,989,005.04	14,168,560.00	10,681,499.91	13,008,500.00	-	13,008,500.00	10,400,100.00	10,400,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020127	UNIFORM ALLOWANCE	4,447,329.98	6,095,960.00	-	-	-	-	9,858,200.00	9,858,200.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	95,363,757.86	169,381,896.00	90,173,776.77	72,786,100.00	-	72,786,100.00	172,545,800.00	172,545,800.00
21020129	NEWSPAPERS ALLOWANCE	954,882.24	2,425,180.00	376,198.79	2,837,700.00	-	2,837,700.00	4,036,900.00	4,036,900.00
21020130	SPECIAL ALLOWANCE	163,600,294.89	24,159,180.00	20,754,543.40	32,129,100.00	-	32,129,100.00	923,321,700.00	923,321,700.00
21020132	NON CLINICAL ALLOWANCE	188,220.18	298,000.00	168,389.64	348,700.00	-	348,700.00	-	-
21020133	REGULAR ALLOWANCE	170,556,204.30	739,479,500.00	736,244,951.00	321,984,000.00	500,000,000.00	821,984,000.00	226,704,800.00	226,704,800.00
21020135	FURNITURE ALLOWANCE	1,722,935,271.93	2,480,816,214.00	2,064,218,292.89	3,136,562,000.00	-	3,136,562,000.00	7,682,316,000.00	7,682,316,000.00
21020137	DRIVER'S ALLOWANCE	38,519,728.89	37,023,300.00	32,351,283.41	36,648,300.00	-	36,648,300.00	84,517,400.00	84,517,400.00
21020138	ADMIN ALLOWANCE	13,775,810.42	19,011,604.00	13,539,472.49	31,767,600.00	-	31,767,600.00	93,962,500.00	93,962,500.00
21020139	WARDROPE ALLOWANCE	118,192,283.46	39,673,400.00	24,050,350.40	45,828,300.00	-	45,828,300.00	19,277,400.00	19,277,400.00
21020140	ACADEMIC ALLOWANCE	188,387,552.23	308,882,572.00	194,339,767.65	239,716,900.00	-	239,716,900.00	706,949,900.00	706,949,900.00
21020141	ACCOMMODATION ALLOWANCE	233,382,532.58	318,489,398.00	220,865,333.60	236,785,800.00	-	236,785,800.00	11,719,758,900.00	11,719,758,900.00
21020142	ICT ALLOWANCE	44,449,831.48	14,612,780.00	14,338,680.90	8,775,800.00	-	8,775,800.00	9,618,656,900.00	9,618,656,900.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	10,053,979.29	11,544,260.00	3,752,799.07	33,507,000.00	-	33,507,000.00	1,571,392,800.00	1,571,392,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,625,973,348.63	2,354,605,222.00	1,573,435,896.23	6,056,850,100.00	500,000,000.00	6,556,850,100.00	4,337,992,800.00	4,337,992,800.00
210202	SOCIAL CONTRIBUTIONS	-	55,900,000.00	20,819,041.00	43,602,000.00	-	43,602,000.00	3,906,100.00	3,906,100.00
21020202	CONTRIBUTORY PENSION	-	55,900,000.00	20,819,041.00	43,602,000.00	-	43,602,000.00	3,906,100.00	3,906,100.00
2103	SOCIAL BENEFITS	7,885,676,819.68	14,134,539,400.00	13,634,923,077.60	23,244,724,930.00	500,000,000.00	23,744,724,930.00	369,687,800.00	369,687,800.00
210301	SOCIAL BENEFITS	7,885,676,819.68	14,134,539,400.00	13,634,923,077.60	23,244,724,930.00	500,000,000.00	23,744,724,930.00	369,687,800.00	369,687,800.00
21030101	GRATUITY	390,652,091.82	4,370,190,600.00	3,986,464,641.77	11,155,915,730.00	500,000,000.00	11,655,915,730.00	42,073,500.00	42,073,500.00
21030102	PENSION	7,107,677,523.23	7,664,554,900.00	7,579,364,480.85	9,594,000,000.00	-	9,594,000,000.00	254,657,700.00	254,657,700.00
21030103	DEATH BENEFITS	328,468,748.04	1,700,811,700.00	1,700,111,824.33	1,560,000,000.00	-	1,560,000,000.00	55,553,300.00	55,553,300.00
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	58,878,456.59	398,982,200.00	368,982,130.65	934,809,200.00	-	934,809,200.00	17,403,300.00	17,403,300.00
22	OTHER RECURRENT COSTS	43,014,703,479.17	94,090,600,704.00	76,410,661,278.90	68,605,243,980.00	24,000,000,000.00	92,605,243,980.00	90,574,846,400.00	91,513,729,200.00
2202	OVERHEAD COST	24,976,812,433.49	59,423,731,672.00	43,700,729,724.92	50,980,757,570.00	17,849,053,800.00	68,829,811,370.00	90,518,530,700.00	91,456,849,900.00
220201	TRAVEL & TRANSPORT - GENERAL	2,101,410,988.62	7,160,301,620.00	5,230,174,787.62	8,951,216,525.00	3,905,950,400.00	12,857,166,925.00	13,927,973,500.00	14,067,280,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	265,566,988.18	829,989,260.00	514,457,166.98	867,164,080.00	808,790,100.00	1,675,954,180.00	4,280,612,700.00	4,323,423,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	709,017,534.77	2,011,300,640.00	1,845,289,631.59	1,775,358,150.00	926,321,600.00	2,701,679,750.00	201,529,600.00	203,550,800.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	95,926,046.42	1,086,154,900.00	855,917,488.00	831,442,710.00	181,289,100.00	1,012,731,810.00	165,601,200.00	167,261,200.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	412,401,967.75	1,536,052,300.00	1,060,827,841.52	3,835,921,885.00	1,459,795,500.00	5,295,717,385.00	8,478,756,400.00	8,563,546,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020105	HOTEL ACCOMMODATION - LOCAL	324,470,821.20	914,122,320.00	819,869,959.53	480,271,470.00	192,471,300.00	672,742,770.00	75,593,400.00	76,353,200.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	163,613,106.00	322,199,200.00	1,527,000.00	527,487,950.00	148,848,200.00	676,336,150.00	1,388,100.00	1,403,000.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	27,861,869.30	123,389,200.00	40,984,000.00	181,063,120.00	77,197,700.00	258,260,820.00	6,060,600.00	6,122,900.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	500,000.00	55,938,000.00	-	76,640,300.00	26,747,700.00	103,388,000.00	1,234,100.00	1,247,000.00
22020109	PER-DIEM/ESTACODES	102,052,655.00	281,155,800.00	91,301,700.00	375,866,860.00	84,489,200.00	460,356,060.00	717,197,400.00	724,371,400.00
220202	UTILITIES - GENERAL	432,285,048.97	1,115,839,760.00	469,756,475.15	1,289,938,080.00	384,917,800.00	1,674,855,880.00	30,067,214,600.00	30,400,817,800.00
22020201	ELECTRICITY CHARGES	340,344,780.97	524,472,080.00	309,449,762.15	796,441,400.00	260,799,680.00	1,057,241,080.00	2,066,222,000.00	2,086,887,900.00
22020202	TELEPHONE CHARGES	10,484,750.00	43,236,700.00	7,645,600.00	25,222,570.00	6,278,200.00	31,500,770.00	27,180,787,800.00	27,485,508,500.00
22020203	INTERNET ACCESS CHARGES	27,483,732.00	209,458,340.00	41,641,279.23	158,538,405.00	43,292,700.00	201,831,105.00	52,685,500.00	53,215,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	13,436,700.00	118,494,400.00	49,063,710.00	122,311,495.00	15,844,600.00	138,156,095.00	53,509,600.00	54,048,400.00
22020205	WATER RATES	6,152,800.00	18,225,900.00	3,039,300.00	18,228,270.00	6,634,420.00	24,862,690.00	358,902,600.00	362,493,700.00
22020206	SEWERAGE CHARGES	981,470.00	30,597,160.00	12,324,018.02	19,162,020.00	6,613,100.00	25,775,120.00	188,520,000.00	190,406,000.00
22020207	LEASED COMMUNICATION LINES(S)	1,030,000.00	9,646,400.00	3,501,000.00	12,963,470.00	1,683,500.00	14,646,970.00	99,278,000.00	100,271,700.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	9,800,000.00	69,876,000.00	10,391,620.00	61,447,240.00	20,385,600.00	81,832,840.00	11,052,400.00	11,163,600.00
22020209	OTHER UTILITY CHARGES	22,570,816.00	91,832,780.00	32,700,185.75	75,623,210.00	23,386,000.00	99,009,210.00	56,256,700.00	56,822,700.00
220203	MATERIALS & SUPPLIES - GENERAL	882,651,587.48	2,963,404,340.00	1,750,821,132.81	2,868,312,070.00	825,769,900.00	3,694,081,970.00	8,383,849,500.00	8,467,719,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	449,366,451.82	885,703,420.00	437,272,227.86	912,789,810.00	295,252,200.00	1,208,042,010.00	569,419,400.00	575,119,900.00
22020302	BOOKS	9,727,800.00	97,908,900.00	71,503,370.00	88,911,950.00	14,921,300.00	103,833,250.00	49,779,300.00	50,279,300.00
22020303	NEWSPAPERS	15,000.00	2,970,800.00	110,000.00	3,211,840.00	885,100.00	4,096,940.00	92,325,400.00	93,249,700.00
22020304	MAGAZINES & PERIODICALS	3,235,000.00	13,245,100.00	3,262,500.00	18,518,190.00	2,358,500.00	20,876,690.00	454,039,100.00	458,580,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	93,454,045.91	498,968,720.00	311,222,302.71	383,555,430.00	127,764,300.00	511,319,730.00	3,792,770,300.00	3,830,702,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	31,818,946.00	331,886,180.00	202,493,709.39	357,831,530.00	80,432,100.00	438,263,630.00	2,611,137,500.00	2,637,252,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	13,505,000.00	129,252,520.00	35,245,530.00	72,835,200.00	16,189,500.00	89,024,700.00	26,198,100.00	26,463,200.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,217,000.00	41,143,280.00	23,494,120.00	45,184,190.00	14,317,000.00	59,501,190.00	303,389,300.00	306,424,400.00
22020309	UNIFORMS & OTHER CLOTHING	8,663,000.00	70,761,000.00	31,753,900.00	117,071,870.00	38,280,300.00	155,352,170.00	319,211,900.00	322,406,200.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,274,360.00	86,289,220.00	37,972,450.63	76,565,920.00	25,784,400.00	102,350,320.00	52,972,800.00	53,502,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	51,034,600.00	156,691,340.00	112,070,530.00	276,192,270.00	82,497,000.00	358,689,270.00	41,415,500.00	41,830,300.00
22020312	OTHER MATERIALS AND SUPPLIES	212,995,383.75	644,818,820.00	482,360,492.22	506,997,140.00	124,070,300.00	631,067,440.00	69,950,700.00	70,654,900.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	1,345,000.00	3,765,040.00	2,060,000.00	8,646,730.00	3,017,900.00	11,664,630.00	1,240,200.00	1,252,900.00
220204	MAINTENANCE SERVICES - GENERAL	581,365,322.70	2,934,865,200.00	1,757,607,051.42	2,036,990,655.00	594,673,300.00	2,631,663,955.00	28,689,009,100.00	28,975,934,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	145,104,824.56	503,285,780.00	326,068,343.39	485,714,350.00	121,636,200.00	607,350,550.00	1,852,595,000.00	1,871,127,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	61,214,889.93	320,122,400.00	210,793,523.57	269,164,975.00	92,156,300.00	361,321,275.00	2,319,624,700.00	2,342,825,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	78,910,977.11	374,085,760.00	244,252,490.00	252,807,270.00	90,790,000.00	343,597,270.00	22,552,172,700.00	22,777,698,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	84,445,178.00	858,000,340.00	418,091,759.14	305,853,610.00	99,136,800.00	404,990,410.00	139,176,200.00	140,574,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	56,678,555.00	291,844,400.00	143,490,751.25	279,179,225.00	96,913,100.00	376,092,325.00	245,871,500.00	248,336,700.00
22020406	OTHER MAINTENANCE SERVICES	154,494,898.10	549,416,020.00	410,564,684.07	363,232,665.00	66,637,200.00	429,869,865.00	1,572,020,100.00	1,587,745,200.00
22020407	MAINTENANCE OF AIRCRAFTS	435,500.00	26,244,900.00	3,595,500.00	779,440.00	272,100.00	1,051,540.00	1,261,900.00	1,275,300.00
22020408	MAINTENANCE OF SEA BOATS	-	31,200.00	-	29,440.00	10,300.00	39,740.00	120,400.00	121,700.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	2,000,000.00	-	1,477,800.00	515,900.00	1,993,700.00	2,167,100.00	2,189,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	80,500.00	8,234,400.00	750,000.00	18,909,080.00	5,720,000.00	24,629,080.00	3,611,800.00	3,648,100.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	-	33,584,600.00	11,721,100.00	45,305,700.00	361,200.00	364,900.00
22020413	MINOR ROAD MAINTENANCE	-	1,600,000.00	-	24,914,800.00	8,695,400.00	33,610,200.00	26,500.00	26,800.00
22020414	MAINTENANCE OF SOFTWARE	-	-	-	1,343,400.00	468,900.00	1,812,300.00	-	-
220205	TRAINING - GENERAL	334,874,720.22	1,735,241,040.00	419,364,614.58	2,116,206,900.00	695,961,900.00	2,812,168,800.00	649,320,800.00	655,825,700.00
22020501	LOCAL TRAINING	195,537,722.72	394,886,820.00	216,776,435.94	617,291,320.00	208,618,000.00	825,909,320.00	409,153,400.00	413,249,000.00
22020502	INTERNATIONAL TRAINING	29,549,264.60	179,781,400.00	16,752,000.00	383,483,190.00	121,053,300.00	504,536,490.00	164,847,400.00	166,498,700.00
22020503	OTHER TRAININGS	104,477,182.90	185,535,880.00	106,449,728.64	289,641,910.00	106,313,300.00	395,955,210.00	48,338,400.00	48,823,800.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	5,310,550.00	975,036,940.00	79,386,450.00	825,790,480.00	259,977,300.00	1,085,767,780.00	26,981,600.00	27,254,200.00
220206	OTHER SERVICES - GENERAL	9,170,041,310.49	16,098,396,578.00	15,001,497,721.29	11,216,274,205.00	3,175,953,700.00	14,392,227,905.00	125,985,900.00	127,255,700.00
22020601	SECURITY SERVICES	421,085,651.88	2,241,097,140.00	1,599,767,587.84	2,479,001,800.00	596,793,700.00	3,075,795,500.00	51,715,600.00	52,236,900.00
22020602	OFFICE RENT	5,699,561.75	66,617,600.00	2,000,000.00	46,181,360.00	9,085,300.00	55,266,660.00	1,066,900.00	1,077,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020603	RESIDENTIAL RENT	4,204,500.00	76,985,360.00	2,777,000.00	84,084,330.00	17,343,700.00	101,428,030.00	4,082,300.00	4,123,900.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,677,324,895.00	13,452,334,178.00	13,282,227,194.33	8,270,946,090.00	2,438,306,900.00	10,709,252,990.00	17,942,700.00	18,123,000.00
22020605	CLEANING & FUMIGATION SERVICES	61,726,701.86	261,362,300.00	114,725,939.12	336,060,625.00	114,424,100.00	450,484,725.00	51,178,400.00	51,694,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,251,502,749.72	3,001,105,100.00	2,315,117,276.07	2,964,800,460.00	1,285,752,900.00	4,250,553,360.00	963,666,600.00	973,316,600.00
22020701	FINANCIAL CONSULTING	826,679,898.23	706,362,380.00	597,300,658.30	1,529,774,745.00	529,379,800.00	2,059,154,545.00	49,765,800.00	50,266,900.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	9,232,921.78	393,278,220.00	138,055,355.92	415,012,860.00	141,579,300.00	556,592,160.00	41,500,100.00	41,917,900.00
22020703	LEGAL SERVICES	193,745,038.54	1,159,706,220.00	1,086,703,282.99	424,694,365.00	422,780,700.00	847,475,065.00	285,319,900.00	288,175,300.00
22020704	ENGINEERING SERVICES	491,100.00	26,116,100.00	679,500.00	27,398,750.00	9,540,600.00	36,939,350.00	351,256,500.00	354,769,900.00
22020705	ARCHITECTURAL SERVICES	-	24,416,000.00	-	24,987,280.00	8,721,100.00	33,708,380.00	135,840,800.00	137,199,800.00
22020706	SURVEYING SERVICES	3,477,401.17	31,786,240.00	3,785,000.00	26,860,490.00	9,281,400.00	36,141,890.00	13,869,200.00	14,009,000.00
22020707	AGRICULTURAL CONSULTING	-	1,435,200.00	-	725,480.00	253,300.00	978,780.00	3,756,400.00	3,794,200.00
22020709	OTHER CONSULTING SERVICES	217,876,390.00	658,004,740.00	488,593,478.86	515,346,490.00	164,216,700.00	679,563,190.00	82,357,900.00	83,183,600.00
220208	FUEL & LUBRICANTS - GENERAL	820,094,986.92	2,198,174,140.00	1,649,361,102.90	3,063,127,730.00	835,276,000.00	3,898,403,730.00	997,862,000.00	1,007,856,000.00
22020801	MOTOR VEHICLE FUEL COST	488,685,381.18	995,144,860.00	861,626,064.01	1,581,998,830.00	573,827,700.00	2,155,826,530.00	475,279,600.00	480,037,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	21,228,316.00	82,693,780.00	30,837,294.00	142,265,570.00	57,569,600.00	199,835,170.00	48,403,600.00	48,891,100.00
22020803	PLANT / GENERATOR FUEL COST	308,774,089.74	1,103,294,540.00	751,099,894.89	1,320,841,740.00	198,106,000.00	1,518,947,740.00	412,256,500.00	416,384,300.00
22020805	SEA BOAT FUEL COST	30,000.00	-	-	1,127,000.00	393,400.00	1,520,400.00	1,372,600.00	1,386,600.00
22020806	COOKING GAS/FUEL COST	1,377,200.00	17,040,960.00	5,797,850.00	16,894,590.00	5,379,300.00	22,273,890.00	60,549,700.00	61,156,700.00
220209	FINANCIAL CHARGES - GENERAL	561,442,080.24	3,268,797,540.00	847,951,111.63	2,263,636,100.00	904,562,000.00	3,168,198,100.00	361,454,000.00	365,075,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	561,398,719.60	2,995,571,300.00	792,312,027.34	1,155,500,390.00	518,388,400.00	1,673,888,790.00	359,015,200.00	362,611,000.00
22020902	INSURANCE PREMIUM	42,138.14	271,019,200.00	55,639,084.29	1,106,645,770.00	385,653,300.00	1,492,299,070.00	1,108,300.00	1,120,600.00
22020903	OTHER FINANCIAL CHARGES	-	1,600,000.00	-	1,074,800.00	375,200.00	1,450,000.00	54,200.00	54,900.00
22020904	OTHER CRF BANK CHARGES	1,222.50	607,040.00	-	415,140.00	145,100.00	560,240.00	1,276,300.00	1,289,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,841,143,638.13	18,947,606,354.00	14,259,078,451.45	14,210,254,845.00	5,240,235,900.00	19,450,490,745.00	6,352,194,700.00	6,415,768,300.00
22021001	REFRESHMENT & MEALS	776,543,393.32	1,390,895,940.00	1,179,921,704.35	1,336,939,050.00	499,597,800.00	1,836,536,850.00	314,387,500.00	317,536,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,308,744,543.56	2,098,231,120.00	1,962,397,883.83	3,497,986,535.00	288,306,400.00	3,786,292,935.00	2,428,003,600.00	2,452,287,400.00
22021003	PUBLICITY & ADVERTISEMENTS	179,361,163.76	784,427,120.00	580,118,944.94	650,043,830.00	99,011,500.00	749,055,330.00	492,461,800.00	497,391,600.00
22021004	MEDICAL EXPENSES-LOCAL	143,228,459.67	385,715,160.00	288,340,355.25	355,513,440.00	63,966,400.00	419,479,840.00	1,132,333,900.00	1,143,661,700.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	-	1,200,000.00	-	1,343,400.00	468,900.00	1,812,300.00	1,790,300.00	1,808,300.00

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22021006	POSTAGES & COURIER SERVICES	3,726,506.25	25,240,300.00	6,280,625.00	28,919,690.00	7,541,700.00	36,461,390.00	133,786,900.00	135,127,000.00
22021007	WELFARE PACKAGES	306,485,692.54	1,552,326,560.00	1,246,442,128.55	2,027,534,900.00	1,549,210,310.00	3,576,745,210.00	1,057,650,200.00	1,068,233,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	12,403,350.00	89,174,780.00	14,816,750.00	130,674,180.00	36,077,760.00	166,751,940.00	10,930,900.00	11,041,200.00
22021009	SPORTING ACTIVITIES	109,686,386.44	247,896,200.00	219,613,074.42	195,360,290.00	52,807,100.00	248,167,390.00	13,400,300.00	13,535,600.00
22021010	DIRECT TEACHING & LABORATORY COST	3,045,000.00	21,905,360.00	7,948,300.00	7,969,300.00	2,556,900.00	10,526,200.00	84,523,500.00	85,369,400.00
22021014	BUDGET PREPARATION EXPENSIS	665,500.00	8,303,040.00	1,243,336.15	12,410,520.00	4,060,100.00	16,470,620.00	12,125,800.00	12,247,900.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	8,348,000.00	27,790,100.00	5,244,822.00	118,513,550.00	15,799,900.00	134,313,450.00	157,077,600.00	158,648,600.00
22021020	FOREIGN SCHOLARSHIP SCHEME	324,000.00	34,709,920.00	-	21,519,520.00	4,390,400.00	25,909,920.00	839,200.00	848,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	25,077,000.00	301,142,720.00	165,482,100.00	373,644,960.00	121,731,800.00	495,376,760.00	2,219,300.00	2,243,100.00
22021022	YOUTH CORPERS ALLOWANCE	2,723,600.00	6,683,040.00	3,260,000.00	12,458,940.00	3,312,400.00	15,771,340.00	2,597,700.00	2,624,400.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	27,215,120.00	373,269,340.00	96,163,205.98	215,937,120.00	852,907,200.00	1,068,844,320.00	200,565,700.00	202,575,600.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	638,000.00	60,071,040.00	16,915,000.00	46,090,120.00	11,405,900.00	57,496,020.00	37,310,100.00	37,684,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,609,886,546.27	7,570,489,520.00	6,266,929,188.51	2,867,902,070.00	929,368,630.00	3,797,270,700.00	157,708,900.00	159,292,100.00
22021026	MONITORING AND EVALUATION RECURRENT	18,412,544.00	248,875,000.00	71,702,147.00	352,330,060.00	119,552,200.00	471,882,260.00	22,773,600.00	23,002,900.00
22021027	DAILY RATED ALLOWANCE	304,628,832.32	486,097,280.00	369,257,561.12	613,741,940.00	109,308,200.00	723,050,140.00	75,708,300.00	76,469,600.00
22021028	PROVISION FOR OUTSTANDING LIABILITIES	-	8,000,000.00	10,000.00	5,642,300.00	1,969,200.00	7,611,500.00	5,050,000.00	5,100,500.00
22021029	FERTILIZER PAYMENT TO COMPANY	-	8,000,000.00	-	5,642,300.00	1,969,200.00	7,611,500.00	903,000.00	912,100.00
22021030	PAYMENT OF WAEC/NECO/JAMB	-	80,000,000.00	-	25,544,000.00	8,914,900.00	34,458,900.00	180,600.00	182,500.00
22021031	SETTLEMENT OF LIABILITY	-	2,450,000,000.00	1,756,991,324.35	1,115,050,900.00	389,152,800.00	1,504,203,700.00	903,000.00	912,100.00
22021032	LOGISTICS ALLOWANCE TO STANDING COMMITTEES	-	48,000,000.00	-	10,245,280.00	3,575,700.00	13,820,980.00	6,060,000.00	6,120,600.00
22021036	CONTINGENCY FUND RECURRENT EXPENDITURE	-	639,162,814.00	-	181,296,650.00	63,272,600.00	244,569,250.00	903,000.00	912,100.00
2203	LOANS AND ADVANCES	-	1,747,840.00	-	99,320.00	34,700.00	134,020.00	20,200,000.00	20,402,000.00
220301	STAFF LOANS & ADVANCES	-	1,747,840.00	-	99,320.00	34,700.00	134,020.00	20,200,000.00	20,402,000.00
22030101	MOTOR CYCLE ADVANCES	-	147,840.00	-	99,320.00	34,700.00	134,020.00	20,200,000.00	20,402,000.00
22030108	HOUSING LOANS	-	1,600,000.00	-	-	-	-	-	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440.00	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440.00	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00

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22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440.00	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
2205	SUBSIDIES GENERAL	-	-	-	1,526,810.00	532,900.00	2,059,710.00	180,600.00	182,500.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-	-	-	1,526,810.00	532,900.00	2,059,710.00	180,600.00	182,500.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	-	-	-	1,526,810.00	532,900.00	2,059,710.00	180,600.00	182,500.00
2206	PUBLIC DEBT CHARGES	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
220601	FOREIGN INTEREST / DISCOUNT	-	-	-	1,081,100,000.00	377,303,900.00	1,458,403,900.00	-	-
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	-	-	1,081,100,000.00	377,303,900.00	1,458,403,900.00	-	-
220602	DOMESTIC INTEREST / DISCOUNT	-	-	-	1,598,955,180.00	558,035,400.00	2,156,990,580.00	18,470,900.00	18,655,700.00
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	-	-	-	135,523,990.00	47,297,900.00	182,821,890.00	7,575,000.00	7,650,800.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	-	-	1,463,431,190.00	510,737,500.00	1,974,168,690.00	10,895,900.00	11,004,900.00
220603	FOREIGN PRINCIPAL	3,687,709,151.22	9,693,207,300.00	9,635,650,706.83	4,416,600,300.00	1,541,393,600.00	5,957,993,900.00	722,400.00	729,700.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	3,687,709,151.22	9,693,207,300.00	9,635,650,706.83	4,416,600,300.00	1,541,393,600.00	5,957,993,900.00	722,400.00	729,700.00
220604	DOMESTIC PRINCIPAL	13,680,825,112.96	22,980,153,992.00	21,786,609,670.98	10,434,756,360.00	3,641,730,100.00	14,076,486,460.00	13,130,000.00	13,261,400.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	-	1,852,185,000.00	1,602,308,845.74	5,805,679,670.00	2,026,182,300.00	7,831,861,970.00	7,070,000.00	7,140,700.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	13,680,825,112.96	21,127,968,992.00	20,184,300,825.24	4,629,076,690.00	1,615,547,800.00	6,244,624,490.00	6,060,000.00	6,120,700.00
2207	TRANSFERS-PAYMENT	543,356,781.50	1,145,759,900.00	1,035,671,176.17	-	-	-	-	-
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	543,356,781.50	1,145,759,900.00	1,035,671,176.17	-	-	-	-	-
22070105	10 % COST OF IGR COLLECTION	543,356,781.50	1,145,759,900.00	1,035,671,176.17	-	-	-	-	-
23	CAPITAL EXPENDITURE	50,865,339,674.74	125,463,510,380.00	119,602,272,479.55	344,961,829,990.00	108,785,198,323.00	453,747,028,313.00	352,856,464,500.00	359,500,497,600.00
2301	FIXED ASSETS PURCHASED	8,617,112,483.74	11,759,478,309.00	10,585,453,032.71	68,849,154,600.00	8,761,582,718.00	77,610,737,318.00	75,956,700,200.00	77,062,729,300.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,617,112,483.74	11,759,478,309.00	10,585,453,032.71	68,849,154,600.00	8,761,582,718.00	77,610,737,318.00	75,956,700,200.00	77,062,729,300.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	2,275,600,000.00	2,404,633,123.00	4,680,233,123.00	2,301,487,000.00	2,347,516,800.00
23010102	PURCHASE OF OFFICE BUILDINGS	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00

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23010103	PURCHASE OF RESIDENTIAL BUILDINGS	-	-	-	200,000,000.00	-	200,000,000.00	-	-
23010104	PURCHASE MOTOR CYCLES	-	-	-	433,500,000.00	-	433,500,000.00	942,835,000.00	961,691,700.00
23010105	PURCHASE OF MOTOR VEHICLES	5,160,660,383.00	5,603,672,000.00	5,446,671,909.45	3,246,865,000.00	150,000,000.00	3,396,865,000.00	5,242,637,400.00	5,347,490,500.00
23010106	PURCHASE OF VANS	-	-	-	7,312,500,000.00	-	7,312,500,000.00	3,977,380,000.00	4,056,927,600.00
23010107	PURCHASE OF TRUCKS	-	60,000,000.00	-	308,575,000.00	-	308,575,000.00	755,050,800.00	770,151,900.00
23010108	PURCHASE OF BUSES	-	10,000,000.00	-	954,987,500.00	612,575,000.00	1,567,562,500.00	368,637,400.00	376,010,200.00
23010109	PURCHASE OF SEA BOATS	-	8,080,000.00	8,000,000.00	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,341,828,751.00	107,716,000.00	2,700,000.00	2,866,604,400.00	1,400,000,000.00	4,266,604,400.00	5,213,101,000.00	5,317,363,400.00
23010113	PURCHASE OF COMPUTERS	4,650,000.00	87,250,000.00	-	378,979,300.00	-	378,979,300.00	415,089,100.00	423,391,400.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	1,200,000.00	-	100,483,500.00	-	100,483,500.00	107,043,400.00	109,184,700.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	20,000,000.00	-	12,160,000.00	-	12,160,000.00	12,281,600.00	12,527,300.00
23010116	PURCHASE OF TYPEWRITERS	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
23010117	PURCHASE OF SHREDDING MACHINES	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
23010118	PURCHASE OF SCANNERS	-	-	-	7,807,600.00	-	7,807,600.00	7,885,700.00	8,043,500.00
23010119	PURCHASE OF POWER GENERATING SET	13,930,061.74	9,998,125.00	4,140,484.15	364,125,200.00	-	364,125,200.00	419,276,600.00	427,662,300.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	8,800,000.00	-	1,285,000,000.00	1,000,000,000.00	2,285,000,000.00	1,116,050,000.00	1,138,371,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	375,144,884.00	1,436,406,499.00	1,187,222,514.73	3,956,955,000.00	4,164,374,595.00	8,121,329,595.00	3,617,017,100.00	3,689,357,500.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	-	702,346,000.00	-	702,346,000.00	759,869,500.00	775,067,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,465,637,825.00	679,897,450.00	500,091,763.46	12,271,617,200.00	100,000,000.00	12,371,617,200.00	13,384,133,600.00	13,651,816,500.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	93,000,000.00	-	374,760,200.00	-	374,760,200.00	378,508,000.00	386,078,400.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,500,000.00	45,083,400.00	39,735,919.25	591,600,000.00	-	591,600,000.00	602,273,200.00	614,318,800.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	-	3,810,000,000.00	-	3,810,000,000.00	3,858,200,000.00	3,935,364,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	30,292,930.00	151,816,000.00	50,963,200.00	303,543,000.00	(140,000,000.00)	163,543,000.00	338,999,500.00	345,779,800.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	8,000,000.00	-	25,735,000.00	-	25,735,000.00	25,992,400.00	26,512,300.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	24,099,849.00	-	-	40,500,000.00	-	40,500,000.00	51,005,000.00	52,025,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23010139	PURCHASE OF PLANT AND EQUIPMENTS	6,725,000.00	29,325,000.00	6,325,000.00	4,097,960,800.00	(980,000,000.00)	3,117,960,800.00	2,219,941,000.00	2,264,341,100.00
23010140	PURCHASE OF RELIEF MATERIALS	2,000,000.00	12,099,800.00	11,980,000.00	2,274,800,000.00	50,000,000.00	2,324,800,000.00	3,863,047,800.00	3,940,308,200.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	-	-	592,013,900.00	2,500,000,000.00	3,092,013,900.00	1,318,569,100.00	1,344,940,700.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	2,815,000.00	38,757,375.00	535,000.00	606,850,700.00	-	606,850,700.00	848,249,500.00	865,214,900.00
23010143	PURCHASE OF DRILLING EQUIPMENTS	-	-	-	189,165,000.00	-	189,165,000.00	57,827,800.00	58,984,500.00
23010144	PURCHASE OF AGRICULTURAL INPUT	-	3,330,235,160.00	3,319,963,741.67	5,875,800,000.00	100,000,000.00	5,975,800,000.00	6,944,558,000.00	7,083,449,200.00
23010145	PURCHASE OF COOLING EQUIPMENT	-	-	-	28,800,000.00	-	28,800,000.00	29,088,000.00	29,669,800.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	18,141,500.00	7,123,500.00	4,455,236,000.00	(1,600,000,000.00)	2,855,236,000.00	5,954,188,400.00	5,660,162,200.00
23010147	PURCHASE OF SCHOOL FURNITURES	187,827,800.00	-	-	801,000,000.00	100,000,000.00	901,000,000.00	1,061,510,000.00	1,082,740,200.00
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS	-	-	-	4,410,000,000.00	(1,100,000,000.00)	3,310,000,000.00	4,757,100,000.00	4,852,242,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	2,454,173,300.00	-	2,454,173,300.00	3,049,365,100.00	3,110,352,500.00
23010150	PURCHASE OF ELECTRONIC BILL BOARD	-	-	-	998,111,000.00	-	998,111,000.00	1,715,092,200.00	1,749,394,100.00
2302	CONSTRUCTION / PROVISION	33,518,543,948.68	86,135,293,581.00	83,262,264,573.97	188,130,874,190.00	76,018,279,200.00	264,149,153,390.00	176,569,967,600.00	180,101,370,800.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	33,518,543,948.68	86,135,293,581.00	83,262,264,573.97	188,130,874,190.00	76,018,279,200.00	264,149,153,390.00	176,569,967,600.00	180,101,370,800.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	338,175,415.00	2,876,789,581.00	2,478,766,397.62	13,117,429,000.00	13,980,000,000.00	27,097,429,000.00	15,266,664,300.00	15,571,998,500.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	335,337,554.35	430,000,000.00	93,567,560.05	16,666,320,890.00	4,450,000,000.00	21,116,320,890.00	5,892,841,000.00	6,010,698,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,464,288,204.00	2,096,473,240.00	1,466,883,421.49	5,355,233,800.00	1,957,235,000.00	7,312,468,800.00	5,583,011,500.00	5,694,672,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	-	2,174,124,700.00	350,000,000.00	2,524,124,700.00	303,000,000.00	309,060,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,050,469,513.66	1,071,802,000.00	915,073,930.97	6,433,306,600.00	1,000,000,000.00	7,433,306,600.00	8,766,917,700.00	8,942,256,700.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	479,590,579.00	836,986,960.00	800,165,333.23	4,251,266,000.00	875,000,000.00	5,126,266,000.00	4,816,453,700.00	4,912,782,900.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	820,694,710.94	9,055,264,810.00	8,898,629,046.74	14,487,632,760.00	16,162,872,500.00	30,650,505,260.00	15,593,812,000.00	15,905,689,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	-	224,000,000.00	-	224,000,000.00	226,240,000.00	230,764,800.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	83,737,737.63	114,798,200.00	54,255,601.08	845,000,000.00	-	845,000,000.00	853,450,000.00	870,519,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	27,000,000.00	-	340,000,000.00	-	340,000,000.00	343,400,000.00	350,268,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	797,200,000.00	-	797,200,000.00	1,411,172,000.00	1,439,395,500.00
23020114	CONSTRUCTION / PROVISION OF ROADS	27,628,449,845.10	47,908,456,290.00	47,254,230,896.20	78,303,838,940.00	34,643,000,000.00	112,946,838,940.00	73,950,452,300.00	75,429,461,600.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	995,260,334.00	2,605,871,700.00	2,506,985,809.75	2,933,580,000.00	(300,000,000.00)	2,633,580,000.00	3,316,415,800.00	3,382,744,300.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	38,740,479.00	4,259,479,100.00	4,192,553,484.05	10,666,856,500.00	2,970,171,700.00	13,637,028,200.00	7,284,701,400.00	7,430,395,500.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	21,416,000.00	1,981,800.00	1,962,157.00	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	80,766,056.00	1,545,593,800.00	1,422,122,535.16	566,000,000.00	-	566,000,000.00	1,319,060,000.00	1,345,441,200.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	9,564,628,200.00	9,536,795,308.39	20,121,600,000.00	540,000,000.00	20,661,600,000.00	19,514,816,000.00	19,905,112,400.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	166,577,520.00	3,740,167,900.00	3,640,273,092.24	3,675,520,000.00	(60,000,000.00)	3,615,520,000.00	3,899,125,200.00	3,977,108,000.00
23020128	OTHER CONSTRUCTION	15,040,000.00	-	-	2,676,965,000.00	950,000,000.00	3,626,965,000.00	2,198,734,700.00	2,242,709,400.00
23020129	CONSTRUCTION OF FENCE	-	-	-	4,425,000,000.00	(1,500,000,000.00)	2,925,000,000.00	5,959,000,000.00	6,078,180,000.00
2303	REHABILITATION / REPAIRS	3,368,563,999.00	13,553,910,320.00	12,617,677,509.36	39,889,022,000.00	11,555,000,000.00	51,444,022,000.00	44,939,668,600.00	45,838,464,400.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,368,563,999.00	13,553,910,320.00	12,617,677,509.36	39,889,022,000.00	11,555,000,000.00	51,444,022,000.00	44,939,668,600.00	45,838,464,400.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	16,589,912.00	1,825,686,600.00	1,635,531,218.81	3,162,169,000.00	2,350,000,000.00	5,512,169,000.00	5,775,685,000.00	5,891,198,700.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	24,180,000.00	19,800,000.00	1,559,585,800.00	-	1,559,585,800.00	984,803,700.00	1,004,500,100.00
23030103	REHABILITATION / REPAIRS - HOUSING	-	-	-	89,416,000.00	-	89,416,000.00	113,540,200.00	115,811,100.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	90,000,000.00	63,201,123.50	943,883,300.00	-	943,883,300.00	1,401,661,300.00	1,429,695,100.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	88,345,878.00	638,541,100.00	386,885,909.87	2,953,495,000.00	1,575,000,000.00	4,528,495,000.00	3,169,880,000.00	3,233,277,600.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	917,662,511.00	671,772,120.00	644,239,242.52	2,186,078,000.00	-	2,186,078,000.00	2,218,039,000.00	2,262,400,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	-	-	115,000,000.00	-	115,000,000.00	116,150,000.00	118,473,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	-	-	649,500,000.00	-	649,500,000.00	756,995,000.00	772,134,900.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	65,397,533.00	47,262,800.00	47,238,981.76	380,224,700.00	-	380,224,700.00	384,027,000.00	391,707,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23030113	REHABILITATION / REPAIRS - ROADS	2,011,322,161.00	5,432,994,500.00	5,343,376,917.51	14,895,000,000.00	4,700,000,000.00	19,595,000,000.00	17,417,450,000.00	17,765,799,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	-	100,000,000.00	-	100,000,000.00	116,150,000.00	118,473,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	263,696,004.00	2,520,555,300.00	2,184,416,131.94	12,181,170,200.00	2,430,000,000.00	14,611,170,200.00	11,789,902,400.00	12,025,701,500.00
23030123	REHABILITATION/REPAIRS-TRAFFIC /STREET LIGHTS	-	-	-	13,200,000.00	-	13,200,000.00	13,332,000.00	13,598,700.00
23030124	REHABILITATION/REPAIRS-MARKETS/PARKS	-	2,302,917,900.00	2,292,987,983.45	260,000,000.00	500,000,000.00	760,000,000.00	277,750,000.00	283,305,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	-	-	32,000,000.00	-	32,000,000.00	32,320,000.00	32,966,400.00
23030139	REHABILITATION/REPAIRS-PLANTS AND EQUIPMENTS	5,550,000.00	-	-	83,300,000.00	-	83,300,000.00	84,133,000.00	85,815,700.00
23030140	REHABILITATION/REPAIRS-ELECTRICAL EQUIPMENTS	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
23030141	REHABILITATION/REPAIRS-OFFICE EQUIPMENTS	-	-	-	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
2304	PRESERVATION OF THE ENVIRONMENT	60,282,860.30	1,105,752,400.00	1,104,705,213.54	2,074,000,000.00	-	2,074,000,000.00	2,488,564,300.00	2,538,335,700.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	60,282,860.30	1,105,752,400.00	1,104,705,213.54	2,074,000,000.00	-	2,074,000,000.00	2,488,564,300.00	2,538,335,700.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	60,282,860.30	10,014,200.00	9,915,000.00	724,000,000.00	-	724,000,000.00	973,640,000.00	993,112,800.00
23040102	EROSION & FLOOD CONTROL	-	1,095,738,200.00	1,094,790,213.54	1,300,000,000.00	-	1,300,000,000.00	1,313,000,000.00	1,339,260,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	-	-	-	50,000,000.00	-	50,000,000.00	201,924,300.00	205,962,900.00
2305	OTHER CAPITAL PROJECTS	5,300,836,383.02	12,909,075,770.00	12,032,172,149.97	46,018,779,200.00	12,450,336,405.00	58,469,115,605.00	52,901,563,800.00	53,959,597,400.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,300,836,383.02	12,909,075,770.00	12,032,172,149.97	46,018,779,200.00	12,450,336,405.00	58,469,115,605.00	52,901,563,800.00	53,959,597,400.00
23050101	RESEARCH AND DEVELOPMENT	1,166,969,163.02	2,016,688,795.00	1,854,603,961.97	7,606,240,600.00	600,000,000.00	8,206,240,600.00	9,258,913,200.00	9,444,092,100.00
23050102	COMPUTER SOFTWARE ACQUISITION	162,746,016.00	687,750,000.00	606,824,048.47	16,388,610,900.00	2,500,000,000.00	18,888,610,900.00	17,026,187,100.00	17,366,711,700.00
23050103	MONITORING AND EVALUATION	15,762,276.00	1,812,655,950.00	1,561,116,042.87	4,153,875,000.00	(1,110,000,000.00)	3,043,875,000.00	3,420,996,300.00	3,489,416,400.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS	3,004,600.00	25,905,500.00	11,524,000.00	432,700,000.00	-	432,700,000.00	431,977,000.00	440,616,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23050105	PURCHASE OF SHARES	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	3,296,185,570.00	4,299,721,225.00	3,961,119,725.66	11,340,507,500.00	3,470,000,000.00	14,810,507,500.00	10,664,345,300.00	10,877,632,600.00
23050109	SPECIAL GRANTS AND INTERVENTION	656,168,758.00	4,066,354,300.00	4,036,984,371.00	4,193,845,200.00	5,365,711,000.00	9,559,556,200.00	3,483,333,700.00	3,553,000,500.00
23050110	PROVISION OF AGRICULTURAL INPUTS	-	-	-	112,500,000.00	-	112,500,000.00	151,500,000.00	154,530,000.00
23050111	PRODUCTION OF NATIONAL FLAGS	-	-	-	5,000,000.00	60,000,000.00	65,000,000.00	25,250,000.00	25,755,000.00
23050112	CONTINGENCY FUND FOR CAPITAL EXPENDITURE	-	-	-	1,785,000,000.00	1,564,625,405.00	3,349,625,405.00	8,438,556,200.00	8,607,327,400.00

Adamawa State Government
2025 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Expenditure	134,722,931,603.63	281,194,285,906.00	248,535,305,647.75	486,218,047,600.00	135,070,198,323.00	621,288,245,923.00	506,467,939,600.00	514,050,855,500.00
701	GENERAL PUBLIC SERVICES	38,330,253,221.02	80,032,491,629.00	67,482,887,560.52	82,301,382,570.00	21,653,703,005.00	103,955,085,575.00	90,582,877,600.00	91,513,767,900.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	16,865,308,074.14	33,067,305,357.00	25,164,272,039.88	38,188,385,310.00	11,599,964,700.00	49,788,350,010.00	40,081,508,600.00	40,326,877,600.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	7,589,654,295.19	15,380,308,680.00	13,350,117,305.75	18,499,536,760.00	9,422,943,600.00	27,922,480,360.00	6,597,986,400.00	6,683,274,200.00
70112	FINANCIAL AND FISCAL AFFAIRS	9,275,653,778.95	17,686,996,677.00	11,814,154,734.13	19,688,848,550.00	2,177,021,100.00	21,865,869,650.00	33,483,522,200.00	33,643,603,400.00
7012	FOREIGN ECONOMIC AID	-	-	-	300,000,000.00	-	300,000,000.00	-	-
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	-	-	-	300,000,000.00	-	300,000,000.00	-	-
7013	GENERAL SERVICES	3,828,635,020.10	12,710,415,420.00	9,925,902,838.59	25,936,226,500.00	3,892,748,205.00	29,828,974,705.00	50,127,410,900.00	50,807,391,400.00
70131	GENERAL PERSONNEL SERVICES	1,506,703,905.68	2,550,986,580.00	1,573,229,065.42	3,373,282,770.00	317,302,800.00	3,690,585,570.00	10,988,671,500.00	11,098,182,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	547,620,394.05	1,483,607,880.00	700,897,687.93	5,412,146,590.00	1,985,113,205.00	7,397,259,795.00	17,536,914,400.00	17,819,647,700.00
70133	OTHER GENERAL SERVICES	1,774,310,720.38	8,675,820,960.00	7,651,776,085.23	17,150,797,140.00	1,590,332,200.00	18,741,129,340.00	21,601,825,000.00	21,889,561,700.00
7016	GENERAL PUBLIC SERVICES N.E.C.	141,775,862.60	735,409,560.00	718,452,304.25	253,910,480.00	10,611,500.00	264,521,980.00	338,023,000.00	343,204,100.00
70161	GENERAL PUBLIC SERVICES N.E.C.	141,775,862.60	735,409,560.00	718,452,304.25	253,910,480.00	10,611,500.00	264,521,980.00	338,023,000.00	343,204,100.00
7017	PUBLIC DEBT TRANSACTIONS	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
70171	PUBLIC DEBT TRANSACTIONS	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440.00	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440.00	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
703	PUBLIC ORDER AND SAFETY	12,934,777,759.58	23,137,706,858.00	20,355,786,570.78	23,862,906,290.00	5,490,852,400.00	29,353,758,690.00	40,186,374,900.00	40,697,723,200.00
7031	POLICE SERVICES	-	95,000,000.00	12,215,000.00	103,000,000.00	2,100,000,000.00	2,203,000,000.00	104,030,000.00	106,110,600.00
70311	POLICE SERVICES	-	95,000,000.00	12,215,000.00	103,000,000.00	2,100,000,000.00	2,203,000,000.00	104,030,000.00	106,110,600.00
7032	FIRE PROTECTION SERVICES	-	195,000,000.00	147,587,605.58	1,042,540,400.00	-	1,042,540,400.00	951,965,900.00	971,005,400.00
70321	FIRE PROTECTION SERVICES	-	195,000,000.00	147,587,605.58	1,042,540,400.00	-	1,042,540,400.00	951,965,900.00	971,005,400.00
7033	LAW COURTS	4,034,408,509.66	9,548,572,760.00	7,664,731,007.26	9,324,611,890.00	890,852,400.00	10,215,464,290.00	8,157,211,700.00	8,265,720,800.00
70331	LAW COURTS	4,034,408,509.66	9,548,572,760.00	7,664,731,007.26	9,324,611,890.00	890,852,400.00	10,215,464,290.00	8,157,211,700.00	8,265,720,800.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
7036	PUBLIC ORDER AND SAFETY N.E.C.	8,900,369,249.92	13,299,134,098.00	12,531,252,957.94	13,392,754,000.00	2,500,000,000.00	15,892,754,000.00	30,973,167,300.00	31,354,886,400.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,900,369,249.92	13,299,134,098.00	12,531,252,957.94	13,392,754,000.00	2,500,000,000.00	15,892,754,000.00	30,973,167,300.00	31,354,886,400.00
704	ECONOMIC AFFAIRS	32,024,794,134.85	75,637,315,765.00	72,667,108,328.06	150,238,853,210.00	43,889,055,400.00	194,127,908,610.00	149,601,508,200.00	152,506,519,700.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	169,641,533.35	9,936,570,380.00	9,854,749,124.85	20,874,416,040.00	1,784,097,400.00	22,658,513,440.00	21,707,069,200.00	22,136,703,900.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	169,641,533.35	9,936,570,380.00	9,854,749,124.85	20,874,416,040.00	1,784,097,400.00	22,658,513,440.00	21,707,069,200.00	22,136,703,900.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,178,501,175.04	7,164,371,820.00	6,721,984,601.93	14,271,991,350.00	18,481,800.00	14,290,473,150.00	14,495,475,100.00	14,751,258,400.00
70421	AGRICULTURE	1,178,501,175.04	7,164,371,820.00	6,721,984,601.93	14,271,991,350.00	18,481,800.00	14,290,473,150.00	14,495,475,100.00	14,751,258,400.00
7043	FUEL AND ENERGY	20,390,518.83	333,059,165.00	315,017,217.69	3,962,406,690.00	120,496,500.00	4,082,903,190.00	2,222,449,100.00	2,265,282,900.00
70435	ELECTRICITY	20,390,518.83	71,471,565.00	56,019,692.53	2,932,406,690.00	120,496,500.00	3,052,903,190.00	2,141,649,100.00	2,182,866,900.00
70436	NON ELECTRIC ENERGY	-	261,587,600.00	258,997,525.16	1,030,000,000.00	-	1,030,000,000.00	80,800,000.00	82,416,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	767,131,189.13	352,678,530.00	181,746,427.70	1,330,691,100.00	14,069,900.00	1,344,761,000.00	4,060,324,300.00	4,110,535,200.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	659,654,904.38	176,588,890.00	64,528,539.16	1,126,319,800.00	14,069,900.00	1,140,389,700.00	2,936,002,900.00	2,986,213,800.00
70443	CONSTRUCTION	107,476,284.75	176,089,640.00	117,217,888.54	204,371,300.00	-	204,371,300.00	1,124,321,400.00	1,124,321,400.00
7045	TRANSPORT	29,886,129,718.51	56,473,946,530.00	55,255,346,315.40	90,568,810,910.00	39,218,515,600.00	129,787,326,510.00	87,127,091,500.00	88,864,825,500.00
70451	ROAD TRANSPORT	29,886,129,718.51	56,473,946,530.00	55,255,346,315.40	90,568,810,910.00	39,218,515,600.00	129,787,326,510.00	87,127,091,500.00	88,864,825,500.00
7046	COMMUNICATION	-	992,004,000.00	-	15,046,324,410.00	2,732,550,100.00	17,778,874,510.00	15,256,406,700.00	15,551,889,000.00
70461	COMMUNICATION	-	992,004,000.00	-	15,046,324,410.00	2,732,550,100.00	17,778,874,510.00	15,256,406,700.00	15,551,889,000.00
7047	OTHER INDUSTRIES	-	384,685,340.00	338,264,640.50	749,412,710.00	844,100.00	750,256,810.00	925,194,300.00	942,376,800.00
70473	TOURISM	-	3,262,240.00	-	74,412,710.00	844,100.00	75,256,810.00	243,444,300.00	246,991,800.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	381,423,100.00	338,264,640.50	675,000,000.00	-	675,000,000.00	681,750,000.00	695,385,000.00
7048	R & D ECONOMIC AFFAIRS	3,000,000.00	-	-	3,434,800,000.00	-	3,434,800,000.00	3,807,498,000.00	3,883,648,000.00
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	3,000,000.00	-	-	3,434,800,000.00	-	3,434,800,000.00	3,807,498,000.00	3,883,648,000.00
705	ENVIRONMENTAL PROTECTION	424,361,074.38	1,977,502,840.00	1,799,047,587.49	6,587,753,800.00	95,754,400.00	6,683,508,200.00	8,806,996,300.00	8,961,180,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	424,361,074.38	1,977,502,840.00	1,799,047,587.49	6,587,753,800.00	95,754,400.00	6,683,508,200.00	8,806,996,300.00	8,961,180,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	424,361,074.38	1,977,502,840.00	1,799,047,587.49	6,587,753,800.00	95,754,400.00	6,683,508,200.00	8,806,996,300.00	8,961,180,000.00
706	HOUSING AND COMMUNITY AMMENITIES	5,598,963,620.10	12,614,988,400.00	10,762,900,068.49	51,573,799,230.00	17,491,921,023.00	69,065,720,253.00	58,794,234,600.00	59,350,802,500.00
7061	HOUSING DEVELOPMENT	2,025,310,923.40	5,764,425,880.00	5,136,722,755.67	27,378,434,560.00	14,916,797,323.00	42,295,231,883.00	15,628,509,900.00	15,929,500,800.00
70611	HOUSING DEVELOPMENT	2,025,310,923.40	5,764,425,880.00	5,136,722,755.67	27,378,434,560.00	14,916,797,323.00	42,295,231,883.00	15,628,509,900.00	15,929,500,800.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
7062	COMMUNITY DEVELOPMENT	1,806,555,299.02	3,239,364,720.00	2,500,452,165.51	13,197,933,400.00	2,550,619,900.00	15,748,553,300.00	26,930,628,000.00	27,294,650,500.00
70621	COMMUNITY DEVELOPMENT	1,806,555,299.02	3,239,364,720.00	2,500,452,165.51	13,197,933,400.00	2,550,619,900.00	15,748,553,300.00	26,930,628,000.00	27,294,650,500.00
7063	WATER SUPPLY	1,686,331,341.69	2,125,604,000.00	1,703,602,612.15	9,787,431,270.00	24,503,800.00	9,811,935,070.00	14,103,996,700.00	13,952,929,200.00
70631	WATER SUPPLY	1,686,331,341.69	2,125,604,000.00	1,703,602,612.15	9,787,431,270.00	24,503,800.00	9,811,935,070.00	14,103,996,700.00	13,952,929,200.00
7064	STREET LIGHTING	80,766,056.00	1,485,593,800.00	1,422,122,535.16	1,210,000,000.00	-	1,210,000,000.00	2,131,100,000.00	2,173,722,000.00
70641	STREET LIGHTING	80,766,056.00	1,485,593,800.00	1,422,122,535.16	1,210,000,000.00	-	1,210,000,000.00	2,131,100,000.00	2,173,722,000.00
707	HEALTH	7,661,896,863.57	10,537,529,979.00	8,963,139,897.84	22,368,157,900.00	7,606,344,295.00	29,974,502,195.00	23,639,991,100.00	23,960,987,500.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	60,487,551.49	160,370,020.00	140,579,404.80	1,210,087,790.00	307,354,795.00	1,517,442,585.00	1,859,665,900.00	1,883,102,700.00
70711	PHARMACEUTICAL PRODUCTS	60,487,551.49	160,370,020.00	140,579,404.80	1,210,087,790.00	2,980,200.00	1,213,067,990.00	1,859,665,900.00	1,883,102,700.00
70712	OTHER MEDICAL PRODUCTS	-	-	-	-	304,374,595.00	304,374,595.00	-	-
7072	OUTPATIENT SERVICES	331,916,140.00	49,025,400.00	48,638,950.00	75,000,000.00	-	75,000,000.00	75,750,000.00	77,265,000.00
70721	GENERAL MEDICAL SERVICES	331,916,140.00	49,025,400.00	48,638,950.00	75,000,000.00	-	75,000,000.00	75,750,000.00	77,265,000.00
7073	HOSPITAL SERVICES	5,832,971,277.80	8,570,139,020.00	7,579,274,524.62	11,501,339,750.00	1,530,239,600.00	13,031,579,350.00	6,964,628,200.00	7,063,216,200.00
70731	GENERAL HOSPITAL SERVICES	5,571,416,291.27	7,291,857,940.00	6,432,746,263.45	10,522,234,120.00	988,776,800.00	11,511,010,920.00	4,835,460,300.00	4,912,413,600.00
70732	SPECIALIZED HOSPITAL SERVICES	258,658,671.33	1,273,796,480.00	1,143,083,181.17	974,027,710.00	540,053,800.00	1,514,081,510.00	1,685,498,500.00	1,704,036,600.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	2,896,315.20	4,484,600.00	3,445,080.00	5,077,920.00	1,409,000.00	6,486,920.00	443,669,400.00	446,766,000.00
7074	PUBLIC HEALTH SERVICES	1,138,159,033.45	773,848,719.00	408,474,838.52	8,439,414,200.00	5,035,486,000.00	13,474,900,200.00	13,725,801,800.00	13,906,805,100.00
70741	PUBLIC HEALTH SERVICES	1,138,159,033.45	773,848,719.00	408,474,838.52	8,439,414,200.00	5,035,486,000.00	13,474,900,200.00	13,725,801,800.00	13,906,805,100.00
7075	R & D HEALTH	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
70751	R & D HEALTH	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
7076	HEALTH N.E.C.	298,362,860.84	984,146,820.00	786,172,179.91	1,112,316,160.00	733,263,900.00	1,845,580,060.00	983,845,200.00	999,692,500.00
70761	HEALTH N.E.C.	298,362,860.84	984,146,820.00	786,172,179.91	1,112,316,160.00	733,263,900.00	1,845,580,060.00	983,845,200.00	999,692,500.00
708	RECREATION, CULTURE AND RELIGION	2,388,085,924.71	11,387,052,135.00	9,240,151,502.89	25,695,056,730.00	11,304,044,000.00	36,999,100,730.00	24,158,285,200.00	24,534,720,800.00
7081	RECREATIONAL AND SPORTING SERVICES	419,039,680.91	4,852,090,180.00	4,651,097,386.22	10,426,649,020.00	7,531,867,500.00	17,958,516,520.00	8,410,505,300.00	8,567,965,600.00
70811	RECREATIONAL AND SPORTING SERVICES	419,039,680.91	4,852,090,180.00	4,651,097,386.22	10,426,649,020.00	7,531,867,500.00	17,958,516,520.00	8,410,505,300.00	8,567,965,600.00
7082	CULTURAL SERVICES	192,637,774.92	562,774,300.00	252,880,134.94	4,319,471,910.00	1,947,498,800.00	6,266,970,710.00	1,239,262,800.00	1,256,085,300.00
70821	CULTURAL SERVICES	192,637,774.92	562,774,300.00	252,880,134.94	4,319,471,910.00	1,947,498,800.00	6,266,970,710.00	1,239,262,800.00	1,256,085,300.00
7083	BROADCASTING AND PUBLISHING SERVICES	724,547,074.71	3,276,840,015.00	2,871,283,460.57	5,573,642,120.00	137,894,000.00	5,711,536,120.00	12,560,131,100.00	12,738,336,300.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
70831	BROADCASTING AND PUBLISHING SERVICES	724,547,074.71	3,276,840,015.00	2,871,283,460.57	5,573,642,120.00	137,894,000.00	5,711,536,120.00	12,560,131,100.00	12,738,336,300.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,051,861,394.18	2,695,347,640.00	1,464,890,521.16	5,375,293,680.00	1,686,783,700.00	7,062,077,380.00	1,948,386,000.00	1,972,333,600.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,051,861,394.18	2,695,347,640.00	1,464,890,521.16	5,375,293,680.00	1,686,783,700.00	7,062,077,380.00	1,948,386,000.00	1,972,333,600.00
709	EDUCATION	25,195,639,925.13	44,746,507,220.00	37,788,504,806.37	79,155,743,270.00	23,077,944,200.00	102,233,687,470.00	73,177,458,000.00	74,409,959,400.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
70912	PRIMARY EDUCATION	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
7092	SECONDARY EDUCATION	14,608,139,892.95	26,315,135,290.00	25,165,188,470.30	30,647,953,900.00	368,043,200.00	31,015,997,100.00	19,120,885,600.00	19,482,809,000.00
70922	UPPER-SECONDARY EDUCATION	14,608,139,892.95	26,315,135,290.00	25,165,188,470.30	30,647,953,900.00	368,043,200.00	31,015,997,100.00	19,120,885,600.00	19,482,809,000.00
7094	TERTIARY EDUCATION	7,227,245,094.98	14,616,746,180.00	9,732,107,122.48	18,572,860,120.00	3,336,759,900.00	21,909,620,020.00	11,292,002,600.00	11,436,895,800.00
70941	FIRST STAGE OF TERTIARY EDUCATION	3,221,231,929.93	6,464,895,820.00	4,062,131,377.30	9,633,086,600.00	268,670,600.00	9,901,757,200.00	8,045,502,400.00	8,141,644,200.00
70942	SECOND STAGE OF TERTIARY EDUCATION	4,006,013,165.05	8,151,850,360.00	5,669,975,745.18	8,939,773,520.00	3,068,089,300.00	12,007,862,820.00	3,246,500,200.00	3,295,251,600.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	124,701,765.42	206,658,080.00	155,350,533.80	526,087,540.00	5,159,300.00	531,246,840.00	1,732,066,300.00	1,754,351,100.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	124,701,765.42	206,658,080.00	155,350,533.80	526,087,540.00	5,159,300.00	531,246,840.00	1,732,066,300.00	1,754,351,100.00
7096	SUBSIDIARY SERVICES TO EDUCATION	894,310,969.72	1,167,935,860.00	987,255,572.46	2,208,501,750.00	4,504,334,300.00	6,712,836,050.00	1,287,442,800.00	1,310,272,400.00
70961	SUBSIDIARY SERVICES TO EDUCATION	894,310,969.72	1,167,935,860.00	987,255,572.46	2,208,501,750.00	4,504,334,300.00	6,712,836,050.00	1,287,442,800.00	1,310,272,400.00
7097	R & D EDUCATION	244,881,347.63	480,749,040.00	291,570,614.29	1,399,133,160.00	38,448,300.00	1,437,581,460.00	3,545,451,600.00	3,588,272,900.00
70971	R & D EDUCATION	244,881,347.63	480,749,040.00	291,570,614.29	1,399,133,160.00	38,448,300.00	1,437,581,460.00	3,545,451,600.00	3,588,272,900.00
7098	EDUCATION N.E.C.	2,089,255,695.63	1,295,820,250.00	932,073,292.05	23,431,446,280.00	14,751,531,300.00	38,182,977,580.00	33,707,824,800.00	34,296,869,000.00
70981	EDUCATION N.E.C	2,089,255,695.63	1,295,820,250.00	932,073,292.05	23,431,446,280.00	14,751,531,300.00	38,182,977,580.00	33,707,824,800.00	34,296,869,000.00
710	SOCIAL PROTECTION	10,164,159,080.29	21,123,191,080.00	19,475,779,325.30	44,434,394,600.00	4,460,579,600.00	48,894,974,200.00	37,520,213,700.00	38,115,194,500.00
7102	OLD AGE	7,573,069,199.40	11,449,277,720.00	10,923,352,581.40	20,931,838,850.00	28,356,700.00	20,960,195,550.00	5,331,186,100.00	5,339,606,300.00
71021	OLD AGE	7,573,069,199.40	11,449,277,720.00	10,923,352,581.40	20,931,838,850.00	28,356,700.00	20,960,195,550.00	5,331,186,100.00	5,339,606,300.00
7103	SURVIVORS	328,468,748.04	1,700,811,700.00	1,700,111,824.33	1,560,000,000.00	-	1,560,000,000.00	55,553,300.00	55,553,300.00
71031	SURVIVORS	328,468,748.04	1,700,811,700.00	1,700,111,824.33	1,560,000,000.00	-	1,560,000,000.00	55,553,300.00	55,553,300.00
7104	FAMILY AND CHILDREN	174,848,478.55	445,973,440.00	278,870,814.22	1,813,617,000.00	28,135,200.00	1,841,752,200.00	4,646,526,200.00	4,729,851,300.00
71041	FAMILY AND CHILDREN	174,848,478.55	445,973,440.00	278,870,814.22	1,813,617,000.00	28,135,200.00	1,841,752,200.00	4,646,526,200.00	4,729,851,300.00
7105	UNEMPLOYMENT	121,451,333.49	326,366,020.00	248,997,249.52	225,578,000.00	14,068,000.00	239,646,000.00	334,909,600.00	339,652,000.00
71051	UNEMPLOYMENT	121,451,333.49	326,366,020.00	248,997,249.52	225,578,000.00	14,068,000.00	239,646,000.00	334,909,600.00	339,652,000.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
7106	HOUSING	-	-	-	30,000,000.00	-	30,000,000.00	131,300,000.00	133,926,000.00
71061	HOUSING	-	-	-	30,000,000.00	-	30,000,000.00	131,300,000.00	133,926,000.00
7107	SOCIAL EXCLUSION N.E.C	-	621,459,725.00	621,459,724.46	1,300,000,000.00	2,490,000,000.00	3,790,000,000.00	1,313,000,000.00	1,339,260,000.00
71071	SOCIAL EXCLUSION N.E.C.	-	621,459,725.00	621,459,724.46	1,300,000,000.00	2,490,000,000.00	3,790,000,000.00	1,313,000,000.00	1,339,260,000.00
7109	SOCIAL PROTECTION N.E.C.	1,966,321,320.82	6,579,302,475.00	5,702,987,131.36	18,573,360,750.00	1,900,019,700.00	20,473,380,450.00	25,707,738,500.00	26,177,345,600.00
71091	SOCIAL PROTECTION N.E.C.	1,966,321,320.82	6,579,302,475.00	5,702,987,131.36	18,573,360,750.00	1,900,019,700.00	20,473,380,450.00	25,707,738,500.00	26,177,345,600.00

Adamawa State Government
2025 Approved Supplementary Budget - Personnel Expenditure by Functional Classification

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Personnel Expenditure	40,842,888,449.72	61,640,174,822.00	52,522,371,889.30	72,650,973,630.00	2,285,000,000.00	74,935,973,630.00	63,036,628,700.00	63,036,628,700.00
701	GENERAL PUBLIC SERVICES	4,076,850,872.92	8,465,786,642.00	6,257,470,517.43	11,472,114,700.00	500,000,000.00	11,972,114,700.00	30,762,794,400.00	30,762,794,400.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,481,455,055.67	3,190,172,262.00	2,022,294,715.89	4,602,095,100.00	-	4,602,095,100.00	25,879,430,900.00	25,879,430,900.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,110,139,736.21	1,151,438,780.00	639,826,818.10	2,756,654,600.00	-	2,756,654,600.00	1,272,906,400.00	1,272,906,400.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,371,315,319.46	2,038,733,482.00	1,382,467,897.79	1,845,440,500.00	-	1,845,440,500.00	24,606,524,500.00	24,606,524,500.00
7013	GENERAL SERVICES	1,557,347,246.63	5,235,577,720.00	4,204,877,088.05	6,834,632,300.00	500,000,000.00	7,334,632,300.00	4,812,744,300.00	4,812,744,300.00
70131	GENERAL PERSONNEL SERVICES	970,850,867.01	1,315,265,980.00	1,025,564,503.01	1,396,347,600.00	-	1,396,347,600.00	1,056,720,100.00	1,056,720,100.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	280,127,770.50	765,898,280.00	330,415,174.58	865,061,100.00	-	865,061,100.00	298,252,000.00	298,252,000.00
70133	OTHER GENERAL SERVICES	306,368,609.13	3,154,413,460.00	2,848,897,410.45	4,573,223,600.00	500,000,000.00	5,073,223,600.00	3,457,772,200.00	3,457,772,200.00
7016	GENERAL PUBLIC SERVICES N.E.C.	38,048,570.62	40,036,660.00	30,298,713.49	35,387,300.00	-	35,387,300.00	70,619,200.00	70,619,200.00
70161	GENERAL PUBLIC SERVICES N.E.C.	38,048,570.62	40,036,660.00	30,298,713.49	35,387,300.00	-	35,387,300.00	70,619,200.00	70,619,200.00
703	PUBLIC ORDER AND SAFETY	2,815,108,947.34	4,223,450,680.00	2,648,669,540.79	2,534,048,400.00	-	2,534,048,400.00	2,371,455,500.00	2,371,455,500.00
7033	LAW COURTS	2,771,233,735.99	4,143,053,880.00	2,605,422,489.04	2,439,983,300.00	-	2,439,983,300.00	2,335,016,900.00	2,335,016,900.00
70331	LAW COURTS	2,771,233,735.99	4,143,053,880.00	2,605,422,489.04	2,439,983,300.00	-	2,439,983,300.00	2,335,016,900.00	2,335,016,900.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	43,875,211.35	80,396,800.00	43,247,051.75	94,065,100.00	-	94,065,100.00	36,438,600.00	36,438,600.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	43,875,211.35	80,396,800.00	43,247,051.75	94,065,100.00	-	94,065,100.00	36,438,600.00	36,438,600.00
704	ECONOMIC AFFAIRS	1,318,677,529.48	1,800,974,060.00	1,308,408,327.23	2,117,677,300.00	-	2,117,677,300.00	2,827,569,200.00	2,827,569,200.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	109,766,839.80	147,108,080.00	127,182,704.20	168,722,600.00	-	168,722,600.00	164,016,800.00	164,016,800.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	109,766,839.80	147,108,080.00	127,182,704.20	168,722,600.00	-	168,722,600.00	164,016,800.00	164,016,800.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,027,704,111.55	1,361,159,980.00	976,258,219.70	1,588,122,700.00	-	1,588,122,700.00	1,263,849,100.00	1,263,849,100.00
70421	AGRICULTURE	1,027,704,111.55	1,361,159,980.00	976,258,219.70	1,588,122,700.00	-	1,588,122,700.00	1,263,849,100.00	1,263,849,100.00
7043	FUEL AND ENERGY	4,400,921.08	9,488,540.00	5,427,427.38	11,099,000.00	-	11,099,000.00	10,770,800.00	10,770,800.00
70435	ELECTRICITY	4,400,921.08	9,488,540.00	5,427,427.38	11,099,000.00	-	11,099,000.00	10,770,800.00	10,770,800.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	121,438,263.31	191,021,060.00	131,282,166.84	250,363,900.00	-	250,363,900.00	1,360,632,300.00	1,360,632,300.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	13,961,978.56	14,931,420.00	14,064,278.30	45,992,600.00	-	45,992,600.00	236,310,900.00	236,310,900.00
70443	CONSTRUCTION	107,476,284.75	176,089,640.00	117,217,888.54	204,371,300.00	-	204,371,300.00	1,124,321,400.00	1,124,321,400.00
7045	TRANSPORT	55,367,393.75	92,196,400.00	68,257,809.12	99,369,100.00	-	99,369,100.00	28,300,200.00	28,300,200.00
70451	ROAD TRANSPORT	55,367,393.75	92,196,400.00	68,257,809.12	99,369,100.00	-	99,369,100.00	28,300,200.00	28,300,200.00
705	ENVIRONMENTAL PROTECTION	412,497,028.49	549,015,840.00	403,319,716.23	840,339,100.00	-	840,339,100.00	583,323,700.00	583,323,700.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	412,497,028.49	549,015,840.00	403,319,716.23	840,339,100.00	-	840,339,100.00	583,323,700.00	583,323,700.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	412,497,028.49	549,015,840.00	403,319,716.23	840,339,100.00	-	840,339,100.00	583,323,700.00	583,323,700.00
706	HOUSING AND COMMUNITY AMMENITIES	914,957,647.19	1,345,150,740.00	1,057,143,453.73	1,559,731,300.00	-	1,559,731,300.00	8,652,747,900.00	8,652,747,900.00
7061	HOUSING DEVELOPMENT	184,948,802.63	278,705,380.00	194,417,914.10	323,010,400.00	-	323,010,400.00	236,449,500.00	236,449,500.00
70611	HOUSING DEVELOPMENT	184,948,802.63	278,705,380.00	194,417,914.10	323,010,400.00	-	323,010,400.00	236,449,500.00	236,449,500.00
7062	COMMUNITY DEVELOPMENT	160,964,951.62	254,886,960.00	223,039,858.71	311,085,400.00	-	311,085,400.00	7,982,009,900.00	7,982,009,900.00
70621	COMMUNITY DEVELOPMENT	160,964,951.62	254,886,960.00	223,039,858.71	311,085,400.00	-	311,085,400.00	7,982,009,900.00	7,982,009,900.00
7063	WATER SUPPLY	569,043,892.95	811,558,400.00	639,685,680.92	925,635,500.00	-	925,635,500.00	434,288,500.00	434,288,500.00
70631	WATER SUPPLY	569,043,892.95	811,558,400.00	639,685,680.92	925,635,500.00	-	925,635,500.00	434,288,500.00	434,288,500.00
707	HEALTH	5,214,305,206.49	6,079,080,300.00	5,622,026,219.60	7,464,611,000.00	-	7,464,611,000.00	6,606,893,400.00	6,606,893,400.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	52,406,068.98	72,067,320.00	57,684,839.86	81,552,500.00	-	81,552,500.00	647,322,000.00	647,322,000.00
70711	PHARMACEUTICAL PRODUCTS	52,406,068.98	72,067,320.00	57,684,839.86	81,552,500.00	-	81,552,500.00	647,322,000.00	647,322,000.00
7073	HOSPITAL SERVICES	4,902,630,772.39	5,629,889,240.00	5,269,769,672.50	6,954,177,800.00	-	6,954,177,800.00	1,473,743,900.00	1,473,743,900.00
70731	GENERAL HOSPITAL SERVICES	4,795,894,283.78	5,528,046,820.00	5,168,562,061.52	6,895,865,000.00	-	6,895,865,000.00	697,696,100.00	697,696,100.00
70732	SPECIALIZED HOSPITAL SERVICES	106,086,488.61	101,842,420.00	101,207,610.98	57,266,300.00	-	57,266,300.00	641,887,800.00	641,887,800.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	650,000.00	-	-	1,046,500.00	-	1,046,500.00	134,160,000.00	134,160,000.00
7074	PUBLIC HEALTH SERVICES	68,571,321.31	151,508,220.00	91,097,831.01	170,169,200.00	-	170,169,200.00	4,320,614,500.00	4,320,614,500.00
70741	PUBLIC HEALTH SERVICES	68,571,321.31	151,508,220.00	91,097,831.01	170,169,200.00	-	170,169,200.00	4,320,614,500.00	4,320,614,500.00
7076	HEALTH N.E.C.	190,697,043.82	225,615,520.00	203,473,876.24	258,711,500.00	-	258,711,500.00	165,213,000.00	165,213,000.00
70761	HEALTH N.E.C.	190,697,043.82	225,615,520.00	203,473,876.24	258,711,500.00	-	258,711,500.00	165,213,000.00	165,213,000.00
708	RECREATION, CULTURE AND RELIGION	698,459,505.85	973,838,480.00	761,534,993.95	1,105,813,000.00	-	1,105,813,000.00	1,258,886,100.00	1,258,886,100.00
7081	RECREATIONAL AND SPORTING SERVICES	87,237,399.18	112,863,280.00	94,286,827.59	126,790,200.00	-	126,790,200.00	218,374,400.00	218,374,400.00
70811	RECREATIONAL AND SPORTING SERVICES	87,237,399.18	112,863,280.00	94,286,827.59	126,790,200.00	-	126,790,200.00	218,374,400.00	218,374,400.00
7082	CULTURAL SERVICES	147,695,004.56	197,733,480.00	159,897,244.75	222,651,500.00	-	222,651,500.00	178,828,500.00	178,828,500.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
70821	CULTURAL SERVICES	147,695,004.56	197,733,480.00	159,897,244.75	222,651,500.00	-	222,651,500.00	178,828,500.00	178,828,500.00
7083	BROADCASTING AND PUBLISHING SERVICES	447,782,711.98	599,591,360.00	483,757,867.95	694,255,200.00	-	694,255,200.00	822,823,800.00	822,823,800.00
70831	BROADCASTING AND PUBLISHING SERVICES	447,782,711.98	599,591,360.00	483,757,867.95	694,255,200.00	-	694,255,200.00	822,823,800.00	822,823,800.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,744,390.14	63,650,360.00	23,593,053.66	62,116,100.00	-	62,116,100.00	38,859,400.00	38,859,400.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,744,390.14	63,650,360.00	23,593,053.66	62,116,100.00	-	62,116,100.00	38,859,400.00	38,859,400.00
709	EDUCATION	17,295,756,179.42	24,813,635,620.00	21,653,001,715.94	22,904,002,300.00	1,785,000,000.00	24,689,002,300.00	5,151,246,600.00	5,151,246,600.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,105,158.81	162,164,820.00	150,877,283.40	185,482,600.00	-	185,482,600.00	18,450,400.00	18,450,400.00
70912	PRIMARY EDUCATION	7,105,158.81	162,164,820.00	150,877,283.40	185,482,600.00	-	185,482,600.00	18,450,400.00	18,450,400.00
7092	SECONDARY EDUCATION	11,131,454,352.06	14,228,151,640.00	13,465,787,380.75	13,047,179,500.00	-	13,047,179,500.00	869,473,000.00	869,473,000.00
70922	UPPER-SECONDARY EDUCATION	11,131,454,352.06	14,228,151,640.00	13,465,787,380.75	13,047,179,500.00	-	13,047,179,500.00	869,473,000.00	869,473,000.00
7094	TERTIARY EDUCATION	5,704,667,736.62	9,771,451,680.00	7,532,151,982.26	8,928,604,600.00	1,785,000,000.00	10,713,604,600.00	2,777,414,800.00	2,777,414,800.00
70941	FIRST STAGE OF TERTIARY EDUCATION	3,014,305,086.64	4,591,788,420.00	3,327,964,138.82	5,147,737,300.00	-	5,147,737,300.00	2,266,216,000.00	2,266,216,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,690,362,649.98	5,179,663,260.00	4,204,187,843.44	3,780,867,300.00	1,785,000,000.00	5,565,867,300.00	511,198,800.00	511,198,800.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	122,756,854.92	164,204,780.00	133,459,556.72	184,497,300.00	-	184,497,300.00	542,837,100.00	542,837,100.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	122,756,854.92	164,204,780.00	133,459,556.72	184,497,300.00	-	184,497,300.00	542,837,100.00	542,837,100.00
7096	SUBSIDIARY SERVICES TO EDUCATION	7,131,992.28	9,277,860.00	8,448,351.32	9,086,900.00	-	9,086,900.00	72,199,300.00	72,199,300.00
70961	SUBSIDIARY SERVICES TO EDUCATION	7,131,992.28	9,277,860.00	8,448,351.32	9,086,900.00	-	9,086,900.00	72,199,300.00	72,199,300.00
7097	R & D EDUCATION	184,131,045.83	241,455,540.00	207,389,311.49	278,973,300.00	-	278,973,300.00	687,806,200.00	687,806,200.00
70971	R & D EDUCATION	184,131,045.83	241,455,540.00	207,389,311.49	278,973,300.00	-	278,973,300.00	687,806,200.00	687,806,200.00
7098	EDUCATION N.E.C.	138,509,038.91	236,929,300.00	154,887,850.00	270,178,100.00	-	270,178,100.00	183,065,800.00	183,065,800.00
70981	EDUCATION N.E.C	138,509,038.91	236,929,300.00	154,887,850.00	270,178,100.00	-	270,178,100.00	183,065,800.00	183,065,800.00
710	SOCIAL PROTECTION	8,096,275,532.54	13,389,242,460.00	12,810,797,404.40	22,652,636,530.00	-	22,652,636,530.00	4,821,711,900.00	4,821,711,900.00
7102	OLD AGE	7,534,315,775.43	11,306,217,500.00	10,847,244,894.57	20,683,828,630.00	-	20,683,828,630.00	4,663,076,900.00	4,663,076,900.00
71021	OLD AGE	7,534,315,775.43	11,306,217,500.00	10,847,244,894.57	20,683,828,630.00	-	20,683,828,630.00	4,663,076,900.00	4,663,076,900.00
7103	SURVIVORS	328,468,748.04	1,700,811,700.00	1,700,111,824.33	1,560,000,000.00	-	1,560,000,000.00	55,553,300.00	55,553,300.00
71031	SURVIVORS	328,468,748.04	1,700,811,700.00	1,700,111,824.33	1,560,000,000.00	-	1,560,000,000.00	55,553,300.00	55,553,300.00
7104	FAMILY AND CHILDREN	132,491,702.63	261,391,740.00	145,162,731.77	302,810,200.00	-	302,810,200.00	81,871,000.00	81,871,000.00
71041	FAMILY AND CHILDREN	132,491,702.63	261,391,740.00	145,162,731.77	302,810,200.00	-	302,810,200.00	81,871,000.00	81,871,000.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
7105	UNEMPLOYMENT	97,925,586.14	115,075,020.00	113,915,257.16	99,274,200.00	-	99,274,200.00	13,411,500.00	13,411,500.00
71051	UNEMPLOYMENT	97,925,586.14	115,075,020.00	113,915,257.16	99,274,200.00	-	99,274,200.00	13,411,500.00	13,411,500.00
7109	SOCIAL PROTECTION N.E.C.	3,073,720.31	5,746,500.00	4,362,696.56	6,723,500.00	-	6,723,500.00	7,799,200.00	7,799,200.00
71091	SOCIAL PROTECTION N.E.C.	3,073,720.31	5,746,500.00	4,362,696.56	6,723,500.00	-	6,723,500.00	7,799,200.00	7,799,200.00

Adamawa State Government
2025 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
Total Other Non-Debt Recurrent Expenditure		25,646,169,214.99	61,417,239,412.00	44,988,400,901.09	51,073,832,140.00	17,881,537,000.00	68,955,369,140.00	90,542,523,100.00	91,481,082,400.00
701	GENERAL PUBLIC SERVICES	10,902,497,296.92	28,473,791,314.00	20,022,864,135.22	23,484,728,630.00	9,020,614,600.00	32,505,343,230.00	26,525,666,700.00	26,790,990,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	8,584,815,687.47	22,641,738,114.00	16,290,242,314.52	18,084,517,410.00	7,149,964,700.00	25,234,482,110.00	3,869,502,000.00	3,908,219,100.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,228,901,454.98	13,919,398,900.00	12,709,090,487.65	11,951,877,160.00	4,972,943,600.00	16,924,820,760.00	2,122,364,800.00	2,143,598,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,355,914,232.49	8,722,339,214.00	3,581,151,826.87	6,132,640,250.00	2,177,021,100.00	8,309,661,350.00	1,747,137,200.00	1,764,621,100.00
7013	GENERAL SERVICES	2,087,954,317.47	4,971,646,000.00	3,468,206,461.88	5,278,359,600.00	1,828,122,800.00	7,106,482,400.00	22,635,750,400.00	22,862,151,400.00
70131	GENERAL PERSONNEL SERVICES	535,853,038.67	1,205,720,600.00	547,664,562.41	909,139,970.00	317,302,800.00	1,226,442,770.00	8,914,078,200.00	9,003,230,900.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	222,724,485.55	498,450,600.00	277,023,273.35	1,245,087,090.00	420,487,800.00	1,665,574,890.00	6,206,294,900.00	6,268,380,300.00
70133	OTHER GENERAL SERVICES	1,329,376,793.25	3,267,474,800.00	2,643,518,626.12	3,124,132,540.00	1,090,332,200.00	4,214,464,740.00	7,515,377,300.00	7,590,540,200.00
7016	GENERAL PUBLIC SERVICES N.E.C.	103,727,291.98	14,407,200.00	12,415,358.82	30,403,180.00	10,611,500.00	41,014,680.00	16,802,500.00	16,971,500.00
70161	GENERAL PUBLIC SERVICES N.E.C.	103,727,291.98	14,407,200.00	12,415,358.82	30,403,180.00	10,611,500.00	41,014,680.00	16,802,500.00	16,971,500.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440.00	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440.00	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
703	PUBLIC ORDER AND SAFETY	10,119,568,812.24	16,905,310,678.00	15,839,369,248.70	11,010,559,890.00	3,390,852,400.00	14,401,412,290.00	27,787,338,000.00	28,098,133,400.00
7033	LAW COURTS	1,263,074,773.67	3,705,518,880.00	3,359,448,342.51	1,606,870,990.00	890,852,400.00	2,497,723,390.00	794,659,300.00	802,616,600.00
70331	LAW COURTS	1,263,074,773.67	3,705,518,880.00	3,359,448,342.51	1,606,870,990.00	890,852,400.00	2,497,723,390.00	794,659,300.00	802,616,600.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	8,856,494,038.57	13,199,791,798.00	12,479,920,906.19	9,403,688,900.00	2,500,000,000.00	11,903,688,900.00	26,992,678,700.00	27,295,516,800.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,856,494,038.57	13,199,791,798.00	12,479,920,906.19	9,403,688,900.00	2,500,000,000.00	11,903,688,900.00	26,992,678,700.00	27,295,516,800.00
704	ECONOMIC AFFAIRS	157,236,645.53	3,572,957,780.00	1,922,575,802.47	2,654,599,710.00	926,480,400.00	3,581,080,110.00	3,049,346,500.00	3,079,865,200.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	26,600,628.49	66,686,080.00	43,560,414.10	52,943,950.00	18,481,800.00	71,425,750.00	885,462,000.00	894,321,800.00
70421	AGRICULTURE	26,600,628.49	66,686,080.00	43,560,414.10	52,943,950.00	18,481,800.00	71,425,750.00	885,462,000.00	894,321,800.00
7043	FUEL AND ENERGY	2,059,536.01	2,304,700.00	1,402,189.00	345,253,490.00	120,496,500.00	465,749,990.00	140,113,400.00	141,515,700.00
70435	ELECTRICITY	2,059,536.01	2,304,700.00	1,402,189.00	345,253,490.00	120,496,500.00	465,749,990.00	140,113,400.00	141,515,700.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	31,111,180.82	153,863,660.00	42,670,560.86	40,304,900.00	14,069,900.00	54,374,800.00	378,689,200.00	382,479,700.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	31,111,180.82	153,863,660.00	42,670,560.86	40,304,900.00	14,069,900.00	54,374,800.00	378,689,200.00	382,479,700.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
7045	TRANSPORT	37,590,606.66	2,200,010,700.00	1,713,486,056.75	1,449,666,810.00	505,940,600.00	1,955,607,410.00	424,858,500.00	429,113,700.00
70451	ROAD TRANSPORT	37,590,606.66	2,200,010,700.00	1,713,486,056.75	1,449,666,810.00	505,940,600.00	1,955,607,410.00	424,858,500.00	429,113,700.00
7046	COMMUNICATION	-	992,004,000.00	-	666,324,410.00	232,550,100.00	898,874,510.00	964,906,700.00	974,559,000.00
70461	COMMUNICATION	-	992,004,000.00	-	666,324,410.00	232,550,100.00	898,874,510.00	964,906,700.00	974,559,000.00
7047	OTHER INDUSTRIES	-	3,262,240.00	-	2,412,710.00	844,100.00	3,256,810.00	132,344,300.00	133,669,800.00
70473	TOURISM	-	3,262,240.00	-	2,412,710.00	844,100.00	3,256,810.00	132,344,300.00	133,669,800.00
705	ENVIRONMENTAL PROTECTION	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
706	HOUSING AND COMMUNITY AMMENITIES	227,702,020.25	617,293,520.00	506,820,762.76	321,018,490.00	112,052,900.00	433,071,390.00	3,317,618,300.00	3,350,815,300.00
7061	HOUSING DEVELOPMENT	122,836,342.77	192,671,120.00	131,583,996.99	135,123,760.00	47,164,200.00	182,287,960.00	685,836,400.00	692,702,600.00
70611	HOUSING DEVELOPMENT	122,836,342.77	192,671,120.00	131,583,996.99	135,123,760.00	47,164,200.00	182,287,960.00	685,836,400.00	692,702,600.00
7062	COMMUNITY DEVELOPMENT	68,100,965.40	313,431,800.00	294,894,889.01	115,697,660.00	40,384,900.00	156,082,560.00	1,495,768,900.00	1,510,733,600.00
70621	COMMUNITY DEVELOPMENT	68,100,965.40	313,431,800.00	294,894,889.01	115,697,660.00	40,384,900.00	156,082,560.00	1,495,768,900.00	1,510,733,600.00
7063	WATER SUPPLY	36,764,712.08	111,190,600.00	80,341,876.76	70,197,070.00	24,503,800.00	94,700,870.00	1,136,013,000.00	1,147,379,100.00
70631	WATER SUPPLY	36,764,712.08	111,190,600.00	80,341,876.76	70,197,070.00	24,503,800.00	94,700,870.00	1,136,013,000.00	1,147,379,100.00
707	HEALTH	457,512,643.08	895,598,220.00	557,702,221.45	1,581,530,700.00	551,969,700.00	2,133,500,400.00	1,968,173,700.00	1,987,871,200.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290.00	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
70711	PHARMACEUTICAL PRODUCTS	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290.00	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
7073	HOSPITAL SERVICES	341,488,933.41	484,537,420.00	333,206,073.08	373,161,950.00	130,239,600.00	503,401,550.00	1,123,644,300.00	1,134,887,500.00
70731	GENERAL HOSPITAL SERVICES	186,670,435.49	190,569,360.00	166,569,080.13	254,369,120.00	88,776,800.00	343,145,920.00	580,544,200.00	586,353,100.00
70732	SPECIALIZED HOSPITAL SERVICES	152,572,182.72	289,483,460.00	163,191,912.95	114,761,410.00	40,053,800.00	154,815,210.00	233,590,700.00	235,928,400.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420.00	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
7074	PUBLIC HEALTH SERVICES	10,276,410.14	208,916,400.00	43,998,334.92	1,104,528,800.00	385,486,000.00	1,490,014,800.00	710,636,300.00	717,748,200.00
70741	PUBLIC HEALTH SERVICES	10,276,410.14	208,916,400.00	43,998,334.92	1,104,528,800.00	385,486,000.00	1,490,014,800.00	710,636,300.00	717,748,200.00
7076	HEALTH N.E.C.	97,665,817.02	188,540,900.00	170,010,798.51	95,304,660.00	33,263,900.00	128,568,560.00	52,749,200.00	53,278,800.00
70761	HEALTH N.E.C.	97,665,817.02	188,540,900.00	170,010,798.51	95,304,660.00	33,263,900.00	128,568,560.00	52,749,200.00	53,278,800.00
708	RECREATION, CULTURE AND RELIGION	1,579,169,780.86	3,945,144,680.00	2,408,542,257.33	5,784,666,930.00	2,018,872,300.00	7,803,539,230.00	8,158,068,200.00	8,239,674,100.00
7081	RECREATIONAL AND SPORTING SERVICES	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
70811	RECREATIONAL AND SPORTING SERVICES	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00
7082	CULTURAL SERVICES	44,342,770.36	180,040,820.00	92,982,890.19	78,289,410.00	27,327,100.00	105,616,510.00	439,284,300.00	443,683,800.00
70821	CULTURAL SERVICES	44,342,770.36	180,040,820.00	92,982,890.19	78,289,410.00	27,327,100.00	105,616,510.00	439,284,300.00	443,683,800.00
7083	BROADCASTING AND PUBLISHING SERVICES	258,621,336.73	588,658,780.00	510,004,825.06	395,086,620.00	137,894,000.00	532,980,620.00	5,655,287,800.00	5,711,849,600.00
70831	BROADCASTING AND PUBLISHING SERVICES	258,621,336.73	588,658,780.00	510,004,825.06	395,086,620.00	137,894,000.00	532,980,620.00	5,655,287,800.00	5,711,849,600.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	983,143,871.04	2,631,697,280.00	1,441,297,467.50	4,833,177,580.00	1,686,783,700.00	6,519,961,280.00	1,424,726,600.00	1,438,978,200.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	983,143,871.04	2,631,697,280.00	1,441,297,467.50	4,833,177,580.00	1,686,783,700.00	6,519,961,280.00	1,424,726,600.00	1,438,978,200.00
709	EDUCATION	1,985,539,369.47	5,758,109,700.00	3,287,594,477.75	5,432,724,110.00	1,580,071,700.00	7,012,795,810.00	12,805,922,900.00	12,934,015,700.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	501,297,700.00	374,081,917.59	211,077,620.00	73,667,900.00	284,745,520.00	76,401,200.00	77,166,900.00
70912	PRIMARY EDUCATION	-	501,297,700.00	374,081,917.59	211,077,620.00	73,667,900.00	284,745,520.00	76,401,200.00	77,166,900.00
7092	SECONDARY EDUCATION	711,373,689.89	1,297,505,200.00	1,130,041,992.92	1,054,558,840.00	368,043,200.00	1,422,602,040.00	310,782,600.00	313,893,400.00
70922	UPPER-SECONDARY EDUCATION	711,373,689.89	1,297,505,200.00	1,130,041,992.92	1,054,558,840.00	368,043,200.00	1,422,602,040.00	310,782,600.00	313,893,400.00
7094	TERTIARY EDUCATION	900,389,623.12	3,493,289,100.00	1,639,346,926.06	3,775,704,220.00	1,001,759,900.00	4,777,464,120.00	2,541,899,800.00	2,567,337,500.00
70941	FIRST STAGE OF TERTIARY EDUCATION	111,926,843.29	571,102,000.00	173,559,024.32	769,798,000.00	268,670,600.00	1,038,468,600.00	1,945,778,400.00	1,965,248,300.00
70942	SECOND STAGE OF TERTIARY EDUCATION	788,462,779.83	2,922,187,100.00	1,465,787,901.74	3,005,906,220.00	733,089,300.00	3,738,995,520.00	596,121,400.00	602,089,200.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840.00	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840.00	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
7096	SUBSIDIARY SERVICES TO EDUCATION	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850.00	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
70961	SUBSIDIARY SERVICES TO EDUCATION	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850.00	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
7097	R & D EDUCATION	60,750,301.80	84,495,300.00	29,925,701.72	110,159,860.00	38,448,300.00	148,608,160.00	1,433,545,400.00	1,447,884,400.00
70971	R & D EDUCATION	60,750,301.80	84,495,300.00	29,925,701.72	110,159,860.00	38,448,300.00	148,608,160.00	1,433,545,400.00	1,447,884,400.00
7098	EDUCATION N.E.C.	173,313,260.72	328,531,900.00	88,173,983.12	254,029,880.00	88,658,800.00	342,688,680.00	8,145,490,800.00	8,226,949,600.00
70981	EDUCATION N.E.C	173,313,260.72	328,531,900.00	88,173,983.12	254,029,880.00	88,658,800.00	342,688,680.00	8,145,490,800.00	8,226,949,600.00
710	SOCIAL PROTECTION	205,078,600.75	1,153,173,220.00	362,819,619.44	529,648,180.00	184,868,600.00	714,516,780.00	5,901,006,300.00	5,960,037,400.00
7102	OLD AGE	38,753,423.97	143,060,220.00	76,107,686.83	81,241,220.00	28,356,700.00	109,597,920.00	494,622,500.00	499,572,900.00
71021	OLD AGE	38,753,423.97	143,060,220.00	76,107,686.83	81,241,220.00	28,356,700.00	109,597,920.00	494,622,500.00	499,572,900.00
7104	FAMILY AND CHILDREN	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
71041	FAMILY AND CHILDREN	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
7105	UNEMPLOYMENT	21,425,747.35	166,896,600.00	91,127,271.61	40,303,800.00	14,068,000.00	54,371,800.00	168,988,100.00	170,680,300.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
71051	UNEMPLOYMENT	21,425,747.35	166,896,600.00	91,127,271.61	40,303,800.00	14,068,000.00	54,371,800.00	168,988,100.00	170,680,300.00
7109	SOCIAL PROTECTION N.E.C.	102,542,653.51	679,811,400.00	77,827,078.55	327,496,360.00	114,308,700.00	441,805,060.00	4,440,242,500.00	4,484,656,200.00
71091	SOCIAL PROTECTION N.E.C.	102,542,653.51	679,811,400.00	77,827,078.55	327,496,360.00	114,308,700.00	441,805,060.00	4,440,242,500.00	4,484,656,200.00

Adamawa State Government
2025 Approved Supplementary Budget - Debt Service Expenditure by Functional Classification

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Debt Service Expenditure	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
701	GENERAL PUBLIC SERVICES	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
7017	PUBLIC DEBT TRANSACTIONS	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
70171	PUBLIC DEBT TRANSACTIONS	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00

Adamawa State Government
2025 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Capital Expenditure	50,865,339,674.74	125,463,510,380.00	119,602,272,479.55	344,961,829,990.00	108,785,198,323.00	453,747,028,313.00	352,856,464,500.00	359,500,497,600.00
701	GENERAL PUBLIC SERVICES	5,982,370,787.00	10,419,552,381.00	9,780,292,530.07	29,813,127,400.00	6,014,625,405.00	35,827,752,805.00	33,262,093,200.00	33,927,336,700.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL	5,799,037,331.00	7,235,394,981.00	6,851,735,009.47	15,501,772,800.00	4,450,000,000.00	19,951,772,800.00	10,332,575,700.00	10,539,227,600.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	250,613,104.00	309,471,000.00	1,200,000.00	3,791,005,000.00	4,450,000,000.00	8,241,005,000.00	3,202,715,200.00	3,266,769,800.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,548,424,227.00	6,925,923,981.00	6,850,535,009.47	11,710,767,800.00	-	11,710,767,800.00	7,129,860,500.00	7,272,457,800.00
7012	FOREIGN ECONOMIC AID	-	-	-	300,000,000.00	-	300,000,000.00	-	-
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	-	-	-	300,000,000.00	-	300,000,000.00	-	-
7013	GENERAL SERVICES	183,333,456.00	2,503,191,700.00	2,252,819,288.66	13,823,234,600.00	1,564,625,405.00	15,387,860,005.00	22,678,916,200.00	23,132,495,700.00
70131	GENERAL PERSONNEL SERVICES	-	30,000,000.00	-	1,067,795,200.00	-	1,067,795,200.00	1,017,873,200.00	1,038,231,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	44,768,138.00	219,259,000.00	93,459,240.00	3,301,998,400.00	1,564,625,405.00	4,866,623,805.00	11,032,367,500.00	11,253,015,400.00
70133	OTHER GENERAL SERVICES	138,565,318.00	2,253,932,700.00	2,159,360,048.66	9,453,441,000.00	-	9,453,441,000.00	10,628,675,500.00	10,841,249,300.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	680,965,700.00	675,738,231.94	188,120,000.00	-	188,120,000.00	250,601,300.00	255,613,400.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	680,965,700.00	675,738,231.94	188,120,000.00	-	188,120,000.00	250,601,300.00	255,613,400.00
703	PUBLIC ORDER AND SAFETY	100,000.00	2,008,945,500.00	1,867,747,781.29	10,318,298,000.00	2,100,000,000.00	12,418,298,000.00	10,027,581,400.00	10,228,134,300.00
7031	POLICE SERVICES	-	95,000,000.00	12,215,000.00	103,000,000.00	2,100,000,000.00	2,203,000,000.00	104,030,000.00	106,110,600.00
70311	POLICE SERVICES	-	95,000,000.00	12,215,000.00	103,000,000.00	2,100,000,000.00	2,203,000,000.00	104,030,000.00	106,110,600.00
7032	FIRE PROTECTION SERVICES	-	195,000,000.00	147,587,605.58	1,042,540,400.00	-	1,042,540,400.00	951,965,900.00	971,005,400.00
70321	FIRE PROTECTION SERVICES	-	195,000,000.00	147,587,605.58	1,042,540,400.00	-	1,042,540,400.00	951,965,900.00	971,005,400.00
7033	LAW COURTS	100,000.00	1,700,000,000.00	1,699,860,175.71	5,277,757,600.00	-	5,277,757,600.00	5,027,535,500.00	5,128,087,300.00
70331	LAW COURTS	100,000.00	1,700,000,000.00	1,699,860,175.71	5,277,757,600.00	-	5,277,757,600.00	5,027,535,500.00	5,128,087,300.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	18,945,500.00	8,085,000.00	3,895,000,000.00	-	3,895,000,000.00	3,944,050,000.00	4,022,931,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	18,945,500.00	8,085,000.00	3,895,000,000.00	-	3,895,000,000.00	3,944,050,000.00	4,022,931,000.00
704	ECONOMIC AFFAIRS	30,548,879,959.84	70,263,383,925.00	69,436,124,198.36	145,466,576,200.00	42,962,575,000.00	188,429,151,200.00	143,724,592,500.00	146,599,085,300.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR	-	9,634,635,900.00	9,606,109,838.89	20,608,000,000.00	1,750,000,000.00	22,358,000,000.00	21,420,080,000.00	21,848,481,600.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	9,634,635,900.00	9,606,109,838.89	20,608,000,000.00	1,750,000,000.00	22,358,000,000.00	21,420,080,000.00	21,848,481,600.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	124,196,435.00	5,736,525,760.00	5,702,165,968.13	12,630,924,700.00	-	12,630,924,700.00	12,346,164,000.00	12,593,087,500.00
70421	AGRICULTURE	124,196,435.00	5,736,525,760.00	5,702,165,968.13	12,630,924,700.00	-	12,630,924,700.00	12,346,164,000.00	12,593,087,500.00
7043	FUEL AND ENERGY	13,930,061.74	321,265,925.00	308,187,601.31	3,606,054,200.00	-	3,606,054,200.00	2,071,564,900.00	2,112,996,400.00
70435	ELECTRICITY	13,930,061.74	59,678,325.00	49,190,076.15	2,576,054,200.00	-	2,576,054,200.00	1,990,764,900.00	2,030,580,400.00
70436	NON ELECTRIC ENERGY	-	261,587,600.00	258,997,525.16	1,030,000,000.00	-	1,030,000,000.00	80,800,000.00	82,416,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	614,581,745.00	7,793,810.00	7,793,700.00	1,040,022,300.00	-	1,040,022,300.00	2,321,002,800.00	2,367,423,200.00
70441	MINING OF MINERAL RESOURCES OTHER THAN	614,581,745.00	7,793,810.00	7,793,700.00	1,040,022,300.00	-	1,040,022,300.00	2,321,002,800.00	2,367,423,200.00
7045	TRANSPORT	29,793,171,718.10	54,181,739,430.00	53,473,602,449.53	89,019,775,000.00	38,712,575,000.00	127,732,350,000.00	86,673,932,800.00	88,407,411,600.00
70451	ROAD TRANSPORT	29,793,171,718.10	54,181,739,430.00	53,473,602,449.53	89,019,775,000.00	38,712,575,000.00	127,732,350,000.00	86,673,932,800.00	88,407,411,600.00
7046	COMMUNICATION	-	-	-	14,380,000,000.00	2,500,000,000.00	16,880,000,000.00	14,291,500,000.00	14,577,330,000.00
70461	COMMUNICATION	-	-	-	14,380,000,000.00	2,500,000,000.00	16,880,000,000.00	14,291,500,000.00	14,577,330,000.00
7047	OTHER INDUSTRIES	-	381,423,100.00	338,264,640.50	747,000,000.00	-	747,000,000.00	792,850,000.00	808,707,000.00
70473	TOURISM	-	-	-	72,000,000.00	-	72,000,000.00	111,100,000.00	113,322,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	381,423,100.00	338,264,640.50	675,000,000.00	-	675,000,000.00	681,750,000.00	695,385,000.00
7048	R & D ECONOMIC AFFAIRS	3,000,000.00	-	-	3,434,800,000.00	-	3,434,800,000.00	3,807,498,000.00	3,883,648,000.00
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR	3,000,000.00	-	-	3,434,800,000.00	-	3,434,800,000.00	3,807,498,000.00	3,883,648,000.00
705	ENVIRONMENTAL PROTECTION	-	1,332,626,700.00	1,315,615,495.29	5,473,059,200.00	-	5,473,059,200.00	7,194,290,100.00	7,338,176,200.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	1,332,626,700.00	1,315,615,495.29	5,473,059,200.00	-	5,473,059,200.00	7,194,290,100.00	7,338,176,200.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	1,332,626,700.00	1,315,615,495.29	5,473,059,200.00	-	5,473,059,200.00	7,194,290,100.00	7,338,176,200.00
706	HOUSING AND COMMUNITY AMMENITIES	4,456,303,952.66	10,652,544,140.00	9,198,935,852.00	49,693,049,440.00	17,379,868,123.00	67,072,917,563.00	46,823,868,400.00	47,347,239,300.00
7061	HOUSING DEVELOPMENT	1,717,525,778.00	5,293,049,380.00	4,810,720,844.58	26,920,300,400.00	14,869,633,123.00	41,789,933,523.00	14,706,224,000.00	15,000,348,700.00
70611	HOUSING DEVELOPMENT	1,717,525,778.00	5,293,049,380.00	4,810,720,844.58	26,920,300,400.00	14,869,633,123.00	41,789,933,523.00	14,706,224,000.00	15,000,348,700.00
7062	COMMUNITY DEVELOPMENT	1,577,489,382.00	2,671,045,960.00	1,982,517,417.79	12,771,150,340.00	2,510,235,000.00	15,281,385,340.00	17,452,849,200.00	17,801,907,000.00
70621	COMMUNITY DEVELOPMENT	1,577,489,382.00	2,671,045,960.00	1,982,517,417.79	12,771,150,340.00	2,510,235,000.00	15,281,385,340.00	17,452,849,200.00	17,801,907,000.00
7063	WATER SUPPLY	1,080,522,736.66	1,202,855,000.00	983,575,054.47	8,791,598,700.00	-	8,791,598,700.00	12,533,695,200.00	12,371,261,600.00
70631	WATER SUPPLY	1,080,522,736.66	1,202,855,000.00	983,575,054.47	8,791,598,700.00	-	8,791,598,700.00	12,533,695,200.00	12,371,261,600.00
7064	STREET LIGHTING	80,766,056.00	1,485,593,800.00	1,422,122,535.16	1,210,000,000.00	-	1,210,000,000.00	2,131,100,000.00	2,173,722,000.00
70641	STREET LIGHTING	80,766,056.00	1,485,593,800.00	1,422,122,535.16	1,210,000,000.00	-	1,210,000,000.00	2,131,100,000.00	2,173,722,000.00
707	HEALTH	1,990,079,014.00	3,562,851,459.00	2,783,411,456.79	13,322,016,200.00	7,054,374,595.00	20,376,390,795.00	15,064,924,000.00	15,366,222,900.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	74,699,200.00	72,407,550.00	1,120,000,000.00	304,374,595.00	1,424,374,595.00	1,131,200,000.00	1,153,824,000.00
70711	PHARMACEUTICAL PRODUCTS	-	74,699,200.00	72,407,550.00	1,120,000,000.00	-	1,120,000,000.00	1,131,200,000.00	1,153,824,000.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
70712	OTHER MEDICAL PRODUCTS	-	-	-	-	304,374,595.00	304,374,595.00	-	-
7072	OUTPATIENT SERVICES	331,916,140.00	49,025,400.00	48,638,950.00	75,000,000.00	-	75,000,000.00	75,750,000.00	77,265,000.00
70721	GENERAL MEDICAL SERVICES	331,916,140.00	49,025,400.00	48,638,950.00	75,000,000.00	-	75,000,000.00	75,750,000.00	77,265,000.00
7073	HOSPITAL SERVICES	588,851,572.00	2,455,712,360.00	1,976,298,779.04	4,174,000,000.00	1,400,000,000.00	5,574,000,000.00	4,367,240,000.00	4,454,584,800.00
70731	GENERAL HOSPITAL SERVICES	588,851,572.00	1,573,241,760.00	1,097,615,121.80	3,372,000,000.00	900,000,000.00	4,272,000,000.00	3,557,220,000.00	3,628,364,400.00
70732	SPECIALIZED HOSPITAL SERVICES	-	882,470,600.00	878,683,657.24	802,000,000.00	500,000,000.00	1,302,000,000.00	810,020,000.00	826,220,400.00
7074	PUBLIC HEALTH SERVICES	1,059,311,302.00	413,424,099.00	273,378,672.59	7,164,716,200.00	4,650,000,000.00	11,814,716,200.00	8,694,551,000.00	8,868,442,400.00
70741	PUBLIC HEALTH SERVICES	1,059,311,302.00	413,424,099.00	273,378,672.59	7,164,716,200.00	4,650,000,000.00	11,814,716,200.00	8,694,551,000.00	8,868,442,400.00
7075	R & D HEALTH	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
70751	R & D HEALTH	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
7076	HEALTH N.E.C.	10,000,000.00	569,990,400.00	412,687,505.16	758,300,000.00	700,000,000.00	1,458,300,000.00	765,883,000.00	781,200,700.00
70761	HEALTH N.E.C.	10,000,000.00	569,990,400.00	412,687,505.16	758,300,000.00	700,000,000.00	1,458,300,000.00	765,883,000.00	781,200,700.00
708	RECREATION, CULTURE AND RELIGION	110,456,638.00	6,468,068,975.00	6,070,074,251.61	18,804,576,800.00	9,285,171,700.00	28,089,748,500.00	14,741,330,900.00	15,036,160,600.00
7081	RECREATIONAL AND SPORTING SERVICES	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,821,745,500.00	7,365,000,000.00	17,186,745,500.00	7,553,361,400.00	7,704,428,700.00
70811	RECREATIONAL AND SPORTING SERVICES	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,821,745,500.00	7,365,000,000.00	17,186,745,500.00	7,553,361,400.00	7,704,428,700.00
7082	CULTURAL SERVICES	600,000.00	185,000,000.00	-	4,018,531,000.00	1,920,171,700.00	5,938,702,700.00	621,150,000.00	633,573,000.00
70821	CULTURAL SERVICES	600,000.00	185,000,000.00	-	4,018,531,000.00	1,920,171,700.00	5,938,702,700.00	621,150,000.00	633,573,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	18,143,026.00	2,088,589,875.00	1,877,520,767.56	4,484,300,300.00	-	4,484,300,300.00	6,082,019,500.00	6,203,662,900.00
70831	BROADCASTING AND PUBLISHING SERVICES	18,143,026.00	2,088,589,875.00	1,877,520,767.56	4,484,300,300.00	-	4,484,300,300.00	6,082,019,500.00	6,203,662,900.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	52,973,133.00	-	-	480,000,000.00	-	480,000,000.00	484,800,000.00	494,496,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	52,973,133.00	-	-	480,000,000.00	-	480,000,000.00	484,800,000.00	494,496,000.00
709	EDUCATION	5,914,344,376.24	14,174,761,900.00	12,847,908,612.68	50,819,016,860.00	19,712,872,500.00	70,531,889,360.00	55,220,288,500.00	56,324,697,100.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	-	1,973,200,300.00	-	1,973,200,300.00	2,396,932,700.00	2,444,871,900.00
70912	PRIMARY EDUCATION	-	-	-	1,973,200,300.00	-	1,973,200,300.00	2,396,932,700.00	2,444,871,900.00
7092	SECONDARY EDUCATION	2,765,311,851.00	10,789,478,450.00	10,569,359,096.63	16,546,215,560.00	-	16,546,215,560.00	17,940,630,000.00	18,299,442,600.00
70922	UPPER-SECONDARY EDUCATION	2,765,311,851.00	10,789,478,450.00	10,569,359,096.63	16,546,215,560.00	-	16,546,215,560.00	17,940,630,000.00	18,299,442,600.00
7094	TERTIARY EDUCATION	622,187,735.24	1,352,005,400.00	560,608,214.16	5,868,551,300.00	550,000,000.00	6,418,551,300.00	5,972,688,000.00	6,092,143,500.00
70941	FIRST STAGE OF TERTIARY EDUCATION	95,000,000.00	1,302,005,400.00	560,608,214.16	3,715,551,300.00	-	3,715,551,300.00	3,833,508,000.00	3,910,179,900.00
70942	SECOND STAGE OF TERTIARY EDUCATION	527,187,735.24	50,000,000.00	-	2,153,000,000.00	550,000,000.00	2,703,000,000.00	2,139,180,000.00	2,181,963,600.00

Code	Function	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	20,000,000.00	19,400,000.00	326,811,400.00	-	326,811,400.00	1,039,099,600.00	1,059,881,800.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	20,000,000.00	19,400,000.00	326,811,400.00	-	326,811,400.00	1,039,099,600.00	1,059,881,800.00
7096	SUBSIDIARY SERVICES TO EDUCATION	749,411,394.00	1,128,120,800.00	955,274,241.88	2,187,000,000.00	4,500,000,000.00	6,687,000,000.00	1,067,570,000.00	1,088,921,400.00
70961	SUBSIDIARY SERVICES TO EDUCATION	749,411,394.00	1,128,120,800.00	955,274,241.88	2,187,000,000.00	4,500,000,000.00	6,687,000,000.00	1,067,570,000.00	1,088,921,400.00
7097	R & D EDUCATION	-	154,798,200.00	54,255,601.08	1,010,000,000.00	-	1,010,000,000.00	1,424,100,000.00	1,452,582,300.00
70971	R & D EDUCATION	-	154,798,200.00	54,255,601.08	1,010,000,000.00	-	1,010,000,000.00	1,424,100,000.00	1,452,582,300.00
7098	EDUCATION N.E.C.	1,777,433,396.00	730,359,050.00	689,011,458.93	22,907,238,300.00	14,662,872,500.00	37,570,110,800.00	25,379,268,200.00	25,886,853,600.00
70981	EDUCATION N.E.C	1,777,433,396.00	730,359,050.00	689,011,458.93	22,907,238,300.00	14,662,872,500.00	37,570,110,800.00	25,379,268,200.00	25,886,853,600.00
710	SOCIAL PROTECTION	1,862,804,947.00	6,580,775,400.00	6,302,162,301.46	21,252,109,890.00	4,275,711,000.00	25,527,820,890.00	26,797,495,500.00	27,333,445,200.00
7102	OLD AGE	-	-	-	166,769,000.00	-	166,769,000.00	173,486,700.00	176,956,500.00
71021	OLD AGE	-	-	-	166,769,000.00	-	166,769,000.00	173,486,700.00	176,956,500.00
7104	FAMILY AND CHILDREN	-	21,176,700.00	15,950,500.00	1,430,200,000.00	-	1,430,200,000.00	3,767,502,000.00	3,842,852,300.00
71041	FAMILY AND CHILDREN	-	21,176,700.00	15,950,500.00	1,430,200,000.00	-	1,430,200,000.00	3,767,502,000.00	3,842,852,300.00
7105	UNEMPLOYMENT	2,100,000.00	44,394,400.00	43,954,720.75	86,000,000.00	-	86,000,000.00	152,510,000.00	155,560,200.00
71051	UNEMPLOYMENT	2,100,000.00	44,394,400.00	43,954,720.75	86,000,000.00	-	86,000,000.00	152,510,000.00	155,560,200.00
7106	HOUSING	-	-	-	30,000,000.00	-	30,000,000.00	131,300,000.00	133,926,000.00
71061	HOUSING	-	-	-	30,000,000.00	-	30,000,000.00	131,300,000.00	133,926,000.00
7107	SOCIAL EXCLUSION N.E.C	-	621,459,725.00	621,459,724.46	1,300,000,000.00	2,490,000,000.00	3,790,000,000.00	1,313,000,000.00	1,339,260,000.00

Adamawa State Government
2025 Approved Supplementary Budget - Total Expenditure by Location

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
202	Adamawa State	134,722,931,603.63	281,194,285,906.00	248,535,305,647.75	486,218,047,600.00	135,070,198,323.00	621,288,245,923.00	506,467,939,600.00	514,050,855,500.00
2021	ADAMAWA NORTH	5,673,111,160.15	12,351,324,370.00	10,196,140,481.08	46,273,547,155.00	32,116,551,000.00	78,390,098,155.00	43,046,191,575.00	43,875,426,450.00
20211000	MADAGALI	1,439,671,532.00	2,295,829,490.00	2,256,304,498.71	10,835,600,000.00	8,690,107,500.00	19,525,707,500.00	13,131,010,000.00	13,393,630,200.00
20211100	MAIHA	668,800.00	37,000,000.00	-	7,935,839,600.00	7,500,000,000.00	15,435,839,600.00	4,680,178,100.00	4,773,781,800.00
20211300	MICHIKA	874,988,067.53	3,482,090,300.00	2,650,069,260.06	15,152,737,175.00	8,818,000,900.00	23,970,738,075.00	15,366,396,575.00	15,651,153,950.00
20211400	MUBI NORTH	2,585,447,159.62	5,355,510,380.00	4,168,194,598.72	6,700,992,180.00	4,673,242,600.00	11,374,234,780.00	4,090,014,900.00	4,162,696,600.00
20211500	MUBI SOUTH	772,335,601.00	1,180,894,200.00	1,121,572,123.59	5,648,378,200.00	2,435,200,000.00	8,083,578,200.00	5,778,592,000.00	5,894,163,900.00
2022	ADAMAWA SOUTH	3,109,397,328.87	3,162,451,840.00	2,551,385,214.14	16,383,452,595.00	6,418,853,100.00	22,802,305,695.00	21,470,498,475.00	21,884,029,150.00
20220100	DEMSA	398,747,969.00	394,991,200.00	261,959,263.91	1,634,883,000.00	600,000,000.00	2,234,883,000.00	1,562,857,000.00	1,594,114,400.00
20220300	GANYE	717,188,025.87	1,467,776,900.00	1,185,524,479.89	5,381,167,875.00	10,060,100.00	5,391,227,975.00	6,589,987,475.00	6,705,907,150.00
20220600	GUYUK	665,325,725.00	155,000,000.00	121,398,363.04	1,307,814,900.00	1,270,000,000.00	2,577,814,900.00	1,612,047,800.00	1,644,288,800.00
20220800	JADA	327,547,319.00	35,000,000.00	-	1,186,104,420.00	1,000,000,000.00	2,186,104,420.00	1,219,656,400.00	1,244,049,700.00
20220900	LAMURDE	508,534,092.00	52,560,340.00	25,666,624.95	839,013,700.00	1,100,000,000.00	1,939,013,700.00	811,470,100.00	827,699,600.00
20221200	MAYO-BELWA	82,793,598.00	437,948,600.00	437,948,583.88	1,961,390,800.00	500,000,000.00	2,461,390,800.00	4,225,019,700.00	4,309,520,100.00
20221600	NUMAN	-	101,314,500.00	83,178,490.06	1,527,782,900.00	838,793,000.00	2,366,575,900.00	2,057,920,400.00	2,099,078,900.00
20221700	SHELLENG	409,260,600.00	206,058,000.00	137,903,519.01	248,000,000.00	600,000,000.00	848,000,000.00	149,480,000.00	152,469,600.00
20221900	TOUNGO	-	311,802,300.00	297,805,889.40	2,297,295,000.00	500,000,000.00	2,797,295,000.00	3,242,059,600.00	3,306,900,900.00
2023	ADAMAWA CENTRAL	31,378,931,847.79	74,648,224,941.00	69,596,023,718.15	119,612,847,120.00	43,766,982,518.00	163,379,829,638.00	113,358,596,550.00	115,164,112,000.00
20230200	FUFORE	204,644,699.00	660,547,500.00	417,547,204.12	898,003,800.00	500,000,000.00	1,398,003,800.00	739,998,600.00	754,798,600.00
20230400	GIREI	722,695,051.00	10,999,656,620.00	10,992,228,922.84	10,739,544,740.00	3,700,000,000.00	14,439,544,740.00	11,476,509,200.00	11,706,039,500.00
20230500	GOMBI	321,387,425.00	88,315,700.00	-	1,743,399,475.00	-	1,743,399,475.00	1,912,333,575.00	1,950,580,550.00
20230700	HONG	2,777,642,711.53	2,485,186,420.00	1,854,510,995.93	2,774,283,950.00	2,547,858,700.00	5,322,142,650.00	587,987,400.00	596,958,100.00
20231800	SONG	64,995,498.00	190,114,920.00	67,887,514.96	3,850,000,000.00	500,000,000.00	4,350,000,000.00	4,608,630,000.00	4,700,802,600.00
20232000	YOLA NORTH	18,003,984,916.50	50,586,324,006.00	48,067,403,196.79	76,900,953,805.00	23,815,847,200.00	100,716,801,005.00	74,939,350,875.00	76,415,907,850.00
20232100	YOLA SOUTH	9,283,581,546.76	9,638,079,775.00	8,196,445,883.51	22,706,661,350.00	12,703,276,618.00	35,409,937,968.00	19,093,786,900.00	19,039,024,800.00
2024	OTHER	94,561,491,266.82	191,032,284,755.00	166,191,756,234.38	303,948,200,730.00	52,767,811,705.00	356,716,012,435.00	328,592,653,000.00	333,127,287,900.00
20242200	STATE WIDE	94,561,491,266.82	191,032,284,755.00	166,191,756,234.38	303,948,200,730.00	52,767,811,705.00	356,716,012,435.00	328,592,653,000.00	333,127,287,900.00

Adamawa State Government
2025 Approved Budget - Personnel Expenditure by Location

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
202	Adamawa State	40,842,888,449.72	61,640,174,822.00	52,522,371,889.30	72,650,973,630.00	2,285,000,000.00	74,935,973,630.00	63,036,628,700.00	63,036,628,700.00
2021	ADAMAWA NORTH	1,409,017,559.52	3,215,485,200.00	2,974,381,606.04	1,639,829,000.00	1,785,000,000.00	3,424,829,000.00	1,274,066,700.00	1,274,066,700.00
20211300	MICHIKA	215,544,960.34	450,850,800.00	303,836,958.04	527,350,400.00	-	527,350,400.00	1,021,440,700.00	1,021,440,700.00
20211400	MUBI NORTH	1,193,472,599.18	2,764,634,400.00	2,670,544,648.00	1,112,478,600.00	1,785,000,000.00	2,897,478,600.00	252,626,000.00	252,626,000.00
2022	ADAMAWA SOUTH	665,631,900.28	970,409,700.00	753,571,378.90	871,588,000.00	-	871,588,000.00	730,809,600.00	730,809,600.00
20220300	GANYE	665,631,900.28	970,409,700.00	753,571,378.90	871,588,000.00	-	871,588,000.00	730,809,600.00	730,809,600.00
2023	ADAMAWA CENTRAL	3,736,104,765.43	5,687,399,200.00	3,905,406,608.30	6,474,453,900.00	-	6,474,453,900.00	1,414,426,300.00	1,414,426,300.00
20230700	HONG	1,297,955,953.65	1,691,949,300.00	1,379,530,371.39	2,043,243,000.00	-	2,043,243,000.00	75,903,700.00	75,903,700.00
20232000	YOLA NORTH	1,602,976,539.41	2,516,871,280.00	1,634,850,806.42	2,725,655,000.00	-	2,725,655,000.00	900,460,600.00	900,460,600.00
20232100	YOLA SOUTH	835,172,272.37	1,478,578,620.00	891,025,430.49	1,705,555,900.00	-	1,705,555,900.00	438,062,000.00	438,062,000.00
2024	OTHER	35,032,134,224.49	51,766,880,722.00	44,889,012,296.06	63,665,102,730.00	500,000,000.00	64,165,102,730.00	59,617,326,100.00	59,617,326,100.00
20242200	STATE WIDE	35,032,134,224.49	51,766,880,722.00	44,889,012,296.06	63,665,102,730.00	500,000,000.00	64,165,102,730.00	59,617,326,100.00	59,617,326,100.00

Adamawa State Government
2025 Approved Budget - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
202	Adamawa State	25,646,169,214.99	61,417,239,412.00	44,988,400,901.09	51,073,832,140.00	17,881,537,000.00	68,955,369,140.00	90,542,523,100.00	91,481,082,400.00
2021	ADAMAWA NORTH	786,678,488.65	2,641,303,900.00	1,483,608,809.25	3,020,103,300.00	738,043,500.00	3,758,146,800.00	621,477,300.00	627,698,000.00
20211300	MICHIKA	1,852,029.19	127,556,800.00	23,219,519.25	338,103,300.00	118,000,900.00	456,104,200.00	214,567,200.00	216,715,900.00
20211400	MUBI NORTH	784,826,459.46	2,513,747,100.00	1,460,389,290.00	2,682,000,000.00	620,042,600.00	3,302,042,600.00	406,910,100.00	410,982,100.00
2022	ADAMAWA SOUTH	17,748,768.59	38,187,800.00	26,825,068.99	28,820,600.00	10,060,100.00	38,880,700.00	126,660,300.00	127,928,800.00
20220300	GANYE	17,748,768.59	38,187,800.00	26,825,068.99	28,820,600.00	10,060,100.00	38,880,700.00	126,660,300.00	127,928,800.00
2023	ADAMAWA CENTRAL	248,534,548.60	1,103,280,860.00	292,104,960.77	841,541,730.00	293,710,100.00	1,135,251,830.00	2,027,352,900.00	2,047,639,100.00
20230700	HONG	3,107,547.22	60,000,000.00	4,161,882.79	50,069,250.00	17,475,700.00	67,544,950.00	127,302,200.00	128,577,100.00
20232000	YOLA NORTH	156,208,503.09	697,923,460.00	168,590,524.69	438,667,630.00	153,100,500.00	591,768,130.00	422,802,000.00	427,035,500.00
20232100	YOLA SOUTH	89,218,498.29	345,357,400.00	119,352,553.29	352,804,850.00	123,133,900.00	475,938,750.00	1,477,248,700.00	1,492,026,500.00
2024	OTHER	24,593,207,409.15	57,634,466,852.00	43,185,862,062.08	47,183,366,510.00	16,839,723,300.00	64,023,089,810.00	87,767,032,600.00	88,677,816,500.00
20242200	STATE WIDE	24,593,207,409.15	57,634,466,852.00	43,185,862,062.08	47,183,366,510.00	16,839,723,300.00	64,023,089,810.00	87,767,032,600.00	88,677,816,500.00

Adamawa State Government
2025 Approved Budget - Debt Service Expenditure by Location

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
202	Adamawa State	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
2024	OTHER	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
20242200	STATE WIDE	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00

Adamawa State Government
2025 Approved Budget - Capital Expenditure by Location

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
202	Adamawa State	50,865,339,674.74	125,463,510,380.00	119,602,272,479.55	344,961,829,990.00	108,785,198,323.00	453,747,028,313.00	352,856,464,500.00	359,500,497,600.00
2021	ADAMAWA NORTH	3,477,415,111.98	6,494,535,270.00	5,738,150,065.79	41,613,614,855.00	29,593,507,500.00	71,207,122,355.00	41,150,647,575.00	41,973,661,750.00
2022	ADAMAWA SOUTH	2,426,016,660.00	2,153,854,340.00	1,770,988,766.25	15,483,043,995.00	6,408,793,000.00	21,891,836,995.00	20,613,028,575.00	21,025,290,750.00
2023	ADAMAWA CENTRAL	27,394,292,533.76	67,857,544,881.00	65,398,512,149.08	112,296,851,490.00	43,473,272,418.00	155,770,123,908.00	109,916,817,350.00	111,702,046,600.00
2024	OTHER	17,567,615,369.00	48,957,575,889.00	46,694,621,498.43	175,568,319,650.00	29,309,625,405.00	204,877,945,055.00	181,175,971,000.00	184,799,498,500.00

Adamawa State Government
2025 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Expenditure	134,722,931,603.63	281,194,285,906.00	248,535,305,647.75	486,218,047,600.00	135,070,198,323.00	621,288,245,923.00	506,467,939,600.00	514,050,855,500.00
01	Agriculture	1,823,242,067.08	7,228,397,540.00	6,758,249,200.56	15,915,789,460.00	27,835,500.00	15,943,624,960.00	16,559,162,000.00	16,854,339,400.00
0101	Effective governance of the Agriculture Sector	871,953,228.06	388,007,360.00	298,355,418.98	7,623,693,040.00	12,946,000.00	7,636,639,040.00	6,609,899,800.00	6,716,792,800.00
010101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews	871,953,228.06	378,007,360.00	298,355,418.98	958,693,040.00	12,946,000.00	971,639,040.00	1,898,249,800.00	1,910,909,800.00
010102	Agriculture Sector Coordination Mechanisms	-	10,000,000.00	-	6,665,000,000.00	-	6,665,000,000.00	4,711,650,000.00	4,805,883,000.00
0102	Development of the livestock value chain	671,720,673.39	3,192,326,300.00	2,921,910,035.78	1,848,704,810.00	9,353,700.00	1,858,058,510.00	1,174,439,300.00	1,194,490,500.00
010201	Ruminant (Cattle, Sheep & Goats) Production and Marketing	645,654,623.39	3,161,812,600.00	2,893,554,774.53	1,143,980,110.00	9,353,700.00	1,153,333,810.00	462,667,300.00	468,483,000.00
010202	Meat Processing and Marketing	4,102,500.00	1,393,800.00	1,380,000.00	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
010203	Poultry, Pig, and Micro Livestock Production	-	-	-	6,724,700.00	-	6,724,700.00	6,792,000.00	6,927,900.00
010205	Animal health and livestock diseases management	20,013,550.00	24,109,900.00	21,975,261.25	197,000,000.00	-	197,000,000.00	198,970,000.00	202,949,400.00
010206	Livestock feeds development	1,950,000.00	5,010,000.00	5,000,000.00	476,000,000.00	-	476,000,000.00	480,760,000.00	490,375,200.00
0103	Enhancement of food production and productivity	169,059,528.34	596,360,440.00	545,044,873.18	407,501,000.00	2,720,600.00	410,221,600.00	700,996,400.00	708,679,100.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	-	-	202,000,000.00	-	202,000,000.00	42,420,000.00	43,268,400.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	169,059,528.34	596,360,440.00	545,044,873.18	205,501,000.00	2,720,600.00	208,221,600.00	658,576,400.00	665,410,700.00
0104	Reduction of post-harvest losses	78,311,137.30	3,033,623,440.00	2,979,938,872.62	3,702,690,610.00	2,815,200.00	3,705,505,810.00	4,714,364,500.00	4,807,725,700.00
010401	Modern technology for post-harvest storage and value addition	78,311,137.30	112,567,680.00	65,103,162.95	126,890,610.00	2,815,200.00	129,705,810.00	92,806,500.00	93,736,500.00
010402	Buffer stocking and commodity warehousing	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
010404	Agricultural produce and quality control	-	2,921,055,760.00	2,914,835,709.67	3,475,800,000.00	-	3,475,800,000.00	4,520,558,000.00	4,610,969,200.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	1,500,000.00	18,080,000.00	13,000,000.00	115,000,000.00	-	115,000,000.00	116,150,000.00	118,473,000.00
010503	Fish processing and post-harvest management	1,500,000.00	10,000,000.00	5,000,000.00	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
010504	Marine industrial fishing	-	8,080,000.00	8,000,000.00	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
0107	Promotion of enabling environment for increased agricultural development	30,697,500.00	-	-	198,200,000.00	-	198,200,000.00	193,112,000.00	196,974,300.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	-	-	-	120,200,000.00	-	120,200,000.00	179,982,000.00	183,581,700.00
010704	Adaptive research, unified and all-inclusive extension services delivery	-	-	-	13,000,000.00	-	13,000,000.00	13,130,000.00	13,392,600.00
010706	Capacity building for stakeholders and professional human resources development	30,697,500.00	-	-	65,000,000.00	-	65,000,000.00	-	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	-	2,020,000,000.00	-	2,020,000,000.00	3,050,200,000.00	3,111,204,000.00
011001	Agriculture Programme Not Elsewhere Classified	-	-	-	2,020,000,000.00	-	2,020,000,000.00	3,050,200,000.00	3,111,204,000.00
02	Societal Re-orientation	21,416,000.00	643,125,850.00	477,000,000.00	3,746,140,890.00	-	3,746,140,890.00	4,662,367,000.00	4,755,614,400.00
0210	Societal Re-orientation - General	21,416,000.00	643,125,850.00	477,000,000.00	3,746,140,890.00	-	3,746,140,890.00	4,662,367,000.00	4,755,614,400.00
021001	Societal Re-orientation - General	21,416,000.00	643,125,850.00	477,000,000.00	3,746,140,890.00	-	3,746,140,890.00	4,662,367,000.00	4,755,614,400.00
03	Poverty Alleviation	2,003,900,431.52	6,690,374,170.00	5,979,029,368.12	15,426,465,910.00	4,377,693,600.00	19,804,159,510.00	16,264,682,800.00	16,575,267,900.00
0310	Poverty Alleviation - General	2,003,900,431.52	6,690,374,170.00	5,979,029,368.12	15,426,465,910.00	4,377,693,600.00	19,804,159,510.00	16,264,682,800.00	16,575,267,900.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
031001	Poverty Alleviation - General	2,003,900,431.52	6,690,374,170.00	5,979,029,368.12	15,426,465,910.00	4,377,693,600.00	19,804,159,510.00	16,264,682,800.00	16,575,267,900.00
04	Health	7,583,487,288.57	10,618,659,080.00	9,046,389,724.40	21,559,465,680.00	7,613,744,195.00	29,173,209,875.00	22,222,081,800.00	22,515,078,300.00
0401	Effective governance of the health system	688,658,624.84	878,346,820.00	780,074,979.91	1,068,336,460.00	1,035,481,595.00	2,103,818,055.00	943,801,000.00	958,865,800.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	688,658,624.84	878,346,820.00	780,074,979.91	1,068,336,460.00	731,107,000.00	1,799,443,460.00	943,801,000.00	958,865,800.00
040102	Human and institutional capacity performance management	-	-	-	-	304,374,595.00	304,374,595.00	-	-
0402	Community engagement and participation in health	453,985,025.62	146,464,680.00	93,392,709.69	143,313,740.00	506,074,000.00	649,387,740.00	2,378,605,700.00	2,379,533,900.00
040201	Community interventions	75,682,379.62	146,464,680.00	93,392,709.69	143,313,740.00	6,074,000.00	149,387,740.00	2,378,605,700.00	2,379,533,900.00
040202	Community structures	378,302,646.00	-	-	-	500,000,000.00	500,000,000.00	-	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	6,420,000.00	292,709,140.00	97,181,467.48	368,980,060.00	4,336,300.00	373,316,360.00	2,646,315,700.00	2,655,805,600.00
040301	Reproductive, maternal and neonatal health	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
040302	Child health	-	40,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
040304	Communicable diseases	-	107,059,140.00	32,181,467.48	91,980,060.00	4,336,300.00	96,316,360.00	2,366,545,700.00	2,370,440,100.00
040306	Nutrition	3,420,000.00	10,000,000.00	-	144,800,000.00	-	144,800,000.00	146,248,000.00	149,173,000.00
040307	Emergency services	3,000,000.00	115,650,000.00	65,000,000.00	72,200,000.00	-	72,200,000.00	72,922,000.00	74,380,500.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
040403	In service training (continuing education)	10,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	6,125,752,991.60	8,907,729,320.00	7,859,599,087.54	13,534,410,910.00	4,338,387,400.00	17,872,798,310.00	7,593,376,700.00	7,710,306,200.00
040501	Functional health facilities	6,125,752,991.60	8,907,729,320.00	7,859,599,087.54	13,534,410,910.00	4,338,387,400.00	17,872,798,310.00	7,593,376,700.00	7,710,306,200.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	67,217,551.49	216,118,220.00	197,327,411.03	1,564,387,990.00	2,980,200.00	1,567,368,190.00	2,217,509,200.00	2,248,103,000.00
040601	Sustainable drug supply	67,217,551.49	216,118,220.00	197,327,411.03	1,416,682,990.00	2,980,200.00	1,419,663,190.00	2,068,327,100.00	2,095,937,200.00
040602	Vaccines supply chain	-	-	-	147,705,000.00	-	147,705,000.00	149,182,100.00	152,165,800.00
0407	Evidence generation and utilisation	223,981,848.00	-	-	3,658,250,000.00	1,350,000,000.00	5,008,250,000.00	5,546,920,000.00	5,657,858,400.00
040702	Surveys and facility assessments	-	-	-	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
040703	Research and development (Institutional Review Board, Clinical Trials)	2,100,000.00	-	-	30,000,000.00	-	30,000,000.00	-	-
040704	Monitoring and Evaluation (M&E)	221,881,848.00	-	-	3,543,250,000.00	1,350,000,000.00	4,893,250,000.00	5,461,070,000.00	5,570,291,400.00
0409	Provision of universal health coverage and financial risk protection for citizens	4,574,931.83	156,900,800.00	9,521,988.76	1,135,708,600.00	375,075,700.00	1,510,784,300.00	370,074,100.00	374,393,100.00
040901	Mobilising equity contributions and vulnerable group funds	2,282,351.83	156,900,800.00	9,521,988.76	1,074,708,600.00	375,075,700.00	1,449,784,300.00	308,464,100.00	311,550,900.00
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	2,292,580.00	-	-	61,000,000.00	-	61,000,000.00	61,610,000.00	62,842,200.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,896,315.20	10,390,100.00	9,292,080.00	71,077,920.00	1,409,000.00	72,486,920.00	510,329,400.00	514,759,300.00
041001	Health Not Elsewhere Classified	2,896,315.20	10,390,100.00	9,292,080.00	71,077,920.00	1,409,000.00	72,486,920.00	510,329,400.00	514,759,300.00
05	Education	26,173,639,955.53	44,852,657,220.00	37,794,602,006.37	78,698,522,970.00	22,780,101,100.00	101,478,624,070.00	73,755,882,700.00	74,999,934,100.00
0501	Effective governance of the education system	12,174,356,384.93	16,922,148,080.00	15,378,481,308.09	16,439,313,340.00	530,369,900.00	16,969,683,240.00	11,263,830,700.00	11,377,285,500.00
050101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews	12,174,356,384.93	16,922,148,080.00	15,378,481,308.09	16,139,313,340.00	530,369,900.00	16,669,683,240.00	10,960,830,700.00	11,068,225,500.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
050102	Human and institutional capacity performance management	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
050104	Integrated supportive supervision	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
0502	Increase in access, retention, and completion rate at all levels	222,842,720.74	39,815,060.00	31,981,330.58	631,501,750.00	4,334,300.00	635,836,050.00	371,372,800.00	375,881,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
050205	Parental and community support	144,899,575.72	39,815,060.00	31,981,330.58	21,501,750.00	4,334,300.00	25,836,050.00	219,872,800.00	221,351,000.00
050206	Tertiary institutions' new courses accreditation	77,943,145.02	-	-	510,000,000.00	-	510,000,000.00	50,500,000.00	51,510,000.00
0503	Equity and inclusiveness in the provision of educational services	124,701,765.42	186,658,080.00	135,950,533.80	359,276,140.00	5,159,300.00	364,435,440.00	854,566,700.00	859,301,300.00
050301	Inclusive Education	124,701,765.42	186,658,080.00	135,950,533.80	199,276,140.00	5,159,300.00	204,435,440.00	692,966,700.00	694,469,300.00
050302	Special Education	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
050305	Girls/Boys Child Education	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
0504	Improved Quality of Teaching and Learning Outcomes	2,300,954,028.00	3,706,769,300.00	3,290,105,768.20	7,120,858,000.00	20,662,872,500.00	27,783,730,500.00	6,305,791,700.00	6,431,907,600.00
050401	All levels of education quality assurance	4,214,400.00	5,000,000.00	2,676,600.00	107,500,000.00	16,162,872,500.00	16,270,372,500.00	131,300,000.00	133,926,000.00
050402	Instructional and Learning Materials	1,216,824,970.00	2,247,935,700.00	2,023,988,491.34	4,496,858,000.00	-	4,496,858,000.00	4,642,826,700.00	4,735,683,300.00
050403	Teaching and non-teaching staff capacity building	771,985,144.00	1,128,120,800.00	955,274,241.88	2,231,500,000.00	4,500,000,000.00	6,731,500,000.00	1,243,815,000.00	1,268,691,300.00
050404	Curriculum Review and Development	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
050406	School Examination and MLA	307,929,514.00	325,712,800.00	308,166,434.98	235,000,000.00	-	235,000,000.00	237,350,000.00	242,097,000.00
0505	Adequate infrastructure at all levels	4,628,417,600.91	10,424,407,620.00	9,744,792,455.66	33,208,067,060.00	250,000,000.00	33,458,067,060.00	38,094,122,700.00	38,847,335,400.00
050501	Schools' infrastructure construction and rehabilitation	1,840,951,687.33	9,519,509,650.00	9,215,816,707.73	26,502,914,360.00	150,000,000.00	26,652,914,360.00	28,912,966,900.00	29,491,227,900.00
050502	Furnishing	1,580,071,546.00	326,961,750.00	281,961,735.67	4,016,106,400.00	100,000,000.00	4,116,106,400.00	5,470,267,800.00	5,579,673,600.00
050503	Libraries and laboratories	255,267,898.92	436,086,220.00	247,014,012.26	2,190,748,500.00	-	2,190,748,500.00	2,904,607,200.00	2,954,027,400.00
050504	Water, sanitation and hygiene	952,126,468.66	141,850,000.00	-	488,297,800.00	-	488,297,800.00	786,080,800.00	801,802,500.00
050505	School safety	-	-	-	10,000,000.00	-	10,000,000.00	20,200,000.00	20,604,000.00
0506	Improved education information management system (EIMS)	34,214,694.00	60,354,000.00	354,000.00	2,062,500,000.00	-	2,062,500,000.00	2,434,100,000.00	2,482,782,000.00
050601	ICT equipment, software and expertise	13,770,294.00	60,000,000.00	-	322,500,000.00	-	322,500,000.00	373,700,000.00	381,174,000.00
050602	Research and development	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
050603	Data and data management	20,444,400.00	354,000.00	354,000.00	1,700,000,000.00	-	1,700,000,000.00	2,020,000,000.00	2,060,400,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	6,688,152,761.54	13,512,505,080.00	9,212,936,610.04	18,877,006,680.00	1,327,365,100.00	20,204,371,780.00	14,432,098,100.00	14,625,441,300.00
051001	Education Not Elsewhere Classified	6,688,152,761.54	13,512,505,080.00	9,212,936,610.04	18,877,006,680.00	1,327,365,100.00	20,204,371,780.00	14,432,098,100.00	14,625,441,300.00
06	Housing and Urban Development	865,650,187.55	5,299,099,640.00	4,828,272,946.25	30,166,974,050.00	11,747,317,000.00	41,914,291,050.00	18,863,230,400.00	18,814,261,700.00
0610	Housing and Urban Development - General	865,650,187.55	5,299,099,640.00	4,828,272,946.25	30,166,974,050.00	11,747,317,000.00	41,914,291,050.00	18,863,230,400.00	18,814,261,700.00
061001	Housing and Urban Development - General	865,650,187.55	5,299,099,640.00	4,828,272,946.25	30,166,974,050.00	11,747,317,000.00	41,914,291,050.00	18,863,230,400.00	18,814,261,700.00
07	Gender	174,848,478.55	445,973,440.00	278,870,814.22	5,123,617,000.00	28,135,200.00	5,151,752,200.00	8,327,976,200.00	8,484,930,300.00
0710	Gender - General	174,848,478.55	445,973,440.00	278,870,814.22	5,123,617,000.00	28,135,200.00	5,151,752,200.00	8,327,976,200.00	8,484,930,300.00
071001	Gender - General	174,848,478.55	445,973,440.00	278,870,814.22	5,123,617,000.00	28,135,200.00	5,151,752,200.00	8,327,976,200.00	8,484,930,300.00
08	Youth	419,039,680.91	4,852,090,180.00	4,651,097,386.22	10,023,399,020.00	7,531,867,500.00	17,555,266,520.00	8,107,505,300.00	8,258,905,600.00
0810	Youth - General	419,039,680.91	4,852,090,180.00	4,651,097,386.22	10,023,399,020.00	7,531,867,500.00	17,555,266,520.00	8,107,505,300.00	8,258,905,600.00
081001	Youth - General	419,039,680.91	4,852,090,180.00	4,651,097,386.22	10,023,399,020.00	7,531,867,500.00	17,555,266,520.00	8,107,505,300.00	8,258,905,600.00
09	Environmental Improvement	424,361,074.38	881,764,640.00	704,257,373.95	5,906,578,800.00	395,754,400.00	6,302,333,200.00	7,750,359,500.00	7,883,410,500.00
0910	Environmental Improvement - General	424,361,074.38	881,764,640.00	704,257,373.95	5,906,578,800.00	395,754,400.00	6,302,333,200.00	7,750,359,500.00	7,883,410,500.00
091001	Environmental Improvement - General	424,361,074.38	881,764,640.00	704,257,373.95	5,906,578,800.00	395,754,400.00	6,302,333,200.00	7,750,359,500.00	7,883,410,500.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
10	Water Resources and Rural Development	764,186,022.51	2,229,259,960.00	1,978,059,045.75	9,305,346,130.00	58,504,800.00	9,363,850,930.00	14,424,643,600.00	14,684,245,100.00
1010	Water Resources and Rural Deve - General	764,186,022.51	2,229,259,960.00	1,978,059,045.75	9,305,346,130.00	58,504,800.00	9,363,850,930.00	14,424,643,600.00	14,684,245,100.00
101001	Water Resources and Rural Deve - General	764,186,022.51	2,229,259,960.00	1,978,059,045.75	9,305,346,130.00	58,504,800.00	9,363,850,930.00	14,424,643,600.00	14,684,245,100.00
11	Information Communication and Technology	724,547,074.71	6,044,587,040.00	4,624,894,469.40	21,313,169,430.00	2,810,444,100.00	24,123,613,530.00	28,453,547,700.00	28,939,975,400.00
1110	Information Communication and Technology - General	724,547,074.71	6,044,587,040.00	4,624,894,469.40	21,313,169,430.00	2,810,444,100.00	24,123,613,530.00	28,453,547,700.00	28,939,975,400.00
111001	Information Communication and Technology - General	724,547,074.71	6,044,587,040.00	4,624,894,469.40	21,313,169,430.00	2,810,444,100.00	24,123,613,530.00	28,453,547,700.00	28,939,975,400.00
12	Growing the Private Sector	169,641,533.35	301,934,480.00	248,639,285.96	266,416,040.00	34,097,400.00	300,513,440.00	286,989,200.00	288,222,300.00
1210	Growing the Private Sector - General	169,641,533.35	301,934,480.00	248,639,285.96	266,416,040.00	34,097,400.00	300,513,440.00	286,989,200.00	288,222,300.00
121001	Growing the Private Sector - General	169,641,533.35	301,934,480.00	248,639,285.96	266,416,040.00	34,097,400.00	300,513,440.00	286,989,200.00	288,222,300.00
13	Reform of Government and Governance	61,786,071,972.10	129,075,749,866.00	111,220,212,469.44	154,935,055,780.00	35,528,031,428.00	190,463,087,208.00	168,873,550,800.00	170,756,025,400.00
1310	Reform of Government and Governance - General	61,786,071,972.10	129,075,749,866.00	111,220,212,469.44	154,935,055,780.00	35,528,031,428.00	190,463,087,208.00	168,873,550,800.00	170,756,025,400.00
131001	Reform of Government and Governance - General	61,786,071,972.10	129,075,749,866.00	111,220,212,469.44	154,935,055,780.00	35,528,031,428.00	190,463,087,208.00	168,873,550,800.00	170,756,025,400.00
14	Power	1,470,748,661.09	2,035,446,480.00	1,473,713,037.87	12,028,620,890.00	2,826,457,800.00	14,855,078,690.00	12,898,483,700.00	13,154,838,600.00
1410	Power - General	1,470,748,661.09	2,035,446,480.00	1,473,713,037.87	12,028,620,890.00	2,826,457,800.00	14,855,078,690.00	12,898,483,700.00	13,154,838,600.00
141001	Power - General	1,470,748,661.09	2,035,446,480.00	1,473,713,037.87	12,028,620,890.00	2,826,457,800.00	14,855,078,690.00	12,898,483,700.00	13,154,838,600.00
17	Road	30,291,364,789.25	59,972,441,090.00	58,450,160,540.94	100,716,470,650.00	39,310,214,300.00	140,026,684,950.00	102,460,163,200.00	104,482,072,400.00
1710	Road - General	30,291,364,789.25	59,972,441,090.00	58,450,160,540.94	100,716,470,650.00	39,310,214,300.00	140,026,684,950.00	102,460,163,200.00	104,482,072,400.00
171001	Road - General	30,291,364,789.25	59,972,441,090.00	58,450,160,540.94	100,716,470,650.00	39,310,214,300.00	140,026,684,950.00	102,460,163,200.00	104,482,072,400.00
21	Oil and Gas Infrastructure	26,786,386.56	22,725,230.00	21,857,978.30	1,086,014,900.00	-	1,086,014,900.00	2,557,313,700.00	2,603,734,100.00
2110	Oil and Gas Infrastructure - General	26,786,386.56	22,725,230.00	21,857,978.30	1,086,014,900.00	-	1,086,014,900.00	2,557,313,700.00	2,603,734,100.00
211001	Solid Mineral, Oil and Gas Infrastructure - General	26,786,386.56	22,725,230.00	21,857,978.30	1,086,014,900.00	-	1,086,014,900.00	2,557,313,700.00	2,603,734,100.00

Adamawa State Government
2025 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Personnel Expenditure	40,842,888,449.72	61,640,174,822.00	52,522,371,889.30	72,650,973,630.00	2,285,000,000.00	74,935,973,630.00	63,036,628,700.00	63,036,628,700.00
01	Agriculture	1,027,704,111.55	1,361,159,980.00	976,258,219.70	1,588,122,700.00	-	1,588,122,700.00	1,263,849,100.00	1,263,849,100.00
0101	Effective governance of the Agriculture Sector	252,413,231.99	329,378,760.00	267,317,931.22	384,603,300.00	-	384,603,300.00	1,174,798,100.00	1,174,798,100.00
010101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and	252,413,231.99	329,378,760.00	267,317,931.22	384,603,300.00	-	384,603,300.00	1,174,798,100.00	1,174,798,100.00
0102	Development of the livestock value chain	598,941,216.35	790,948,980.00	557,302,192.45	922,482,000.00	-	922,482,000.00	77,903,400.00	77,903,400.00
010201	Ruminant (Cattle, Sheep & Goats) Production and Marketing	598,941,216.35	790,948,980.00	557,302,192.45	922,482,000.00	-	922,482,000.00	77,903,400.00	77,903,400.00
0103	Enhancement of food production and productivity	102,533,175.37	138,815,040.00	93,073,104.56	162,208,400.00	-	162,208,400.00	11,147,600.00	11,147,600.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	102,533,175.37	138,815,040.00	93,073,104.56	162,208,400.00	-	162,208,400.00	11,147,600.00	11,147,600.00
0104	Reduction of post-harvest losses	73,816,487.85	102,017,200.00	58,564,991.47	118,829,000.00	-	118,829,000.00	-	-
010401	Modern technology for post-harvest storage and value addition	73,816,487.85	102,017,200.00	58,564,991.47	118,829,000.00	-	118,829,000.00	-	-
03	Poverty Alleviation	97,925,586.14	115,075,020.00	113,915,257.16	99,274,200.00	-	99,274,200.00	13,411,500.00	13,411,500.00
0310	Poverty Alleviation - General	97,925,586.14	115,075,020.00	113,915,257.16	99,274,200.00	-	99,274,200.00	13,411,500.00	13,411,500.00
031001	Poverty Alleviation - General	97,925,586.14	115,075,020.00	113,915,257.16	99,274,200.00	-	99,274,200.00	13,411,500.00	13,411,500.00
04	Health	5,214,305,206.49	6,079,080,300.00	5,622,026,219.60	7,459,915,400.00	-	7,459,915,400.00	6,589,902,300.00	6,589,902,300.00
0401	Effective governance of the health system	190,697,043.82	225,615,520.00	203,473,876.24	258,711,500.00	-	258,711,500.00	165,213,000.00	165,213,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	190,697,043.82	225,615,520.00	203,473,876.24	258,711,500.00	-	258,711,500.00	165,213,000.00	165,213,000.00
0402	Community engagement and participation in health	68,571,321.31	117,111,680.00	70,746,362.38	125,915,400.00	-	125,915,400.00	2,285,973,700.00	2,285,973,700.00
040201	Community interventions	68,571,321.31	117,111,680.00	70,746,362.38	125,915,400.00	-	125,915,400.00	2,285,973,700.00	2,285,973,700.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	34,396,540.00	20,351,468.63	39,558,200.00	-	39,558,200.00	2,017,649,700.00	2,017,649,700.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
040304	Communicable diseases	-	34,396,540.00	20,351,468.63	39,558,200.00	-	39,558,200.00	2,017,649,700.00	2,017,649,700.00
0405	Provision of adequate and modern health infrastructure for health services delivery	4,901,980,772.39	5,629,889,240.00	5,269,769,672.50	6,953,131,300.00	-	6,953,131,300.00	1,339,583,900.00	1,339,583,900.00
040501	Functional health facilities	4,901,980,772.39	5,629,889,240.00	5,269,769,672.50	6,953,131,300.00	-	6,953,131,300.00	1,339,583,900.00	1,339,583,900.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	52,406,068.98	72,067,320.00	57,684,839.86	81,552,500.00	-	81,552,500.00	647,322,000.00	647,322,000.00
040601	Sustainable drug supply	52,406,068.98	72,067,320.00	57,684,839.86	81,552,500.00	-	81,552,500.00	647,322,000.00	647,322,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	650,000.00	-	-	1,046,500.00	-	1,046,500.00	134,160,000.00	134,160,000.00
041001	Health Not Elsewhere Classified	650,000.00	-	-	1,046,500.00	-	1,046,500.00	134,160,000.00	134,160,000.00
05	Education	17,295,756,179.42	24,813,635,620.00	21,653,001,715.94	22,904,002,300.00	1,785,000,000.00	24,689,002,300.00	5,151,246,600.00	5,151,246,600.00
0501	Effective governance of the education system	11,289,669,434.32	14,648,413,280.00	13,786,183,414.46	13,527,607,000.00	-	13,527,607,000.00	1,325,195,700.00	1,325,195,700.00
050101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews	11,289,669,434.32	14,648,413,280.00	13,786,183,414.46	13,527,607,000.00	-	13,527,607,000.00	1,325,195,700.00	1,325,195,700.00
0502	Increase in access, retention, and completion rate at all levels	7,131,992.28	9,277,860.00	8,448,351.32	9,086,900.00	-	9,086,900.00	72,199,300.00	72,199,300.00
050205	Parental and community support	7,131,992.28	9,277,860.00	8,448,351.32	9,086,900.00	-	9,086,900.00	72,199,300.00	72,199,300.00
0503	Equity and inclusiveness in the provision of educational services	122,756,854.92	164,204,780.00	133,459,556.72	184,497,300.00	-	184,497,300.00	542,837,100.00	542,837,100.00
050301	Inclusive Education	122,756,854.92	164,204,780.00	133,459,556.72	184,497,300.00	-	184,497,300.00	542,837,100.00	542,837,100.00
0505	Adequate infrastructure at all levels	171,530,161.29	220,288,020.00	192,758,411.18	254,206,500.00	-	254,206,500.00	433,599,700.00	433,599,700.00
050503	Libraries and laboratories	171,530,161.29	220,288,020.00	192,758,411.18	254,206,500.00	-	254,206,500.00	433,599,700.00	433,599,700.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,704,667,736.62	9,771,451,680.00	7,532,151,982.26	8,928,604,600.00	1,785,000,000.00	10,713,604,600.00	2,777,414,800.00	2,777,414,800.00
051001	Education Not Elsewhere Classified	5,704,667,736.62	9,771,451,680.00	7,532,151,982.26	8,928,604,600.00	1,785,000,000.00	10,713,604,600.00	2,777,414,800.00	2,777,414,800.00
06	Housing and Urban Development	275,043,561.40	391,817,140.00	289,611,968.97	454,457,600.00	-	454,457,600.00	323,550,600.00	323,550,600.00
0610	Housing and Urban Development - General	275,043,561.40	391,817,140.00	289,611,968.97	454,457,600.00	-	454,457,600.00	323,550,600.00	323,550,600.00
061001	Housing and Urban Development - General	275,043,561.40	391,817,140.00	289,611,968.97	454,457,600.00	-	454,457,600.00	323,550,600.00	323,550,600.00
07	Gender	132,491,702.63	261,391,740.00	145,162,731.77	302,810,200.00	-	302,810,200.00	81,871,000.00	81,871,000.00
0710	Gender - General	132,491,702.63	261,391,740.00	145,162,731.77	302,810,200.00	-	302,810,200.00	81,871,000.00	81,871,000.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
071001	Gender - General	132,491,702.63	261,391,740.00	145,162,731.77	302,810,200.00	-	302,810,200.00	81,871,000.00	81,871,000.00
08	Youth	87,237,399.18	112,863,280.00	94,286,827.59	126,790,200.00	-	126,790,200.00	218,374,400.00	218,374,400.00
0810	Youth - General	87,237,399.18	112,863,280.00	94,286,827.59	126,790,200.00	-	126,790,200.00	218,374,400.00	218,374,400.00
081001	Youth - General	87,237,399.18	112,863,280.00	94,286,827.59	126,790,200.00	-	126,790,200.00	218,374,400.00	218,374,400.00
09	Environmental Improvement	412,497,028.49	549,015,840.00	403,319,716.23	840,339,100.00	-	840,339,100.00	583,323,700.00	583,323,700.00
0910	Environmental Improvement - General	412,497,028.49	549,015,840.00	403,319,716.23	840,339,100.00	-	840,339,100.00	583,323,700.00	583,323,700.00
091001	Environmental Improvement - General	412,497,028.49	549,015,840.00	403,319,716.23	840,339,100.00	-	840,339,100.00	583,323,700.00	583,323,700.00
10	Water Resources and Rural Development	569,043,892.95	811,558,400.00	639,685,680.92	925,635,500.00	-	925,635,500.00	434,288,500.00	434,288,500.00
1010	Water Resources and Rural Deve - General	569,043,892.95	811,558,400.00	639,685,680.92	925,635,500.00	-	925,635,500.00	434,288,500.00	434,288,500.00
101001	Water Resources and Rural Deve - General	569,043,892.95	811,558,400.00	639,685,680.92	925,635,500.00	-	925,635,500.00	434,288,500.00	434,288,500.00
11	Information Communication and Technology	447,782,711.98	599,591,360.00	483,757,867.95	694,255,200.00	-	694,255,200.00	822,823,800.00	822,823,800.00
1110	Information Communication and Technology - General	447,782,711.98	599,591,360.00	483,757,867.95	694,255,200.00	-	694,255,200.00	822,823,800.00	822,823,800.00
111001	Information Communication and Technology - General	447,782,711.98	599,591,360.00	483,757,867.95	694,255,200.00	-	694,255,200.00	822,823,800.00	822,823,800.00
12	Growing the Private Sector	109,766,839.80	147,108,080.00	127,182,704.20	168,722,600.00	-	168,722,600.00	164,016,800.00	164,016,800.00
1210	Growing the Private Sector - General	109,766,839.80	147,108,080.00	127,182,704.20	168,722,600.00	-	168,722,600.00	164,016,800.00	164,016,800.00
121001	Growing the Private Sector - General	109,766,839.80	147,108,080.00	127,182,704.20	168,722,600.00	-	168,722,600.00	164,016,800.00	164,016,800.00
13	Reform of Government and Governance	14,992,127,651.59	26,105,172,062.00	21,769,195,575.94	36,725,816,630.00	500,000,000.00	37,225,816,630.00	45,990,267,100.00	45,990,267,100.00
1310	Reform of Government and Governance - General	14,992,127,651.59	26,105,172,062.00	21,769,195,575.94	36,725,816,630.00	500,000,000.00	37,225,816,630.00	45,990,267,100.00	45,990,267,100.00
131001	Reform of Government and Governance - General	14,992,127,651.59	26,105,172,062.00	21,769,195,575.94	36,725,816,630.00	500,000,000.00	37,225,816,630.00	45,990,267,100.00	45,990,267,100.00
14	Power	4,400,921.08	9,488,540.00	5,427,427.38	11,099,000.00	-	11,099,000.00	10,770,800.00	10,770,800.00
1410	Power - General	4,400,921.08	9,488,540.00	5,427,427.38	11,099,000.00	-	11,099,000.00	10,770,800.00	10,770,800.00
141001	Power - General	4,400,921.08	9,488,540.00	5,427,427.38	11,099,000.00	-	11,099,000.00	10,770,800.00	10,770,800.00
17	Road	162,843,678.49	268,286,040.00	185,475,697.66	303,740,400.00	-	303,740,400.00	1,152,621,600.00	1,152,621,600.00
1710	Road - General	162,843,678.49	268,286,040.00	185,475,697.66	303,740,400.00	-	303,740,400.00	1,152,621,600.00	1,152,621,600.00
171001	Road - General	162,843,678.49	268,286,040.00	185,475,697.66	303,740,400.00	-	303,740,400.00	1,152,621,600.00	1,152,621,600.00
21	Oil and Gas Infrastructure	13,961,978.56	14,931,420.00	14,064,278.30	45,992,600.00	-	45,992,600.00	236,310,900.00	236,310,900.00
2110	Oil and Gas Infrastructure - General	13,961,978.56	14,931,420.00	14,064,278.30	45,992,600.00	-	45,992,600.00	236,310,900.00	236,310,900.00
211001	Solid Mineral, Oil and Gas Infrastructure - General	13,961,978.56	14,931,420.00	14,064,278.30	45,992,600.00	-	45,992,600.00	236,310,900.00	236,310,900.00

Adamawa State Government

2025 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplement ary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Non-Debt Recurrent Expenditure	25,646,169,214.99	61,417,239,412.00	44,988,400,901.09	51,073,832,140.00	17,881,537,000.00	68,955,369,140.00	90,542,523,100.00	91,481,082,400.00
01	Agriculture	64,213,860.53	112,631,800.00	66,825,012.73	79,742,060.00	27,835,500.00	107,577,560.00	1,073,578,900.00	1,084,321,400.00
0101	Effective governance of the Agriculture Sector	17,342,659.07	48,628,600.00	31,037,487.76	37,089,740.00	12,946,000.00	50,035,740.00	181,081,700.00	182,894,300.00
010101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews	17,342,659.07	48,628,600.00	31,037,487.76	37,089,740.00	12,946,000.00	50,035,740.00	181,081,700.00	182,894,300.00
0102	Development of the livestock value chain	37,613,232.04	45,945,720.00	23,264,598.63	26,798,110.00	9,353,700.00	36,151,810.00	188,116,900.00	189,999,600.00
010201	Ruminant (Cattle, Sheep & Goats) Production and Marketing	37,613,232.04	45,945,720.00	23,264,598.63	26,798,110.00	9,353,700.00	36,151,810.00	188,116,900.00	189,999,600.00
0103	Enhancement of food production and productivity	4,763,319.97	7,507,000.00	5,984,754.86	7,792,600.00	2,720,600.00	10,513,200.00	611,573,800.00	617,691,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	4,763,319.97	7,507,000.00	5,984,754.86	7,792,600.00	2,720,600.00	10,513,200.00	611,573,800.00	617,691,000.00
0104	Reduction of post-harvest losses	4,494,649.45	10,550,480.00	6,538,171.48	8,061,610.00	2,815,200.00	10,876,810.00	92,806,500.00	93,736,500.00
010401	Modern technology for post-harvest storage and value addition	4,494,649.45	10,550,480.00	6,538,171.48	8,061,610.00	2,815,200.00	10,876,810.00	92,806,500.00	93,736,500.00
03	Poverty Alleviation	72,522,574.38	731,160,300.00	127,673,009.50	292,191,710.00	101,982,600.00	394,174,310.00	1,444,671,500.00	1,459,125,200.00
0310	Poverty Alleviation - General	72,522,574.38	731,160,300.00	127,673,009.50	292,191,710.00	101,982,600.00	394,174,310.00	1,444,671,500.00	1,459,125,200.00
031001	Poverty Alleviation - General	72,522,574.38	731,160,300.00	127,673,009.50	292,191,710.00	101,982,600.00	394,174,310.00	1,444,671,500.00	1,459,125,200.00
04	Health	450,219,143.08	884,798,220.00	551,605,021.45	1,602,734,080.00	559,369,600.00	2,162,103,680.00	1,966,307,500.00	1,985,986,100.00
0401	Effective governance of the health system	90,372,317.02	177,740,900.00	163,913,598.51	89,124,960.00	31,107,000.00	120,231,960.00	50,883,000.00	51,393,700.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	90,372,317.02	177,740,900.00	163,913,598.51	89,124,960.00	31,107,000.00	120,231,960.00	50,883,000.00	51,393,700.00
0402	Community engagement and participation in health	7,111,058.31	29,353,000.00	22,646,347.31	17,398,340.00	6,074,000.00	23,472,340.00	92,632,000.00	93,560,200.00
040201	Community interventions	7,111,058.31	29,353,000.00	22,646,347.31	17,398,340.00	6,074,000.00	23,472,340.00	92,632,000.00	93,560,200.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	22,662,600.00	11,829,998.85	12,421,860.00	4,336,300.00	16,758,160.00	308,496,000.00	311,582,400.00
040304	Communicable diseases	-	22,662,600.00	11,829,998.85	12,421,860.00	4,336,300.00	16,758,160.00	308,496,000.00	311,582,400.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
0405	Provision of adequate and modern health infrastructure for health services delivery	340,125,618.21	480,052,820.00	329,760,993.08	396,513,610.00	138,387,400.00	534,901,010.00	815,179,100.00	823,336,200.00
040501	Functional health facilities	340,125,618.21	480,052,820.00	329,760,993.08	396,513,610.00	138,387,400.00	534,901,010.00	815,179,100.00	823,336,200.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290.00	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
040601	Sustainable drug supply	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290.00	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
0409	Provision of universal health coverage and financial risk protection for citizens	2,282,351.83	156,900,800.00	9,521,988.76	1,074,708,600.00	375,075,700.00	1,449,784,300.00	308,464,100.00	311,550,900.00
040901	Mobilising equity contributions and vulnerable group funds	2,282,351.83	156,900,800.00	9,521,988.76	1,074,708,600.00	375,075,700.00	1,449,784,300.00	308,464,100.00	311,550,900.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420.00	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
041001	Health Not Elsewhere Classified	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420.00	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
05	Education	1,992,832,869.47	5,768,909,700.00	3,293,691,677.75	5,438,903,810.00	1,582,228,600.00	7,021,132,410.00	12,807,789,100.00	12,935,900,800.00
0501	Effective governance of the education system	884,686,950.61	2,127,334,800.00	1,592,297,893.63	1,519,666,340.00	530,369,900.00	2,050,036,240.00	8,532,674,600.00	8,618,009,900.00
050101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews	884,686,950.61	2,127,334,800.00	1,592,297,893.63	1,519,666,340.00	530,369,900.00	2,050,036,240.00	8,532,674,600.00	8,618,009,900.00
0502	Increase in access, retention, and completion rate at all levels	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850.00	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
050205	Parental and community support	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850.00	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
0503	Equity and inclusiveness in the provision of educational services	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840.00	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
050301	Inclusive Education	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840.00	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
0510	Education Sector Expenditures Not Elsewhere Classified	968,433,424.92	3,588,584,400.00	1,675,369,827.78	3,892,043,780.00	1,042,365,100.00	4,934,408,880.00	3,977,311,400.00	4,017,107,000.00
051001	Education Not Elsewhere Classified	968,433,424.92	3,588,584,400.00	1,675,369,827.78	3,892,043,780.00	1,042,365,100.00	4,934,408,880.00	3,977,311,400.00	4,017,107,000.00
06	Housing and Urban Development	101,799,595.15	166,007,500.00	119,528,104.02	121,233,250.00	42,317,000.00	163,550,250.00	666,113,100.00	672,782,900.00
0610	Housing and Urban Development - General	101,799,595.15	166,007,500.00	119,528,104.02	121,233,250.00	42,317,000.00	163,550,250.00	666,113,100.00	672,782,900.00
061001	Housing and Urban Development - General	101,799,595.15	166,007,500.00	119,528,104.02	121,233,250.00	42,317,000.00	163,550,250.00	666,113,100.00	672,782,900.00
07	Gender	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
0710	Gender - General	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
071001	Gender - General	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplement ary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
08	Youth	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00
0810	Youth - General	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00
081001	Youth - General	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00
09	Environmental Improvement	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
0910	Environmental Improvement - General	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
091001	Environmental Improvement - General	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
10	Water Resources and Rural Development	86,008,761.56	400,196,560.00	359,798,310.36	167,611,930.00	58,504,800.00	226,116,730.00	2,021,754,900.00	2,041,981,700.00
1010	Water Resources and Rural Deve - General	86,008,761.56	400,196,560.00	359,798,310.36	167,611,930.00	58,504,800.00	226,116,730.00	2,021,754,900.00	2,041,981,700.00
101001	Water Resources and Rural Deve - General	86,008,761.56	400,196,560.00	359,798,310.36	167,611,930.00	58,504,800.00	226,116,730.00	2,021,754,900.00	2,041,981,700.00
11	Information Communication and Technology	258,621,336.73	1,580,662,780.00	510,004,825.06	1,061,411,030.00	370,444,100.00	1,431,855,130.00	6,620,194,500.00	6,686,408,600.00
1110	Information Communication and Technology - General	258,621,336.73	1,580,662,780.00	510,004,825.06	1,061,411,030.00	370,444,100.00	1,431,855,130.00	6,620,194,500.00	6,686,408,600.00
111001	Information Communication and Technology - General	258,621,336.73	1,580,662,780.00	510,004,825.06	1,061,411,030.00	370,444,100.00	1,431,855,130.00	6,620,194,500.00	6,686,408,600.00
12	Growing the Private Sector	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
1210	Growing the Private Sector - General	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
121001	Growing the Private Sector - General	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
13	Reform of Government and Governance	22,173,143,613.33	48,611,717,652.00	37,560,803,079.71	39,584,314,910.00	14,187,563,200.00	53,771,878,110.00	60,788,864,100.00	61,429,770,200.00
1310	Reform of Government and Governance - General	22,173,143,613.33	48,611,717,652.00	37,560,803,079.71	39,584,314,910.00	14,187,563,200.00	53,771,878,110.00	60,788,864,100.00	61,429,770,200.00
131001	Reform of Government and Governance - General	22,173,143,613.33	48,611,717,652.00	37,560,803,079.71	39,584,314,910.00	14,187,563,200.00	53,771,878,110.00	60,788,864,100.00	61,429,770,200.00
14	Power	2,059,536.01	2,304,700.00	1,402,189.00	341,603,990.00	119,222,800.00	460,826,790.00	140,113,400.00	141,515,700.00
1410	Power - General	2,059,536.01	2,304,700.00	1,402,189.00	341,603,990.00	119,222,800.00	460,826,790.00	140,113,400.00	141,515,700.00
141001	Power - General	2,059,536.01	2,304,700.00	1,402,189.00	341,603,990.00	119,222,800.00	460,826,790.00	140,113,400.00	141,515,700.00
17	Road	37,590,606.66	2,200,010,700.00	1,713,486,056.75	1,453,316,310.00	507,214,300.00	1,960,530,610.00	424,858,500.00	429,113,700.00
1710	Road - General	37,590,606.66	2,200,010,700.00	1,713,486,056.75	1,453,316,310.00	507,214,300.00	1,960,530,610.00	424,858,500.00	429,113,700.00
171001	Road - General	37,590,606.66	2,200,010,700.00	1,713,486,056.75	1,453,316,310.00	507,214,300.00	1,960,530,610.00	424,858,500.00	429,113,700.00

Adamawa State Government

2025 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Non-Debt Recurrent Expenditure	25,646,169,214.99	61,417,239,412.00	44,988,400,901.09	51,073,832,140.00	17,881,537,000.00	68,955,369,140.00	90,542,523,100.00	91,481,082,400.00
01	Agriculture	64,213,860.53	112,631,800.00	66,825,012.73	79,742,060.00	27,835,500.00	107,577,560.00	1,073,578,900.00	1,084,321,400.00
0101	Effective governance of the Agriculture Sector	17,342,659.07	48,628,600.00	31,037,487.76	37,089,740.00	12,946,000.00	50,035,740.00	181,081,700.00	182,894,300.00
010101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews	17,342,659.07	48,628,600.00	31,037,487.76	37,089,740.00	12,946,000.00	50,035,740.00	181,081,700.00	182,894,300.00
0102	Development of the livestock value chain	37,613,232.04	45,945,720.00	23,264,598.63	26,798,110.00	9,353,700.00	36,151,810.00	188,116,900.00	189,999,600.00
010201	Ruminant (Cattle, Sheep & Goats) Production and Marketing	37,613,232.04	45,945,720.00	23,264,598.63	26,798,110.00	9,353,700.00	36,151,810.00	188,116,900.00	189,999,600.00
0103	Enhancement of food production and productivity	4,763,319.97	7,507,000.00	5,984,754.86	7,792,600.00	2,720,600.00	10,513,200.00	611,573,800.00	617,691,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	4,763,319.97	7,507,000.00	5,984,754.86	7,792,600.00	2,720,600.00	10,513,200.00	611,573,800.00	617,691,000.00
0104	Reduction of post-harvest losses	4,494,649.45	10,550,480.00	6,538,171.48	8,061,610.00	2,815,200.00	10,876,810.00	92,806,500.00	93,736,500.00
010401	Modern technology for post-harvest storage and value addition	4,494,649.45	10,550,480.00	6,538,171.48	8,061,610.00	2,815,200.00	10,876,810.00	92,806,500.00	93,736,500.00
03	Poverty Alleviation	72,522,574.38	731,160,300.00	127,673,009.50	292,191,710.00	101,982,600.00	394,174,310.00	1,444,671,500.00	1,459,125,200.00
0310	Poverty Alleviation - General	72,522,574.38	731,160,300.00	127,673,009.50	292,191,710.00	101,982,600.00	394,174,310.00	1,444,671,500.00	1,459,125,200.00
031001	Poverty Alleviation - General	72,522,574.38	731,160,300.00	127,673,009.50	292,191,710.00	101,982,600.00	394,174,310.00	1,444,671,500.00	1,459,125,200.00
04	Health	450,219,143.08	884,798,220.00	551,605,021.45	1,602,734,080.00	559,369,600.00	2,162,103,680.00	1,966,307,500.00	1,985,986,100.00
0401	Effective governance of the health system	90,372,317.02	177,740,900.00	163,913,598.51	89,124,960.00	31,107,000.00	120,231,960.00	50,883,000.00	51,393,700.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	90,372,317.02	177,740,900.00	163,913,598.51	89,124,960.00	31,107,000.00	120,231,960.00	50,883,000.00	51,393,700.00
0402	Community engagement and participation in health	7,111,058.31	29,353,000.00	22,646,347.31	17,398,340.00	6,074,000.00	23,472,340.00	92,632,000.00	93,560,200.00
040201	Community interventions	7,111,058.31	29,353,000.00	22,646,347.31	17,398,340.00	6,074,000.00	23,472,340.00	92,632,000.00	93,560,200.00
0403	Enhancement of the delivery of Essential Package of Health Services	-	22,662,600.00	11,829,998.85	12,421,860.00	4,336,300.00	16,758,160.00	308,496,000.00	311,582,400.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
040304	Communicable diseases	-	22,662,600.00	11,829,998.85	12,421,860.00	4,336,300.00	16,758,160.00	308,496,000.00	311,582,400.00
0405	Provision of adequate and modern health infrastructure for health services delivery	340,125,618.21	480,052,820.00	329,760,993.08	396,513,610.00	138,387,400.00	534,901,010.00	815,179,100.00	823,336,200.00
040501	Functional health facilities	340,125,618.21	480,052,820.00	329,760,993.08	396,513,610.00	138,387,400.00	534,901,010.00	815,179,100.00	823,336,200.00
0406	Provision of quality, affordable, available, and safe medicines,	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290.00	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
040601	Sustainable drug supply	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290.00	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
0409	Provision of universal health coverage and financial risk protection for	2,282,351.83	156,900,800.00	9,521,988.76	1,074,708,600.00	375,075,700.00	1,449,784,300.00	308,464,100.00	311,550,900.00
040901	Mobilising equity contributions and vulnerable group funds	2,282,351.83	156,900,800.00	9,521,988.76	1,074,708,600.00	375,075,700.00	1,449,784,300.00	308,464,100.00	311,550,900.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420.00	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
041001	Health Not Elsewhere Classified	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420.00	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
05	Education	1,992,832,869.47	5,768,909,700.00	3,293,691,677.75	5,438,903,810.00	1,582,228,600.00	7,021,132,410.00	12,807,789,100.00	12,935,900,800.00
0501	Effective governance of the education system	884,686,950.61	2,127,334,800.00	1,592,297,893.63	1,519,666,340.00	530,369,900.00	2,050,036,240.00	8,532,674,600.00	8,618,009,900.00
050101	Legal, Policy, Regulations and Standards, Guidelines and Protocols	884,686,950.61	2,127,334,800.00	1,592,297,893.63	1,519,666,340.00	530,369,900.00	2,050,036,240.00	8,532,674,600.00	8,618,009,900.00
0502	Increase in access, retention, and completion rate at all levels	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850.00	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
050205	Parental and community support	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850.00	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
0503	Equity and inclusiveness in the provision of educational services	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840.00	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
050301	Inclusive Education	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840.00	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
0510	Education Sector Expenditures Not Elsewhere Classified	968,433,424.92	3,588,584,400.00	1,675,369,827.78	3,892,043,780.00	1,042,365,100.00	4,934,408,880.00	3,977,311,400.00	4,017,107,000.00
051001	Education Not Elsewhere Classified	968,433,424.92	3,588,584,400.00	1,675,369,827.78	3,892,043,780.00	1,042,365,100.00	4,934,408,880.00	3,977,311,400.00	4,017,107,000.00
06	Housing and Urban Development	101,799,595.15	166,007,500.00	119,528,104.02	121,233,250.00	42,317,000.00	163,550,250.00	666,113,100.00	672,782,900.00
0610	Housing and Urban Development - General	101,799,595.15	166,007,500.00	119,528,104.02	121,233,250.00	42,317,000.00	163,550,250.00	666,113,100.00	672,782,900.00
061001	Housing and Urban Development - General	101,799,595.15	166,007,500.00	119,528,104.02	121,233,250.00	42,317,000.00	163,550,250.00	666,113,100.00	672,782,900.00
07	Gender	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
0710	Gender - General	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
071001	Gender - General	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800.00	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
08	Youth	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00
0810	Youth - General	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00
081001	Youth - General	293,061,802.73	544,747,800.00	364,257,074.58	478,113,320.00	166,867,500.00	644,980,820.00	638,769,500.00	645,162,500.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
09	Environmental Improvement	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
0910	Environmental Improvement - General	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
091001	Environmental Improvement - General	11,864,045.89	95,860,300.00	80,112,375.97	274,355,500.00	95,754,400.00	370,109,900.00	1,029,382,500.00	1,039,680,100.00
10	Water Resources and Rural Development	86,008,761.56	400,196,560.00	359,798,310.36	167,611,930.00	58,504,800.00	226,116,730.00	2,021,754,900.00	2,041,981,700.00
1010	Water Resources and Rural Deve - General	86,008,761.56	400,196,560.00	359,798,310.36	167,611,930.00	58,504,800.00	226,116,730.00	2,021,754,900.00	2,041,981,700.00
101001	Water Resources and Rural Deve - General	86,008,761.56	400,196,560.00	359,798,310.36	167,611,930.00	58,504,800.00	226,116,730.00	2,021,754,900.00	2,041,981,700.00
11	Information Communication and Technology	258,621,336.73	1,580,662,780.00	510,004,825.06	1,061,411,030.00	370,444,100.00	1,431,855,130.00	6,620,194,500.00	6,686,408,600.00
1110	Information Communication and Technology - General	258,621,336.73	1,580,662,780.00	510,004,825.06	1,061,411,030.00	370,444,100.00	1,431,855,130.00	6,620,194,500.00	6,686,408,600.00
111001	Information Communication and Technology - General	258,621,336.73	1,580,662,780.00	510,004,825.06	1,061,411,030.00	370,444,100.00	1,431,855,130.00	6,620,194,500.00	6,686,408,600.00
12	Growing the Private Sector	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
1210	Growing the Private Sector - General	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
121001	Growing the Private Sector - General	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440.00	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
13	Reform of Government and Governance	22,173,143,613.33	48,611,717,652.00	37,560,803,079.71	39,584,314,910.00	14,187,563,200.00	53,771,878,110.00	60,788,864,100.00	61,429,770,200.00
1310	Reform of Government and Governance - General	22,173,143,613.33	48,611,717,652.00	37,560,803,079.71	39,584,314,910.00	14,187,563,200.00	53,771,878,110.00	60,788,864,100.00	61,429,770,200.00
131001	Reform of Government and Governance - General	22,173,143,613.33	48,611,717,652.00	37,560,803,079.71	39,584,314,910.00	14,187,563,200.00	53,771,878,110.00	60,788,864,100.00	61,429,770,200.00
14	Power	2,059,536.01	2,304,700.00	1,402,189.00	341,603,990.00	119,222,800.00	460,826,790.00	140,113,400.00	141,515,700.00
1410	Power - General	2,059,536.01	2,304,700.00	1,402,189.00	341,603,990.00	119,222,800.00	460,826,790.00	140,113,400.00	141,515,700.00
141001	Power - General	2,059,536.01	2,304,700.00	1,402,189.00	341,603,990.00	119,222,800.00	460,826,790.00	140,113,400.00	141,515,700.00
17	Road	37,590,606.66	2,200,010,700.00	1,713,486,056.75	1,453,316,310.00	507,214,300.00	1,960,530,610.00	424,858,500.00	429,113,700.00
1710	Road - General	37,590,606.66	2,200,010,700.00	1,713,486,056.75	1,453,316,310.00	507,214,300.00	1,960,530,610.00	424,858,500.00	429,113,700.00
171001	Road - General	37,590,606.66	2,200,010,700.00	1,713,486,056.75	1,453,316,310.00	507,214,300.00	1,960,530,610.00	424,858,500.00	429,113,700.00

Adamawa State Government

2025 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Debt Service Expenditure	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
13	Reform of Government and Governance	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
1310	Reform of Government and Governance - General	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
131001	Reform of Government and Governance - General	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840.00	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00

Adamawa State Government
2025 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Capital Expenditure	50,865,339,674.74	125,463,510,380.00	119,602,272,479.55	344,961,829,990.00	108,785,198,323.00	453,747,028,313.00	352,856,464,500.00	359,500,497,600.00
01	Agriculture	731,324,095.00	5,754,605,760.00	5,715,165,968.13	14,247,924,700.00	-	14,247,924,700.00	14,221,734,000.00	14,506,168,900.00
0101	Effective governance of the Agriculture Sector	602,197,337.00	10,000,000.00	-	7,202,000,000.00	-	7,202,000,000.00	5,254,020,000.00	5,359,100,400.00
010101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews	602,197,337.00	-	-	537,000,000.00	-	537,000,000.00	542,370,000.00	553,217,400.00
010102	Agriculture Sector Coordination Mechanisms	-	10,000,000.00	-	6,665,000,000.00	-	6,665,000,000.00	4,711,650,000.00	4,805,883,000.00
0102	Development of the livestock value chain	35,166,225.00	2,355,431,600.00	2,341,343,244.70	899,424,700.00	-	899,424,700.00	908,419,000.00	926,587,500.00
010201	Ruminant (Cattle, Sheep & Goats) Production and Marketing	9,100,175.00	2,324,917,900.00	2,312,987,983.45	194,700,000.00	-	194,700,000.00	196,647,000.00	200,580,000.00
010202	Meat Processing and Marketing	4,102,500.00	1,393,800.00	1,380,000.00	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
010203	Poultry, Pig, and Micro Livestock Production	-	-	-	6,724,700.00	-	6,724,700.00	6,792,000.00	6,927,900.00
010205	Animal health and livestock diseases management	20,013,550.00	24,109,900.00	21,975,261.25	197,000,000.00	-	197,000,000.00	198,970,000.00	202,949,400.00
010206	Livestock feeds development	1,950,000.00	5,010,000.00	5,000,000.00	476,000,000.00	-	476,000,000.00	480,760,000.00	490,375,200.00
0103	Enhancement of food production and productivity	61,763,033.00	450,038,400.00	445,987,013.76	237,500,000.00	-	237,500,000.00	78,275,000.00	79,840,500.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	-	-	202,000,000.00	-	202,000,000.00	42,420,000.00	43,268,400.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	61,763,033.00	450,038,400.00	445,987,013.76	35,500,000.00	-	35,500,000.00	35,855,000.00	36,572,100.00
0104	Reduction of post-harvest losses	-	2,921,055,760.00	2,914,835,709.67	3,575,800,000.00	-	3,575,800,000.00	4,621,558,000.00	4,713,989,200.00
010402	Buffer stocking and commodity warehousing	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
010404	Agricultural produce and quality control	-	2,921,055,760.00	2,914,835,709.67	3,475,800,000.00	-	3,475,800,000.00	4,520,558,000.00	4,610,969,200.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	1,500,000.00	18,080,000.00	13,000,000.00	115,000,000.00	-	115,000,000.00	116,150,000.00	118,473,000.00
010503	Fish processing and post-harvest management	1,500,000.00	10,000,000.00	5,000,000.00	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
010504	Marine industrial fishing	-	8,080,000.00	8,000,000.00	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
0107	Promotion of enabling environment for increased agricultural development	30,697,500.00	-	-	198,200,000.00	-	198,200,000.00	193,112,000.00	196,974,300.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructure)	-	-	-	120,200,000.00	-	120,200,000.00	179,982,000.00	183,581,700.00
010704	Adaptive research, unified and all-inclusive extension services delivery	-	-	-	13,000,000.00	-	13,000,000.00	13,130,000.00	13,392,600.00
010706	Capacity building for stakeholders and professional human resources development	30,697,500.00	-	-	65,000,000.00	-	65,000,000.00	-	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	-	2,020,000,000.00	-	2,020,000,000.00	3,050,200,000.00	3,111,204,000.00
011001	Agriculture Programme Not Elsewhere Classified	-	-	-	2,020,000,000.00	-	2,020,000,000.00	3,050,200,000.00	3,111,204,000.00
02	Societal Re-orientation	21,416,000.00	643,125,850.00	477,000,000.00	3,746,140,890.00	-	3,746,140,890.00	4,662,367,000.00	4,755,614,400.00
0210	Societal Re-orientation - General	21,416,000.00	643,125,850.00	477,000,000.00	3,746,140,890.00	-	3,746,140,890.00	4,662,367,000.00	4,755,614,400.00
021001	Societal Re-orientation - General	21,416,000.00	643,125,850.00	477,000,000.00	3,746,140,890.00	-	3,746,140,890.00	4,662,367,000.00	4,755,614,400.00
03	Poverty Alleviation	1,833,452,271.00	5,844,138,850.00	5,737,441,101.46	15,035,000,000.00	4,275,711,000.00	19,310,711,000.00	14,806,599,800.00	15,102,731,200.00
0310	Poverty Alleviation - General	1,833,452,271.00	5,844,138,850.00	5,737,441,101.46	15,035,000,000.00	4,275,711,000.00	19,310,711,000.00	14,806,599,800.00	15,102,731,200.00
031001	Poverty Alleviation - General	1,833,452,271.00	5,844,138,850.00	5,737,441,101.46	15,035,000,000.00	4,275,711,000.00	19,310,711,000.00	14,806,599,800.00	15,102,731,200.00
04	Health	1,918,962,939.00	3,654,780,560.00	2,872,758,483.35	12,496,816,200.00	7,054,374,595.00	19,551,190,795.00	13,665,872,000.00	13,939,189,900.00
0401	Effective governance of the health system	407,589,264.00	474,990,400.00	412,687,505.16	720,500,000.00	1,004,374,595.00	1,724,874,595.00	727,705,000.00	742,259,100.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	407,589,264.00	474,990,400.00	412,687,505.16	720,500,000.00	700,000,000.00	1,420,500,000.00	727,705,000.00	742,259,100.00
040102	Human and institutional capacity performance management	-	-	-	-	304,374,595.00	304,374,595.00	-	-
0402	Community engagement and participation in health	378,302,646.00	-	-	-	500,000,000.00	500,000,000.00	-	-
040202	Community structures	378,302,646.00	-	-	-	500,000,000.00	500,000,000.00	-	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	6,420,000.00	235,650,000.00	65,000,000.00	317,000,000.00	-	317,000,000.00	320,170,000.00	326,573,500.00
040301	Reproductive, maternal and neonatal health	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
040302	Child health	-	40,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
040304	Communicable diseases	-	50,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
040306	Nutrition	3,420,000.00	10,000,000.00	-	144,800,000.00	-	144,800,000.00	146,248,000.00	149,173,000.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
040307	Emergency services	3,000,000.00	115,650,000.00	65,000,000.00	72,200,000.00	-	72,200,000.00	72,922,000.00	74,380,500.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
040403	In service training (continuing education)	10,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	883,646,601.00	2,797,787,260.00	2,260,068,421.96	6,184,766,000.00	4,200,000,000.00	10,384,766,000.00	5,438,613,700.00	5,547,386,100.00
040501	Functional health facilities	883,646,601.00	2,797,787,260.00	2,260,068,421.96	6,184,766,000.00	4,200,000,000.00	10,384,766,000.00	5,438,613,700.00	5,547,386,100.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	6,730,000.00	130,447,400.00	129,155,556.23	1,474,300,200.00	-	1,474,300,200.00	1,489,043,300.00	1,518,824,300.00
040601	Sustainable drug supply	6,730,000.00	130,447,400.00	129,155,556.23	1,326,595,200.00	-	1,326,595,200.00	1,339,861,200.00	1,366,658,500.00
040602	Vaccines supply chain	-	-	-	147,705,000.00	-	147,705,000.00	149,182,100.00	152,165,800.00
0407	Evidence generation and utilisation	223,981,848.00	-	-	3,658,250,000.00	1,350,000,000.00	5,008,250,000.00	5,546,920,000.00	5,657,858,400.00
040702	Surveys and facility assessments	-	-	-	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
040703	Research and development (Institutional Review Board, Clinical Trials)	2,100,000.00	-	-	30,000,000.00	-	30,000,000.00	-	-
040704	Monitoring and Evaluation (M&E)	221,881,848.00	-	-	3,543,250,000.00	1,350,000,000.00	4,893,250,000.00	5,461,070,000.00	5,570,291,400.00
0409	Provision of universal health coverage and financial risk protection for citizens	2,292,580.00	-	-	61,000,000.00	-	61,000,000.00	61,610,000.00	62,842,200.00
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	2,292,580.00	-	-	61,000,000.00	-	61,000,000.00	61,610,000.00	62,842,200.00
0410	Health Sector Expenditures Not Elsewhere Classified	-	5,905,500.00	5,847,000.00	66,000,000.00	-	66,000,000.00	66,660,000.00	67,993,300.00
041001	Health Not Elsewhere Classified	-	5,905,500.00	5,847,000.00	66,000,000.00	-	66,000,000.00	66,660,000.00	67,993,300.00
05	Education	6,885,050,906.64	14,270,111,900.00	12,847,908,612.68	50,355,616,860.00	19,412,872,500.00	69,768,489,360.00	55,796,847,000.00	56,912,786,700.00
0501	Effective governance of the education system	-	146,400,000.00	-	1,392,040,000.00	-	1,392,040,000.00	1,405,960,400.00	1,434,079,900.00
050101	Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews	-	146,400,000.00	-	1,092,040,000.00	-	1,092,040,000.00	1,102,960,400.00	1,125,019,900.00
050102	Human and institutional capacity performance management	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
050104	Integrated supportive supervision	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
0502	Increase in access, retention, and completion rate at all levels	77,943,145.02	-	-	610,000,000.00	-	610,000,000.00	151,500,000.00	154,530,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
050206	Tertiary institutions' new courses accreditation	77,943,145.02	-	-	510,000,000.00	-	510,000,000.00	50,500,000.00	51,510,000.00
0503	Equity and inclusiveness in the provision of educational services	-	-	-	160,000,000.00	-	160,000,000.00	161,600,000.00	164,832,000.00
050302	Special Education	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
050305	Girls/Boys Child Education	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
0504	Improved Quality of Teaching and Learning Outcomes	2,300,954,028.00	3,706,769,300.00	3,290,105,768.20	7,120,858,000.00	20,662,872,500.00	27,783,730,500.00	6,305,791,700.00	6,431,907,600.00
050401	All levels of education quality assurance	4,214,400.00	5,000,000.00	2,676,600.00	107,500,000.00	16,162,872,500.00	16,270,372,500.00	131,300,000.00	133,926,000.00
050402	Instructional and Learning Materials	1,216,824,970.00	2,247,935,700.00	2,023,988,491.34	4,496,858,000.00	-	4,496,858,000.00	4,642,826,700.00	4,735,683,300.00
050403	Teaching and non-teaching staff capacity building	771,985,144.00	1,128,120,800.00	955,274,241.88	2,231,500,000.00	4,500,000,000.00	6,731,500,000.00	1,243,815,000.00	1,268,691,300.00
050404	Curriculum Review and Development	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
050406	School Examination and MLA	307,929,514.00	325,712,800.00	308,166,434.98	235,000,000.00	-	235,000,000.00	237,350,000.00	242,097,000.00
0505	Adequate infrastructure at all levels	4,456,887,439.62	10,204,119,600.00	9,552,034,044.48	32,953,860,560.00	250,000,000.00	33,203,860,560.00	37,660,523,000.00	38,413,735,700.00
050501	Schools' infrastructure construction and rehabilitation	1,840,951,687.33	9,519,509,650.00	9,215,816,707.73	26,502,914,360.00	150,000,000.00	26,652,914,360.00	28,912,966,900.00	29,491,227,900.00
050502	Furnishing	1,580,071,546.00	326,961,750.00	281,961,735.67	4,016,106,400.00	100,000,000.00	4,116,106,400.00	5,470,267,800.00	5,579,673,600.00
050503	Libraries and laboratories	83,737,737.63	215,798,200.00	54,255,601.08	1,936,542,000.00	-	1,936,542,000.00	2,471,007,500.00	2,520,427,700.00
050504	Water, sanitation and hygiene	952,126,468.66	141,850,000.00	-	488,297,800.00	-	488,297,800.00	786,080,800.00	801,802,500.00
050505	School safety	-	-	-	10,000,000.00	-	10,000,000.00	20,200,000.00	20,604,000.00
0506	Improved education information management system (EIMS)	34,214,694.00	60,354,000.00	354,000.00	2,062,500,000.00	-	2,062,500,000.00	2,434,100,000.00	2,482,782,000.00
050601	ICT equipment, software and expertise	13,770,294.00	60,000,000.00	-	322,500,000.00	-	322,500,000.00	373,700,000.00	381,174,000.00
050602	Research and development	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
050603	Data and data management	20,444,400.00	354,000.00	354,000.00	1,700,000,000.00	-	1,700,000,000.00	2,020,000,000.00	2,060,400,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	15,051,600.00	152,469,000.00	5,414,800.00	6,056,358,300.00	(1,500,000,000.00)	4,556,358,300.00	7,677,371,900.00	7,830,919,500.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051001	Education Not Elsewhere Classified	15,051,600.00	152,469,000.00	5,414,800.00	6,056,358,300.00	(1,500,000,000.00)	4,556,358,300.00	7,677,371,900.00	7,830,919,500.00
06	Housing and Urban Development	488,807,031.00	4,741,275,000.00	4,419,132,873.26	29,591,283,200.00	11,705,000,000.00	41,296,283,200.00	17,873,566,700.00	17,817,928,200.00
0610	Housing and Urban Development - General	488,807,031.00	4,741,275,000.00	4,419,132,873.26	29,591,283,200.00	11,705,000,000.00	41,296,283,200.00	17,873,566,700.00	17,817,928,200.00
061001	Housing and Urban Development - General	488,807,031.00	4,741,275,000.00	4,419,132,873.26	29,591,283,200.00	11,705,000,000.00	41,296,283,200.00	17,873,566,700.00	17,817,928,200.00
07	Gender	-	21,176,700.00	15,950,500.00	4,740,200,000.00	-	4,740,200,000.00	7,448,952,000.00	7,597,931,300.00
0710	Gender - General	-	21,176,700.00	15,950,500.00	4,740,200,000.00	-	4,740,200,000.00	7,448,952,000.00	7,597,931,300.00
071001	Gender - General	-	21,176,700.00	15,950,500.00	4,740,200,000.00	-	4,740,200,000.00	7,448,952,000.00	7,597,931,300.00
08	Youth	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,418,495,500.00	7,365,000,000.00	16,783,495,500.00	7,250,361,400.00	7,395,368,700.00
0810	Youth - General	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,418,495,500.00	7,365,000,000.00	16,783,495,500.00	7,250,361,400.00	7,395,368,700.00
081001	Youth - General	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,418,495,500.00	7,365,000,000.00	16,783,495,500.00	7,250,361,400.00	7,395,368,700.00
09	Environmental Improvement	-	236,888,500.00	220,825,281.75	4,791,884,200.00	300,000,000.00	5,091,884,200.00	6,137,653,300.00	6,260,406,700.00
0910	Environmental Improvement - General	-	236,888,500.00	220,825,281.75	4,791,884,200.00	300,000,000.00	5,091,884,200.00	6,137,653,300.00	6,260,406,700.00
091001	Environmental Improvement - General	-	236,888,500.00	220,825,281.75	4,791,884,200.00	300,000,000.00	5,091,884,200.00	6,137,653,300.00	6,260,406,700.00
10	Water Resources and Rural Development	109,133,368.00	1,017,505,000.00	978,575,054.47	8,212,098,700.00	-	8,212,098,700.00	11,968,600,200.00	12,207,974,900.00
1010	Water Resources and Rural Deve - General	109,133,368.00	1,017,505,000.00	978,575,054.47	8,212,098,700.00	-	8,212,098,700.00	11,968,600,200.00	12,207,974,900.00
101001	Water Resources and Rural Deve - General	109,133,368.00	1,017,505,000.00	978,575,054.47	8,212,098,700.00	-	8,212,098,700.00	11,968,600,200.00	12,207,974,900.00
11	Information Communication and Technology	18,143,026.00	3,864,332,900.00	3,631,131,776.39	19,557,503,200.00	2,440,000,000.00	21,997,503,200.00	21,010,529,400.00	21,430,743,000.00
1110	Information Communication and Technology - General	18,143,026.00	3,864,332,900.00	3,631,131,776.39	19,557,503,200.00	2,440,000,000.00	21,997,503,200.00	21,010,529,400.00	21,430,743,000.00
111001	Information Communication and Technology - General	18,143,026.00	3,864,332,900.00	3,631,131,776.39	19,557,503,200.00	2,440,000,000.00	21,997,503,200.00	21,010,529,400.00	21,430,743,000.00
13	Reform of Government and Governance	7,252,266,443.00	21,685,498,860.00	20,467,953,435.99	61,093,512,400.00	14,722,005,228.00	75,815,517,628.00	62,062,096,300.00	63,303,341,300.00
1310	Reform of Government and Governance - General	7,252,266,443.00	21,685,498,860.00	20,467,953,435.99	61,093,512,400.00	14,722,005,228.00	75,815,517,628.00	62,062,096,300.00	63,303,341,300.00
131001	Reform of Government and Governance - General	7,252,266,443.00	21,685,498,860.00	20,467,953,435.99	61,093,512,400.00	14,722,005,228.00	75,815,517,628.00	62,062,096,300.00	63,303,341,300.00
14	Power	1,464,288,204.00	2,023,653,240.00	1,466,883,421.49	11,675,917,900.00	2,707,235,000.00	14,383,152,900.00	12,747,599,500.00	13,002,552,100.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
1410	Power - General	1,464,288,204.00	2,023,653,240.00	1,466,883,421.49	11,675,917,900.00	2,707,235,000.00	14,383,152,900.00	12,747,599,500.00	13,002,552,100.00
141001	Power - General	1,464,288,204.00	2,023,653,240.00	1,466,883,421.49	11,675,917,900.00	2,707,235,000.00	14,383,152,900.00	12,747,599,500.00	13,002,552,100.00
17	Road	30,090,930,504.10	57,504,144,350.00	56,551,198,786.53	98,959,413,940.00	38,803,000,000.00	137,762,413,940.00	100,882,683,100.00	102,900,337,100.00
1710	Road - General	30,090,930,504.10	57,504,144,350.00	56,551,198,786.53	98,959,413,940.00	38,803,000,000.00	137,762,413,940.00	100,882,683,100.00	102,900,337,100.00
171001	Road - General	30,090,930,504.10	57,504,144,350.00	56,551,198,786.53	98,959,413,940.00	38,803,000,000.00	137,762,413,940.00	100,882,683,100.00	102,900,337,100.00
21	Oil and Gas Infrastructure	12,824,408.00	7,793,810.00	7,793,700.00	1,040,022,300.00	-	1,040,022,300.00	2,321,002,800.00	2,367,423,200.00
2110	Oil and Gas Infrastructure - General	12,824,408.00	7,793,810.00	7,793,700.00	1,040,022,300.00	-	1,040,022,300.00	2,321,002,800.00	2,367,423,200.00
211001	Solid Mineral, Oil and Gas Infrastructure - General	12,824,408.00	7,793,810.00	7,793,700.00	1,040,022,300.00	-	1,040,022,300.00	2,321,002,800.00	2,367,423,200.00

Adamawa State Government
2025 Approved Budget - Health Capital Expenditure by Programme
(Sector, Objective, Programme and Objective)

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Capital Health Sector Expenditure	1,916,862,939.00	3,654,780,560.00	2,872,758,483.35	12,466,816,200.00	7,054,374,595.00	19,521,190,795.00	13,665,872,000.00	13,939,189,900.00
04	Health	1,916,862,939.00	3,654,780,560.00	2,872,758,483.35	12,466,816,200.00	7,054,374,595.00	19,521,190,795.00	13,665,872,000.00	13,939,189,900.00
0401	Effective governance of the health system	407,589,264.00	474,990,400.00	412,687,505.16	720,500,000.00	1,004,374,595.00	1,724,874,595.00	727,705,000.00	742,259,100.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	407,589,264.00	474,990,400.00	412,687,505.16	720,500,000.00	700,000,000.00	1,420,500,000.00	727,705,000.00	742,259,100.00
10100000002	Secondary Health Care	407,589,264.00	474,990,400.00	412,687,505.16	720,500,000.00	700,000,000.00	1,420,500,000.00	727,705,000.00	742,259,100.00
040102	Human and institutional capacity performance management	-	-	-	-	304,374,595.00	304,374,595.00	-	-
10200000003	Tertiary Health Care	-	-	-	-	304,374,595.00	304,374,595.00	-	-
0402	Community engagement and participation in health	378,302,646.00	-	-	-	500,000,000.00	500,000,000.00	-	-
040202	Community structures	378,302,646.00	-	-	-	500,000,000.00	500,000,000.00	-	-
20200000001	Primary Health Care	328,827,340.00	-	-	-	125,000,000.00	125,000,000.00	-	-
20200000002	Secondary Health Care	15,667,949.00	-	-	-	375,000,000.00	375,000,000.00	-	-
20200000003	Tertiary Health Care	33,807,357.00	-	-	-	-	-	-	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	6,420,000.00	235,650,000.00	65,000,000.00	317,000,000.00	-	317,000,000.00	320,170,000.00	326,573,500.00
040301	Reproductive, maternal and neonatal health	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
30100000002	Secondary Health Care	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
040302	Child health	-	40,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
30200000002	Secondary Health Care	-	40,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
040304	Communicable diseases	-	50,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
30400000002	Secondary Health Care	-	50,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
040306	Nutrition	3,420,000.00	10,000,000.00	-	144,800,000.00	-	144,800,000.00	146,248,000.00	149,173,000.00
30600000001	Primary Health Care	2,220,000.00	-	-	-	-	-	-	-
30600000002	Secondary Health Care	-	10,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
30600000004	Other/Multiple Level of Health Care	1,200,000.00	-	-	124,800,000.00	-	124,800,000.00	126,048,000.00	128,569,000.00
040307	Emergency services	3,000,000.00	115,650,000.00	65,000,000.00	72,200,000.00	-	72,200,000.00	72,922,000.00	74,380,500.00
30700000001	Primary Health Care	-	65,650,000.00	65,000,000.00	2,200,000.00	-	2,200,000.00	2,222,000.00	2,266,500.00
30700000002	Secondary Health Care	-	50,000,000.00	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
30700000003	Tertiary Health Care	3,000,000.00	-	-	-	-	-	-	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
040403	In service training (continuing education)	10,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
40300000002	Secondary Health Care	10,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	883,646,601.00	2,797,787,260.00	2,260,068,421.96	6,184,766,000.00	4,200,000,000.00	10,384,766,000.00	5,438,613,700.00	5,547,386,100.00
040501	Functional health facilities	883,646,601.00	2,797,787,260.00	2,260,068,421.96	6,184,766,000.00	4,200,000,000.00	10,384,766,000.00	5,438,613,700.00	5,547,386,100.00
50100000001	Primary Health Care	-	32,867,800.00	32,542,283.33	326,766,000.00	-	326,766,000.00	330,033,700.00	336,634,500.00
50100000002	Secondary Health Care	883,646,601.00	2,146,970,860.00	1,744,255,423.18	4,846,000,000.00	4,200,000,000.00	9,046,000,000.00	4,056,160,000.00	4,137,283,200.00
50100000003	Tertiary Health Care	-	617,948,600.00	483,270,715.45	992,000,000.00	-	992,000,000.00	1,001,920,000.00	1,021,958,400.00
50100000004	Other/Multiple Level of Health Care	-	-	-	20,000,000.00	-	20,000,000.00	50,500,000.00	51,510,000.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	6,730,000.00	130,447,400.00	129,155,556.23	1,474,300,200.00	-	1,474,300,200.00	1,489,043,300.00	1,518,824,300.00
040601	Sustainable drug supply	6,730,000.00	130,447,400.00	129,155,556.23	1,326,595,200.00	-	1,326,595,200.00	1,339,861,200.00	1,366,658,500.00
60100000001	Primary Health Care	-	17,698,400.00	17,523,090.66	78,595,200.00	-	78,595,200.00	79,381,200.00	80,968,900.00
60100000002	Secondary Health Care	6,730,000.00	112,749,000.00	111,632,465.57	1,235,000,000.00	-	1,235,000,000.00	1,247,350,000.00	1,272,297,000.00
60100000003	Tertiary Health Care	-	-	-	13,000,000.00	-	13,000,000.00	13,130,000.00	13,392,600.00
040602	Vaccines supply chain	-	-	-	147,705,000.00	-	147,705,000.00	149,182,100.00	152,165,800.00
60200000001	Primary Health Care	-	-	-	67,705,000.00	-	67,705,000.00	68,382,100.00	69,749,800.00
60200000002	Secondary Health Care	-	-	-	80,000,000.00	-	80,000,000.00	80,800,000.00	82,416,000.00
0407	Evidence generation and utilisation	221,881,848.00	-	-	3,628,250,000.00	1,350,000,000.00	4,978,250,000.00	5,546,920,000.00	5,657,858,400.00
040702	Surveys and facility assessments	-	-	-	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
70200000002	Secondary Health Care	-	-	-	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
040704	Monitoring and Evaluation (M&E)	221,881,848.00	-	-	3,543,250,000.00	1,350,000,000.00	4,893,250,000.00	5,461,070,000.00	5,570,291,400.00
70400000002	Secondary Health Care	220,081,848.00	-	-	3,543,250,000.00	1,350,000,000.00	4,893,250,000.00	5,461,070,000.00	5,570,291,400.00
70400000004	Other/Multiple Level of Health Care	1,800,000.00	-	-	-	-	-	-	-
0409	Provision of universal health coverage and financial risk protection for citizens	2,292,580.00	-	-	61,000,000.00	-	61,000,000.00	61,610,000.00	62,842,200.00
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	2,292,580.00	-	-	61,000,000.00	-	61,000,000.00	61,610,000.00	62,842,200.00

Code	Location	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
90200000002	Secondary Health Care	2,292,580.00	-	-	61,000,000.00	-	61,000,000.00	61,610,000.00	62,842,200.00
0410	Health Sector Expenditures Not Elsewhere Classified	-	5,905,500.00	5,847,000.00	66,000,000.00	-	66,000,000.00	66,660,000.00	67,993,300.00
041001	Health Not Elsewhere Classified	-	5,905,500.00	5,847,000.00	66,000,000.00	-	66,000,000.00	66,660,000.00	67,993,300.00
00100000001	Primary Health Care	-	5,905,500.00	5,847,000.00	66,000,000.00	-	66,000,000.00	66,660,000.00	67,993,300.00

Adamawa State Government
2025 Approved Supplementary Budget - Revenue Expenditure by Economic

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
011100500100 - Sustainable Development Goals (Former MDG's Office)									
1	REVENUE	-	600,000,000.00	-	600,000,000.00	1,830,000,000.00	2,430,000,000.00	1,200,000,000.00	1,200,000,000.00
13	AID AND GRANTS	-	600,000,000.00	-	600,000,000.00	1,830,000,000.00	2,430,000,000.00	1,200,000,000.00	1,200,000,000.00
1302	GRANTS	-	600,000,000.00	-	600,000,000.00	1,830,000,000.00	2,430,000,000.00	1,200,000,000.00	1,200,000,000.00
130201	DOMESTIC GRANTS	-	600,000,000.00	-	600,000,000.00	1,830,000,000.00	2,430,000,000.00	1,200,000,000.00	1,200,000,000.00
13020102	CAPITAL GRANTS FROM FGN	-	600,000,000.00	-	600,000,000.00	1,200,000,000.00	1,800,000,000.00	1,200,000,000.00	1,200,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	-	-	-	-	630,000,000.00	630,000,000.00	-	-
011101000100 - Bureau for Public Procurement									
1	REVENUE	125,701,626.55	120,000,000.00	150,484,014.95	126,564,000.00	-	126,564,000.00	127,829,700.00	129,108,000.00
12	INDEPENDENT REVENUE	125,701,626.55	120,000,000.00	150,484,014.95	126,564,000.00	-	126,564,000.00	127,829,700.00	129,108,000.00
1202	NON-TAX REVENUE	125,701,626.55	120,000,000.00	150,484,014.95	126,564,000.00	-	126,564,000.00	127,829,700.00	129,108,000.00
120204	FEES - GENERAL	125,701,626.55	120,000,000.00	150,484,014.95	126,564,000.00	-	126,564,000.00	127,829,700.00	129,108,000.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	111,496,365.30	100,000,000.00	124,234,014.95	105,470,000.00	-	105,470,000.00	106,524,700.00	107,590,000.00
12020410	REGISTRATION FEES - GENERAL	14,205,261.25	20,000,000.00	26,250,000.00	21,094,000.00	-	21,094,000.00	21,305,000.00	21,518,000.00
011101800100 - Security and Special Services Department									
1	REVENUE	2,104,850.00	3,200,000.00	2,430,500.00	3,375,100.00	-	3,375,100.00	3,408,900.00	3,443,000.00
12	INDEPENDENT REVENUE	2,104,850.00	3,200,000.00	2,430,500.00	3,375,100.00	-	3,375,100.00	3,408,900.00	3,443,000.00
1202	NON-TAX REVENUE	2,104,850.00	3,200,000.00	2,430,500.00	3,375,100.00	-	3,375,100.00	3,408,900.00	3,443,000.00
120204	FEES - GENERAL	2,104,850.00	3,200,000.00	2,430,500.00	3,375,100.00	-	3,375,100.00	3,408,900.00	3,443,000.00
12020441	FIRE SAFETY INSPECTIONS FEES	2,104,850.00	3,200,000.00	2,430,500.00	3,375,100.00	-	3,375,100.00	3,408,900.00	3,443,000.00
016105600100 - State Action on Business Enabling Reforms (SABER)									
1	REVENUE	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	1,200,000,000.00	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,000,000,000.00	14,000,000,000.00
012300100100 - Ministry of Information and Strategy									
1	REVENUE	-	7,422,500.00	-	8,067,100.00	-	8,067,100.00	8,147,900.00	8,229,400.00
12	INDEPENDENT REVENUE	-	7,422,500.00	-	8,067,100.00	-	8,067,100.00	8,147,900.00	8,229,400.00
1202	NON-TAX REVENUE	-	7,422,500.00	-	8,067,100.00	-	8,067,100.00	8,147,900.00	8,229,400.00
120207	EARNINGS -GENERAL	-	7,422,500.00	-	8,067,100.00	-	8,067,100.00	8,147,900.00	8,229,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	-	-	-	159,000.00	-	159,000.00	160,600.00	162,200.00
12020752	EARNINGS FROM COMMERCIAL NEWS	-	-	-	79,500.00	-	79,500.00	80,300.00	81,100.00
12020754	PROGRAMME SPONSORSHIP	-	6,698,300.00	-	7,064,700.00	-	7,064,700.00	7,135,400.00	7,206,800.00
12020755	PUBLIC ANNOUNCEMENT & JINGLES	-	724,200.00	-	763,900.00	-	763,900.00	771,600.00	779,300.00
012300300100 - Adamawa Television Corporation									
1	REVENUE	10,933,345.00	18,013,650.00	10,113,000.00	24,569,400.00	-	24,569,400.00	24,815,300.00	25,063,600.00
12	INDEPENDENT REVENUE	10,933,345.00	18,013,650.00	10,113,000.00	24,569,400.00	-	24,569,400.00	24,815,300.00	25,063,600.00
1202	NON-TAX REVENUE	10,933,345.00	18,013,650.00	10,113,000.00	24,569,400.00	-	24,569,400.00	24,815,300.00	25,063,600.00
120207	EARNINGS -GENERAL	10,933,345.00	18,013,650.00	10,113,000.00	24,569,400.00	-	24,569,400.00	24,815,300.00	25,063,600.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	2,000,000.00	-	2,109,400.00	-	2,109,400.00	2,130,500.00	2,151,800.00
12020720	PROGRAMME SPONSORSHIP	-	2,000,000.00	-	2,109,400.00	-	2,109,400.00	2,130,500.00	2,151,800.00
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	-	7,294,850.00	-	7,693,900.00	-	7,693,900.00	7,770,900.00	7,848,600.00
12020752	EARNINGS FROM COMMERCIAL NEWS	345,000.00	-	637,000.00	265,000.00	-	265,000.00	267,700.00	270,400.00
12020754	PROGRAMME SPONSORSHIP	3,878,595.00	-	2,020,000.00	5,300.00	-	5,300.00	5,400.00	5,500.00
12020755	PUBLIC ANNOUNCEMENT & JINGLES	6,709,750.00	6,718,800.00	7,456,000.00	12,386,400.00	-	12,386,400.00	12,510,300.00	12,635,500.00
012300400100 - Adamawa Broadcasting Corporation									
1	REVENUE	8,370,684.40	13,000,000.00	6,621,742.42	15,619,100.00	-	15,619,100.00	15,775,400.00	15,933,200.00
12	INDEPENDENT REVENUE	8,370,684.40	13,000,000.00	6,621,742.42	15,619,100.00	-	15,619,100.00	15,775,400.00	15,933,200.00
1202	NON-TAX REVENUE	8,370,684.40	13,000,000.00	6,621,742.42	15,619,100.00	-	15,619,100.00	15,775,400.00	15,933,200.00
120207	EARNINGS -GENERAL	8,370,684.40	13,000,000.00	6,621,742.42	15,619,100.00	-	15,619,100.00	15,775,400.00	15,933,200.00
12020720	PROGRAMME SPONSORSHIP	-	7,000,000.00	-	7,382,900.00	-	7,382,900.00	7,456,800.00	7,531,300.00
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	3,597,700.08	6,000,000.00	2,063,268.28	6,328,200.00	-	6,328,200.00	6,391,500.00	6,455,400.00
12020752	EARNINGS FROM COMMERCIAL NEWS	-	-	-	689,000.00	-	689,000.00	695,900.00	702,900.00
12020754	PROGRAMME SPONSORSHIP	4,772,984.32	-	4,558,474.14	1,219,000.00	-	1,219,000.00	1,231,200.00	1,243,600.00
012301300100 - Government Printing Press									
1	REVENUE	2,831,930.00	11,000,000.00	2,997,510.00	12,926,700.00	-	12,926,700.00	13,056,100.00	13,186,700.00
12	INDEPENDENT REVENUE	2,831,930.00	11,000,000.00	2,997,510.00	12,926,700.00	-	12,926,700.00	13,056,100.00	13,186,700.00
1202	NON-TAX REVENUE	2,831,930.00	11,000,000.00	2,997,510.00	12,926,700.00	-	12,926,700.00	13,056,100.00	13,186,700.00
120204	FEES - GENERAL	2,427,030.00	10,000,000.00	2,535,870.00	10,812,000.00	-	10,812,000.00	10,920,200.00	11,029,400.00
12020442	PRINTING FEES - GENERAL	2,427,030.00	10,000,000.00	2,535,870.00	10,547,000.00	-	10,547,000.00	10,652,500.00	10,759,000.00
12020446	LAND CLEARING FEES	-	-	-	265,000.00	-	265,000.00	267,700.00	270,400.00
120206	SALES - GENERAL	404,900.00	1,000,000.00	461,640.00	2,114,700.00	-	2,114,700.00	2,135,900.00	2,157,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-	-	-	1,060,000.00	-	1,060,000.00	1,070,600.00	1,081,400.00
12020632	SALES OF PUBLICATIONS	404,900.00	1,000,000.00	461,640.00	1,054,700.00	-	1,054,700.00	1,065,300.00	1,075,900.00
012305500100 - Adamawa Press Limited									
1	REVENUE	17,578,500.00	22,800,000.00	18,472,878.83	30,712,300.00	-	30,712,300.00	24,287,800.00	24,530,600.00
12	INDEPENDENT REVENUE	17,578,500.00	22,800,000.00	18,472,878.83	30,712,300.00	-	30,712,300.00	24,287,800.00	24,530,600.00
1202	NON-TAX REVENUE	17,578,500.00	22,800,000.00	18,472,878.83	30,712,300.00	-	30,712,300.00	24,287,800.00	24,530,600.00
120206	SALES - GENERAL	548,500.00	800,000.00	326,300.00	843,800.00	-	843,800.00	852,300.00	860,800.00
12020633	SALES OF NEWSPAPERS	548,500.00	800,000.00	326,300.00	843,800.00	-	843,800.00	852,300.00	860,800.00
120207	EARNINGS -GENERAL	17,030,000.00	22,000,000.00	18,146,578.83	29,868,500.00	-	29,868,500.00	23,435,500.00	23,669,800.00
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	17,030,000.00	22,000,000.00	18,146,578.83	29,868,500.00	-	29,868,500.00	23,435,500.00	23,669,800.00
012500100100 - Office of the Head of Service									
1	REVENUE	-	-	-	37,100.00	-	37,100.00	37,600.00	38,100.00
12	INDEPENDENT REVENUE	-	-	-	37,100.00	-	37,100.00	37,600.00	38,100.00
1202	NON-TAX REVENUE	-	-	-	37,100.00	-	37,100.00	37,600.00	38,100.00
120206	SALES - GENERAL	-	-	-	10,600.00	-	10,600.00	10,800.00	11,000.00
12020648	SALES OF IN-SERVICES TRAINING FORMS	-	-	-	5,300.00	-	5,300.00	5,400.00	5,500.00
12020649	SALES OF RETIREMENT FORMS	-	-	-	5,300.00	-	5,300.00	5,400.00	5,500.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	26,500.00	-	26,500.00	26,800.00	27,100.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	-	-	-	26,500.00	-	26,500.00	26,800.00	27,100.00
012500500100 - Establishment and Training Department									
1	REVENUE	729,700.00	1,390,000.00	842,300.00	1,625,100.00	-	1,625,100.00	1,641,600.00	1,658,000.00
12	INDEPENDENT REVENUE	729,700.00	1,390,000.00	842,300.00	1,625,100.00	-	1,625,100.00	1,641,600.00	1,658,000.00
1202	NON-TAX REVENUE	729,700.00	1,390,000.00	842,300.00	1,625,100.00	-	1,625,100.00	1,641,600.00	1,658,000.00
120206	SALES - GENERAL	429,700.00	390,000.00	342,300.00	517,400.00	-	517,400.00	522,700.00	528,000.00
12020648	SALES OF IN-SERVICES TRAINING FORMS	72,000.00	40,000.00	26,600.00	42,200.00	-	42,200.00	42,700.00	43,100.00
12020649	SALES OF RETIREMENT FORMS	357,700.00	350,000.00	315,700.00	475,200.00	-	475,200.00	480,000.00	484,900.00
120207	EARNINGS -GENERAL	-	-	-	53,000.00	-	53,000.00	53,600.00	54,100.00
12020744	EARNING FROM NET SERVICE	-	-	-	53,000.00	-	53,000.00	53,600.00	54,100.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	300,000.00	1,000,000.00	500,000.00	1,054,700.00	-	1,054,700.00	1,065,300.00	1,075,900.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	300,000.00	1,000,000.00	500,000.00	1,054,700.00	-	1,054,700.00	1,065,300.00	1,075,900.00
014700100100 - Civil Service Commission									
1	REVENUE	39,000.00	100,000.00	467,825.00	105,500.00	-	105,500.00	106,600.00	107,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12	INDEPENDENT REVENUE	39,000.00	100,000.00	467,825.00	105,500.00	-	105,500.00	106,600.00	107,700.00
1202	NON-TAX REVENUE	39,000.00	100,000.00	467,825.00	105,500.00	-	105,500.00	106,600.00	107,700.00
120206	SALES - GENERAL	39,000.00	100,000.00	467,825.00	105,500.00	-	105,500.00	106,600.00	107,700.00
12020622	SALES OF TRANSFER OF SERVICE FORMS	39,000.00	100,000.00	467,825.00	105,500.00	-	105,500.00	106,600.00	107,700.00
021500100100 - Ministry of Agriculture									
1	REVENUE	17,942,258,210.00	4,505,511,000.00	1,031,210,294.00	16,016,930,700.00	-	16,016,930,700.00	23,763,730,600.00	23,801,367,900.00
12	INDEPENDENT REVENUE	442,258,210.00	3,505,511,000.00	1,031,210,294.00	3,729,465,600.00	-	3,729,465,600.00	3,763,730,600.00	3,801,367,900.00
1201	TAX REVENUE	434,091,860.00	3,500,000,000.00	1,024,434,194.00	3,691,450,000.00	-	3,691,450,000.00	3,728,364,500.00	3,765,648,200.00
120103	OTHER TAXES	434,091,860.00	3,500,000,000.00	1,024,434,194.00	3,691,450,000.00	-	3,691,450,000.00	3,728,364,500.00	3,765,648,200.00
12010307	PRODUCE SALES TAX	434,091,860.00	3,500,000,000.00	1,024,434,194.00	3,691,450,000.00	-	3,691,450,000.00	3,728,364,500.00	3,765,648,200.00
1202	NON-TAX REVENUE	8,166,350.00	5,511,000.00	6,776,100.00	38,015,600.00	-	38,015,600.00	35,366,100.00	35,719,700.00
120201	LICENCES - GENERAL	-	100,000.00	-	105,500.00	-	105,500.00	106,600.00	107,700.00
12020130	PRODUCE BUYING/MERCHANT LICENSES	-	100,000.00	-	105,500.00	-	105,500.00	106,600.00	107,700.00
120204	FEES - GENERAL	7,971,350.00	5,011,000.00	6,356,100.00	37,435,200.00	-	37,435,200.00	34,779,700.00	35,127,500.00
12020424	FOOD AND SOCIAL SERVICES FEES	-	-	-	5,650,000.00	-	5,650,000.00	2,676,500.00	2,703,300.00
12020444	APPLICATION FEES PRODUCE MERCHANTS	-	11,000.00	-	11,700.00	-	11,700.00	11,900.00	12,000.00
12020445	GRADING FEES	7,971,350.00	5,000,000.00	6,356,100.00	5,273,500.00	-	5,273,500.00	5,326,300.00	5,379,500.00
12020458	TRADE ANIMAL FEES	-	-	-	26,500,000.00	-	26,500,000.00	26,765,000.00	27,032,700.00
120205	FINES - GENERAL	-	-	-	53,000.00	-	53,000.00	53,600.00	54,100.00
12020508	SANITATION FINE	-	-	-	53,000.00	-	53,000.00	53,600.00	54,100.00
120206	SALES - GENERAL	195,000.00	400,000.00	420,000.00	421,900.00	-	421,900.00	426,200.00	430,400.00
12020630	SALES OF SEEDLINGS	195,000.00	400,000.00	420,000.00	421,900.00	-	421,900.00	426,200.00	430,400.00
13	AID AND GRANTS	17,500,000,000.00	1,000,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00
1302	GRANTS	17,500,000,000.00	1,000,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00
130202	FOREIGN GRANTS	17,500,000,000.00	1,000,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00
13020202	CAPITAL FOREIGN GRANTS	17,500,000,000.00	1,000,000,000.00	-	12,287,465,100.00	-	12,287,465,100.00	20,000,000,000.00	20,000,000,000.00
022000100100 - Ministry of Finance									
1	REVENUE	162,521,460.00	100,000,000.00	62,139,595.00	145,220,000.00	-	145,220,000.00	54,081,682,200.00	54,213,439,100.00
12	INDEPENDENT REVENUE	162,521,460.00	100,000,000.00	62,139,595.00	145,220,000.00	-	145,220,000.00	54,081,682,200.00	54,213,439,100.00
1202	NON-TAX REVENUE	162,521,460.00	100,000,000.00	62,139,595.00	145,220,000.00	-	145,220,000.00	54,081,682,200.00	54,213,439,100.00
120201	LICENCES - GENERAL	-	-	-	10,600,000.00	-	10,600,000.00	10,706,000.00	10,813,100.00
12020159	HACKNEY PERMIT	-	-	-	10,600,000.00	-	10,600,000.00	10,706,000.00	10,813,100.00
120206	SALES - GENERAL	-	-	-	2,650,000.00	-	2,650,000.00	2,676,500.00	2,703,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020619	SALES OF PRODUCTS	-	-	-	2,650,000.00	-	2,650,000.00	2,676,500.00	2,703,300.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	162,516,900.00	100,000,000.00	62,135,858.00	131,970,000.00	-	131,970,000.00	133,289,700.00	134,622,700.00
12020803	RENT ON GOVT BUILDINGS	-	-	-	26,500,000.00	-	26,500,000.00	26,765,000.00	27,032,700.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	162,516,900.00	100,000,000.00	62,135,858.00	105,470,000.00	-	105,470,000.00	106,524,700.00	107,590,000.00
120211	INVESTMENT INCOME	4,560.00	-	-	-	-	-	53,530,000,000.00	54,065,300,000.00
12021103	OTHER INVESTMENT INCOME	4,560.00	-	-	-	-	-	53,530,000,000.00	54,065,300,000.00
120212	INTEREST EARNED	-	-	3,737.00	-	-	-	405,010,000.00	-
12021210	BANK INTEREST	-	-	3,737.00	-	-	-	405,010,000.00	-
022000700100 - Office of the Accountant General									
1	REVENUE	105,020,124,484.61	213,113,339,203.76	241,916,627,104.17	429,912,000,000.00	79,415,434,995.78	509,327,434,995.78	365,875,368,200.00	369,017,121,800.00
11	GOVERNMENT SHARE OF FAAC	86,020,124,484.61	141,617,082,076.00	135,724,201,938.23	370,132,000,000.00	-	370,132,000,000.00	320,516,369,400.00	323,721,533,100.00
1101	GOVERNMENT SHARE OF FAAC	86,020,124,484.61	141,617,082,076.00	135,724,201,938.23	370,132,000,000.00	-	370,132,000,000.00	320,516,369,400.00	323,721,533,100.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	31,031,254,691.44	68,047,186,396.00	14,620,681,326.07	53,000,000,000.00	-	53,000,000,000.00	91,910,000,000.00	92,829,100,000.00
11010101	STATUTORY ALLOCATION	31,031,254,691.44	68,047,186,396.00	14,620,681,326.07	53,000,000,000.00	-	53,000,000,000.00	91,910,000,000.00	92,829,100,000.00
110102	STATE GOVERNMENT SHARE OF VAT	35,082,211,604.63	47,731,651,558.00	68,059,760,759.02	91,000,000,000.00	-	91,000,000,000.00	12,120,000,000.00	12,241,200,000.00
11010201	SHARE OF VAT	35,082,211,604.63	47,731,651,558.00	68,059,760,759.02	91,000,000,000.00	-	91,000,000,000.00	12,120,000,000.00	12,241,200,000.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	19,906,658,188.54	25,838,244,122.00	53,043,759,853.14	226,132,000,000.00	-	226,132,000,000.00	216,486,369,400.00	218,651,233,100.00
11010302	EXCESS NON-OIL	-	-	6,167,846,999.18	12,000,000,000.00	-	12,000,000,000.00	50,500,000,000.00	51,005,000,000.00
11010303	EXCHANGE GAIN	13,159,936,992.09	16,000,000,000.00	30,536,518,000.99	50,000,000,000.00	-	50,000,000,000.00	10,738,320,000.00	10,845,703,200.00
11010304	ECOLOGICAL/FLOOD FUNDS	1,294,959,050.37	1,000,000,000.00	1,437,844,137.00	10,632,000,000.00	-	10,632,000,000.00	3,535,000,000.00	3,570,350,000.00
11010305	ELECTRONIC MONEY TRANSFER LEVY	-	-	-	3,500,000,000.00	-	3,500,000,000.00	-	-
11010312	STABILIZATION FUNDS	-	-	-	-	-	-	42,420,000,000.00	42,844,200,000.00
11010313	STATE INFRASTRUCTURE AND SECURITY	-	-	-	42,000,000,000.00	-	42,000,000,000.00	60,600,000,000.00	61,206,000,000.00
11010314	SIGNATURE BONUS	-	-	-	60,000,000,000.00	-	60,000,000,000.00	48,480,000,000.00	48,964,800,000.00
11010399	OTHER FAAC DISTRIBUTIONS	5,451,762,146.08	8,838,244,122.00	14,901,550,715.97	48,000,000,000.00	-	48,000,000,000.00	213,049,400.00	215,179,900.00
13	AID AND GRANTS	19,000,000,000.00	32,400,000,000.00	74,192,425,165.94	-	79,415,434,995.78	79,415,434,995.78	-	-
1302	GRANTS	19,000,000,000.00	32,400,000,000.00	74,192,425,165.94	-	79,415,434,995.78	79,415,434,995.78	-	-
130201	DOMESTIC GRANTS	19,000,000,000.00	32,400,000,000.00	74,192,425,165.94	-	79,415,434,995.78	79,415,434,995.78	-	-
13020102	CAPITAL GRANTS FROM FGN	19,000,000,000.00	32,400,000,000.00	74,192,425,165.94	-	79,415,434,995.78	79,415,434,995.78	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	39,096,257,127.76	32,000,000,000.00	59,780,000,000.00	-	59,780,000,000.00	45,358,998,800.00	45,295,588,700.00
1403	LOANS/ BORROWINGS RECEIPT	-	39,096,257,127.76	32,000,000,000.00	59,780,000,000.00	-	59,780,000,000.00	45,358,998,800.00	45,295,588,700.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	38,596,257,127.76	32,000,000,000.00	59,780,000,000.00	-	59,780,000,000.00	45,358,998,800.00	45,295,588,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	38,596,257,127.76	32,000,000,000.00	59,780,000,000.00	-	59,780,000,000.00	45,358,998,800.00	45,295,588,700.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	500,000,000.00	-	-	-	-	-	-
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	500,000,000.00	-	-	-	-	-	-
022000800100 - Board of Internal Revenue									
1	REVENUE	12,187,235,066.44	11,579,652,100.00	12,134,555,390.65	12,917,102,300.00	-	12,917,102,300.00	12,934,201,700.00	13,063,544,600.00
12	INDEPENDENT REVENUE	12,187,235,066.44	11,579,652,100.00	12,134,555,390.65	12,917,102,300.00	-	12,917,102,300.00	12,934,201,700.00	13,063,544,600.00
1201	TAX REVENUE	11,474,687,872.17	11,295,500,000.00	10,960,861,500.12	11,897,585,700.00	-	11,897,585,700.00	11,858,372,900.00	11,976,956,900.00
120101	PERSONAL TAXES	9,236,788,191.98	10,350,000,000.00	8,204,185,747.14	10,879,166,800.00	-	10,879,166,800.00	11,627,106,800.00	11,743,378,100.00
12010101	DIRECT ASSESSMENT	99,506,124.22	200,000,000.00	197,903,720.80	210,940,000.00	-	210,940,000.00	2,625,769,600.00	2,652,027,300.00
12010102	PAY AS YOU EARN (PAYE) FEDERAL	1,803,906,230.61	2,500,000,000.00	2,685,123,161.32	2,599,771,800.00	-	2,599,771,800.00	1,917,444,600.00	1,936,619,100.00
12010103	PAY AS YOU EARN (PAYE) STATE	1,617,312,216.54	1,800,000,000.00	1,888,717,605.65	1,898,460,000.00	-	1,898,460,000.00	372,836,500.00	376,564,900.00
12010104	PAY AS YOU EARN (PAYE)LOCAL GOVERNMENT	142,985,742.07	350,000,000.00	154,534,269.69	369,145,000.00	-	369,145,000.00	2,663,117,500.00	2,689,748,700.00
12010105	PAY AS YOU EARN (PAYE)COMPANIES	1,978,974,796.82	2,500,000,000.00	3,147,962,022.99	2,636,750,000.00	-	2,636,750,000.00	3,195,741,000.00	3,227,698,500.00
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	3,594,103,081.72	3,000,000,000.00	129,944,966.69	3,164,100,000.00	-	3,164,100,000.00	852,197,600.00	860,719,600.00
120103	OTHER TAXES	2,237,899,680.19	945,500,000.00	2,756,675,752.98	1,018,418,900.00	-	1,018,418,900.00	231,266,100.00	233,578,800.00
12010301	5% WHT ON PAYMENT TO CONTRACTORS	307,026,691.74	800,000,000.00	469,507,791.87	843,760,000.00	-	843,760,000.00	21,305,000.00	21,518,000.00
12010302	10% WHT ON RENT	7,069,441.69	20,000,000.00	11,921,662.97	21,094,000.00	-	21,094,000.00	21,305,000.00	21,518,000.00
12010303	DEVELOPMENTAL LEVY - GENERAL	3,439,032.00	20,000,000.00	3,064,810.84	21,094,000.00	-	21,094,000.00	5,326,300.00	5,379,500.00
12010304	STAMP DUTIES (STATE)	3,207,300.00	5,000,000.00	5,815,298.92	5,273,500.00	-	5,273,500.00	106,524,700.00	107,590,000.00
12010305	CAPITAL GAINS TAX	2,284,971.90	100,000,000.00	13,255,000.00	105,470,000.00	-	105,470,000.00	532,700.00	538,100.00
12010306	POOLS BETTING\CASINO\SNOOKER	9,894,802.29	500,000.00	1,129,648.98	527,400.00	-	527,400.00	21,412,000.00	21,626,200.00
12010307	PRODUCE SALES TAX	1,819,215,937.67	-	-	21,200,000.00	-	21,200,000.00	53,262,400.00	53,795,000.00
12010310	WHT ON BANK INTEREST	85,761,502.90	-	2,251,981,539.40	-	-	-	1,598,000.00	1,614,000.00
1202	NON-TAX REVENUE	712,547,194.27	284,152,100.00	1,173,693,890.53	1,019,516,600.00	-	1,019,516,600.00	1,075,828,800.00	1,086,587,700.00
120201	LICENCES - GENERAL	80,525,034.34	198,452,100.00	90,180,639.37	209,590,500.00	-	209,590,500.00	215,480,000.00	217,635,000.00
12020101	DRIVING LICENSES	31,700,125.00	50,000,000.00	36,439,732.00	52,735,000.00	-	52,735,000.00	535,300.00	540,700.00
12020102	PLASTIC NUMBER PLATE	459,700.00	1,500,000.00	1,752,805.37	1,582,100.00	-	1,582,100.00	48,200.00	48,700.00
12020103	FISHING LICENSES	-	-	-	530,000.00	-	530,000.00	98,555,300.00	99,540,900.00
12020104	WILD LIFE HUNTING LICENSES	-	-	-	47,700.00	-	47,700.00	1,070,600.00	1,081,400.00
12020105	POOLS AND GAMING MACHINES LICENSES	-	92,518,700.00	-	97,579,500.00	-	97,579,500.00	133,900.00	135,200.00
12020106	CINEMATOGRAPHY LICENCES	-	-	-	1,060,000.00	-	1,060,000.00	21,500.00	21,700.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	-	-	-	132,500.00	-	132,500.00	438,600.00	443,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020109	OPERATING PERMIT FOR WATER WAYS ASSOCIATION/ UNIONS	-	-	-	21,200.00	-	21,200.00	1,930,800.00	1,950,100.00
12020111	HIDES & SKIN LOADING LICENSE	-	-	-	434,200.00	-	434,200.00	16,200.00	16,400.00
12020112	MEAT STORAGE AND SALES LICENSE	-	-	-	1,911,600.00	-	1,911,600.00	17,200.00	17,400.00
12020114	HAWKING PERMIT	-	-	-	16,000.00	-	16,000.00	10,800.00	10,900.00
12020115	RENUWAL OF LICENSE TO PRACTICE	-	-	-	17,000.00	-	17,000.00	48,200.00	48,700.00
12020125	DRIED FISH & MEAT LICENSES	-	-	-	10,600.00	-	10,600.00	14,842,600.00	14,991,000.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISGRATION)	-	-	-	47,700.00	-	47,700.00	31,314,200.00	31,627,300.00
12020135	POOL BETTING & CASINO LICENSES/GAMING	-	13,933,400.00	-	14,695,600.00	-	14,695,600.00	9,200.00	9,300.00
12020138	DRIVERS' LICENSES	42,781,009.34	34,000,000.00	46,950,702.00	31,004,100.00	-	31,004,100.00	642,500.00	648,900.00
12020143	FOREST LISCENCE,CHAIN SAW LICENCES	-	-	-	9,100.00	-	9,100.00	267,700.00	270,400.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUSES & T	-	-	-	371,000.00	-	371,000.00	1,598,000.00	1,614,000.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	-	-	-	265,000.00	-	265,000.00	5,326,300.00	5,379,500.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	-	-	-	265,000.00	-	265,000.00	53,262,400.00	53,795,000.00
12020152	LEARNERS PERMIT	1,248,550.00	1,500,000.00	1,192,000.00	1,582,100.00	-	1,582,100.00	37,500.00	37,900.00
12020159	HACKNEY PERMIT	4,335,650.00	5,000,000.00	3,289,000.00	5,273,500.00	-	5,273,500.00	5,353,000.00	5,406,600.00
12020169	LOCAL VEHICLE BRANDING LICENSES	-	-	556,400.00	-	-	-	-	-
120204	FEES - GENERAL	39,044,600.80	85,500,000.00	38,294,238.00	247,261,000.00	-	247,261,000.00	191,520,300.00	193,435,600.00
12020401	MOTOR VEHICLE FEES - GENERAL	10,345,337.00	50,000,000.00	7,555,045.00	52,735,000.00	-	52,735,000.00	2,141,200.00	2,162,700.00
12020402	TIMBER AND FOREST FEES	-	-	-	37,100.00	-	37,100.00	532,700.00	538,100.00
12020403	RENEWAL FEES - GENERAL	-	-	-	5,300,000.00	-	5,300,000.00	2,676,500.00	2,703,300.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	-	-	-	2,120,000.00	-	2,120,000.00	21,305,000.00	21,518,000.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	40,000.00	500,000.00	70,000.00	527,400.00	-	527,400.00	2,676,500.00	2,703,300.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	-	-	-	2,650,000.00	-	2,650,000.00	96,400.00	97,400.00
12020410	REGISTRATION FEES - GENERAL	768,400.00	20,000,000.00	1,704,600.00	21,094,000.00	-	21,094,000.00	48,200.00	48,700.00
12020411	COURT FEES - GENERAL	-	-	-	2,650,000.00	-	2,650,000.00	10,800.00	10,900.00
12020412	REGISTRATION OF PRIVATE SCHOOLS	-	-	-	95,400.00	-	95,400.00	42,900.00	43,300.00
12020414	ADMIN CHARGES	-	-	-	47,700.00	-	47,700.00	101,800.00	102,800.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	-	-	-	10,600.00	-	10,600.00	16,100.00	16,300.00
12020424	FOOD AND SOCIAL SERVICES FEES	-	-	-	42,400.00	-	42,400.00	133,900.00	135,200.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	-	-	-	100,700.00	-	100,700.00	107,100.00	108,200.00
12020426	REGISTRATION OF WOMEN GROUPS	-	-	-	15,900.00	-	15,900.00	2,800.00	2,800.00
12020428	REGISTRATION OF PRIVATE HOSPITALS FEES	-	-	-	132,500.00	-	132,500.00	10,800.00	10,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020430	NURSERY/MATERNITY HOMES	-	-	-	106,000.00	-	106,000.00	53,600.00	54,100.00
12020433	DEFECT VEHICLE INSPECTION FEES	-	-	-	2,700.00	-	2,700.00	267,700.00	270,400.00
12020434	IMPOUNDED VEHICLE PACKING FEES	-	-	-	10,600.00	-	10,600.00	42,900.00	43,300.00
12020441	FIRE SAFETY INSPECTATIONS FEES	-	-	-	53,000.00	-	53,000.00	1,070,600.00	1,081,400.00
12020445	GRADING FEES	-	-	-	265,000.00	-	265,000.00	803,000.00	811,000.00
12020447	SIGN BILL BOARD AND ADVERTS	-	-	-	42,400.00	-	42,400.00	428,300.00	432,600.00
12020451	APPROVAL OF BUILDING PLANS	-	-	-	1,060,000.00	-	1,060,000.00	2,141,200.00	2,162,700.00
12020454	SEARCH FEES	-	-	-	795,000.00	-	795,000.00	133,825,000.00	135,163,300.00
12020455	BEACON PLACEMENT FEES	-	-	-	424,000.00	-	424,000.00	133,900.00	135,200.00
12020456	SLAUGHTER PREMISES FEES	-	-	-	2,120,000.00	-	2,120,000.00	2,676,500.00	2,703,300.00
12020458	TRADE ANIMAL FEES	-	-	-	132,476,140.00	-	132,476,140.00	5,326,300.00	5,379,500.00
12020464	DAILY TOLL TICKET FEES	-	-	-	156,360.00	-	156,360.00	10,652,500.00	10,759,000.00
12020466	FACILITY FEES	1,094,288.80	-	574,393.00	2,650,000.00	-	2,650,000.00	53,600.00	54,100.00
12020468	TRANSFER OF OWNERSHIP FEES	2,408,750.00	5,000,000.00	2,502,775.00	5,273,500.00	-	5,273,500.00	2,676,500.00	2,703,300.00
12020469	CERTIFICATE OF ROAD WORTHINESS FEES	24,387,825.00	10,000,000.00	25,887,425.00	10,547,000.00	-	10,547,000.00	64,300.00	64,900.00
12020471	IDENTITY CARD FEES[ID]	-	-	-	53,000.00	-	53,000.00	963,600.00	973,200.00
12020482	APPLICATION FEES/CONSENT LETTER	-	-	-	2,650,000.00	-	2,650,000.00	64,300.00	64,900.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	-	-	-	63,600.00	-	63,600.00	213,200.00	215,300.00
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	-	-	-	954,000.00	-	954,000.00	160,600.00	162,200.00
120205	FINES - GENERAL	1,071,284.60	200,000.00	-	5,733,600.00	-	5,733,600.00	5,503,100.00	5,558,100.00
12020501	PENALTY FOR OFFENCES - GENERAL	-	-	-	63,600.00	-	63,600.00	5,353,000.00	5,406,600.00
12020505	ROAD TRAFFIC (MISC. OFF)	1,071,284.60	200,000.00	-	211,000.00	-	211,000.00	42,900.00	43,300.00
12020508	SANITATION FINE	-	-	-	159,000.00	-	159,000.00	53,600.00	54,100.00
12020511	COURT FINE	-	-	-	5,300,000.00	-	5,300,000.00	53,600.00	54,100.00
120206	SALES - GENERAL	-	-	-	259,700.00	-	259,700.00	222,000.00	224,200.00
12020622	SALES OF TRANSFER OF SERVICE FORMS	-	-	-	42,400.00	-	42,400.00	5,400.00	5,500.00
12020632	SALES OF PUBLICATIONS	-	-	-	53,000.00	-	53,000.00	107,100.00	108,200.00
12020639	SALES OF IN SERVICE FORM	-	-	-	53,000.00	-	53,000.00	2,300.00	2,300.00
12020648	SALES OF IN-SERVICES TRAINING FORMS	-	-	-	5,300.00	-	5,300.00	64,300.00	64,900.00
12020649	SALES OF RETIREMENT FORMS	-	-	-	106,000.00	-	106,000.00	42,900.00	43,300.00
120207	EARNINGS - GENERAL	591,906,274.53	-	1,045,219,013.16	534,194,500.00	-	534,194,500.00	548,099,400.00	553,580,600.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	-	-	2,200.00	-	2,200.00	16,100.00	16,300.00
12020717	EARNINGS FROM HOTELS	-	-	-	63,600.00	-	63,600.00	535,300,000.00	540,653,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	-	-	-	42,400.00	-	42,400.00	910,100.00	919,200.00
12020723	EARNINGS FROM GATE TAKINGS	-	-	-	15,900.00	-	15,900.00	42,900.00	43,300.00
12020725	RETAINED EARNINGS ON COLLECTION	591,906,274.53	-	1,045,219,013.16	530,000,000.00	-	530,000,000.00	2,676,500.00	2,703,300.00
12020747	TRIP CHARGES - LOCAL VEHICLES (LV)	-	-	-	901,000.00	-	901,000.00	267,700.00	270,400.00
12020752	EARNINGS FROM COMMERCIAL NEWS	-	-	-	42,400.00	-	42,400.00	214,200.00	216,300.00
12020754	PROGRAMME SPONSORSHIP	-	-	-	2,650,000.00	-	2,650,000.00	5,353,000.00	5,406,600.00
12020755	PUBLIC ANNOUNCEMENT & JINGLES	-	-	-	265,000.00	-	265,000.00	3,211,800.00	3,244,000.00
12020770	RIBADU SQ. HIRE OF OPEN AIR SPACE	-	-	-	212,000.00	-	212,000.00	107,100.00	108,200.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	8,586,000.00	-	8,586,000.00	8,677,300.00	8,764,100.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	-	-	-	5,300,000.00	-	5,300,000.00	642,400.00	648,800.00
12020820	RENT FROM HOUSING ESTATE	-	-	-	3,180,000.00	-	3,180,000.00	8,029,500.00	8,109,800.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	-	-	-	106,000.00	-	106,000.00	5,400.00	5,500.00
120209	RENT ON LAND & OTHERS - GENERAL	-	-	-	8,586,000.00	-	8,586,000.00	5,422,600.00	5,476,900.00
12020901	RENT ON GOVT. LAND	-	-	-	636,000.00	-	636,000.00	5,353,000.00	5,406,600.00
12020907	GROUND RENT	-	-	-	7,950,000.00	-	7,950,000.00	69,600.00	70,300.00
120211	INVESTMENT INCOME	-	-	-	5,300.00	-	5,300.00	47,641,700.00	48,118,200.00
12021102	DIVIDEND RECEIVED	-	-	-	5,300.00	-	5,300.00	47,641,700.00	48,118,200.00
120212	INTEREST EARNED	-	-	-	5,300,000.00	-	5,300,000.00	53,262,400.00	53,795,000.00
12021210	BANK INTEREST	-	-	-	5,300,000.00	-	5,300,000.00	53,262,400.00	53,795,000.00
022200100100 - Ministry of Commerce									
1	REVENUE	37,287,590.00	63,200,000.00	31,776,550.00	116,943,500.00	-	116,943,500.00	27,595,300.00	27,871,300.00
12	INDEPENDENT REVENUE	37,287,590.00	63,200,000.00	31,776,550.00	116,943,500.00	-	116,943,500.00	27,595,300.00	27,871,300.00
1202	NON-TAX REVENUE	37,287,590.00	63,200,000.00	31,776,550.00	116,943,500.00	-	116,943,500.00	27,595,300.00	27,871,300.00
120201	LICENCES - GENERAL	179,790.00	-	-	68,900.00	-	68,900.00	133,900.00	135,200.00
12020111	HIDES & SKIN LOADING LICENSE	179,790.00	-	-	68,900.00	-	68,900.00	133,900.00	135,200.00
120204	FEES - GENERAL	24,932,600.00	50,000,000.00	28,484,300.00	100,037,500.00	-	100,037,500.00	17,005,600.00	17,175,700.00
12020403	RENEWAL FEES - GENERAL	24,812,100.00	-	28,484,300.00	47,170,000.00	-	47,170,000.00	267,700.00	270,400.00
12020410	REGISTRATION FEES - GENERAL	120,500.00	50,000,000.00	-	52,735,000.00	-	52,735,000.00	14,061,400.00	14,202,000.00
12020470	WATER RATES	-	-	-	132,500.00	-	132,500.00	2,676,500.00	2,703,300.00
120205	FINES - GENERAL	-	-	-	265,000.00	-	265,000.00	16,100.00	16,300.00
12020511	COURT FINE	-	-	-	265,000.00	-	265,000.00	16,100.00	16,300.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	12,175,200.00	13,200,000.00	3,292,250.00	16,572,100.00	-	16,572,100.00	10,439,700.00	10,544,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	-	13,200,000.00	-	13,922,100.00	-	13,922,100.00	5,539,400.00	5,594,800.00
12020826	RENTING OF MARKET SHOPS (JSC)	12,175,200.00	-	3,292,250.00	2,650,000.00	-	2,650,000.00	4,900,300.00	4,949,300.00
022201900100 - Jimeta Ultra Modern Market Office									
1	REVENUE	23,688,525.00	29,800,000.00	34,862,760.00	33,566,100.00	-	33,566,100.00	46,686,000.00	47,153,000.00
12	INDEPENDENT REVENUE	23,688,525.00	29,800,000.00	34,862,760.00	33,566,100.00	-	33,566,100.00	46,686,000.00	47,153,000.00
1202	NON-TAX REVENUE	23,688,525.00	29,800,000.00	34,862,760.00	33,566,100.00	-	33,566,100.00	46,686,000.00	47,153,000.00
120204	FEES - GENERAL	20,183,525.00	29,800,000.00	31,847,760.00	31,446,100.00	-	31,446,100.00	42,181,700.00	42,603,600.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	-	-	-	15,900.00	-	15,900.00	21,305,000.00	21,518,000.00
12020464	DAILY TOLL TICKET FEES	3,753,695.00	5,200,000.00	12,318,140.00	5,484,500.00	-	5,484,500.00	2,141,200.00	2,162,700.00
12020465	LOADING & OFF LOADING FEES	2,506,630.00	4,600,000.00	5,974,620.00	4,851,700.00	-	4,851,700.00	8,029,500.00	8,109,800.00
12020466	FACILITY FEES	13,923,200.00	20,000,000.00	13,555,000.00	21,094,000.00	-	21,094,000.00	10,706,000.00	10,813,100.00
120206	SALES - GENERAL	3,505,000.00	-	3,015,000.00	2,120,000.00	-	2,120,000.00	4,504,300.00	4,549,400.00
12020650	SALES OF SHOPS/STORES	3,505,000.00	-	3,015,000.00	2,120,000.00	-	2,120,000.00	4,504,300.00	4,549,400.00
022900100100 - Ministry of Transportation									
1	REVENUE	94,230,000.00	26,300,000.00	55,100,050.00	77,467,100.00	-	77,467,100.00	70,769,100.00	71,477,000.00
12	INDEPENDENT REVENUE	94,230,000.00	26,300,000.00	55,100,050.00	77,467,100.00	-	77,467,100.00	70,769,100.00	71,477,000.00
1202	NON-TAX REVENUE	94,230,000.00	26,300,000.00	55,100,050.00	77,467,100.00	-	77,467,100.00	70,769,100.00	71,477,000.00
120201	LICENCES - GENERAL	10,895,100.00	16,500,000.00	19,894,900.00	42,618,400.00	-	42,618,400.00	28,835,200.00	29,123,600.00
12020103	FISHING LICENSES	-	-	-	7,950,000.00	-	7,950,000.00	5,400.00	5,500.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	55,000.00	-	740,000.00	10,600,000.00	-	10,600,000.00	1,338,300.00	1,351,700.00
12020109	OPERATING PERMIT FOR WATERWAYS ASSOCIATION/ UNIONS	-	-	20,000.00	-	-	-	-	-
12020138	DRIVERS' LICENSES	4,930,600.00	-	-	4,459,700.00	-	4,459,700.00	17,044,000.00	17,214,400.00
12020141	HEALTH FACILITIES LICENSES	-	-	-	5,300.00	-	5,300.00	1,070,600.00	1,081,400.00
12020146	HEAVY DUTY PERMIT	73,500.00	250,000.00	3,843,000.00	1,325,000.00	-	1,325,000.00	80,300.00	81,100.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUSES & T	5,799,000.00	16,000,000.00	15,274,400.00	16,875,200.00	-	16,875,200.00	266,400.00	269,100.00
12020152	LEARNERS PERMIT	-	-	-	1,060,000.00	-	1,060,000.00	7,456,800.00	7,531,300.00
12020159	HACKNEY PERMIT	-	-	-	79,500.00	-	79,500.00	401,500.00	405,500.00
12020161	ROAD / ROOF RACK PERMIT	37,000.00	250,000.00	17,500.00	263,700.00	-	263,700.00	1,171,900.00	1,183,600.00
120204	FEES - GENERAL	747,000.00	9,800,000.00	405,000.00	10,733,700.00	-	10,733,700.00	26,167,400.00	26,429,300.00
12020410	REGISTRATION FEES - GENERAL	-	7,000,000.00	-	7,382,900.00	-	7,382,900.00	1,171,900.00	1,183,600.00
12020413	ANNUAL DUES	-	-	-	397,500.00	-	397,500.00	106,600.00	107,700.00
12020432	TOWING OF LIGHT/ HEAVY VEHICLES FEES	-	-	1,000.00	-	-	-	-	-
12020433	DEFECT VEHICLE INSPECTION FEES	252,000.00	1,100,000.00	115,000.00	1,160,200.00	-	1,160,200.00	532,700.00	538,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020434	IMPOUNDED VEHICLE PACKING FEES	490,000.00	1,100,000.00	289,000.00	1,160,200.00	-	1,160,200.00	10,170,700.00	10,272,500.00
12020437	LIGHT VEHICLE INSPECTION FATAL/MINOR FEES	2,000.00	100,000.00	-	105,500.00	-	105,500.00	13,382,500.00	13,516,400.00
12020438	HEAVY DUTY ACCIDENT INSPECTION FATAL/MINOR FEES	3,000.00	500,000.00	-	527,400.00	-	527,400.00	803,000.00	811,000.00
120207	EARNINGS - GENERAL	82,587,900.00	-	34,800,150.00	24,115,000.00	-	24,115,000.00	15,766,500.00	15,924,100.00
12020746	TRIP CHARGES - COMPANY VEHICLES (CV)	40,276,900.00	-	4,450,300.00	10,070,000.00	-	10,070,000.00	966,800.00	976,500.00
12020747	TRIP CHARGES - LOCAL VEHICLES (LV)	41,698,000.00	-	29,649,850.00	13,250,000.00	-	13,250,000.00	14,412,900.00	14,557,000.00
12020751	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	613,000.00	-	700,000.00	795,000.00	-	795,000.00	386,800.00	390,600.00
022905300100 - Adamawa State Transport Board									
1	REVENUE	492,000.00	106,899,800.00	9,690,000.00	112,747,400.00	-	112,747,400.00	98,794,100.00	99,782,000.00
12	INDEPENDENT REVENUE	492,000.00	106,899,800.00	9,690,000.00	112,747,400.00	-	112,747,400.00	98,794,100.00	99,782,000.00
1202	NON-TAX REVENUE	492,000.00	106,899,800.00	9,690,000.00	112,747,400.00	-	112,747,400.00	98,794,100.00	99,782,000.00
120201	LICENCES - GENERAL	-	14,437,500.00	9,350,000.00	15,227,300.00	-	15,227,300.00	97,390,400.00	98,364,300.00
12020151	REGISTRATION PERMIT	-	907,500.00	9,350,000.00	957,200.00	-	957,200.00	27,433,400.00	27,707,700.00
12020169	LOCAL VEHICLE BRANDING LICENSES	-	13,530,000.00	-	14,270,100.00	-	14,270,100.00	69,957,000.00	70,656,600.00
120204	FEES - GENERAL	492,000.00	363,000.00	340,000.00	382,900.00	-	382,900.00	718,400.00	725,500.00
12020413	ANNUAL DUES	492,000.00	363,000.00	340,000.00	382,900.00	-	382,900.00	718,400.00	725,500.00
120207	EARNINGS - GENERAL	-	91,425,000.00	-	96,426,000.00	-	96,426,000.00	428,300.00	432,600.00
12020746	TRIP CHARGES - COMPANY VEHICLES (CV)	-	25,753,000.00	-	27,161,700.00	-	27,161,700.00	160,600.00	162,200.00
12020747	TRIP CHARGES - LOCAL VEHICLES (LV)	-	65,672,000.00	-	69,264,300.00	-	69,264,300.00	267,700.00	270,400.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	674,300.00	-	711,200.00	-	711,200.00	257,000.00	259,600.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	-	674,300.00	-	711,200.00	-	711,200.00	257,000.00	259,600.00
023300100100 - Ministry of Mineral Resources Development									
1	REVENUE	2,660,000.00	24,700,000.00	5,310,000.00	27,879,800.00	-	27,879,800.00	33,464,400.00	33,798,800.00
12	INDEPENDENT REVENUE	2,660,000.00	24,700,000.00	5,310,000.00	27,879,800.00	-	27,879,800.00	33,464,400.00	33,798,800.00
1202	NON-TAX REVENUE	2,660,000.00	24,700,000.00	5,310,000.00	27,879,800.00	-	27,879,800.00	33,464,400.00	33,798,800.00
120201	LICENCES - GENERAL	2,660,000.00	1,000,000.00	60,000.00	2,549,400.00	-	2,549,400.00	19,089,300.00	19,280,100.00
12020101	DRIVING LICENSES	-	-	-	159,000.00	-	159,000.00	792,300.00	800,200.00
12020107	PATENT MEDICAL LICENCE	-	-	-	265,000.00	-	265,000.00	32,200.00	32,500.00
12020110	TRADE ANIMAL LICENCE	-	-	-	254,400.00	-	254,400.00	532,700.00	538,100.00
12020114	HAWKING PERMIT	-	-	-	784,400.00	-	784,400.00	532,700.00	538,100.00
12020128	HAWKER'S PERMITS	-	-	-	31,800.00	-	31,800.00	155,300.00	156,800.00
12020151	REGISTRATION PERMIT	1,400,000.00	500,000.00	60,000.00	527,400.00	-	527,400.00	1,065,300.00	1,075,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020170	PREMIUM ON MINERAL LICENCES	1,260,000.00	500,000.00	-	527,400.00	-	527,400.00	15,978,800.00	16,138,500.00
120204	FEES - GENERAL	-	16,000,000.00	2,410,000.00	17,028,900.00	-	17,028,900.00	1,439,100.00	1,453,500.00
12020464	DAILY TOLL TICKET FEES	-	-	730,000.00	153,700.00	-	153,700.00	107,100.00	108,200.00
12020482	APPLICATION FEES/CONSENT LETTER	-	1,000,000.00	1,680,000.00	1,054,700.00	-	1,054,700.00	1,278,400.00	1,291,200.00
12020483	TOLL GATE FEES	-	15,000,000.00	-	15,820,500.00	-	15,820,500.00	53,600.00	54,100.00
120205	FINES - GENERAL	-	1,200,000.00	-	1,371,700.00	-	1,371,700.00	1,619,500.00	1,635,700.00
12020508	SANITATION FINE	-	-	-	106,000.00	-	106,000.00	21,500.00	21,700.00
12020512	FINE FOR HARMFUL ECOSYSTEM ACTIVITIES	-	1,200,000.00	-	1,265,700.00	-	1,265,700.00	1,598,000.00	1,614,000.00
120206	SALES - GENERAL	-	-	-	53,000.00	-	53,000.00	5,326,300.00	5,379,500.00
12020646	STUDENT HAND BOOK	-	-	-	53,000.00	-	53,000.00	5,326,300.00	5,379,500.00
120207	EARNINGS -GENERAL	-	-	130,000.00	21,200.00	-	21,200.00	642,400.00	648,800.00
12020710	EARNINGS FROM GUEST HOUSES	-	-	-	21,200.00	-	21,200.00	642,400.00	648,800.00
12020777	EARNINGS FROM LEASES OF QUARRY	-	-	130,000.00	-	-	-	-	-
120209	RENT ON LAND & OTHERS - GENERAL	-	6,500,000.00	2,710,000.00	6,855,600.00	-	6,855,600.00	5,347,800.00	5,401,200.00
12020907	GROUND RENT	-	1,500,000.00	-	1,582,100.00	-	1,582,100.00	5,326,300.00	5,379,500.00
12020909	RENT ON MINING LEASE	-	5,000,000.00	2,710,000.00	5,273,500.00	-	5,273,500.00	21,500.00	21,700.00
023400400100 - Adamawa State Road Maintenance Agency									
1	REVENUE	-	-	655,000.00	636,000.00	-	636,000.00	2,130,500.00	2,151,800.00
12	INDEPENDENT REVENUE	-	-	655,000.00	636,000.00	-	636,000.00	2,130,500.00	2,151,800.00
1202	NON-TAX REVENUE	-	-	655,000.00	636,000.00	-	636,000.00	2,130,500.00	2,151,800.00
120206	SALES - GENERAL	-	-	150,000.00	-	-	-	-	-
12020619	SALES OF PRODUCTS	-	-	150,000.00	-	-	-	-	-
120207	EARNINGS -GENERAL	-	-	505,000.00	636,000.00	-	636,000.00	2,130,500.00	2,151,800.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-	-	505,000.00	636,000.00	-	636,000.00	2,130,500.00	2,151,800.00
023600100100 - Ministry of Culture and Tourism									
1	REVENUE	1,651,700.00	32,000,000.00	2,207,400.00	33,888,200.00	-	33,888,200.00	28,773,300.00	29,061,000.00
12	INDEPENDENT REVENUE	1,651,700.00	32,000,000.00	2,207,400.00	33,888,200.00	-	33,888,200.00	28,773,300.00	29,061,000.00
1202	NON-TAX REVENUE	1,651,700.00	32,000,000.00	2,207,400.00	33,888,200.00	-	33,888,200.00	28,773,300.00	29,061,000.00
120204	FEES - GENERAL	167,000.00	5,000,000.00	1,072,000.00	5,411,300.00	-	5,411,300.00	27,335,000.00	27,608,300.00
12020485	REGISTRATION OF HOTEL FEES	80,000.00	5,000,000.00	850,000.00	5,390,100.00	-	5,390,100.00	27,217,200.00	27,489,300.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	87,000.00	-	222,000.00	21,200.00	-	21,200.00	117,800.00	119,000.00
120207	EARNINGS -GENERAL	1,484,700.00	27,000,000.00	1,135,400.00	28,476,900.00	-	28,476,900.00	1,438,300.00	1,452,700.00
12020716	EARNINGS FROM AMUSEMENT PARKS	605,000.00	2,000,000.00	450,400.00	2,109,400.00	-	2,109,400.00	1,171,900.00	1,183,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020717	EARNINGS FROM HOTELS	879,700.00	25,000,000.00	685,000.00	26,367,500.00	-	26,367,500.00	266,400.00	269,100.00
023600400100 - Arts Council									
1	REVENUE	1,335,000.00	2,100,000.00	483,000.00	2,215,000.00	-	2,215,000.00	6,021,400.00	6,081,500.00
12	INDEPENDENT REVENUE	1,335,000.00	2,100,000.00	483,000.00	2,215,000.00	-	2,215,000.00	6,021,400.00	6,081,500.00
1202	NON-TAX REVENUE	1,335,000.00	2,100,000.00	483,000.00	2,215,000.00	-	2,215,000.00	6,021,400.00	6,081,500.00
120207	EARNINGS -GENERAL	1,335,000.00	2,100,000.00	483,000.00	2,215,000.00	-	2,215,000.00	6,021,400.00	6,081,500.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-	1,100,000.00	-	1,160,200.00	-	1,160,200.00	213,200.00	215,300.00
12020722	EARNINGS FROM STATE CULTURAL TROUPES	145,000.00	250,000.00	118,000.00	263,700.00	-	263,700.00	428,300.00	432,600.00
12020723	EARNINGS FROM GATE TAKINGS	90,000.00	550,000.00	270,000.00	580,100.00	-	580,100.00	53,600.00	54,100.00
12020775	EARNINGS FROM BEER PALOUR	1,100,000.00	200,000.00	95,000.00	211,000.00	-	211,000.00	5,326,300.00	5,379,500.00
025000100100 - Fiscal Responsibility Commission									
1	REVENUE	-	55,000,000.00	-	-	-	-	-	-
13	AID AND GRANTS	-	55,000,000.00	-	-	-	-	-	-
1302	GRANTS	-	55,000,000.00	-	-	-	-	-	-
130202	FOREIGN GRANTS	-	55,000,000.00	-	-	-	-	-	-
13020202	CAPITAL FOREIGN GRANTS	-	55,000,000.00	-	-	-	-	-	-
025200100100 - Ministry of Water Resources									
1	REVENUE	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,000,000,000.00	2,000,000,000.00
025210200100 - Adamawa State Water Board									
1	REVENUE	3,014,200.00	5,000,000.00	1,946,000.00	6,625,000.00	-	6,625,000.00	4,453,500.00	4,498,100.00
12	INDEPENDENT REVENUE	3,014,200.00	5,000,000.00	1,946,000.00	6,625,000.00	-	6,625,000.00	4,453,500.00	4,498,100.00
1202	NON-TAX REVENUE	3,014,200.00	5,000,000.00	1,946,000.00	6,625,000.00	-	6,625,000.00	4,453,500.00	4,498,100.00
120201	LICENCES - GENERAL	-	-	-	424,000.00	-	424,000.00	535,300.00	540,700.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	-	-	-	424,000.00	-	424,000.00	535,300.00	540,700.00
120204	FEES - GENERAL	3,014,200.00	5,000,000.00	1,946,000.00	5,326,500.00	-	5,326,500.00	321,300.00	324,500.00
12020441	FIRE SAFETY INSPECTATIONS FEES	-	-	-	53,000.00	-	53,000.00	267,700.00	270,400.00
12020470	WATER RATES	3,014,200.00	5,000,000.00	1,946,000.00	5,273,500.00	-	5,273,500.00	53,600.00	54,100.00
120206	SALES - GENERAL	-	-	-	848,000.00	-	848,000.00	2,425,000.00	2,449,300.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	-	-	530,000.00	-	530,000.00	26,800.00	27,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020619	SALES OF PRODUCTS	-	-	-	265,000.00	-	265,000.00	2,130,500.00	2,151,800.00
12020632	SALES OF PUBLICATIONS	-	-	-	53,000.00	-	53,000.00	267,700.00	270,400.00
120207	EARNINGS - GENERAL	-	-	-	26,500.00	-	26,500.00	1,171,900.00	1,183,600.00
12020775	EARNINGS FROM BEER PALOUR	-	-	-	26,500.00	-	26,500.00	1,171,900.00	1,183,600.00
025300100100 - Ministry of Housing and Urban Development									
1	REVENUE	360,000.00	9,025,400.00	1,980,000.00	9,784,400.00	-	9,784,400.00	7,618,800.00	7,695,000.00
12	INDEPENDENT REVENUE	360,000.00	9,025,400.00	1,980,000.00	9,784,400.00	-	9,784,400.00	7,618,800.00	7,695,000.00
1202	NON-TAX REVENUE	360,000.00	9,025,400.00	1,980,000.00	9,784,400.00	-	9,784,400.00	7,618,800.00	7,695,000.00
120204	FEES - GENERAL	360,000.00	3,518,000.00	1,980,000.00	3,975,500.00	-	3,975,500.00	6,312,500.00	6,375,600.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	360,000.00	2,000,000.00	1,980,000.00	2,374,400.00	-	2,374,400.00	504,100.00	509,100.00
12020447	SIGN BILL BOARD AND ADVERTS	-	1,100,000.00	-	1,160,200.00	-	1,160,200.00	5,796,500.00	5,854,500.00
12020451	APPROVAL OF BUILDING PLANS	-	418,000.00	-	440,900.00	-	440,900.00	11,900.00	12,000.00
120207	EARNINGS - GENERAL	-	55,000.00	-	58,100.00	-	58,100.00	21,500.00	21,700.00
12020770	RIBADU SQ. HIRE OF OPEN AIR SPACE	-	55,000.00	-	58,100.00	-	58,100.00	21,500.00	21,700.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	5,452,400.00	-	5,750,800.00	-	5,750,800.00	1,284,800.00	1,297,700.00
12020820	RENT FROM HOUSING ESTATE	-	5,441,400.00	-	5,739,100.00	-	5,739,100.00	214,200.00	216,300.00
12020826	RENTING OF MARKET SHOPS (JSC)	-	11,000.00	-	11,700.00	-	11,700.00	1,070,600.00	1,081,400.00
025305300100 - Adamawa State Urban Planning & Development Authority									
1	REVENUE	74,839,631.00	55,788,000.00	86,065,030.81	99,652,400.00	-	99,652,400.00	133,114,500.00	134,445,600.00
12	INDEPENDENT REVENUE	74,839,631.00	55,788,000.00	86,065,030.81	99,652,400.00	-	99,652,400.00	133,114,500.00	134,445,600.00
1202	NON-TAX REVENUE	74,839,631.00	55,788,000.00	86,065,030.81	99,652,400.00	-	99,652,400.00	133,114,500.00	134,445,600.00
120201	LICENCES - GENERAL	-	-	-	21,200.00	-	21,200.00	34,900.00	35,200.00
12020104	WILD LIFE HUNTING LICENSES	-	-	-	21,200.00	-	21,200.00	34,900.00	35,200.00
120204	FEES - GENERAL	36,763,875.00	45,005,000.00	19,128,025.00	49,038,300.00	-	49,038,300.00	55,440,500.00	55,994,900.00
12020403	RENEWAL FEES - GENERAL	-	-	-	212,000.00	-	212,000.00	267,700.00	270,400.00
12020411	COURT FEES - GENERAL	-	-	-	1,060,000.00	-	1,060,000.00	10,652,500.00	10,759,000.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	-	-	-	34,500.00	-	34,500.00	5,326,300.00	5,379,500.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	-	-	-	265,000.00	-	265,000.00	10,652,500.00	10,759,000.00
12020447	SIGN BILL BOARD AND ADVERTS	2,412,000.00	10,000,000.00	740,000.00	10,547,000.00	-	10,547,000.00	5,400.00	5,500.00
12020450	FILLING STATION PERMIT	-	5,000,000.00	75,000.00	5,273,500.00	-	5,273,500.00	21,305,000.00	21,518,000.00
12020451	APPROVAL OF BUILDING PLANS	13,190,545.00	10,000,000.00	16,268,025.00	10,547,000.00	-	10,547,000.00	1,070,600.00	1,081,400.00
12020452	MAST INSTALLATION BASE	20,661,330.00	5,000.00	1,200,000.00	5,300.00	-	5,300.00	5,326,300.00	5,379,500.00
12020453	STREET NAMING AND HOUSE NUMBERING	500,000.00	20,000,000.00	845,000.00	21,094,000.00	-	21,094,000.00	834,200.00	842,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
120207	EARNINGS -GENERAL	1,180,000.00	5,000,000.00	1,180,000.00	6,333,500.00	-	6,333,500.00	43,867,900.00	44,306,600.00
12020770	RIBADU SQ. HIRE OF OPEN AIR SPACE	1,180,000.00	-	1,180,000.00	1,060,000.00	-	1,060,000.00	5,326,300.00	5,379,500.00
12020775	EARNINGS FROM BEER PALOUR	-	5,000,000.00	-	5,273,500.00	-	5,273,500.00	38,541,600.00	38,927,100.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	36,895,756.00	5,783,000.00	50,817,999.98	44,259,400.00	-	44,259,400.00	33,771,200.00	34,108,900.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	4,871,600.00	783,000.00	-	825,900.00	-	825,900.00	33,022,700.00	33,352,900.00
12020820	RENT FROM HOUSING ESTATE	32,024,156.00	5,000,000.00	-	43,433,500.00	-	43,433,500.00	748,500.00	756,000.00
12020827	RENT ON GOVERNMENT SHOPS	-	-	50,665,000.00	-	-	-	-	-
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	-	-	152,999.98	-	-	-	-	-
120210	REPAYMENTS - GENERAL	-	-	14,939,005.83	-	-	-	-	-
12021007	UNSPECIFIED REVENUE ARREARS	-	-	14,939,005.83	-	-	-	-	-
026000100100 - Ministry of Lands and Survey									
1	REVENUE	81,715,957.26	167,900,000.00	127,304,926.17	198,814,400.00	-	198,814,400.00	181,199,400.00	183,011,400.00
12	INDEPENDENT REVENUE	81,715,957.26	167,900,000.00	127,304,926.17	198,814,400.00	-	198,814,400.00	181,199,400.00	183,011,400.00
1201	TAX REVENUE	9,000,000.00	31,000,000.00	9,967,545.00	32,695,700.00	-	32,695,700.00	532,700.00	538,100.00
120103	OTHER TAXES	9,000,000.00	31,000,000.00	9,967,545.00	32,695,700.00	-	32,695,700.00	532,700.00	538,100.00
12010303	DEVELOPMENTAL LEVY - GENERAL	9,000,000.00	31,000,000.00	9,812,500.00	32,695,700.00	-	32,695,700.00	532,700.00	538,100.00
12010304	STAMP DUTIES (STATE)	-	-	155,045.00	-	-	-	-	-
1202	NON-TAX REVENUE	72,715,957.26	136,900,000.00	117,337,381.17	166,118,700.00	-	166,118,700.00	180,666,700.00	182,473,300.00
120201	LICENCES - GENERAL	-	200,000.00	-	741,000.00	-	741,000.00	33,776,500.00	34,114,300.00
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES MECHANIC	-	-	-	530,000.00	-	530,000.00	1,605,900.00	1,622,000.00
12020166	LAND CLEARANCE PERMIT	-	200,000.00	-	211,000.00	-	211,000.00	32,170,600.00	32,492,300.00
120204	FEES - GENERAL	37,853,456.52	51,200,000.00	73,235,150.73	73,266,300.00	-	73,266,300.00	42,096,600.00	42,517,700.00
12020403	RENEWAL FEES - GENERAL	-	500,000.00	-	527,400.00	-	527,400.00	15,978,800.00	16,138,500.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	-	-	-	1,590,000.00	-	1,590,000.00	107,100.00	108,200.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	12,806,328.93	30,200,000.00	24,059,925.73	31,852,000.00	-	31,852,000.00	26,800.00	27,100.00
12020410	REGISTRATION FEES - GENERAL	15,470,127.59	15,000,000.00	22,895,725.00	15,820,500.00	-	15,820,500.00	53,600.00	54,100.00
12020414	ADMIN CHARGES	-	-	-	106,000.00	-	106,000.00	1,598,000.00	1,614,000.00
12020441	FIRE SAFETY INSPECTATIONS FEES	-	-	-	26,500.00	-	26,500.00	1,065,300.00	1,075,900.00
12020470	WATER RATES	-	-	-	53,000.00	-	53,000.00	12,311,900.00	12,435,100.00
12020479	LAND DEMARCATION FEE (SPLIT CHARGE)	-	1,500,000.00	-	1,582,100.00	-	1,582,100.00	3,195,800.00	3,227,700.00
12020480	BUILDING CONVERSION FEE (CHANGE OF PURPOSE FEE)	-	1,000,000.00	15,873,500.00	1,054,700.00	-	1,054,700.00	5,353,000.00	5,406,600.00
12020482	APPLICATION FEES/CONSENT LETTER	-	-	-	12,190,000.00	-	12,190,000.00	267,700.00	270,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	9,577,000.00	3,000,000.00	10,406,000.00	8,464,100.00	-	8,464,100.00	2,138,600.00	2,160,100.00
120205	FINES - GENERAL	-	-	1,936,824.06	265,000.00	-	265,000.00	15,978,800.00	16,138,500.00
12020512	FINE FOR HARMFUL ECOSYSTEM ACTIVITIES	-	-	1,936,824.06	265,000.00	-	265,000.00	15,978,800.00	16,138,500.00
120207	EARNINGS - GENERAL	405,508.96	500,000.00	352,995.08	527,400.00	-	527,400.00	63,914,900.00	64,554,000.00
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT CRO	405,508.96	500,000.00	352,995.08	527,400.00	-	527,400.00	63,914,900.00	64,554,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	1,590,000.00	-	1,590,000.00	10,652,500.00	10,759,000.00
12020803	RENT ON GOVT BUILDINGS	-	-	-	1,590,000.00	-	1,590,000.00	10,652,500.00	10,759,000.00
120209	RENT ON LAND & OTHERS - GENERAL	34,456,991.78	85,000,000.00	41,812,411.30	89,649,500.00	-	89,649,500.00	14,145,600.00	14,287,000.00
12020901	RENT ON GOVT. LAND	2,794,606.40	15,000,000.00	3,842,986.59	15,820,500.00	-	15,820,500.00	80,300.00	81,100.00
12020907	GROUND RENT	31,662,385.38	60,000,000.00	37,969,424.71	63,282,000.00	-	63,282,000.00	14,061,400.00	14,202,000.00
12020909	RENT ON MINING LEASE	-	10,000,000.00	-	10,547,000.00	-	10,547,000.00	3,900.00	3,900.00
120210	REPAYMENTS - GENERAL	-	-	-	79,500.00	-	79,500.00	101,800.00	102,800.00
12021006	RECOVERY OF OVERPAYMENTS	-	-	-	79,500.00	-	79,500.00	101,800.00	102,800.00
026000200100 - Office of the Surveyor General									
1	REVENUE	14,944,942.60	25,630,000.00	30,390,847.50	28,329,100.00	-	28,329,100.00	23,262,200.00	23,494,900.00
12	INDEPENDENT REVENUE	14,944,942.60	25,630,000.00	30,390,847.50	28,329,100.00	-	28,329,100.00	23,262,200.00	23,494,900.00
1202	NON-TAX REVENUE	14,944,942.60	25,630,000.00	30,390,847.50	28,329,100.00	-	28,329,100.00	23,262,200.00	23,494,900.00
120204	FEES - GENERAL	14,944,942.60	25,630,000.00	30,390,847.50	28,329,100.00	-	28,329,100.00	23,262,200.00	23,494,900.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	9,948,442.60	13,200,000.00	15,360,947.50	13,922,100.00	-	13,922,100.00	1,070,600.00	1,081,400.00
12020411	COURT FEES - GENERAL	-	-	-	3,800.00	-	3,800.00	133,900.00	135,200.00
12020414	ADMIN CHARGES	-	-	-	100,700.00	-	100,700.00	9,374,300.00	9,468,000.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	-	-	-	1,060,000.00	-	1,060,000.00	3,866,900.00	3,905,600.00
12020450	FILLING STATION PERMIT	-	-	-	132,500.00	-	132,500.00	267,700.00	270,400.00
12020454	SEARCH FEES	3,804,500.00	8,800,000.00	12,010,000.00	9,281,400.00	-	9,281,400.00	5,353,000.00	5,406,600.00
12020455	BEACON PLACEMENT FEES	1,192,000.00	3,630,000.00	3,019,900.00	3,828,600.00	-	3,828,600.00	3,195,800.00	3,227,700.00
026500100100 - Ministry of Livestock & Aquaculture Development									
1	REVENUE	613,003,935.53	3,121,090,000.00	1,205,934,679.44	3,297,494,700.00	-	3,297,494,700.00	3,325,903,700.00	3,359,163,000.00
12	INDEPENDENT REVENUE	613,003,935.53	3,121,090,000.00	1,205,934,679.44	3,297,494,700.00	-	3,297,494,700.00	3,325,903,700.00	3,359,163,000.00
1201	TAX REVENUE	-	-	-	5,565,000.00	-	5,565,000.00	107,057,400.00	108,128,100.00
120101	PERSONAL TAXES	-	-	-	265,000.00	-	265,000.00	106,524,700.00	107,590,000.00
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	-	-	-	265,000.00	-	265,000.00	106,524,700.00	107,590,000.00
120103	OTHER TAXES	-	-	-	5,300,000.00	-	5,300,000.00	532,700.00	538,100.00
12010307	PRODUCE SALES TAX	-	-	-	5,300,000.00	-	5,300,000.00	532,700.00	538,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
1202	NON-TAX REVENUE	613,003,935.53	3,121,090,000.00	1,205,934,679.44	3,291,929,700.00	-	3,291,929,700.00	3,218,846,300.00	3,251,034,900.00
120201	LICENCES - GENERAL	2,172,500.00	107,490,000.00	9,820,800.00	113,370,100.00	-	113,370,100.00	5,404,600.00	5,458,600.00
12020103	FISHING LICENSES	629,000.00	3,000,000.00	1,067,500.00	3,164,100.00	-	3,164,100.00	2,663,200.00	2,689,800.00
12020110	TRADE ANIMAL LICENCE	-	100,000,000.00	-	105,470,000.00	-	105,470,000.00	703,200.00	710,200.00
12020111	HIDES & SKIN LOADING LICENSE	1,365,500.00	500,000.00	8,728,400.00	527,400.00	-	527,400.00	532,700.00	538,100.00
12020112	MEAT STORAGE AND SALES LICENSE	-	2,500,000.00	-	2,636,800.00	-	2,636,800.00	117,300.00	118,500.00
12020127	FISHING PERMITS	-	660,000.00	-	696,200.00	-	696,200.00	234,500.00	236,800.00
12020153	HIDES & SKIN BUYERS LICENSE	173,000.00	500,000.00	24,900.00	527,400.00	-	527,400.00	40,200.00	40,600.00
12020171	FISH/BIRDS COMMERCIAL FEEDS SALLERS LICENCES	-	110,000.00	-	116,100.00	-	116,100.00	48,200.00	48,700.00
12020172	FISH/POULTRY/BEEF COLD ROOM OPERATORS LICENCE	5,000.00	220,000.00	-	232,100.00	-	232,100.00	1,065,300.00	1,075,900.00
120204	FEES - GENERAL	610,813,435.53	3,013,600,000.00	1,196,094,379.44	3,178,531,500.00	-	3,178,531,500.00	3,210,363,700.00	3,242,467,500.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	-	-	-	39,800.00	-	39,800.00	10,652,500.00	10,759,000.00
12020411	COURT FEES - GENERAL	-	-	-	47,700.00	-	47,700.00	532,700.00	538,100.00
12020449	LIVESTOCK FARMS/FIRM INSPECTION FEES	-	1,000,000.00	13,000.00	1,054,700.00	-	1,054,700.00	3,195,741,000.00	3,227,698,500.00
12020456	SLAUGHTER PREMISES FEES	3,423,650.00	10,000,000.00	5,236,250.00	10,547,000.00	-	10,547,000.00	2,237,100.00	2,259,500.00
12020457	MEAT INSPECTION FEES	-	500,000.00	-	527,400.00	-	527,400.00	26,800.00	27,100.00
12020458	TRADE ANIMAL FEES	607,389,785.53	3,000,000,000.00	1,190,845,129.44	3,164,100,000.00	-	3,164,100,000.00	1,700.00	1,700.00
12020484	FISH/BIRDS FARMS HATCHERY/PRODUCTS MOVEMENT FEES	-	2,100,000.00	-	2,214,900.00	-	2,214,900.00	1,171,900.00	1,183,600.00
120207	EARNINGS -GENERAL	18,000.00	-	19,500.00	28,100.00	-	28,100.00	3,078,000.00	3,108,800.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	18,000.00	-	-	26,500.00	-	26,500.00	2,676,500.00	2,703,300.00
12020763	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	-	-	19,500.00	1,600.00	-	1,600.00	401,500.00	405,500.00
026600100100 - Ministry of Entrepreneurship Development									
1	REVENUE	421,500.00	1,100,000.00	932,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
12	INDEPENDENT REVENUE	421,500.00	1,100,000.00	932,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
1202	NON-TAX REVENUE	421,500.00	1,100,000.00	932,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
120201	LICENCES - GENERAL	-	-	5,000.00	-	-	-	-	-
12020142	TRADE PERMIT LICENSES	-	-	5,000.00	-	-	-	-	-
120204	FEES - GENERAL	421,500.00	1,100,000.00	927,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
12020410	REGISTRATION FEES - GENERAL	421,500.00	1,100,000.00	927,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
026600100100 - Ministry of Entrepreneurship Development									
1	REVENUE	421,500.00	1,100,000.00	932,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
12	INDEPENDENT REVENUE	421,500.00	1,100,000.00	932,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
1202	NON-TAX REVENUE	421,500.00	1,100,000.00	932,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
120201	LICENCES - GENERAL	-	-	5,000.00	-	-	-	-	-
12020142	TRADE PERMIT LICENSES	-	-	5,000.00	-	-	-	-	-
120204	FEES - GENERAL	421,500.00	1,100,000.00	927,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
12020410	REGISTRATION FEES - GENERAL	421,500.00	1,100,000.00	927,000.00	1,160,200.00	-	1,160,200.00	1,070,600.00	1,081,400.00
031805100100 - High Court of Justice									
1	REVENUE	11,090,990.00	4,400,000.00	13,494,435.00	35,290,600.00	-	35,290,600.00	51,865,800.00	52,384,400.00
12	INDEPENDENT REVENUE	11,090,990.00	4,400,000.00	13,494,435.00	35,290,600.00	-	35,290,600.00	51,865,800.00	52,384,400.00
1201	TAX REVENUE	-	-	-	2,650,000.00	-	2,650,000.00	535,300.00	540,700.00
120103	OTHER TAXES	-	-	-	2,650,000.00	-	2,650,000.00	535,300.00	540,700.00
12010303	DEVELOPMENTAL LEVY - GENERAL	-	-	-	2,650,000.00	-	2,650,000.00	535,300.00	540,700.00
1202	NON-TAX REVENUE	11,090,990.00	4,400,000.00	13,494,435.00	32,640,600.00	-	32,640,600.00	51,330,500.00	51,843,700.00
120201	LICENCES - GENERAL	-	-	-	1,987,500.00	-	1,987,500.00	29,728,600.00	30,025,800.00
12020101	DRIVING LICENSES	-	-	-	397,500.00	-	397,500.00	4,687,200.00	4,734,000.00
12020152	LEARNERS PERMIT	-	-	-	1,060,000.00	-	1,060,000.00	23,435,500.00	23,669,800.00
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES MECHANIC	-	-	-	530,000.00	-	530,000.00	1,605,900.00	1,622,000.00
120204	FEES - GENERAL	7,868,250.00	4,400,000.00	9,210,940.00	29,487,100.00	-	29,487,100.00	1,231,400.00	1,243,700.00
12020411	COURT FEES - GENERAL	7,868,250.00	4,400,000.00	9,210,940.00	29,434,100.00	-	29,434,100.00	856,600.00	865,200.00
12020451	APPROVAL OF BUILDING PLANS	-	-	-	53,000.00	-	53,000.00	374,800.00	378,500.00
120205	FINES - GENERAL	3,222,740.00	-	4,283,495.00	1,166,000.00	-	1,166,000.00	20,370,500.00	20,574,200.00
12020501	PENALTY FOR OFFENCES - GENERAL	-	-	-	530,000.00	-	530,000.00	17,576,700.00	17,752,400.00
12020505	ROAD TRAFFIC (MISC. OFF)	-	-	-	265,000.00	-	265,000.00	117,300.00	118,500.00
12020511	COURT FINE	3,222,740.00	-	4,283,495.00	371,000.00	-	371,000.00	2,676,500.00	2,703,300.00
031805200100 - Customary Court of Appeal									
1	REVENUE	3,200.00	16,500,000.00	309,100.00	17,402,600.00	-	17,402,600.00	401,500.00	405,500.00
12	INDEPENDENT REVENUE	3,200.00	16,500,000.00	309,100.00	17,402,600.00	-	17,402,600.00	401,500.00	405,500.00
1202	NON-TAX REVENUE	3,200.00	16,500,000.00	309,100.00	17,402,600.00	-	17,402,600.00	401,500.00	405,500.00
120204	FEES - GENERAL	3,200.00	16,500,000.00	309,100.00	17,402,600.00	-	17,402,600.00	401,500.00	405,500.00
12020411	COURT FEES - GENERAL	3,200.00	16,500,000.00	309,100.00	17,402,600.00	-	17,402,600.00	401,500.00	405,500.00
031805300100 - Sharia Court of Appeal									
1	REVENUE	-	110,000.00	12,300.00	116,100.00	-	116,100.00	5,353,000.00	5,406,600.00
12	INDEPENDENT REVENUE	-	110,000.00	12,300.00	116,100.00	-	116,100.00	5,353,000.00	5,406,600.00
1202	NON-TAX REVENUE	-	110,000.00	12,300.00	116,100.00	-	116,100.00	5,353,000.00	5,406,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
120204	FEES - GENERAL	-	110,000.00	12,300.00	116,100.00	-	116,100.00	5,353,000.00	5,406,600.00
12020411	COURT FEES - GENERAL	-	110,000.00	12,300.00	116,100.00	-	116,100.00	5,353,000.00	5,406,600.00
031805500100 - Area Courts									
1	REVENUE	18,145,804.00	200,000.00	26,818,100.00	33,071,000.00	-	33,071,000.00	44,161,600.00	44,603,500.00
12	INDEPENDENT REVENUE	18,145,804.00	200,000.00	26,818,100.00	33,071,000.00	-	33,071,000.00	44,161,600.00	44,603,500.00
1201	TAX REVENUE	-	-	-	2,650,000.00	-	2,650,000.00	5,400.00	5,500.00
120103	OTHER TAXES	-	-	-	2,650,000.00	-	2,650,000.00	5,400.00	5,500.00
12010303	DEVELOPMENTAL LEVY - GENERAL	-	-	-	2,650,000.00	-	2,650,000.00	5,400.00	5,500.00
1202	NON-TAX REVENUE	18,145,804.00	200,000.00	26,818,100.00	30,421,000.00	-	30,421,000.00	44,156,200.00	44,598,000.00
120204	FEES - GENERAL	4,047,045.00	200,000.00	7,192,710.00	21,888,000.00	-	21,888,000.00	24,965,600.00	25,215,400.00
12020403	RENEWAL FEES - GENERAL	-	-	-	397,500.00	-	397,500.00	16,059,000.00	16,219,600.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	-	-	-	5,300,000.00	-	5,300,000.00	9,700.00	9,800.00
12020410	REGISTRATION FEES - GENERAL	-	-	-	5,300.00	-	5,300.00	10,800.00	10,900.00
12020411	COURT FEES - GENERAL	4,047,045.00	200,000.00	7,192,710.00	15,900,000.00	-	15,900,000.00	267,700.00	270,400.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	-	-	9,600.00	-	9,600.00	5,353,000.00	5,406,600.00
12020426	REGISTRATION OF WOMEN GROUPS	-	-	-	10,600.00	-	10,600.00	3,211,800.00	3,244,000.00
12020445	GRADING FEES	-	-	-	265,000.00	-	265,000.00	53,600.00	54,100.00
120205	FINES - GENERAL	14,098,759.00	-	19,625,390.00	8,480,000.00	-	8,480,000.00	17,049,400.00	17,219,900.00
12020505	ROAD TRAFFIC (MISC. OFF)	-	-	-	5,300,000.00	-	5,300,000.00	1,070,600.00	1,081,400.00
12020511	COURT FINE	14,098,759.00	-	19,625,390.00	3,180,000.00	-	3,180,000.00	15,978,800.00	16,138,500.00
120206	SALES - GENERAL	-	-	-	53,000.00	-	53,000.00	2,141,200.00	2,162,700.00
12020619	SALES OF PRODUCTS	-	-	-	53,000.00	-	53,000.00	2,141,200.00	2,162,700.00
051300100100 - Ministry of Youth and Sports Development									
1	REVENUE	28,633,644.99	15,000,000.00	11,154,174.19	19,000,500.00	-	19,000,500.00	479,900.00	484,700.00
12	INDEPENDENT REVENUE	28,633,644.99	15,000,000.00	11,154,174.19	19,000,500.00	-	19,000,500.00	479,900.00	484,700.00
1202	NON-TAX REVENUE	28,633,644.99	15,000,000.00	11,154,174.19	19,000,500.00	-	19,000,500.00	479,900.00	484,700.00
120204	FEES - GENERAL	28,633,644.99	15,000,000.00	11,154,174.19	19,000,500.00	-	19,000,500.00	479,900.00	484,700.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	28,633,644.99	-	11,074,174.19	1,060,000.00	-	1,060,000.00	53,600.00	54,100.00
12020411	COURT FEES - GENERAL	-	15,000,000.00	80,000.00	15,820,500.00	-	15,820,500.00	106,600.00	107,700.00
12020458	TRADE ANIMAL FEES	-	-	-	2,120,000.00	-	2,120,000.00	319,700.00	322,900.00
051400100100 - Ministry of Women Affairs									
1	REVENUE	472,000.00	3,602,770,000.00	1,019,000.00	3,153,245,100.00	-	3,153,245,100.00	24,960,043,500.00	29,025,939,600.00
12	INDEPENDENT REVENUE	472,000.00	2,770,000.00	1,019,000.00	3,245,100.00	-	3,245,100.00	34,862,200.00	35,210,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
1202	NON-TAX REVENUE	472,000.00	2,770,000.00	1,019,000.00	3,245,100.00	-	3,245,100.00	34,862,200.00	35,210,900.00
120201	LICENCES - GENERAL	37,000.00	2,670,000.00	212,000.00	2,869,300.00	-	2,869,300.00	2,583,900.00	2,609,900.00
12020105	POOLS AND GAMING MACHINES LICENSES	-	-	25,000.00	-	-	-	-	-
12020153	HIDES & SKIN BUYERS LICENSE	-	-	-	53,000.00	-	53,000.00	16,100.00	16,300.00
12020155	AUCTIONEER LICENSES	-	100,000.00	-	105,500.00	-	105,500.00	2,402,200.00	2,426,300.00
12020157	LIQUOR LICENSES	37,000.00	300,000.00	187,000.00	316,500.00	-	316,500.00	32,200.00	32,500.00
12020158	TAMBOLA LICENCE	-	15,000.00	-	15,900.00	-	15,900.00	26,800.00	27,100.00
12020162	TROPHY DEALER LICENCES	-	2,255,000.00	-	2,378,400.00	-	2,378,400.00	106,600.00	107,700.00
120204	FEES - GENERAL	70,000.00	100,000.00	807,000.00	163,800.00	-	163,800.00	32,171,700.00	32,493,300.00
12020410	REGISTRATION FEES - GENERAL	-	-	-	31,800.00	-	31,800.00	214,200.00	216,300.00
12020424	FOOD AND SOCIAL SERVICES FEES	-	-	-	26,500.00	-	26,500.00	21,305,000.00	21,518,000.00
12020426	REGISTRATION OF WOMEN GROUPS	70,000.00	100,000.00	807,000.00	105,500.00	-	105,500.00	10,652,500.00	10,759,000.00
120207	EARNINGS -GENERAL	365,000.00	-	-	212,000.00	-	212,000.00	106,600.00	107,700.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	365,000.00	-	-	212,000.00	-	212,000.00	106,600.00	107,700.00
13	AID AND GRANTS	-	3,600,000,000.00	-	3,150,000,000.00	-	3,150,000,000.00	24,925,181,300.00	28,990,728,700.00
1302	GRANTS	-	3,600,000,000.00	-	3,150,000,000.00	-	3,150,000,000.00	24,925,181,300.00	28,990,728,700.00
130201	DOMESTIC GRANTS	-	3,600,000,000.00	-	3,150,000,000.00	-	3,150,000,000.00	24,925,181,300.00	28,990,728,700.00
13020102	CAPITAL GRANTS FROM FGN	-	3,600,000,000.00	-	3,150,000,000.00	-	3,150,000,000.00	24,925,181,300.00	28,990,728,700.00
051700100100 - Ministry of Education and Human Capital Development									
1	REVENUE	8,158,500.00	30,100,000.00	19,300,000.00	29,746,500.00	-	29,746,500.00	13,665,700.00	13,802,200.00
12	INDEPENDENT REVENUE	8,158,500.00	30,100,000.00	19,300,000.00	29,746,500.00	-	29,746,500.00	13,665,700.00	13,802,200.00
1202	NON-TAX REVENUE	8,158,500.00	30,100,000.00	19,300,000.00	29,746,500.00	-	29,746,500.00	13,665,700.00	13,802,200.00
120204	FEES - GENERAL	2,540,000.00	20,000,000.00	16,265,000.00	21,094,000.00	-	21,094,000.00	4,527,400.00	4,572,600.00
12020412	REGISTRATION OF PRIVATE SCHOOLS	2,540,000.00	20,000,000.00	16,265,000.00	21,094,000.00	-	21,094,000.00	4,527,400.00	4,572,600.00
120206	SALES - GENERAL	5,618,500.00	10,100,000.00	3,035,000.00	8,652,500.00	-	8,652,500.00	9,138,300.00	9,229,600.00
12020625	SALES OF STATIONERIES & SCHOOL DIRECTORY	-	-	20,000.00	-	-	-	-	-
12020626	SALES OF APPLICATION FORMS FOR PRIVATE SCHOOLS	2,275,000.00	10,000,000.00	3,015,000.00	8,547,000.00	-	8,547,000.00	7,456,800.00	7,531,300.00
12020639	SALES OF IN SERVICE FORM	3,343,500.00	100,000.00	-	105,500.00	-	105,500.00	1,681,500.00	1,698,300.00
051705100100 - Post Primary Schools Mgt Board									
1	REVENUE	-	-	130,000.00	-	-	-	-	-
12	INDEPENDENT REVENUE	-	-	130,000.00	-	-	-	-	-
1202	NON-TAX REVENUE	-	-	130,000.00	-	-	-	-	-
120206	SALES - GENERAL	-	-	130,000.00	-	-	-	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020639	SALES OF IN SERVICE FORM	-	-	130,000.00	-	-	-	-	-
051706200100 - Ministry of Tertiary and Professional Education									
1	REVENUE	-	8,500,000.00	-	8,965,000.00	-	8,965,000.00	3,782,000.00	3,819,800.00
12	INDEPENDENT REVENUE	-	8,500,000.00	-	8,965,000.00	-	8,965,000.00	3,782,000.00	3,819,800.00
1202	NON-TAX REVENUE	-	8,500,000.00	-	8,965,000.00	-	8,965,000.00	3,782,000.00	3,819,800.00
120204	FEES - GENERAL	-	8,500,000.00	-	8,965,000.00	-	8,965,000.00	3,782,000.00	3,819,800.00
12020410	REGISTRATION FEES - GENERAL	-	5,000,000.00	-	5,273,500.00	-	5,273,500.00	319,700.00	322,900.00
12020413	ANNUAL DUES	-	2,500,000.00	-	2,636,800.00	-	2,636,800.00	2,823,000.00	2,851,200.00
12020414	ADMIN CHARGES	-	1,000,000.00	-	1,054,700.00	-	1,054,700.00	639,300.00	645,700.00
051700500100 - College of Agriculture, Science and Technology Ganye									
1	REVENUE	16,823,450.00	44,460,000.00	22,962,000.00	46,892,200.00	-	46,892,200.00	421,005,500.00	425,215,700.00
12	INDEPENDENT REVENUE	16,823,450.00	44,460,000.00	22,962,000.00	46,892,200.00	-	46,892,200.00	421,005,500.00	425,215,700.00
1202	NON-TAX REVENUE	16,823,450.00	44,460,000.00	22,962,000.00	46,892,200.00	-	46,892,200.00	421,005,500.00	425,215,700.00
120204	FEES - GENERAL	14,546,650.00	41,860,000.00	21,228,500.00	44,149,900.00	-	44,149,900.00	361,138,500.00	364,750,000.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	140,800.00	440,000.00	-	464,100.00	-	464,100.00	1,491,400.00	1,506,300.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	1,008,300.00	18,380,000.00	2,819,200.00	19,385,400.00	-	19,385,400.00	2,237,100.00	2,259,500.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	12,350,550.00	18,840,000.00	17,329,300.00	19,870,600.00	-	19,870,600.00	2,769,800.00	2,797,500.00
12020421	SPORTS FEES	234,500.00	700,000.00	277,500.00	738,300.00	-	738,300.00	532,700.00	538,100.00
12020422	SIWES FEES	-	-	395,000.00	-	-	-	-	-
12020461	ACCOMMODATION FEES	343,500.00	1,400,000.00	130,000.00	1,476,600.00	-	1,476,600.00	268,335,800.00	271,019,200.00
12020462	EDUCATIONAL VISIT FEES	469,000.00	2,100,000.00	277,500.00	2,214,900.00	-	2,214,900.00	85,771,700.00	86,629,400.00
120206	SALES - GENERAL	2,276,800.00	2,600,000.00	1,733,500.00	2,742,300.00	-	2,742,300.00	59,867,000.00	60,465,700.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	2,276,800.00	2,600,000.00	1,441,000.00	2,742,300.00	-	2,742,300.00	59,867,000.00	60,465,700.00
12020616	SALES OF ADMISSION FORMS	-	-	162,500.00	-	-	-	-	-
12020638	SALES OF EMPLOYMENT FORMS	-	-	130,000.00	-	-	-	-	-
051700400100 - College of Legal Studies Yola									
1	REVENUE	85,416,300.00	11,750,000.00	111,754,655.00	83,706,000.00	-	83,706,000.00	40,863,200.00	41,271,800.00
12	INDEPENDENT REVENUE	85,416,300.00	11,750,000.00	111,754,655.00	83,706,000.00	-	83,706,000.00	40,863,200.00	41,271,800.00
1202	NON-TAX REVENUE	85,416,300.00	11,750,000.00	111,754,655.00	83,706,000.00	-	83,706,000.00	40,863,200.00	41,271,800.00
120204	FEES - GENERAL	76,320,800.00	4,250,000.00	103,604,005.00	74,658,300.00	-	74,658,300.00	20,048,100.00	20,248,600.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	-	-	3,869,750.00	-	-	-	-	-
12020417	TERTIARY INSTITUTION FEES - GENERAL	-	-	92,057,005.00	-	-	-	-	-
12020421	SPORTS FEES	68,175,800.00	-	1,588,500.00	70,175,800.00	-	70,175,800.00	468,800.00	473,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS	8,145,000.00	4,250,000.00	-	4,482,500.00	-	4,482,500.00	19,579,300.00	19,775,100.00
12020461	ACCOMMODATION FEES	-	-	2,110,000.00	-	-	-	-	-
12020472	STUDENT LEVY	-	-	3,978,750.00	-	-	-	-	-
120206	SALES - GENERAL	9,095,500.00	7,500,000.00	7,869,250.00	9,047,700.00	-	9,047,700.00	20,815,100.00	21,023,200.00
12020603	SALES OF ID CARDS	-	-	997,950.00	-	-	-	-	-
12020616	SALES OF ADMISSION FORMS	7,277,000.00	7,000,000.00	5,062,100.00	7,382,900.00	-	7,382,900.00	20,069,400.00	20,270,000.00
12020638	SALES OF EMPLOYMENT FORMS	1,818,500.00	500,000.00	-	1,664,800.00	-	1,664,800.00	745,700.00	753,200.00
12020646	STUDENT HAND BOOK	-	-	1,809,200.00	-	-	-	-	-
120207	EARNINGS -GENERAL	-	-	281,400.00	-	-	-	-	-
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT CRO	-	-	281,400.00	-	-	-	-	-
051701800100 - Adamawa State Polytechnic Yola									
1	REVENUE	289,276,760.50	1,245,919,100.00	281,640,437.95	575,781,500.00	-	575,781,500.00	277,073,200.00	279,843,900.00
12	INDEPENDENT REVENUE	289,276,760.50	545,919,100.00	281,640,437.95	575,781,500.00	-	575,781,500.00	277,073,200.00	279,843,900.00
1202	NON-TAX REVENUE	289,276,760.50	545,919,100.00	281,640,437.95	575,781,500.00	-	575,781,500.00	277,073,200.00	279,843,900.00
120204	FEES - GENERAL	257,956,890.00	543,875,100.00	246,207,339.00	573,625,600.00	-	573,625,600.00	270,521,800.00	273,227,000.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	-	500,000.00	-	527,400.00	-	527,400.00	50,354,300.00	50,857,800.00
12020410	REGISTRATION FEES - GENERAL	-	251,900,000.00	-	265,679,000.00	-	265,679,000.00	59,692,400.00	60,289,300.00
12020414	ADMIN CHARGES	-	80,518,000.00	584,000.00	84,922,400.00	-	84,922,400.00	3,774,300.00	3,812,100.00
12020415	ADAPOLY VENTURES	8,642,745.00	56,200,000.00	19,753,289.00	59,274,200.00	-	59,274,200.00	2,157,200.00	2,178,800.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	18,597,300.00	47,270,000.00	48,014,500.00	49,855,700.00	-	49,855,700.00	12,892,800.00	13,021,700.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	211,944,845.00	56,036,100.00	158,439,050.00	59,101,300.00	-	59,101,300.00	17,427,500.00	17,601,800.00
12020421	SPORTS FEES	4,922,000.00	3,543,000.00	4,965,500.00	3,736,900.00	-	3,736,900.00	18,556,700.00	18,742,200.00
12020422	SIWES FEES	-	-	4,993,500.00	-	-	-	-	-
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	-	-	1,082,000.00	-	-	-	-	-
12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS	-	-	4,965,500.00	-	-	-	-	-
12020461	ACCOMMODATION FEES	5,630,000.00	2,025,000.00	3,410,000.00	2,135,800.00	-	2,135,800.00	2,177,500.00	2,199,300.00
12020466	FACILITY FEES	-	12,103,000.00	-	12,765,100.00	-	12,765,100.00	86,903,000.00	87,772,000.00
12020471	IDENTITY CARD FEES[ID]	8,220,000.00	16,360,000.00	-	17,254,900.00	-	17,254,900.00	7,430,200.00	7,504,500.00
12020472	STUDENT LEVY	-	17,420,000.00	-	18,372,900.00	-	18,372,900.00	9,155,900.00	9,247,500.00
120206	SALES - GENERAL	31,319,870.50	2,044,000.00	17,098,000.00	2,155,900.00	-	2,155,900.00	6,551,400.00	6,616,900.00
12020603	SALES OF ID CARDS	31,319,870.50	2,044,000.00	-	2,155,900.00	-	2,155,900.00	6,551,400.00	6,616,900.00
12020616	SALES OF ADMISSION FORMS	-	-	9,173,200.00	-	-	-	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020644	STUDENT I.D CARD	-	-	5,126,000.00	-	-	-	-	-
12020646	STUDENT HAND BOOK	-	-	2,798,800.00	-	-	-	-	-
120207	EARNINGS -GENERAL	-	-	13,492,000.00	-	-	-	-	-
12020737	INCOME FROM ADSU FARM	-	-	13,492,000.00	-	-	-	-	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	4,843,098.95	-	-	-	-	-
12020801	RENT ON GOVT.QUARTERS	-	-	4,843,098.95	-	-	-	-	-
13	AID AND GRANTS	-	700,000,000.00	-	-	-	-	-	-
1302	GRANTS	-	700,000,000.00	-	-	-	-	-	-
130201	DOMESTIC GRANTS	-	700,000,000.00	-	-	-	-	-	-
13020102	CAPITAL GRANTS FROM FGN	-	700,000,000.00	-	-	-	-	-	-
051701900100 - College of Education Hong									
1	REVENUE	205,456,800.00	121,480,000.00	144,018,590.00	128,125,300.00	-	128,125,300.00	348,528,000.00	352,013,300.00
12	INDEPENDENT REVENUE	205,456,800.00	121,480,000.00	144,018,590.00	128,125,300.00	-	128,125,300.00	348,528,000.00	352,013,300.00
1202	NON-TAX REVENUE	205,456,800.00	121,480,000.00	144,018,590.00	128,125,300.00	-	128,125,300.00	348,528,000.00	352,013,300.00
120204	FEES - GENERAL	199,941,800.00	97,150,000.00	110,488,000.00	102,464,300.00	-	102,464,300.00	22,029,500.00	22,249,800.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	181,887,000.00	81,580,000.00	92,918,000.00	86,042,500.00	-	86,042,500.00	17,448,800.00	17,623,300.00
12020421	SPORTS FEES	13,401,800.00	6,975,000.00	5,120,000.00	7,356,600.00	-	7,356,600.00	1,917,500.00	1,936,700.00
12020459	BOARDING/LODGING FEES	4,653,000.00	8,595,000.00	12,450,000.00	9,065,200.00	-	9,065,200.00	2,663,200.00	2,689,800.00
120206	SALES - GENERAL	5,515,000.00	6,150,000.00	3,877,000.00	6,486,500.00	-	6,486,500.00	123,036,100.00	124,266,500.00
12020616	SALES OF ADMISSION FORMS	5,515,000.00	6,150,000.00	3,877,000.00	6,486,500.00	-	6,486,500.00	123,036,100.00	124,266,500.00
120207	EARNINGS -GENERAL	-	16,380,000.00	27,739,000.00	17,276,000.00	-	17,276,000.00	45,273,100.00	45,725,800.00
12020733	TRACTOR HIRING SERVICES	-	-	1,458,000.00	-	-	-	-	-
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	-	16,380,000.00	26,281,000.00	17,276,000.00	-	17,276,000.00	45,273,100.00	45,725,800.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	1,800,000.00	1,914,590.00	1,898,500.00	-	1,898,500.00	158,189,300.00	159,771,200.00
12020801	RENT ON GOVT.QUARTERS	-	-	1,914,590.00	-	-	-	-	-
12020822	RENT ON HOUSE	-	1,800,000.00	-	1,898,500.00	-	1,898,500.00	158,189,300.00	159,771,200.00
051702100100 - Adamawa State University Mubi									
1	REVENUE	620,728,504.59	2,504,347,000.00	4,052,055,890.65	1,599,292,100.00	-	1,599,292,100.00	1,342,971,700.00	1,356,401,200.00
12	INDEPENDENT REVENUE	620,728,504.59	1,504,347,000.00	4,052,055,890.65	1,599,292,100.00	-	1,599,292,100.00	1,342,971,700.00	1,356,401,200.00
1201	TAX REVENUE	-	-	3,144,151,965.56	-	-	-	-	-
120103	OTHER TAXES	-	-	3,144,151,965.56	-	-	-	-	-
12010309	2.5% CHARGES ON HOTEL AND TAX	-	-	3,144,151,965.56	-	-	-	-	-
1202	NON-TAX REVENUE	620,728,504.59	1,504,347,000.00	907,903,925.09	1,599,292,100.00	-	1,599,292,100.00	1,342,971,700.00	1,356,401,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
120204	FEES - GENERAL	386,118,157.78	1,188,900,000.00	692,581,945.83	1,253,933,300.00	-	1,253,933,300.00	977,191,400.00	986,963,000.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	5,700,000.00	2,500,000.00	1,041,000.00	2,636,800.00	-	2,636,800.00	62,743,200.00	63,370,600.00
12020410	REGISTRATION FEES - GENERAL	-	115,500,000.00	-	121,817,900.00	-	121,817,900.00	75,632,600.00	76,388,900.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	31,247,500.00	42,500,000.00	73,249,200.00	44,824,800.00	-	44,824,800.00	45,273,100.00	45,725,800.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	154,840,926.78	148,500,000.00	374,666,733.20	156,623,000.00	-	156,623,000.00	10,918,900.00	11,028,000.00
12020419	DONGLE FEES	-	58,900,000.00	-	62,121,900.00	-	62,121,900.00	67,110,600.00	67,781,700.00
12020420	PG SCHOOL RALATED FEES	37,490,231.00	71,000,000.00	54,556,797.00	74,883,700.00	-	74,883,700.00	29,294,400.00	29,587,300.00
12020421	SPORTS FEES	35,563,500.00	42,500,000.00	48,170,500.00	44,824,800.00	-	44,824,800.00	7,190,500.00	7,262,400.00
12020422	SIWES FEES	300,000.00	10,250,000.00	14,030,000.00	10,810,700.00	-	10,810,700.00	639,148,200.00	645,539,700.00
12020461	ACCOMMODATION FEES	83,224,000.00	63,000,000.00	92,920,000.00	66,446,100.00	-	66,446,100.00	11,717,800.00	11,834,900.00
12020466	FACILITY FEES	18,927,500.00	27,500,000.00	30,815,500.00	29,004,300.00	-	29,004,300.00	6,857,100.00	6,925,700.00
12020471	IDENTITY CARD FEES[ID]	18,824,500.00	6,750,000.00	-	7,119,300.00	-	7,119,300.00	12,783,000.00	12,910,800.00
12020473	CHARGES ON STATE GOVERNMENT CONTRACT	-	600,000,000.00	-	632,820,000.00	-	632,820,000.00	8,522,000.00	8,607,200.00
12020474	HOTEL GUEST SERVICE CHARGE	-	-	3,132,215.63	-	-	-	-	-
120205	FINES - GENERAL	-	11,000,000.00	-	11,601,700.00	-	11,601,700.00	53,262,400.00	53,795,000.00
12020506	CHANGE OF COURSE	-	11,000,000.00	-	11,601,700.00	-	11,601,700.00	53,262,400.00	53,795,000.00
120206	SALES - GENERAL	5,945,500.00	14,437,000.00	27,562,000.00	27,883,200.00	-	27,883,200.00	61,571,400.00	62,187,100.00
12020603	SALES OF ID CARDS	-	-	20,289,500.00	-	-	-	-	-
12020616	SALES OF ADMISSION FORMS	-	-	55,000.00	-	-	-	-	-
12020629	SALES OF APPLICATION FORMS	4,378,000.00	6,437,000.00	85,000.00	6,789,200.00	-	6,789,200.00	24,287,700.00	24,530,600.00
12020630	SALES OF SEEDLINGS	-	-	-	12,656,400.00	-	12,656,400.00	1,065,300.00	1,075,900.00
12020646	STUDENT HAND BOOK	1,567,500.00	8,000,000.00	7,132,500.00	8,437,600.00	-	8,437,600.00	36,218,400.00	36,580,600.00
120207	EARNINGS -GENERAL	197,892,958.96	254,610,000.00	187,759,979.26	268,537,400.00	-	268,537,400.00	214,110,100.00	216,251,300.00
12020729	EARNINGS FROM 5% ADSUCONS SERVICES (REMITANCE)	3,568,803.53	50,000,000.00	5,956,636.84	52,735,000.00	-	52,735,000.00	46,338,300.00	46,801,700.00
12020730	EANINGS FROM MEDICAL LAB TEST	8,732,500.00	22,800,000.00	13,108,900.00	24,047,200.00	-	24,047,200.00	7,456,800.00	7,531,300.00
12020733	TRACTOR HIRING SERVICES	8,948,000.00	1,000,000.00	16,528,351.00	1,054,700.00	-	1,054,700.00	74,034,800.00	74,775,100.00
12020734	SUNDRY/OTHER EARNINGS	-	34,000,000.00	-	35,859,800.00	-	35,859,800.00	2,130,500.00	2,151,800.00
12020736	EARNINGS FROM ENTERPRENEURSHIP DEVELOPMENT CENTER	18,071,000.00	43,500,000.00	25,092,000.00	45,879,500.00	-	45,879,500.00	26,428,900.00	26,693,200.00
12020737	INCOME FROM ADSU FARM	2,881,300.00	7,000,000.00	177,900.00	7,382,900.00	-	7,382,900.00	1,917,500.00	1,936,700.00
12020738	EARNINGS FROM PORTAL ACCESS/MAINTENANCE	36,009,500.00	69,500,000.00	47,490,500.00	73,301,700.00	-	73,301,700.00	35,792,400.00	36,150,400.00
12020740	EARNINGS FROM HIRING OF ACADEMIC GOWN	1,657,000.00	2,000,000.00	4,448,000.00	2,109,400.00	-	2,109,400.00	18,748,500.00	18,936,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	118,024,855.43	24,810,000.00	62,160,300.00	26,167,200.00	-	26,167,200.00	1,262,400.00	1,275,100.00
12020776	EARNINGS FROM SCHOOL PROPERTIES/PRIVATE SHOPS	-	-	12,797,391.42	-	-	-	-	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	30,771,887.85	35,400,000.00	-	37,336,500.00	-	37,336,500.00	36,836,400.00	37,204,800.00
12020819	RENT OF UNIVERSITY PROPERTY	-	1,800,000.00	-	1,898,500.00	-	1,898,500.00	11,590,000.00	11,705,900.00
12020822	RENT ON HOUSE	30,771,887.85	33,600,000.00	-	35,438,000.00	-	35,438,000.00	25,246,400.00	25,498,900.00
13	AID AND GRANTS	-	1,000,000,000.00	-	-	-	-	-	-
1302	GRANTS	-	1,000,000,000.00	-	-	-	-	-	-
130201	DOMESTIC GRANTS	-	1,000,000,000.00	-	-	-	-	-	-
13020102	CAPITAL GRANTS FROM FGN	-	1,000,000,000.00	-	-	-	-	-	-
051702300100 - College of Nursing & Midwifery Yola									
1	REVENUE	109,339,000.00	85,915,000.00	96,874,400.00	90,614,900.00	-	90,614,900.00	132,437,600.00	133,761,800.00
12	INDEPENDENT REVENUE	109,339,000.00	85,915,000.00	96,874,400.00	90,614,900.00	-	90,614,900.00	132,437,600.00	133,761,800.00
1202	NON-TAX REVENUE	109,339,000.00	85,915,000.00	96,874,400.00	90,614,900.00	-	90,614,900.00	132,437,600.00	133,761,800.00
120204	FEES - GENERAL	74,219,000.00	53,365,000.00	66,846,900.00	56,284,300.00	-	56,284,300.00	67,611,700.00	68,287,700.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	26,470,000.00	17,600,000.00	23,116,000.00	18,562,800.00	-	18,562,800.00	639,300.00	645,700.00
12020421	SPORTS FEES	2,331,000.00	1,185,000.00	2,700,900.00	1,249,900.00	-	1,249,900.00	2,077,300.00	2,098,100.00
12020461	ACCOMMODATION FEES	6,268,000.00	10,880,000.00	8,270,000.00	11,475,200.00	-	11,475,200.00	31,957,500.00	32,277,000.00
12020472	STUDENT LEVY	39,150,000.00	23,700,000.00	32,760,000.00	24,996,400.00	-	24,996,400.00	32,937,600.00	33,266,900.00
120206	SALES - GENERAL	35,120,000.00	32,550,000.00	30,027,500.00	34,330,600.00	-	34,330,600.00	64,825,900.00	65,474,100.00
12020616	SALES OF ADMISSION FORMS	31,180,000.00	600,000.00	26,921,000.00	632,900.00	-	632,900.00	41,171,900.00	41,583,600.00
12020646	STUDENT HAND BOOK	3,640,000.00	1,950,000.00	3,106,500.00	2,056,700.00	-	2,056,700.00	3,068,000.00	3,098,700.00
12020653	SALES OF FORMS	300,000.00	30,000,000.00	-	31,641,000.00	-	31,641,000.00	20,586,000.00	20,791,800.00
051702400100 - College of Health Technology Michika									
1	REVENUE	128,014,000.00	99,275,000.00	100,991,000.00	104,705,600.00	-	104,705,600.00	18,961,800.00	19,151,200.00
12	INDEPENDENT REVENUE	128,014,000.00	99,275,000.00	100,991,000.00	104,705,600.00	-	104,705,600.00	18,961,800.00	19,151,200.00
1202	NON-TAX REVENUE	128,014,000.00	99,275,000.00	100,991,000.00	104,705,600.00	-	104,705,600.00	18,961,800.00	19,151,200.00
120204	FEES - GENERAL	121,673,000.00	91,775,000.00	90,310,000.00	96,795,300.00	-	96,795,300.00	17,044,300.00	17,214,500.00
12020410	REGISTRATION FEES - GENERAL	-	30,920,000.00	-	32,611,400.00	-	32,611,400.00	7,989,500.00	8,069,300.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	96,028,000.00	38,650,000.00	63,756,000.00	40,764,200.00	-	40,764,200.00	5,326,300.00	5,379,500.00
12020421	SPORTS FEES	-	-	7,084,000.00	-	-	-	-	-
12020461	ACCOMMODATION FEES	3,010,000.00	2,880,000.00	1,760,000.00	3,037,600.00	-	3,037,600.00	2,663,200.00	2,689,800.00
12020462	EDUCATIONAL VISIT FEES	22,635,000.00	19,325,000.00	17,710,000.00	20,382,100.00	-	20,382,100.00	1,065,300.00	1,075,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
120206	SALES - GENERAL	6,341,000.00	7,500,000.00	10,681,000.00	7,910,300.00	-	7,910,300.00	1,917,500.00	1,936,700.00
12020616	SALES OF ADMISSION FORMS	6,341,000.00	7,500,000.00	10,681,000.00	7,910,300.00	-	7,910,300.00	1,917,500.00	1,936,700.00
052100100100 - Ministry of Health and Human Services									
1	REVENUE	3,995,500.00	9,530,000.00	3,208,000.00	10,056,000.00	-	10,056,000.00	643,818,900.00	650,257,000.00
12	INDEPENDENT REVENUE	3,995,500.00	9,530,000.00	3,208,000.00	10,056,000.00	-	10,056,000.00	643,818,900.00	650,257,000.00
1202	NON-TAX REVENUE	3,995,500.00	9,530,000.00	3,208,000.00	10,056,000.00	-	10,056,000.00	643,818,900.00	650,257,000.00
120201	LICENCES - GENERAL	154,000.00	2,100,000.00	330,000.00	2,215,000.00	-	2,215,000.00	1,282,800.00	1,295,600.00
12020139	PATENT MEDICINE & DRUG STORES LICENSES	-	1,800,000.00	-	1,898,500.00	-	1,898,500.00	4,400.00	4,400.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	154,000.00	300,000.00	-	316,500.00	-	316,500.00	1,278,400.00	1,291,200.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	-	-	330,000.00	-	-	-	-	-
120204	FEES - GENERAL	3,841,500.00	7,430,000.00	2,878,000.00	7,841,000.00	-	7,841,000.00	642,536,100.00	648,961,400.00
12020410	REGISTRATION FEES - GENERAL	165,000.00	2,650,000.00	550,000.00	2,795,000.00	-	2,795,000.00	2,109,300.00	2,130,400.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	308,000.00	600,000.00	432,000.00	632,900.00	-	632,900.00	1,065,300.00	1,075,900.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	-	-	4,300.00	-	4,300.00	213,049,400.00	215,179,900.00
12020428	REGISTRATION OF PRIVATE HOSPITALS FEES	147,500.00	1,200,000.00	1,131,000.00	1,265,700.00	-	1,265,700.00	159,787,100.00	161,385,000.00
12020429	SPECIAL OPERATIONS FEES (CHEMIST)	2,945,000.00	1,980,000.00	5,000.00	2,088,400.00	-	2,088,400.00	266,311,800.00	268,974,900.00
12020430	NURSERY/MATERNITY HOMES	276,000.00	1,000,000.00	760,000.00	1,054,700.00	-	1,054,700.00	213,200.00	215,300.00
052110200100 - Adamawa State Hospital Services Management Board									
1	REVENUE	304,180,186.00	600,000,000.00	323,872,810.00	632,820,000.00	-	632,820,000.00	298,500.00	301,500.00
12	INDEPENDENT REVENUE	304,180,186.00	600,000,000.00	323,872,810.00	632,820,000.00	-	632,820,000.00	298,500.00	301,500.00
1202	NON-TAX REVENUE	304,180,186.00	600,000,000.00	323,872,810.00	632,820,000.00	-	632,820,000.00	298,500.00	301,500.00
120204	FEES - GENERAL	300,170,766.00	350,000,000.00	320,872,560.00	369,145,000.00	-	369,145,000.00	213,200.00	215,400.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	249,984,016.00	200,000,000.00	282,139,260.00	210,940,000.00	-	210,940,000.00	106,600.00	107,700.00
12020427	YELLOW CARDS FEES	50,186,750.00	150,000,000.00	38,733,300.00	158,205,000.00	-	158,205,000.00	106,600.00	107,700.00
120206	SALES - GENERAL	4,009,420.00	250,000,000.00	3,000,250.00	263,675,000.00	-	263,675,000.00	85,300.00	86,100.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	-	-	3,000,250.00	-	-	-	-	-
12020651	SALES OF DRUGS	4,009,420.00	250,000,000.00	-	263,675,000.00	-	263,675,000.00	85,300.00	86,100.00
052110300100 - Adamawa Traditional Medicine Board									
1	REVENUE	311,000.00	480,000.00	363,000.00	506,400.00	-	506,400.00	43,622,200.00	44,058,500.00
12	INDEPENDENT REVENUE	311,000.00	480,000.00	363,000.00	506,400.00	-	506,400.00	43,622,200.00	44,058,500.00
1202	NON-TAX REVENUE	311,000.00	480,000.00	363,000.00	506,400.00	-	506,400.00	43,622,200.00	44,058,500.00
120201	LICENCES - GENERAL	311,000.00	480,000.00	363,000.00	506,400.00	-	506,400.00	43,622,200.00	44,058,500.00
12020114	HAWKING PERMIT	74,500.00	200,000.00	64,000.00	211,000.00	-	211,000.00	42,609,900.00	43,036,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12020115	RENUWAL OF LICENSE TO PRACTICE	72,000.00	100,000.00	80,000.00	105,500.00	-	105,500.00	159,900.00	161,500.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISGRATION)	84,000.00	100,000.00	160,000.00	105,500.00	-	105,500.00	532,700.00	538,100.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	80,500.00	80,000.00	59,000.00	84,400.00	-	84,400.00	319,700.00	322,900.00
052111300100 - Adamawa Essential Drugs Programme									
1	REVENUE	39,967,442.00	40,000,000.00	63,390,331.00	35,522,900.00	-	35,522,900.00	37,500.00	37,900.00
12	INDEPENDENT REVENUE	39,967,442.00	40,000,000.00	63,390,331.00	35,522,900.00	-	35,522,900.00	37,500.00	37,900.00
1202	NON-TAX REVENUE	39,967,442.00	40,000,000.00	63,390,331.00	35,522,900.00	-	35,522,900.00	37,500.00	37,900.00
120206	SALES - GENERAL	39,967,442.00	40,000,000.00	63,390,331.00	35,522,900.00	-	35,522,900.00	37,500.00	37,900.00
12020651	SALES OF DRUGS	39,967,442.00	40,000,000.00	63,390,331.00	35,522,900.00	-	35,522,900.00	37,500.00	37,900.00
053500100100 - Ministry of Environment and Natural Resources Development									
1	REVENUE	6,960,000.00	22,350,000.00	5,400,600.00	24,708,400.00	-	24,708,400.00	43,075,700.00	43,506,100.00
12	INDEPENDENT REVENUE	6,960,000.00	22,350,000.00	5,400,600.00	24,708,400.00	-	24,708,400.00	43,075,700.00	43,506,100.00
1202	NON-TAX REVENUE	6,960,000.00	22,350,000.00	5,400,600.00	24,708,400.00	-	24,708,400.00	43,075,700.00	43,506,100.00
120201	LICENCES - GENERAL	534,400.00	1,350,000.00	315,000.00	1,461,200.00	-	1,461,200.00	16,517,500.00	16,682,500.00
12020104	WILD LIFE HUNTING LICENSES	316,100.00	150,000.00	231,500.00	158,300.00	-	158,300.00	426,200.00	430,400.00
12020143	FOREST LISCENCE,CHAIN SAW LICENCES	132,800.00	500,000.00	74,500.00	527,400.00	-	527,400.00	10,652,500.00	10,759,000.00
12020156	ENVIRONMENTAL M/PURPOSE LABORATORY LICENSES	50,000.00	300,000.00	-	316,500.00	-	316,500.00	32,200.00	32,500.00
12020161	ROAD / ROOF RACK PERMIT	-	-	-	37,100.00	-	37,100.00	5,326,300.00	5,379,500.00
12020162	TROPHY DEALER LICENCES	35,500.00	400,000.00	9,000.00	421,900.00	-	421,900.00	80,300.00	81,100.00
120204	FEES - GENERAL	1,729,100.00	15,000,000.00	733,500.00	12,984,800.00	-	12,984,800.00	10,418,800.00	10,522,900.00
12020402	TIMBER AND FOREST FEES	292,000.00	10,000,000.00	405,500.00	10,547,000.00	-	10,547,000.00	53,600.00	54,100.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	-	-	-	31,800.00	-	31,800.00	2,141,200.00	2,162,700.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	463,000.00	5,000,000.00	328,000.00	2,273,500.00	-	2,273,500.00	5,326,300.00	5,379,500.00
12020424	FOOD AND SOCIAL SERVICES FEES	974,100.00	-	-	79,500.00	-	79,500.00	1,832,400.00	1,850,700.00
12020451	APPROVAL OF BUILDING PLANS	-	-	-	53,000.00	-	53,000.00	1,065,300.00	1,075,900.00
120205	FINES - GENERAL	4,679,500.00	-	-	2,120,000.00	-	2,120,000.00	160,600.00	162,200.00
12020508	SANITATION FINE	4,679,500.00	-	-	2,120,000.00	-	2,120,000.00	160,600.00	162,200.00
120206	SALES - GENERAL	17,000.00	6,000,000.00	4,352,100.00	8,142,400.00	-	8,142,400.00	15,978,800.00	16,138,500.00
12020630	SALES OF SEEDLINGS	17,000.00	5,000,000.00	4,352,100.00	7,087,700.00	-	7,087,700.00	5,326,300.00	5,379,500.00
12020631	COTTAGE INDUSTRIES SALES	-	1,000,000.00	-	1,054,700.00	-	1,054,700.00	10,652,500.00	10,759,000.00
053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects									
1	REVENUE	-	24,900,000.00	8,361,600.00	26,421,200.00	-	26,421,200.00	10,546,400.00	10,651,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
12	INDEPENDENT REVENUE	-	24,900,000.00	8,361,600.00	26,421,200.00	-	26,421,200.00	10,546,400.00	10,651,800.00
1202	NON-TAX REVENUE	-	24,900,000.00	8,361,600.00	26,421,200.00	-	26,421,200.00	10,546,400.00	10,651,800.00
120204	FEES - GENERAL	-	5,000,000.00	655,800.00	5,432,500.00	-	5,432,500.00	8,415,700.00	8,499,800.00
12020411	COURT FEES - GENERAL	-	-	-	159,000.00	-	159,000.00	5,326,300.00	5,379,500.00
12020424	FOOD AND SOCIAL SERVICES FEES	-	3,000,000.00	655,800.00	3,164,100.00	-	3,164,100.00	532,700.00	538,100.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	-	2,000,000.00	-	2,109,400.00	-	2,109,400.00	2,556,700.00	2,582,200.00
120205	FINES - GENERAL	-	19,900,000.00	7,705,800.00	20,988,700.00	-	20,988,700.00	2,130,700.00	2,152,000.00
12020508	SANITATION FINE	-	10,000,000.00	3,848,900.00	10,547,000.00	-	10,547,000.00	319,700.00	322,900.00
12020509	GULLY EMPTIER FINE	-	5,000,000.00	4,000.00	5,273,500.00	-	5,273,500.00	1,811,000.00	1,829,100.00
12020510	STRAY ANIMAL FINE	-	500,000.00	-	527,400.00	-	527,400.00	-	-
12020511	COURT FINE	-	2,400,000.00	-	2,531,300.00	-	2,531,300.00	-	-
12020513	FIREWOOD/CHARCOAL RATES FINE	-	300,000.00	-	316,500.00	-	316,500.00	-	-
12020514	FOREST DE-RESERVASION FINE	-	1,700,000.00	3,852,900.00	1,793,000.00	-	1,793,000.00	-	-

Adamawa State Government
2025 Approved Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Expenditure	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
0500000000	Social Sector	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
051700000000	Ministry of Education and Human Capital Development	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
051700300100	Adamawa State Universal Basic Education Board	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00

Adamawa State Government
2025 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Expenditure	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
2	EXPENDITURES	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520.00	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
21	PERSONNEL COST	7,105,158.81	162,164,820.00	150,877,283.40	185,482,600.00	-	185,482,600.00	18,450,400.00	18,450,400.00
2101	SALARY	7,105,158.81	97,797,460.00	90,492,737.51	112,605,800.00	-	112,605,800.00	680,800.00	680,800.00
210101	SALARIES AND WAGES	7,105,158.81	97,797,460.00	90,492,737.51	112,605,800.00	-	112,605,800.00	680,800.00	680,800.00
21010101	BASIC-SALARY	-	96,244,260.00	88,954,928.75	112,605,800.00	-	112,605,800.00	680,800.00	680,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,105,158.81	1,553,200.00	1,537,808.76	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	64,367,360.00	60,384,545.89	72,876,800.00	-	72,876,800.00	17,769,600.00	17,769,600.00
210201	ALLOWANCES	-	64,367,360.00	60,384,545.89	72,876,800.00	-	72,876,800.00	17,769,600.00	17,769,600.00
21020102	HOUSING/RENT ALLOWANCE	-	21,403,920.00	19,909,722.60	25,042,700.00	-	25,042,700.00	-	-
21020103	TRANSPORT ALLOWANCE	-	7,846,280.00	7,845,231.30	9,065,000.00	-	9,065,000.00	-	-
21020104	MEAL SUBSIDY	-	1,537,620.00	1,535,250.83	1,530,000.00	-	1,530,000.00	2,968,600.00	2,968,600.00
21020105	UTILITY ALLOWANCE	-	4,215,000.00	4,209,707.71	4,315,500.00	-	4,315,500.00	2,366,800.00	2,366,800.00
21020106	ENTERTAINMENT ALLOWANCE	-	147,360.00	147,278.80	165,300.00	-	165,300.00	939,900.00	939,900.00
21020107	LEAVE ALLOWANCE	-	8,774,360.00	7,876,828.98	10,266,100.00	-	10,266,100.00	939,900.00	939,900.00
21020108	DOMESTIC STAFF ALLOWANCE	-	4,895,380.00	4,883,261.58	4,301,600.00	-	4,301,600.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	-	15,547,440.00	13,977,264.09	18,190,600.00	-	18,190,600.00	10,554,400.00	10,554,400.00
22	OTHER RECURRENT COSTS	-	501,297,700.00	374,081,917.59	211,077,620.00	73,667,900.00	284,745,520.00	76,401,200.00	77,166,900.00
2202	OVERHEAD COST	-	501,297,700.00	374,081,917.59	211,077,620.00	73,667,900.00	284,745,520.00	76,401,200.00	77,166,900.00
220201	TRAVEL & TRANSPORT - GENERAL	-	115,032,800.00	108,855,950.00	24,524,500.00	8,559,300.00	33,083,800.00	8,179,600.00	8,261,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	3,358,500.00	1,172,200.00	4,530,700.00	6,019,600.00	6,079,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	107,180,800.00	106,206,950.00	12,433,900.00	4,339,500.00	16,773,400.00	903,000.00	912,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	7,852,000.00	2,649,000.00	4,701,900.00	1,641,000.00	6,342,900.00	1,204,000.00	1,216,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	4,030,200.00	1,406,600.00	5,436,800.00	53,000.00	53,600.00
220202	UTILITIES - GENERAL	-	39,734,200.00	11,942,718.02	1,031,240.00	360,200.00	1,391,440.00	9,723,700.00	9,821,000.00
22020201	ELECTRICITY CHARGES	-	4,440,800.00	318,000.00	-	-	-	-	-
22020202	TELEPHONE CHARGES	-	18,595,200.00	220,000.00	427,260.00	149,200.00	576,460.00	677,300.00	684,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	2,745,600.00	-	201,600.00	70,400.00	272,000.00	17,000.00	17,200.00
22020205	WATER RATES	-	2,454,400.00	-	201,190.00	70,300.00	271,490.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020206	SEWERAGE CHARGES	-	11,498,200.00	11,404,718.02	201,190.00	70,300.00	271,490.00	9,029,400.00	9,119,700.00
220203	MATERIALS & SUPPLIES - GENERAL	-	73,764,100.00	62,947,805.35	57,644,790.00	20,118,200.00	77,762,990.00	1,601,500.00	1,617,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	5,986,600.00	5,930,251.00	6,650,100.00	2,320,900.00	8,971,000.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	10,202,400.00	4,060,000.00	1,343,400.00	468,900.00	1,812,300.00	262,000.00	264,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	4,128,800.00	-	-	-	-	60,200.00	60,900.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	33,751,700.00	33,425,550.63	29,800,000.00	10,400,200.00	40,200,200.00	602,000.00	608,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	19,694,600.00	19,532,003.72	19,851,290.00	6,928,200.00	26,779,490.00	75,300.00	76,100.00
220204	MAINTENANCE SERVICES - GENERAL	-	84,335,500.00	81,003,022.18	54,574,160.00	19,046,600.00	73,620,760.00	6,570,100.00	6,636,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	10,007,400.00	9,998,540.00	11,418,800.00	3,985,200.00	15,404,000.00	1,061,900.00	1,072,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	12,429,300.00	12,393,597.54	15,933,000.00	5,560,700.00	21,493,700.00	2,528,300.00	2,553,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	27,764,400.00	27,498,834.64	23,840,000.00	8,320,200.00	32,160,200.00	1,204,000.00	1,216,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	2,984,800.00	1,073,250.00	2,038,960.00	711,600.00	2,750,560.00	271,000.00	273,800.00
22020406	OTHER MAINTENANCE SERVICES	-	30,317,600.00	30,038,800.00	1,343,400.00	468,900.00	1,812,300.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	832,000.00	-	-	-	-	1,504,900.00	1,520,000.00
220205	TRAINING - GENERAL	-	12,264,100.00	9,517,595.00	17,338,610.00	6,051,300.00	23,389,910.00	287,500.00	290,500.00
22020501	LOCAL TRAINING	-	8,488,900.00	8,407,195.00	10,621,610.00	3,707,000.00	14,328,610.00	46,700.00	47,200.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	3,775,200.00	1,110,400.00	6,717,000.00	2,344,300.00	9,061,300.00	240,800.00	243,300.00
220206	OTHER SERVICES - GENERAL	-	3,889,600.00	154,000.00	-	-	-	487,600.00	492,500.00
22020605	CLEANING & FUMIGATION SERVICES	-	3,889,600.00	154,000.00	-	-	-	487,600.00	492,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	46,484,000.00	46,030,732.34	28,150,800.00	9,824,700.00	37,975,500.00	5,393,600.00	5,447,600.00
22020701	FINANCIAL CONSULTING	-	-	-	10,000,000.00	3,490,000.00	13,490,000.00	-	-
22020703	LEGAL SERVICES	-	46,484,000.00	46,030,732.34	18,150,800.00	6,334,700.00	24,485,500.00	5,393,600.00	5,447,600.00
220208	FUEL & LUBRICANTS - GENERAL	-	10,025,300.00	5,258,710.00	4,567,600.00	1,594,200.00	6,161,800.00	7,852,700.00	7,931,300.00
22020801	MOTOR VEHICLE FUEL COST	-	4,138,900.00	4,105,470.00	3,022,700.00	1,055,000.00	4,077,700.00	5,204,000.00	5,256,100.00
22020803	PLANT / GENERATOR FUEL COST	-	5,886,400.00	1,153,240.00	1,544,900.00	539,200.00	2,084,100.00	2,648,700.00	2,675,200.00
220209	FINANCIAL CHARGES - GENERAL	-	5,100.00	5,017.70	22,810.00	8,000.00	30,810.00	120,400.00	121,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	5,100.00	5,017.70	22,810.00	8,000.00	30,810.00	120,400.00	121,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	115,763,000.00	48,366,367.00	23,223,110.00	8,105,400.00	31,328,510.00	36,184,500.00	36,546,700.00
22021001	REFRESHMENT & MEALS	-	12,545,100.00	12,431,920.00	2,470,830.00	862,400.00	3,333,230.00	1,685,500.00	1,702,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	10,597,600.00	7,675,800.00	1,343,400.00	468,900.00	1,812,300.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	-	12,365,600.00	1,564,000.00	-	-	-	1,865,200.00	1,883,900.00
22021004	MEDICAL EXPENSES-LOCAL	-	19,125,600.00	1,603,220.00	335,900.00	117,300.00	453,200.00	30,098,000.00	30,399,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	168,000.00	58,700.00	226,700.00	-	-
22021007	WELFARE PACKAGES	-	-	-	1,343,400.00	468,900.00	1,812,300.00	106,000.00	107,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	1,679,300.00	586,100.00	2,265,400.00	1,204,000.00	1,216,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	16,419,200.00	-	3,694,400.00	1,289,400.00	4,983,800.00	9,700.00	9,800.00
22021026	MONITORING AND EVALUATION RECURRENT	-	22,557,600.00	3,040,000.00	970,580.00	338,800.00	1,309,380.00	313,100.00	316,300.00
22021027	DAILY RATED ALLOWANCE	-	22,152,300.00	22,051,427.00	11,217,300.00	3,914,900.00	15,132,200.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	-	-	-	1,973,200,300.00	-	1,973,200,300.00	2,396,932,700.00	2,444,871,900.00
2301	FIXED ASSETS PURCHASED	-	-	-	458,500,000.00	-	458,500,000.00	766,085,000.00	781,406,700.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	458,500,000.00	-	458,500,000.00	766,085,000.00	781,406,700.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	8,500,000.00	-	8,500,000.00	8,585,000.00	8,756,700.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	450,000,000.00	-	450,000,000.00	757,500,000.00	772,650,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	589,231,400.00	-	589,231,400.00	696,123,900.00	710,046,600.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	589,231,400.00	-	589,231,400.00	696,123,900.00	710,046,600.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	18,657,400.00	-	18,657,400.00	18,844,000.00	19,220,900.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	570,574,000.00	-	570,574,000.00	677,279,900.00	690,825,700.00
2303	REHABILITATION / REPAIRS	-	-	-	625,468,900.00	-	625,468,900.00	126,723,800.00	129,258,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	625,468,900.00	-	625,468,900.00	126,723,800.00	129,258,600.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	500,000,000.00	-	500,000,000.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	125,468,900.00	-	125,468,900.00	126,723,800.00	129,258,600.00
2305	OTHER CAPITAL PROJECTS	-	-	-	300,000,000.00	-	300,000,000.00	808,000,000.00	824,160,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	300,000,000.00	-	300,000,000.00	808,000,000.00	824,160,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	195,000,000.00	-	195,000,000.00	701,950,000.00	715,989,000.00
23050103	MONITORING AND EVALUATION	-	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00

Adamawa State Government
2025 Approved Supplementary Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
Total Capital Expenditure						-	-	-	1,973,200,300.00	-	1,973,200,300.00	2,396,932,700.00	2,444,871,900.00
Construction of 10 NO Classrooms of Primary School at 10 wards in Maiha	0505012	0517003	2302010	7091	2021110	-	-	-	359,876,600.00	-	359,876,600.00	363,475,400.00	370,745,000.00
Construction of VIP Toilet at Special Education Centre Jada	0505012	0517003	2302010	7091	2022080	-	-	-	16,746,700.00	-	16,746,700.00	16,914,200.00	17,252,500.00
Construction of 3 Classrooms With Office For ECCDE. Girei III	0505012	0517003	2302010	7091	2023040	-	-	-	35,987,700.00	-	35,987,700.00	36,347,600.00	37,074,600.00
Renovation of Damaged School Structures by windstorm in the 21 LGAs of the State	0505012	0517003	2303010	7091	2024220	-	-	-	500,000,000.00	-	500,000,000.00	-	-
Procurement of 100 sets of Teachers's Tables With Chairs Prested Type for Yola North LGEA	0505022	0517003	2301010	7091	2023200	-	-	-	8,500,000.00	-	8,500,000.00	8,585,000.00	8,756,700.00
Supply of 10,000.00 Two seater Pupil furniture to be supplied in various schools across the state	0505022	0517003	2305010	7091	2024220	-	-	-	150,000,000.00	-	150,000,000.00	656,500,000.00	669,630,000.00
Education Data Collection Indicators, Processing, and Reporting for the 21 LGEAs	0505022	0517003	2305010	7091	2024220	-	-	-	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
Conduct of Annual School Census in the State	0505022	0517003	2305010	7091	2024220	-	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
Conduct of School Conditional Surveys	0505022	0517003	2305010	7091	2024220	-	-	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
Purchase/supply of RANA text for Primary 1-Primary 3	0505022	0517003	2301010	7091	2024220	-	-	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
Purchase of Instructional Materails (Teaching and Learning Materials TLMS)	0505022	0517003	2301010	7091	2024220	-	-	-	200,000,000.00	-	200,000,000.00	505,000,000.00	515,100,000.00
Rehabilitation of 1block of classrooms at Old Demsa LGA	0505022	0517003	2303010	7091	2022010	-	-	-	16,547,000.00	-	16,547,000.00	16,712,500.00	17,046,800.00
Rehabilitation of 1 block classrooms at Kodumon, Lamurde LGA	0505022	0517003	2303010	7091	2022010	-	-	-	16,655,000.00	-	16,655,000.00	16,821,600.00	17,158,100.00
Rehabilitation of 1 block classrooms at Nbanguwo, Lamurde LGA	0505022	0517003	2303010	7091	2022010	-	-	-	15,435,600.00	-	15,435,600.00	15,590,000.00	15,901,800.00

Project Name	Full Programme Code and Programme	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
Rehabilitation of 1 block classrooms at Kwanyine, Lamurde LGA	0505022	0517003	2303011	7091	2022010	-	-	-	18,987,500.00	-	18,987,500.00	19,177,400.00	19,561,000.00
Renovation of 1 block of classrooms at Wurobakke primary school, Lamurde LGA	0505022	0517003	2303011	7091	2022010	-	-	-	16,757,900.00	-	16,757,900.00	16,925,500.00	17,264,100.00
Renovation of 1 block of classrooms at Waja islamiya primary school, Hong LGA	0505022	0517003	2303011	7091	2023070	-	-	-	18,987,400.00	-	18,987,400.00	19,177,300.00	19,560,900.00
Renovation of 1 block of classrooms at tasha tiding primary school, Hong LGA	0505022	0517003	2303011	7091	2023070	-	-	-	22,098,500.00	-	22,098,500.00	22,319,500.00	22,765,900.00
Construction of three blocks of Classrooms at Mayo-Mbumga primary School, Maiha LGA	0505022	0517003	2302010	7091	2021110	-	-	-	107,963,000.00	-	107,963,000.00	109,042,700.00	111,223,600.00
Drilling of motorised Boreole at Board HQ, Yola North	0505022	0517003	2302010	7091	2023200	-	-	-	18,657,400.00	-	18,657,400.00	18,844,000.00	19,220,900.00
Kick off of Billiungual Education Program in the State	0505022	0517003	2302010	7091	2024220	-	-	-	50,000,000.00	-	50,000,000.00	151,500,000.00	154,530,000.00

Adamawa State Government

2025 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Expenditure	742,451,464.63	748,494,720.00	642,822,478.29	1,118,000,320.00	163,590,000.00	1,281,590,320.00	4,098,212,100.00	4,113,681,600.00
0100000000	Administration Sector	328,827,340.00	32,867,800.00	32,542,283.33	22,000,000.00	-	22,000,000.00	22,220,000.00	22,664,400.00
0111000000	Governor's Office	328,827,340.00	32,867,800.00	32,542,283.33	22,000,000.00	-	22,000,000.00	22,220,000.00	22,664,400.00
0111001002	Office of the Deputy Governor	-	32,867,800.00	32,542,283.33	22,000,000.00	-	22,000,000.00	22,220,000.00	22,664,400.00
0111101001	Community and Social Development Agency	328,827,340.00	-	-	-	-	-	-	-
0500000000	Social Sector	413,624,124.63	715,626,920.00	610,280,194.96	1,096,000,320.00	163,590,000.00	1,259,590,320.00	4,075,992,100.00	4,091,017,200.00
0521000000	Ministry of Health and Human Services	413,624,124.63	715,626,920.00	610,280,194.96	1,096,000,320.00	163,590,000.00	1,259,590,320.00	4,075,992,100.00	4,091,017,200.00
0521001001	Ministry of Health and Human Services	281,069,360.84	421,054,820.00	384,910,565.41	347,836,460.00	156,107,000.00	503,943,460.00	216,096,000.00	216,606,700.00
0521003001	Primary Health Care Development Agency	77,902,379.62	218,020,180.00	164,239,709.69	662,579,940.00	6,074,000.00	668,653,940.00	2,903,064,700.00	2,914,482,500.00
0521103001	Adamawa Traditional Medicine Board	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420.00	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
0521113001	Adamawa Essential Drugs Programme	52,406,068.98	72,067,320.00	57,684,839.86	81,552,500.00	-	81,552,500.00	647,322,000.00	647,322,000.00

Adamawa State Government
2025 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Expenditure	742,451,464.63	748,494,720.00	642,822,478.29	1,118,000,320.00	163,590,000.00	1,281,590,320.00	4,098,212,100.00	4,113,681,600.00
2	EXPENDITURES	742,451,464.63	748,494,720.00	642,822,478.29	1,118,000,320.00	163,590,000.00	1,281,590,320.00	4,098,212,100.00	4,113,681,600.00
21	PERSONNEL COST	311,674,434.10	414,794,520.00	331,905,078.48	466,179,400.00	-	466,179,400.00	3,098,508,700.00	3,098,508,700.00
2101	SALARY	287,637,733.47	380,923,860.00	309,837,356.85	417,654,300.00	-	417,654,300.00	139,046,600.00	139,046,600.00
210101	SALARIES AND WAGES	287,637,733.47	380,923,860.00	309,837,356.85	417,654,300.00	-	417,654,300.00	139,046,600.00	139,046,600.00
21010101	BASIC-SALARY	272,126,921.96	356,969,260.00	286,000,089.46	417,654,300.00	-	417,654,300.00	139,046,600.00	139,046,600.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	15,510,811.51	23,954,600.00	23,837,267.39	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,036,700.63	33,870,660.00	22,067,721.63	48,525,100.00	-	48,525,100.00	2,959,462,100.00	2,959,462,100.00
210201	ALLOWANCES	24,036,700.63	33,870,660.00	22,067,721.63	48,525,100.00	-	48,525,100.00	2,959,462,100.00	2,959,462,100.00
21020102	HOUSING/RENT ALLOWANCE	197,190.00	2,287,300.00	412,798.14	2,676,200.00	-	2,676,200.00	21,997,500.00	21,997,500.00
21020103	TRANSPORT ALLOWANCE	59,000.16	2,638,220.00	1,693,857.00	1,344,800.00	-	1,344,800.00	6,297,600.00	6,297,600.00
21020104	MEAL SUBSIDY	10,713.00	187,660.00	185,867.58	17,400.00	-	17,400.00	968,800.00	968,800.00
21020105	UTILITY ALLOWANCE	29,903.76	152,200.00	151,006.68	47,800.00	-	47,800.00	3,484,700.00	3,484,700.00
21020107	LEAVE ALLOWANCE	99,952.00	194,420.00	193,651.14	138,000.00	-	138,000.00	462,900.00	462,900.00
21020108	DOMESTIC STAFF ALLOWANCE	-	34,200.00	33,825.93	-	-	-	-	-
21020109	SHIFT ALLOWANCE	8,336,121.66	11,696,280.00	8,656,533.28	11,186,400.00	-	11,186,400.00	431,891,400.00	431,891,400.00
21020110	CALL DUTY ALLOWANCE	969,153.32	1,300,460.00	1,297,097.40	1,127,200.00	-	1,127,200.00	333,684,500.00	333,684,500.00
21020112	HARZARD ALLOWANCE	6,792,297.89	9,761,540.00	6,425,692.22	11,421,200.00	-	11,421,200.00	408,697,600.00	408,697,600.00
21020135	FURNITURE ALLOWANCE	172,368.84	234,980.00	215,533.02	275,000.00	-	275,000.00	11,447,000.00	11,447,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	7,370,000.00	5,383,400.00	2,801,859.24	20,291,100.00	-	20,291,100.00	1,740,530,100.00	1,740,530,100.00
22	OTHER RECURRENT COSTS	99,729,690.53	211,578,500.00	190,005,025.82	110,554,720.00	38,590,000.00	149,144,720.00	453,024,400.00	457,559,900.00
2202	OVERHEAD COST	99,729,690.53	211,578,500.00	190,005,025.82	110,554,720.00	38,590,000.00	149,144,720.00	453,024,400.00	457,559,900.00
220201	TRAVEL & TRANSPORT - GENERAL	2,185,331.00	4,558,100.00	1,604,791.00	11,579,800.00	4,042,000.00	15,621,800.00	169,358,500.00	171,052,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	268,581.00	878,100.00	435,941.00	1,142,000.00	398,700.00	1,540,700.00	2,468,100.00	2,492,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	171,250.00	440,000.00	368,850.00	671,700.00	234,500.00	906,200.00	602,000.00	608,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	30,000.00	600,000.00	-	1,511,400.00	527,600.00	2,039,000.00	32,837,400.00	33,165,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,715,500.00	2,400,000.00	800,000.00	2,283,800.00	797,200.00	3,081,000.00	120,693,000.00	121,900,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	240,000.00	-	5,970,900.00	2,084,000.00	8,054,900.00	12,758,000.00	12,885,600.00
220202	UTILITIES - GENERAL	1,573,340.00	3,356,000.00	1,721,000.00	1,177,690.00	411,500.00	1,589,190.00	7,320,400.00	7,394,000.00
22020201	ELECTRICITY CHARGES	552,840.00	1,368,000.00	896,000.00	571,000.00	199,400.00	770,400.00	602,000.00	608,200.00
22020202	TELEPHONE CHARGES	37,500.00	35,200.00	20,000.00	29,630.00	10,400.00	40,030.00	3,009,800.00	3,039,900.00
22020203	INTERNET ACCESS CHARGES	430,000.00	1,186,400.00	385,000.00	293,200.00	102,500.00	395,700.00	3,297,300.00	3,330,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	240,000.00	140,800.00	115,000.00	78,520.00	27,500.00	106,020.00	290,900.00	293,900.00
22020209	OTHER UTILITY CHARGES	313,000.00	625,600.00	305,000.00	205,340.00	71,700.00	277,040.00	120,400.00	121,700.00
220203	MATERIALS & SUPPLIES - GENERAL	3,302,250.00	7,058,100.00	6,237,150.00	2,960,150.00	1,033,600.00	3,993,750.00	32,650,800.00	32,977,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,892,100.00	3,858,400.00	3,605,050.00	1,791,660.00	625,500.00	2,417,160.00	12,039,200.00	12,159,600.00
22020302	BOOKS	-	40,000.00	-	29,630.00	10,400.00	40,030.00	120,400.00	121,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	623,000.00	700,400.00	465,000.00	496,330.00	173,400.00	669,730.00	18,058,800.00	18,239,400.00
22020306	PRINTING OF SECURITY DOCUMENTS	150,000.00	1,680,100.00	1,665,000.00	118,300.00	41,300.00	159,600.00	301,400.00	304,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	12,000.00	-	8,870.00	3,100.00	11,970.00	60,200.00	60,900.00
22020312	OTHER MATERIALS AND SUPPLIES	637,150.00	767,200.00	502,100.00	515,360.00	179,900.00	695,260.00	2,070,800.00	2,091,600.00
220204	MAINTENANCE SERVICES - GENERAL	11,477,400.00	18,012,000.00	14,345,018.22	10,349,160.00	3,612,800.00	13,961,960.00	14,352,900.00	14,497,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,974,000.00	5,995,300.00	5,584,981.22	3,551,810.00	1,239,800.00	4,791,610.00	7,471,300.00	7,546,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	239,200.00	820,400.00	656,000.00	369,500.00	129,100.00	498,600.00	2,740,800.00	2,768,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,006,000.00	2,699,500.00	2,053,650.00	1,334,300.00	465,800.00	1,800,100.00	915,100.00	924,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,969,300.00	3,418,700.00	1,859,408.00	2,283,800.00	797,200.00	3,081,000.00	782,600.00	790,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	851,600.00	2,600,000.00	2,460,000.00	1,759,920.00	614,300.00	2,374,220.00	17,000.00	17,300.00
22020406	OTHER MAINTENANCE SERVICES	1,389,300.00	2,278,100.00	1,600,979.00	902,010.00	315,000.00	1,217,010.00	2,317,700.00	2,341,100.00
22020407	MAINTENANCE OF AIRCRAFTS	48,000.00	200,000.00	130,000.00	147,820.00	51,600.00	199,420.00	108,400.00	109,500.00
220205	TRAINING - GENERAL	2,699,000.00	9,536,000.00	6,242,000.00	6,566,900.00	2,292,400.00	8,859,300.00	6,327,000.00	6,390,700.00
22020501	LOCAL TRAINING	434,500.00	2,800,000.00	2,072,000.00	2,015,200.00	703,500.00	2,718,700.00	4,093,600.00	4,134,700.00
22020502	INTERNATIONAL TRAINING	1,688,000.00	3,600,000.00	1,590,000.00	2,552,600.00	891,000.00	3,443,600.00	150,500.00	152,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020504	SEMINARS/WORKSHOP/CONFERENCE S AND EARLY GRADE READING	576,500.00	3,136,000.00	2,580,000.00	1,999,100.00	697,900.00	2,697,000.00	2,082,900.00	2,103,900.00
220206	OTHER SERVICES - GENERAL	609,500.00	1,245,400.00	970,300.00	609,850.00	213,100.00	822,950.00	786,400.00	794,500.00
22020601	SECURITY SERVICES	370,000.00	654,600.00	610,000.00	333,800.00	116,600.00	450,400.00	283,000.00	286,000.00
22020605	CLEANING & FUMIGATION SERVICES	239,500.00	590,800.00	360,300.00	276,050.00	96,500.00	372,550.00	503,400.00	508,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,047,000.00	1,565,600.00	1,245,000.00	1,088,660.00	380,400.00	1,469,060.00	11,711,100.00	11,828,600.00
22020701	FINANCIAL CONSULTING	130,000.00	216,800.00	40,000.00	152,140.00	53,200.00	205,340.00	1,998,600.00	2,018,700.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL	39,000.00	32,000.00	-	26,940.00	9,500.00	36,440.00	1,838,700.00	1,857,200.00
22020703	LEGAL SERVICES	878,000.00	1,200,000.00	1,180,000.00	831,060.00	290,200.00	1,121,260.00	3,852,700.00	3,891,300.00
22020709	OTHER CONSULTING SERVICES	-	116,800.00	25,000.00	78,520.00	27,500.00	106,020.00	4,021,100.00	4,061,400.00
220208	FUEL & LUBRICANTS - GENERAL	4,900,400.00	5,458,600.00	4,978,317.51	2,793,870.00	975,600.00	3,769,470.00	42,980,300.00	43,410,500.00
22020801	MOTOR VEHICLE FUEL COST	2,554,500.00	3,341,600.00	3,268,797.51	1,881,490.00	656,800.00	2,538,290.00	30,146,200.00	30,447,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,477,500.00	1,018,800.00	855,500.00	521,300.00	182,100.00	703,400.00	1,854,100.00	1,872,700.00
22020803	PLANT / GENERATOR FUEL COST	868,400.00	1,098,200.00	854,020.00	391,080.00	136,700.00	527,780.00	10,980,000.00	11,090,000.00
220209	FINANCIAL CHARGES - GENERAL	150,343.53	659,200.00	376,499.11	475,780.00	166,300.00	642,080.00	1,592,400.00	1,608,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	150,343.53	659,200.00	376,499.11	475,780.00	166,300.00	642,080.00	1,592,400.00	1,608,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	71,785,126.00	160,129,500.00	152,284,949.98	72,952,860.00	25,462,300.00	98,415,160.00	165,944,600.00	167,605,400.00
22021001	REFRESHMENT & MEALS	418,000.00	786,000.00	673,900.00	430,050.00	150,300.00	580,350.00	11,252,500.00	11,365,200.00
22021002	HONORARIUM & SITTING ALLOWANCE	151,000.00	400,000.00	213,000.00	218,400.00	76,400.00	294,800.00	108,352,800.00	109,436,400.00
22021003	PUBLICITY & ADVERTISEMENTS	575,000.00	598,800.00	538,000.00	460,620.00	160,900.00	621,520.00	36,030,200.00	36,390,600.00
22021004	MEDICAL EXPENSES-LOCAL	51,574,976.00	100,355,600.00	99,858,590.00	53,775,760.00	18,767,900.00	72,543,660.00	1,332,600.00	1,346,100.00
22021006	POSTAGES & COURIER SERVICES	-	68,000.00	-	49,810.00	17,500.00	67,310.00	259,000.00	261,700.00
22021007	WELFARE PACKAGES	2,153,450.00	4,875,500.00	3,639,500.00	1,451,060.00	506,600.00	1,957,660.00	403,200.00	407,400.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000.00	520,000.00	351,000.00	593,870.00	207,400.00	801,270.00	240,800.00	243,400.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	926,980.00	323,600.00	1,250,580.00	30,100.00	30,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	2,012,000.00	2,849,700.00	1,486,655.98	1,746,500.00	609,700.00	2,356,200.00	2,456,100.00	2,480,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,041,700.00	40,941,500.00	37,791,804.00	7,557,760.00	2,637,800.00	10,195,560.00	1,293,100.00	1,306,200.00
22021027	DAILY RATED ALLOWANCE	6,559,000.00	8,734,400.00	7,732,500.00	5,742,050.00	2,004,200.00	7,746,250.00	4,294,200.00	4,337,200.00
23	CAPITAL EXPENDITURE	331,047,340.00	122,121,700.00	120,912,373.99	541,266,200.00	125,000,000.00	666,266,200.00	546,679,000.00	557,613,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2301	FIXED ASSETS PURCHASED	-	17,698,400.00	17,523,090.66	89,705,000.00	-	89,705,000.00	90,602,100.00	92,414,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	17,698,400.00	17,523,090.66	89,705,000.00	-	89,705,000.00	90,602,100.00	92,414,200.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	17,698,400.00	17,523,090.66	89,705,000.00	-	89,705,000.00	90,602,100.00	92,414,200.00
2302	CONSTRUCTION / PROVISION	328,827,340.00	-	-	304,766,000.00	-	304,766,000.00	307,813,700.00	313,970,100.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	328,827,340.00	-	-	304,766,000.00	-	304,766,000.00	307,813,700.00	313,970,100.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	13,926,514.00	-	-	304,766,000.00	-	304,766,000.00	307,813,700.00	313,970,100.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	314,900,826.00	-	-	-	-	-	-	-
2303	REHABILITATION / REPAIRS	-	32,867,800.00	32,542,283.33	22,000,000.00	125,000,000.00	147,000,000.00	22,220,000.00	22,664,400.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	32,867,800.00	32,542,283.33	22,000,000.00	125,000,000.00	147,000,000.00	22,220,000.00	22,664,400.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	32,867,800.00	32,542,283.33	22,000,000.00	125,000,000.00	147,000,000.00	22,220,000.00	22,664,400.00
2305	OTHER CAPITAL PROJECTS	2,220,000.00	71,555,500.00	70,847,000.00	124,795,200.00	-	124,795,200.00	126,043,200.00	128,564,300.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,220,000.00	71,555,500.00	70,847,000.00	124,795,200.00	-	124,795,200.00	126,043,200.00	128,564,300.00
23050101	RESEARCH AND DEVELOPMENT	-	65,650,000.00	65,000,000.00	60,500,000.00	-	60,500,000.00	61,105,000.00	62,327,200.00
23050103	MONITORING AND EVALUATION	2,220,000.00	-	-	-	-	-	-	-
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS	-	5,905,500.00	5,847,000.00	7,700,000.00	-	7,700,000.00	7,777,000.00	7,932,600.00
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	56,595,200.00	-	56,595,200.00	57,161,200.00	58,304,500.00

Adamawa State Government
2025 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
Total Capital Expenditure						331,047,340.00	122,121,700.00	120,912,373.99	541,266,200.00	125,000,000.00	666,266,200.00	546,679,000.00	557,613,000.00
Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office Yola North LGA	04050123000101	011100100	2303010	7073	2023200	-	32,867,800.00	32,542,283.33	22,000,000.00	-	22,000,000.00	22,220,000.00	22,664,400.00
Construction of 21 NO. of Clinics in 21 LGA	04020223000101	011110100	2302010	7072	2024220	13,926,514.00	-	-	-	-	-	-	-
CSDA Projects in 33 Communities (CARES)	04020223000201	011110100	2302010	7072	2024220	314,900,826.00	-	-	-	-	-	-	-
Purchase of Drugs for Basic Health Care Centers in the State	04060122000401	052100100	2301012	7074	2023200	-	17,698,400.00	17,523,090.66	-	-	-	-	-
Renovation of Primary Health Care Centre Kodomon at Demsa LGA (Member Demsa)	04020225031101	052100100	2303010	7074	2022010	-	-	-	-	62,500,000.00	62,500,000.00	-	-
Renovation of Clinic at Old Demsa , Demsa LGA (Member Demsa)	04020225032101	052100100	2303010	7074	2022010	-	-	-	-	62,500,000.00	62,500,000.00	-	-
Rehabilitation of Nutrition Centers in the State	04030623000101	052100300	2305010	7074	2024220	2,220,000.00	-	-	-	-	-	-	-
State Emergency Preparedness and Control Outbreaks and Diseases	04030724000201	052100300	2305010	7074	2024220	-	65,650,000.00	65,000,000.00	2,200,000.00	-	2,200,000.00	2,222,000.00	2,266,500.00
Construction of Primary Health Care at Sugu Ganye LGA	04050124000201	052100300	2302010	7074	2022030	-	-	-	23,166,000.00	-	23,166,000.00	23,397,700.00	23,865,700.00
Fencing/ Construction of Primary Health Care Staff Quarters in Gurumpawo at Ganye LGA	04050124000301	052100300	2302010	7074	2022030	-	-	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00
Construction of Primary Health Center Gangzamanu Toungo LGA	04050124000401	052100300	2302010	7074	2022190	-	-	-	113,300,000.00	(113,300,000.00)	-	114,433,000.00	116,721,700.00
Construction of Primary Health Center Jada LGA	04050124000501	052100300	2302010	7074	2022080	-	-	-	113,300,000.00	(113,300,000.00)	-	114,433,000.00	116,721,700.00
Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	04060123001201	052100300	2301012	7071	2023200	-	-	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
Purchase of Nutritional Medicines and food items in the state	04060123001301	052100300	2305010	7074	2024220	-	-	-	56,595,200.00	-	56,595,200.00	57,161,200.00	58,304,500.00
Purchase of Medicines for HIV/AIDs Victims - EU/UNICEF Accelerated Programme	04060124000201	052100300	2301012	7071	2023200	-	-	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
Purchase of anti- Cholera and Measule Medicines for control of outbreak diseases	04060223000401	052100300	2301012	7074	2024220	-	-	-	12,705,000.00	-	12,705,000.00	12,832,100.00	13,088,800.00
Provision of ITN Medicines & Envi. Control to Control Malaria	04060223000501	052100300	2301012	7074	2024220	-	-	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00
Consultancy payment for State Immunization Plus Days (SIPDS)	04100123000101	052100300	2305010	7076	2023200	-	-	-	58,300,000.00	-	58,300,000.00	58,883,000.00	60,060,700.00
MNCHW Week Campaign	04100123000201	052100300	2305010	7074	2024220	-	5,905,500.00	5,847,000.00	7,700,000.00	-	7,700,000.00	7,777,000.00	7,932,600.00
Construction of Model-2 Primary Health care Clinic in Bolki Village, Numan LGA	04060125071101	052100300	2302010	7074	2022160	-				226,600,000.00	226,600,000.00		

Adamawa State Government
2025 Approved Budget - Recurrent Expenditure by MDA

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
011100100100 - Office of the Governor									
2	EXPENDITURES	3,969,447,504.02	7,564,016,600.00	7,156,449,400.20	5,047,577,300	1,477,720,200.00	6,525,297,500.00	1,448,729,100.00	1,468,150,400.00
21	PERSONNEL COST	609,641,975.65	165,393,500.00	137,969,288.96	163,430,600	-	163,430,600.00	163,430,600.00	163,430,600.00
2101	SALARY	575,588,289.13	109,602,900.00	102,875,711.01	74,441,500	-	74,441,500.00	74,441,500.00	74,441,500.00
210101	SALARIES AND WAGES	575,588,289.13	109,602,900.00	102,875,711.01	74,441,500	-	74,441,500.00	74,441,500.00	74,441,500.00
21010101	BASIC-SALARY	45,430,304.12	63,625,100.00	57,120,524.46	74,441,500	-	74,441,500.00	74,441,500.00	74,441,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	530,157,985.01	45,977,800.00	45,755,186.55	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,053,686.52	55,790,600.00	35,093,577.95	88,989,100	-	88,989,100.00	88,989,100.00	88,989,100.00
210201	ALLOWANCES	34,053,686.52	55,790,600.00	35,093,577.95	88,989,100	-	88,989,100.00	88,989,100.00	88,989,100.00
21020102	HOUSING/RENT ALLOWANCE	10,394,456.50	14,614,900.00	13,069,181.81	17,099,500	-	17,099,500.00	17,099,500.00	17,099,500.00
21020103	TRANSPORT ALLOWANCE	6,253,709.77	7,983,500.00	7,951,405.26	5,555,400	-	5,555,400.00	5,555,400.00	5,555,400.00
21020104	MEAL SUBSIDY	1,383,525.78	8,409,600.00	1,759,804.03	9,839,300	-	9,839,300.00	9,839,300.00	9,839,300.00
21020105	UTILITY ALLOWANCE	2,881,092.65	5,992,560.00	3,703,467.87	7,011,400	-	7,011,400.00	7,011,400.00	7,011,400.00
21020107	LEAVE ALLOWANCE	4,477,547.00	7,660,700.00	5,578,116.10	8,963,100	-	8,963,100.00	8,963,100.00	8,963,100.00
21020135	FURNITURE ALLOWANCE	793,354.82	8,275,900.00	1,471,602.88	9,682,900	-	9,682,900.00	9,682,900.00	9,682,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	7,870,000.00	2,853,440.00	1,560,000.00	30,837,500	-	30,837,500.00	30,837,500.00	30,837,500.00
22	OTHER RECURRENT COSTS	3,359,805,528.37	7,398,623,100.00	7,018,480,111.24	4,234,146,700	1,477,720,200.00	5,711,866,900.00	628,798,500.00	635,089,800.00
2202	OVERHEAD COST	3,359,805,528.37	7,398,623,100.00	7,018,480,111.24	4,234,146,700	1,477,720,200.00	5,711,866,900.00	628,798,500.00	635,089,800.00
220201	TRAVEL & TRANSPORT - GENERAL	706,961,386.50	2,015,554,200.00	1,905,572,334.61	1,262,781,000	830,000,000.00	2,092,781,000.00	242,457,600.00	244,882,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	85,325,385.00	164,000,000.00	84,439,150.00	268,676,800	200,000,000.00	468,676,800.00	240,784,000.00	243,191,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	284,844,974.00	1,010,434,800.00	1,005,974,982.05	537,353,600	400,000,000.00	937,353,600.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	22,158,360.00	164,311,500.00	163,417,300.00	67,169,200	50,000,000.00	117,169,200.00	301,000.00	304,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	296,200.00	299,200.00
22020105	HOTEL ACCOMMODATION - LOCAL	279,584,543.20	614,807,900.00	611,690,902.56	268,676,800	130,000,000.00	398,676,800.00	301,000.00	304,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	27,691,869.30	50,000,000.00	40,050,000.00	100,753,800	50,000,000.00	150,753,800.00	53,000.00	53,600.00
22020109	PER-DIEM/ESTACODES	7,356,255.00	12,000,000.00	-	20,150,800	-	20,150,800.00	120,400.00	121,700.00
220202	UTILITIES - GENERAL	10,605,000.00	111,757,100.00	53,394,500.00	119,561,500	-	119,561,500.00	3,914,400.00	3,953,900.00
22020201	ELECTRICITY CHARGES	-	2,786,400.00	-	5,373,600	-	5,373,600.00	-	-
22020202	TELEPHONE CHARGES	6,875,000.00	5,470,700.00	5,466,000.00	6,717,000	-	6,717,000.00	72,300.00	73,100.00
22020203	INTERNET ACCESS CHARGES	-	30,000,000.00	2,000,000.00	26,867,700	-	26,867,700.00	1,805,900.00	1,824,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,500,000.00	60,000,000.00	36,459,000.00	67,169,200	-	67,169,200.00	230,200.00	232,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020207	LEASED COMMUNICATION LINES(S)	-	5,500,000.00	3,461,000.00	8,060,400	-	8,060,400.00	602,000.00	608,100.00
22020209	OTHER UTILITY CHARGES	2,230,000.00	8,000,000.00	6,008,500.00	5,373,600	-	5,373,600.00	1,204,000.00	1,216,100.00
220203	MATERIALS & SUPPLIES - GENERAL	75,671,800.00	446,575,000.00	422,188,712.05	231,599,700	50,000,000.00	281,599,700.00	327,255,800.00	330,529,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,590,000.00	8,400,000.00	6,250,000.00	6,045,300	-	6,045,300.00	1,504,900.00	1,520,000.00
22020303	NEWSPAPERS	-	-	-	-	-	-	60,200.00	60,900.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	8,000,000.00	2,000,000.00	11,418,800	-	11,418,800.00	75,847,000.00	76,605,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	620,000.00	5,600,000.00	2,800,000.00	10,612,800	-	10,612,800.00	60,200.00	60,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,650,900.00	2,400,000.00	1,165,500.00	2,015,100	-	2,015,100.00	240,784,000.00	243,191,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	20,069,500.00	19,950,000.00	5,373,600	-	5,373,600.00	30,100.00	30,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	-	-	-	-	3,852,600.00	3,891,200.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	900,000.00	450,000.00	1,343,400	-	1,343,400.00	1,805,900.00	1,824,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	8,480,000.00	31,000,000.00	21,350,000.00	26,867,700	-	26,867,700.00	602,000.00	608,100.00
22020312	OTHER MATERIALS AND SUPPLIES	59,330,900.00	370,205,500.00	368,223,212.05	167,923,000	50,000,000.00	217,923,000.00	2,708,900.00	2,736,000.00
220204	MAINTENANCE SERVICES - GENERAL	75,640,670.00	320,394,500.00	253,514,291.00	251,549,000	-	251,549,000.00	10,706,000.00	10,813,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,533,100.00	118,495,300.00	117,916,100.00	80,603,100	-	80,603,100.00	481,600.00	486,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	240,000.00	10,020,000.00	10,000,000.00	6,717,000	-	6,717,000.00	4,196,900.00	4,238,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,822,150.00	12,193,900.00	12,124,600.00	4,030,200	-	4,030,200.00	5,056,500.00	5,107,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	11,211,800.00	29,685,300.00	29,549,750.00	10,747,100	-	10,747,100.00	240,800.00	243,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	25,023,120.00	70,000,000.00	38,965,328.00	1,679,300	-	1,679,300.00	722,400.00	729,700.00
22020406	OTHER MAINTENANCE SERVICES	23,810,500.00	80,000,000.00	44,958,513.00	147,772,300	-	147,772,300.00	7,800.00	7,900.00
220205	TRAINING - GENERAL	5,955,600.00	35,411,700.00	28,398,515.82	24,852,700	-	24,852,700.00	407,000.00	411,200.00
22020501	LOCAL TRAINING	3,945,600.00	19,957,300.00	19,868,515.82	13,433,900	-	13,433,900.00	106,000.00	107,100.00
22020502	INTERNATIONAL TRAINING	-	12,000,000.00	5,090,000.00	10,075,400	-	10,075,400.00	-	-
22020503	OTHER TRAININGS	2,010,000.00	3,454,400.00	3,440,000.00	1,343,400	-	1,343,400.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	360,890,145.00	2,526,400,300.00	2,477,067,656.72	994,910,300	320,000,000.00	1,314,910,300.00	10,353,900.00	10,457,700.00
22020601	SECURITY SERVICES	262,825,650.00	756,652,900.00	756,091,896.80	604,522,800	200,000,000.00	804,522,800.00	144,500.00	146,000.00
22020603	RESIDENTIAL RENT	400,000.00	1,200,000.00	-	806,100	-	806,100.00	481,600.00	486,500.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	70,345,420.00	1,688,547,400.00	1,675,690,417.00	335,846,000	100,000,000.00	435,846,000.00	9,511,000.00	9,606,200.00
22020605	CLEANING & FUMIGATION SERVICES	27,319,075.00	80,000,000.00	45,285,342.92	53,735,400	20,000,000.00	73,735,400.00	216,800.00	219,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,400,000.00	8,320,000.00	1,880,000.00	9,941,200	-	9,941,200.00	12,654,600.00	12,781,400.00
22020701	FINANCIAL CONSULTING	2,400,000.00	1,920,000.00	1,290,000.00	1,343,400	-	1,343,400.00	518,900.00	524,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	5,000,000.00	4,000,000.00	-	6,717,000	-	6,717,000.00	2,913,500.00	2,942,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020703	LEGAL SERVICES	-	400,000.00	300,000.00	268,700	-	268,700.00	7,584,700.00	7,660,600.00
22020706	SURVEYING SERVICES	-	400,000.00	240,000.00	268,700	-	268,700.00	192,700.00	194,700.00
22020709	OTHER CONSULTING SERVICES	-	1,600,000.00	50,000.00	1,343,400	-	1,343,400.00	1,444,800.00	1,459,300.00
220208	FUEL & LUBRICANTS - GENERAL	351,457,192.70	670,404,500.00	636,090,768.26	773,789,200	227,720,200.00	1,001,509,400.00	924,400.00	933,900.00
22020801	MOTOR VEHICLE FUEL COST	349,975,192.70	570,968,500.00	569,869,768.26	604,522,800	207,720,200.00	812,243,000.00	72,300.00	73,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,482,000.00	5,636,000.00	2,818,000.00	33,584,600	20,000,000.00	53,584,600.00	211,500.00	213,700.00
22020803	PLANT / GENERATOR FUEL COST	-	93,000,000.00	63,403,000.00	134,338,400	-	134,338,400.00	159,000.00	160,600.00
22020806	COOKING GAS/FUEL COST	-	800,000.00	-	1,343,400	-	1,343,400.00	481,600.00	486,500.00
220209	FINANCIAL CHARGES - GENERAL	12,384,569.06	56,046,900.00	53,018,312.18	9,403,800	-	9,403,800.00	62,700.00	63,400.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	12,384,569.06	51,246,900.00	50,858,312.18	8,060,400	-	8,060,400.00	-	-
22020902	INSURANCE PREMIUM	-	4,800,000.00	2,160,000.00	1,343,400	-	1,343,400.00	62,700.00	63,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,752,839,165.11	1,207,758,900.00	1,187,355,020.60	555,758,300	50,000,000.00	605,758,300.00	20,062,100.00	20,263,200.00
22021001	REFRESHMENT & MEALS	8,551,580.00	19,270,700.00	19,188,770.00	33,584,600	-	33,584,600.00	48,200.00	48,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,336,253.00	28,700,000.00	20,951,000.00	33,584,600	-	33,584,600.00	156,600.00	158,200.00
22021003	PUBLICITY & ADVERTISEMENTS	17,279,438.00	349,898,400.00	347,245,933.94	134,338,400	-	134,338,400.00	13,544,100.00	13,679,600.00
22021004	MEDICAL EXPENSES-LOCAL	9,849,100.00	53,267,200.00	52,898,200.00	47,018,500	-	47,018,500.00	486,400.00	491,300.00
22021006	POSTAGES & COURIER SERVICES	-	5,700,000.00	3,550,000.00	6,717,000	-	6,717,000.00	358,400.00	362,000.00
22021007	WELFARE PACKAGES	10,000,000.00	431,173,600.00	428,944,137.00	201,507,600	50,000,000.00	251,507,600.00	2,648,700.00	2,675,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,600,000.00	2,400,000.00	2,000,000.00	1,612,100	-	1,612,100.00	301,000.00	304,100.00
22021009	SPORTING ACTIVITIES	-	15,391,400.00	15,318,200.00	6,717,000	-	6,717,000.00	893,400.00	902,400.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	20,000,000.00	16,885,000.00	23,509,300	-	23,509,300.00	120,400.00	121,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,701,222,794.11	281,957,600.00	280,373,779.66	67,169,200	-	67,169,200.00	1,504,900.00	1,520,000.00
23	CAPITAL EXPENDITURE	-	-	-	650,000,000	-	650,000,000.00	656,500,000.00	669,630,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	350,000,000	-	350,000,000.00	353,500,000.00	360,570,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	350,000,000	-	350,000,000.00	353,500,000.00	360,570,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	200,000,000	-	200,000,000.00	202,000,000.00	206,040,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	300,000,000	-	300,000,000.00	303,000,000.00	309,060,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	300,000,000	-	300,000,000.00	303,000,000.00	309,060,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	-	300,000,000	-	300,000,000.00	303,000,000.00	309,060,000.00
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2	EXPENDITURES	423,523,523.14	1,203,099,500.00	925,250,789.48	920,160,800	211,169,300.00	1,131,330,100.00	1,311,082,400.00	1,326,491,200.00
21	PERSONNEL COST	31,338,068.11	46,657,600.00	30,111,435.06	44,098,600	-	44,098,600.00	44,098,600.00	44,098,600.00
2101	SALARY	26,875,617.15	35,146,180.00	25,442,014.00	19,361,800	-	19,361,800.00	19,361,800.00	19,361,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
210101	SALARIES AND WAGES	26,875,617.15	35,146,180.00	25,442,014.00	19,361,800	-	19,361,800.00	19,361,800.00	19,361,800.00
21010101	BASIC-SALARY	5,640,485.40	16,548,480.00	6,947,325.63	19,361,800	-	19,361,800.00	19,361,800.00	19,361,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	21,235,131.75	18,597,700.00	18,494,688.37	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,462,450.96	11,511,420.00	4,669,421.06	24,736,800	-	24,736,800.00	24,736,800.00	24,736,800.00
210201	ALLOWANCES	4,462,450.96	11,511,420.00	4,669,421.06	24,736,800	-	24,736,800.00	24,736,800.00	24,736,800.00
21020102	HOUSING/RENT ALLOWANCE	1,290,546.72	4,062,080.00	1,589,550.78	4,752,700	-	4,752,700.00	4,752,700.00	4,752,700.00
21020103	TRANSPORT ALLOWANCE	577,821.00	2,476,840.00	764,856.57	2,898,000	-	2,898,000.00	2,898,000.00	2,898,000.00
21020104	MEAL SUBSIDY	124,122.36	437,920.00	165,445.41	512,400	-	512,400.00	512,400.00	512,400.00
21020105	UTILITY ALLOWANCE	293,541.96	950,900.00	389,486.55	1,112,600	-	1,112,600.00	1,112,600.00	1,112,600.00
21020107	LEAVE ALLOWANCE	559,104.00	1,481,020.00	691,024.20	1,732,900	-	1,732,900.00	1,732,900.00	1,732,900.00
21020111	CLINICAL ALLOWANCE	-	-	-	1,673,900	-	1,673,900.00	1,673,900.00	1,673,900.00
21020121	WIEGHING ALLOWANCE	138,461.28	188,840.00	138,461.28	221,000	-	221,000.00	221,000.00	221,000.00
21020135	FURNITURE ALLOWANCE	628,853.64	883,820.00	760,596.27	1,034,200	-	1,034,200.00	1,034,200.00	1,034,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	850,000.00	1,030,000.00	170,000.00	10,799,100	-	10,799,100.00	10,799,100.00	10,799,100.00
22	OTHER RECURRENT COSTS	392,185,455.03	1,123,574,100.00	862,597,071.09	605,062,200	211,169,300.00	816,231,500.00	993,273,800.00	1,003,208,400.00
2202	OVERHEAD COST	392,185,455.03	1,123,574,100.00	862,597,071.09	605,062,200	211,169,300.00	816,231,500.00	993,273,800.00	1,003,208,400.00
220201	TRAVEL & TRANSPORT - GENERAL	33,424,136.00	136,797,200.00	119,991,867.00	131,440,000	45,872,800.00	177,312,800.00	483,675,000.00	488,512,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,763,000.00	34,500,000.00	28,224,664.00	20,860,000	7,280,200.00	28,140,200.00	481,568,000.00	486,383,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,845,836.00	45,000,000.00	43,733,349.00	26,820,000	9,360,200.00	36,180,200.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000.00	48,297,200.00	48,033,854.00	65,880,000	22,992,200.00	88,872,200.00	903,000.00	912,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,615,300.00	9,000,000.00	-	17,880,000	6,240,200.00	24,120,200.00	602,000.00	608,100.00
220202	UTILITIES - GENERAL	1,195,600.00	5,600,000.00	2,689,200.00	5,006,400	1,747,600.00	6,754,000.00	4,458,900.00	4,503,600.00
22020201	ELECTRICITY CHARGES	-	700,000.00	59,700.00	2,145,600	748,900.00	2,894,500.00	-	-
22020202	TELEPHONE CHARGES	-	800,000.00	133,600.00	715,200	249,700.00	964,900.00	3,009,800.00	3,039,900.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,137,600.00	3,300,000.00	2,279,900.00	1,430,400	499,300.00	1,929,700.00	1,148,100.00	1,159,600.00
22020209	OTHER UTILITY CHARGES	58,000.00	800,000.00	216,000.00	715,200	249,700.00	964,900.00	301,000.00	304,100.00
220203	MATERIALS & SUPPLIES - GENERAL	930,900.00	11,900,000.00	6,027,400.00	7,986,400	2,787,800.00	10,774,200.00	22,784,400.00	23,012,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	773,100.00	4,000,000.00	1,728,300.00	1,192,000	416,100.00	1,608,100.00	13,243,200.00	13,375,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	800,000.00	-	715,200	249,700.00	964,900.00	120,400.00	121,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	800,000.00	-	715,200	249,700.00	964,900.00	301,000.00	304,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	97,800.00	4,300,000.00	3,511,350.00	3,576,000	1,248,100.00	4,824,100.00	30,100.00	30,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	200,000.00	-	1,072,800	374,500.00	1,447,300.00	8,186,700.00	8,268,600.00
22020312	OTHER MATERIALS AND SUPPLIES	60,000.00	1,800,000.00	787,750.00	715,200	249,700.00	964,900.00	903,000.00	912,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220204	MAINTENANCE SERVICES - GENERAL	10,954,935.00	57,333,700.00	36,117,992.36	37,905,600	13,229,500.00	51,135,100.00	439,168,300.00	443,560,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,860,500.00	34,000,000.00	20,231,624.00	21,456,000	7,488,200.00	28,944,200.00	421,400.00	425,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	4,000,000.00	2,415,000.00	3,576,000	1,248,100.00	4,824,100.00	8,096,400.00	8,177,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,135,885.00	7,200,000.00	4,755,850.00	6,436,800	2,246,500.00	8,683,300.00	429,799,500.00	434,097,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	842,050.00	1,600,000.00	794,900.00	715,200	249,700.00	964,900.00	240,800.00	243,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	302,000.00	3,533,700.00	3,530,325.00	2,860,800	998,500.00	3,859,300.00	602,000.00	608,100.00
22020406	OTHER MAINTENANCE SERVICES	1,564,500.00	7,000,000.00	4,390,293.36	2,860,800	998,500.00	3,859,300.00	8,200.00	8,300.00
220205	TRAINING - GENERAL	-	14,000,000.00	1,774,900.00	14,065,600	4,909,000.00	18,974,600.00	2,165,600.00	2,187,300.00
22020501	LOCAL TRAINING	-	11,600,000.00	1,774,900.00	11,920,000	4,160,100.00	16,080,100.00	159,000.00	160,600.00
22020502	INTERNATIONAL TRAINING	-	2,400,000.00	-	2,145,600	748,900.00	2,894,500.00	2,006,600.00	2,026,700.00
220206	OTHER SERVICES - GENERAL	13,525,900.00	381,827,300.00	282,747,879.76	157,820,800	55,079,600.00	212,900,400.00	2,102,200.00	2,123,400.00
22020601	SECURITY SERVICES	9,091,100.00	135,627,300.00	134,393,315.83	89,400,000	31,200,600.00	120,600,600.00	19,300.00	19,500.00
22020603	RESIDENTIAL RENT	-	3,200,000.00	-	2,860,800	998,500.00	3,859,300.00	1,204,000.00	1,216,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,324,800.00	224,600,000.00	144,085,563.93	59,600,000	20,800,400.00	80,400,400.00	577,900.00	583,700.00
22020605	CLEANING & FUMIGATION SERVICES	110,000.00	18,400,000.00	4,269,000.00	5,960,000	2,080,100.00	8,040,100.00	301,000.00	304,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	7,800,000.00	5,208,000.00	4,291,200	1,497,700.00	5,788,900.00	1,155,800.00	1,167,400.00
22020709	OTHER CONSULTING SERVICES	-	7,800,000.00	5,208,000.00	4,291,200	1,497,700.00	5,788,900.00	1,155,800.00	1,167,400.00
220208	FUEL & LUBRICANTS - GENERAL	42,532,155.74	71,515,900.00	58,142,580.75	45,534,400	15,891,700.00	61,426,100.00	3,082,200.00	3,113,200.00
22020801	MOTOR VEHICLE FUEL COST	19,423,400.00	34,000,000.00	32,814,254.00	21,456,000	7,488,200.00	28,944,200.00	1,059,500.00	1,070,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	689,000.00	6,915,900.00	6,906,828.00	10,728,000	3,744,100.00	14,472,100.00	481,600.00	486,500.00
22020803	PLANT / GENERATOR FUEL COST	22,384,955.74	29,000,000.00	18,402,498.75	11,920,000	4,160,100.00	16,080,100.00	1,059,500.00	1,070,100.00
22020806	COOKING GAS/FUEL COST	34,800.00	1,600,000.00	19,000.00	1,430,400	499,300.00	1,929,700.00	481,600.00	486,500.00
220209	FINANCIAL CHARGES - GENERAL	456,982.59	1,200,000.00	749,630.72	1,072,800	374,500.00	1,447,300.00	30,098,000.00	30,399,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	456,982.59	1,200,000.00	749,630.72	1,072,800	374,500.00	1,447,300.00	30,098,000.00	30,399,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	289,164,845.70	435,600,000.00	349,147,620.50	199,939,000	69,779,100.00	269,718,100.00	4,583,400.00	4,629,500.00
22021001	REFRESHMENT & MEALS	10,336,850.00	24,000,000.00	19,243,151.00	10,728,000	3,744,100.00	14,472,100.00	38,600.00	39,000.00
22021004	MEDICAL EXPENSES-LOCAL	2,102,400.00	12,000,000.00	7,168,500.00	5,960,000	2,080,100.00	8,040,100.00	508,700.00	513,800.00
22021007	WELFARE PACKAGES	12,931,131.34	80,000,000.00	43,878,722.00	45,760,000	15,970,300.00	61,730,300.00	1,444,800.00	1,459,300.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	120,000.00	2,000,000.00	-	3,576,000	1,248,100.00	4,824,100.00	602,000.00	608,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	5,400,000.00	3,490,000.00	2,145,600	748,900.00	2,894,500.00	66,300.00	67,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	256,548,464.36	296,200,000.00	261,819,247.50	117,465,400	40,995,500.00	158,460,900.00	1,204,000.00	1,216,100.00
22021027	DAILY RATED ALLOWANCE	7,126,000.00	16,000,000.00	13,548,000.00	14,304,000	4,992,100.00	19,296,100.00	719,000.00	726,200.00
23	CAPITAL EXPENDITURE	-	32,867,800.00	32,542,283.33	271,000,000	-	271,000,000.00	273,710,000.00	279,184,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2302	CONSTRUCTION / PROVISION	-	-	-	5,500,000	-	5,500,000.00	5,555,000.00	5,666,100.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	5,500,000	-	5,500,000.00	5,555,000.00	5,666,100.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	5,500,000	-	5,500,000.00	5,555,000.00	5,666,100.00
2303	REHABILITATION / REPAIRS	-	32,867,800.00	32,542,283.33	265,500,000	-	265,500,000.00	268,155,000.00	273,518,100.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	32,867,800.00	32,542,283.33	265,500,000	-	265,500,000.00	268,155,000.00	273,518,100.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	-	93,500,000	-	93,500,000.00	94,435,000.00	96,323,700.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	32,867,800.00	32,542,283.33	22,000,000	-	22,000,000.00	22,220,000.00	22,664,400.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
011100500100 - Sustainable Development Goals (Former MDG's Office)									
2	EXPENDITURES	9,604,037.27	673,059,725.00	633,182,640.52	1,383,586,000	2,501,723,700.00	3,885,309,700.00	3,278,193,900.00	3,324,612,700.00
22	OTHER RECURRENT COSTS	9,604,037.27	51,600,000.00	11,722,916.06	33,586,000	11,723,700.00	45,309,700.00	1,914,693,900.00	1,933,842,700.00
2202	OVERHEAD COST	9,604,037.27	51,600,000.00	11,722,916.06	33,586,000	11,723,700.00	45,309,700.00	1,914,693,900.00	1,933,842,700.00
220201	TRAVEL & TRANSPORT - GENERAL	125,000.00	3,880,000.00	258,000.00	5,440,800	1,898,900.00	7,339,700.00	61,099,000.00	61,710,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	2,080,000.00	-	67,200	23,500.00	90,700.00	60,196,000.00	60,798,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	125,000.00	400,000.00	258,000.00	2,686,800	937,700.00	3,624,500.00	301,000.00	304,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,400,000.00	-	2,686,800	937,700.00	3,624,500.00	602,000.00	608,100.00
220202	UTILITIES - GENERAL	-	1,110,000.00	27,800.00	282,320	98,800.00	381,120.00	4,236,300.00	4,279,000.00
22020201	ELECTRICITY CHARGES	-	16,000.00	-	67,200	23,500.00	90,700.00	663,800.00	670,500.00
22020202	TELEPHONE CHARGES	-	16,000.00	-	67,200	23,500.00	90,700.00	1,805,900.00	1,824,000.00
22020203	INTERNET ACCESS CHARGES	-	1,038,000.00	18,000.00	13,520	4,800.00	18,320.00	301,000.00	304,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	67,200	23,500.00	90,700.00	201,400.00	203,500.00
22020209	OTHER UTILITY CHARGES	-	40,000.00	9,800.00	67,200	23,500.00	90,700.00	1,264,200.00	1,276,900.00
220203	MATERIALS & SUPPLIES - GENERAL	511,500.00	1,796,000.00	318,400.00	2,754,000	961,300.00	3,715,300.00	12,641,200.00	12,767,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	60,000.00	1,316,000.00	99,000.00	2,015,100	703,300.00	2,718,400.00	3,310,800.00	3,344,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	85,000.00	80,000.00	-	67,200	23,500.00	90,700.00	9,029,400.00	9,119,700.00
22020312	OTHER MATERIALS AND SUPPLIES	366,500.00	400,000.00	219,400.00	671,700	234,500.00	906,200.00	-	-
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	-	-	-	-	-	-	301,000.00	304,100.00
220204	MAINTENANCE SERVICES - GENERAL	1,005,400.00	7,810,000.00	2,402,750.00	2,821,300	985,100.00	3,806,400.00	1,625,739,500.00	1,641,997,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	90,000.00	400,000.00	330,000.00	671,700	234,500.00	906,200.00	96,400.00	97,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	2,040,000.00	-	671,700	234,500.00	906,200.00	6,006,100.00	6,066,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	40,000.00	-	335,900	117,300.00	453,200.00	1,618,068,500.00	1,634,249,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	280,400.00	2,400,000.00	378,900.00	335,900	117,300.00	453,200.00	24,100.00	24,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	1,080,000.00	32,250.00	134,400	47,000.00	181,400.00	1,504,900.00	1,520,000.00
22020406	OTHER MAINTENANCE SERVICES	635,000.00	1,850,000.00	1,661,600.00	671,700	234,500.00	906,200.00	39,500.00	39,900.00
220205	TRAINING - GENERAL	90,000.00	9,760,000.00	-	9,524,680	3,324,200.00	12,848,880.00	3,009,800.00	3,039,900.00
22020501	LOCAL TRAINING	90,000.00	160,000.00	-	3,358,500	1,172,200.00	4,530,700.00	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	9,600,000.00	-	6,166,180	2,152,000.00	8,318,180.00	3,009,800.00	3,039,900.00
220206	OTHER SERVICES - GENERAL	-	200,000.00	25,000.00	336,000	117,400.00	453,400.00	1,162,500.00	1,174,300.00
22020601	SECURITY SERVICES	-	80,000.00	25,000.00	201,600	70,400.00	272,000.00	903,000.00	912,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	80,000.00	-	67,200	23,500.00	90,700.00	48,200.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	40,000.00	-	67,200	23,500.00	90,700.00	211,300.00	213,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000.00	120,000.00	-	201,600	70,500.00	272,100.00	2,184,100.00	2,206,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	40,000.00	-	67,200	23,500.00	90,700.00	722,400.00	729,700.00
22020703	LEGAL SERVICES	20,000.00	40,000.00	-	67,200	23,500.00	90,700.00	113,300.00	114,500.00
22020709	OTHER CONSULTING SERVICES	-	40,000.00	-	67,200	23,500.00	90,700.00	1,348,400.00	1,361,900.00
220208	FUEL & LUBRICANTS - GENERAL	-	3,970,000.00	1,010,000.00	873,300	305,000.00	1,178,300.00	1,117,700.00	1,129,000.00
22020801	MOTOR VEHICLE FUEL COST	-	3,850,000.00	1,010,000.00	671,700	234,500.00	906,200.00	722,400.00	729,700.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	40,000.00	-	67,200	23,500.00	90,700.00	127,200.00	128,500.00
22020803	PLANT / GENERATOR FUEL COST	-	80,000.00	-	134,400	47,000.00	181,400.00	268,100.00	270,800.00
220209	FINANCIAL CHARGES - GENERAL	1,637.27	5,024,000.00	40,466.06	33,600	11,800.00	45,400.00	17,790,400.00	17,968,400.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,637.27	5,024,000.00	40,466.06	33,600	11,800.00	45,400.00	17,790,400.00	17,968,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,850,500.00	17,930,000.00	7,640,500.00	11,318,400	3,950,700.00	15,269,100.00	185,713,400.00	187,570,900.00
22021003	PUBLICITY & ADVERTISEMENTS	168,000.00	160,000.00	125,000.00	335,900	117,300.00	453,200.00	180,588,000.00	182,393,900.00
22021004	MEDICAL EXPENSES-LOCAL	-	1,080,000.00	-	134,400	47,000.00	181,400.00	388,300.00	392,200.00
22021006	POSTAGES & COURIER SERVICES	-	16,000.00	-	33,600	11,800.00	45,400.00	254,700.00	257,300.00
22021007	WELFARE PACKAGES	340,000.00	2,570,000.00	280,000.00	2,015,100	703,300.00	2,718,400.00	481,600.00	486,500.00
22021009	SPORTING ACTIVITIES	-	40,000.00	-	67,200	23,500.00	90,700.00	56,600.00	57,200.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	335,900	117,300.00	453,200.00	132,500.00	133,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,883,500.00	10,600,000.00	5,465,500.00	6,717,000	2,344,300.00	9,061,300.00	3,009,800.00	3,039,900.00
22021026	MONITORING AND EVALUATION RECURRENT	1,789,000.00	1,064,000.00	700,000.00	671,700	234,500.00	906,200.00	202,300.00	204,400.00
22021027	DAILY RATED ALLOWANCE	670,000.00	2,400,000.00	1,070,000.00	1,007,600	351,700.00	1,359,300.00	599,600.00	605,600.00
23	CAPITAL EXPENDITURE	-	621,459,725.00	621,459,724.46	1,350,000,000	2,490,000,000.00	3,840,000,000.00	1,363,500,000.00	1,390,770,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	-	510,000,000.00	510,000,000.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	-	510,000,000.00	510,000,000.00	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	-	260,000,000.00	260,000,000.00	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	-	100,000,000.00	100,000,000.00	-	-
23010140	PURCHASE OF RELIEF MATERIALS	-	-	-	-	50,000,000.00	50,000,000.00	-	-
23010144	PURCHASE OF AGRICULTURAL INPUT	-	-	-	-	100,000,000.00	100,000,000.00	-	-
2302	CONSTRUCTION / PROVISION	-	-	-	50,000,000	2,230,000,000.00	2,280,000,000.00	50,500,000.00	51,510,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	50,000,000	2,230,000,000.00	2,280,000,000.00	50,500,000.00	51,510,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	-	-	150,000,000.00	150,000,000.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	-	1,000,000,000.00	1,000,000,000.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	-	540,000,000.00	540,000,000.00	-	-
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	-	540,000,000.00	540,000,000.00	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
2305	OTHER CAPITAL PROJECTS	-	621,459,725.00	621,459,724.46	1,300,000,000	- 250,000,000.00	1,050,000,000.00	1,313,000,000.00	1,339,260,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	621,459,725.00	621,459,724.46	1,300,000,000	- 250,000,000.00	1,050,000,000.00	1,313,000,000.00	1,339,260,000.00
23050101	RESEARCH AND DEVELOPMENT	-	621,459,725.00	621,459,724.46	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23050103	MONITORING AND EVALUATION	-	-	-	1,200,000,000	- 1,110,000,000.00	90,000,000.00	1,212,000,000.00	1,236,240,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	-	350,000,000.00	350,000,000.00	-	-
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	-	510,000,000.00	510,000,000.00	-	-
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)									
2	EXPENDITURES	90,712,318.30	214,183,499.00	206,634,715.74	2,020,266,320	7,074,800.00	2,027,341,120.00	2,398,332,000.00	2,442,516,700.00
21	PERSONNEL COST	-	454,500.00	450,000.00	-	-	-	-	-
2101	SALARY	-	454,500.00	450,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	-	454,500.00	450,000.00	-	-	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	-	454,500.00	450,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	10,696,243.30	30,455,700.00	23,054,217.14	20,266,320	7,074,800.00	27,341,120.00	378,332,200.00	382,117,500.00
2202	OVERHEAD COST	10,696,243.30	30,455,700.00	23,054,217.14	20,266,320	7,074,800.00	27,341,120.00	378,332,200.00	382,117,500.00
220201	TRAVEL & TRANSPORT - GENERAL	7,500.00	770,000.00	307,000.00	2,015,100	703,500.00	2,718,600.00	14,146,100.00	14,287,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	200,000.00	22,000.00	671,700	234,500.00	906,200.00	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	671,700	234,500.00	906,200.00	2,106,900.00	2,128,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	7,500.00	570,000.00	285,000.00	671,700	234,500.00	906,200.00	12,039,200.00	12,159,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220202	UTILITIES - GENERAL	22,500.00	252,000.00	163,500.00	147,920	51,900.00	199,820.00	47,099,800.00	47,571,000.00
22020203	INTERNET ACCESS CHARGES	-	16,000.00	-	26,940	9,500.00	36,440.00	301,000.00	304,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	22,500.00	160,000.00	103,500.00	67,200	23,500.00	90,700.00	86,700.00	87,600.00
22020205	WATER RATES	-	60,000.00	50,000.00	33,600	11,800.00	45,400.00	-	-
22020206	SEWERAGE CHARGES	-	16,000.00	10,000.00	20,180	7,100.00	27,280.00	46,712,100.00	47,179,300.00
220203	MATERIALS & SUPPLIES - GENERAL	675,000.00	7,714,800.00	4,162,950.00	3,963,200	1,383,400.00	5,346,600.00	15,813,600.00	15,972,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	356,600.00	484,000.00	278,050.00	403,100	140,700.00	543,800.00	361,200.00	364,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	108,400.00	111,000.00	55,500.00	100,800	35,200.00	136,000.00	3,009,800.00	3,039,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	33,600	11,800.00	45,400.00	301,000.00	304,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	130,000.00	50,000.00	67,200	23,500.00	90,700.00	30,100.00	30,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	210,000.00	4,753,800.00	2,511,400.00	2,015,100	703,300.00	2,718,400.00	9,101,700.00	9,192,800.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	2,236,000.00	1,268,000.00	1,343,400	468,900.00	1,812,300.00	3,009,800.00	3,039,900.00
220204	MAINTENANCE SERVICES - GENERAL	586,000.00	562,000.00	278,500.00	1,377,300	481,000.00	1,858,300.00	162,584,100.00	164,210,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	421,000.00	400,000.00	208,000.00	537,400	187,600.00	725,000.00	240,800.00	243,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	40,000.00	11,000.00	201,600	70,400.00	272,000.00	3,640,700.00	3,677,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	168,000	58,700.00	226,700.00	156,340,400.00	157,903,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	42,000.00	21,000.00	335,900	117,300.00	453,200.00	240,800.00	243,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	40,000.00	-	67,200	23,500.00	90,700.00	2,106,900.00	2,128,000.00
22020406	OTHER MAINTENANCE SERVICES	165,000.00	40,000.00	38,500.00	67,200	23,500.00	90,700.00	14,500.00	14,700.00
220205	TRAINING - GENERAL	-	-	-	671,700	234,500.00	906,200.00	264,900.00	267,600.00
22020501	LOCAL TRAINING	-	-	-	671,700	234,500.00	906,200.00	264,900.00	267,600.00
220206	OTHER SERVICES - GENERAL	55,000.00	16,000.00	10,000.00	33,600	11,800.00	45,400.00	208,100.00	210,200.00
22020605	CLEANING & FUMIGATION SERVICES	55,000.00	16,000.00	10,000.00	33,600	11,800.00	45,400.00	208,100.00	210,200.00
220208	FUEL & LUBRICANTS - GENERAL	2,997,500.00	4,785,000.00	4,772,000.00	2,552,600	890,900.00	3,443,500.00	2,806,300.00	2,834,500.00
22020801	MOTOR VEHICLE FUEL COST	2,907,500.00	4,595,000.00	4,592,000.00	2,351,000	820,500.00	3,171,500.00	2,528,300.00	2,553,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	-	-	13,100.00	13,300.00
22020803	PLANT / GENERATOR FUEL COST	90,000.00	190,000.00	180,000.00	201,600	70,400.00	272,000.00	264,900.00	267,600.00
220209	FINANCIAL CHARGES - GENERAL	185,573.30	225,900.00	224,127.14	40,360	14,100.00	54,460.00	10,233,400.00	10,335,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	185,573.30	225,900.00	224,127.14	40,360	14,100.00	54,460.00	10,233,400.00	10,335,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,167,170.00	16,130,000.00	13,136,140.00	9,464,540	3,303,700.00	12,768,240.00	125,175,900.00	126,428,300.00
22021001	REFRESHMENT & MEALS	145,000.00	1,550,000.00	835,500.00	671,700	234,500.00	906,200.00	14,500.00	14,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	671,700	234,500.00	906,200.00	301,000.00	304,100.00
22021003	PUBLICITY & ADVERTISEMENTS	483,700.00	310,000.00	280,000.00	201,600	70,400.00	272,000.00	120,392,000.00	121,596,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021004	MEDICAL EXPENSES-LOCAL	35,000.00	250,000.00	-	335,900	117,300.00	453,200.00	491,300.00	496,300.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	26,940	9,500.00	36,440.00	602,000.00	608,100.00
22021007	WELFARE PACKAGES	1,225,500.00	1,500,000.00	1,072,000.00	1,343,400	468,900.00	1,812,300.00	232,700.00	235,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	25,000.00	120,000.00	75,000.00	168,000	58,700.00	226,700.00	132,500.00	133,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,132,970.00	10,000,000.00	8,578,640.00	4,366,000	1,523,800.00	5,889,800.00	1,204,000.00	1,216,100.00
22021027	DAILY RATED ALLOWANCE	2,120,000.00	2,400,000.00	2,295,000.00	1,679,300	586,100.00	2,265,400.00	1,805,900.00	1,824,000.00
23	CAPITAL EXPENDITURE	80,016,075.00	183,273,299.00	183,130,498.60	2,000,000,000	-	2,000,000,000.00	2,019,999,800.00	2,060,399,200.00
2301	FIXED ASSETS PURCHASED	80,016,075.00	182,465,299.00	182,330,498.60	2,000,000,000	-	2,000,000,000.00	2,019,999,800.00	2,060,399,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	80,016,075.00	182,465,299.00	182,330,498.60	2,000,000,000	-	2,000,000,000.00	2,019,999,800.00	2,060,399,200.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	1,515,000.00	1,500,000.00	-	-	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	79,216,075.00	168,850,499.00	168,850,498.60	2,000,000,000	-	2,000,000,000.00	1,515,000,000.00	1,545,300,000.00
23010140	PURCHASE OF RELIEF MATERIALS	800,000.00	12,099,800.00	11,980,000.00	-	-	-	504,999,800.00	515,099,200.00
2305	OTHER CAPITAL PROJECTS	-	808,000.00	800,000.00	-	-	-	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	808,000.00	800,000.00	-	-	-	-	-
23050103	MONITORING AND EVALUATION	-	808,000.00	800,000.00	-	-	-	-	-
011101000100 - Bureau for Public Procurement									
2	EXPENDITURES	440,857,256.22	630,154,260.00	468,226,212.96	713,878,400	132,055,600.00	845,934,000.00	3,216,226,100.00	3,245,531,700.00
21	PERSONNEL COST	166,285,716.42	277,923,260.00	159,656,166.35	310,501,500	-	310,501,500.00	311,171,000.00	311,171,000.00
2101	SALARY	104,764,793.16	177,824,500.00	102,322,493.68	165,609,000	-	165,609,000.00	165,609,000.00	165,609,000.00
210101	SALARIES AND WAGES	104,764,793.16	177,824,500.00	102,322,493.68	165,609,000	-	165,609,000.00	165,609,000.00	165,609,000.00
21010101	BASIC-SALARY	71,225,028.20	141,546,100.00	66,165,562.22	165,609,000	-	165,609,000.00	165,609,000.00	165,609,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	33,539,764.96	36,278,400.00	36,156,931.46	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	61,520,923.26	100,098,760.00	57,333,672.67	144,892,500	-	144,892,500.00	145,562,000.00	145,562,000.00
210201	ALLOWANCES	61,520,923.26	100,098,760.00	57,333,672.67	144,892,500	-	144,892,500.00	145,562,000.00	145,562,000.00
21020102	HOUSING/RENT ALLOWANCE	17,246,869.27	33,197,400.00	16,778,367.57	38,841,000	-	38,841,000.00	38,841,000.00	38,841,000.00
21020103	TRANSPORT ALLOWANCE	4,478,981.34	11,598,100.00	4,943,402.16	13,569,900	-	13,569,900.00	13,569,900.00	13,569,900.00
21020104	MEAL SUBSIDY	1,122,133.17	1,945,800.00	1,141,088.50	2,276,600	-	2,276,600.00	2,276,600.00	2,276,600.00
21020105	UTILITY ALLOWANCE	2,934,199.08	5,195,900.00	2,905,796.51	6,079,300	-	6,079,300.00	6,079,300.00	6,079,300.00
21020106	ENTERTAINMENT ALLOWANCE	847,087.24	879,000.00	876,291.24	719,100	-	719,100.00	719,100.00	719,100.00
21020107	LEAVE ALLOWANCE	6,155,223.00	9,541,700.00	5,833,461.00	11,163,900	-	11,163,900.00	11,163,900.00	11,163,900.00
21020108	DOMESTIC STAFF ALLOWANCE	4,637,583.38	5,870,200.00	4,821,012.92	6,868,200	-	6,868,200.00	6,868,200.00	6,868,200.00
21020112	HARZARD ALLOWANCE	562,542.22	-	-	-	-	-	-	-
21020120	JOURNAL ALLOWANCE	521,909.02	565,940.00	565,714.92	647,100	-	647,100.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020122	HARDSHIP ALLOWANCE	147,547.90	215,240.00	191,353.80	251,900	-	251,900.00	647,100.00	647,100.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	491,826.26	-	-	-	-	-	251,900.00	251,900.00
21020130	SPECIAL ALLOWANCE	147,547.90	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	12,979,649.12	19,244,100.00	12,491,822.93	22,515,700	-	22,515,700.00	22,515,700.00	22,515,700.00
21020137	DRIVER'S ALLOWANCE	1,871,805.12	-	-	-	-	-	993,000.00	993,000.00
21020138	ADMIN ALLOWANCE	623,934.96	848,640.00	623,934.96	993,000	-	993,000.00	-	-
21020139	WARDROPE ALLOWANCE	414,994.32	-	-	-	-	-	1,012,200.00	1,012,200.00
21020141	ACCOMMODATION ALLOWANCE	633,395.76	865,040.00	648,102.72	1,012,200	-	1,012,200.00	-	-
21020142	ICT ALLOWANCE	313,818.48	-	-	-	-	-	11,854,200.00	11,854,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,389,875.72	10,131,700.00	5,513,323.44	39,954,600	-	39,954,600.00	28,769,900.00	28,769,900.00
22	OTHER RECURRENT COSTS	137,001,535.80	327,231,000.00	290,476,246.61	378,376,900	132,055,600.00	510,432,500.00	2,879,805,100.00	2,908,605,700.00
2202	OVERHEAD COST	137,001,535.80	327,231,000.00	290,476,246.61	378,376,900	132,055,600.00	510,432,500.00	2,879,805,100.00	2,908,605,700.00
220201	TRAVEL & TRANSPORT - GENERAL	3,888,742.30	27,461,000.00	27,301,878.00	32,464,100	11,330,200.00	43,794,300.00	241,299,600.00	243,712,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,307,800.00	15,162,100.00	15,160,378.00	10,075,400	3,516,400.00	13,591,800.00	240,784,000.00	243,191,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,205,342.30	11,658,900.00	11,638,500.00	21,717,000	7,579,300.00	29,296,300.00	301,000.00	304,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	375,600.00	640,000.00	503,000.00	671,700	234,500.00	906,200.00	214,600.00	216,800.00
220202	UTILITIES - GENERAL	6,415,000.00	19,700,000.00	19,036,370.00	24,441,500	8,530,200.00	32,971,700.00	2,407,900.00	2,432,000.00
22020203	INTERNET ACCESS CHARGES	5,915,000.00	18,340,000.00	18,051,040.00	23,433,900	8,178,500.00	31,612,400.00	-	-
22020209	OTHER UTILITY CHARGES	500,000.00	1,360,000.00	985,330.00	1,007,600	351,700.00	1,359,300.00	2,407,900.00	2,432,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,038,835.00	36,154,700.00	28,713,740.00	64,822,700	22,623,400.00	87,446,100.00	123,893,700.00	125,133,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,527,605.00	27,284,500.00	21,624,240.00	43,433,900	15,158,500.00	58,592,400.00	150,500.00	152,100.00
22020304	MAGAZINES & PERIODICALS	810,000.00	640,000.00	500,000.00	671,700	234,500.00	906,200.00	33,087,600.00	33,418,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	4,960,000.00	4,775,000.00	12,701,900	4,433,000.00	17,134,900.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	320,000.00	1,305,000.00	1,300,000.00	1,007,600	351,700.00	1,359,300.00	1,324,400.00	1,337,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	160,000.00	-	-	-	-	602,000.00	608,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	160,000.00	-	-	-	-	67,419,600.00	68,093,800.00
22020309	UNIFORMS & OTHER CLOTHING	-	960,000.00	-	-	-	-	19,262,800.00	19,455,500.00
22020312	OTHER MATERIALS AND SUPPLIES	981,230.00	685,200.00	514,500.00	7,007,600	2,445,700.00	9,453,300.00	1,444,800.00	1,459,300.00
220204	MAINTENANCE SERVICES - GENERAL	8,340,900.00	40,406,300.00	34,479,640.00	32,181,100	11,231,500.00	43,412,600.00	2,479,149,400.00	2,503,941,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,450,400.00	7,794,000.00	4,652,700.00	5,373,600	1,875,400.00	7,249,000.00	120,400.00	121,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	865,500.00	8,904,800.00	8,903,700.00	2,015,100	703,300.00	2,718,400.00	2,905,000.00	2,934,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,638,800.00	6,447,600.00	4,046,650.00	3,358,500	1,172,200.00	4,530,700.00	2,444,200,000.00	2,468,642,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,720,900.00	4,160,000.00	3,977,800.00	10,686,800	3,729,700.00	14,416,500.00	1,252,100.00	1,264,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,402,200.00	12,859,900.00	12,835,790.00	10,075,400	3,516,400.00	13,591,800.00	30,621,800.00	30,928,100.00
22020406	OTHER MAINTENANCE SERVICES	263,100.00	240,000.00	63,000.00	671,700	234,500.00	906,200.00	50,100.00	50,700.00
220205	TRAINING - GENERAL	9,824,000.00	25,707,600.00	18,484,878.14	66,430,500	23,184,400.00	89,614,900.00	2,929,700.00	2,959,300.00
22020501	LOCAL TRAINING	992,200.00	4,000,000.00	2,331,238.14	20,150,800	7,032,700.00	27,183,500.00	421,400.00	425,700.00
22020502	INTERNATIONAL TRAINING	1,628,400.00	800,000.00	350,000.00	671,700	234,500.00	906,200.00	1,605,300.00	1,621,400.00
22020503	OTHER TRAININGS	4,825,000.00	3,600,000.00	2,846,240.00	35,599,700	12,424,300.00	48,024,000.00	602,000.00	608,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	2,378,400.00	17,307,600.00	12,957,400.00	10,008,300	3,492,900.00	13,501,200.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	181,300.00	1,223,600.00	1,062,500.00	1,007,600	351,800.00	1,359,400.00	1,035,500.00	1,046,000.00
22020601	SECURITY SERVICES	-	160,000.00	-	335,900	117,300.00	453,200.00	963,200.00	972,900.00
22020605	CLEANING & FUMIGATION SERVICES	181,300.00	1,063,600.00	1,062,500.00	671,700	234,500.00	906,200.00	72,300.00	73,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,057,000.00	4,000,000.00	2,477,729.89	2,686,900	938,000.00	3,624,900.00	2,336,700.00	2,360,300.00
22020701	FINANCIAL CONSULTING	2,135,000.00	1,600,000.00	995,729.89	671,700	234,500.00	906,200.00	794,600.00	802,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	400,000.00	-	671,700	234,500.00	906,200.00	929,700.00	939,000.00
22020703	LEGAL SERVICES	187,000.00	400,000.00	87,000.00	335,900	117,300.00	453,200.00	130,800.00	132,200.00
22020709	OTHER CONSULTING SERVICES	735,000.00	1,600,000.00	1,395,000.00	1,007,600	351,700.00	1,359,300.00	481,600.00	486,500.00
220208	FUEL & LUBRICANTS - GENERAL	8,071,117.00	25,952,700.00	23,618,060.00	45,777,400	15,976,400.00	61,753,800.00	5,183,800.00	5,235,700.00
22020801	MOTOR VEHICLE FUEL COST	515,817.00	3,200,000.00	3,014,400.00	10,351,000	3,612,500.00	13,963,500.00	2,407,900.00	2,432,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	368,000.00	2,400,000.00	302,000.00	2,351,000	820,500.00	3,171,500.00	127,200.00	128,500.00
22020803	PLANT / GENERATOR FUEL COST	7,187,300.00	20,352,700.00	20,301,660.00	33,075,400	11,543,400.00	44,618,800.00	2,648,700.00	2,675,200.00
220209	FINANCIAL CHARGES - GENERAL	54,593.93	160,000.00	64,461.17	67,200	23,500.00	90,700.00	14,447,100.00	14,591,600.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	54,593.93	160,000.00	64,461.17	67,200	23,500.00	90,700.00	14,447,100.00	14,591,600.00
220210	MISCELLANEOUS EXPENSES GENERAL	85,130,047.57	146,465,100.00	135,236,989.41	108,497,900	37,866,200.00	146,364,100.00	7,121,700.00	7,193,600.00
22021001	REFRESHMENT & MEALS	716,000.00	3,600,000.00	2,880,000.00	3,358,500	1,172,200.00	4,530,700.00	24,100.00	24,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,558,000.00	9,600,000.00	6,032,300.00	11,030,200	3,849,600.00	14,879,800.00	385,300.00	389,200.00
22021003	PUBLICITY & ADVERTISEMENTS	770,000.00	7,940,000.00	5,020,000.00	5,373,600	1,875,400.00	7,249,000.00	674,200.00	681,000.00
22021004	MEDICAL EXPENSES-LOCAL	537,800.00	2,707,800.00	1,555,050.00	5,515,100	1,924,800.00	7,439,900.00	53,000.00	53,600.00
22021006	POSTAGES & COURIER SERVICES	-	80,000.00	-	-	-	-	297,200.00	300,200.00
22021007	WELFARE PACKAGES	4,760,000.00	8,000,000.00	6,914,229.89	21,717,000	7,579,300.00	29,296,300.00	70,400.00	71,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	320,000.00	-	335,900	117,300.00	453,200.00	1,794,900.00	1,812,900.00
22021021	SPECIAL DAYS/CELEBRATIONS	160,000.00	400,000.00	-	-	-	-	60,200.00	60,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,190,000.00	160,000.00	-	-	-	-	66,300.00	67,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021025	OTHER MISCELLANEOUS EXPENSES	74,138,930.00	112,459,400.00	111,959,800.29	60,160,000	20,995,900.00	81,155,900.00	3,009,800.00	3,039,900.00
22021026	MONITORING AND EVALUATION RECURRENT	248,000.00	240,000.00	-	-	-	-	60,200.00	60,900.00
22021027	DAILY RATED ALLOWANCE	1,051,317.57	957,900.00	875,609.23	1,007,600	351,700.00	1,359,300.00	626,100.00	632,400.00
23	CAPITAL EXPENDITURE	137,570,004.00	25,000,000.00	18,093,800.00	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
2301	FIXED ASSETS PURCHASED	112,570,004.00	-	-	-	-	-	-	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	112,570,004.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	112,570,004.00	-	-	-	-	-	-	-
2305	OTHER CAPITAL PROJECTS	25,000,000.00	25,000,000.00	18,093,800.00	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	25,000,000.00	25,000,000.00	18,093,800.00	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	25,000,000.00	18,093,800.00	-	-	-	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
011101600100 - World Bank Development Partner Projects(WBDPP)									
2	EXPENDITURES	16,194,309.21	34,892,000.00	26,513,423.91	170,057,100	59,352,300.00	229,409,400.00	271,933,300.00	274,655,100.00
22	OTHER RECURRENT COSTS	16,194,309.21	34,892,000.00	26,513,423.91	170,057,100	59,352,300.00	229,409,400.00	271,933,300.00	274,655,100.00
2202	OVERHEAD COST	16,194,309.21	34,892,000.00	26,513,423.91	170,057,100	59,352,300.00	229,409,400.00	271,933,300.00	274,655,100.00
220201	TRAVEL & TRANSPORT - GENERAL	3,151,826.42	11,615,000.00	9,915,382.00	16,053,700	5,603,000.00	21,656,700.00	93,936,600.00	94,876,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,432,700.00	2,400,000.00	2,187,944.00	3,627,200	1,265,900.00	4,893,100.00	90,294,000.00	91,197,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	499,000.00	2,415,000.00	1,999,500.00	3,694,400	1,289,400.00	4,983,800.00	120,400.00	121,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	350,126.42	2,800,000.00	2,797,968.00	3,358,500	1,172,200.00	4,530,700.00	2,106,900.00	2,128,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	435,000.00	2,400,000.00	1,570,374.00	2,015,100	703,300.00	2,718,400.00	211,300.00	213,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	435,000.00	1,600,000.00	1,359,596.00	3,358,500	1,172,200.00	4,530,700.00	1,204,000.00	1,216,100.00
220202	UTILITIES - GENERAL	2,564,000.00	3,331,800.00	2,820,480.00	2,485,300	867,500.00	3,352,800.00	13,110,500.00	13,241,900.00
22020201	ELECTRICITY CHARGES	170,000.00	-	-	-	-	-	12,461,800.00	12,586,500.00
22020202	TELEPHONE CHARGES	175,000.00	-	-	-	-	-	120,400.00	121,700.00
22020203	INTERNET ACCESS CHARGES	438,500.00	1,647,000.00	1,279,500.00	1,343,400	468,900.00	1,812,300.00	-	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	777,250.00	520,000.00	400,000.00	470,200	164,100.00	634,300.00	287,500.00	290,400.00
22020209	OTHER UTILITY CHARGES	1,003,250.00	1,164,800.00	1,140,980.00	671,700	234,500.00	906,200.00	240,800.00	243,300.00
220203	MATERIALS & SUPPLIES - GENERAL	3,467,800.00	8,581,800.00	6,080,644.39	36,000,500	12,564,700.00	48,565,200.00	41,378,800.00	41,793,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	540,500.00	3,005,700.00	2,300,650.00	25,226,800	8,804,200.00	34,031,000.00	5,417,700.00	5,471,900.00
22020302	BOOKS	-	-	-	134,400	47,000.00	181,400.00	1,504,900.00	1,520,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	671,700	234,500.00	906,200.00	12,039,200.00	12,159,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	164,800.00	640,000.00	639,464.39	470,200	164,100.00	634,300.00	300,900.00	304,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	180,000.00	400,000.00	230,000.00	335,900	117,300.00	453,200.00	60,200.00	60,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	435,000.00	537,800.00	399,900.00	503,800	175,900.00	679,700.00	18,684,900.00	18,871,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	600,200.00	934,500.00	868,730.00	671,700	234,500.00	906,200.00	3,009,800.00	3,039,900.00
22020312	OTHER MATERIALS AND SUPPLIES	1,547,300.00	3,063,800.00	1,641,900.00	7,986,000	2,787,200.00	10,773,200.00	361,200.00	364,900.00
220204	MAINTENANCE SERVICES - GENERAL	999,500.00	2,219,600.00	1,606,800.00	4,896,840	1,709,300.00	6,606,140.00	5,327,400.00	5,380,900.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	417,000.00	786,000.00	460,000.00	1,209,100	422,000.00	1,631,100.00	144,500.00	146,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	58,500.00	233,600.00	136,800.00	127,640	44,600.00	172,240.00	3,286,800.00	3,319,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	94,000.00	-	-	671,700	234,500.00	906,200.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	125,000.00	400,000.00	310,000.00	671,700	234,500.00	906,200.00	48,200.00	48,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	800,000.00	700,000.00	537,400	187,600.00	725,000.00	1,805,900.00	1,824,000.00
22020406	OTHER MAINTENANCE SERVICES	105,000.00	-	-	1,679,300	586,100.00	2,265,400.00	42,000.00	42,500.00
220205	TRAINING - GENERAL	109,000.00	-	-	5,373,600	1,875,500.00	7,249,100.00	454,400.00	459,100.00
22020501	LOCAL TRAINING	109,000.00	-	-	2,015,100	703,300.00	2,718,400.00	53,000.00	53,600.00
22020502	INTERNATIONAL TRAINING	-	-	-	3,358,500	1,172,200.00	4,530,700.00	401,400.00	405,500.00
220206	OTHER SERVICES - GENERAL	364,000.00	1,040,000.00	550,000.00	2,250,300	785,400.00	3,035,700.00	10,298,400.00	10,401,400.00
22020601	SECURITY SERVICES	-	-	-	1,679,300	586,100.00	2,265,400.00	1,269,000.00	1,281,700.00
22020605	CLEANING & FUMIGATION SERVICES	364,000.00	1,040,000.00	550,000.00	571,000	199,300.00	770,300.00	9,029,400.00	9,119,700.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	325,000.00	560,000.00	513,328.00	698,840	244,100.00	942,940.00	2,963,700.00	2,993,600.00
22020701	FINANCIAL CONSULTING	70,000.00	560,000.00	513,328.00	67,200	23,500.00	90,700.00	264,900.00	267,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	255,000.00	-	-	134,400	47,000.00	181,400.00	1,228,000.00	1,240,300.00
22020703	LEGAL SERVICES	-	-	-	201,600	70,400.00	272,000.00	314,900.00	318,100.00
22020704	ENGINEERING SERVICES	-	-	-	147,820	51,600.00	199,420.00	963,200.00	972,900.00
22020706	SURVEYING SERVICES	-	-	-	147,820	51,600.00	199,420.00	192,700.00	194,700.00
220208	FUEL & LUBRICANTS - GENERAL	1,567,200.00	2,843,200.00	1,445,600.00	3,123,500	1,090,300.00	4,213,800.00	2,601,100.00	2,627,300.00
22020801	MOTOR VEHICLE FUEL COST	615,000.00	1,463,200.00	755,600.00	1,343,400	468,900.00	1,812,300.00	1,131,700.00	1,143,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	176,000.00	-	-	335,900	117,300.00	453,200.00	169,100.00	170,800.00
22020803	PLANT / GENERATOR FUEL COST	355,400.00	1,380,000.00	690,000.00	1,343,400	468,900.00	1,812,300.00	1,059,500.00	1,070,100.00
22020806	COOKING GAS/FUEL COST	420,800.00	-	-	100,800	35,200.00	136,000.00	240,800.00	243,300.00
220209	FINANCIAL CHARGES - GENERAL	10,882.79	20,600.00	12,661.98	137,780	48,200.00	185,980.00	24,150,700.00	24,392,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,882.79	20,600.00	12,661.98	100,800	35,200.00	136,000.00	24,078,400.00	24,319,200.00
22020902	INSURANCE PREMIUM	-	-	-	36,980	13,000.00	49,980.00	72,300.00	73,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,635,100.00	4,680,000.00	3,568,527.54	99,036,740	34,564,300.00	133,601,040.00	77,711,700.00	78,489,300.00
22021001	REFRESHMENT & MEALS	350,750.00	800,000.00	641,000.00	1,209,100	422,000.00	1,631,100.00	24,100.00	24,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	167,800.00	-	-	2,015,100	703,300.00	2,718,400.00	481,600.00	486,500.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	671,700	234,500.00	906,200.00	674,200.00	681,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021004	MEDICAL EXPENSES-LOCAL	522,000.00	-	-	335,900	117,300.00	453,200.00	2,393,400.00	2,417,400.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	134,400	47,000.00	181,400.00	767,500.00	775,200.00
22021007	WELFARE PACKAGES	607,800.00	800,000.00	798,000.00	1,343,400	468,900.00	1,812,300.00	184,000.00	185,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	180,000.00	-	-	335,900	117,300.00	453,200.00	903,000.00	912,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,806,750.00	3,080,000.00	2,129,527.54	91,647,840	31,985,100.00	123,632,940.00	72,235,200.00	72,957,600.00
22021027	DAILY RATED ALLOWANCE	-	-	-	1,343,400	468,900.00	1,812,300.00	48,700.00	49,200.00
01101700100 - Cabinet Affairs Office									
2	EXPENDITURES	21,718,201.84	99,400,800.00	34,855,502.08	89,352,050	30,476,400.00	119,828,450.00	161,707,400.00	162,805,600.00
21	PERSONNEL COST	-	-	-	2,031,000	-	2,031,000.00	52,021,500.00	52,021,500.00
2101	SALARY	-	-	-	669,500	-	669,500.00	458,200.00	458,200.00
210101	SALARIES AND WAGES	-	-	-	669,500	-	669,500.00	458,200.00	458,200.00
21010101	BASIC-SALARY	-	-	-	669,500	-	669,500.00	458,200.00	458,200.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	1,361,500	-	1,361,500.00	51,563,300.00	51,563,300.00
210201	ALLOWANCES	-	-	-	1,361,500	-	1,361,500.00	51,563,300.00	51,563,300.00
21020102	HOUSING/RENT ALLOWANCE	-	-	-	458,200	-	458,200.00	35,000.00	35,000.00
21020103	TRANSPORT ALLOWANCE	-	-	-	35,000	-	35,000.00	10,100.00	10,100.00
21020104	MEAL SUBSIDY	-	-	-	10,100	-	10,100.00	56,400.00	56,400.00
21020105	UTILITY ALLOWANCE	-	-	-	56,400	-	56,400.00	63,200.00	63,200.00
21020107	LEAVE ALLOWANCE	-	-	-	63,200	-	63,200.00	738,600.00	738,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	738,600	-	738,600.00	50,660,000.00	50,660,000.00
22	OTHER RECURRENT COSTS	21,718,201.84	99,400,800.00	34,855,502.08	87,321,050	30,476,400.00	117,797,450.00	109,685,900.00	110,784,100.00
2202	OVERHEAD COST	21,718,201.84	99,400,800.00	34,855,502.08	87,321,050	30,476,400.00	117,797,450.00	109,685,900.00	110,784,100.00
220201	TRAVEL & TRANSPORT - GENERAL	210,000.00	6,319,200.00	-	3,844,560	1,342,000.00	5,186,560.00	18,875,400.00	19,064,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	2,106,400.00	-	1,414,920	493,900.00	1,908,820.00	18,058,800.00	18,239,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	210,000.00	2,106,400.00	-	1,414,920	493,900.00	1,908,820.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	2,106,400.00	-	1,014,720	354,200.00	1,368,920.00	214,600.00	216,800.00
220203	MATERIALS & SUPPLIES - GENERAL	2,340,000.00	23,159,100.00	8,687,550.00	15,975,560	5,575,600.00	21,551,160.00	65,643,700.00	66,300,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,075,000.00	11,583,400.00	5,791,700.00	9,403,700	3,281,900.00	12,685,600.00	4,815,700.00	4,863,900.00
22020302	BOOKS	-	4,940,800.00	-	3,318,720	1,158,300.00	4,477,020.00	150,500.00	152,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	492,000.00	-	330,540	115,400.00	445,940.00	51,166,600.00	51,678,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	351,200.00	-	235,800	82,300.00	318,100.00	120,300.00	121,600.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	-	-	-	-	9,029,400.00	9,119,700.00
22020312	OTHER MATERIALS AND SUPPLIES	265,000.00	5,791,700.00	2,895,850.00	2,686,800	937,700.00	3,624,500.00	361,200.00	364,900.00
220204	MAINTENANCE SERVICES - GENERAL	785,650.00	5,755,200.00	972,000.00	4,134,610	1,443,300.00	5,577,910.00	7,019,900.00	7,090,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	648,650.00	1,600,000.00	972,000.00	1,343,400	468,900.00	1,812,300.00	90,300.00	91,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000.00	800,000.00	-	537,400	187,600.00	725,000.00	3,888,700.00	3,927,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	122,000.00	1,404,000.00	-	943,090	329,200.00	1,272,290.00	96,400.00	97,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	351,200.00	-	235,920	82,400.00	318,320.00	2,708,900.00	2,736,000.00
22020406	OTHER MAINTENANCE SERVICES	-	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	55,000.00	55,600.00
22020407	MAINTENANCE OF AIRCRAFTS	-	-	-	-	-	-	180,600.00	182,500.00
220205	TRAINING - GENERAL	-	1,404,000.00	-	2,286,490	798,100.00	3,084,590.00	286,600.00	289,600.00
22020501	LOCAL TRAINING	-	1,404,000.00	-	943,090	329,200.00	1,272,290.00	106,000.00	107,100.00
22020503	OTHER TRAININGS	-	-	-	1,343,400	468,900.00	1,812,300.00	180,600.00	182,500.00
220206	OTHER SERVICES - GENERAL	115,000.00	1,053,600.00	-	707,750	247,100.00	954,850.00	813,900.00	822,100.00
22020605	CLEANING & FUMIGATION SERVICES	115,000.00	1,053,600.00	-	707,750	247,100.00	954,850.00	813,900.00	822,100.00
220208	FUEL & LUBRICANTS - GENERAL	2,421,500.00	5,012,000.00	4,188,500.00	4,701,900	1,641,000.00	6,342,900.00	11,738,300.00	11,855,700.00
22020801	MOTOR VEHICLE FUEL COST	2,421,500.00	5,012,000.00	4,188,500.00	4,701,900	1,641,000.00	6,342,900.00	11,738,300.00	11,855,700.00
220209	FINANCIAL CHARGES - GENERAL	22,234.66	211,200.00	28,220.58	335,900	117,300.00	453,200.00	1,827,300.00	1,845,600.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	22,234.66	211,200.00	28,220.58	335,900	117,300.00	453,200.00	1,827,300.00	1,845,600.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,823,817.18	56,486,500.00	20,979,231.50	55,334,280	19,312,000.00	74,646,280.00	3,480,800.00	3,515,900.00
22021001	REFRESHMENT & MEALS	4,871,263.65	16,260,900.00	12,289,450.00	10,075,400	3,516,400.00	13,591,800.00	38,600.00	39,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	351,200.00	-	335,900	117,300.00	453,200.00	2,399,800.00	2,423,800.00
22021006	POSTAGES & COURIER SERVICES	-	70,400.00	-	53,780	18,800.00	72,580.00	51,600.00	52,200.00
22021007	WELFARE PACKAGES	6,320,500.00	30,400,000.00	5,613,560.00	37,883,500	13,221,400.00	51,104,900.00	461,900.00	466,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,404,000.00	287,500.00	940,400	328,200.00	1,268,600.00	108,400.00	109,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,632,053.53	8,000,000.00	2,788,721.50	3,358,500	1,172,200.00	4,530,700.00	180,600.00	182,500.00
22021027	DAILY RATED ALLOWANCE	-	-	-	2,686,800	937,700.00	3,624,500.00	239,900.00	242,300.00
011101800100 - Security and Special Services Department									
2	EXPENDITURES	8,900,369,249.92	13,291,054,098.00	12,523,252,957.94	14,023,444,400	2,500,000,000.00	16,523,444,400.00	31,600,064,700.00	31,994,321,900.00
21	PERSONNEL COST	43,875,211.35	80,396,800.00	43,247,051.75	94,065,100	-	94,065,100.00	36,438,600.00	36,438,600.00
2101	SALARY	23,167,985.12	43,299,060.00	24,849,141.37	50,660,000	-	50,660,000.00	8,876,800.00	8,876,800.00
210101	SALARIES AND WAGES	23,167,985.12	43,299,060.00	24,849,141.37	50,660,000	-	50,660,000.00	8,876,800.00	8,876,800.00
21010101	BASIC-SALARY	23,167,985.12	43,299,060.00	24,849,141.37	50,660,000	-	50,660,000.00	8,876,800.00	8,876,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,707,226.23	37,097,740.00	18,397,910.38	43,405,100	-	43,405,100.00	27,561,800.00	27,561,800.00
210201	ALLOWANCES	20,707,226.23	37,097,740.00	18,397,910.38	43,405,100	-	43,405,100.00	27,561,800.00	27,561,800.00
21020102	HOUSING/RENT ALLOWANCE	5,300,847.18	7,586,900.00	5,685,491.12	8,876,800	-	8,876,800.00	3,248,600.00	3,248,600.00
21020103	TRANSPORT ALLOWANCE	2,162,532.23	2,776,520.00	2,559,807.96	3,248,600	-	3,248,600.00	5,374,100.00	5,374,100.00
21020104	MEAL SUBSIDY	453,567.90	4,593,200.00	546,812.93	5,374,100	-	5,374,100.00	2,165,300.00	2,165,300.00
21020105	UTILITY ALLOWANCE	1,120,517.79	1,850,640.00	1,333,401.98	2,165,300	-	2,165,300.00	4,140,900.00	4,140,900.00
21020107	LEAVE ALLOWANCE	2,139,359.32	3,539,180.00	2,409,296.78	4,140,900	-	4,140,900.00	4,492,200.00	4,492,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020110	CALL DUTY ALLOWANCE	2,179,367.78	3,839,440.00	1,839,745.13	4,492,200	-	4,492,200.00	-	-
21020112	HARZARD ALLOWANCE	473,651.61	578,780.00	421,394.94	677,200	-	677,200.00	677,200.00	677,200.00
21020121	WIEGHING ALLOWANCE	168,735.48	203,080.00	168,735.48	237,700	-	237,700.00	237,700.00	237,700.00
21020135	FURNITURE ALLOWANCE	3,408,646.94	6,175,840.00	2,773,224.06	7,225,800	-	7,225,800.00	7,225,800.00	7,225,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,300,000.00	5,954,160.00	660,000.00	6,966,500	-	6,966,500.00	-	-
22	OTHER RECURRENT COSTS	8,856,494,038.57	13,199,791,798.00	12,479,920,906.19	9,403,688,900	2,500,000,000.00	11,903,688,900.00	26,992,678,700.00	27,295,516,800.00
2202	OVERHEAD COST	8,856,494,038.57	13,199,791,798.00	12,479,920,906.19	9,403,688,900	2,500,000,000.00	11,903,688,900.00	26,992,678,700.00	27,295,516,800.00
220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	2,800,000.00	495,000.00	2,384,000	-	2,384,000.00	19,262,800.00	19,455,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	1,360,000.00	495,000.00	1,192,000	-	1,192,000.00	4,815,700.00	4,863,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000.00	800,000.00	-	596,000	-	596,000.00	3,009,800.00	3,039,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	640,000.00	-	596,000	-	596,000.00	9,029,400.00	9,119,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	2,407,900.00	2,432,000.00
220202	UTILITIES - GENERAL	-	296,000.00	-	238,400	-	238,400.00	26,917,899,300.00	27,219,988,600.00
22020202	TELEPHONE CHARGES	-	136,000.00	-	119,200	-	119,200.00	26,917,754,800.00	27,219,842,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	-	-	120,400.00	121,700.00
22020209	OTHER UTILITY CHARGES	-	160,000.00	-	119,200	-	119,200.00	24,100.00	24,400.00
220203	MATERIALS & SUPPLIES - GENERAL	494,800.00	11,496,500.00	10,937,500.00	1,013,200	-	1,013,200.00	40,331,400.00	40,734,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	494,800.00	11,040,500.00	10,937,500.00	596,000	-	596,000.00	3,611,800.00	3,648,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	136,000.00	-	119,200	-	119,200.00	36,117,600.00	36,478,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	320,000.00	-	298,000	-	298,000.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	8,091,100.00	404,240,000.00	236,147,717.00	20,860,000	-	20,860,000.00	1,913,000.00	1,932,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,503,400.00	3,600,000.00	2,055,217.00	2,384,000	-	2,384,000.00	216,800.00	219,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	718,800.00	640,000.00	-	596,000	-	596,000.00	46,800.00	47,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,868,900.00	400,000,000.00	234,092,500.00	17,880,000	-	17,880,000.00	24,100.00	24,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	-	-	1,625,300.00	1,641,600.00
220205	TRAINING - GENERAL	200,000.00	1,040,000.00	200,000.00	894,000	-	894,000.00	106,000.00	107,100.00
22020501	LOCAL TRAINING	200,000.00	1,040,000.00	200,000.00	894,000	-	894,000.00	106,000.00	107,100.00
220206	OTHER SERVICES - GENERAL	8,461,363,533.00	12,353,469,298.00	11,810,364,567.45	9,138,484,100	2,300,000,000.00	11,438,484,100.00	4,563,000.00	4,608,700.00
22020601	SECURITY SERVICES	7,071,158.00	1,080,000,000.00	585,804,682.71	1,526,848,900	300,000,000.00	1,826,848,900.00	2,106,900.00	2,128,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,454,292,375.00	11,273,469,298.00	11,224,559,884.74	7,611,635,200	2,000,000,000.00	9,611,635,200.00	48,200.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	-	-	2,407,900.00	2,432,000.00
220208	FUEL & LUBRICANTS - GENERAL	102,830.00	776,000.00	9,269.00	1,013,200	-	1,013,200.00	1,271,000.00	1,283,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020801	MOTOR VEHICLE FUEL COST	102,830.00	640,000.00	9,269.00	596,000	-	596,000.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	136,000.00	-	119,200	-	119,200.00	211,500.00	213,700.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	298,000	-	298,000.00	1,059,500.00	1,070,100.00
220209	FINANCIAL CHARGES - GENERAL	379,657,381.57	263,902,700.00	262,873,886.74	224,200,000	200,000,000.00	424,200,000.00	1,204,000.00	1,216,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	379,657,381.57	263,902,700.00	262,873,886.74	224,200,000	200,000,000.00	424,200,000.00	1,204,000.00	1,216,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,434,394.00	161,771,300.00	158,892,966.00	14,602,000	-	14,602,000.00	6,128,200.00	6,189,800.00
22021001	REFRESHMENT & MEALS	-	200,000.00	-	298,000	-	298,000.00	24,100.00	24,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	200,000.00	-	298,000	-	298,000.00	1,204,000.00	1,216,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	320,000.00	-	596,000	-	596,000.00	96,400.00	97,400.00
22021004	MEDICAL EXPENSES-LOCAL	-	136,000.00	-	298,000	-	298,000.00	2,297,100.00	2,320,100.00
22021007	WELFARE PACKAGES	-	200,000.00	-	596,000	-	596,000.00	173,900.00	175,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	320,000.00	-	596,000	-	596,000.00	165,600.00	167,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	6,434,394.00	160,395,300.00	158,892,966.00	11,920,000	-	11,920,000.00	2,167,100.00	2,188,800.00
23	CAPITAL EXPENDITURE	-	10,865,500.00	85,000.00	4,525,690,400	-	4,525,690,400.00	4,570,947,400.00	4,662,366,500.00
2301	FIXED ASSETS PURCHASED	-	10,865,500.00	85,000.00	4,353,890,400	-	4,353,890,400.00	4,397,429,400.00	4,485,378,100.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	10,865,500.00	85,000.00	4,353,890,400	-	4,353,890,400.00	4,397,429,400.00	4,485,378,100.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	-	550,496,000	-	550,496,000.00	556,001,000.00	567,121,100.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	-	3,800,000,000	-	3,800,000,000.00	3,838,000,000.00	3,914,760,000.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	-	-	3,394,400	-	3,394,400.00	3,428,400.00	3,497,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	10,865,500.00	85,000.00	-	-	-	-	-
2302	CONSTRUCTION / PROVISION	-	-	-	74,000,000	-	74,000,000.00	74,740,000.00	76,234,800.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	74,000,000	-	74,000,000.00	74,740,000.00	76,234,800.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	-	74,000,000	-	74,000,000.00	74,740,000.00	76,234,800.00
2303	REHABILITATION / REPAIRS	-	-	-	97,800,000	-	97,800,000.00	98,778,000.00	100,753,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	97,800,000	-	97,800,000.00	98,778,000.00	100,753,600.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	-	-	-	47,800,000	-	47,800,000.00	48,278,000.00	49,243,600.00
011110100100 - Community and Social Development Agency									
2	EXPENDITURES	337,441,721.61	476,297,600.00	374,250,432.63	1,122,712,360	7,928,900.00	1,130,641,260.00	1,244,975,700.00	1,268,468,100.00
21	PERSONNEL COST	650,000.00	-	-	-	-	-	6,966,500.00	6,966,500.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	650,000.00	-	-	-	-	-	6,966,500.00	6,966,500.00
210201	ALLOWANCES	650,000.00	-	-	-	-	-	6,966,500.00	6,966,500.00
21020145	OTHER ALLOWANCES AND BENEFITS	650,000.00	-	-	-	-	-	6,966,500.00	6,966,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	7,964,381.61	35,896,600.00	-	22,712,360	7,928,900.00	30,641,260.00	127,009,200.00	128,281,600.00
2202	OVERHEAD COST	7,964,381.61	35,896,600.00	-	22,712,360	7,928,900.00	30,641,260.00	127,009,200.00	128,281,600.00
220201	TRAVEL & TRANSPORT - GENERAL	891,250.00	2,268,000.00	-	2,061,660	719,700.00	2,781,360.00	11,880,600.00	11,999,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	324,000.00	-	239,420	83,600.00	323,020.00	6,019,600.00	6,079,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	617,250.00	1,134,000.00	-	1,343,400	468,900.00	1,812,300.00	5,526,000.00	5,581,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	14,000.00	324,000.00	-	239,420	83,600.00	323,020.00	60,200.00	60,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	260,000.00	324,000.00	-	239,420	83,600.00	323,020.00	214,600.00	216,800.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	162,000.00	-	-	-	-	60,200.00	60,900.00
220202	UTILITIES - GENERAL	49,650.00	648,000.00	-	478,840	167,200.00	646,040.00	30,635,200.00	30,941,800.00
22020201	ELECTRICITY CHARGES	-	-	-	-	-	-	27,890,100.00	28,169,100.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	36,200.00	36,600.00
22020203	INTERNET ACCESS CHARGES	-	324,000.00	-	239,420	83,600.00	323,020.00	1,504,900.00	1,520,000.00
22020209	OTHER UTILITY CHARGES	49,650.00	324,000.00	-	239,420	83,600.00	323,020.00	1,204,000.00	1,216,100.00
220203	MATERIALS & SUPPLIES - GENERAL	332,000.00	3,039,840.00	-	1,570,900	548,600.00	2,119,500.00	28,593,300.00	28,879,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	303,200.00	324,000.00	-	239,420	83,600.00	323,020.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000.00	324,000.00	-	239,420	83,600.00	323,020.00	18,058,800.00	18,239,400.00
22020306	PRINTING OF SECURITY DOCUMENTS	8,800.00	1,095,840.00	-	134,400	47,000.00	181,400.00	1,805,900.00	1,824,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	648,000.00	-	478,830	167,200.00	646,030.00	7,223,600.00	7,295,900.00
22020312	OTHER MATERIALS AND SUPPLIES	-	648,000.00	-	478,830	167,200.00	646,030.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	894,950.00	3,888,000.00	-	2,528,550	883,000.00	3,411,550.00	14,218,000.00	14,360,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	499,650.00	648,000.00	-	478,830	167,200.00	646,030.00	120,400.00	121,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	648,000.00	-	478,830	167,200.00	646,030.00	11,124,300.00	11,235,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	648,000.00	-	478,830	167,200.00	646,030.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	648,000.00	-	478,830	167,200.00	646,030.00	481,600.00	486,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	280,800.00	648,000.00	-	478,830	167,200.00	646,030.00	2,407,900.00	2,432,000.00
22020406	OTHER MAINTENANCE SERVICES	114,500.00	648,000.00	-	134,400	47,000.00	181,400.00	83,800.00	84,700.00
220205	TRAINING - GENERAL	3,101,150.00	6,987,520.00	-	470,300	164,300.00	634,600.00	2,213,000.00	2,235,300.00
22020501	LOCAL TRAINING	-	3,778,560.00	-	67,200	23,500.00	90,700.00	106,000.00	107,100.00
22020503	OTHER TRAININGS	2,280,000.00	1,604,480.00	-	67,200	23,500.00	90,700.00	1,204,000.00	1,216,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	821,150.00	1,604,480.00	-	335,900	117,300.00	453,200.00	903,000.00	912,100.00
220206	OTHER SERVICES - GENERAL	10,000.00	3,321,120.00	-	1,117,930	390,300.00	1,508,230.00	2,709,400.00	2,736,600.00
22020601	SECURITY SERVICES	-	1,331,040.00	-	983,530	343,300.00	1,326,830.00	2,106,900.00	2,128,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	1,990,080.00	-	134,400	47,000.00	181,400.00	602,500.00	608,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	4,629,440.00	-	3,420,680	1,194,100.00	4,614,780.00	807,100.00	815,400.00
22020701	FINANCIAL CONSULTING	-	1,767,760.00	-	1,306,150	455,900.00	1,762,050.00	264,900.00	267,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,546,160.00	-	1,142,470	398,800.00	1,541,270.00	240,800.00	243,300.00
22020703	LEGAL SERVICES	-	657,760.00	-	486,030	169,700.00	655,730.00	301,400.00	304,500.00
22020709	OTHER CONSULTING SERVICES	-	657,760.00	-	486,030	169,700.00	655,730.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	572,725.00	3,749,360.00	-	2,770,390	966,900.00	3,737,290.00	912,700.00	921,900.00
22020801	MOTOR VEHICLE FUEL COST	268,725.00	1,632,960.00	-	1,206,570	421,100.00	1,627,670.00	457,500.00	462,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,632,960.00	-	1,206,570	421,100.00	1,627,670.00	296,200.00	299,200.00
22020803	PLANT / GENERATOR FUEL COST	304,000.00	483,440.00	-	357,250	124,700.00	481,950.00	159,000.00	160,600.00
220209	FINANCIAL CHARGES - GENERAL	8,646.68	1,057,600.00	-	781,470	272,800.00	1,054,270.00	60,200.00	60,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,646.68	324,000.00	-	239,420	83,600.00	323,020.00	-	-
22020902	INSURANCE PREMIUM	-	733,600.00	-	542,050	189,200.00	731,250.00	60,200.00	60,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,104,009.93	6,307,720.00	-	7,511,640	2,622,000.00	10,133,640.00	34,979,700.00	35,330,000.00
22021001	REFRESHMENT & MEALS	68,500.00	733,600.00	-	542,050	189,200.00	731,250.00	48,200.00	48,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	378,800.00	733,600.00	-	542,050	189,200.00	731,250.00	1,805,900.00	1,824,000.00
22021003	PUBLICITY & ADVERTISEMENTS	52,000.00	112,160.00	-	82,940	29,000.00	111,940.00	1,926,300.00	1,945,600.00
22021006	POSTAGES & COURIER SERVICES	-	1,472,960.00	-	201,600	70,400.00	272,000.00	29,602,600.00	29,898,700.00
22021007	WELFARE PACKAGES	-	1,179,360.00	-	871,390	304,200.00	1,175,590.00	461,900.00	466,600.00
22021022	YOUTH CORPERS ALLOWANCE	-	383,040.00	-	283,030	98,800.00	381,830.00	162,600.00	164,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	121,500.00	842,400.00	-	622,480	217,300.00	839,780.00	66,300.00	67,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,085,209.93	850,600.00	-	4,030,200	1,406,600.00	5,436,800.00	361,200.00	364,900.00
22021026	MONITORING AND EVALUATION RECURRENT	398,000.00	-	-	335,900	117,300.00	453,200.00	544,700.00	550,200.00
23	CAPITAL EXPENDITURE	328,827,340.00	440,401,000.00	374,250,432.63	1,100,000,000	-	1,100,000,000.00	1,111,000,000.00	1,133,220,000.00
2302	CONSTRUCTION / PROVISION	328,827,340.00	406,423,100.00	340,273,332.18	700,000,000	-	700,000,000.00	707,000,000.00	721,140,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	328,827,340.00	406,423,100.00	340,273,332.18	700,000,000	-	700,000,000.00	707,000,000.00	721,140,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	13,926,514.00	-	-	-	-	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-	25,000,000.00	2,008,691.68	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	314,900,826.00	381,423,100.00	338,264,640.50	675,000,000	-	675,000,000.00	681,750,000.00	695,385,000.00
2303	REHABILITATION / REPAIRS	-	33,977,900.00	33,977,100.45	400,000,000	-	400,000,000.00	404,000,000.00	412,080,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	33,977,900.00	33,977,100.45	400,000,000	-	400,000,000.00	404,000,000.00	412,080,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23030113	REHABILITATION / REPAIRS - ROADS	-	33,977,900.00	33,977,100.45	400,000,000	-	400,000,000.00	404,000,000.00	412,080,000.00
011118400100 - Gongola Basin Energy Development Company									
2	EXPENDITURES	6,460,457.09	11,793,240.00	6,829,616.38	12,389,890	451,700.00	12,841,590.00	143,660,600.00	144,990,600.00
21	PERSONNEL COST	4,400,921.08	9,488,540.00	5,427,427.38	11,099,000	-	11,099,000.00	10,770,800.00	10,770,800.00
2101	SALARY	2,547,922.08	6,553,440.00	3,368,095.66	7,667,600	-	7,667,600.00	219,300.00	219,300.00
210101	SALARIES AND WAGES	2,547,922.08	6,553,440.00	3,368,095.66	7,667,600	-	7,667,600.00	219,300.00	219,300.00
21010101	BASIC-SALARY	2,547,922.08	6,553,440.00	3,368,095.66	7,667,600	-	7,667,600.00	219,300.00	219,300.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,852,999.00	2,935,100.00	2,059,331.72	3,431,400	-	3,431,400.00	10,551,500.00	10,551,500.00
210201	ALLOWANCES	1,852,999.00	2,935,100.00	2,059,331.72	3,431,400	-	3,431,400.00	10,551,500.00	10,551,500.00
21020102	HOUSING/RENT ALLOWANCE	582,964.44	851,520.00	770,619.96	996,300	-	996,300.00	1,029,600.00	1,029,600.00
21020103	TRANSPORT ALLOWANCE	299,570.88	433,700.00	411,999.37	507,500	-	507,500.00	7,667,600.00	7,667,600.00
21020104	MEAL SUBSIDY	65,178.24	94,420.00	89,843.00	110,600	-	110,600.00	-	-
21020105	UTILITY ALLOWANCE	142,239.84	204,960.00	196,569.37	239,900	-	239,900.00	996,300.00	996,300.00
21020107	LEAVE ALLOWANCE	232,764.00	336,560.00	311,723.94	393,900	-	393,900.00	507,500.00	507,500.00
21020135	FURNITURE ALLOWANCE	130,281.60	198,640.00	198,576.08	229,200	-	229,200.00	110,600.00	110,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	400,000.00	815,300.00	80,000.00	954,000	-	954,000.00	239,900.00	239,900.00
22	OTHER RECURRENT COSTS	2,059,536.01	2,304,700.00	1,402,189.00	1,290,890	451,700.00	1,742,590.00	132,889,800.00	134,219,800.00
2202	OVERHEAD COST	2,059,536.01	2,304,700.00	1,402,189.00	1,290,890	451,700.00	1,742,590.00	132,889,800.00	134,219,800.00
220201	TRAVEL & TRANSPORT - GENERAL	495,000.00	168,000.00	105,000.00	112,930	39,500.00	152,430.00	60,200.00	60,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	390,000.00	80,000.00	60,000.00	53,780	18,800.00	72,580.00	60,200.00	60,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	105,000.00	88,000.00	45,000.00	59,150	20,700.00	79,850.00	-	-
220202	UTILITIES - GENERAL	55,000.00	216,000.00	40,000.00	145,250	50,900.00	196,150.00	63,958,100.00	64,597,800.00
22020201	ELECTRICITY CHARGES	-	88,000.00	40,000.00	59,150	20,700.00	79,850.00	62,094,400.00	62,715,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	32,000.00	-	21,580	7,600.00	29,180.00	57,800.00	58,400.00
22020209	OTHER UTILITY CHARGES	55,000.00	96,000.00	-	64,520	22,600.00	87,120.00	1,805,900.00	1,824,000.00
220203	MATERIALS & SUPPLIES - GENERAL	255,000.00	273,600.00	85,000.00	183,970	64,400.00	248,370.00	52,190,000.00	52,712,200.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	45,000.00	80,000.00	35,000.00	53,780	18,800.00	72,580.00	240,800.00	243,300.00
22020302	BOOKS	-	5,600.00	-	3,840	1,400.00	5,240.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	160,000.00	88,000.00	-	59,150	20,700.00	79,850.00	51,166,600.00	51,678,300.00
22020312	OTHER MATERIALS AND SUPPLIES	50,000.00	100,000.00	50,000.00	67,200	23,500.00	90,700.00	180,600.00	182,500.00
220204	MAINTENANCE SERVICES - GENERAL	140,000.00	315,200.00	271,000.00	104,880	36,700.00	141,580.00	96,400.00	97,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	90,000.00	165,200.00	165,000.00	67,200	23,500.00	90,700.00	48,200.00	48,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000.00	150,000.00	106,000.00	37,680	13,200.00	50,880.00	48,200.00	48,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220205	TRAINING - GENERAL	-	24,000.00	20,000.00	16,210	5,700.00	21,910.00	264,900.00	267,600.00
22020501	LOCAL TRAINING	-	24,000.00	20,000.00	16,210	5,700.00	21,910.00	264,900.00	267,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	35,100.00	35,000.00	13,520	4,800.00	18,320.00	1,035,400.00	1,045,900.00
22020701	FINANCIAL CONSULTING	-	35,100.00	35,000.00	13,520	4,800.00	18,320.00	794,600.00	802,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	-	240,800.00	243,300.00
220208	FUEL & LUBRICANTS - GENERAL	25,000.00	132,000.00	-	88,780	31,100.00	119,880.00	1,661,500.00	1,678,200.00
22020801	MOTOR VEHICLE FUEL COST	25,000.00	52,000.00	-	35,000	12,300.00	47,300.00	602,000.00	608,100.00
22020803	PLANT / GENERATOR FUEL COST	-	80,000.00	-	53,780	18,800.00	72,580.00	1,059,500.00	1,070,100.00
220209	FINANCIAL CHARGES - GENERAL	4,536.01	12,000.00	2,189.00	8,160	2,900.00	11,060.00	6,019,600.00	6,079,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,536.01	12,000.00	2,189.00	8,160	2,900.00	11,060.00	6,019,600.00	6,079,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,085,000.00	1,128,800.00	844,000.00	617,190	215,700.00	832,890.00	7,603,700.00	7,680,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	134,400.00	90,000.00	90,310	31,600.00	121,910.00	337,100.00	340,500.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	88,000.00	20,000.00	59,150	20,700.00	79,850.00	4,806,700.00	4,854,800.00
22021007	WELFARE PACKAGES	440,000.00	192,000.00	70,000.00	129,040	45,100.00	174,140.00	533,600.00	539,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	545,000.00	434,400.00	434,000.00	215,020	75,100.00	290,120.00	120,400.00	121,700.00
22021027	DAILY RATED ALLOWANCE	-	280,000.00	230,000.00	123,670	43,200.00	166,870.00	1,805,900.00	1,824,000.00
01118500100 - Department of Chieftaincy Affairs									
2	EXPENDITURES	43,085,775.77	264,945,400.00	256,122,860.58	1,580,654,700	28,150,400.00	1,608,805,100.00	4,368,403,200.00	4,447,439,100.00
22	OTHER RECURRENT COSTS	29,635,775.77	264,945,400.00	256,122,860.58	80,654,700	28,150,400.00	108,805,100.00	833,403,200.00	841,739,100.00
2202	OVERHEAD COST	29,635,775.77	264,945,400.00	256,122,860.58	80,654,700	28,150,400.00	108,805,100.00	833,403,200.00	841,739,100.00
220201	TRAVEL & TRANSPORT - GENERAL	11,376,500.00	15,670,240.00	7,625,878.00	2,552,600	891,200.00	3,443,800.00	11,377,200.00	11,491,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	33,600	11,800.00	45,400.00	7,223,600.00	7,295,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,376,500.00	15,621,840.00	7,620,878.00	1,007,600	351,700.00	1,359,300.00	60,200.00	60,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	134,400	47,000.00	181,400.00	3,611,800.00	3,648,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	48,400.00	5,000.00	1,343,400	468,900.00	1,812,300.00	481,600.00	486,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	33,600	11,800.00	45,400.00	-	-
220202	UTILITIES - GENERAL	-	-	-	168,000	58,800.00	226,800.00	4,996,400.00	5,046,600.00
22020203	INTERNET ACCESS CHARGES	-	-	-	33,600	11,800.00	45,400.00	301,000.00	304,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	67,200	23,500.00	90,700.00	3,792,400.00	3,830,400.00
22020209	OTHER UTILITY CHARGES	-	-	-	67,200	23,500.00	90,700.00	903,000.00	912,100.00
220203	MATERIALS & SUPPLIES - GENERAL	-	240,000.00	218,000.00	336,000	117,400.00	453,400.00	78,886,900.00	79,676,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	200,000.00	198,000.00	201,600	70,400.00	272,000.00	331,100.00	334,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	40,000.00	20,000.00	67,200	23,500.00	90,700.00	78,254,800.00	79,037,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	67,200	23,500.00	90,700.00	301,000.00	304,100.00
220204	MAINTENANCE SERVICES - GENERAL	547,184.00	155,000.00	119,800.00	537,600	187,900.00	725,500.00	727,845,900.00	735,124,700.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	547,184.00	155,000.00	119,800.00	201,600	70,400.00	272,000.00	202,300.00	204,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	67,200	23,500.00	90,700.00	1,622,900.00	1,639,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	67,200	23,500.00	90,700.00	722,352,000.00	729,575,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	67,200	23,500.00	90,700.00	48,200.00	48,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	67,200	23,500.00	90,700.00	3,611,800.00	3,648,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	67,200	23,500.00	90,700.00	8,700.00	8,800.00
220205	TRAINING - GENERAL	-	-	-	1,209,200	422,200.00	1,631,400.00	1,411,100.00	1,425,400.00
22020501	LOCAL TRAINING	-	-	-	1,007,600	351,700.00	1,359,300.00	26,500.00	26,800.00
22020502	INTERNATIONAL TRAINING	-	-	-	67,200	23,500.00	90,700.00	481,600.00	486,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	134,400	47,000.00	181,400.00	903,000.00	912,100.00
220206	OTHER SERVICES - GENERAL	-	-	-	33,600	11,800.00	45,400.00	144,500.00	146,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	33,600	11,800.00	45,400.00	144,500.00	146,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	134,400	47,000.00	181,400.00	264,900.00	267,600.00
22020701	FINANCIAL CONSULTING	-	-	-	134,400	47,000.00	181,400.00	264,900.00	267,600.00
220208	FUEL & LUBRICANTS - GENERAL	127,000.00	12,422,700.00	12,247,446.00	1,007,600	351,800.00	1,359,400.00	90,700.00	91,700.00
22020801	MOTOR VEHICLE FUEL COST	127,000.00	113,400.00	48,000.00	335,900	117,300.00	453,200.00	37,700.00	38,100.00
22020803	PLANT / GENERATOR FUEL COST	-	12,309,300.00	12,199,446.00	671,700	234,500.00	906,200.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	50,141.61	61,900.00	61,478.92	16,800	5,900.00	22,700.00	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,141.61	61,900.00	61,478.92	16,800	5,900.00	22,700.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	17,534,950.16	236,395,560.00	235,850,257.66	74,658,900	26,056,400.00	100,715,300.00	8,385,600.00	8,469,800.00
22021001	REFRESHMENT & MEALS	-	28,000.00	26,000.00	168,000	58,700.00	226,700.00	48,200.00	48,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	67,200	23,500.00	90,700.00	325,100.00	328,400.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	67,200	23,500.00	90,700.00	115,600.00	116,800.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	335,900	117,300.00	453,200.00	3,443,300.00	3,477,800.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	67,200	23,500.00	90,700.00	2,648,700.00	2,675,200.00
22021007	WELFARE PACKAGES	15,496,177.16	177,197,860.00	176,934,000.00	50,376,900	17,581,600.00	67,958,500.00	1,444,800.00	1,459,300.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	67,200	23,500.00	90,700.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	2,038,773.00	59,169,700.00	58,890,257.66	23,509,300	8,204,800.00	31,714,100.00	313,100.00	316,300.00
22021027	DAILY RATED ALLOWANCE	-	-	-	-	-	-	46,800.00	47,300.00
23	CAPITAL EXPENDITURE	13,450,000.00	-	-	1,500,000,000	-	1,500,000,000.00	3,535,000,000.00	3,605,700,000.00
2303	REHABILITATION / REPAIRS	13,450,000.00	-	-	1,500,000,000	-	1,500,000,000.00	3,535,000,000.00	3,605,700,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	13,450,000.00	-	-	1,500,000,000	-	1,500,000,000.00	3,535,000,000.00	3,605,700,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	13,450,000.00	-	-	1,300,000,000	-	1,300,000,000.00	3,535,000,000.00	3,605,700,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	-	-	200,000,000	-	200,000,000.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
011110300100 - Boundary Commission									
2	EXPENDITURES	13,496,909.90	57,942,400.00	17,396,223.99	155,243,600	11,301,400.00	166,545,000.00	4,251,369,200.00	4,295,080,000.00
21	PERSONNEL COST	1,450,910.28	2,449,100.00	1,490,136.65	2,866,100	-	2,866,100.00	1,617,200.00	1,617,200.00
2101	SALARY	886,364.00	934,020.00	872,910.27	1,092,900	-	1,092,900.00	-	-
210101	SALARIES AND WAGES	886,364.00	934,020.00	872,910.27	1,092,900	-	1,092,900.00	-	-
21010101	BASIC-SALARY	686,364.00	934,020.00	872,910.27	1,092,900	-	1,092,900.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	200,000.00	-	-	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	564,546.28	1,515,080.00	617,226.38	1,773,200	-	1,773,200.00	1,617,200.00	1,617,200.00
210201	ALLOWANCES	564,546.28	1,515,080.00	617,226.38	1,773,200	-	1,773,200.00	1,617,200.00	1,617,200.00
21020102	HOUSING/RENT ALLOWANCE	157,041.84	214,480.00	199,723.20	251,100	-	251,100.00	-	-
21020103	TRANSPORT ALLOWANCE	58,155.60	79,840.00	76,559.16	93,500	-	93,500.00	251,100.00	251,100.00
21020104	MEAL SUBSIDY	11,456.16	16,120.00	15,579.36	18,900	-	18,900.00	93,500.00	93,500.00
21020105	UTILITY ALLOWANCE	31,978.32	43,520.00	43,487.70	51,000	-	51,000.00	18,900.00	18,900.00
21020107	LEAVE ALLOWANCE	68,640.00	93,740.00	87,293.73	109,800	-	109,800.00	51,000.00	51,000.00
21020135	FURNITURE ALLOWANCE	137,274.36	187,380.00	174,583.23	219,300	-	219,300.00	109,800.00	109,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	100,000.00	880,000.00	20,000.00	1,029,600	-	1,029,600.00	1,092,900.00	1,092,900.00
22	OTHER RECURRENT COSTS	3,980,999.62	48,596,000.00	9,077,130.34	32,377,500	11,301,400.00	43,678,900.00	4,128,552,000.00	4,169,838,800.00
2202	OVERHEAD COST	3,980,999.62	48,596,000.00	9,077,130.34	32,377,500	11,301,400.00	43,678,900.00	4,128,552,000.00	4,169,838,800.00
220201	TRAVEL & TRANSPORT - GENERAL	1,179,500.00	4,320,000.00	265,000.00	3,192,600	1,114,600.00	4,307,200.00	28,889,400.00	29,178,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	285,000.00	800,000.00	-	591,180	206,400.00	797,580.00	24,078,400.00	24,319,200.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	774,500.00	800,000.00	250,000.00	591,180	206,400.00	797,580.00	180,600.00	182,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000.00	400,000.00	-	295,640	103,200.00	398,840.00	3,009,800.00	3,039,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000.00	800,000.00	-	591,180	206,400.00	797,580.00	1,204,000.00	1,216,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	50,000.00	400,000.00	-	295,640	103,200.00	398,840.00	-	-
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	560,000.00	-	413,840	144,500.00	558,340.00	-	-
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	30,000.00	400,000.00	15,000.00	295,640	103,200.00	398,840.00	115,600.00	116,800.00
22020109	PER-DIEM/ESTACODES	-	160,000.00	-	118,300	41,300.00	159,600.00	301,000.00	304,100.00
220202	UTILITIES - GENERAL	10,000.00	536,000.00	10,000.00	396,530	138,800.00	535,330.00	34,783,400.00	35,131,500.00
22020201	ELECTRICITY CHARGES	-	88,000.00	10,000.00	65,100	22,800.00	87,900.00	2,789,100.00	2,817,000.00
22020202	TELEPHONE CHARGES	-	40,000.00	-	29,630	10,400.00	40,030.00	2,407,900.00	2,432,000.00
22020203	INTERNET ACCESS CHARGES	10,000.00	40,000.00	-	29,630	10,400.00	40,030.00	3,009,800.00	3,039,900.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	56,000.00	-	41,420	14,500.00	55,920.00	30,100.00	30,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020205	WATER RATES	-	16,000.00	-	11,890	4,200.00	16,090.00	5,297,300.00	5,350,300.00
22020206	SEWERAGE CHARGES	-	16,000.00	-	11,890	4,200.00	16,090.00	12,039,200.00	12,159,600.00
22020207	LEASED COMMUNICATION LINES(S)	-	200,000.00	-	147,820	51,600.00	199,420.00	9,029,400.00	9,119,700.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	80,000.00	-	59,150	20,700.00	79,850.00	180,600.00	182,500.00
220204	MAINTENANCE SERVICES - GENERAL	25,000.00	424,000.00	71,000.00	313,400	109,600.00	423,000.00	4,044,953,500.00	4,085,403,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000.00	120,000.00	33,000.00	88,680	31,000.00	119,680.00	120,400.00	121,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000.00	80,000.00	6,000.00	59,150	20,700.00	79,850.00	4,040,000,000.00	4,080,400,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	104,000.00	10,000.00	76,890	26,900.00	103,790.00	4,815,700.00	4,863,900.00
22020406	OTHER MAINTENANCE SERVICES	5,000.00	120,000.00	22,000.00	88,680	31,000.00	119,680.00	17,400.00	17,600.00
220205	TRAINING - GENERAL	-	12,000,000.00	10,000.00	5,628,780	1,964,500.00	7,593,280.00	1,204,000.00	1,216,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	12,000,000.00	10,000.00	5,628,780	1,964,500.00	7,593,280.00	1,204,000.00	1,216,100.00
220209	FINANCIAL CHARGES - GENERAL	20,999.62	40,000.00	18,736.34	29,630	10,400.00	40,030.00	9,534,800.00	9,630,200.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,999.62	40,000.00	18,736.34	29,630	10,400.00	40,030.00	9,518,900.00	9,614,100.00
22020902	INSURANCE PREMIUM	-	-	-	-	-	-	15,900.00	16,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,745,500.00	31,276,000.00	8,702,394.00	22,816,560	7,963,500.00	30,780,060.00	9,186,900.00	9,279,200.00
22021001	REFRESHMENT & MEALS	-	240,000.00	-	177,350	61,900.00	239,250.00	48,200.00	48,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	105,000.00	4,000,000.00	20,000.00	2,955,500	1,031,500.00	3,987,000.00	1,204,000.00	1,216,100.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000.00	120,000.00	15,000.00	88,680	31,000.00	119,680.00	192,700.00	194,700.00
22021004	MEDICAL EXPENSES-LOCAL	20,000.00	120,000.00	70,000.00	88,680	31,000.00	119,680.00	833,800.00	842,200.00
22021007	WELFARE PACKAGES	-	800,000.00	10,000.00	591,180	206,400.00	797,580.00	2,889,500.00	2,918,400.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	240,000.00	-	177,350	61,900.00	239,250.00	-	-
22021022	YOUTH CORPERS ALLOWANCE	-	80,000.00	10,000.00	59,150	20,700.00	79,850.00	270,900.00	273,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	400,000.00	-	295,640	103,200.00	398,840.00	1,504,900.00	1,520,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	740,000.00	24,000,000.00	7,325,394.00	17,732,700	6,188,800.00	23,921,500.00	289,000.00	291,900.00
22021026	MONITORING AND EVALUATION RECURRENT	1,697,500.00	1,196,000.00	1,192,000.00	591,180	206,400.00	797,580.00	1,204,000.00	1,216,100.00
22021027	DAILY RATED ALLOWANCE	173,000.00	80,000.00	60,000.00	59,150	20,700.00	79,850.00	749,900.00	757,400.00
23	CAPITAL EXPENDITURE	8,065,000.00	6,897,300.00	6,828,957.00	120,000,000	-	120,000,000.00	121,200,000.00	123,624,000.00
2302	CONSTRUCTION / PROVISION	-	6,897,300.00	6,828,957.00	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	6,897,300.00	6,828,957.00	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	-	1,981,800.00	1,962,157.00	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	4,915,500.00	4,866,800.00	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
2305	OTHER CAPITAL PROJECTS	8,065,000.00	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
230501	ACQUISITION OF NON TANGIBLE ASSETS	8,065,000.00	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	8,065,000.00	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
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2	EXPENDITURES	1,353,066,848.68	7,887,882,180.00	7,102,023,546.41	17,663,089,710	1,435,720,100.00	19,098,809,810.00	11,889,142,700.00	12,122,315,600.00
21	PERSONNEL COST	130,792,663.19	2,863,766,180.00	2,679,420,810.32	4,250,254,500	500,000,000.00	4,750,254,500.00	17,185,400.00	17,185,400.00
2101	SALARY	28,494,653.56	1,584,256,300.00	1,577,382,598.53	5,227,500	-	5,227,500.00	1,079,400.00	1,079,400.00
210101	SALARIES AND WAGES	28,494,653.56	1,584,256,300.00	1,577,382,598.53	5,227,500	-	5,227,500.00	1,079,400.00	1,079,400.00
21010101	BASIC-SALARY	3,181,175.18	4,467,900.00	3,123,534.53	5,227,500	-	5,227,500.00	1,079,400.00	1,079,400.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	25,313,478.38	1,579,788,400.00	1,574,259,064.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,298,009.63	79,509,880.00	2,038,211.79	3,213,027,000	-	3,213,027,000.00	15,116,400.00	15,116,400.00
210201	ALLOWANCES	2,298,009.63	79,509,880.00	2,038,211.79	3,213,027,000	-	3,213,027,000.00	15,116,400.00	15,116,400.00
21020102	HOUSING/RENT ALLOWANCE	727,850.86	1,023,400.00	714,663.64	1,197,400	-	1,197,400.00	-	-
21020103	TRANSPORT ALLOWANCE	238,911.51	346,180.00	284,449.27	405,100	-	405,100.00	1,749,600.00	1,749,600.00
21020104	MEAL SUBSIDY	47,819.47	68,440.00	59,941.16	80,200	-	80,200.00	749,000.00	749,000.00
21020105	UTILITY ALLOWANCE	120,249.23	164,780.00	148,561.96	192,900	-	192,900.00	153,200.00	153,200.00
21020107	LEAVE ALLOWANCE	312,705.00	444,400.00	308,694.06	520,000	-	520,000.00	370,000.00	370,000.00
21020135	FURNITURE ALLOWANCE	500,473.56	852,680.00	451,901.70	997,700	-	997,700.00	4,450,500.00	4,450,500.00
21020145	OTHER ALLOWANCES AND BENEFITS	350,000.00	76,610,000.00	70,000.00	3,209,633,700	-	3,209,633,700.00	7,644,100.00	7,644,100.00
2103	SOCIAL BENEFITS	100,000,000.00	1,200,000,000.00	1,100,000,000.00	1,032,000,000	500,000,000.00	1,532,000,000.00	989,600.00	989,600.00
210301	SOCIAL BENEFITS	100,000,000.00	1,200,000,000.00	1,100,000,000.00	1,032,000,000	500,000,000.00	1,532,000,000.00	989,600.00	989,600.00
21030101	GRATUITY	100,000,000.00	1,200,000,000.00	1,100,000,000.00	1,032,000,000	500,000,000.00	1,532,000,000.00	989,600.00	989,600.00
22	OTHER RECURRENT COSTS	1,169,301,052.49	2,825,381,200.00	2,291,928,384.76	2,681,135,210	935,720,100.00	3,616,855,310.00	426,940,300.00	431,212,800.00
2202	OVERHEAD COST	1,169,301,052.49	2,825,381,200.00	2,291,928,384.76	2,681,135,210	935,720,100.00	3,616,855,310.00	426,940,300.00	431,212,800.00
220201	TRAVEL & TRANSPORT - GENERAL	17,464,878.70	375,628,300.00	234,907,322.12	445,070,700	155,330,100.00	600,400,800.00	140,202,100.00	141,604,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,365,200.00	36,000,000.00	12,975,040.85	98,499,800	34,376,500.00	132,876,300.00	132,431,200.00	133,755,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,105,578.70	40,000,000.00	22,129,763.00	84,633,200	29,537,000.00	114,170,200.00	903,000.00	912,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	35,500,000.00	-	36,920,600	12,885,300.00	49,805,900.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,576,000.00	36,000,000.00	23,175,518.27	40,301,600	14,065,300.00	54,366,900.00	4,213,800.00	4,256,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,418,100.00	177,728,300.00	176,127,000.00	57,093,900	19,925,800.00	77,019,700.00	429,100.00	433,400.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	16,000,000.00	500,000.00	26,867,700	9,376,900.00	36,244,600.00	57,800.00	58,400.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	20,000,000.00	-	50,376,900	17,581,600.00	67,958,500.00	1,204,000.00	1,216,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	10,400,000.00	-	43,660,000	15,237,400.00	58,897,400.00	903,000.00	912,100.00
22020109	PER-DIEM/ESTACODES	-	4,000,000.00	-	6,717,000	2,344,300.00	9,061,300.00	60,200.00	60,900.00
220202	UTILITIES - GENERAL	-	13,560,000.00	8,500.00	23,072,900	8,053,000.00	31,125,900.00	10,583,600.00	10,689,900.00
22020201	ELECTRICITY CHARGES	-	80,000.00	-	67,200	23,500.00	90,700.00	4,395,200.00	4,439,200.00
22020202	TELEPHONE CHARGES	-	80,000.00	-	67,200	23,500.00	90,700.00	1,805,900.00	1,824,000.00
22020203	INTERNET ACCESS CHARGES	-	8,000,000.00	8,500.00	6,717,000	2,344,300.00	9,061,300.00	120,400.00	121,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	400,000.00	-	3,358,500	1,172,200.00	4,530,700.00	270,900.00	273,700.00
22020205	WATER RATES	-	400,000.00	-	671,700	234,500.00	906,200.00	-	-
22020206	SEWERAGE CHARGES	-	400,000.00	-	1,343,400	468,900.00	1,812,300.00	1,204,000.00	1,216,100.00
22020207	LEASED COMMUNICATION LINES(S)	-	80,000.00	-	100,800	35,200.00	136,000.00	1,504,900.00	1,520,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	120,000.00	-	671,700	234,500.00	906,200.00	1,204,000.00	1,216,100.00
22020209	OTHER UTILITY CHARGES	-	4,000,000.00	-	10,075,400	3,516,400.00	13,591,800.00	78,300.00	79,100.00
220203	MATERIALS & SUPPLIES - GENERAL	6,409,045.00	16,694,400.00	6,441,700.00	164,733,400	57,492,500.00	222,225,900.00	248,045,800.00	250,526,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,078,470.00	12,000,000.00	5,200,100.00	136,925,100	47,786,900.00	184,712,000.00	181,800,000.00	183,618,000.00
22020302	BOOKS	-	80,000.00	-	67,200	23,500.00	90,700.00	2,407,900.00	2,432,000.00
22020303	NEWSPAPERS	-	80,000.00	-	67,200	23,500.00	90,700.00	30,100.00	30,500.00
22020304	MAGAZINES & PERIODICALS	-	14,400.00	-	134,400	47,000.00	181,400.00	45,147,000.00	45,598,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	280,000.00	217,200.00	10,075,400	3,516,400.00	13,591,800.00	9,029,400.00	9,119,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	160,000.00	-	3,358,500	1,172,200.00	4,530,700.00	4,815,700.00	4,863,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	80,000.00	-	671,700	234,500.00	906,200.00	4,815,700.00	4,863,900.00
22020312	OTHER MATERIALS AND SUPPLIES	1,330,575.00	4,000,000.00	1,024,400.00	13,433,900	4,688,500.00	18,122,400.00	-	-
220204	MAINTENANCE SERVICES - GENERAL	6,507,480.00	30,800,000.00	14,135,650.00	278,752,500	97,284,900.00	376,037,400.00	1,900,700.00	1,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,380.00	4,000,000.00	2,894,000.00	57,093,900	19,925,800.00	77,019,700.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	5,600,000.00	216,850.00	40,301,600	14,065,300.00	54,366,900.00	35,000.00	35,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	634,700.00	2,800,000.00	2,156,400.00	20,150,800	7,032,700.00	27,183,500.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,226,350.00	6,400,000.00	1,447,500.00	57,093,900	19,925,800.00	77,019,700.00	722,400.00	729,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	477,050.00	6,400,000.00	3,435,600.00	87,320,000	30,474,700.00	117,794,700.00	903,000.00	912,100.00
22020406	OTHER MAINTENANCE SERVICES	2,669,000.00	5,600,000.00	3,985,300.00	16,792,300	5,860,600.00	22,652,900.00	59,700.00	60,300.00
22020407	MAINTENANCE OF AIRCRAFTS	-	-	-	-	-	-	180,600.00	182,500.00
220205	TRAINING - GENERAL	168,800.00	60,000,000.00	20,180,400.00	372,789,100	130,103,700.00	502,892,800.00	9,457,400.00	9,552,200.00
22020501	LOCAL TRAINING	168,800.00	16,000,000.00	7,163,200.00	134,338,400	46,884,200.00	181,222,600.00	26,500.00	26,800.00
22020502	INTERNATIONAL TRAINING	-	4,000,000.00	-	36,943,100	12,893,200.00	49,836,300.00	1,605,300.00	1,621,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020503	OTHER TRAININGS	-	4,000,000.00	-	33,584,600	11,721,100.00	45,305,700.00	7,223,600.00	7,295,900.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	36,000,000.00	13,017,200.00	167,923,000	58,605,200.00	226,528,200.00	602,000.00	608,100.00
220206	OTHER SERVICES - GENERAL	9,135,000.00	19,792,200.00	16,885,000.00	53,735,500	18,753,900.00	72,489,400.00	1,272,900.00	1,285,800.00
22020601	SECURITY SERVICES	5,750,000.00	5,600,000.00	3,570,000.00	10,075,400	3,516,400.00	13,591,800.00	258,100.00	260,700.00
22020603	RESIDENTIAL RENT	-	800,000.00	-	3,358,500	1,172,200.00	4,530,700.00	385,300.00	389,200.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	-	-	-	-	577,900.00	583,700.00
22020605	CLEANING & FUMIGATION SERVICES	3,385,000.00	13,392,200.00	13,315,000.00	40,301,600	14,065,300.00	54,366,900.00	51,600.00	52,200.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	9,760,000.00	350,000.00	37,614,900	13,127,900.00	50,742,800.00	1,192,000.00	1,204,200.00
22020701	FINANCIAL CONSULTING	-	1,600,000.00	-	671,700	234,500.00	906,200.00	72,300.00	73,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	160,000.00	-	26,867,700	9,376,900.00	36,244,600.00	232,600.00	235,000.00
22020703	LEGAL SERVICES	-	1,600,000.00	-	3,358,500	1,172,200.00	4,530,700.00	261,000.00	263,700.00
22020709	OTHER CONSULTING SERVICES	-	6,400,000.00	350,000.00	6,717,000	2,344,300.00	9,061,300.00	626,100.00	632,400.00
220208	FUEL & LUBRICANTS - GENERAL	3,141,000.00	12,303,000.00	5,788,590.00	379,506,000	132,447,800.00	511,953,800.00	4,932,300.00	4,981,800.00
22020801	MOTOR VEHICLE FUEL COST	2,065,000.00	7,200,000.00	1,605,000.00	167,923,000	58,605,200.00	226,528,200.00	4,815,700.00	4,863,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,103,000.00	1,100,000.00	10,075,400	3,516,400.00	13,591,800.00	63,600.00	64,300.00
22020803	PLANT / GENERATOR FUEL COST	1,076,000.00	4,000,000.00	3,083,590.00	201,507,600	70,326,200.00	271,833,800.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	4,490,437.48	5,200,000.00	3,412,123.94	10,344,100	3,610,200.00	13,954,300.00	3,626,300.00	3,662,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,490,437.48	4,800,000.00	3,412,123.94	10,075,400	3,516,400.00	13,591,800.00	3,611,800.00	3,648,000.00
22020902	INSURANCE PREMIUM	-	400,000.00	-	268,700	93,800.00	362,500.00	14,500.00	14,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,121,984,411.31	2,281,643,300.00	1,989,819,098.70	915,516,110	319,516,100.00	1,235,032,210.00	5,727,200.00	5,785,100.00
22021001	REFRESHMENT & MEALS	1,352,499.00	3,200,000.00	2,180,000.00	134,338,400	46,884,200.00	181,222,600.00	24,100.00	24,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	4,000,000.00	3,035,000.00	167,923,000	58,605,200.00	226,528,200.00	301,000.00	304,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	108,478,300	37,859,000.00	146,337,300.00	139,700.00	141,100.00
22021004	MEDICAL EXPENSES-LOCAL	900,000.00	3,200,000.00	1,717,000.00	20,150,800	7,032,700.00	27,183,500.00	1,566,100.00	1,581,800.00
22021006	POSTAGES & COURIER SERVICES	12,425.00	457,700.00	457,105.00	6,717,000	2,344,300.00	9,061,300.00	-	-
22021007	WELFARE PACKAGES	1,321,000.00	8,000,000.00	3,464,400.00	167,923,000	58,605,200.00	226,528,200.00	14,500.00	14,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000.00	1,600,000.00	-	6,717,000	2,344,300.00	9,061,300.00	-	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	8,000,000.00	-	36,943,100	12,893,200.00	49,836,300.00	409,700.00	413,800.00
22021021	SPECIAL DAYS/CELEBRATIONS	460,000.00	3,200,000.00	2,982,000.00	167,923,000	58,605,200.00	226,528,200.00	120,400.00	121,700.00
22021022	YOUTH CORPERS ALLOWANCE	80,000.00	400,000.00	270,000.00	1,007,600	351,700.00	1,359,300.00	90,300.00	91,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	251,000.00	8,000,000.00	3,520,000.00	6,717,000	2,344,300.00	9,061,300.00	90,300.00	91,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,110,737,487.31	2,234,705,600.00	1,968,723,593.70	67,168,610	23,441,900.00	90,610,510.00	1,059,500.00	1,070,100.00
22021026	MONITORING AND EVALUATION RECURRENT	750,000.00	4,000,000.00	790,000.00	13,433,900	4,688,500.00	18,122,400.00	612,600.00	618,800.00
22021027	DAILY RATED ALLOWANCE	2,470,000.00	2,880,000.00	2,680,000.00	10,075,400	3,516,400.00	13,591,800.00	1,299,000.00	1,312,000.00

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23	CAPITAL EXPENDITURE	52,973,133.00	2,198,734,800.00	2,130,674,351.33	10,731,700,000	-	10,731,700,000.00	11,445,017,000.00	11,673,917,400.00
2301	FIXED ASSETS PURCHASED	-	-	-	2,960,500,000	- 1,200,000,000.00	1,760,500,000.00	3,974,855,000.00	4,054,352,100.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	2,960,500,000	- 1,200,000,000.00	1,760,500,000.00	3,974,855,000.00	4,054,352,100.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	4,000,000	400,000,000.00	404,000,000.00	4,040,000.00	4,120,800.00
23010113	PURCHASE OF COMPUTERS	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
23010118	PURCHASE OF SCANNERS	-	-	-	6,000,000	-	6,000,000.00	6,060,000.00	6,181,200.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	-	-	375,500,000	-	375,500,000.00	505,505,000.00	515,615,100.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	2,557,000,000	- 1,600,000,000.00	957,000,000.00	3,441,070,000.00	3,509,891,400.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	13,000,000	-	13,000,000.00	13,130,000.00	13,392,600.00
2302	CONSTRUCTION / PROVISION	52,973,133.00	1,809,677,600.00	1,803,641,125.76	4,577,200,000	- 60,000,000.00	4,517,200,000.00	4,117,972,000.00	4,200,331,500.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	52,973,133.00	1,809,677,600.00	1,803,641,125.76	4,577,200,000	- 60,000,000.00	4,517,200,000.00	4,117,972,000.00	4,200,331,500.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	52,973,133.00	-	-	170,000,000	-	170,000,000.00	171,700,000.00	175,134,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	-	500,000,000	-	500,000,000.00	505,000,000.00	515,100,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	54,798,200.00	54,255,601.08	500,000,000	-	500,000,000.00	505,000,000.00	515,100,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	2,200,000	-	2,200,000.00	2,222,000.00	2,266,500.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	700,000,000	-	700,000,000.00	707,000,000.00	721,140,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	1,754,879,400.00	1,749,385,524.68	2,205,000,000	- 60,000,000.00	2,145,000,000.00	2,227,050,000.00	2,271,591,000.00
23020128	OTHER CONSTRUCTION	-	-	-	500,000,000	-	500,000,000.00	-	-
2303	REHABILITATION / REPAIRS	-	389,057,200.00	327,033,225.57	2,425,000,000	1,200,000,000.00	3,625,000,000.00	2,449,250,000.00	2,498,235,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	389,057,200.00	327,033,225.57	2,425,000,000	1,200,000,000.00	3,625,000,000.00	2,449,250,000.00	2,498,235,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	-	-	65,000,000	-	65,000,000.00	65,650,000.00	66,963,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	389,057,200.00	327,033,225.57	2,010,000,000	1,200,000,000.00	3,210,000,000.00	2,030,100,000.00	2,070,702,000.00
23030140	REHABILITATION/REPAIRS- ELECTRICAL EQUIPMENTS	-	-	-	200,000,000	-	200,000,000.00	202,000,000.00	206,040,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	205,000,000	-	205,000,000.00	207,050,000.00	211,191,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	205,000,000	-	205,000,000.00	207,050,000.00	211,191,000.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	-	-	205,000,000	-	205,000,000.00	207,050,000.00	211,191,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2305	OTHER CAPITAL PROJECTS	-	-	-	564,000,000	60,000,000.00	624,000,000.00	695,890,000.00	709,807,800.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	564,000,000	60,000,000.00	624,000,000.00	695,890,000.00	709,807,800.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	375,000,000	-	375,000,000.00	505,000,000.00	515,100,000.00
23050103	MONITORING AND EVALUATION	-	-	-	12,000,000	-	12,000,000.00	12,120,000.00	12,362,400.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	127,000,000	-	127,000,000.00	128,270,000.00	130,835,400.00
23050111	PRODUCTION OF NATIONAL FLAGS	-	-	-	-	60,000,000.00	60,000,000.00	-	-
016102100100 - Poverty Alleviation Agency									
2	EXPENDITURES	1,875,503,179.65	5,609,476,725.00	5,095,218,588.59	13,680,094,300	82,051,200.00	13,762,145,500.00	13,878,935,800.00	14,145,745,100.00
22	OTHER RECURRENT COSTS	42,050,908.65	432,181,800.00	24,171,932.34	235,094,300	82,051,200.00	317,145,500.00	1,077,185,800.00	1,087,960,100.00
2202	OVERHEAD COST	42,050,908.65	432,181,800.00	24,171,932.34	235,094,300	82,051,200.00	317,145,500.00	1,077,185,800.00	1,087,960,100.00
220201	TRAVEL & TRANSPORT - GENERAL	188,000.00	3,984,600.00	2,597,780.00	1,545,200	539,500.00	2,084,700.00	1,440,500.00	1,455,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	640,000.00	200,000.00	470,200	164,100.00	634,300.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	188,000.00	2,248,600.00	2,230,280.00	268,700	93,800.00	362,500.00	602,000.00	608,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	320,000.00	-	201,600	70,400.00	272,000.00	301,000.00	304,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	320,000.00	-	201,600	70,400.00	272,000.00	429,100.00	433,400.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	320,000.00	167,500.00	268,700	93,800.00	362,500.00	48,200.00	48,700.00
22020109	PER-DIEM/ESTACODES	-	136,000.00	-	134,400	47,000.00	181,400.00	60,200.00	60,900.00
220202	UTILITIES - GENERAL	1,025,000.00	912,000.00	254,000.00	739,100	258,200.00	997,300.00	7,172,900.00	7,244,900.00
22020201	ELECTRICITY CHARGES	885,000.00	136,000.00	20,000.00	134,400	47,000.00	181,400.00	6,593,000.00	6,659,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	140,000.00	320,000.00	234,000.00	268,700	93,800.00	362,500.00	481,600.00	486,500.00
22020205	WATER RATES	-	320,000.00	-	201,600	70,400.00	272,000.00	74,200.00	75,000.00
22020209	OTHER UTILITY CHARGES	-	136,000.00	-	134,400	47,000.00	181,400.00	24,100.00	24,400.00
220203	MATERIALS & SUPPLIES - GENERAL	1,913,100.00	3,010,100.00	912,900.00	4,500,800	1,571,500.00	6,072,300.00	259,505,100.00	262,100,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	413,100.00	640,000.00	244,200.00	671,700	234,500.00	906,200.00	120,400.00	121,700.00
22020303	NEWSPAPERS	-	100,400.00	100,000.00	134,400	47,000.00	181,400.00	180,600.00	182,500.00
22020304	MAGAZINES & PERIODICALS	-	200,700.00	200,000.00	134,400	47,000.00	181,400.00	39,127,400.00	39,518,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	189,000.00	188,700.00	134,400	47,000.00	181,400.00	180,588,000.00	182,393,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	320,000.00	-	268,700	93,800.00	362,500.00	60,200.00	60,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	320,000.00	-	806,100	281,400.00	1,087,500.00	28,894,100.00	29,183,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	320,000.00	-	201,600	70,400.00	272,000.00	9,631,400.00	9,727,800.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	200,000.00	-	134,400	47,000.00	181,400.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	320,000.00	-	671,700	234,500.00	906,200.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020312	OTHER MATERIALS AND SUPPLIES	1,500,000.00	400,000.00	180,000.00	1,343,400	468,900.00	1,812,300.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	778,350.00	103,348,000.00	1,227,311.00	16,120,800	5,626,600.00	21,747,400.00	745,318,800.00	752,772,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	180,000.00	320,000.00	-	1,343,400	468,900.00	1,812,300.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	16,000.00	400,000.00	14,000.00	3,358,500	1,172,200.00	4,530,700.00	48,200.00	48,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	289,250.00	800,000.00	5,000.00	6,717,000	2,344,300.00	9,061,300.00	744,022,600.00	751,462,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	32,000.00	100,400,000.00	-	671,700	234,500.00	906,200.00	903,000.00	912,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	120,000.00	788,000.00	783,311.00	3,358,500	1,172,200.00	4,530,700.00	301,000.00	304,100.00
22020406	OTHER MAINTENANCE SERVICES	141,100.00	640,000.00	425,000.00	671,700	234,500.00	906,200.00	44,000.00	44,500.00
220205	TRAINING - GENERAL	3,210,000.00	294,162,900.00	1,620,000.00	98,581,100	34,405,000.00	132,986,100.00	16,276,900.00	16,439,800.00
22020501	LOCAL TRAINING	-	400,000.00	-	3,358,500	1,172,200.00	4,530,700.00	23,900.00	24,200.00
22020503	OTHER TRAININGS	3,000,000.00	400,000.00	-	1,343,400	468,900.00	1,812,300.00	16,253,000.00	16,415,600.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	210,000.00	293,362,900.00	1,620,000.00	93,879,200	32,763,900.00	126,643,100.00	-	-
220206	OTHER SERVICES - GENERAL	101,000.00	960,000.00	280,000.00	1,679,300	586,300.00	2,265,600.00	1,196,800.00	1,208,800.00
22020601	SECURITY SERVICES	-	320,000.00	-	671,700	234,500.00	906,200.00	429,800.00	434,100.00
22020602	OFFICE RENT	-	320,000.00	-	335,900	117,300.00	453,200.00	18,100.00	18,300.00
22020605	CLEANING & FUMIGATION SERVICES	101,000.00	320,000.00	280,000.00	671,700	234,500.00	906,200.00	748,900.00	756,400.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	616,000.00	-	806,200	281,600.00	1,087,800.00	25,619,500.00	25,875,800.00
22020703	LEGAL SERVICES	-	136,000.00	-	335,900	117,300.00	453,200.00	674,200.00	681,000.00
22020704	ENGINEERING SERVICES	-	320,000.00	-	335,900	117,300.00	453,200.00	24,078,400.00	24,319,200.00
22020709	OTHER CONSULTING SERVICES	-	160,000.00	-	134,400	47,000.00	181,400.00	866,900.00	875,600.00
220208	FUEL & LUBRICANTS - GENERAL	731,500.00	1,350,800.00	922,792.00	6,078,900	2,121,800.00	8,200,700.00	7,388,900.00	7,463,000.00
22020801	MOTOR VEHICLE FUEL COST	341,500.00	854,800.00	850,292.00	3,358,500	1,172,200.00	4,530,700.00	7,223,600.00	7,295,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	136,000.00	-	1,343,400	468,900.00	1,812,300.00	42,400.00	42,900.00
22020803	PLANT / GENERATOR FUEL COST	390,000.00	320,000.00	72,500.00	1,343,400	468,900.00	1,812,300.00	26,500.00	26,800.00
22020806	COOKING GAS/FUEL COST	-	40,000.00	-	33,600	11,800.00	45,400.00	96,400.00	97,400.00
220209	FINANCIAL CHARGES - GENERAL	5,649,958.65	509,200.00	507,649.34	201,600	70,400.00	272,000.00	1,204,000.00	1,216,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,649,958.65	509,200.00	507,649.34	201,600	70,400.00	272,000.00	1,204,000.00	1,216,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,454,000.00	23,328,200.00	15,849,500.00	104,841,300	36,590,300.00	141,431,600.00	12,062,400.00	12,183,500.00
22021001	REFRESHMENT & MEALS	-	160,000.00	-	1,343,400	468,900.00	1,812,300.00	2,407,900.00	2,432,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	160,000.00	-	2,015,100	703,300.00	2,718,400.00	1,204,000.00	1,216,100.00
22021003	PUBLICITY & ADVERTISEMENTS	800,000.00	2,400,000.00	907,000.00	6,717,000	2,344,300.00	9,061,300.00	86,700.00	87,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	136,000.00	-	3,358,500	1,172,200.00	4,530,700.00	1,442,400.00	1,456,900.00
22021006	POSTAGES & COURIER SERVICES	-	136,000.00	-	335,900	117,300.00	453,200.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021007	WELFARE PACKAGES	10,000,000.00	256,200.00	255,000.00	6,717,000	2,344,300.00	9,061,300.00	963,200.00	972,900.00
22021010	DIRECT TEACHING & LABORATORY COST	-	136,000.00	-	335,900	117,300.00	453,200.00	3,875,300.00	3,914,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	380,000.00	560,000.00	120,000.00	3,358,500	1,172,200.00	4,530,700.00	1,805,900.00	1,824,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,849,000.00	7,400,000.00	5,373,500.00	53,584,600	18,701,100.00	72,285,700.00	96,400.00	97,400.00
22021027	DAILY RATED ALLOWANCE	9,425,000.00	11,984,000.00	9,194,000.00	27,075,400	9,449,400.00	36,524,800.00	180,600.00	182,500.00
23	CAPITAL EXPENDITURE	1,833,452,271.00	5,177,294,925.00	5,071,046,656.25	13,445,000,000	-	13,445,000,000.00	12,801,750,000.00	13,057,785,000.00
2301	FIXED ASSETS PURCHASED	31,692,930.00	128,141,000.00	57,288,200.00	2,305,000,000	- 2,220,000,000.00	85,000,000.00	2,328,050,000.00	2,374,611,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	31,692,930.00	128,141,000.00	57,288,200.00	2,305,000,000	- 2,220,000,000.00	85,000,000.00	2,328,050,000.00	2,374,611,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	30,292,930.00	121,816,000.00	50,963,200.00	190,000,000	- 140,000,000.00	50,000,000.00	191,900,000.00	195,738,000.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	330,000.00	6,325,000.00	6,325,000.00	1,000,000,000	- 980,000,000.00	20,000,000.00	1,010,000,000.00	1,030,200,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	1,070,000.00	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS	-	-	-	1,110,000,000	- 1,100,000,000.00	10,000,000.00	1,121,100,000.00	1,143,522,000.00
2302	CONSTRUCTION / PROVISION	15,040,000.00	4,448,600.00	4,404,500.00	2,970,000,000	650,000,000.00	3,620,000,000.00	2,222,000,000.00	2,266,440,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,040,000.00	4,448,600.00	4,404,500.00	2,970,000,000	650,000,000.00	3,620,000,000.00	2,222,000,000.00	2,266,440,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	4,448,600.00	4,404,500.00	820,000,000	- 300,000,000.00	520,000,000.00	50,500,000.00	51,510,000.00
23020128	OTHER CONSTRUCTION	15,040,000.00	-	-	2,150,000,000	950,000,000.00	3,100,000,000.00	2,171,500,000.00	2,214,930,000.00
2303	REHABILITATION / REPAIRS	11,051,200.00	27,713,400.00	27,439,000.00	670,000,000	- 170,000,000.00	500,000,000.00	323,200,000.00	329,664,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	11,051,200.00	27,713,400.00	27,439,000.00	670,000,000	- 170,000,000.00	500,000,000.00	323,200,000.00	329,664,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	11,051,200.00	27,713,400.00	27,439,000.00	670,000,000	- 170,000,000.00	500,000,000.00	323,200,000.00	329,664,000.00
2305	OTHER CAPITAL PROJECTS	1,775,668,141.00	5,016,991,925.00	4,981,914,956.25	7,500,000,000	1,740,000,000.00	9,240,000,000.00	7,928,500,000.00	8,087,070,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,775,668,141.00	5,016,991,925.00	4,981,914,956.25	7,500,000,000	1,740,000,000.00	9,240,000,000.00	7,928,500,000.00	8,087,070,000.00
23050101	RESEARCH AND DEVELOPMENT	122,374,762.00	75,750,000.00	75,000,000.00	120,000,000	- 100,000,000.00	20,000,000.00	121,200,000.00	123,624,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	997,124,621.00	884,887,625.00	869,930,585.25	4,380,000,000	- 1,380,000,000.00	3,000,000,000.00	4,777,300,000.00	4,872,846,000.00
23050109	SPECIAL GRANTS AND INTERVENTION	656,168,758.00	4,056,354,300.00	4,036,984,371.00	3,000,000,000	3,220,000,000.00	6,220,000,000.00	3,030,000,000.00	3,090,600,000.00
016103700100 - Muslim Pilgrims Welfare Board									
2	EXPENDITURES	896,011,497.44	759,638,903.69	2,538,325,340.00	867,359,400	3,405,684,740.00	1,387,972,600.00	1,401,553,300.00	1,401,553,300.00
21	PERSONNEL COST	8,073,619.92	14,531,101.17	53,062,800.00	-	53,062,800.00	30,146,600.00	30,146,600.00	30,146,600.00
2101	SALARY	5,411,695.88	11,895,908.78	28,427,400.00	-	28,427,400.00	1,099,800.00	1,099,800.00	1,099,800.00
210101	SALARIES AND WAGES	5,411,695.88	11,895,908.78	28,427,400.00	-	28,427,400.00	1,099,800.00	1,099,800.00	1,099,800.00
21010101	BASIC-SALARY	2,961,695.88	3,235,908.78	28,427,400.00	-	28,427,400.00	1,099,800.00	1,099,800.00	1,099,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	2,450,000.00	8,660,000.00	-	-	-	-	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,661,924.04	2,635,192.39	24,635,400.00	-	24,635,400.00	29,046,800.00	29,046,800.00	29,046,800.00
210201	ALLOWANCES	2,661,924.04	2,635,192.39	24,635,400.00	-	24,635,400.00	29,046,800.00	29,046,800.00	29,046,800.00
21020102	HOUSING/RENT ALLOWANCE	677,636.88	740,375.94	5,334,500.00	-	5,334,500.00	-	-	-
21020103	TRANSPORT ALLOWANCE	283,123.20	344,925.03	2,346,800.00	-	2,346,800.00	3,983,000.00	3,983,000.00	3,983,000.00
21020104	MEAL SUBSIDY	53,677.92	64,245.45	505,000.00	-	505,000.00	1,192,400.00	1,192,400.00	1,192,400.00
21020105	UTILITY ALLOWANCE	152,498.76	184,062.24	1,642,300.00	-	1,642,300.00	216,700.00	216,700.00	216,700.00
21020106	ENTERTAINMENT ALLOWANCE	15,205.68	19,087.89	145,900.00	-	145,900.00	710,200.00	710,200.00	710,200.00
21020107	LEAVE ALLOWANCE	296,172.00	323,590.95	2,843,200.00	-	2,843,200.00	89,100.00	89,100.00	89,100.00
21020108	DOMESTIC STAFF ALLOWANCE	433,660.32	549,761.37	3,045,100.00	-	3,045,100.00	1,795,800.00	1,795,800.00	1,795,800.00
21020135	FURNITURE ALLOWANCE	349,949.28	339,143.52	3,273,600.00	-	3,273,600.00	2,713,300.00	2,713,300.00	2,713,300.00
21020145	OTHER ALLOWANCES AND BENEFITS	400,000.00	70,000.00	5,499,000.00	-	5,499,000.00	18,346,300.00	18,346,300.00	18,346,300.00
22	OTHER RECURRENT COSTS	887,937,877.52	745,107,802.52	2,485,262,540.00	867,359,400	3,352,621,940.00	1,357,826,000.00	1,371,406,700.00	1,371,406,700.00
2202	OVERHEAD COST	887,937,877.52	745,107,802.52	2,485,262,540.00	867,359,400	3,352,621,940.00	1,357,826,000.00	1,371,406,700.00	1,371,406,700.00
220201	TRAVEL & TRANSPORT - GENERAL	566,937,020.00	373,749,442.76	2,189,716,100.00	985,359,400	3,175,075,500.00	61,531,500.00	62,147,100.00	62,147,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	259,000.00	48,103,983.76	13,433,900.00	(8,000,000)	5,433,900.00	12,039,200.00	12,159,600.00	12,159,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,747,300.00	5,353,300.00	13,433,900.00	(4,000,000)	9,433,900.00	602,000.00	608,100.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	334,000.00	67,169,200.00	(58,000,000)	9,169,200.00	39,127,400.00	39,518,700.00	39,518,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	312,264,320.00	232,113,159.00	1,477,722,400.00	1,402,359,400	2,880,081,800.00	9,029,400.00	9,119,700.00	9,119,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,400,000.00	1,925,000.00	13,433,900.00	(7,000,000)	6,433,900.00	429,100.00	433,400.00	433,400.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	160,400,000.00	-	335,846,000.00	(220,000,000)	115,846,000.00	3,400.00	3,500.00	3,500.00
22020109	PER-DIEM/ESTACODES	88,866,400.00	85,920,000.00	268,676,800.00	(120,000,000)	148,676,800.00	301,000.00	304,100.00	304,100.00
220202	UTILITIES - GENERAL	1,275,500.00	827,750.00	3,291,320.00	-	3,291,320.00	1,197,320,400.00	1,209,293,900.00	1,209,293,900.00
22020201	ELECTRICITY CHARGES	-	-	335,900.00	-	335,900.00	1,173,822,000.00	1,185,560,300.00	1,185,560,300.00
22020202	TELEPHONE CHARGES	-	-	335,900.00	-	335,900.00	1,204,000.00	1,216,100.00	1,216,100.00
22020203	INTERNET ACCESS CHARGES	977,750.00	827,750.00	1,477,800.00	-	1,477,800.00	2,708,900.00	2,736,000.00	2,736,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	297,750.00	-	335,760.00	-	335,760.00	210,700.00	212,900.00	212,900.00
22020205	WATER RATES	-	-	134,260.00	-	134,260.00	19,368,700.00	19,562,400.00	19,562,400.00
22020209	OTHER UTILITY CHARGES	-	-	671,700.00	-	671,700.00	6,100.00	6,200.00	6,200.00
220203	MATERIALS & SUPPLIES - GENERAL	2,275,350.00	5,610,050.00	24,120,960.00	(7,000,000)	17,120,960.00	47,916,200.00	48,395,700.00	48,395,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	413,500.00	1,628,050.00	2,015,100.00	-	2,015,100.00	-	-	-
22020302	BOOKS	-	400,000.00	335,900.00	-	335,900.00	60,200.00	60,900.00	60,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,211,850.00	662,500.00	1,477,800.00	-	1,477,800.00	9,029,400.00	9,119,700.00	9,119,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	350,000.00	1,073,500.00	1,477,800.00	-	1,477,800.00	18,058,800.00	18,239,400.00	18,239,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	300,000.00	1,596,000.00	6,717,000.00	(2,000,000)	4,717,000.00	60,200.00	60,900.00	60,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	250,000.00	4,036,960.00	(3,000,000)	1,036,960.00	14,447,100.00	14,591,600.00	14,591,600.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	6,717,000.00	(2,000,000)	4,717,000.00	1,444,800.00	1,459,300.00	1,459,300.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	1,343,400.00	-	1,343,400.00	4,815,700.00	4,863,900.00	4,863,900.00
220204	MAINTENANCE SERVICES - GENERAL	2,902,100.00	3,487,850.00	24,315,500.00	(12,000,000)	12,315,500.00	32,483,700.00	32,809,000.00	32,809,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	355,700.00	58,200.00	20,150,800.00	(12,000,000)	8,150,800.00	361,200.00	364,900.00	364,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	522,750.00	335,900.00	-	335,900.00	133,700.00	135,100.00	135,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,500.00	331,000.00	1,007,600.00	-	1,007,600.00	31,602,900.00	31,919,000.00	31,919,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	101,500.00	1,343,400.00	-	1,343,400.00	210,700.00	212,900.00	212,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,261,500.00	1,224,400.00	806,100.00	-	806,100.00	120,400.00	121,700.00	121,700.00
22020406	OTHER MAINTENANCE SERVICES	1,278,400.00	1,250,000.00	671,700.00	-	671,700.00	54,800.00	55,400.00	55,400.00
220206	OTHER SERVICES - GENERAL	3,355,000.00	2,401,500.00	66,229,000.00	(43,000,000)	23,229,000.00	2,346,000.00	2,369,700.00	2,369,700.00
22020601	SECURITY SERVICES	3,167,000.00	2,340,000.00	5,373,600.00	-	5,373,600.00	901,100.00	910,200.00	910,200.00
22020602	OFFICE RENT	-	-	20,150,800.00	(16,000,000)	4,150,800.00	-	-	-
22020603	RESIDENTIAL RENT	188,000.00	-	33,584,600.00	(27,000,000)	6,584,600.00	192,700.00	194,700.00	194,700.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	5,104,900.00	-	5,104,900.00	48,200.00	48,700.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	61,500.00	2,015,100.00	-	2,015,100.00	1,204,000.00	1,216,100.00	1,216,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	738,900.00	-	738,900.00	144,500.00	146,000.00	146,000.00
22020701	FINANCIAL CONSULTING	-	-	738,900.00	-	738,900.00	144,500.00	146,000.00	146,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,404,500.00	1,545,000.00	50,439,490.00	(36,000,000)	14,439,490.00	4,553,300.00	4,598,900.00	4,598,900.00
22020801	MOTOR VEHICLE FUEL COST	1,029,500.00	55,000.00	26,867,700.00	(20,000,000)	6,867,700.00	4,478,600.00	4,523,400.00	4,523,400.00
22020803	PLANT / GENERATOR FUEL COST	375,000.00	1,490,000.00	23,509,300.00	(16,000,000)	7,509,300.00	26,500.00	26,800.00	26,800.00
22020806	COOKING GAS/FUEL COST	-	-	62,490.00	-	62,490.00	48,200.00	48,700.00	48,700.00
220209	FINANCIAL CHARGES - GENERAL	21,762.93	776,140.81	10,355,610.00	-	10,355,610.00	1,577,200.00	1,593,100.00	1,593,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,762.93	776,140.81	10,075,400.00	-	10,075,400.00	1,504,900.00	1,520,000.00	1,520,000.00
22020902	INSURANCE PREMIUM	-	-	280,210.00	-	280,210.00	72,300.00	73,100.00	73,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	309,766,644.59	356,710,068.95	116,055,660.00	(20,000,000)	96,055,660.00	9,953,200.00	10,053,300.00	10,053,300.00
22021001	REFRESHMENT & MEALS	938,700.00	1,133,300.00	6,717,000.00	(4,000,000)	2,717,000.00	2,841,300.00	2,869,800.00	2,869,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,721,310.00	4,935,999.00	6,717,000.00	-	6,717,000.00	1,805,900.00	1,824,000.00	1,824,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,988,500.00	3,410,000.00	10,747,100.00	(5,000,000)	5,747,100.00	192,700.00	194,700.00	194,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	100,000.00	10,075,400.00	(6,000,000)	4,075,400.00	3,912,800.00	3,952,000.00	3,952,000.00
22021006	POSTAGES & COURIER SERVICES	14,000.00	22,360.00	311,400.00	-	311,400.00	-	-	-
22021007	WELFARE PACKAGES	105,000.00	-	10,075,400.00	(5,000,000)	5,075,400.00	231,200.00	233,600.00	233,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	1,556,260.00	-	1,556,260.00	421,400.00	425,700.00	425,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	296,693,047.70	342,613,409.95	66,497,600.00	-	66,497,600.00	96,400.00	97,400.00	97,400.00
22021027	DAILY RATED ALLOWANCE	4,306,086.89	4,495,000.00	3,358,500.00	-	3,358,500.00	451,500.00	456,100.00	456,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
016103800100 - Christian Pilgrims Welfare Board									
2	EXPENDITURES	102,876,763.74	1,183,033,760.00	705,251,617.47	2,356,968,340	819,424,300.00	3,176,392,640.00	75,613,400.00	76,284,300.00
21	PERSONNEL COST	7,670,770.22	12,490,660.00	9,061,952.49	9,053,300	-	9,053,300.00	8,712,800.00	8,712,800.00
2101	SALARY	6,124,837.18	8,966,380.00	7,329,206.92	4,929,300	-	4,929,300.00	-	-
210101	SALARIES AND WAGES	6,124,837.18	8,966,380.00	7,329,206.92	4,929,300	-	4,929,300.00	-	-
21010101	BASIC-SALARY	2,091,064.68	4,212,980.00	2,622,877.17	4,929,300	-	4,929,300.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,033,772.50	4,753,400.00	4,706,329.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,545,933.04	3,524,280.00	1,732,745.57	4,124,000	-	4,124,000.00	8,712,800.00	8,712,800.00
210201	ALLOWANCES	1,545,933.04	3,524,280.00	1,732,745.57	4,124,000	-	4,124,000.00	8,712,800.00	8,712,800.00
21020102	HOUSING/RENT ALLOWANCE	478,431.90	1,078,060.00	600,111.33	1,261,400	-	1,261,400.00	-	-
21020103	TRANSPORT ALLOWANCE	154,458.60	681,020.00	220,045.50	796,900	-	796,900.00	3,087,700.00	3,087,700.00
21020104	MEAL SUBSIDY	31,384.08	287,460.00	45,887.52	336,400	-	336,400.00	3,252,800.00	3,252,800.00
21020105	UTILITY ALLOWANCE	80,988.12	154,880.00	119,332.86	181,300	-	181,300.00	1,157,700.00	1,157,700.00
21020107	LEAVE ALLOWANCE	189,084.00	440,320.00	244,840.17	515,200	-	515,200.00	-	-
21020135	FURNITURE ALLOWANCE	361,586.34	501,440.00	452,528.19	586,800	-	586,800.00	1,097,000.00	1,097,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	250,000.00	381,100.00	50,000.00	446,000	-	446,000.00	117,600.00	117,600.00
22	OTHER RECURRENT COSTS	95,205,993.52	1,170,543,100.00	696,189,664.98	2,347,915,040	819,424,300.00	3,167,339,340.00	66,900,600.00	67,571,500.00
2202	OVERHEAD COST	95,205,993.52	1,170,543,100.00	696,189,664.98	2,347,915,040	819,424,300.00	3,167,339,340.00	66,900,600.00	67,571,500.00
220201	TRAVEL & TRANSPORT - GENERAL	84,246,147.75	800,566,720.00	646,502,376.25	2,147,035,520	749,315,500.00	2,896,351,020.00	9,759,500.00	9,857,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	4,584,800.00	107,270.00	3,196,260	1,115,500.00	4,311,760.00	9,029,400.00	9,119,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	84,246,147.75	787,759,520.00	646,395,106.25	2,137,913,400	746,131,800.00	2,884,045,200.00	301,000.00	304,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	8,222,400.00	-	5,925,860	2,068,200.00	7,994,060.00	429,100.00	433,400.00
220202	UTILITIES - GENERAL	197,700.00	7,248,800.00	861,610.00	4,900,610	1,710,500.00	6,611,110.00	2,908,600.00	2,937,900.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	963,200.00	972,900.00
22020203	INTERNET ACCESS CHARGES	85,500.00	4,012,000.00	684,200.00	2,694,860	940,600.00	3,635,460.00	421,400.00	425,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	112,200.00	2,836,800.00	177,410.00	1,923,630	671,400.00	2,595,030.00	1,504,900.00	1,520,000.00
22020206	SEWERAGE CHARGES	-	400,000.00	-	282,120	98,500.00	380,620.00	19,100.00	19,300.00
220203	MATERIALS & SUPPLIES - GENERAL	677,000.00	55,148,000.00	2,419,450.00	37,764,860	13,180,200.00	50,945,060.00	4,815,800.00	4,864,300.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	567,000.00	8,408,800.00	1,974,450.00	5,649,590	1,971,800.00	7,621,390.00	180,600.00	182,500.00
22020302	BOOKS	110,000.00	211,200.00	-	142,580	49,800.00	192,380.00	3,009,800.00	3,039,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	1,337,600.00	245,000.00	899,310	313,900.00	1,213,210.00	240,800.00	243,300.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	37,468,000.00	-	25,833,840	9,016,100.00	34,849,940.00	903,000.00	912,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	7,722,400.00	200,000.00	5,239,540	1,828,600.00	7,068,140.00	481,600.00	486,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220204	MAINTENANCE SERVICES - GENERAL	1,570,900.00	21,460,480.00	7,992,050.00	18,884,520	6,591,100.00	25,475,620.00	14,682,300.00	14,829,600.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	837,100.00	3,510,400.00	2,722,550.00	3,022,940	1,055,100.00	4,078,040.00	90,300.00	91,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,000.00	2,224,000.00	17,000.00	2,164,560	755,500.00	2,920,060.00	27,700.00	28,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	7,020,000.00	1,734,000.00	5,845,100	2,040,000.00	7,885,100.00	14,082,700.00	14,223,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	406,800.00	5,139,200.00	2,504,500.00	4,375,400	1,527,100.00	5,902,500.00	90,300.00	91,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	2,654,080.00	359,000.00	2,193,390	765,500.00	2,958,890.00	361,200.00	364,900.00
22020406	OTHER MAINTENANCE SERVICES	7,000.00	912,800.00	655,000.00	1,283,130	447,900.00	1,731,030.00	30,100.00	30,500.00
220205	TRAINING - GENERAL	116,000.00	2,948,800.00	-	2,884,850	1,006,900.00	3,891,750.00	159,000.00	160,600.00
22020501	LOCAL TRAINING	116,000.00	2,948,800.00	-	2,884,850	1,006,900.00	3,891,750.00	159,000.00	160,600.00
220206	OTHER SERVICES - GENERAL	-	2,106,400.00	31,300.00	1,753,650	612,100.00	2,365,750.00	2,017,700.00	2,037,900.00
22020601	SECURITY SERVICES	-	1,755,200.00	-	1,461,310	510,000.00	1,971,310.00	1,838,300.00	1,856,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	351,200.00	31,300.00	292,340	102,100.00	394,440.00	179,400.00	181,200.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	702,400.00	-	584,680	204,200.00	788,880.00	699,500.00	706,600.00
22020701	FINANCIAL CONSULTING	-	351,200.00	-	292,340	102,100.00	394,440.00	48,200.00	48,700.00
22020703	LEGAL SERVICES	-	351,200.00	-	292,340	102,100.00	394,440.00	651,300.00	657,900.00
220208	FUEL & LUBRICANTS - GENERAL	467,750.00	4,614,400.00	3,181,650.00	3,692,100	1,288,600.00	4,980,700.00	8,547,900.00	8,633,500.00
22020801	MOTOR VEHICLE FUEL COST	467,750.00	1,755,200.00	1,735,950.00	1,461,310	510,000.00	1,971,310.00	8,427,500.00	8,511,800.00
22020803	PLANT / GENERATOR FUEL COST	-	2,859,200.00	1,445,700.00	2,230,790	778,600.00	3,009,390.00	120,400.00	121,700.00
220209	FINANCIAL CHARGES - GENERAL	10,651.73	211,200.00	6,710.73	215,790	75,400.00	291,190.00	1,204,000.00	1,216,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,651.73	211,200.00	6,710.73	215,790	75,400.00	291,190.00	1,204,000.00	1,216,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,919,844.04	275,535,900.00	35,194,518.00	130,198,460	45,439,800.00	175,638,260.00	22,106,300.00	22,327,800.00
22021001	REFRESHMENT & MEALS	1,120,500.00	3,616,000.00	1,863,600.00	2,428,940	847,800.00	3,276,740.00	17,216,100.00	17,388,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	429,000.00	5,806,400.00	1,670,328.00	7,325,820	2,556,800.00	9,882,620.00	421,400.00	425,700.00
22021003	PUBLICITY & ADVERTISEMENTS	-	3,041,900.00	3,040,000.00	4,002,570	1,396,900.00	5,399,470.00	269,700.00	272,400.00
22021004	MEDICAL EXPENSES-LOCAL	202,500.00	1,264,000.00	-	890,940	311,000.00	1,201,940.00	1,661,500.00	1,678,200.00
22021006	POSTAGES & COURIER SERVICES	-	390,600.00	387,400.00	47,360	16,600.00	63,960.00	-	-
22021007	WELFARE PACKAGES	1,136,844.04	3,159,200.00	1,295,600.00	2,122,090	740,700.00	2,862,790.00	963,200.00	972,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	702,400.00	-	1,143,540	399,100.00	1,542,640.00	-	-
22021009	SPORTING ACTIVITIES	-	-	-	-	-	-	180,600.00	182,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	285,600.00	5,000.00	336,260	117,400.00	453,660.00	1,297,400.00	1,310,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,031,000.00	257,269,800.00	26,932,590.00	111,900,940	39,053,500.00	150,954,440.00	96,400.00	97,400.00
016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)									
2	EXPENDITURES	14,082,594.38	191,790,900.00	71,644,505.55	816,793,610	5,863,400.00	822,657,010.00	1,208,497,600.00	1,230,684,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	9,045,918.38	132,081,900.00	12,373,805.55	16,793,610	5,863,400.00	22,657,010.00	198,497,600.00	200,484,800.00
2202	OVERHEAD COST	9,045,918.38	132,081,900.00	12,373,805.55	16,793,610	5,863,400.00	22,657,010.00	198,497,600.00	200,484,800.00
220201	TRAVEL & TRANSPORT - GENERAL	699,000.00	4,398,000.00	2,439,000.00	1,477,800	516,100.00	1,993,900.00	2,016,700.00	2,037,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	205,000.00	900,000.00	725,000.00	33,600	11,800.00	45,400.00	1,204,000.00	1,216,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	494,000.00	2,888,000.00	1,579,000.00	1,343,400	468,900.00	1,812,300.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	120,000.00	-	33,600	11,800.00	45,400.00	120,400.00	121,700.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	270,000.00	135,000.00	33,600	11,800.00	45,400.00	30,100.00	30,500.00
22020109	PER-DIEM/ESTACODES	-	220,000.00	-	33,600	11,800.00	45,400.00	60,200.00	60,900.00
220202	UTILITIES - GENERAL	-	248,000.00	90,000.00	100,800	35,400.00	136,200.00	3,130,300.00	3,161,700.00
22020203	INTERNET ACCESS CHARGES	-	64,000.00	-	33,600	11,800.00	45,400.00	3,009,800.00	3,039,900.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	64,000.00	-	33,600	11,800.00	45,400.00	24,100.00	24,400.00
22020209	OTHER UTILITY CHARGES	-	120,000.00	90,000.00	33,600	11,800.00	45,400.00	96,400.00	97,400.00
220203	MATERIALS & SUPPLIES - GENERAL	1,251,840.00	2,940,700.00	2,871,000.00	3,425,700	1,195,800.00	4,621,500.00	156,509,600.00	158,074,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,104,000.00	1,800,000.00	1,785,000.00	671,700	234,500.00	906,200.00	-	-
22020304	MAGAZINES & PERIODICALS	-	14,400.00	-	67,200	23,500.00	90,700.00	6,019,600.00	6,079,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	147,840.00	1,086,300.00	1,086,000.00	2,015,100	703,300.00	2,718,400.00	120,392,000.00	121,596,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	40,000.00	-	671,700	234,500.00	906,200.00	30,098,000.00	30,399,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,190,000.00	1,515,200.00	421,000.00	2,687,000	938,100.00	3,625,100.00	9,854,000.00	9,953,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000.00	160,000.00	30,000.00	67,200	23,500.00	90,700.00	180,600.00	182,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	65,000.00	48,000.00	40,000.00	134,400	47,000.00	181,400.00	270,900.00	273,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	40,000.00	-	1,343,400	468,900.00	1,812,300.00	8,461,500.00	8,546,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	160,000.00	560,000.00	100,000.00	67,200	23,500.00	90,700.00	722,400.00	729,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	67,200.00	-	67,200	23,500.00	90,700.00	120,400.00	121,700.00
22020406	OTHER MAINTENANCE SERVICES	935,000.00	640,000.00	251,000.00	1,007,600	351,700.00	1,359,300.00	98,200.00	99,200.00
220205	TRAINING - GENERAL	-	109,159,200.00	305,000.00	201,600	70,500.00	272,100.00	956,700.00	966,500.00
22020501	LOCAL TRAINING	-	135,600.00	135,000.00	67,200	23,500.00	90,700.00	475,100.00	479,900.00
22020503	OTHER TRAININGS	-	160,000.00	-	67,200	23,500.00	90,700.00	180,600.00	182,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	108,863,600.00	170,000.00	67,200	23,500.00	90,700.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	85,000.00	240,000.00	40,000.00	1,015,760	354,600.00	1,370,360.00	2,076,800.00	2,097,700.00
22020601	SECURITY SERVICES	25,000.00	40,000.00	-	8,160	2,900.00	11,060.00	1,805,900.00	1,824,000.00
22020605	CLEANING & FUMIGATION SERVICES	60,000.00	200,000.00	40,000.00	1,007,600	351,700.00	1,359,300.00	270,900.00	273,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	47,000.00	134,400.00	-	168,000	58,800.00	226,800.00	2,330,100.00	2,353,600.00
22020701	FINANCIAL CONSULTING	-	14,400.00	-	67,200	23,500.00	90,700.00	481,600.00	486,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	47,000.00	80,000.00	-	67,200	23,500.00	90,700.00	546,600.00	552,100.00
22020703	LEGAL SERVICES	-	40,000.00	-	33,600	11,800.00	45,400.00	1,301,900.00	1,315,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	1,220,000.00	223,000.00	336,000	117,500.00	453,500.00	2,347,300.00	2,370,900.00
22020801	MOTOR VEHICLE FUEL COST	-	240,000.00	-	134,400	47,000.00	181,400.00	2,167,100.00	2,188,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	820,000.00	223,000.00	134,400	47,000.00	181,400.00	127,200.00	128,500.00
22020803	PLANT / GENERATOR FUEL COST	-	160,000.00	-	67,200	23,500.00	90,700.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	23,418.38	330,400.00	200,305.55	134,400	47,000.00	181,400.00	6,019,600.00	6,079,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	23,418.38	330,400.00	200,305.55	134,400	47,000.00	181,400.00	6,019,600.00	6,079,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,749,660.00	11,896,000.00	5,784,500.00	7,246,550	2,529,600.00	9,776,150.00	13,256,500.00	13,389,500.00
22021001	REFRESHMENT & MEALS	-	40,000.00	-	33,600	11,800.00	45,400.00	3,611,800.00	3,648,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	240,000.00	-	671,700	234,500.00	906,200.00	202,300.00	204,400.00
22021004	MEDICAL EXPENSES-LOCAL	-	40,000.00	-	33,600	11,800.00	45,400.00	1,926,300.00	1,945,600.00
22021006	POSTAGES & COURIER SERVICES	-	16,000.00	-	67,200	23,500.00	90,700.00	-	-
22021007	WELFARE PACKAGES	-	80,000.00	-	67,200	23,500.00	90,700.00	4,815,700.00	4,863,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	160,000.00	-	100,800	35,200.00	136,000.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	80,000.00	-	67,200	23,500.00	90,700.00	725,800.00	733,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,654,600.00	6,600,000.00	4,146,500.00	1,343,400	468,900.00	1,812,300.00	96,400.00	97,400.00
22021026	MONITORING AND EVALUATION RECURRENT	2,098,060.00	2,720,000.00	358,000.00	4,030,200	1,406,600.00	5,436,800.00	1,805,900.00	1,824,000.00
22021027	DAILY RATED ALLOWANCE	997,000.00	1,920,000.00	1,280,000.00	831,650	290,300.00	1,121,950.00	72,300.00	73,100.00
23	CAPITAL EXPENDITURE	5,036,676.00	59,709,000.00	59,270,700.00	800,000,000	-	800,000,000.00	1,010,000,000.00	1,030,200,000.00
2301	FIXED ASSETS PURCHASED	-	450,000.00	450,000.00	-	-	-	101,000,000.00	103,020,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	450,000.00	450,000.00	-	-	-	101,000,000.00	103,020,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	450,000.00	450,000.00	-	-	-	101,000,000.00	103,020,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	750,000,000	-	750,000,000.00	555,500,000.00	566,610,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	750,000,000	-	750,000,000.00	555,500,000.00	566,610,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	550,000,000	-	550,000,000.00	555,500,000.00	566,610,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	200,000,000	-	200,000,000.00	-	-
2305	OTHER CAPITAL PROJECTS	5,036,676.00	59,259,000.00	58,820,700.00	50,000,000	-	50,000,000.00	353,500,000.00	360,570,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,036,676.00	59,259,000.00	58,820,700.00	50,000,000	-	50,000,000.00	353,500,000.00	360,570,000.00
23050101	RESEARCH AND DEVELOPMENT	-	22,027,900.00	21,809,800.00	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	-	-	-	303,000,000.00	309,060,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23050103	MONITORING AND EVALUATION	5,036,676.00	37,231,100.00	37,010,900.00	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
016105400100 - Adamawa State Information Technology Development Agency (ASITDA)									
2	EXPENDITURES	-	992,004,000.00	-	1,516,324,410	232,550,100.00	1,748,874,510.00	1,823,406,700.00	1,850,229,000.00
22	OTHER RECURRENT COSTS	-	992,004,000.00	-	666,324,410	232,550,100.00	898,874,510.00	964,906,700.00	974,559,000.00
2202	OVERHEAD COST	-	992,004,000.00	-	666,324,410	232,550,100.00	898,874,510.00	964,906,700.00	974,559,000.00
220201	TRAVEL & TRANSPORT - GENERAL	-	353,840,000.00	-	237,672,040	82,948,100.00	320,620,140.00	587,186,800.00	593,059,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	20,720,000.00	-	13,917,520	4,857,300.00	18,774,820.00	541,764,000.00	547,181,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	15,120,000.00	-	10,156,020	3,544,500.00	13,700,520.00	24,100.00	24,400.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	112,000,000.00	-	75,229,600	26,255,200.00	101,484,800.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	31,040,000.00	-	20,849,340	7,276,500.00	28,125,840.00	48,200.00	48,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	12,000,000.00	-	8,060,400	2,813,100.00	10,873,500.00	60,200.00	60,900.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	48,000,000.00	-	32,241,300	11,252,300.00	43,493,600.00	53,000.00	53,600.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	24,000,000.00	-	16,120,700	5,626,200.00	21,746,900.00	30,100.00	30,500.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	44,000,000.00	-	29,554,500	10,314,600.00	39,869,100.00	60,200.00	60,900.00
22020109	PER-DIEM/ESTACODES	-	46,960,000.00	-	31,542,660	11,008,400.00	42,551,060.00	45,147,000.00	45,598,500.00
220202	UTILITIES - GENERAL	-	107,920,000.00	-	72,489,520	25,299,300.00	97,788,820.00	13,119,500.00	13,251,100.00
22020201	ELECTRICITY CHARGES	-	1,200,000.00	-	806,100	281,400.00	1,087,500.00	7,812,200.00	7,890,400.00
22020202	TELEPHONE CHARGES	-	160,000.00	-	107,560	37,600.00	145,160.00	481,600.00	486,500.00
22020203	INTERNET ACCESS CHARGES	-	40,000,000.00	-	26,867,700	9,376,900.00	36,244,600.00	36,200.00	36,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	12,000,000.00	-	8,060,400	2,813,100.00	10,873,500.00	782,600.00	790,500.00
22020206	SEWERAGE CHARGES	-	80,000.00	-	53,780	18,800.00	72,580.00	3,009,800.00	3,039,900.00
22020207	LEASED COMMUNICATION LINES(S)	-	80,000.00	-	53,780	18,800.00	72,580.00	56,700.00	57,300.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	48,000,000.00	-	32,241,300	11,252,300.00	43,493,600.00	903,000.00	912,100.00
22020209	OTHER UTILITY CHARGES	-	6,400,000.00	-	4,298,900	1,500,400.00	5,799,300.00	37,400.00	37,800.00
220203	MATERIALS & SUPPLIES - GENERAL	-	18,960,000.00	-	12,735,460	4,444,800.00	17,180,260.00	155,305,700.00	156,859,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	12,800,000.00	-	8,597,700	3,000,600.00	11,598,300.00	-	-
22020304	MAGAZINES & PERIODICALS	-	80,000.00	-	53,780	18,800.00	72,580.00	60,200.00	60,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	800,000.00	-	537,400	187,600.00	725,000.00	150,490,000.00	151,994,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	1,280,000.00	-	859,780	300,100.00	1,159,880.00	4,574,900.00	4,620,700.00
22020312	OTHER MATERIALS AND SUPPLIES	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	180,600.00	182,500.00
220204	MAINTENANCE SERVICES - GENERAL	-	50,400,000.00	-	33,853,700	11,815,200.00	45,668,900.00	5,508,200.00	5,563,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	9,600,000.00	-	6,448,300	2,250,500.00	8,698,800.00	301,000.00	304,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	8,000,000.00	-	5,373,600	1,875,400.00	7,249,000.00	301,000.00	304,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	12,000,000.00	-	8,060,400	2,813,100.00	10,873,500.00	2,970,200.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	210,700.00	212,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	7,200,000.00	-	4,836,200	1,687,900.00	6,524,100.00	180,600.00	182,500.00
22020406	OTHER MAINTENANCE SERVICES	-	3,200,000.00	-	2,149,500	750,200.00	2,899,700.00	39,800.00	40,200.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	6,400,000.00	-	4,298,900	1,500,400.00	5,799,300.00	1,504,900.00	1,520,000.00
220205	TRAINING - GENERAL	-	71,924,800.00	-	48,311,590	16,860,900.00	65,172,490.00	1,558,000.00	1,573,800.00
22020501	LOCAL TRAINING	-	13,600,000.00	-	9,135,100	3,188,200.00	12,323,300.00	53,000.00	53,600.00
22020502	INTERNATIONAL TRAINING	-	32,000,000.00	-	21,494,200	7,501,500.00	28,995,700.00	1,204,000.00	1,216,100.00
22020503	OTHER TRAININGS	-	10,324,800.00	-	6,935,190	2,420,400.00	9,355,590.00	301,000.00	304,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	16,000,000.00	-	10,747,100	3,750,800.00	14,497,900.00	-	-
220206	OTHER SERVICES - GENERAL	-	30,400,000.00	-	20,419,600	7,126,600.00	27,546,200.00	1,047,500.00	1,058,200.00
22020601	SECURITY SERVICES	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	602,000.00	608,100.00
22020602	OFFICE RENT	-	8,000,000.00	-	5,373,600	1,875,400.00	7,249,000.00	-	-
22020603	RESIDENTIAL RENT	-	16,000,000.00	-	10,747,100	3,750,800.00	14,497,900.00	144,500.00	146,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	2,400,000.00	-	1,612,100	562,700.00	2,174,800.00	301,000.00	304,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	10,400,000.00	-	6,985,800	2,438,200.00	9,424,000.00	34,431,600.00	34,776,000.00
22020701	FINANCIAL CONSULTING	-	800,000.00	-	537,400	187,600.00	725,000.00	106,000.00	107,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	168,600.00	170,300.00
22020703	LEGAL SERVICES	-	800,000.00	-	537,400	187,600.00	725,000.00	399,000.00	403,000.00
22020704	ENGINEERING SERVICES	-	800,000.00	-	537,400	187,600.00	725,000.00	33,709,800.00	34,046,900.00
22020709	OTHER CONSULTING SERVICES	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	48,200.00	48,700.00
220208	FUEL & LUBRICANTS - GENERAL	-	37,600,000.00	-	25,255,800	8,814,400.00	34,070,200.00	784,100.00	792,200.00
22020801	MOTOR VEHICLE FUEL COST	-	16,000,000.00	-	10,747,100	3,750,800.00	14,497,900.00	240,800.00	243,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	12,000,000.00	-	8,060,400	2,813,100.00	10,873,500.00	422,900.00	427,200.00
22020803	PLANT / GENERATOR FUEL COST	-	9,600,000.00	-	6,448,300	2,250,500.00	8,698,800.00	120,400.00	121,700.00
220209	FINANCIAL CHARGES - GENERAL	-	2,400,000.00	-	1,612,200	562,800.00	2,175,000.00	632,100.00	638,600.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	800,000.00	-	537,400	187,600.00	725,000.00	602,000.00	608,100.00
22020903	OTHER FINANCIAL CHARGES	-	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	30,100.00	30,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	308,159,200.00	-	206,988,700	72,239,800.00	279,228,500.00	165,333,200.00	166,987,100.00
22021001	REFRESHMENT & MEALS	-	10,400,800.00	-	6,986,180	2,438,200.00	9,424,380.00	1,805,900.00	1,824,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	11,200,000.00	-	7,523,000	2,625,600.00	10,148,600.00	505,700.00	510,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021003	PUBLICITY & ADVERTISEMENTS	-	112,159,200.00	-	75,336,490	26,292,500.00	101,628,990.00	154,200.00	155,800.00
22021004	MEDICAL EXPENSES-LOCAL	-	5,600,000.00	-	3,761,500	1,312,800.00	5,074,300.00	1,726,500.00	1,743,800.00
22021006	POSTAGES & COURIER SERVICES	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	-	-
22021007	WELFARE PACKAGES	-	6,400,000.00	-	4,298,900	1,500,400.00	5,799,300.00	3,972,000.00	4,011,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	2,400,000.00	-	1,612,100	562,700.00	2,174,800.00	-	-
22021014	BUDGET PREPARATION EXPENSIS	-	1,200,000.00	-	806,100	281,400.00	1,087,500.00	1,110,100.00	1,121,300.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	6,400,000.00	-	4,298,900	1,500,400.00	5,799,300.00	154,574,500.00	156,120,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	2,000,000.00	-	1,343,400	468,900.00	1,812,300.00	1,255,500.00	1,268,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	79,999,200.00	-	53,734,930	18,753,500.00	72,488,430.00	48,200.00	48,700.00
22021026	MONITORING AND EVALUATION RECURRENT	-	64,000,000.00	-	42,988,300	15,003,000.00	57,991,300.00	-	-
22021027	DAILY RATED ALLOWANCE	-	2,400,000.00	-	1,612,100	562,700.00	2,174,800.00	180,600.00	182,500.00
23	CAPITAL EXPENDITURE	-	-	-	850,000,000	-	850,000,000.00	858,500,000.00	875,670,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	350,000,000	-	350,000,000.00	353,500,000.00	360,570,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	350,000,000	-	350,000,000.00	353,500,000.00	360,570,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	350,000,000	-	350,000,000.00	353,500,000.00	360,570,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	500,000,000	-	500,000,000.00	505,000,000.00	515,100,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	500,000,000	-	500,000,000.00	505,000,000.00	515,100,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	200,000,000	-	200,000,000.00	202,000,000.00	206,040,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	300,000,000	-	300,000,000.00	303,000,000.00	309,060,000.00
016105600100 - State Action on Business Enabling Reforms (SABER)									
2	EXPENDITURES	-	-	-	14,134,339,700	2,546,886,500.00	16,681,226,200.00	14,681,179,500.00	14,969,393,600.00
22	OTHER RECURRENT COSTS	-	-	-	134,339,700	46,886,500.00	181,226,200.00	541,179,500.00	546,593,600.00
2202	OVERHEAD COST	-	-	-	134,339,700	46,886,500.00	181,226,200.00	541,179,500.00	546,593,600.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-	34,256,500	11,955,800.00	46,212,300.00	336,736,600.00	340,104,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	21,494,200	7,501,600.00	28,995,800.00	301,702,400.00	304,719,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	903,000.00	912,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	33,950,600.00	34,290,200.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	4,701,900	1,641,000.00	6,342,900.00	60,200.00	60,900.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	4,701,900	1,641,000.00	6,342,900.00	60,200.00	60,900.00
22020109	PER-DIEM/ESTACODES	-	-	-	3,358,500	1,172,200.00	4,530,700.00	60,200.00	60,900.00
220202	UTILITIES - GENERAL	-	-	-	10,075,500	3,516,400.00	13,591,900.00	52,455,600.00	52,980,300.00
22020201	ELECTRICITY CHARGES	-	-	-	-	-	-	51,166,600.00	51,678,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	48,200.00	48,700.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	8,060,400	2,813,100.00	10,873,500.00	1,204,000.00	1,216,100.00
22020209	OTHER UTILITY CHARGES	-	-	-	2,015,100	703,300.00	2,718,400.00	36,800.00	37,200.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	18,807,500	6,564,000.00	25,371,500.00	100,106,100.00	101,107,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	10,075,400	3,516,400.00	13,591,800.00	180,600.00	182,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	3,358,500	1,172,200.00	4,530,700.00	97,216,600.00	98,188,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	-	1,805,900.00	1,824,000.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	5,373,600	1,875,400.00	7,249,000.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	10,075,500	3,516,700.00	13,592,200.00	4,170,000.00	4,212,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	1,343,400	468,900.00	1,812,300.00	301,000.00	304,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	1,343,400	468,900.00	1,812,300.00	483,400.00	488,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	3,358,500	1,172,200.00	4,530,700.00	2,106,900.00	2,128,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	671,700	234,500.00	906,200.00	1,204,000.00	1,216,100.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	3,358,500	1,172,200.00	4,530,700.00	74,700.00	75,500.00
220205	TRAINING - GENERAL	-	-	-	10,075,500	3,516,500.00	13,592,000.00	34,177,400.00	34,519,300.00
22020501	LOCAL TRAINING	-	-	-	3,358,500	1,172,200.00	4,530,700.00	66,300.00	67,000.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	-	34,111,100.00	34,452,300.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	6,717,000	2,344,300.00	9,061,300.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	13,434,000	4,688,600.00	18,122,600.00	630,900.00	637,400.00
22020701	FINANCIAL CONSULTING	-	-	-	-	-	-	53,000.00	53,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	6,717,000	2,344,300.00	9,061,300.00	240,800.00	243,300.00
22020709	OTHER CONSULTING SERVICES	-	-	-	6,717,000	2,344,300.00	9,061,300.00	337,100.00	340,500.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	4,701,900	1,641,100.00	6,343,000.00	797,100.00	805,200.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	3,358,500	1,172,200.00	4,530,700.00	770,600.00	778,400.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	1,343,400	468,900.00	1,812,300.00	26,500.00	26,800.00
220209	FINANCIAL CHARGES - GENERAL	-	-	-	671,700	234,500.00	906,200.00	301,000.00	304,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	671,700	234,500.00	906,200.00	301,000.00	304,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	-	-	32,241,600	11,252,900.00	43,494,500.00	11,804,800.00	11,923,400.00
22021001	REFRESHMENT & MEALS	-	-	-	3,358,500	1,172,200.00	4,530,700.00	602,000.00	608,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	3,358,500	1,172,200.00	4,530,700.00	842,800.00	851,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	2,015,100	703,300.00	2,718,400.00	289,000.00	291,900.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	2,686,800	937,700.00	3,624,500.00	233,600.00	236,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021007	WELFARE PACKAGES	-	-	-	3,358,500	1,172,200.00	4,530,700.00	5,050,000.00	5,100,500.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	671,700	234,500.00	906,200.00	742,400.00	749,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	3,358,500	1,172,200.00	4,530,700.00	725,800.00	733,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	-	-	-	782,600.00	790,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	5,373,600	1,875,400.00	7,249,000.00	67,500.00	68,200.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	6,717,000	2,344,300.00	9,061,300.00	1,566,100.00	1,581,800.00
22021027	DAILY RATED ALLOWANCE	-	-	-	1,343,400	468,900.00	1,812,300.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	-	-	-	14,000,000,000	2,500,000,000.00	16,500,000,000.00	14,140,000,000.00	14,422,800,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	14,000,000,000	2,500,000,000.00	16,500,000,000.00	14,140,000,000.00	14,422,800,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	14,000,000,000	2,500,000,000.00	16,500,000,000.00	14,140,000,000.00	14,422,800,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	14,000,000,000	2,500,000,000.00	16,500,000,000.00	14,140,000,000.00	14,422,800,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
016105700100 - Adamawa State Social Investment Programme Agency									
2	EXPENDITURES	-	-	-	224,303,500	-	224,303,500.00	330,610,100.00	335,776,700.00
22	OTHER RECURRENT COSTS	-	-	-	40,303,500	-	40,303,500.00	144,770,100.00	146,219,900.00
2202	OVERHEAD COST	-	-	-	40,303,500	-	40,303,500.00	144,770,100.00	146,219,900.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-	10,277,200	-	10,277,200.00	74,884,000.00	75,633,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	6,448,400	-	6,448,400.00	49,360,800.00	49,854,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	3,250,600.00	3,283,200.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	842,800.00	851,300.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	1,410,600	-	1,410,600.00	301,000.00	304,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	1,410,600	-	1,410,600.00	60,200.00	60,900.00
22020109	PER-DIEM/ESTACODES	-	-	-	1,007,600	-	1,007,600.00	21,068,600.00	21,279,300.00
220202	UTILITIES - GENERAL	-	-	-	3,022,700	-	3,022,700.00	1,023,300.00	1,033,800.00
22020201	ELECTRICITY CHARGES	-	-	-	-	-	-	76,300.00	77,100.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	104,200.00	105,300.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	2,418,100	-	2,418,100.00	301,000.00	304,100.00
22020209	OTHER UTILITY CHARGES	-	-	-	604,600	-	604,600.00	541,800.00	547,300.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	5,642,400	-	5,642,400.00	18,721,000.00	18,908,300.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	3,022,700	-	3,022,700.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	1,007,600	-	1,007,600.00	18,058,800.00	18,239,400.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	-	662,200.00	668,900.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	1,612,100	-	1,612,100.00	-	-
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	3,023,000	-	3,023,000.00	3,498,100.00	3,533,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	403,100	-	403,100.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	403,100	-	403,100.00	277,600.00	280,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	1,007,600	-	1,007,600.00	3,009,800.00	3,039,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	201,600	-	201,600.00	180,600.00	182,500.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	1,007,600	-	1,007,600.00	30,100.00	30,500.00
220205	TRAINING - GENERAL	-	-	-	3,022,700	-	3,022,700.00	2,015,600.00	2,036,000.00
22020501	LOCAL TRAINING	-	-	-	1,007,600	-	1,007,600.00	132,500.00	133,900.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	-	1,690,400.00	1,707,400.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	2,015,100	-	2,015,100.00	192,700.00	194,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	4,030,200	-	4,030,200.00	1,772,800.00	1,790,700.00
22020701	FINANCIAL CONSULTING	-	-	-	-	-	-	132,500.00	133,900.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	2,015,100	-	2,015,100.00	1,303,200.00	1,316,300.00
22020709	OTHER CONSULTING SERVICES	-	-	-	2,015,100	-	2,015,100.00	337,100.00	340,500.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	1,410,700	-	1,410,700.00	5,831,900.00	5,890,300.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	1,007,600	-	1,007,600.00	5,778,900.00	5,836,700.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	403,100	-	403,100.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	-	-	-	201,600	-	201,600.00	903,000.00	912,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	201,600	-	201,600.00	903,000.00	912,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	-	-	9,673,000	-	9,673,000.00	36,120,400.00	36,482,100.00
22021001	REFRESHMENT & MEALS	-	-	-	1,007,600	-	1,007,600.00	602,000.00	608,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	1,007,600	-	1,007,600.00	421,400.00	425,700.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	604,600	-	604,600.00	240,800.00	243,300.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	806,100	-	806,100.00	715,200.00	722,400.00
22021007	WELFARE PACKAGES	-	-	-	1,007,600	-	1,007,600.00	12,039,200.00	12,159,600.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	201,600	-	201,600.00	187,100.00	189,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	1,007,600	-	1,007,600.00	1,255,500.00	1,268,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	-	-	-	20,466,700.00	20,671,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	1,612,100	-	1,612,100.00	67,500.00	68,200.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	2,015,100	-	2,015,100.00	99,700.00	100,700.00
22021027	DAILY RATED ALLOWANCE	-	-	-	403,100	-	403,100.00	25,300.00	25,600.00
23	CAPITAL EXPENDITURE	-	-	-	184,000,000	-	184,000,000.00	185,840,000.00	189,556,800.00
2301	FIXED ASSETS PURCHASED	-	-	-	73,000,000	-	73,000,000.00	73,730,000.00	75,204,600.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	73,000,000	-	73,000,000.00	73,730,000.00	75,204,600.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	28,000,000	-	28,000,000.00	28,280,000.00	28,845,600.00
23010113	PURCHASE OF COMPUTERS	-	-	-	6,000,000	-	6,000,000.00	6,060,000.00	6,181,200.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	6,000,000	-	6,000,000.00	6,060,000.00	6,181,200.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	3,000,000	-	3,000,000.00	3,030,000.00	3,090,600.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	-	-	12,000,000	-	12,000,000.00	12,120,000.00	12,362,400.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	18,000,000	-	18,000,000.00	18,180,000.00	18,543,600.00
2303	REHABILITATION / REPAIRS	-	-	-	60,000,000	-	60,000,000.00	60,600,000.00	61,812,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	60,000,000	-	60,000,000.00	60,600,000.00	61,812,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	60,000,000	-	60,000,000.00	60,600,000.00	61,812,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	51,000,000	-	51,000,000.00	51,510,000.00	52,540,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	51,000,000	-	51,000,000.00	51,510,000.00	52,540,200.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	21,000,000	-	21,000,000.00	21,210,000.00	21,634,200.00
016105800100 - Adamawa State Investment Promotion Agency (ADIPA)									
2	EXPENDITURES	-	-	-	40,307,900	14,069,000.00	54,376,900.00	301,494,700.00	304,511,500.00
22	OTHER RECURRENT COSTS	-	-	-	40,307,900	14,069,000.00	54,376,900.00	301,494,700.00	304,511,500.00
2202	OVERHEAD COST	-	-	-	40,307,900	14,069,000.00	54,376,900.00	301,494,700.00	304,511,500.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-	10,277,200	3,586,900.00	13,864,100.00	13,643,000.00	13,779,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	6,448,400	2,250,600.00	8,699,000.00	6,260,400.00	6,323,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	3,310,800.00	3,344,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	3,009,800.00	3,039,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	1,410,600	492,300.00	1,902,900.00	881,400.00	890,300.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	1,410,600	492,300.00	1,902,900.00	180,600.00	182,500.00
22020109	PER-DIEM/ESTACODES	-	-	-	1,007,600	351,700.00	1,359,300.00	-	-
220202	UTILITIES - GENERAL	-	-	-	3,022,700	1,055,100.00	4,077,800.00	183,091,700.00	184,922,800.00
22020201	ELECTRICITY CHARGES	-	-	-	-	-	-	181,135,200.00	182,946,600.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	72,300.00	73,100.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	2,418,100	844,000.00	3,262,100.00	1,805,900.00	1,824,000.00
22020209	OTHER UTILITY CHARGES	-	-	-	604,600	211,100.00	815,700.00	78,300.00	79,100.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	5,642,400	1,969,400.00	7,611,800.00	31,903,900.00	32,223,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	3,022,700	1,055,000.00	4,077,700.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	1,007,600	351,700.00	1,359,300.00	6,019,600.00	6,079,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	-	24,078,400.00	24,319,200.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	1,612,100	562,700.00	2,174,800.00	1,805,900.00	1,824,000.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	3,025,200	1,056,000.00	4,081,200.00	1,856,500.00	1,875,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	404,200	141,100.00	545,300.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	404,200	141,100.00	545,300.00	180,600.00	182,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	1,007,600	351,700.00	1,359,300.00	1,504,900.00	1,520,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	201,600	70,400.00	272,000.00	120,400.00	121,700.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	1,007,600	351,700.00	1,359,300.00	50,600.00	51,200.00
220205	TRAINING - GENERAL	-	-	-	3,022,700	1,055,000.00	4,077,700.00	5,048,600.00	5,099,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020501	LOCAL TRAINING	-	-	-	1,007,600	351,700.00	1,359,300.00	132,500.00	133,900.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	-	4,013,100.00	4,053,300.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	2,015,100	703,300.00	2,718,400.00	903,000.00	912,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	4,030,200	1,406,600.00	5,436,800.00	3,948,900.00	3,988,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	2,015,100	703,300.00	2,718,400.00	3,371,000.00	3,404,800.00
22020709	OTHER CONSULTING SERVICES	-	-	-	2,015,100	703,300.00	2,718,400.00	577,900.00	583,700.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	1,411,800	492,800.00	1,904,600.00	4,842,200.00	4,890,700.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	1,007,600	351,700.00	1,359,300.00	4,815,700.00	4,863,900.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	404,200	141,100.00	545,300.00	26,500.00	26,800.00
220209	FINANCIAL CHARGES - GENERAL	-	-	-	201,600	70,400.00	272,000.00	3,009,800.00	3,039,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	201,600	70,400.00	272,000.00	3,009,800.00	3,039,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	-	-	9,674,100	3,376,800.00	13,050,900.00	54,150,100.00	54,692,100.00
22021001	REFRESHMENT & MEALS	-	-	-	1,007,600	351,700.00	1,359,300.00	33,047,700.00	33,378,200.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	1,007,600	351,700.00	1,359,300.00	421,400.00	425,700.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	604,600	211,100.00	815,700.00	216,800.00	219,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	806,100	281,400.00	1,087,500.00	113,200.00	114,400.00
22021007	WELFARE PACKAGES	-	-	-	1,007,600	351,700.00	1,359,300.00	18,058,800.00	18,239,400.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	201,600	70,400.00	272,000.00	51,300.00	51,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	1,007,600	351,700.00	1,359,300.00	209,300.00	211,400.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	-	-	-	698,300.00	705,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	1,612,100	562,700.00	2,174,800.00	24,100.00	24,400.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	2,015,100	703,300.00	2,718,400.00	358,300.00	361,900.00
22021027	DAILY RATED ALLOWANCE	-	-	-	404,200	141,100.00	545,300.00	950,900.00	960,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
011200300100 - Adamawa State House of Assembly (Legislature)									
2	EXPENDITURES	2,924,351,962.19	6,236,734,080.00	5,264,453,897.32	9,572,441,610	3,253,577,700.00	12,826,019,310.00	1,403,962,300.00	1,407,871,400.00
21	PERSONNEL COST	469,159,692.45	938,933,180.00	471,296,094.08	2,547,094,400	-	2,547,094,400.00	1,013,355,700.00	1,013,355,700.00
2101	SALARY	240,728,462.26	564,322,500.00	245,049,242.98	1,523,113,300	-	1,523,113,300.00	393,900.00	393,900.00
210101	SALARIES AND WAGES	240,728,462.26	564,322,500.00	245,049,242.98	1,523,113,300	-	1,523,113,300.00	393,900.00	393,900.00
21010101	BASIC-SALARY	84,289,657.60	156,521,300.00	86,466,553.34	425,720,000	-	425,720,000.00	393,900.00	393,900.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	156,438,804.66	407,801,200.00	158,582,689.64	1,097,393,300	-	1,097,393,300.00	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	228,431,230.19	374,610,680.00	226,246,851.10	1,023,981,100	-	1,023,981,100.00	1,012,961,800.00	1,012,961,800.00
210201	ALLOWANCES	228,431,230.19	374,610,680.00	226,246,851.10	1,023,981,100	-	1,023,981,100.00	1,012,961,800.00	1,012,961,800.00
21020102	HOUSING/RENT ALLOWANCE	72,255,056.33	108,990,220.00	73,591,828.04	293,293,100	-	293,293,100.00	229,200.00	229,200.00
21020103	TRANSPORT ALLOWANCE	21,690,726.44	33,074,420.00	22,046,153.15	89,003,600	-	89,003,600.00	954,000.00	954,000.00
21020104	MEAL SUBSIDY	826,520.84	1,669,240.00	794,574.06	10,492,200	-	10,492,200.00	183,130,000.00	183,130,000.00
21020105	UTILITY ALLOWANCE	7,604,602.69	26,475,320.00	7,714,720.58	71,245,300	-	71,245,300.00	477,127,500.00	477,127,500.00
21020106	ENTERTAINMENT ALLOWANCE	6,778,081.85	10,008,160.00	6,920,146.52	26,932,100	-	26,932,100.00	127,518,700.00	127,518,700.00
21020107	LEAVE ALLOWANCE	124,788.00	5,595,640.00	124,788.00	15,058,100	-	15,058,100.00	38,697,200.00	38,697,200.00
21020108	DOMESTIC STAFF ALLOWANCE	45,779,176.17	66,949,240.00	47,481,474.75	180,160,700	-	180,160,700.00	1,953,100.00	1,953,100.00
21020109	SHIFT ALLOWANCE	571,116.00	862,760.00	660,468.00	12,321,900	-	12,321,900.00	30,976,200.00	30,976,200.00
21020112	HARZARD ALLOWANCE	15,600,239.04	24,487,280.00	15,846,000.16	65,895,500	-	65,895,500.00	11,709,600.00	11,709,600.00
21020117	OUTFIT ALLOWANCE	14,657,137.36	22,332,280.00	14,830,258.24	60,096,500	-	60,096,500.00	6,547,000.00	6,547,000.00
21020120	JOURNAL ALLOWANCE	187,180.56	-	-	-	-	-	78,330,700.00	78,330,700.00
21020126	TORCHLIGHT ALLOWANCE	152,646.72	181,060.00	89,766.99	487,400	-	487,400.00	1,009,500.00	1,009,500.00
21020130	SPECIAL ALLOWANCE	10,845,361.71	11,047,760.00	11,010,540.16	19,629,400	-	19,629,400.00	-	-
21020135	FURNITURE ALLOWANCE	21,690,726.44	41,813,740.00	22,021,081.85	112,521,100	-	112,521,100.00	-	-
21020137	DRIVER'S ALLOWANCE	935,902.56	-	-	-	-	-	28,650,200.00	28,650,200.00
21020138	ADMIN ALLOWANCE	311,967.48	395,940.00	311,967.48	11,065,900	-	11,065,900.00	26,128,900.00	26,128,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	8,420,000.00	20,727,620.00	2,803,083.12	55,778,300	-	55,778,300.00	-	-
22	OTHER RECURRENT COSTS	2,455,192,269.74	5,297,800,900.00	4,793,157,803.24	7,025,347,210	3,253,577,700.00	10,278,924,910.00	390,606,600.00	394,515,700.00
2202	OVERHEAD COST	2,455,192,269.74	5,297,800,900.00	4,793,157,803.24	7,025,347,210	3,253,577,700.00	10,278,924,910.00	390,606,600.00	394,515,700.00
220201	TRAVEL & TRANSPORT - GENERAL	157,903,289.00	714,642,100.00	598,817,854.54	1,139,246,400	700,000,000.00	1,839,246,400.00	10,799,600.00	10,907,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,252,199.00	117,067,400.00	117,046,850.00	107,059,500	400,000,000.00	507,059,500.00	4,815,700.00	4,863,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	37,899,400.00	262,578,900.00	262,355,270.54	604,914,180	300,000,000.00	904,914,180.00	60,200.00	60,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	56,032,200.00	152,827,800.00	152,526,984.00	289,264,000	-	289,264,000.00	4,815,700.00	4,863,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	61,499,200.00	61,115,000.00	21,133,400	-	21,133,400.00	845,200.00	853,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	13,719,490.00	12,187,200.00	5,664,250.00	15,884,120	-	15,884,120.00	214,600.00	216,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	108,481,600.00	109,500.00	100,991,200	-	100,991,200.00	48,200.00	48,700.00
220202	UTILITIES - GENERAL	6,641,000.00	26,198,400.00	7,493,600.00	25,264,000	-	25,264,000.00	65,361,700.00	66,015,700.00
22020201	ELECTRICITY CHARGES	-	12,636,000.00	381,600.00	11,763,600	-	11,763,600.00	44,955,100.00	45,404,700.00
22020203	INTERNET ACCESS CHARGES	3,200,000.00	5,054,400.00	3,600,000.00	4,705,500	-	4,705,500.00	1,204,000.00	1,216,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,191,000.00	7,020,000.00	3,312,000.00	6,535,300	-	6,535,300.00	6,621,600.00	6,687,900.00
22020206	SEWERAGE CHARGES	-	232,000.00	-	216,000	-	216,000.00	12,039,200.00	12,159,600.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	250,000.00	800,000.00	200,000.00	619,000	-	619,000.00	240,800.00	243,300.00
22020209	OTHER UTILITY CHARGES	-	456,000.00	-	1,424,600	-	1,424,600.00	301,000.00	304,100.00
220203	MATERIALS & SUPPLIES - GENERAL	79,830,250.00	143,721,100.00	125,657,710.00	385,444,180	110,000,000.00	495,444,180.00	119,402,000.00	120,596,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	49,313,950.00	62,228,100.00	62,176,260.00	147,767,280	60,000,000.00	207,767,280.00	51,166,600.00	51,678,300.00
22020302	BOOKS	-	3,168,000.00	-	2,949,300	-	2,949,300.00	1,926,300.00	1,945,600.00
22020303	NEWSPAPERS	-	685,600.00	-	638,300	-	638,300.00	78,300.00	79,100.00
22020304	MAGAZINES & PERIODICALS	-	369,600.00	-	344,100	-	344,100.00	36,117,600.00	36,478,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,833,100.00	8,437,600.00	3,961,750.00	29,281,220	-	29,281,220.00	15,049,000.00	15,199,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	320,000.00	3,861,600.00	-	3,595,000	-	3,595,000.00	1,324,400.00	1,337,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	770,000.00	864,800.00	770,000.00	2,371,220	-	2,371,220.00	1,805,900.00	1,824,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	-	-	-	-	6,215,200.00	6,277,400.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	-	-	-	-	3,009,800.00	3,039,900.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	22,483,200.00	58,785,000.00	58,549,700.00	156,181,760	50,000,000.00	206,181,760.00	1,805,900.00	1,824,000.00
22020312	OTHER MATERIALS AND SUPPLIES	110,000.00	5,320,800.00	200,000.00	42,316,000	-	42,316,000.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	40,406,542.76	63,940,480.00	13,051,750.00	61,112,380	-	61,112,380.00	121,916,200.00	123,135,900.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,739,992.76	36,779,680.00	6,912,000.00	34,240,200	-	34,240,200.00	270,900.00	273,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	3,757,600.00	390,000.00	3,498,200	-	3,498,200.00	103,700.00	104,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,332,100.00	1,062,400.00	-	989,100	-	989,100.00	240,800.00	243,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	588,700.00	2,191,200.00	558,100.00	2,040,000	-	2,040,000.00	120,392,000.00	121,596,000.00
22020406	OTHER MAINTENANCE SERVICES	2,665,250.00	19,147,200.00	4,441,650.00	17,825,200	-	17,825,200.00	5,800.00	5,900.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	-	-	-	-	-	301,000.00	304,100.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	80,500.00	1,002,400.00	750,000.00	2,519,680	-	2,519,680.00	602,000.00	608,100.00
220205	TRAINING - GENERAL	3,610,000.00	148,928,000.00	5,286,000.00	147,954,600	-	147,954,600.00	5,576,800.00	5,632,700.00
22020501	LOCAL TRAINING	3,450,000.00	18,820,000.00	5,046,000.00	17,520,600	-	17,520,600.00	159,000.00	160,600.00
22020502	INTERNATIONAL TRAINING	-	42,120,000.00	-	39,211,800	-	39,211,800.00	2,407,900.00	2,432,000.00
22020503	OTHER TRAININGS	160,000.00	4,212,000.00	240,000.00	3,921,200	-	3,921,200.00	602,000.00	608,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	83,776,000.00	-	87,301,000	-	87,301,000.00	2,407,900.00	2,432,000.00
220206	OTHER SERVICES - GENERAL	194,519,043.88	308,880,600.00	288,526,785.00	280,856,000	300,000,000.00	580,856,000.00	992,600.00	1,002,700.00
22020601	SECURITY SERVICES	45,806,743.88	67,892,000.00	48,296,285.00	63,204,200	-	63,204,200.00	872,100.00	880,900.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	147,573,800.00	238,161,400.00	237,680,000.00	208,535,000	300,000,000.00	508,535,000.00	48,200.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	1,138,500.00	2,827,200.00	2,550,500.00	9,116,800	-	9,116,800.00	72,300.00	73,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,500,000.00	52,542,080.00	750,000.00	48,914,500	100,000,000.00	148,914,500.00	1,804,700.00	1,822,900.00
22020701	FINANCIAL CONSULTING	-	21,060,800.00	-	19,606,700	-	19,606,700.00	794,600.00	802,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	592,000.00	-	551,200	-	551,200.00	240,800.00	243,300.00
22020703	LEGAL SERVICES	1,000,000.00	23,166,400.00	750,000.00	21,566,900	100,000,000.00	121,566,900.00	769,300.00	777,000.00
22020709	OTHER CONSULTING SERVICES	4,500,000.00	7,722,880.00	-	7,189,700	-	7,189,700.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	43,241,739.14	93,950,600.00	93,614,462.82	201,245,320	80,000,000.00	281,245,320.00	36,160,700.00	36,522,600.00
22020801	MOTOR VEHICLE FUEL COST	19,433,739.14	75,550,700.00	75,357,062.82	171,546,620	80,000,000.00	251,546,620.00	4,261,900.00	4,304,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	-	-	211,500.00	213,700.00
22020803	PLANT / GENERATOR FUEL COST	23,808,000.00	18,316,700.00	18,257,400.00	29,621,200	-	29,621,200.00	30,724,100.00	31,031,400.00
22020806	COOKING GAS/FUEL COST	-	83,200.00	-	77,500	-	77,500.00	963,200.00	972,900.00
220209	FINANCIAL CHARGES - GENERAL	7,010,514.17	426,590,900.00	422,432,869.22	10,179,400	-	10,179,400.00	18,058,800.00	18,239,400.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,010,514.17	426,590,900.00	422,432,869.22	10,179,400	-	10,179,400.00	18,058,800.00	18,239,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,916,529,890.79	3,318,406,640.00	3,237,526,771.66	4,725,130,430	1,963,577,700.00	6,688,708,130.00	10,533,500.00	10,639,500.00
22021001	REFRESHMENT & MEALS	72,493,065.00	9,956,800.00	9,215,529.87	23,282,560	-	23,282,560.00	24,100.00	24,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,233,258,677.25	1,731,880,000.00	1,729,584,065.00	2,980,559,520	-	2,980,559,520.00	2,708,900.00	2,736,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,763,438.00	13,040,000.00	13,027,650.00	10,983,400	-	10,983,400.00	1,647,000.00	1,663,500.00
22021004	MEDICAL EXPENSES-LOCAL	26,960,000.00	75,459,200.00	75,233,375.25	81,937,200	-	81,937,200.00	391,300.00	395,300.00
22021006	POSTAGES & COURIER SERVICES	51,961.25	115,200.00	-	107,300	-	107,300.00	-	-
22021007	WELFARE PACKAGES	52,811,600.00	327,550,300.00	325,240,000.00	914,665,400	1,163,577,700.00	2,078,243,100.00	1,444,800.00	1,459,300.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,934,200.00	6,322,400.00	5,322,250.00	10,885,900	-	10,885,900.00	-	-
22021009	SPORTING ACTIVITIES	-	1,087,200.00	-	6,012,200	-	6,012,200.00	481,600.00	486,500.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	6,200,000.00	7,722,400.00	-	73,242,400	-	73,242,400.00	118,900.00	120,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	455,200.00	-	4,009,940	-	4,009,940.00	150,500.00	152,100.00
22021022	YOUTH CORPERS ALLOWANCE	1,325,400.00	3,188,800.00	1,610,000.00	2,968,700	-	2,968,700.00	207,700.00	209,800.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	54,460,800.00	-	50,700,500	800,000,000.00	850,700,500.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	505,113,049.29	1,072,413,940.00	1,071,603,901.54	546,301,910	-	546,301,910.00	722,400.00	729,700.00
22021026	MONITORING AND EVALUATION RECURRENT	-	2,263,200.00	-	2,107,000	-	2,107,000.00	1,805,900.00	1,824,000.00
22021027	DAILY RATED ALLOWANCE	6,618,500.00	12,491,200.00	6,690,000.00	17,366,500	-	17,366,500.00	830,400.00	838,800.00
011200400100 - House of Assembly Service Commission									

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2	EXPENDITURES	228,412,801.88	406,739,380.00	271,959,514.62	835,356,820	15,240,300.00	850,597,120.00	1,282,100,100.00	1,297,321,300.00
21	PERSONNEL COST	207,068,201.24	347,504,880.00	241,953,931.39	392,027,900	-	392,027,900.00	264,945,200.00	264,945,200.00
2101	SALARY	71,914,774.70	97,504,380.00	85,010,487.68	102,367,300	-	102,367,300.00	-	-
210101	SALARIES AND WAGES	71,914,774.70	97,504,380.00	85,010,487.68	102,367,300	-	102,367,300.00	-	-
21010101	BASIC-SALARY	49,256,530.95	74,264,880.00	61,870,153.37	86,890,000	-	86,890,000.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	22,658,243.75	23,239,500.00	23,140,334.31	15,477,300	-	15,477,300.00	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	135,153,426.54	250,000,500.00	156,943,443.71	289,660,600	-	289,660,600.00	264,945,200.00	264,945,200.00
210201	ALLOWANCES	135,153,426.54	250,000,500.00	156,943,443.71	289,660,600	-	289,660,600.00	264,945,200.00	264,945,200.00
21020102	HOUSING/RENT ALLOWANCE	46,134,695.95	68,542,240.00	58,140,819.70	80,194,500	-	80,194,500.00	211,900.00	211,900.00
21020103	TRANSPORT ALLOWANCE	14,776,959.32	29,006,520.00	18,561,277.88	33,937,700	-	33,937,700.00	-	-
21020104	MEAL SUBSIDY	2,013,821.76	5,993,400.00	2,496,008.96	7,012,300	-	7,012,300.00	-	-
21020105	UTILITY ALLOWANCE	4,925,654.74	11,179,840.00	6,179,840.76	13,080,500	-	13,080,500.00	8,534,500.00	8,534,500.00
21020106	ENTERTAINMENT ALLOWANCE	2,911,832.98	7,453,700.00	3,683,831.80	8,720,900	-	8,720,900.00	48,922,200.00	48,922,200.00
21020108	DOMESTIC STAFF ALLOWANCE	5,770,953.35	10,765,240.00	5,647,464.57	12,595,400	-	12,595,400.00	463,400.00	463,400.00
21020112	HARZARD ALLOWANCE	14,252,744.24	28,412,640.00	18,023,477.29	33,242,900	-	33,242,900.00	-	-
21020117	OUTFIT ALLOWANCE	10,475,676.12	21,222,780.00	13,091,194.67	24,830,700	-	24,830,700.00	24,251,400.00	24,251,400.00
21020126	TORCHLIGHT ALLOWANCE	925,651.94	4,039,360.00	1,150,258.58	4,726,100	-	4,726,100.00	-	-
21020130	SPECIAL ALLOWANCE	7,388,476.82	9,293,800.00	9,269,753.86	8,033,000	-	8,033,000.00	86,890,000.00	86,890,000.00
21020135	FURNITURE ALLOWANCE	14,776,959.32	29,004,800.00	18,539,515.64	33,935,700	-	33,935,700.00	15,477,300.00	15,477,300.00
21020145	OTHER ALLOWANCES AND BENEFITS	10,800,000.00	25,086,180.00	2,160,000.00	29,350,900	-	29,350,900.00	80,194,500.00	80,194,500.00
22	OTHER RECURRENT COSTS	21,344,600.64	59,234,500.00	30,005,583.23	43,661,720	15,240,300.00	58,902,020.00	512,490,900.00	517,618,400.00
2202	OVERHEAD COST	21,344,600.64	59,234,500.00	30,005,583.23	43,661,720	15,240,300.00	58,902,020.00	512,490,900.00	517,618,400.00
220201	TRAVEL & TRANSPORT - GENERAL	2,613,000.00	14,252,800.00	5,859,000.00	8,853,180	3,090,200.00	11,943,380.00	8,364,900.00	8,449,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	3,200,000.00	1,819,000.00	671,700	234,500.00	906,200.00	5,417,700.00	5,471,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,213,000.00	3,378,000.00	2,430,000.00	3,358,500	1,172,200.00	4,530,700.00	60,200.00	60,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	5,800,000.00	1,136,000.00	1,880,800	656,400.00	2,537,200.00	1,805,900.00	1,824,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	400,000.00	-	335,900	117,300.00	453,200.00	211,500.00	213,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	474,800.00	474,000.00	456,780	159,500.00	616,280.00	214,600.00	216,800.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	800,000.00	-	671,700	234,500.00	906,200.00	53,000.00	53,600.00
22020109	PER-DIEM/ESTACODES	-	200,000.00	-	1,477,800	515,800.00	1,993,600.00	602,000.00	608,100.00
220202	UTILITIES - GENERAL	194,000.00	1,102,320.00	168,000.00	1,077,000	376,100.00	1,453,100.00	155,066,300.00	156,617,300.00
22020201	ELECTRICITY CHARGES	119,000.00	280,800.00	135,000.00	186,790	65,200.00	251,990.00	148,324,200.00	149,807,500.00
22020202	TELEPHONE CHARGES	-	160,000.00	-	134,400	47,000.00	181,400.00	602,000.00	608,100.00
22020203	INTERNET ACCESS CHARGES	-	35,200.00	-	40,360	14,100.00	54,460.00	602,000.00	608,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020207	LEASED COMMUNICATION LINES(S)	-	240,000.00	-	274,070	95,700.00	369,770.00	3,611,800.00	3,648,000.00
22020209	OTHER UTILITY CHARGES	75,000.00	386,320.00	33,000.00	441,380	154,100.00	595,480.00	1,926,300.00	1,945,600.00
220203	MATERIALS & SUPPLIES - GENERAL	1,289,000.00	2,728,900.00	1,801,000.00	1,760,020	614,400.00	2,374,420.00	55,500,900.00	56,056,200.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,113,000.00	1,650,500.00	1,001,000.00	671,700	234,500.00	906,200.00	1,504,900.00	1,520,000.00
22020304	MAGAZINES & PERIODICALS	-	-	-	-	-	-	51,166,600.00	51,678,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	35,200.00	-	40,360	14,100.00	54,460.00	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	-	35,200.00	-	40,360	14,100.00	54,460.00	1,324,400.00	1,337,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	-	-	-	602,000.00	608,100.00
22020312	OTHER MATERIALS AND SUPPLIES	176,000.00	1,008,000.00	800,000.00	1,007,600	351,700.00	1,359,300.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	1,866,500.00	2,448,600.00	1,309,000.00	2,527,060	882,200.00	3,409,260.00	276,382,000.00	279,146,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,346,500.00	772,640.00	430,000.00	882,650	308,100.00	1,190,750.00	240,800.00	243,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	-	1,026,800.00	1,037,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	240,000.00	-	274,070	95,700.00	369,770.00	274,627,000.00	277,373,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	196,000.00	522,360.00	521,000.00	671,700	234,500.00	906,200.00	481,600.00	486,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	24,000.00	140,800.00	120,000.00	161,240	56,300.00	217,540.00	-	-
22020406	OTHER MAINTENANCE SERVICES	300,000.00	772,800.00	238,000.00	537,400	187,600.00	725,000.00	5,800.00	5,900.00
220205	TRAINING - GENERAL	-	2,576,800.00	-	2,015,100	703,500.00	2,718,600.00	2,667,300.00	2,694,100.00
22020501	LOCAL TRAINING	-	1,474,400.00	-	671,700	234,500.00	906,200.00	159,000.00	160,600.00
22020502	INTERNATIONAL TRAINING	-	702,400.00	-	671,700	234,500.00	906,200.00	1,605,300.00	1,621,400.00
22020503	OTHER TRAININGS	-	400,000.00	-	671,700	234,500.00	906,200.00	903,000.00	912,100.00
220206	OTHER SERVICES - GENERAL	70,000.00	8,081,920.00	75,000.00	7,791,800	2,719,600.00	10,511,400.00	797,000.00	805,100.00
22020601	SECURITY SERVICES	-	154,880.00	-	671,700	234,500.00	906,200.00	386,100.00	390,000.00
22020602	OFFICE RENT	-	7,800,000.00	-	6,717,000	2,344,300.00	9,061,300.00	-	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	49,600.00	-	335,900	117,300.00	453,200.00	96,400.00	97,400.00
22020605	CLEANING & FUMIGATION SERVICES	70,000.00	77,440.00	75,000.00	67,200	23,500.00	90,700.00	314,500.00	317,700.00
220208	FUEL & LUBRICANTS - GENERAL	1,804,000.00	4,102,820.00	3,892,000.00	2,589,480	903,900.00	3,493,380.00	2,710,100.00	2,737,500.00
22020801	MOTOR VEHICLE FUEL COST	1,430,000.00	3,750,500.00	3,749,000.00	1,988,260	694,000.00	2,682,260.00	867,000.00	875,700.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	276,000.00	232,320.00	93,000.00	265,320	92,600.00	357,920.00	253,800.00	256,400.00
22020803	PLANT / GENERATOR FUEL COST	98,000.00	120,000.00	50,000.00	335,900	117,300.00	453,200.00	1,324,400.00	1,337,700.00
22020805	SEA BOAT FUEL COST	-	-	-	-	-	-	240,800.00	243,300.00
22020806	COOKING GAS/FUEL COST	-	-	-	-	-	-	24,100.00	24,400.00
220209	FINANCIAL CHARGES - GENERAL	39,600.64	150,400.00	46,583.23	215,020	75,200.00	290,220.00	2,708,900.00	2,736,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	37,462.50	80,000.00	46,583.23	134,400	47,000.00	181,400.00	2,708,900.00	2,736,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020902	INSURANCE PREMIUM	2,138.14	70,400.00	-	80,620	28,200.00	108,820.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	13,468,500.00	23,789,940.00	16,855,000.00	16,833,060	5,875,200.00	22,708,260.00	8,293,500.00	8,377,100.00
22021001	REFRESHMENT & MEALS	1,985,000.00	7,400,000.00	4,447,000.00	3,358,500	1,172,200.00	4,530,700.00	72,300.00	73,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	77,440.00	-	2,015,100	703,300.00	2,718,400.00	602,000.00	608,100.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	80,000.00	-	134,400	47,000.00	181,400.00	14,500.00	14,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	-	-	5,778,900.00	5,836,700.00
22021006	POSTAGES & COURIER SERVICES	-	35,200.00	-	40,360	14,100.00	54,460.00	-	-
22021007	WELFARE PACKAGES	3,980,000.00	4,000,000.00	1,000,000.00	2,686,800	937,700.00	3,624,500.00	465,200.00	469,900.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	98,400.00	-	671,700	234,500.00	906,200.00	120,400.00	121,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	176,000.00	-	335,900	117,300.00	453,200.00	301,000.00	304,100.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	-	240,000.00	-	201,600	70,400.00	272,000.00	481,600.00	486,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,613,500.00	8,200,000.00	7,938,000.00	4,701,900	1,641,000.00	6,342,900.00	361,200.00	364,900.00
22021027	DAILY RATED ALLOWANCE	2,340,000.00	3,482,900.00	3,470,000.00	2,686,800	937,700.00	3,624,500.00	96,400.00	97,400.00
23	CAPITAL EXPENDITURE	-	-	-	399,667,200	-	399,667,200.00	504,664,000.00	514,757,700.00
2301	FIXED ASSETS PURCHASED	-	-	-	221,301,200	-	221,301,200.00	324,514,300.00	331,004,800.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	221,301,200	-	221,301,200.00	324,514,300.00	331,004,800.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	1,939,200	-	1,939,200.00	1,958,600.00	1,997,800.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	163,610,000	-	163,610,000.00	266,246,100.00	271,571,100.00
23010113	PURCHASE OF COMPUTERS	-	-	-	24,240,000	-	24,240,000.00	24,482,400.00	24,972,100.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	31,512,000	-	31,512,000.00	31,827,200.00	32,463,800.00
2302	CONSTRUCTION / PROVISION	-	-	-	45,450,000	-	45,450,000.00	45,904,500.00	46,822,700.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	45,450,000	-	45,450,000.00	45,904,500.00	46,822,700.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	9,090,000	-	9,090,000.00	9,180,900.00	9,364,600.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	36,360,000	-	36,360,000.00	36,723,600.00	37,458,100.00
2303	REHABILITATION / REPAIRS	-	-	-	82,416,000	-	82,416,000.00	83,240,200.00	84,905,100.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	82,416,000	-	82,416,000.00	83,240,200.00	84,905,100.00
23030103	REHABILITATION / REPAIRS - HOUSING	-	-	-	82,416,000	-	82,416,000.00	83,240,200.00	84,905,100.00
2305	OTHER CAPITAL PROJECTS	-	-	-	50,500,000	-	50,500,000.00	51,005,000.00	52,025,100.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	50,500,000	-	50,500,000.00	51,005,000.00	52,025,100.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	50,500,000	-	50,500,000.00	51,005,000.00	52,025,100.00
012300100100 - Ministry of Information and Strategy									
2	EXPENDITURES	268,389,099.02	569,207,620.00	481,392,355.19	712,512,700	95,711,200.00	808,223,900.00	1,780,187,000.00	1,804,839,600.00
21	PERSONNEL COST	54,967,754.36	74,131,620.00	59,965,008.38	83,399,600	-	83,399,600.00	138,146,500.00	138,146,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2101	SALARY	29,159,970.95	39,697,900.00	33,855,052.08	39,607,700	-	39,607,700.00	33,937,700.00	33,937,700.00
210101	SALARIES AND WAGES	29,159,970.95	39,697,900.00	33,855,052.08	39,607,700	-	39,607,700.00	33,937,700.00	33,937,700.00
21010101	BASIC-SALARY	24,312,530.32	33,852,700.00	28,038,123.33	39,607,700	-	39,607,700.00	33,937,700.00	33,937,700.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,845,200.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,807,783.41	34,433,720.00	26,109,956.30	43,791,900	-	43,791,900.00	104,208,800.00	104,208,800.00
210201	ALLOWANCES	25,807,783.41	34,433,720.00	26,109,956.30	43,791,900	-	43,791,900.00	104,208,800.00	104,208,800.00
21020102	HOUSING/RENT ALLOWANCE	5,562,685.30	7,930,800.00	6,415,116.32	9,279,100	-	9,279,100.00	13,080,500.00	13,080,500.00
21020103	TRANSPORT ALLOWANCE	1,787,018.54	2,490,460.00	2,224,724.24	2,913,900	-	2,913,900.00	8,720,900.00	8,720,900.00
21020104	MEAL SUBSIDY	319,580.76	443,360.00	425,150.82	518,800	-	518,800.00	-	-
21020105	UTILITY ALLOWANCE	925,075.37	1,272,380.00	1,220,989.63	1,488,800	-	1,488,800.00	12,595,400.00	12,595,400.00
21020106	ENTERTAINMENT ALLOWANCE	42,024.71	52,300.00	35,720.49	61,300	-	61,300.00	-	-
21020107	LEAVE ALLOWANCE	2,355,534.00	3,282,900.00	2,667,070.41	3,841,100	-	3,841,100.00	33,242,900.00	33,242,900.00
21020108	DOMESTIC STAFF ALLOWANCE	1,291,654.93	1,608,460.00	1,099,522.74	1,882,000	-	1,882,000.00	24,830,700.00	24,830,700.00
21020121	WIEGHING ALLOWANCE	6,408,538.59	9,070,860.00	6,301,651.63	10,613,000	-	10,613,000.00	-	-
21020135	FURNITURE ALLOWANCE	4,315,671.21	6,022,200.00	5,180,010.02	7,046,000	-	7,046,000.00	4,726,100.00	4,726,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,800,000.00	2,260,000.00	540,000.00	6,147,900	-	6,147,900.00	7,012,300.00	7,012,300.00
22	OTHER RECURRENT COSTS	195,278,318.66	434,591,400.00	386,781,579.25	274,238,300	95,711,200.00	369,949,500.00	819,016,800.00	827,208,800.00
2202	OVERHEAD COST	195,278,318.66	434,591,400.00	386,781,579.25	274,238,300	95,711,200.00	369,949,500.00	819,016,800.00	827,208,800.00
220201	TRAVEL & TRANSPORT - GENERAL	210,000.00	8,000,000.00	410,000.00	9,941,300	-	9,941,300.00	1,216,100.00	1,228,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	210,000.00	2,400,000.00	240,000.00	4,970,600	- 2,000,000.00	2,970,600.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	1,200,000.00	170,000.00	2,015,100	-	2,015,100.00	60,200.00	60,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	2,000,000.00	-	1,343,400	2,000,000.00	3,343,400.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	1,600,000.00	-	1,074,800	-	1,074,800.00	963,200.00	972,900.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	800,000.00	-	537,400	-	537,400.00	192,700.00	194,700.00
220202	UTILITIES - GENERAL	6,282,000.00	600,000.00	149,000.00	305,790	-	305,790.00	14,266,600.00	14,409,500.00
22020203	INTERNET ACCESS CHARGES	-	80,000.00	14,000.00	53,780	-	53,780.00	602,000.00	608,100.00
22020205	WATER RATES	22,000.00	160,000.00	100,000.00	116,210	-	116,210.00	12,039,200.00	12,159,600.00
22020207	LEASED COMMUNICATION LINES(S)	-	120,000.00	-	80,620	-	80,620.00	1,204,000.00	1,216,100.00
22020209	OTHER UTILITY CHARGES	6,260,000.00	240,000.00	35,000.00	55,180	-	55,180.00	421,400.00	425,700.00
220203	MATERIALS & SUPPLIES - GENERAL	1,214,250.00	113,345,200.00	110,443,699.43	35,557,560	52,000,000.00	87,557,560.00	127,134,000.00	128,405,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	671,250.00	1,795,200.00	988,000.00	1,239,320	-	1,239,320.00	722,400.00	729,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	110,000,000.00	108,647,299.43	33,197,810	52,000,000.00	85,197,810.00	120,392,000.00	121,596,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020306	PRINTING OF SECURITY DOCUMENTS	12,000.00	400,000.00	-	268,700	-	268,700.00	6,019,600.00	6,079,800.00
22020312	OTHER MATERIALS AND SUPPLIES	531,000.00	1,150,000.00	808,400.00	851,730	-	851,730.00	-	-
220204	MAINTENANCE SERVICES - GENERAL	2,622,497.38	7,818,700.00	4,230,122.37	3,751,680	-	3,751,680.00	556,633,100.00	562,199,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	55,000.00	1,600,000.00	1,189,072.37	1,557,730	-	1,557,730.00	602,000.00	608,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	2,000,000.00	15,000.00	1,343,400	-	1,343,400.00	55,861,900.00	56,420,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	-	-	-	497,324,000.00	502,297,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,100.00	40,600.00	20,000.00	14,120	-	14,120.00	1,204,000.00	1,216,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	491,200.00	1,200,000.00	33,750.00	46,430	-	46,430.00	1,504,900.00	1,520,000.00
22020406	OTHER MAINTENANCE SERVICES	1,467,197.38	2,978,100.00	2,972,300.00	790,000	-	790,000.00	136,300.00	137,700.00
220205	TRAINING - GENERAL	230,000.00	2,000,000.00	-	1,343,500	-	1,343,500.00	1,610,900.00	1,627,100.00
22020501	LOCAL TRAINING	-	800,000.00	-	537,400	-	537,400.00	106,000.00	107,100.00
22020503	OTHER TRAININGS	230,000.00	1,200,000.00	-	806,100	-	806,100.00	1,504,900.00	1,520,000.00
220206	OTHER SERVICES - GENERAL	200,000.00	1,360,000.00	455,000.00	348,740	-	348,740.00	540,000.00	545,500.00
22020601	SECURITY SERVICES	160,000.00	1,200,000.00	345,000.00	266,720	-	266,720.00	214,900.00	217,100.00
22020605	CLEANING & FUMIGATION SERVICES	40,000.00	160,000.00	110,000.00	82,020	-	82,020.00	325,100.00	328,400.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	64,600.00	1,600,000.00	992,500.00	137,090	-	137,090.00	-	-
22020709	OTHER CONSULTING SERVICES	64,600.00	1,600,000.00	992,500.00	137,090	-	137,090.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	821,200.00	49,650,000.00	25,511,825.00	2,028,630	20,711,200.00	22,739,830.00	109,633,300.00	110,729,800.00
22020801	MOTOR VEHICLE FUEL COST	127,000.00	2,050,000.00	1,955,100.00	755,700	-	755,700.00	26,741,800.00	27,009,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	694,200.00	400,000.00	267,700.00	92,750	-	92,750.00	422,900.00	427,200.00
22020803	PLANT / GENERATOR FUEL COST	-	47,200,000.00	23,289,025.00	1,180,180	20,711,200.00	21,891,380.00	82,468,600.00	83,293,300.00
220209	FINANCIAL CHARGES - GENERAL	3,059,662.01	400,000.00	277,448.95	279,440	-	279,440.00	1,384,600.00	1,398,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,059,662.01	400,000.00	277,448.95	279,440	-	279,440.00	1,384,600.00	1,398,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	180,574,109.27	249,817,500.00	244,311,983.50	220,544,570	23,000,000.00	243,544,570.00	6,598,200.00	6,664,600.00
22021001	REFRESHMENT & MEALS	4,000,000.00	800,000.00	745,000.00	163,930	-	163,930.00	24,100.00	24,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	440,000.00	-	295,640	-	295,640.00	1,805,900.00	1,824,000.00
22021003	PUBLICITY & ADVERTISEMENTS	129,795,575.00	178,400,000.00	176,243,842.50	184,849,010	-	184,849,010.00	192,700.00	194,700.00
22021004	MEDICAL EXPENSES-LOCAL	695,597.41	1,889,600.00	770,500.00	916,250	-	916,250.00	1,926,800.00	1,946,100.00
22021006	POSTAGES & COURIER SERVICES	-	114,000.00	66,650.00	71,280	-	71,280.00	-	-
22021007	WELFARE PACKAGES	839,000.00	3,100,000.00	2,355,500.00	4,098,700	-	4,098,700.00	963,200.00	972,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	40,416,952.86	61,432,300.00	61,180,491.00	24,318,680	20,000,000.00	44,318,680.00	-	-
22021026	MONITORING AND EVALUATION RECURRENT	4,826,984.00	-	-	3,358,500	-	3,358,500.00	1,504,900.00	1,520,000.00
22021027	DAILY RATED ALLOWANCE	-	3,641,600.00	2,950,000.00	2,472,580	3,000,000.00	5,472,580.00	180,600.00	182,500.00
23	CAPITAL EXPENDITURE	18,143,026.00	60,484,600.00	34,645,767.56	354,874,800	-	354,874,800.00	823,023,700.00	839,484,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2301	FIXED ASSETS PURCHASED	-	-	-	109,874,800	-	109,874,800.00	555,373,700.00	566,481,300.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	109,874,800	-	109,874,800.00	555,373,700.00	566,481,300.00
23010113	PURCHASE OF COMPUTERS	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	4,500,000	-	4,500,000.00	4,545,000.00	4,635,900.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	5,263,800	-	5,263,800.00	45,716,500.00	46,630,900.00
23010150	PURCHASE OF ELECTRONIC BILL BOARD	-	-	-	98,111,000	-	98,111,000.00	503,092,200.00	513,154,100.00
2302	CONSTRUCTION / PROVISION	18,143,026.00	60,484,600.00	34,645,767.56	160,000,000	-	160,000,000.00	161,600,000.00	164,832,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	18,143,026.00	60,484,600.00	34,645,767.56	160,000,000	-	160,000,000.00	161,600,000.00	164,832,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	18,143,026.00	60,484,600.00	34,645,767.56	160,000,000	-	160,000,000.00	161,600,000.00	164,832,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	85,000,000	-	85,000,000.00	106,050,000.00	108,171,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	85,000,000	-	85,000,000.00	106,050,000.00	108,171,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	80,000,000	-	80,000,000.00	80,800,000.00	82,416,000.00
23050111	PRODUCTION OF NATIONAL FLAGS	-	-	-	5,000,000	-	5,000,000.00	25,250,000.00	25,755,000.00
012300300100 - Adamawa Television Corporation									
2	EXPENDITURES	194,897,048.25	470,594,280.00	238,372,896.67	2,191,645,060	13,705,900.00	2,205,350,960.00	3,326,225,700.00	3,385,946,900.00
21	PERSONNEL COST	177,673,529.32	252,074,980.00	189,377,042.13	293,156,200	-	293,156,200.00	128,631,600.00	128,631,600.00
2101	SALARY	75,821,485.26	107,930,740.00	86,160,835.64	124,506,500	-	124,506,500.00	8,033,000.00	8,033,000.00
210101	SALARIES AND WAGES	75,821,485.26	107,930,740.00	86,160,835.64	124,506,500	-	124,506,500.00	8,033,000.00	8,033,000.00
21010101	BASIC-SALARY	75,071,485.26	106,415,740.00	84,660,835.64	124,506,500	-	124,506,500.00	8,033,000.00	8,033,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	750,000.00	1,515,000.00	1,500,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	101,852,044.06	144,144,240.00	103,216,206.49	168,649,700	-	168,649,700.00	120,598,600.00	120,598,600.00
210201	ALLOWANCES	101,852,044.06	144,144,240.00	103,216,206.49	168,649,700	-	168,649,700.00	120,598,600.00	120,598,600.00
21020102	HOUSING/RENT ALLOWANCE	17,014,336.54	24,671,480.00	19,178,252.16	28,865,700	-	28,865,700.00	-	-
21020103	TRANSPORT ALLOWANCE	4,818,137.01	6,978,940.00	6,275,134.21	8,165,500	-	8,165,500.00	-	-
21020104	MEAL SUBSIDY	713,814.33	1,018,960.00	999,888.33	1,192,300	-	1,192,300.00	29,350,900.00	29,350,900.00
21020105	UTILITY ALLOWANCE	2,581,646.28	3,723,780.00	3,549,626.92	4,356,900	-	4,356,900.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	299,620.32	438,540.00	374,360.98	513,200	-	513,200.00	39,607,700.00	39,607,700.00
21020107	LEAVE ALLOWANCE	7,195,615.00	10,382,420.00	8,080,879.35	12,147,500	-	12,147,500.00	3,503,700.00	3,503,700.00
21020108	DOMESTIC STAFF ALLOWANCE	10,364,015.34	15,084,500.00	12,447,619.76	17,649,000	-	17,649,000.00	9,279,100.00	9,279,100.00
21020121	WIEGHING ALLOWANCE	38,014,395.74	54,801,420.00	35,389,922.92	64,117,800	-	64,117,800.00	2,913,900.00	2,913,900.00
21020135	FURNITURE ALLOWANCE	13,750,463.50	19,634,200.00	15,530,521.86	22,972,100	-	22,972,100.00	518,800.00	518,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	7,100,000.00	7,410,000.00	1,390,000.00	8,669,700	-	8,669,700.00	35,424,500.00	35,424,500.00
22	OTHER RECURRENT COSTS	17,223,518.93	61,519,300.00	48,995,854.54	39,268,260	13,705,900.00	52,974,160.00	423,406,100.00	427,641,700.00
2202	OVERHEAD COST	17,223,518.93	61,519,300.00	48,995,854.54	39,268,260	13,705,900.00	52,974,160.00	423,406,100.00	427,641,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220201	TRAVEL & TRANSPORT - GENERAL	2,881,790.00	25,269,400.00	23,873,921.00	5,037,900	1,000,000.00	6,037,900.00	11,160,800.00	11,272,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	973,700.00	2,000,000.00	1,099,500.00	2,351,000	-	2,351,000.00	10,233,400.00	10,335,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,828,090.00	22,974,200.00	22,774,421.00	2,015,100	1,000,000.00	3,015,100.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	335,900	-	335,900.00	214,600.00	216,800.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	80,000.00	295,200.00	-	335,900	-	335,900.00	110,800.00	112,000.00
220202	UTILITIES - GENERAL	531,000.00	2,341,600.00	816,000.00	5,373,700	-	5,373,700.00	4,099,500.00	4,140,900.00
22020201	ELECTRICITY CHARGES	-	252,000.00	126,000.00	-	-	-	1,872,100.00	1,890,900.00
22020202	TELEPHONE CHARGES	-	96,000.00	-	-	-	-	301,000.00	304,100.00
22020203	INTERNET ACCESS CHARGES	349,000.00	1,600,000.00	660,000.00	1,679,300	-	1,679,300.00	1,204,000.00	1,216,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	30,000.00	295,200.00	-	3,358,500	-	3,358,500.00	120,400.00	121,700.00
22020209	OTHER UTILITY CHARGES	152,000.00	98,400.00	30,000.00	335,900	-	335,900.00	602,000.00	608,100.00
220203	MATERIALS & SUPPLIES - GENERAL	2,493,534.00	3,428,200.00	2,618,800.00	2,686,800	2,400,000.00	5,086,800.00	192,025,300.00	193,945,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,860,934.00	1,828,200.00	1,826,800.00	1,343,400	1,200,000.00	2,543,400.00	180,588,000.00	182,393,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	800,000.00	-	671,700	-	671,700.00	9,631,400.00	9,727,800.00
22020312	OTHER MATERIALS AND SUPPLIES	632,600.00	800,000.00	792,000.00	671,700	1,200,000.00	1,871,700.00	1,805,900.00	1,824,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,179,000.00	6,672,500.00	5,492,980.00	6,515,600	1,800,000.00	8,315,600.00	205,667,200.00	207,724,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	45,000.00	1,600,000.00	1,384,400.00	1,343,400	-	1,343,400.00	1,204,000.00	1,216,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	101,000.00	800,000.00	43,800.00	1,007,600	-	1,007,600.00	193,403,800.00	195,337,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,511,400.00	1,719,800.00	1,718,600.00	2,015,100	800,000.00	2,815,100.00	5,718,700.00	5,775,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	248,000.00	1,600,000.00	1,395,000.00	1,343,400	1,000,000.00	2,343,400.00	180,600.00	182,500.00
22020406	OTHER MAINTENANCE SERVICES	1,273,600.00	952,700.00	951,180.00	806,100	-	806,100.00	5,160,100.00	5,211,800.00
220206	OTHER SERVICES - GENERAL	-	140,800.00	37,000.00	940,500	-	940,500.00	3,274,900.00	3,307,700.00
22020601	SECURITY SERVICES	-	70,400.00	-	806,100	-	806,100.00	445,600.00	450,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	70,400.00	37,000.00	134,400	-	134,400.00	2,829,300.00	2,857,600.00
220208	FUEL & LUBRICANTS - GENERAL	2,889,400.00	6,552,600.00	2,499,472.39	6,851,400	2,005,900.00	8,857,300.00	4,131,100.00	4,172,500.00
22020801	MOTOR VEHICLE FUEL COST	1,694,800.00	3,759,000.00	1,959,472.39	3,022,700	2,005,900.00	5,028,600.00	2,648,700.00	2,675,200.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	393,600.00	-	470,200	-	470,200.00	422,900.00	427,200.00
22020803	PLANT / GENERATOR FUEL COST	1,194,600.00	2,400,000.00	540,000.00	3,358,500	-	3,358,500.00	1,059,500.00	1,070,100.00
220209	FINANCIAL CHARGES - GENERAL	25,294.93	76,000.00	75,931.15	40,360	-	40,360.00	20,500.00	20,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,294.93	76,000.00	75,931.15	40,360	-	40,360.00	20,500.00	20,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,223,500.00	17,038,200.00	13,581,750.00	11,822,000	6,500,000.00	18,322,000.00	3,026,800.00	3,057,200.00
22021007	WELFARE PACKAGES	451,000.00	3,884,700.00	3,862,000.00	2,149,500	-	2,149,500.00	963,200.00	972,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,599,500.00	6,867,500.00	5,345,750.00	4,030,200	2,500,000.00	6,530,200.00	1,685,500.00	1,702,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021027	DAILY RATED ALLOWANCE	173,000.00	6,286,000.00	4,374,000.00	5,642,300	4,000,000.00	9,642,300.00	378,100.00	381,900.00
23	CAPITAL EXPENDITURE	-	157,000,000.00	-	1,859,220,600	-	1,859,220,600.00	2,774,188,000.00	2,829,673,600.00
2301	FIXED ASSETS PURCHASED	-	70,000,000.00	-	1,367,637,900	-	1,367,637,900.00	2,253,449,400.00	2,298,519,500.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	70,000,000.00	-	1,367,637,900	-	1,367,637,900.00	2,253,449,400.00	2,298,519,500.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	48,000,000	-	48,000,000.00	48,480,000.00	49,449,600.00
23010113	PURCHASE OF COMPUTERS	-	70,000,000.00	-	8,000,000	-	8,000,000.00	8,080,000.00	8,241,600.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	-	1,850,000	-	1,850,000.00	1,868,500.00	1,905,900.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	-	-	595,724,000	-	595,724,000.00	702,681,300.00	716,735,800.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	-	-	537,263,900	-	537,263,900.00	1,263,271,600.00	1,288,537,200.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	-	-	108,000,000	-	108,000,000.00	109,080,000.00	111,261,600.00
23010145	PURCHASE OF COOLING EQUIPMENT	-	-	-	18,800,000	-	18,800,000.00	18,988,000.00	19,367,800.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	50,000,000	-	50,000,000.00	101,000,000.00	103,020,000.00
2302	CONSTRUCTION / PROVISION	-	87,000,000.00	-	308,580,000	-	308,580,000.00	311,665,800.00	317,899,300.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	87,000,000.00	-	308,580,000	-	308,580,000.00	311,665,800.00	317,899,300.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	87,000,000.00	-	207,660,000	-	207,660,000.00	209,736,600.00	213,931,400.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	4,500,000	-	4,500,000.00	4,545,000.00	4,635,900.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	96,420,000	-	96,420,000.00	97,384,200.00	99,332,000.00
2303	REHABILITATION / REPAIRS	-	-	-	113,000,000	-	113,000,000.00	114,130,000.00	116,412,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	113,000,000	-	113,000,000.00	114,130,000.00	116,412,600.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	81,000,000	-	81,000,000.00	81,810,000.00	83,446,200.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	-	-	32,000,000	-	32,000,000.00	32,320,000.00	32,966,400.00
2305	OTHER CAPITAL PROJECTS	-	-	-	70,002,700	-	70,002,700.00	94,942,800.00	96,842,200.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	70,002,700	-	70,002,700.00	94,942,800.00	96,842,200.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	70,002,700	-	70,002,700.00	94,942,800.00	96,842,200.00
012300400100 - Adamawa Broadcasting Corporation									
2	EXPENDITURES	161,451,552.57	2,070,435,340.00	2,034,979,822.85	1,251,415,530	12,533,300.00	1,263,948,830.00	4,856,790,700.00	4,917,477,300.00
21	PERSONNEL COST	145,361,516.43	183,832,540.00	160,951,298.59	214,600,900	-	214,600,900.00	193,174,500.00	193,174,500.00
2101	SALARY	62,975,146.33	82,305,420.00	75,555,785.17	95,942,900	-	95,942,900.00	61,300.00	61,300.00
210101	SALARIES AND WAGES	62,975,146.33	82,305,420.00	75,555,785.17	95,942,900	-	95,942,900.00	61,300.00	61,300.00
21010101	BASIC-SALARY	62,175,146.33	82,002,420.00	75,255,785.17	95,942,900	-	95,942,900.00	61,300.00	61,300.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	800,000.00	303,000.00	300,000.00	-	-	-	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	82,386,370.10	101,527,120.00	85,395,513.42	118,658,000	-	118,658,000.00	193,113,200.00	193,113,200.00
210201	ALLOWANCES	82,386,370.10	101,527,120.00	85,395,513.42	118,658,000	-	118,658,000.00	193,113,200.00	193,113,200.00
21020102	HOUSING/RENT ALLOWANCE	14,145,777.53	18,717,760.00	17,012,497.25	21,899,900	-	21,899,900.00	1,882,000.00	1,882,000.00
21020103	TRANSPORT ALLOWANCE	4,679,041.84	6,448,740.00	6,180,201.90	7,545,100	-	7,545,100.00	-	-
21020104	MEAL SUBSIDY	815,940.96	1,143,640.00	1,143,323.53	1,301,200	-	1,301,200.00	10,613,000.00	10,613,000.00
21020105	UTILITY ALLOWANCE	2,486,896.62	3,432,140.00	3,431,287.54	3,923,100	-	3,923,100.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	157,762.70	184,780.00	176,926.47	216,300	-	216,300.00	7,046,000.00	7,046,000.00
21020107	LEAVE ALLOWANCE	5,752,959.00	7,799,120.00	7,068,724.60	9,125,000	-	9,125,000.00	2,644,200.00	2,644,200.00
21020108	DOMESTIC STAFF ALLOWANCE	4,860,554.67	6,408,200.00	5,497,613.70	7,497,600	-	7,497,600.00	124,506,500.00	124,506,500.00
21020121	WIEGHING ALLOWANCE	30,879,998.78	40,631,240.00	29,890,296.78	47,538,600	-	47,538,600.00	-	-
21020128	PERSONAL ASSISTANCE ALLOWANCE	1,341.80	-	-	-	-	-	28,865,700.00	28,865,700.00
21020135	FURNITURE ALLOWANCE	11,244,486.05	15,201,740.00	13,534,641.65	17,786,200	-	17,786,200.00	8,165,500.00	8,165,500.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	1,610.15	-	-	-	-	-	1,192,300.00	1,192,300.00
21020145	OTHER ALLOWANCES AND BENEFITS	7,360,000.00	1,559,760.00	1,460,000.00	1,825,000	-	1,825,000.00	8,198,000.00	8,198,000.00
22	OTHER RECURRENT COSTS	16,090,036.14	40,299,400.00	31,153,524.26	35,905,130	12,533,300.00	48,438,430.00	3,258,797,600.00	3,291,387,800.00
2202	OVERHEAD COST	16,090,036.14	40,299,400.00	31,153,524.26	35,905,130	12,533,300.00	48,438,430.00	3,258,797,600.00	3,291,387,800.00
220201	TRAVEL & TRANSPORT - GENERAL	70,000.00	931,200.00	240,000.00	560,250	-	560,250.00	9,815,900.00	9,914,400.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	153,600.00	-	103,250	-	103,250.00	9,511,000.00	9,606,200.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	70,000.00	480,000.00	240,000.00	256,920	-	256,920.00	60,200.00	60,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	153,600.00	-	103,250	-	103,250.00	214,600.00	216,800.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	144,000.00	-	96,830	-	96,830.00	30,100.00	30,500.00
220202	UTILITIES - GENERAL	28,000.00	285,600.00	-	192,040	-	192,040.00	24,179,000.00	24,421,100.00
22020201	ELECTRICITY CHARGES	-	29,600.00	-	19,950	-	19,950.00	13,945,600.00	14,085,100.00
22020202	TELEPHONE CHARGES	-	29,600.00	-	19,950	-	19,950.00	180,600.00	182,500.00
22020203	INTERNET ACCESS CHARGES	28,000.00	120,000.00	-	80,620	-	80,620.00	903,000.00	912,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	48,800.00	-	32,790	-	32,790.00	120,400.00	121,700.00
22020209	OTHER UTILITY CHARGES	-	57,600.00	-	38,730	-	38,730.00	9,029,400.00	9,119,700.00
220203	MATERIALS & SUPPLIES - GENERAL	823,500.00	1,661,600.00	1,115,000.00	962,570	1,000,000.00	1,962,570.00	37,989,800.00	38,369,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	768,500.00	954,400.00	905,000.00	641,130	1,000,000.00	1,641,130.00	1,204,000.00	1,216,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	35,000.00	420,000.00	210,000.00	128,460	-	128,460.00	33,107,800.00	33,438,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	-	3,617,800.00	3,654,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	96,000.00	-	64,520	-	64,520.00	60,200.00	60,900.00
22020312	OTHER MATERIALS AND SUPPLIES	20,000.00	191,200.00	-	128,460	-	128,460.00	-	-
220204	MAINTENANCE SERVICES - GENERAL	1,840,200.00	3,562,300.00	2,349,000.00	1,961,540	-	1,961,540.00	3,091,773,500.00	3,122,691,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	216,700.00	989,800.00	987,000.00	480,940	-	480,940.00	481,600.00	486,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	96,000.00	-	64,520	-	64,520.00	181,671,600.00	183,488,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	102,000.00	439,200.00	43,000.00	295,070	-	295,070.00	2,906,834,300.00	2,935,902,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	104,000.00	1,225,300.00	1,215,000.00	128,460	-	128,460.00	1,805,900.00	1,824,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	775,500.00	334,400.00	51,500.00	671,700	-	671,700.00	963,200.00	972,900.00
22020406	OTHER MAINTENANCE SERVICES	542,000.00	477,600.00	52,500.00	320,850	-	320,850.00	16,900.00	17,100.00
220205	TRAINING - GENERAL	55,000.00	430,400.00	-	289,230	-	289,230.00	1,062,000.00	1,072,700.00
22020501	LOCAL TRAINING	55,000.00	286,400.00	-	192,400	-	192,400.00	159,000.00	160,600.00
22020503	OTHER TRAININGS	-	144,000.00	-	96,830	-	96,830.00	903,000.00	912,100.00
220206	OTHER SERVICES - GENERAL	-	1,318,400.00	97,500.00	885,680	-	885,680.00	3,174,600.00	3,206,400.00
22020601	SECURITY SERVICES	-	954,400.00	-	641,130	-	641,130.00	128,500.00	129,800.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	96,000.00	-	64,520	-	64,520.00	96,400.00	97,400.00
22020605	CLEANING & FUMIGATION SERVICES	-	268,000.00	97,500.00	180,030	-	180,030.00	2,949,700.00	2,979,200.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	99,000.00	1,100,000.00	68,000.00	1,250,050	-	1,250,050.00	54,689,800.00	55,237,000.00
22020701	FINANCIAL CONSULTING	-	239,200.00	68,000.00	671,700	-	671,700.00	241,100.00	243,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	96,000.00	-	64,520	-	64,520.00	148,400.00	149,900.00
22020703	LEGAL SERVICES	-	477,600.00	-	320,850	-	320,850.00	846,200.00	854,700.00
22020704	ENGINEERING SERVICES	-	96,000.00	-	64,520	-	64,520.00	52,972,500.00	53,502,300.00
22020709	OTHER CONSULTING SERVICES	99,000.00	191,200.00	-	128,460	-	128,460.00	481,600.00	486,500.00
220208	FUEL & LUBRICANTS - GENERAL	6,248,073.68	19,492,200.00	19,453,265.14	15,449,000	4,533,300.00	19,982,300.00	19,953,900.00	20,153,500.00
22020801	MOTOR VEHICLE FUEL COST	1,353,789.68	4,816,100.00	4,787,220.00	3,358,500	2,533,300.00	5,891,800.00	2,648,700.00	2,675,200.00
22020803	PLANT / GENERATOR FUEL COST	4,894,284.00	14,676,100.00	14,666,045.14	12,090,500	2,000,000.00	14,090,500.00	17,305,200.00	17,478,300.00
220209	FINANCIAL CHARGES - GENERAL	38,887.44	96,000.00	44,259.12	64,520	-	64,520.00	2,214,300.00	2,236,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	38,887.44	96,000.00	44,259.12	64,520	-	64,520.00	2,214,300.00	2,236,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,887,375.02	11,421,700.00	7,786,500.00	14,290,250	7,000,000.00	21,290,250.00	13,944,800.00	14,084,700.00
22021001	REFRESHMENT & MEALS	-	382,400.00	-	256,920	-	256,920.00	9,167,900.00	9,259,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	98,000.00	382,400.00	70,000.00	256,920	-	256,920.00	1,805,900.00	1,824,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,245,588.76	1,907,200.00	1,550,000.00	1,281,100	-	1,281,100.00	192,700.00	194,700.00
22021004	MEDICAL EXPENSES-LOCAL	14,886.26	334,400.00	-	224,710	-	224,710.00	451,500.00	456,100.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	144,000.00	80,000.00	96,830	-	96,830.00	-	-
22021007	WELFARE PACKAGES	423,000.00	477,600.00	184,000.00	320,850	-	320,850.00	346,800.00	350,300.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	286,400.00	-	134,400	-	134,400.00	-	-
22021009	SPORTING ACTIVITIES	-	286,400.00	-	33,600	-	33,600.00	60,200.00	60,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	96,000.00	-	64,520	-	64,520.00	6,700.00	6,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,214,900.00	1,907,200.00	703,500.00	4,231,700	1,000,000.00	5,231,700.00	1,023,400.00	1,033,700.00
22021027	DAILY RATED ALLOWANCE	2,791,000.00	5,217,700.00	5,199,000.00	7,388,700	6,000,000.00	13,388,700.00	889,700.00	898,600.00
23	CAPITAL EXPENDITURE	-	1,846,303,400.00	1,842,875,000.00	1,000,909,500	-	1,000,909,500.00	1,404,818,600.00	1,432,915,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	391,409,500	-	391,409,500.00	637,723,600.00	650,478,100.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	391,409,500	-	391,409,500.00	637,723,600.00	650,478,100.00
23010106	PURCHASE OF VANS	-	-	-	10,000,000	-	10,000,000.00	40,400,000.00	41,208,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	55,000,000	-	55,000,000.00	55,550,000.00	56,661,000.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	-	-	49,500,000	-	49,500,000.00	49,995,000.00	50,994,900.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	-	-	46,000,000	-	46,000,000.00	46,460,000.00	47,389,200.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	230,909,500	-	230,909,500.00	445,318,600.00	454,225,000.00
2302	CONSTRUCTION / PROVISION	-	1,846,303,400.00	1,842,875,000.00	440,000,000	-	440,000,000.00	444,400,000.00	453,288,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	1,846,303,400.00	1,842,875,000.00	440,000,000	-	440,000,000.00	444,400,000.00	453,288,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	-	33,000,000	-	33,000,000.00	33,330,000.00	33,996,600.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	1,846,303,400.00	1,842,875,000.00	407,000,000	-	407,000,000.00	411,070,000.00	419,291,400.00
2303	REHABILITATION / REPAIRS	-	-	-	169,500,000	-	169,500,000.00	322,695,000.00	329,148,900.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	169,500,000	-	169,500,000.00	322,695,000.00	329,148,900.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	169,500,000	-	169,500,000.00	322,695,000.00	329,148,900.00
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2	EXPENDITURES	37,179,974.08	96,192,360.00	51,640,949.72	204,637,000	7,033,900.00	211,670,900.00	432,436,100.00	436,114,700.00
21	PERSONNEL COST	23,097,711.29	31,449,060.00	24,858,959.79	36,795,900	-	36,795,900.00	222,012,200.00	222,012,200.00
2101	SALARY	13,415,290.05	18,975,100.00	15,340,446.15	22,201,000	-	22,201,000.00	513,200.00	513,200.00
210101	SALARIES AND WAGES	13,415,290.05	18,975,100.00	15,340,446.15	22,201,000	-	22,201,000.00	513,200.00	513,200.00
21010101	BASIC-SALARY	13,415,290.05	18,975,100.00	15,340,446.15	22,201,000	-	22,201,000.00	513,200.00	513,200.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,682,421.24	12,473,960.00	9,518,513.64	14,594,900	-	14,594,900.00	221,499,000.00	221,499,000.00
210201	ALLOWANCES	9,682,421.24	12,473,960.00	9,518,513.64	14,594,900	-	14,594,900.00	221,499,000.00	221,499,000.00
21020102	HOUSING/RENT ALLOWANCE	3,069,414.23	3,999,240.00	3,509,891.37	4,679,200	-	4,679,200.00	12,147,500.00	12,147,500.00
21020103	TRANSPORT ALLOWANCE	1,452,040.58	2,388,300.00	1,844,532.15	2,794,400	-	2,794,400.00	17,649,000.00	17,649,000.00
21020104	MEAL SUBSIDY	313,925.10	446,460.00	402,322.68	522,400	-	522,400.00	-	-
21020105	UTILITY ALLOWANCE	691,029.08	949,600.00	886,059.30	1,111,100	-	1,111,100.00	64,117,800.00	64,117,800.00
21020107	LEAVE ALLOWANCE	1,321,015.00	1,948,860.00	1,493,650.77	2,280,200	-	2,280,200.00	22,972,100.00	22,972,100.00
21020135	FURNITURE ALLOWANCE	954,997.25	1,521,500.00	1,022,057.37	1,780,200	-	1,780,200.00	8,669,700.00	8,669,700.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,880,000.00	1,220,000.00	360,000.00	1,427,400	-	1,427,400.00	95,942,900.00	95,942,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	14,082,262.79	29,943,300.00	22,641,505.78	20,151,700	7,033,900.00	27,185,600.00	53,177,000.00	53,710,100.00
2202	OVERHEAD COST	14,082,262.79	29,943,300.00	22,641,505.78	20,151,700	7,033,900.00	27,185,600.00	53,177,000.00	53,710,100.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	228,000.00	-	268,800	94,000.00	362,800.00	1,926,300.00	1,945,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	100,000.00	-	134,400	47,000.00	181,400.00	1,805,900.00	1,824,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	128,000.00	-	134,400	47,000.00	181,400.00	120,400.00	121,700.00
220203	MATERIALS & SUPPLIES - GENERAL	4,712,500.00	6,148,800.00	2,072,750.00	4,903,500	1,711,500.00	6,615,000.00	37,923,500.00	38,302,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,803,000.00	2,720,000.00	518,000.00	2,082,300	726,800.00	2,809,100.00	30,098,000.00	30,399,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	913,500.00	2,480,000.00	762,750.00	2,015,100	703,300.00	2,718,400.00	6,019,600.00	6,079,800.00
22020312	OTHER MATERIALS AND SUPPLIES	1,996,000.00	948,800.00	792,000.00	806,100	281,400.00	1,087,500.00	1,805,900.00	1,824,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,900,600.00	4,820,800.00	3,162,300.00	3,741,520	1,305,900.00	5,047,420.00	1,829,400.00	1,848,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	395,000.00	615,000.00	483,000.00	470,200	164,100.00	634,300.00	361,200.00	364,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	168,600.00	540,000.00	270,000.00	369,500	129,000.00	498,500.00	722,400.00	729,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,083,000.00	2,000,000.00	1,225,000.00	1,558,420	543,900.00	2,102,320.00	722,400.00	729,700.00
22020406	OTHER MAINTENANCE SERVICES	1,254,000.00	1,665,800.00	1,184,300.00	1,343,400	468,900.00	1,812,300.00	23,400.00	23,700.00
220205	TRAINING - GENERAL	-	400,000.00	245,000.00	302,300	105,600.00	407,900.00	987,300.00	997,300.00
22020501	LOCAL TRAINING	-	-	-	-	-	-	264,900.00	267,600.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	400,000.00	245,000.00	302,300	105,600.00	407,900.00	722,400.00	729,700.00
220208	FUEL & LUBRICANTS - GENERAL	1,467,100.00	3,472,900.00	3,216,975.00	2,451,800	855,800.00	3,307,600.00	4,828,800.00	4,877,200.00
22020801	MOTOR VEHICLE FUEL COST	648,000.00	1,292,900.00	1,290,975.00	537,400	187,600.00	725,000.00	1,926,300.00	1,945,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	128,900.00	-	-	235,100	82,100.00	317,200.00	253,800.00	256,400.00
22020803	PLANT / GENERATOR FUEL COST	690,200.00	2,180,000.00	1,926,000.00	1,679,300	586,100.00	2,265,400.00	2,648,700.00	2,675,200.00
220209	FINANCIAL CHARGES - GENERAL	15,694.79	51,400.00	51,205.78	26,940	9,500.00	36,440.00	1,204,000.00	1,216,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,694.79	51,400.00	51,205.78	26,940	9,500.00	36,440.00	1,204,000.00	1,216,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,886,368.00	14,821,400.00	13,893,275.00	8,456,840	2,951,600.00	11,408,440.00	4,477,700.00	4,523,000.00
22021001	REFRESHMENT & MEALS	802,800.00	3,120,000.00	2,767,000.00	873,200	304,800.00	1,178,000.00	433,500.00	437,900.00
22021003	PUBLICITY & ADVERTISEMENTS	314,000.00	472,000.00	470,000.00	369,500	129,000.00	498,500.00	313,100.00	316,300.00
22021004	MEDICAL EXPENSES-LOCAL	397,900.00	44,000.00	-	-	-	-	1,715,600.00	1,732,800.00
22021007	WELFARE PACKAGES	691,000.00	2,436,300.00	2,434,900.00	2,015,100	703,300.00	2,718,400.00	140,200.00	141,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	-	99,400.00	100,400.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	378,000.00	520,000.00	-	362,740	126,600.00	489,340.00	1,204,000.00	1,216,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	981,668.00	4,559,000.00	4,553,375.00	2,015,100	703,300.00	2,718,400.00	421,400.00	425,700.00
22021027	DAILY RATED ALLOWANCE	1,321,000.00	3,670,100.00	3,668,000.00	2,821,200	984,600.00	3,805,800.00	150,500.00	152,100.00
23	CAPITAL EXPENDITURE	-	34,800,000.00	4,140,484.15	147,689,400	-	147,689,400.00	157,246,900.00	160,392,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2301	FIXED ASSETS PURCHASED	-	34,800,000.00	4,140,484.15	105,814,900	-	105,814,900.00	114,953,600.00	117,253,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	34,800,000.00	4,140,484.15	105,814,900	-	105,814,900.00	114,953,600.00	117,253,200.00
23010119	PURCHASE OF POWER GENERATING SET	-	9,998,125.00	4,140,484.15	17,526,200	-	17,526,200.00	17,701,500.00	18,055,600.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	-	-	62,106,000	-	62,106,000.00	62,727,300.00	63,981,900.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	24,801,875.00	-	26,182,700	-	26,182,700.00	34,524,800.00	35,215,700.00
2303	REHABILITATION / REPAIRS	-	-	-	41,874,500	-	41,874,500.00	42,293,300.00	43,139,200.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	41,874,500	-	41,874,500.00	42,293,300.00	43,139,200.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	41,874,500	-	41,874,500.00	42,293,300.00	43,139,200.00
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2	EXPENDITURES	62,629,400.79	80,408,540.00	69,037,920.29	177,308,030	8,909,700.00	186,217,730.00	1,330,106,600.00	1,342,885,200.00
21	PERSONNEL COST	46,682,200.58	58,103,160.00	48,605,559.06	66,302,600	-	66,302,600.00	140,859,000.00	140,859,000.00
2101	SALARY	24,261,453.28	30,060,080.00	27,586,918.57	33,575,100	-	33,575,100.00	-	-
210101	SALARIES AND WAGES	24,261,453.28	30,060,080.00	27,586,918.57	33,575,100	-	33,575,100.00	-	-
21010101	BASIC-SALARY	23,461,453.28	28,696,580.00	26,236,918.57	33,575,100	-	33,575,100.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	800,000.00	1,363,500.00	1,350,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,420,747.30	28,043,080.00	21,018,640.49	32,727,500	-	32,727,500.00	140,859,000.00	140,859,000.00
210201	ALLOWANCES	22,420,747.30	28,043,080.00	21,018,640.49	32,727,500	-	32,727,500.00	140,859,000.00	140,859,000.00
21020102	HOUSING/RENT ALLOWANCE	5,000,744.08	6,635,880.00	5,388,083.71	7,764,100	-	7,764,100.00	7,545,100.00	7,545,100.00
21020103	TRANSPORT ALLOWANCE	1,627,171.82	2,418,660.00	2,073,736.40	2,829,900	-	2,829,900.00	1,301,200.00	1,301,200.00
21020104	MEAL SUBSIDY	313,552.32	818,960.00	419,122.61	958,300	-	958,300.00	3,923,100.00	3,923,100.00
21020105	UTILITY ALLOWANCE	968,962.81	1,105,180.00	1,104,456.50	1,209,400	-	1,209,400.00	216,300.00	216,300.00
21020106	ENTERTAINMENT ALLOWANCE	154,979.68	19,760.00	13,024.69	23,200	-	23,200.00	9,125,000.00	9,125,000.00
21020107	LEAVE ALLOWANCE	1,974,937.00	2,957,180.00	2,224,998.94	3,460,000	-	3,460,000.00	7,497,600.00	7,497,600.00
21020108	DOMESTIC STAFF ALLOWANCE	840,244.29	543,540.00	394,716.15	636,100	-	636,100.00	-	-
21020121	WIEGHING ALLOWANCE	5,490,872.29	7,533,280.00	4,993,114.76	8,814,000	-	8,814,000.00	47,538,600.00	47,538,600.00
21020135	FURNITURE ALLOWANCE	3,401,705.38	4,670,640.00	3,927,386.73	5,464,700	-	5,464,700.00	17,786,200.00	17,786,200.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	137,577.63	-	-	-	-	-	1,825,000.00	1,825,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,510,000.00	1,340,000.00	480,000.00	1,567,800	-	1,567,800.00	44,100,900.00	44,100,900.00
22	OTHER RECURRENT COSTS	15,947,200.21	22,305,380.00	20,432,361.23	25,523,230	8,909,700.00	34,432,930.00	1,100,890,300.00	1,111,901,200.00
2202	OVERHEAD COST	15,947,200.21	22,305,380.00	20,432,361.23	25,523,230	8,909,700.00	34,432,930.00	1,100,890,300.00	1,111,901,200.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	315,200.00	83,000.00	1,715,070	598,800.00	2,313,870.00	4,966,200.00	5,016,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	89,600.00	-	66,250	23,200.00	89,450.00	4,815,700.00	4,863,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	176,000.00	83,000.00	1,612,100	562,700.00	2,174,800.00	30,100.00	30,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	49,600.00	-	36,720	12,900.00	49,620.00	120,400.00	121,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220202	UTILITIES - GENERAL	70,000.00	558,400.00	206,089.23	1,065,520	372,100.00	1,437,620.00	5,328,200.00	5,381,700.00
22020201	ELECTRICITY CHARGES	25,000.00	479,200.00	200,000.00	354,070	123,600.00	477,670.00	392,100.00	396,100.00
22020203	INTERNET ACCESS CHARGES	25,000.00	49,600.00	6,089.23	36,720	12,900.00	49,620.00	1,805,900.00	1,824,000.00
22020206	SEWERAGE CHARGES	-	4,000.00	-	3,030	1,100.00	4,130.00	-	-
22020209	OTHER UTILITY CHARGES	20,000.00	25,600.00	-	671,700	234,500.00	906,200.00	3,130,200.00	3,161,600.00
220203	MATERIALS & SUPPLIES - GENERAL	8,307,160.00	10,456,800.00	10,381,100.00	10,513,040	3,669,300.00	14,182,340.00	154,734,000.00	156,281,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	277,960.00	650,000.00	648,500.00	373,580	130,400.00	503,980.00	602,000.00	608,100.00
22020302	BOOKS	-	6,400.00	-	4,800	1,700.00	6,500.00	602,000.00	608,100.00
22020303	NEWSPAPERS	-	6,400.00	-	4,800	1,700.00	6,500.00	30,100.00	30,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,720,700.00	9,720,400.00	9,712,600.00	10,075,400	3,516,400.00	13,591,800.00	150,490,000.00	151,994,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	308,500.00	56,800.00	20,000.00	42,040	14,700.00	56,740.00	1,204,000.00	1,216,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	16,800.00	-	12,420	4,400.00	16,820.00	1,805,900.00	1,824,000.00
220204	MAINTENANCE SERVICES - GENERAL	217,700.00	1,241,200.00	1,163,550.00	1,147,720	400,800.00	1,548,520.00	913,466,600.00	922,601,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	80,700.00	650,500.00	648,350.00	324,540	113,300.00	437,840.00	7,223,600.00	7,295,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	23,200.00	-	17,210	6,100.00	23,310.00	5,750,000.00	5,807,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	70,400.00	20,000.00	52,060	18,200.00	70,260.00	900,055,700.00	909,056,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	89,000.00	364,700.00	363,100.00	671,700	234,500.00	906,200.00	301,000.00	304,100.00
22020406	OTHER MAINTENANCE SERVICES	48,000.00	132,400.00	132,100.00	82,210	28,700.00	110,910.00	136,300.00	137,700.00
220205	TRAINING - GENERAL	-	139,200.00	-	774,670	270,600.00	1,045,270.00	2,674,500.00	2,701,400.00
22020501	LOCAL TRAINING	-	89,600.00	-	66,250	23,200.00	89,450.00	106,000.00	107,100.00
22020502	INTERNATIONAL TRAINING	-	49,600.00	-	36,720	12,900.00	49,620.00	1,605,300.00	1,621,400.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	671,700	234,500.00	906,200.00	963,200.00	972,900.00
220206	OTHER SERVICES - GENERAL	18,600.00	108,000.00	-	79,910	28,000.00	107,910.00	10,218,700.00	10,321,000.00
22020601	SECURITY SERVICES	-	49,600.00	-	36,720	12,900.00	49,620.00	45,500.00	46,000.00
22020605	CLEANING & FUMIGATION SERVICES	18,600.00	58,400.00	-	43,190	15,100.00	58,290.00	10,173,200.00	10,275,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	25,600.00	-	18,990	6,700.00	25,690.00	767,300.00	775,000.00
22020703	LEGAL SERVICES	-	25,600.00	-	18,990	6,700.00	25,690.00	767,300.00	775,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,314,300.00	1,981,200.00	1,944,220.00	1,449,210	505,900.00	1,955,110.00	1,891,200.00	1,910,200.00
22020801	MOTOR VEHICLE FUEL COST	1,314,300.00	1,931,600.00	1,931,300.00	1,412,490	493,000.00	1,905,490.00	1,637,400.00	1,653,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	49,600.00	12,920.00	36,720	12,900.00	49,620.00	253,800.00	256,400.00
220209	FINANCIAL CHARGES - GENERAL	30,700.21	28,000.00	27,872.00	16,590	5,800.00	22,390.00	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	30,700.21	28,000.00	27,872.00	16,590	5,800.00	22,390.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	5,788,740.00	7,451,780.00	6,626,530.00	8,742,510	3,051,700.00	11,794,210.00	6,843,600.00	6,912,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021001	REFRESHMENT & MEALS	123,500.00	657,600.00	235,630.00	485,930	169,600.00	655,530.00	9,700.00	9,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	70,000.00	89,600.00	20,000.00	66,250	23,200.00	89,450.00	602,000.00	608,100.00
22021003	PUBLICITY & ADVERTISEMENTS	1,704,740.00	1,395,000.00	1,394,200.00	975,400	340,500.00	1,315,900.00	317,900.00	321,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	89,600.00	-	66,250	23,200.00	89,450.00	4,206,200.00	4,248,300.00
22021006	POSTAGES & COURIER SERVICES	-	23,200.00	-	17,210	6,100.00	23,310.00	-	-
22021007	WELFARE PACKAGES	310,000.00	439,200.00	350,000.00	324,540	113,300.00	437,840.00	70,400.00	71,200.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	121,600.00	-	89,930	31,400.00	121,330.00	90,300.00	91,300.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	-	-	-	-	-	-	945,100.00	954,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,481,500.00	2,448,800.00	2,440,500.00	3,358,500	1,172,200.00	4,530,700.00	481,600.00	486,500.00
22021027	DAILY RATED ALLOWANCE	1,099,000.00	2,187,180.00	2,186,200.00	3,358,500	1,172,200.00	4,530,700.00	120,400.00	121,700.00
23	CAPITAL EXPENDITURE	-	-	-	85,482,200	-	85,482,200.00	88,357,300.00	90,125,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	85,482,200	-	85,482,200.00	88,357,300.00	90,125,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	85,482,200	-	85,482,200.00	88,357,300.00	90,125,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	5,289,300	-	5,289,300.00	5,342,200.00	5,449,100.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	68,708,500	-	68,708,500.00	71,415,600.00	72,844,100.00
23010118	PURCHASE OF SCANNERS	-	-	-	1,307,600	-	1,307,600.00	1,320,700.00	1,347,200.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	-	-	10,176,800	-	10,176,800.00	10,278,800.00	10,484,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
012500100100 - Office of the Head of Service									
2	EXPENDITURES	881,084,021.78	1,189,023,960.00	701,960,572.11	1,003,239,170	157,959,900.00	1,161,199,070.00	4,881,378,500.00	4,927,338,000.00
21	PERSONNEL COST	441,166,467.04	565,240,260.00	457,746,346.90	550,637,800	-	550,637,800.00	285,641,900.00	285,641,900.00
2101	SALARY	181,304,268.77	203,896,840.00	203,610,664.35	204,744,400	-	204,744,400.00	4,679,200.00	4,679,200.00
210101	SALARIES AND WAGES	181,304,268.77	203,896,840.00	203,610,664.35	204,744,400	-	204,744,400.00	4,679,200.00	4,679,200.00
21010101	BASIC-SALARY	181,304,268.77	203,896,840.00	203,610,664.35	204,744,400	-	204,744,400.00	4,679,200.00	4,679,200.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	259,862,198.27	361,343,420.00	254,135,682.55	345,893,400	-	345,893,400.00	280,962,700.00	280,962,700.00
210201	ALLOWANCES	259,862,198.27	361,343,420.00	254,135,682.55	345,893,400	-	345,893,400.00	280,962,700.00	280,962,700.00
21020102	HOUSING/RENT ALLOWANCE	56,339,558.21	-	-	-	-	-	2,794,400.00	2,794,400.00
21020103	TRANSPORT ALLOWANCE	8,877,389.21	11,736,080.00	11,734,393.32	13,536,900	-	13,536,900.00	522,400.00	522,400.00
21020104	MEAL SUBSIDY	1,549,874.44	5,271,200.00	2,109,901.18	6,167,400	-	6,167,400.00	1,111,100.00	1,111,100.00
21020105	UTILITY ALLOWANCE	17,333,529.89	18,066,780.00	17,989,254.69	11,985,200	-	11,985,200.00	2,280,200.00	2,280,200.00
21020106	ENTERTAINMENT ALLOWANCE	12,857,680.11	23,797,040.00	11,770,669.43	27,842,600	-	27,842,600.00	-	-
21020107	LEAVE ALLOWANCE	15,317,176.00	16,661,120.00	16,577,863.95	9,658,200	-	9,658,200.00	1,780,200.00	1,780,200.00
21020108	DOMESTIC STAFF ALLOWANCE	48,035,540.40	49,253,720.00	49,115,654.72	41,320,100	-	41,320,100.00	1,427,400.00	1,427,400.00
21020112	HARZARD ALLOWANCE	1,669,114.61	23,294,940.00	1,696,472.44	27,255,200	-	27,255,200.00	33,575,100.00	33,575,100.00
21020114	TEACHING ALLOWANCE	290,814.67	-	-	-	-	-	-	-
21020117	OUTFIT ALLOWANCE	220,502.16	-	-	-	-	-	7,764,100.00	7,764,100.00
21020120	JOURNAL ALLOWANCE	5,411,883.10	44,361,740.00	5,213,833.99	51,903,400	-	51,903,400.00	2,829,900.00	2,829,900.00
21020121	WIEGHING ALLOWANCE	820,591.98	1,159,940.00	1,158,391.56	1,183,900	-	1,183,900.00	958,300.00	958,300.00
21020123	RESPONSIBILITY ALLOWANCE	180,000.00	180,700.00	180,000.00	135,500	-	135,500.00	1,209,400.00	1,209,400.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	1,259,913.56	1,814,580.00	577,264.30	2,123,100	-	2,123,100.00	23,200.00	23,200.00
21020129	NEWSPAPERS ALLOWANCE	755,948.44	2,034,080.00	346,358.72	2,380,000	-	2,380,000.00	3,460,000.00	3,460,000.00
21020130	SPECIAL ALLOWANCE	189,001.80	-	-	-	-	-	636,100.00	636,100.00
21020135	FURNITURE ALLOWANCE	23,827,103.48	36,422,580.00	27,771,480.19	42,614,500	-	42,614,500.00	-	-
21020137	DRIVER'S ALLOWANCE	26,123,506.00	25,171,600.00	25,133,260.71	24,921,400	-	24,921,400.00	-	-
21020138	ADMIN ALLOWANCE	9,019,801.69	11,796,900.00	8,689,719.97	13,802,500	-	13,802,500.00	-	-
21020139	WARDROPE ALLOWANCE	1,135,112.81	1,206,280.00	1,201,220.64	821,600	-	821,600.00	8,814,000.00	8,814,000.00
21020140	ACADEMIC ALLOWANCE	574,752.96	514,900.00	309,054.72	602,500	-	602,500.00	-	-
21020141	ACCOMMODATION ALLOWANCE	5,426,032.65	12,843,800.00	3,510,299.80	15,027,300	-	15,027,300.00	5,464,700.00	5,464,700.00
21020142	ICT ALLOWANCE	1,268,106.97	1,406,540.00	1,400,322.72	919,000	-	919,000.00	-	-
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	4,715,644.76	9,067,640.00	2,667,696.16	10,609,200	-	10,609,200.00	1,567,800.00	1,567,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	16,663,618.37	65,281,260.00	64,982,569.34	41,083,900	-	41,083,900.00	204,744,400.00	204,744,400.00
22	OTHER RECURRENT COSTS	439,917,554.74	623,783,700.00	244,214,225.21	452,601,370	157,959,900.00	610,561,270.00	4,595,736,600.00	4,641,696,100.00
2202	OVERHEAD COST	439,917,554.74	623,783,700.00	244,214,225.21	452,601,370	157,959,900.00	610,561,270.00	4,595,736,600.00	4,641,696,100.00
220201	TRAVEL & TRANSPORT - GENERAL	7,978,300.00	48,990,800.00	35,304,500.00	23,242,560	8,112,100.00	31,354,660.00	7,663,000.00	7,739,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,351,000.00	8,800,000.00	1,058,600.00	5,910,900	2,063,000.00	7,973,900.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,050,600.00	34,388,400.00	34,245,900.00	13,433,900	4,688,500.00	18,122,400.00	301,000.00	304,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	351,200.00	-	235,920	82,400.00	318,320.00	6,019,600.00	6,079,800.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	561,600.00	-	377,320	131,700.00	509,020.00	845,200.00	853,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	576,700.00	4,492,000.00	-	3,017,340	1,053,100.00	4,070,440.00	429,100.00	433,400.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	351,200.00	-	235,920	82,400.00	318,320.00	53,000.00	53,600.00
22020109	PER-DIEM/ESTACODES	-	46,400.00	-	31,260	11,000.00	42,260.00	15,100.00	15,300.00
220202	UTILITIES - GENERAL	57,000.00	33,151,700.00	17,122,500.00	21,695,230	7,571,800.00	29,267,030.00	17,302,300.00	17,475,400.00
22020201	ELECTRICITY CHARGES	-	852,500.00	844,000.00	-	-	-	15,339,800.00	15,493,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	17,000.00	123,200.00	-	82,830	29,000.00	111,830.00	1,866,100.00	1,884,800.00
22020209	OTHER UTILITY CHARGES	40,000.00	32,176,000.00	16,278,500.00	21,612,400	7,542,800.00	29,155,200.00	96,400.00	97,400.00
220203	MATERIALS & SUPPLIES - GENERAL	357,300.00	41,782,100.00	14,788,750.00	20,967,760	7,318,000.00	28,285,760.00	53,273,600.00	53,806,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	242,300.00	22,917,300.00	14,698,750.00	8,296,220	2,895,400.00	11,191,620.00	1,204,000.00	1,216,100.00
22020304	MAGAZINES & PERIODICALS	-	351,200.00	-	235,920	82,400.00	318,320.00	24,078,400.00	24,319,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	115,000.00	1,740,800.00	90,000.00	1,169,320	408,100.00	1,577,420.00	9,029,400.00	9,119,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	70,400.00	-	47,360	16,600.00	63,960.00	18,058,800.00	18,239,400.00
22020312	OTHER MATERIALS AND SUPPLIES	-	16,702,400.00	-	11,218,940	3,915,500.00	15,134,440.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	1,242,650.00	111,950,200.00	2,646,300.00	74,403,790	25,967,200.00	100,370,990.00	4,508,459,700.00	4,553,544,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	793,000.00	1,391,000.00	695,500.00	141,880	49,600.00	191,480.00	2,456,000.00	2,480,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	702,400.00	-	471,840	164,700.00	636,540.00	24,487,800.00	24,732,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	150,650.00	702,400.00	421,800.00	471,840	164,700.00	636,540.00	4,480,608,500.00	4,525,414,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	24,000.00	72,240,000.00	987,000.00	48,523,040	16,934,600.00	65,457,640.00	903,000.00	912,100.00
22020406	OTHER MAINTENANCE SERVICES	275,000.00	36,914,400.00	542,000.00	24,795,190	8,653,600.00	33,448,790.00	4,400.00	4,500.00
220205	TRAINING - GENERAL	99,250.00	94,627,700.00	78,342,446.00	121,477,480	42,395,800.00	163,873,280.00	565,900.00	571,700.00
22020501	LOCAL TRAINING	49,250.00	78,478,900.00	78,342,446.00	110,630,390	38,610,100.00	149,240,490.00	264,900.00	267,600.00
22020502	INTERNATIONAL TRAINING	50,000.00	43,200.00	-	29,050	10,200.00	39,250.00	-	-
22020503	OTHER TRAININGS	-	16,105,600.00	-	10,818,040	3,775,500.00	14,593,540.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	-	-	-	-	-	-	656,300.00	662,900.00
22020601	SECURITY SERVICES	-	-	-	-	-	-	656,300.00	662,900.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	828,215.50	103,422,400.00	21,728,161.25	82,902,060	28,932,900.00	111,834,960.00	1,204,000.00	1,216,300.00
22020701	FINANCIAL CONSULTING	219,643.72	8,320,000.00	63,000.00	5,588,520	1,950,400.00	7,538,920.00	481,600.00	486,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	245,121.78	52,351,200.00	4,365,000.00	48,597,820	16,960,700.00	65,558,520.00	240,800.00	243,300.00
22020709	OTHER CONSULTING SERVICES	363,450.00	42,751,200.00	17,300,161.25	28,715,720	10,021,800.00	38,737,520.00	481,600.00	486,500.00
220208	FUEL & LUBRICANTS - GENERAL	526,700.00	26,883,000.00	13,187,100.00	10,048,560	3,507,100.00	13,555,660.00	2,264,900.00	2,287,700.00
22020801	MOTOR VEHICLE FUEL COST	79,500.00	24,003,000.00	12,852,200.00	8,114,080	2,831,900.00	10,945,980.00	337,100.00	340,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000.00	-	-	-	-	-	422,900.00	427,200.00
22020803	PLANT / GENERATOR FUEL COST	432,200.00	2,880,000.00	334,900.00	1,934,480	675,200.00	2,609,680.00	1,504,900.00	1,520,000.00
220209	FINANCIAL CHARGES - GENERAL	87,178.94	22,192,100.00	21,685,034.96	551,980	192,700.00	744,680.00	421,400.00	425,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	87,178.94	21,770,500.00	21,685,034.96	268,700	93,800.00	362,500.00	301,000.00	304,100.00
22020902	INSURANCE PREMIUM	-	421,600.00	-	283,280	98,900.00	382,180.00	120,400.00	121,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	428,740,960.30	140,783,700.00	39,409,433.00	97,311,950	33,962,300.00	131,274,250.00	3,925,500.00	3,965,400.00
22021001	REFRESHMENT & MEALS	80,500.00	2,000,000.00	209,000.00	1,343,400	468,900.00	1,812,300.00	90,300.00	91,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	176,000.00	-	118,300	41,300.00	159,600.00	1,805,900.00	1,824,000.00
22021003	PUBLICITY & ADVERTISEMENTS	40,000.00	12,211,200.00	-	8,202,180	2,862,600.00	11,064,780.00	240,800.00	243,300.00
22021006	POSTAGES & COURIER SERVICES	-	702,400.00	-	471,840	164,700.00	636,540.00	-	-
22021007	WELFARE PACKAGES	60,000.00	20,119,700.00	19,977,000.00	2,828,680	987,300.00	3,815,980.00	72,800.00	73,600.00
22021020	FOREIGN SCHOLARSHIP SCHEME	160,000.00	18,530,400.00	-	12,446,820	4,344,000.00	16,790,820.00	150,500.00	152,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	70,400.00	-	47,360	16,600.00	63,960.00	60,200.00	60,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	100,000.00	29,373,600.00	-	19,730,070	6,885,800.00	26,615,870.00	301,000.00	304,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	428,100,460.30	57,600,000.00	19,223,433.00	52,123,300	18,191,100.00	70,314,400.00	1,204,000.00	1,216,100.00
012500500100 - Establishment and Training Department									
2	EXPENDITURES	323,810,044.71	732,229,620.00	494,240,576.24	693,406,630	93,770,700.00	787,177,330.00	1,705,376,300.00	1,720,477,200.00
21	PERSONNEL COST	281,543,875.89	366,326,020.00	303,204,818.24	424,728,500	-	424,728,500.00	195,491,500.00	195,491,500.00
2101	SALARY	156,692,144.21	217,656,120.00	176,786,269.90	254,657,700	-	254,657,700.00	13,536,900.00	13,536,900.00
210101	SALARIES AND WAGES	156,692,144.21	217,656,120.00	176,786,269.90	254,657,700	-	254,657,700.00	13,536,900.00	13,536,900.00
21010101	BASIC-SALARY	156,692,144.21	217,656,120.00	176,786,269.90	254,657,700	-	254,657,700.00	13,536,900.00	13,536,900.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	124,851,731.68	148,669,900.00	126,418,548.34	170,070,800	-	170,070,800.00	181,954,600.00	181,954,600.00
210201	ALLOWANCES	124,851,731.68	148,669,900.00	126,418,548.34	170,070,800	-	170,070,800.00	181,954,600.00	181,954,600.00
21020102	HOUSING/RENT ALLOWANCE	34,092,025.57	47,481,380.00	38,602,522.35	55,553,300	-	55,553,300.00	6,167,400.00	6,167,400.00
21020103	TRANSPORT ALLOWANCE	10,612,438.12	14,874,480.00	13,646,817.26	17,403,300	-	17,403,300.00	11,985,200.00	11,985,200.00
21020104	MEAL SUBSIDY	2,025,575.56	2,828,080.00	2,726,280.52	3,309,000	-	3,309,000.00	27,842,600.00	27,842,600.00
21020105	UTILITY ALLOWANCE	5,427,258.31	7,572,540.00	7,381,715.27	8,860,000	-	8,860,000.00	9,658,200.00	9,658,200.00
21020106	ENTERTAINMENT ALLOWANCE	11,940.36	32,220.00	32,024.28	21,200	-	21,200.00	41,320,100.00	41,320,100.00
21020107	LEAVE ALLOWANCE	15,050,303.00	21,056,360.00	16,890,844.31	24,636,000	-	24,636,000.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	433,660.32	1,104,160.00	1,099,522.74	750,000	-	750,000.00	27,255,200.00	27,255,200.00
21020112	HARZARD ALLOWANCE	2,000,505.01	-	-	-	-	-	51,903,400.00	51,903,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020114	TEACHING ALLOWANCE	124,266.12	-	-	-	-	-	1,183,900.00	1,183,900.00
21020121	WIEGHING ALLOWANCE	160,207.89	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	27,899,361.30	39,060,780.00	31,571,585.53	45,701,200	-	45,701,200.00	135,500.00	135,500.00
21020139	WARDROPE ALLOWANCE	1,809,255.01	-	-	-	-	-	-	-
21020141	ACCOMMODATION ALLOWANCE	3,618,509.90	3,492,100.00	3,327,538.16	4,085,800	-	4,085,800.00	2,123,100.00	2,123,100.00
21020142	ICT ALLOWANCE	3,618,509.90	-	-	-	-	-	2,380,000.00	2,380,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	17,967,915.31	11,167,800.00	11,139,697.92	9,751,000	-	9,751,000.00	-	-
22	OTHER RECURRENT COSTS	42,266,168.82	365,903,600.00	191,035,758.00	268,678,130	93,770,700.00	362,448,830.00	1,509,884,800.00	1,524,985,700.00
2202	OVERHEAD COST	42,266,168.82	365,903,600.00	191,035,758.00	268,678,130	93,770,700.00	362,448,830.00	1,509,884,800.00	1,524,985,700.00
220201	TRAVEL & TRANSPORT - GENERAL	538,800.00	133,276,960.00	64,508,934.00	28,211,200	9,845,900.00	38,057,100.00	2,688,800.00	2,716,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	4,000,000.00	-	13,433,900	4,688,500.00	18,122,400.00	1,204,000.00	1,216,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	395,000.00	4,000,000.00	3,325,600.00	13,433,900	4,688,500.00	18,122,400.00	120,400.00	121,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	4,000,000.00	-	-	-	-	301,000.00	304,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	120,476,960.00	61,183,334.00	-	-	-	634,300.00	640,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	143,800.00	800,000.00	-	1,343,400	468,900.00	1,812,300.00	429,100.00	433,400.00
220202	UTILITIES - GENERAL	577,000.00	5,615,600.00	745,000.00	4,470,650	1,560,500.00	6,031,150.00	7,233,600.00	7,306,200.00
22020201	ELECTRICITY CHARGES	-	31,680.00	-	21,290	7,500.00	28,790.00	5,113,800.00	5,165,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	577,000.00	4,000,000.00	400,000.00	3,358,500	1,172,200.00	4,530,700.00	1,805,900.00	1,824,000.00
22020205	WATER RATES	-	623,920.00	-	419,160	146,300.00	565,460.00	211,500.00	213,700.00
22020209	OTHER UTILITY CHARGES	-	960,000.00	345,000.00	671,700	234,500.00	906,200.00	102,400.00	103,500.00
220203	MATERIALS & SUPPLIES - GENERAL	365,000.00	1,884,300.00	1,561,000.00	8,060,400	2,813,300.00	10,873,700.00	3,822,500.00	3,860,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	6,717,000	2,344,300.00	9,061,300.00	451,500.00	456,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	220,000.00	800,000.00	478,000.00	671,700	234,500.00	906,200.00	3,009,800.00	3,039,900.00
22020312	OTHER MATERIALS AND SUPPLIES	145,000.00	1,084,300.00	1,083,000.00	671,700	234,500.00	906,200.00	361,200.00	364,900.00
220204	MAINTENANCE SERVICES - GENERAL	3,131,000.00	37,928,840.00	22,225,455.63	38,958,400	13,596,800.00	52,555,200.00	1,482,725,700.00	1,497,553,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	773,500.00	1,640,000.00	908,000.00	1,679,300	586,100.00	2,265,400.00	301,000.00	304,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	2,400,000.00	25,555.63	2,015,100	703,300.00	2,718,400.00	30,098,000.00	30,399,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	93,000.00	12,000,000.00	155,000.00	10,075,400	3,516,400.00	13,591,800.00	1,449,879,300.00	1,464,378,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	10,075,400	3,516,400.00	13,591,800.00	240,800.00	243,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	1,040,000.00	336,900.00	1,343,400	468,900.00	1,812,300.00	1,805,900.00	1,824,000.00
22020406	OTHER MAINTENANCE SERVICES	2,164,500.00	20,848,840.00	20,800,000.00	1,679,300	586,100.00	2,265,400.00	400,700.00	404,800.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	-	-	12,090,500	4,219,600.00	16,310,100.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220205	TRAINING - GENERAL	5,555,000.00	40,800,000.00	22,549,974.98	77,191,360	26,939,900.00	104,131,260.00	1,310,000.00	1,323,200.00
22020501	LOCAL TRAINING	5,555,000.00	40,000,000.00	22,469,974.98	40,301,600	14,065,300.00	54,366,900.00	106,000.00	107,100.00
22020503	OTHER TRAININGS	-	800,000.00	80,000.00	36,889,760	12,874,600.00	49,764,360.00	1,204,000.00	1,216,100.00
220206	OTHER SERVICES - GENERAL	1,496,000.00	2,404,720.00	1,621,000.00	2,015,100	703,400.00	2,718,500.00	794,700.00	802,800.00
22020601	SECURITY SERVICES	800,000.00	1,600,000.00	1,000,000.00	1,343,400	468,900.00	1,812,300.00	602,000.00	608,100.00
22020605	CLEANING & FUMIGATION SERVICES	696,000.00	804,720.00	621,000.00	671,700	234,500.00	906,200.00	192,700.00	194,700.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	12,000,000.00	5,620,000.00	14,105,600	4,923,000.00	19,028,600.00	4,341,500.00	4,385,000.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	8,000,000.00	5,620,000.00	10,075,400	3,516,400.00	13,591,800.00	7,300.00	7,400.00
22020709	OTHER CONSULTING SERVICES	-	4,000,000.00	-	4,030,200	1,406,600.00	5,436,800.00	4,334,200.00	4,377,600.00
220208	FUEL & LUBRICANTS - GENERAL	1,567,200.00	3,405,120.00	2,285,000.00	3,214,340	1,121,900.00	4,336,240.00	2,083,000.00	2,104,100.00
22020801	MOTOR VEHICLE FUEL COST	126,000.00	1,200,000.00	1,200,000.00	1,343,400	468,900.00	1,812,300.00	240,800.00	243,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	351,200.00	190,960.00	-	128,320	44,800.00	173,120.00	277,000.00	279,800.00
22020803	PLANT / GENERATOR FUEL COST	1,090,000.00	1,920,000.00	1,085,000.00	1,679,300	586,100.00	2,265,400.00	602,000.00	608,100.00
22020806	COOKING GAS/FUEL COST	-	94,160.00	-	63,320	22,100.00	85,420.00	963,200.00	972,900.00
220209	FINANCIAL CHARGES - GENERAL	68,260.64	395,600.00	394,157.51	268,700	93,800.00	362,500.00	150,500.00	152,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	68,260.64	395,600.00	394,157.51	268,700	93,800.00	362,500.00	150,500.00	152,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,967,908.18	128,192,460.00	69,525,235.88	92,182,380	32,172,200.00	124,354,580.00	4,734,500.00	4,782,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	604,000.00	300,000.00	1,343,400	468,900.00	1,812,300.00	3,587,700.00	3,623,600.00
22021006	POSTAGES & COURIER SERVICES	-	38,720.00	-	26,080	9,200.00	35,280.00	-	-
22021007	WELFARE PACKAGES	60,000.00	4,195,900.00	4,190,000.00	3,358,500	1,172,200.00	4,530,700.00	722,400.00	729,700.00
22021021	SPECIAL DAYS/CELEBRATIONS	7,000,000.00	90,000,000.00	37,100,000.00	67,169,200	23,442,100.00	90,611,300.00	42,200.00	42,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	80,000.00	60,000.00	134,400	47,000.00	181,400.00	33,200.00	33,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	20,502,908.18	29,273,840.00	24,430,235.88	16,792,300	5,860,600.00	22,652,900.00	-	-
22021027	DAILY RATED ALLOWANCE	1,405,000.00	4,000,000.00	3,445,000.00	3,358,500	1,172,200.00	4,530,700.00	349,000.00	352,500.00
012500700100 - Adamawa State Staff Pension Board									
2	EXPENDITURES	7,802,769,425.56	13,008,988,200.00	12,571,740,079.10	22,397,433,230	14,066,800.00	22,411,500,030.00	695,928,100.00	699,598,500.00
21	PERSONNEL COST	7,796,004,097.76	12,943,119,600.00	12,543,099,920.89	22,214,630,630	-	22,214,630,630.00	478,016,200.00	478,016,200.00
2101	SALARY	9,876,634.96	7,916,000.00	7,700,983.09	1,128,200	-	1,128,200.00	42,614,500.00	42,614,500.00
210101	SALARIES AND WAGES	9,876,634.96	7,916,000.00	7,700,983.09	1,128,200	-	1,128,200.00	42,614,500.00	42,614,500.00
21010101	BASIC-SALARY	655,446.36	964,200.00	818,064.51	1,128,200	-	1,128,200.00	42,614,500.00	42,614,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	9,221,188.60	6,951,800.00	6,882,918.58	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	450,643.12	664,200.00	475,860.20	777,500	-	777,500.00	66,703,500.00	66,703,500.00
210201	ALLOWANCES	450,643.12	664,200.00	475,860.20	777,500	-	777,500.00	66,703,500.00	66,703,500.00
21020102	HOUSING/RENT ALLOWANCE	149,966.16	204,000.00	187,173.18	238,700	-	238,700.00	13,802,500.00	13,802,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020103	TRANSPORT ALLOWANCE	80,471.76	143,500.00	111,287.76	168,000	-	168,000.00	821,600.00	821,600.00
21020104	MEAL SUBSIDY	17,907.36	34,800.00	24,764.85	40,800	-	40,800.00	602,500.00	602,500.00
21020105	UTILITY ALLOWANCE	36,753.84	61,400.00	50,828.43	71,900	-	71,900.00	15,027,300.00	15,027,300.00
21020107	LEAVE ALLOWANCE	65,544.00	118,800.00	81,805.98	139,000	-	139,000.00	919,000.00	919,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	100,000.00	101,700.00	20,000.00	119,100	-	119,100.00	35,530,600.00	35,530,600.00
2103	SOCIAL BENEFITS	7,785,676,819.68	12,934,539,400.00	12,534,923,077.60	22,212,724,930	-	22,212,724,930.00	368,698,200.00	368,698,200.00
210301	SOCIAL BENEFITS	7,785,676,819.68	12,934,539,400.00	12,534,923,077.60	22,212,724,930	-	22,212,724,930.00	368,698,200.00	368,698,200.00
21030101	GRATUITY	290,652,091.82	3,170,190,600.00	2,886,464,641.77	10,123,915,730	-	10,123,915,730.00	41,083,900.00	41,083,900.00
21030102	PENSION	7,107,677,523.23	7,664,554,900.00	7,579,364,480.85	9,594,000,000	-	9,594,000,000.00	254,657,700.00	254,657,700.00
21030103	DEATH BENEFITS	328,468,748.04	1,700,811,700.00	1,700,111,824.33	1,560,000,000	-	1,560,000,000.00	55,553,300.00	55,553,300.00
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	58,878,456.59	398,982,200.00	368,982,130.65	934,809,200	-	934,809,200.00	17,403,300.00	17,403,300.00
22	OTHER RECURRENT COSTS	6,765,327.80	65,868,600.00	28,640,158.21	40,302,600	14,066,800.00	54,369,400.00	68,936,900.00	69,627,800.00
2202	OVERHEAD COST	6,765,327.80	65,868,600.00	28,640,158.21	40,302,600	14,066,800.00	54,369,400.00	68,936,900.00	69,627,800.00
220201	TRAVEL & TRANSPORT - GENERAL	-	560,000.00	-	537,600	187,800.00	725,400.00	25,011,500.00	25,261,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	240,000.00	-	134,400	47,000.00	181,400.00	24,078,400.00	24,319,200.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	160,000.00	-	201,600	70,400.00	272,000.00	30,100.00	30,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	160,000.00	-	201,600	70,400.00	272,000.00	903,000.00	912,100.00
220202	UTILITIES - GENERAL	-	80,000.00	-	268,700	93,800.00	362,500.00	722,400.00	729,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	80,000.00	-	268,700	93,800.00	362,500.00	722,400.00	729,700.00
220203	MATERIALS & SUPPLIES - GENERAL	60,000.00	2,060,000.00	1,400,000.00	4,030,300	1,406,800.00	5,437,100.00	650,200.00	656,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	60,000.00	1,500,000.00	1,400,000.00	1,343,400	468,900.00	1,812,300.00	168,600.00	170,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	80,000.00	-	1,007,600	351,700.00	1,359,300.00	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	-	240,000.00	-	1,343,400	468,900.00	1,812,300.00	301,000.00	304,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	240,000.00	-	335,900	117,300.00	453,200.00	180,600.00	182,500.00
220204	MAINTENANCE SERVICES - GENERAL	230,000.00	15,027,700.00	3,895,000.00	9,175,460	3,202,400.00	12,377,860.00	31,636,200.00	31,952,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	230,000.00	760,000.00	560,000.00	2,015,100	703,300.00	2,718,400.00	301,000.00	304,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	400,000.00	-	1,343,400	468,900.00	1,812,300.00	1,204,000.00	1,216,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	400,000.00	-	2,351,000	820,500.00	3,171,500.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	12,800,000.00	2,670,000.00	2,122,560	740,800.00	2,863,360.00	30,098,000.00	30,399,000.00
22020406	OTHER MAINTENANCE SERVICES	-	667,700.00	665,000.00	1,343,400	468,900.00	1,812,300.00	33,200.00	33,600.00
220205	TRAINING - GENERAL	-	400,000.00	-	335,900	117,300.00	453,200.00	264,900.00	267,600.00
22020501	LOCAL TRAINING	-	400,000.00	-	335,900	117,300.00	453,200.00	264,900.00	267,600.00
220206	OTHER SERVICES - GENERAL	720,000.00	500,000.00	420,000.00	1,410,600	492,300.00	1,902,900.00	726,600.00	733,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020601	SECURITY SERVICES	720,000.00	500,000.00	420,000.00	1,410,600	492,300.00	1,902,900.00	726,600.00	733,900.00
220208	FUEL & LUBRICANTS - GENERAL	210,000.00	796,300.00	395,000.00	2,955,500	1,031,500.00	3,987,000.00	663,700.00	670,500.00
22020801	MOTOR VEHICLE FUEL COST	165,000.00	396,300.00	395,000.00	2,686,800	937,700.00	3,624,500.00	240,800.00	243,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	45,000.00	400,000.00	-	268,700	93,800.00	362,500.00	422,900.00	427,200.00
220209	FINANCIAL CHARGES - GENERAL	150,327.80	1,340,000.00	628,483.21	26,940	9,500.00	36,440.00	1,204,000.00	1,216,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	150,327.80	1,340,000.00	628,483.21	26,940	9,500.00	36,440.00	1,204,000.00	1,216,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,395,000.00	45,104,600.00	21,901,675.00	21,561,600	7,525,400.00	29,087,000.00	8,057,400.00	8,138,500.00
22021001	REFRESHMENT & MEALS	220,000.00	944,600.00	940,000.00	1,343,400	468,900.00	1,812,300.00	28,900.00	29,200.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	560,000.00	-	2,015,100	703,300.00	2,718,400.00	602,000.00	608,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	240,000.00	-	1,007,600	351,700.00	1,359,300.00	361,200.00	364,900.00
22021004	MEDICAL EXPENSES-LOCAL	360,000.00	400,000.00	200,000.00	335,900	117,300.00	453,200.00	5,945,000.00	6,004,500.00
22021007	WELFARE PACKAGES	-	840,000.00	-	2,149,500	750,200.00	2,899,700.00	70,400.00	71,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	702,400.00	-	470,200	164,100.00	634,300.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	240,000.00	-	671,700	234,500.00	906,200.00	26,500.00	26,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,535,000.00	35,200,000.00	17,281,675.00	10,075,400	3,516,400.00	13,591,800.00	782,600.00	790,500.00
22021027	DAILY RATED ALLOWANCE	2,280,000.00	5,977,600.00	3,480,000.00	3,492,800	1,219,000.00	4,711,800.00	240,800.00	243,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23	CAPITAL EXPENDITURE	-	-	-	142,500,000	-	142,500,000.00	148,975,000.00	151,954,500.00
2302	CONSTRUCTION / PROVISION	-	-	-	142,500,000	-	142,500,000.00	148,975,000.00	151,954,500.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	142,500,000	-	142,500,000.00	148,975,000.00	151,954,500.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	2,500,000	-	2,500,000.00	7,575,000.00	7,726,500.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
012500800100 - Department of Labour and Productivity									
2	EXPENDITURES	3,507,535.03	18,911,580.00	3,763,504.03	24,132,250	3,752,800.00	27,885,050.00	280,076,100.00	282,603,600.00
21	PERSONNEL COST	647,371.52	2,891,580.00	776,773.48	3,383,600	-	3,383,600.00	37,576,200.00	37,576,200.00
2101	SALARY	357,756.00	1,241,000.00	456,416.73	1,452,000	-	1,452,000.00	3,309,000.00	3,309,000.00
210101	SALARIES AND WAGES	357,756.00	1,241,000.00	456,416.73	1,452,000	-	1,452,000.00	3,309,000.00	3,309,000.00
21010101	BASIC-SALARY	357,756.00	1,241,000.00	456,416.73	1,452,000	-	1,452,000.00	3,309,000.00	3,309,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	289,615.52	1,650,580.00	320,356.75	1,931,600	-	1,931,600.00	34,267,200.00	34,267,200.00
210201	ALLOWANCES	289,615.52	1,650,580.00	320,356.75	1,931,600	-	1,931,600.00	34,267,200.00	34,267,200.00
21020102	HOUSING/RENT ALLOWANCE	81,853.92	284,380.00	104,427.63	332,800	-	332,800.00	8,860,000.00	8,860,000.00
21020103	TRANSPORT ALLOWANCE	29,761.08	141,320.00	39,585.18	165,400	-	165,400.00	21,200.00	21,200.00
21020104	MEAL SUBSIDY	5,454.00	30,320.00	7,760.34	35,500	-	35,500.00	24,636,000.00	24,636,000.00
21020105	UTILITY ALLOWANCE	15,223.92	67,040.00	21,661.74	78,500	-	78,500.00	750,000.00	750,000.00
21020107	LEAVE ALLOWANCE	35,772.00	124,540.00	45,638.97	145,800	-	145,800.00	-	-
21020135	FURNITURE ALLOWANCE	71,550.60	132,980.00	91,282.89	155,700	-	155,700.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	50,000.00	870,000.00	10,000.00	1,017,900	-	1,017,900.00	-	-
22	OTHER RECURRENT COSTS	2,860,163.51	16,020,000.00	2,986,730.55	10,748,650	3,752,800.00	14,501,450.00	232,399,900.00	234,725,400.00
2202	OVERHEAD COST	2,860,163.51	16,020,000.00	2,986,730.55	10,748,650	3,752,800.00	14,501,450.00	232,399,900.00	234,725,400.00
220201	TRAVEL & TRANSPORT - GENERAL	80,000.00	437,600.00	235,000.00	322,580	112,700.00	435,280.00	152,725,000.00	154,252,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	140,800.00	135,000.00	107,560	37,600.00	145,160.00	150,490,000.00	151,994,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	80,000.00	160,800.00	100,000.00	114,220	39,900.00	154,120.00	1,805,900.00	1,824,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	136,000.00	-	100,800	35,200.00	136,000.00	429,100.00	433,400.00
220202	UTILITIES - GENERAL	5,000.00	149,600.00	85,000.00	135,800	47,600.00	183,400.00	2,053,800.00	2,074,600.00
22020203	INTERNET ACCESS CHARGES	-	4,000.00	-	6,760	2,400.00	9,160.00	1,204,000.00	1,216,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	26,400.00	-	20,180	7,100.00	27,280.00	421,400.00	425,700.00
22020205	WATER RATES	-	84,000.00	54,000.00	80,620	28,200.00	108,820.00	338,100.00	341,500.00
22020209	OTHER UTILITY CHARGES	5,000.00	35,200.00	31,000.00	28,240	9,900.00	38,140.00	90,300.00	91,300.00
220203	MATERIALS & SUPPLIES - GENERAL	128,500.00	314,400.00	139,000.00	238,780	83,600.00	322,380.00	41,053,900.00	41,464,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,500.00	12,800.00	-	10,140	3,600.00	13,740.00	722,400.00	729,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	120,800.00	40,000.00	87,380	30,500.00	117,880.00	36,117,600.00	36,478,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	35,200.00	-	26,940	9,500.00	36,440.00	903,000.00	912,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	9,600.00	-	6,760	2,400.00	9,160.00	2,407,900.00	2,432,000.00
22020312	OTHER MATERIALS AND SUPPLIES	115,000.00	136,000.00	99,000.00	107,560	37,600.00	145,160.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	107,000.00	333,600.00	197,000.00	774,700	270,600.00	1,045,300.00	4,096,600.00	4,137,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	58,400.00	35,000.00	41,660	14,600.00	56,260.00	922,300.00	931,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	26,000.00	58,400.00	25,000.00	41,060	14,400.00	55,460.00	240,800.00	243,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000.00	113,600.00	44,000.00	604,600	211,100.00	815,700.00	2,931,500.00	2,960,900.00
22020406	OTHER MAINTENANCE SERVICES	71,000.00	103,200.00	93,000.00	87,380	30,500.00	117,880.00	2,000.00	2,100.00
220205	TRAINING - GENERAL	-	296,000.00	-	201,600	70,400.00	272,000.00	264,900.00	267,600.00
22020501	LOCAL TRAINING	-	296,000.00	-	201,600	70,400.00	272,000.00	264,900.00	267,600.00
220206	OTHER SERVICES - GENERAL	25,000.00	19,200.00	8,000.00	14,820	5,200.00	20,020.00	144,500.00	146,000.00
22020605	CLEANING & FUMIGATION SERVICES	25,000.00	19,200.00	8,000.00	14,820	5,200.00	20,020.00	144,500.00	146,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	35,200.00	-	23,560	8,300.00	31,860.00	385,300.00	389,200.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	35,200.00	-	23,560	8,300.00	31,860.00	385,300.00	389,200.00
220208	FUEL & LUBRICANTS - GENERAL	60,000.00	672,000.00	370,000.00	1,352,260	472,100.00	1,824,360.00	3,022,400.00	3,052,800.00
22020801	MOTOR VEHICLE FUEL COST	20,000.00	434,400.00	340,000.00	638,800	223,000.00	861,800.00	2,696,800.00	2,723,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	122,400.00	30,000.00	87,380	30,500.00	117,880.00	84,800.00	85,700.00
22020803	PLANT / GENERATOR FUEL COST	40,000.00	115,200.00	-	626,080	218,600.00	844,680.00	240,800.00	243,300.00
220209	FINANCIAL CHARGES - GENERAL	3,980.76	11,200.00	5,730.55	8,750	3,100.00	11,850.00	1,504,900.00	1,520,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,980.76	11,200.00	5,730.55	8,750	3,100.00	11,850.00	1,504,900.00	1,520,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,450,682.75	13,751,200.00	1,947,000.00	7,675,800	2,679,200.00	10,355,000.00	27,148,600.00	27,420,300.00
22021001	REFRESHMENT & MEALS	46,000.00	169,600.00	95,000.00	114,220	39,900.00	154,120.00	48,200.00	48,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	143,200.00	-	604,600	211,100.00	815,700.00	5,396,600.00	5,450,600.00
22021006	POSTAGES & COURIER SERVICES	-	28,000.00	-	18,890	6,600.00	25,490.00	-	-
22021007	WELFARE PACKAGES	193,000.00	338,400.00	285,000.00	604,600	211,100.00	815,700.00	930,000.00	939,300.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	11,232,000.00	108,000.00	5,016,930	1,751,000.00	6,767,930.00	240,800.00	243,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	-	66,300.00	67,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,211,682.75	1,840,000.00	1,459,000.00	1,316,560	459,500.00	1,776,060.00	20,466,700.00	20,671,400.00
23	CAPITAL EXPENDITURE	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
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2	EXPENDITURES	321,021,558.03	789,223,880.00	643,333,255.23	885,318,820	194,228,500.00	1,079,547,320.00	23,583,351,800.00	23,590,533,200.00
21	PERSONNEL COST	172,612,207.14	243,553,480.00	169,073,135.87	279,296,400	-	279,296,400.00	22,915,443,700.00	22,915,443,700.00
2101	SALARY	45,639,294.01	63,831,840.00	49,067,438.82	69,253,600	-	69,253,600.00	-	-
210101	SALARIES AND WAGES	45,639,294.01	63,831,840.00	49,067,438.82	69,253,600	-	69,253,600.00	-	-
21010101	BASIC-SALARY	45,639,294.01	59,191,040.00	44,472,631.69	69,253,600	-	69,253,600.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	-	4,640,800.00	4,594,807.13	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	126,972,913.13	179,721,640.00	120,005,697.05	210,042,800	-	210,042,800.00	22,915,443,700.00	22,915,443,700.00
210201	ALLOWANCES	126,972,913.13	179,721,640.00	120,005,697.05	210,042,800	-	210,042,800.00	22,915,443,700.00	22,915,443,700.00
21020102	HOUSING/RENT ALLOWANCE	935,902.56	-	-	-	-	-	-	-
21020103	TRANSPORT ALLOWANCE	2,597,513.58	3,524,760.00	2,517,240.35	4,124,100	-	4,124,100.00	45,701,200.00	45,701,200.00
21020104	MEAL SUBSIDY	449,013.30	598,800.00	423,886.06	700,600	-	700,600.00	-	-
21020105	UTILITY ALLOWANCE	1,912,847.87	2,066,400.00	1,723,742.17	2,417,700	-	2,417,700.00	4,085,800.00	4,085,800.00
21020106	ENTERTAINMENT ALLOWANCE	590,817.61	448,340.00	446,609.44	325,600	-	325,600.00	9,751,000.00	9,751,000.00
21020107	LEAVE ALLOWANCE	4,184,224.00	5,675,060.00	3,912,236.00	6,639,900	-	6,639,900.00	1,128,200.00	1,128,200.00
21020108	DOMESTIC STAFF ALLOWANCE	2,655,555.93	2,665,100.00	2,664,804.67	3,084,900	-	3,084,900.00	-	-
21020112	HARZARD ALLOWANCE	21,488,799.42	28,996,800.00	21,038,088.51	33,926,300	-	33,926,300.00	238,700.00	238,700.00
21020120	JOURNAL ALLOWANCE	187,180.56	255,280.00	187,180.56	298,800	-	298,800.00	168,000.00	168,000.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	132,622.48	-	-	-	-	-	40,800.00	40,800.00
21020129	NEWSPAPERS ALLOWANCE	79,573.52	-	-	-	-	-	71,900.00	71,900.00
21020135	FURNITURE ALLOWANCE	8,047,608.57	11,282,500.00	7,933,692.57	13,200,600	-	13,200,600.00	139,000.00	139,000.00
21020138	ADMIN ALLOWANCE	311,967.48	424,320.00	311,967.48	496,500	-	496,500.00	-	-
21020139	WARDROPE ALLOWANCE	21,488,799.42	28,996,800.00	21,038,088.51	33,926,300	-	33,926,300.00	119,100.00	119,100.00
21020141	ACCOMMODATION ALLOWANCE	42,486,282.05	57,680,840.00	41,452,238.52	67,486,700	-	67,486,700.00	11,700,000,000.00	11,700,000,000.00
21020142	ICT ALLOWANCE	2,661,425.06	-	-	-	-	-	9,594,000,000.00	9,594,000,000.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	1,333,770.16	-	-	20,000,000	-	20,000,000.00	1,560,000,000.00	1,560,000,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	15,429,009.56	37,106,640.00	16,355,922.21	23,414,800	-	23,414,800.00	-	-
22	OTHER RECURRENT COSTS	148,409,350.89	545,670,400.00	474,260,119.36	556,522,420	194,228,500.00	750,750,920.00	617,913,100.00	624,094,600.00
2202	OVERHEAD COST	148,409,350.89	545,670,400.00	474,260,119.36	556,522,420	194,228,500.00	750,750,920.00	617,913,100.00	624,094,600.00
220201	TRAVEL & TRANSPORT - GENERAL	3,762,106.00	14,369,200.00	4,151,000.00	17,464,400	6,095,300.00	23,559,700.00	72,645,800.00	73,372,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	760,000.00	2,570,800.00	2,570,000.00	3,224,200	1,125,300.00	4,349,500.00	72,235,200.00	72,957,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	710,000.00	1,158,400.00	797,000.00	2,821,200	984,600.00	3,805,800.00	60,200.00	60,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,061,000.00	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	731,106.00	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	19,300.00	19,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	1,000,000.00	784,000.00	1,679,300	586,100.00	2,265,400.00	120,400.00	121,700.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	500,000.00	1,200,000.00	-	3,022,700	1,055,000.00	4,077,700.00	60,200.00	60,900.00
22020109	PER-DIEM/ESTACODES	-	440,000.00	-	1,343,400	468,900.00	1,812,300.00	150,500.00	152,100.00
220202	UTILITIES - GENERAL	760,000.00	3,877,800.00	3,045,000.00	2,963,360	1,034,700.00	3,998,060.00	51,915,200.00	52,434,800.00
22020201	ELECTRICITY CHARGES	455,000.00	211,200.00	-	141,760	49,500.00	191,260.00	43,822,700.00	44,261,000.00
22020202	TELEPHONE CHARGES	80,000.00	105,600.00	100,000.00	168,000	58,700.00	226,700.00	4,213,800.00	4,256,000.00
22020203	INTERNET ACCESS CHARGES	45,000.00	1,829,300.00	1,823,000.00	1,007,600	351,700.00	1,359,300.00	722,400.00	729,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	90,000.00	1,040,000.00	560,000.00	1,007,600	351,700.00	1,359,300.00	331,100.00	334,500.00
22020205	WATER RATES	-	172,600.00	172,000.00	168,000	58,700.00	226,700.00	2,704,100.00	2,731,200.00
22020206	SEWERAGE CHARGES	-	120,000.00	-	168,000	58,700.00	226,700.00	-	-
22020207	LEASED COMMUNICATION LINES(S)	30,000.00	48,000.00	40,000.00	134,400	47,000.00	181,400.00	115,000.00	116,200.00
22020209	OTHER UTILITY CHARGES	60,000.00	351,100.00	350,000.00	168,000	58,700.00	226,700.00	6,100.00	6,200.00
220203	MATERIALS & SUPPLIES - GENERAL	1,923,150.00	2,645,400.00	2,642,850.00	2,686,900	937,800.00	3,624,700.00	3,009,900.00	3,040,200.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000.00	1,255,100.00	1,254,500.00	1,679,300	586,100.00	2,265,400.00	1,504,900.00	1,520,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	-	-	602,000.00	608,100.00
22020312	OTHER MATERIALS AND SUPPLIES	873,150.00	1,390,300.00	1,388,350.00	1,007,600	351,700.00	1,359,300.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	3,250,000.00	24,920,700.00	24,826,515.00	21,998,400	7,677,700.00	29,676,100.00	472,779,300.00	477,507,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	540,000.00	682,000.00	681,115.00	1,276,300	445,500.00	1,721,800.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	680,000.00	1,186,900.00	1,184,600.00	1,679,300	586,100.00	2,265,400.00	1,288,200.00	1,301,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	780,000.00	12,457,100.00	12,440,600.00	14,777,300	5,157,300.00	19,934,600.00	469,721,900.00	474,419,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,130,000.00	10,283,300.00	10,225,000.00	3,694,400	1,289,400.00	4,983,800.00	90,300.00	91,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	120,000.00	104,200.00	403,100	140,700.00	543,800.00	1,204,000.00	1,216,100.00
22020406	OTHER MAINTENANCE SERVICES	120,000.00	191,400.00	191,000.00	168,000	58,700.00	226,700.00	474,900.00	479,700.00
220205	TRAINING - GENERAL	3,539,000.00	22,962,800.00	17,818,000.00	15,449,100	5,391,900.00	20,841,000.00	5,497,200.00	5,552,200.00
22020501	LOCAL TRAINING	940,000.00	2,691,400.00	2,684,500.00	6,045,300	2,109,900.00	8,155,200.00	79,500.00	80,300.00
22020502	INTERNATIONAL TRAINING	670,000.00	8,000,000.00	2,944,000.00	5,373,600	1,875,400.00	7,249,000.00	-	-
22020503	OTHER TRAININGS	1,929,000.00	12,271,400.00	12,189,500.00	4,030,200	1,406,600.00	5,436,800.00	5,417,700.00	5,471,900.00
220206	OTHER SERVICES - GENERAL	890,000.00	2,856,800.00	1,380,000.00	1,309,900	457,300.00	1,767,200.00	1,533,000.00	1,548,600.00
22020601	SECURITY SERVICES	770,000.00	2,000,000.00	1,000,000.00	671,700	234,500.00	906,200.00	541,800.00	547,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	456,800.00	-	268,700	93,800.00	362,500.00	770,600.00	778,400.00
22020605	CLEANING & FUMIGATION SERVICES	120,000.00	400,000.00	380,000.00	369,500	129,000.00	498,500.00	220,600.00	222,900.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	122,544,830.00	299,820,000.00	297,291,141.25	261,086,900	91,119,500.00	352,206,400.00	458,400.00	463,100.00
22020701	FINANCIAL CONSULTING	72,369,230.00	71,853,100.00	71,656,480.00	57,093,900	19,925,800.00	77,019,700.00	106,000.00	107,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,200,000.00	800,000.00	1,679,300	586,100.00	2,265,400.00	289,000.00	291,900.00
22020703	LEGAL SERVICES	-	1,200,000.00	-	806,100	281,400.00	1,087,500.00	63,400.00	64,100.00
22020709	OTHER CONSULTING SERVICES	50,175,600.00	225,566,900.00	224,834,661.25	201,507,600	70,326,200.00	271,833,800.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	2,833,816.00	7,931,000.00	7,640,500.00	3,358,500	1,172,300.00	4,530,800.00	2,980,600.00	3,010,600.00
22020801	MOTOR VEHICLE FUEL COST	1,907,000.00	2,000,000.00	1,744,500.00	1,343,400	468,900.00	1,812,300.00	2,648,700.00	2,675,200.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	616,816.00	4,529,000.00	4,496,000.00	671,700	234,500.00	906,200.00	211,500.00	213,700.00
22020803	PLANT / GENERATOR FUEL COST	310,000.00	1,402,000.00	1,400,000.00	1,343,400	468,900.00	1,812,300.00	120,400.00	121,700.00
220209	FINANCIAL CHARGES - GENERAL	205,287.64	1,094,700.00	809,705.11	691,880	241,600.00	933,480.00	3,316,900.00	3,350,200.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	165,287.64	813,900.00	809,705.11	503,800	175,900.00	679,700.00	3,310,800.00	3,344,000.00
22020902	INSURANCE PREMIUM	40,000.00	280,800.00	-	188,080	65,700.00	253,780.00	6,100.00	6,200.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,701,161.25	165,192,000.00	114,655,408.00	229,513,080	80,100,400.00	309,613,480.00	3,776,800.00	3,814,800.00
22021001	REFRESHMENT & MEALS	200,000.00	1,200,000.00	-	806,100	281,400.00	1,087,500.00	9,700.00	9,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	787,000.00	1,550,800.00	1,549,300.00	1,679,300	586,100.00	2,265,400.00	240,800.00	243,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	760,000.00	350,000.00	470,200	164,100.00	634,300.00	197,500.00	199,500.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	560,000.00	300,000.00	335,900	117,300.00	453,200.00	2,622,200.00	2,648,500.00
22021006	POSTAGES & COURIER SERVICES	-	280,000.00	-	188,080	65,700.00	253,780.00	-	-
22021007	WELFARE PACKAGES	-	20,180,000.00	18,300,000.00	1,679,300	586,100.00	2,265,400.00	346,800.00	350,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,584,161.25	60,461,200.00	60,060,550.00	21,494,200	7,501,500.00	28,995,700.00	-	-
22021026	MONITORING AND EVALUATION RECURRENT	30,000.00	80,200,000.00	34,095,558.00	202,860,000	70,798,200.00	273,658,200.00	359,800.00	363,400.00
23	CAPITAL EXPENDITURE	-	-	-	49,500,000	-	49,500,000.00	49,995,000.00	50,994,900.00
2302	CONSTRUCTION / PROVISION	-	-	-	49,500,000	-	49,500,000.00	49,995,000.00	50,994,900.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	49,500,000	-	49,500,000.00	49,995,000.00	50,994,900.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	9,500,000	-	9,500,000.00	9,595,000.00	9,786,900.00
014000200100 - Office of the Auditor General for Local Government									
2	EXPENDITURES	87,616,075.31	137,992,380.00	85,897,278.01	152,494,940	1,780,600.00	154,275,540.00	1,069,379,200.00	1,069,826,600.00
21	PERSONNEL COST	83,645,769.10	130,622,880.00	80,603,535.24	147,395,900	-	147,395,900.00	1,024,739,200.00	1,024,739,200.00
2101	SALARY	32,011,409.19	42,059,380.00	28,600,249.36	49,209,500	-	49,209,500.00	934,809,200.00	934,809,200.00
210101	SALARIES AND WAGES	32,011,409.19	42,059,380.00	28,600,249.36	49,209,500	-	49,209,500.00	934,809,200.00	934,809,200.00
21010101	BASIC-SALARY	31,111,409.19	42,059,380.00	28,600,249.36	49,209,500	-	49,209,500.00	934,809,200.00	934,809,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	900,000.00	-	-	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	51,634,359.91	88,563,500.00	52,003,285.88	98,186,400	-	98,186,400.00	89,930,000.00	89,930,000.00
210201	ALLOWANCES	51,634,359.91	88,563,500.00	52,003,285.88	98,186,400	-	98,186,400.00	89,930,000.00	89,930,000.00
21020102	HOUSING/RENT ALLOWANCE	6,534,252.65	9,902,980.00	7,194,730.55	11,586,600	-	11,586,600.00	332,800.00	332,800.00
21020103	TRANSPORT ALLOWANCE	1,710,801.03	2,580,520.00	1,536,018.64	3,019,300	-	3,019,300.00	165,400.00	165,400.00
21020104	MEAL SUBSIDY	261,212.50	601,100.00	235,938.85	703,400	-	703,400.00	35,500.00	35,500.00
21020105	UTILITY ALLOWANCE	1,042,524.33	2,262,360.00	1,219,552.43	2,647,100	-	2,647,100.00	78,500.00	78,500.00
21020106	ENTERTAINMENT ALLOWANCE	196,704.97	743,560.00	468,405.11	870,100	-	870,100.00	145,800.00	145,800.00
21020107	LEAVE ALLOWANCE	2,696,267.00	4,003,400.00	2,393,754.00	4,684,000	-	4,684,000.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	2,515,497.55	4,772,220.00	2,862,554.92	5,583,600	-	5,583,600.00	155,700.00	155,700.00
21020112	HARZARD ALLOWANCE	3,033,355.60	9,085,740.00	1,528,684.97	10,630,400	-	10,630,400.00	1,017,900.00	1,017,900.00
21020117	OUTFIT ALLOWANCE	3,918,188.51	9,826,840.00	5,621,380.20	11,497,500	-	11,497,500.00	69,253,600.00	69,253,600.00
21020120	JOURNAL ALLOWANCE	50,095.14	396,900.00	200,380.56	464,500	-	464,500.00	-	-
21020122	HARDSHIP ALLOWANCE	3,918,188.51	9,826,840.00	5,621,380.20	11,497,500	-	11,497,500.00	4,124,100.00	4,124,100.00
21020135	FURNITURE ALLOWANCE	5,458,862.30	8,768,780.00	5,453,819.80	10,259,500	-	10,259,500.00	700,600.00	700,600.00
21020137	DRIVER'S ALLOWANCE	233,975.64	1,097,520.00	935,902.56	1,284,200	-	1,284,200.00	2,417,700.00	2,417,700.00
21020138	ADMIN ALLOWANCE	77,991.87	672,860.00	311,967.48	787,300	-	787,300.00	325,600.00	325,600.00
21020139	WARDROPE ALLOWANCE	3,033,355.60	9,085,740.00	1,528,684.97	10,630,400	-	10,630,400.00	6,639,900.00	6,639,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	16,953,086.71	14,936,140.00	14,890,130.64	12,041,000	-	12,041,000.00	4,536,900.00	4,536,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	3,970,306.21	7,369,500.00	5,293,742.77	5,099,040	1,780,600.00	6,879,640.00	44,640,000.00	45,087,400.00
2202	OVERHEAD COST	3,970,306.21	7,369,500.00	5,293,742.77	5,099,040	1,780,600.00	6,879,640.00	44,640,000.00	45,087,400.00
220201	TRAVEL & TRANSPORT - GENERAL	-	105,600.00	-	134,400	47,000.00	181,400.00	6,320,600.00	6,383,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	105,600.00	-	134,400	47,000.00	181,400.00	6,019,600.00	6,079,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	301,000.00	304,100.00
220202	UTILITIES - GENERAL	43,250.00	282,800.00	5,000.00	201,600	70,400.00	272,000.00	1,414,700.00	1,428,900.00
22020201	ELECTRICITY CHARGES	43,250.00	272,800.00	-	201,600	70,400.00	272,000.00	-	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	-	-	1,396,600.00	1,410,600.00
22020209	OTHER UTILITY CHARGES	-	10,000.00	5,000.00	-	-	-	18,100.00	18,300.00
220203	MATERIALS & SUPPLIES - GENERAL	51,700.00	364,000.00	218,500.00	201,600	70,400.00	272,000.00	25,703,800.00	25,961,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	51,700.00	280,000.00	214,000.00	201,600	70,400.00	272,000.00	421,400.00	425,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	40,000.00	4,500.00	-	-	-	24,078,400.00	24,319,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	44,000.00	-	-	-	-	1,204,000.00	1,216,100.00
220204	MAINTENANCE SERVICES - GENERAL	76,750.00	443,300.00	356,500.00	322,580	112,900.00	435,480.00	649,600.00	656,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	183,300.00	183,000.00	134,400	47,000.00	181,400.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	120,000.00	80,000.00	80,620	28,200.00	108,820.00	39,800.00	40,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	56,750.00	52,000.00	35,500.00	33,600	11,800.00	45,400.00	36,200.00	36,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	32,000.00	4,000.00	33,600	11,800.00	45,400.00	301,000.00	304,100.00
22020406	OTHER MAINTENANCE SERVICES	20,000.00	56,000.00	54,000.00	40,360	14,100.00	54,460.00	272,600.00	275,400.00
220208	FUEL & LUBRICANTS - GENERAL	108,000.00	520,000.00	310,000.00	403,100	140,800.00	543,900.00	488,400.00	493,500.00
22020801	MOTOR VEHICLE FUEL COST	68,000.00	280,000.00	185,000.00	134,400	47,000.00	181,400.00	240,800.00	243,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	-	-	127,200.00	128,500.00
22020803	PLANT / GENERATOR FUEL COST	40,000.00	240,000.00	125,000.00	268,700	93,800.00	362,500.00	120,400.00	121,700.00
220209	FINANCIAL CHARGES - GENERAL	5,306.21	7,800.00	7,742.77	6,760	2,400.00	9,160.00	869,800.00	878,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,306.21	7,800.00	7,742.77	6,760	2,400.00	9,160.00	869,800.00	878,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,685,300.00	5,646,000.00	4,396,000.00	3,829,000	1,336,700.00	5,165,700.00	9,193,100.00	9,285,300.00
22021001	REFRESHMENT & MEALS	10,000.00	240,000.00	237,000.00	134,400	47,000.00	181,400.00	38,600.00	39,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	-	-	602,000.00	608,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	400,000.00	-	134,400	47,000.00	181,400.00	3,326,200.00	3,359,500.00
22021007	WELFARE PACKAGES	94,000.00	200,000.00	158,000.00	134,400	47,000.00	181,400.00	139,700.00	141,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	631,300.00	870,000.00	445,000.00	403,100	140,700.00	543,800.00	3,581,700.00	3,617,600.00
22021027	DAILY RATED ALLOWANCE	2,950,000.00	3,936,000.00	3,556,000.00	3,022,700	1,055,000.00	4,077,700.00	1,504,900.00	1,520,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
014000300100 - Audit Commission									
2	EXPENDITURES	-	48,003,800.00	23,734,605.26	60,653,590	19,558,500.00	80,212,090.00	472,252,900.00	475,049,300.00
21	PERSONNEL COST	-	-	-	4,618,000	-	4,618,000.00	192,750,000.00	192,750,000.00
2101	SALARY	-	-	-	705,100	-	705,100.00	-	-
210101	SALARIES AND WAGES	-	-	-	705,100	-	705,100.00	-	-
21010101	BASIC-SALARY	-	-	-	705,100	-	705,100.00	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	3,912,900	-	3,912,900.00	192,750,000.00	192,750,000.00
210201	ALLOWANCES	-	-	-	3,912,900	-	3,912,900.00	192,750,000.00	192,750,000.00
21020102	HOUSING/RENT ALLOWANCE	-	-	-	496,400	-	496,400.00	298,800.00	298,800.00
21020103	TRANSPORT ALLOWANCE	-	-	-	180,500	-	180,500.00	-	-
21020104	MEAL SUBSIDY	-	-	-	33,000	-	33,000.00	-	-
21020105	UTILITY ALLOWANCE	-	-	-	98,700	-	98,700.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	11,500	-	11,500.00	13,200,600.00	13,200,600.00
21020107	LEAVE ALLOWANCE	-	-	-	218,100	-	218,100.00	496,500.00	496,500.00
21020112	HARZARD ALLOWANCE	-	-	-	342,200	-	342,200.00	33,926,300.00	33,926,300.00
21020117	OUTFIT ALLOWANCE	-	-	-	352,900	-	352,900.00	-	-
21020135	FURNITURE ALLOWANCE	-	-	-	278,400	-	278,400.00	67,486,700.00	67,486,700.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	1,901,200	-	1,901,200.00	77,341,100.00	77,341,100.00
22	OTHER RECURRENT COSTS	-	48,003,800.00	23,734,605.26	56,035,590	19,558,500.00	75,594,090.00	279,502,900.00	282,299,300.00
2202	OVERHEAD COST	-	48,003,800.00	23,734,605.26	56,035,590	19,558,500.00	75,594,090.00	279,502,900.00	282,299,300.00
220201	TRAVEL & TRANSPORT - GENERAL	-	4,915,200.00	1,727,210.00	1,343,400	469,000.00	1,812,400.00	9,631,400.00	9,727,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	2,750,000.00	1,727,210.00	671,700	234,500.00	906,200.00	3,611,800.00	3,648,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	2,165,200.00	-	671,700	234,500.00	906,200.00	6,019,600.00	6,079,800.00
220202	UTILITIES - GENERAL	-	1,109,200.00	492,500.00	1,853,960	647,300.00	2,501,260.00	24,964,300.00	25,214,200.00
22020201	ELECTRICITY CHARGES	-	172,000.00	-	671,700	234,500.00	906,200.00	21,068,600.00	21,279,300.00
22020202	TELEPHONE CHARGES	-	358,800.00	260,000.00	376,160	131,300.00	507,460.00	2,407,900.00	2,432,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	210,000.00	95,000.00	235,100	82,100.00	317,200.00	1,204,000.00	1,216,100.00
22020205	WATER RATES	-	46,400.00	-	268,700	93,800.00	362,500.00	211,500.00	213,700.00
22020209	OTHER UTILITY CHARGES	-	322,000.00	137,500.00	302,300	105,600.00	407,900.00	72,300.00	73,100.00
220203	MATERIALS & SUPPLIES - GENERAL	-	2,846,800.00	1,356,450.00	6,414,900	2,239,200.00	8,654,100.00	7,103,300.00	7,174,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	916,400.00	546,050.00	2,351,000	820,500.00	3,171,500.00	301,000.00	304,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	848,000.00	464,150.00	974,000	340,000.00	1,314,000.00	3,009,800.00	3,039,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	502,000.00	341,250.00	671,700	234,500.00	906,200.00	722,400.00	729,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	310,400.00	-	671,700	234,500.00	906,200.00	120,400.00	121,700.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	48,000.00	5,000.00	671,700	234,500.00	906,200.00	2,407,900.00	2,432,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020312	OTHER MATERIALS AND SUPPLIES	-	222,000.00	-	1,074,800	375,200.00	1,450,000.00	541,800.00	547,300.00
220204	MAINTENANCE SERVICES - GENERAL	-	23,325,200.00	12,644,425.00	4,433,300	1,547,700.00	5,981,000.00	219,815,700.00	222,014,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	1,222,000.00	1,188,625.00	1,074,800	375,200.00	1,450,000.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	6,976,000.00	705,000.00	671,700	234,500.00	906,200.00	114,400.00	115,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	2,066,000.00	1,980,000.00	671,700	234,500.00	906,200.00	218,045,000.00	220,225,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	12,096,000.00	8,292,700.00	671,700	234,500.00	906,200.00	36,200.00	36,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	619,200.00	344,600.00	671,700	234,500.00	906,200.00	60,200.00	60,900.00
22020406	OTHER MAINTENANCE SERVICES	-	346,000.00	133,500.00	671,700	234,500.00	906,200.00	1,559,900.00	1,575,500.00
220205	TRAINING - GENERAL	-	1,146,000.00	-	671,700	234,500.00	906,200.00	26,500.00	26,800.00
22020501	LOCAL TRAINING	-	1,146,000.00	-	671,700	234,500.00	906,200.00	26,500.00	26,800.00
220206	OTHER SERVICES - GENERAL	-	318,000.00	70,000.00	1,007,600	351,800.00	1,359,400.00	665,200.00	671,900.00
22020601	SECURITY SERVICES	-	222,000.00	70,000.00	335,900	117,300.00	453,200.00	665,200.00	671,900.00
22020602	OFFICE RENT	-	96,000.00	-	671,700	234,500.00	906,200.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	-	1,770,200.00	1,697,395.00	2,015,100	703,500.00	2,718,600.00	703,700.00	710,900.00
22020801	MOTOR VEHICLE FUEL COST	-	1,191,400.00	1,190,670.00	671,700	234,500.00	906,200.00	481,600.00	486,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	72,000.00	-	671,700	234,500.00	906,200.00	169,100.00	170,800.00
22020803	PLANT / GENERATOR FUEL COST	-	506,800.00	506,725.00	671,700	234,500.00	906,200.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	-	24,000.00	8,786.60	114,220	39,900.00	154,120.00	10,052,800.00	10,153,400.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	24,000.00	8,786.60	114,220	39,900.00	154,120.00	10,052,800.00	10,153,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	12,549,200.00	5,737,838.66	38,181,410	13,325,600.00	51,507,010.00	6,540,000.00	6,605,500.00
22021001	REFRESHMENT & MEALS	-	900,400.00	805,900.00	671,700	234,500.00	906,200.00	48,200.00	48,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	2,786,400.00	500,000.00	1,343,400	468,900.00	1,812,300.00	1,805,900.00	1,824,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	416,800.00	28,820.00	1,343,400	468,900.00	1,812,300.00	3,660,000.00	3,696,600.00
22021006	POSTAGES & COURIER SERVICES	-	100,000.00	-	1,175,500	410,300.00	1,585,800.00	-	-
22021007	WELFARE PACKAGES	-	2,999,600.00	2,112,918.66	3,597,400	1,255,500.00	4,852,900.00	279,400.00	282,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	346,000.00	120,000.00	4,508,000	1,573,300.00	6,081,300.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	-	5,000,000.00	2,170,200.00	25,542,010	8,914,200.00	34,456,210.00	746,500.00	754,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
014700100100 - Civil Service Commission									
2	EXPENDITURES	53,263,317.09	107,982,320.00	65,772,460.09	801,559,000	24,206,100.00	825,765,100.00	674,841,600.00	686,413,900.00
21	PERSONNEL COST	25,477,043.16	21,717,120.00	12,176,854.30	17,205,800	-	17,205,800.00	78,303,600.00	78,303,600.00
2101	SALARY	23,487,203.98	13,545,180.00	10,120,857.82	7,644,100	-	7,644,100.00	49,209,500.00	49,209,500.00
210101	SALARIES AND WAGES	23,487,203.98	13,545,180.00	10,120,857.82	7,644,100	-	7,644,100.00	49,209,500.00	49,209,500.00
21010101	BASIC-SALARY	2,779,002.40	6,533,380.00	3,178,501.19	7,644,100	-	7,644,100.00	49,209,500.00	49,209,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	20,708,201.58	7,011,800.00	6,942,356.63	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,989,839.18	8,171,940.00	2,055,996.48	9,561,700	-	9,561,700.00	29,094,100.00	29,094,100.00
210201	ALLOWANCES	1,989,839.18	8,171,940.00	2,055,996.48	9,561,700	-	9,561,700.00	29,094,100.00	29,094,100.00
21020102	HOUSING/RENT ALLOWANCE	635,836.74	1,495,280.00	727,242.23	1,749,600	-	1,749,600.00	11,586,600.00	11,586,600.00
21020103	TRANSPORT ALLOWANCE	297,553.80	640,100.00	327,892.55	749,000	-	749,000.00	3,019,300.00	3,019,300.00
21020104	MEAL SUBSIDY	64,678.36	130,860.00	70,776.33	153,200	-	153,200.00	703,400.00	703,400.00
21020105	UTILITY ALLOWANCE	141,947.16	316,160.00	167,697.40	370,000	-	370,000.00	2,647,100.00	2,647,100.00
21020107	LEAVE ALLOWANCE	275,352.00	3,803,800.00	308,568.29	4,450,500	-	4,450,500.00	870,100.00	870,100.00
21020135	FURNITURE ALLOWANCE	174,471.12	845,740.00	373,819.68	989,600	-	989,600.00	4,684,000.00	4,684,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	400,000.00	940,000.00	80,000.00	1,099,800	-	1,099,800.00	5,583,600.00	5,583,600.00
22	OTHER RECURRENT COSTS	27,786,273.93	86,265,200.00	53,595,605.79	69,353,200	24,206,100.00	93,559,300.00	35,988,000.00	36,349,300.00
2202	OVERHEAD COST	27,786,273.93	86,265,200.00	53,595,605.79	69,353,200	24,206,100.00	93,559,300.00	35,988,000.00	36,349,300.00
220201	TRAVEL & TRANSPORT - GENERAL	3,968,700.00	4,408,000.00	3,225,000.00	6,045,300	2,109,900.00	8,155,200.00	10,233,400.00	10,335,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,632,800.00	1,600,000.00	1,100,000.00	3,358,500	1,172,200.00	4,530,700.00	9,631,400.00	9,727,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,335,900.00	2,808,000.00	2,125,000.00	2,686,800	937,700.00	3,624,500.00	602,000.00	608,100.00
220202	UTILITIES - GENERAL	1,427,500.00	2,717,900.00	802,300.00	1,343,400	469,000.00	1,812,400.00	4,563,000.00	4,608,800.00
22020201	ELECTRICITY CHARGES	310,500.00	800,000.00	-	-	-	-	55,100.00	55,700.00
22020202	TELEPHONE CHARGES	-	8,000.00	-	-	-	-	4,454,600.00	4,499,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	123,000.00	409,900.00	409,800.00	671,700	234,500.00	906,200.00	-	-
22020205	WATER RATES	262,000.00	700,000.00	238,500.00	-	-	-	28,000.00	28,300.00
22020209	OTHER UTILITY CHARGES	732,000.00	800,000.00	154,000.00	671,700	234,500.00	906,200.00	25,300.00	25,600.00
220203	MATERIALS & SUPPLIES - GENERAL	1,904,500.00	25,436,000.00	16,211,626.45	17,464,200	6,095,300.00	23,559,500.00	8,716,600.00	8,804,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,721,500.00	7,000,000.00	3,526,400.00	4,030,200	1,406,600.00	5,436,800.00	168,600.00	170,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	4,360,800.00	2,142,000.00	3,358,500	1,172,200.00	4,530,700.00	6,019,600.00	6,079,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	2,075,200.00	1,000,000.00	3,358,500	1,172,200.00	4,530,700.00	602,000.00	608,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	-	-	-	1,204,000.00	1,216,100.00
22020312	OTHER MATERIALS AND SUPPLIES	183,000.00	12,000,000.00	9,543,226.45	6,717,000	2,344,300.00	9,061,300.00	722,400.00	729,700.00
220204	MAINTENANCE SERVICES - GENERAL	3,834,000.00	8,840,000.00	4,370,000.00	10,881,600	3,798,000.00	14,679,600.00	1,100,900.00	1,112,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	276,000.00	1,600,000.00	1,107,000.00	2,015,100	703,300.00	2,718,400.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	1,600,000.00	874,000.00	2,015,100	703,300.00	2,718,400.00	54,800.00	55,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	565,600.00	800,000.00	134,400.00	671,700	234,500.00	906,200.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,582,100.00	2,440,000.00	1,666,600.00	3,358,500	1,172,200.00	4,530,700.00	78,300.00	79,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	30,000.00	800,000.00	87,500.00	671,700	234,500.00	906,200.00	18,100.00	18,300.00
22020406	OTHER MAINTENANCE SERVICES	80,300.00	1,600,000.00	500,500.00	2,149,500	750,200.00	2,899,700.00	949,700.00	959,200.00
220205	TRAINING - GENERAL	-	80,000.00	-	671,700	234,500.00	906,200.00	159,000.00	160,600.00
22020501	LOCAL TRAINING	-	80,000.00	-	671,700	234,500.00	906,200.00	159,000.00	160,600.00
220206	OTHER SERVICES - GENERAL	-	120,000.00	-	1,007,600	351,800.00	1,359,400.00	69,500.00	70,300.00
22020601	SECURITY SERVICES	-	40,000.00	-	671,700	234,500.00	906,200.00	9,100.00	9,200.00
22020605	CLEANING & FUMIGATION SERVICES	-	80,000.00	-	335,900	117,300.00	453,200.00	60,400.00	61,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	6,000,000.00	3,555,262.45	3,358,500	1,172,200.00	4,530,700.00	626,100.00	632,400.00
22020709	OTHER CONSULTING SERVICES	100,000.00	6,000,000.00	3,555,262.45	3,358,500	1,172,200.00	4,530,700.00	626,100.00	632,400.00
220208	FUEL & LUBRICANTS - GENERAL	1,198,500.00	3,216,800.00	1,632,000.00	3,022,700	1,055,000.00	4,077,700.00	2,904,400.00	2,933,600.00
22020801	MOTOR VEHICLE FUEL COST	918,000.00	1,600,000.00	655,000.00	1,343,400	468,900.00	1,812,300.00	2,793,100.00	2,821,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	16,800.00	-	-	-	-	84,800.00	85,700.00
22020803	PLANT / GENERATOR FUEL COST	280,500.00	1,600,000.00	977,000.00	1,679,300	586,100.00	2,265,400.00	26,500.00	26,800.00
220209	FINANCIAL CHARGES - GENERAL	35,198.16	80,000.00	49,471.59	168,000	58,700.00	226,700.00	3,009,800.00	3,039,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,198.16	80,000.00	49,471.59	168,000	58,700.00	226,700.00	3,009,800.00	3,039,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,317,875.77	35,366,500.00	23,749,945.30	25,390,200	8,861,700.00	34,251,900.00	4,605,300.00	4,651,800.00
22021001	REFRESHMENT & MEALS	152,900.00	2,000,000.00	329,000.00	671,700	234,500.00	906,200.00	24,100.00	24,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,077,200.00	1,677,300.00	1,676,500.00	2,149,500	750,200.00	2,899,700.00	1,805,900.00	1,824,000.00
22021003	PUBLICITY & ADVERTISEMENTS	28,000.00	800,000.00	270,000.00	671,700	234,500.00	906,200.00	264,900.00	267,600.00
22021004	MEDICAL EXPENSES-LOCAL	1,132,000.00	2,000,000.00	1,620,000.00	2,686,800	937,700.00	3,624,500.00	113,200.00	114,400.00
22021006	POSTAGES & COURIER SERVICES	-	7,200.00	-	67,200	23,500.00	90,700.00	-	-
22021007	WELFARE PACKAGES	2,326,000.00	7,800,000.00	825,000.00	3,358,500	1,172,200.00	4,530,700.00	139,700.00	141,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,564,775.77	14,878,000.00	14,854,445.30	10,075,400	3,516,400.00	13,591,800.00	1,204,000.00	1,216,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	1,404,000.00	-	1,343,400	468,900.00	1,812,300.00	903,000.00	912,100.00
22021027	DAILY RATED ALLOWANCE	3,037,000.00	4,800,000.00	4,175,000.00	4,366,000	1,523,800.00	5,889,800.00	150,500.00	152,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23	CAPITAL EXPENDITURE	-	-	-	715,000,000	-	715,000,000.00	560,550,000.00	571,761,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	425,000,000	-	425,000,000.00	429,250,000.00	437,835,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	425,000,000	-	425,000,000.00	429,250,000.00	437,835,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	400,000,000	-	400,000,000.00	404,000,000.00	412,080,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
2303	REHABILITATION / REPAIRS	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	160,000,000	-	160,000,000.00	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	160,000,000	-	160,000,000.00	-	-
23050101	RESEARCH AND DEVELOPMENT	-	-	-	160,000,000	-	160,000,000.00	-	-
014900100100 - Local Government Service Commission									
2	EXPENDITURES	16,626,185.18	18,095,920.00	11,797,833.07	60,407,310	2,814,500.00	63,221,810.00	2,102,172,800.00	2,126,696,200.00
21	PERSONNEL COST	14,947,908.15	11,586,120.00	9,705,778.70	3,746,000	-	3,746,000.00	2,011,700.00	2,011,700.00
2101	SALARY	14,429,486.87	9,374,320.00	9,150,682.83	1,157,700	-	1,157,700.00	496,400.00	496,400.00
210101	SALARIES AND WAGES	14,429,486.87	9,374,320.00	9,150,682.83	1,157,700	-	1,157,700.00	496,400.00	496,400.00
21010101	BASIC-SALARY	676,649.52	989,420.00	848,831.58	1,157,700	-	1,157,700.00	496,400.00	496,400.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	13,752,837.35	8,384,900.00	8,301,851.25	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	518,421.28	2,211,800.00	555,095.87	2,588,300	-	2,588,300.00	1,515,300.00	1,515,300.00
210201	ALLOWANCES	518,421.28	2,211,800.00	555,095.87	2,588,300	-	2,588,300.00	1,515,300.00	1,515,300.00
21020102	HOUSING/RENT ALLOWANCE	154,818.24	937,500.00	194,213.28	1,097,000	-	1,097,000.00	33,000.00	33,000.00
21020103	TRANSPORT ALLOWANCE	68,369.28	100,420.00	92,508.15	117,600	-	117,600.00	98,700.00	98,700.00
21020104	MEAL SUBSIDY	14,908.08	21,260.00	20,167.29	24,900	-	24,900.00	11,500.00	11,500.00
21020105	UTILITY ALLOWANCE	34,997.76	49,320.00	47,407.29	57,800	-	57,800.00	218,100.00	218,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020107	LEAVE ALLOWANCE	67,668.00	102,700.00	84,885.45	120,200	-	120,200.00	342,200.00	342,200.00
21020135	FURNITURE ALLOWANCE	77,659.92	120,600.00	95,914.41	141,200	-	141,200.00	352,900.00	352,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	100,000.00	880,000.00	20,000.00	1,029,600	-	1,029,600.00	458,900.00	458,900.00
22	OTHER RECURRENT COSTS	1,678,277.03	6,509,800.00	2,092,054.37	8,061,310	2,814,500.00	10,875,810.00	1,748,075,100.00	1,765,556,700.00
2202	OVERHEAD COST	1,678,277.03	6,509,800.00	2,092,054.37	8,061,310	2,814,500.00	10,875,810.00	1,748,075,100.00	1,765,556,700.00
220202	UTILITIES - GENERAL	153,000.00	405,000.00	202,500.00	568,320	198,400.00	766,720.00	9,100.00	9,200.00
22020209	OTHER UTILITY CHARGES	153,000.00	405,000.00	202,500.00	568,320	198,400.00	766,720.00	9,100.00	9,200.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000.00	280,000.00	205,500.00	2,208,650	770,900.00	2,979,550.00	169,752,800.00	171,450,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000.00	240,000.00	205,500.00	1,704,850	595,000.00	2,299,850.00	19,262,800.00	19,455,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	40,000.00	-	503,800	175,900.00	679,700.00	150,490,000.00	151,994,900.00
220204	MAINTENANCE SERVICES - GENERAL	144,800.00	270,000.00	103,000.00	763,260	266,700.00	1,029,960.00	1,505,724,800.00	1,520,782,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	335,900	117,300.00	453,200.00	90,300.00	91,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	80,000.00	-	111,540	39,000.00	150,540.00	433,500.00	437,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000.00	40,000.00	-	100,800	35,200.00	136,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	44,000.00	70,000.00	35,000.00	134,400	47,000.00	181,400.00	301,000.00	304,100.00
22020406	OTHER MAINTENANCE SERVICES	75,800.00	80,000.00	68,000.00	80,620	28,200.00	108,820.00	1,504,900,000.00	1,519,949,000.00
220206	OTHER SERVICES - GENERAL	-	-	-	67,200	23,500.00	90,700.00	309,200.00	312,300.00
22020601	SECURITY SERVICES	-	-	-	67,200	23,500.00	90,700.00	309,200.00	312,300.00
220208	FUEL & LUBRICANTS - GENERAL	24,000.00	24,000.00	-	87,380	30,500.00	117,880.00	12,039,200.00	12,159,600.00
22020801	MOTOR VEHICLE FUEL COST	24,000.00	24,000.00	-	87,380	30,500.00	117,880.00	12,039,200.00	12,159,600.00
220209	FINANCIAL CHARGES - GENERAL	3,277.03	4,800.00	2,979.37	33,600	11,800.00	45,400.00	6,019,600.00	6,079,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,277.03	4,800.00	2,979.37	33,600	11,800.00	45,400.00	6,019,600.00	6,079,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,343,200.00	5,526,000.00	1,578,075.00	4,332,900	1,512,700.00	5,845,600.00	54,220,400.00	54,763,100.00
22021001	REFRESHMENT & MEALS	54,000.00	40,000.00	-	33,600	11,800.00	45,400.00	86,700.00	87,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	44,000.00	32,000.00	-	201,600	70,400.00	272,000.00	361,200.00	364,900.00
22021003	PUBLICITY & ADVERTISEMENTS	44,000.00	-	-	168,000	58,700.00	226,700.00	211,900.00	214,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	80,000.00	-	67,200	23,500.00	90,700.00	1,439,000.00	1,453,400.00
22021006	POSTAGES & COURIER SERVICES	44,000.00	-	-	168,000	58,700.00	226,700.00	-	-
22021007	WELFARE PACKAGES	82,200.00	410,000.00	82,000.00	335,900	117,300.00	453,200.00	48,156,800.00	48,638,400.00
22021014	BUDGET PREPARATION EXPENSIS	88,000.00	580,000.00	64,800.00	335,900	117,300.00	453,200.00	860,100.00	868,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	415,000.00	1,184,000.00	971,275.00	1,343,400	468,900.00	1,812,300.00	963,200.00	972,900.00
22021027	DAILY RATED ALLOWANCE	572,000.00	3,200,000.00	460,000.00	1,679,300	586,100.00	2,265,400.00	2,141,500.00	2,163,000.00
23	CAPITAL EXPENDITURE	-	-	-	48,600,000	-	48,600,000.00	352,086,000.00	359,127,800.00
2301	FIXED ASSETS PURCHASED	-	-	-	12,000,000	-	12,000,000.00	12,120,000.00	12,362,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	12,000,000	-	12,000,000.00	12,120,000.00	12,362,400.00
23010113	PURCHASE OF COMPUTERS	-	-	-	4,000,000	-	4,000,000.00	4,040,000.00	4,120,800.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	-	-	8,000,000	-	8,000,000.00	8,080,000.00	8,241,600.00
2302	CONSTRUCTION / PROVISION	-	-	-	7,000,000	-	7,000,000.00	7,070,000.00	7,211,400.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	7,000,000	-	7,000,000.00	7,070,000.00	7,211,400.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	7,000,000	-	7,000,000.00	7,070,000.00	7,211,400.00
2303	REHABILITATION / REPAIRS	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
2305	OTHER CAPITAL PROJECTS	-	-	-	27,600,000	-	27,600,000.00	330,876,000.00	337,493,600.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	27,600,000	-	27,600,000.00	330,876,000.00	337,493,600.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	27,600,000	-	27,600,000.00	330,876,000.00	337,493,600.00
014800100100 - Adamawa State Independence Electoral Commission									
2	EXPENDITURES	141,775,862.60	735,409,560.00	718,452,304.25	253,910,480	10,611,500.00	264,521,980.00	338,023,000.00	343,204,100.00
21	PERSONNEL COST	38,048,570.62	40,036,660.00	30,298,713.49	35,387,300	-	35,387,300.00	70,619,200.00	70,619,200.00
2101	SALARY	26,607,794.00	25,472,300.00	20,188,903.49	18,346,300	-	18,346,300.00	-	-
210101	SALARIES AND WAGES	26,607,794.00	25,472,300.00	20,188,903.49	18,346,300	-	18,346,300.00	-	-
21010101	BASIC-SALARY	10,220,882.24	15,680,500.00	10,494,126.98	18,346,300	-	18,346,300.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	16,386,911.76	9,791,800.00	9,694,776.51	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,440,776.62	14,564,360.00	10,109,810.00	17,041,000	-	17,041,000.00	70,619,200.00	70,619,200.00
210201	ALLOWANCES	11,440,776.62	14,564,360.00	10,109,810.00	17,041,000	-	17,041,000.00	70,619,200.00	70,619,200.00
21020102	HOUSING/RENT ALLOWANCE	2,211,554.88	3,404,180.00	2,277,504.94	3,983,000	-	3,983,000.00	11,497,500.00	11,497,500.00
21020103	TRANSPORT ALLOWANCE	652,822.72	1,019,120.00	786,967.96	1,192,400	-	1,192,400.00	464,500.00	464,500.00
21020104	MEAL SUBSIDY	104,490.72	185,180.00	142,180.40	216,700	-	216,700.00	11,497,500.00	11,497,500.00
21020105	UTILITY ALLOWANCE	353,151.84	606,960.00	431,480.71	710,200	-	710,200.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	39,086.40	76,080.00	31,065.68	89,100	-	89,100.00	10,259,500.00	10,259,500.00
21020107	LEAVE ALLOWANCE	942,768.00	1,534,800.00	1,003,958.73	1,795,800	-	1,795,800.00	1,284,200.00	1,284,200.00
21020108	DOMESTIC STAFF ALLOWANCE	1,300,980.96	2,318,940.00	1,019,560.05	2,713,300	-	2,713,300.00	787,300.00	787,300.00
21020114	TEACHING ALLOWANCE	925,097.28	-	-	-	-	-	10,630,400.00	10,630,400.00
21020123	RESPONSIBILITY ALLOWANCE	229,764.00	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	1,698,755.82	2,639,000.00	1,691,677.47	3,087,700	-	3,087,700.00	12,041,000.00	12,041,000.00
21020142	ICT ALLOWANCE	180,000.00	-	-	-	-	-	705,100.00	705,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020145	OTHER ALLOWANCES AND BENEFITS	2,802,304.00	2,780,100.00	2,725,414.06	3,252,800	-	3,252,800.00	11,452,200.00	11,452,200.00
22	OTHER RECURRENT COSTS	103,727,291.98	14,407,200.00	12,415,358.82	30,403,180	10,611,500.00	41,014,680.00	16,802,500.00	16,971,500.00
2202	OVERHEAD COST	103,727,291.98	14,407,200.00	12,415,358.82	30,403,180	10,611,500.00	41,014,680.00	16,802,500.00	16,971,500.00
220201	TRAVEL & TRANSPORT - GENERAL	119,300.00	105,600.00	-	67,200	-	67,200.00	1,504,900.00	1,520,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	119,300.00	105,600.00	-	67,200	-	67,200.00	1,504,900.00	1,520,000.00
220202	UTILITIES - GENERAL	9,525,000.00	105,600.00	-	77,340	-	77,340.00	722,400.00	729,700.00
22020203	INTERNET ACCESS CHARGES	9,525,000.00	105,600.00	-	77,340	-	77,340.00	722,400.00	729,700.00
220203	MATERIALS & SUPPLIES - GENERAL	38,000.00	352,000.00	-	2,589,900	-	2,589,900.00	1,504,900.00	1,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	38,000.00	352,000.00	-	2,589,900	-	2,589,900.00	1,504,900.00	1,520,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,585,000.00	1,001,000.00	772,000.00	818,330	-	818,330.00	3,607,600.00	3,644,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	48,000.00	-	79,330	-	79,330.00	301,000.00	304,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	120,000.00	81,000.00	67,200	-	67,200.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	85,000.00	513,000.00	511,000.00	335,900	-	335,900.00	12,100.00	12,300.00
22020406	OTHER MAINTENANCE SERVICES	2,500,000.00	320,000.00	180,000.00	335,900	-	335,900.00	3,174,100.00	3,205,900.00
22020407	MAINTENANCE OF AIRCRAFTS	-	-	-	-	-	-	120,400.00	121,700.00
220208	FUEL & LUBRICANTS - GENERAL	20,050,000.00	531,200.00	201,000.00	1,473,730	-	1,473,730.00	1,883,000.00	1,901,900.00
22020801	MOTOR VEHICLE FUEL COST	20,050,000.00	451,200.00	201,000.00	1,343,400	-	1,343,400.00	1,830,000.00	1,848,300.00
22020803	PLANT / GENERATOR FUEL COST	-	80,000.00	-	130,330	-	130,330.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	495,196.79	1,633,700.00	1,618,570.79	65,220	-	65,220.00	3,033,900.00	3,064,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	495,196.79	1,633,700.00	1,618,570.79	65,220	-	65,220.00	3,009,800.00	3,039,900.00
22020903	OTHER FINANCIAL CHARGES	-	-	-	-	-	-	24,100.00	24,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	70,914,795.19	10,678,100.00	9,823,788.03	25,311,460	10,611,500.00	35,922,960.00	4,545,800.00	4,591,600.00
22021001	REFRESHMENT & MEALS	55,500.00	160,000.00	-	1,007,600	-	1,007,600.00	48,200.00	48,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	400,000.00	175,938.93	926,980	-	926,980.00	1,805,900.00	1,824,000.00
22021004	MEDICAL EXPENSES-LOCAL	7,234,000.00	409,000.00	384,500.00	926,980	-	926,980.00	1,797,300.00	1,815,300.00
22021007	WELFARE PACKAGES	-	394,000.00	-	671,700	-	671,700.00	232,200.00	234,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	20,320,995.19	6,242,000.00	6,208,949.10	17,748,000	10,611,500.00	28,359,500.00	481,600.00	486,500.00
22021027	DAILY RATED ALLOWANCE	43,304,300.00	3,073,100.00	3,054,400.00	4,030,200	-	4,030,200.00	180,600.00	182,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23	CAPITAL EXPENDITURE	-	680,965,700.00	675,738,231.94	188,120,000	-	188,120,000.00	250,601,300.00	255,613,400.00
2302	CONSTRUCTION / PROVISION	-	-	-	6,965,000	-	6,965,000.00	7,034,700.00	7,175,400.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	6,965,000	-	6,965,000.00	7,034,700.00	7,175,400.00
23020128	OTHER CONSTRUCTION	-	-	-	6,965,000	-	6,965,000.00	7,034,700.00	7,175,400.00
2303	REHABILITATION / REPAIRS	-	-	-	131,155,000	-	131,155,000.00	193,066,600.00	196,928,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	131,155,000	-	131,155,000.00	193,066,600.00	196,928,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	131,155,000	-	131,155,000.00	193,066,600.00	196,928,000.00
2305	OTHER CAPITAL PROJECTS	-	680,965,700.00	675,738,231.94	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	680,965,700.00	675,738,231.94	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23050103	MONITORING AND EVALUATION	-	680,965,700.00	675,738,231.94	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
016300100100 - Ministry for Special Duties									
2	EXPENDITURES	26,932,524.59	76,541,520.00	60,367,161.54	68,185,430	11,255,100.00	79,440,530.00	3,234,483,000.00	3,235,818,300.00
21	PERSONNEL COST	7,839,319.25	10,274,920.00	8,330,297.13	9,601,500	-	9,601,500.00	3,127,798,600.00	3,127,798,600.00
2101	SALARY	6,570,683.83	8,019,620.00	7,329,133.81	2,553,100	-	2,553,100.00	24,900.00	24,900.00
210101	SALARIES AND WAGES	6,570,683.83	8,019,620.00	7,329,133.81	2,553,100	-	2,553,100.00	24,900.00	24,900.00
21010101	BASIC-SALARY	1,723,243.20	2,182,120.00	1,512,205.06	2,553,100	-	2,553,100.00	24,900.00	24,900.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,837,500.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,268,635.42	2,255,300.00	1,001,163.32	7,048,400	-	7,048,400.00	3,127,773,700.00	3,127,773,700.00
210201	ALLOWANCES	1,268,635.42	2,255,300.00	1,001,163.32	7,048,400	-	7,048,400.00	3,127,773,700.00	3,127,773,700.00
21020102	HOUSING/RENT ALLOWANCE	394,276.30	499,600.00	345,991.93	584,600	-	584,600.00	120,200.00	120,200.00
21020103	TRANSPORT ALLOWANCE	131,665.26	170,840.00	141,991.86	200,000	-	200,000.00	-	-
21020104	MEAL SUBSIDY	26,507.53	34,620.00	29,872.01	40,600	-	40,600.00	141,200.00	141,200.00
21020105	UTILITY ALLOWANCE	67,375.97	87,840.00	74,023.13	102,900	-	102,900.00	1,029,600.00	1,029,600.00
21020107	LEAVE ALLOWANCE	172,918.00	220,000.00	152,700.96	257,400	-	257,400.00	5,227,500.00	5,227,500.00
21020135	FURNITURE ALLOWANCE	275,892.36	342,400.00	216,583.43	400,700	-	400,700.00	3,120,000,000.00	3,120,000,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	200,000.00	900,000.00	40,000.00	5,462,200	-	5,462,200.00	1,255,200.00	1,255,200.00
22	OTHER RECURRENT COSTS	19,093,205.34	66,266,600.00	52,036,864.41	32,242,930	11,255,100.00	43,498,030.00	80,079,900.00	80,882,900.00
2202	OVERHEAD COST	19,093,205.34	66,266,600.00	52,036,864.41	32,242,930	11,255,100.00	43,498,030.00	80,079,900.00	80,882,900.00
220201	TRAVEL & TRANSPORT - GENERAL	855,000.00	5,600,000.00	270,000.00	2,686,800	937,900.00	3,624,700.00	3,310,800.00	3,344,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	415,000.00	2,000,000.00	270,000.00	1,343,400	468,900.00	1,812,300.00	240,800.00	243,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	440,000.00	2,000,000.00	-	671,700	234,500.00	906,200.00	60,200.00	60,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,600,000.00	-	671,700	234,500.00	906,200.00	3,009,800.00	3,039,900.00
220202	UTILITIES - GENERAL	490,000.00	726,400.00	393,000.00	547,090	191,000.00	738,090.00	752,500.00	760,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020204	SATELLITE BROADCASTING ACCESS CHARGES	71,000.00	360,000.00	303,000.00	268,700	93,800.00	362,500.00	331,100.00	334,500.00
22020207	LEASED COMMUNICATION LINES(S)	-	14,400.00	-	9,690	3,400.00	13,090.00	240,800.00	243,300.00
22020209	OTHER UTILITY CHARGES	419,000.00	352,000.00	90,000.00	268,700	93,800.00	362,500.00	180,600.00	182,500.00
220203	MATERIALS & SUPPLIES - GENERAL	650,000.00	560,000.00	517,400.00	435,410	152,100.00	587,510.00	1,565,200.00	1,581,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	383,000.00	301,010	105,100.00	406,110.00	120,400.00	121,700.00
22020312	OTHER MATERIALS AND SUPPLIES	250,000.00	160,000.00	134,400.00	134,400	47,000.00	181,400.00	1,444,800.00	1,459,300.00
220204	MAINTENANCE SERVICES - GENERAL	1,958,000.00	9,098,400.00	8,092,500.00	2,361,240	824,400.00	3,185,640.00	8,368,100.00	8,452,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	255,000.00	5,145,200.00	5,102,150.00	671,700	234,500.00	906,200.00	180,600.00	182,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	267,000.00	1,330,400.00	665,200.00	1,007,600	351,700.00	1,359,300.00	123,500.00	124,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	14,400.00	-	10,140	3,600.00	13,740.00	6,952,700.00	7,022,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	450,900.00	2,128,400.00	2,115,150.00	335,900	117,300.00	453,200.00	903,000.00	912,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	195,100.00	400,000.00	150,000.00	268,700	93,800.00	362,500.00	180,600.00	182,500.00
22020406	OTHER MAINTENANCE SERVICES	790,000.00	80,000.00	60,000.00	67,200	23,500.00	90,700.00	27,700.00	28,000.00
220205	TRAINING - GENERAL	1,079,000.00	1,760,000.00	280,000.00	4,590,100	1,602,100.00	6,192,200.00	2,672,800.00	2,699,600.00
22020501	LOCAL TRAINING	878,000.00	960,000.00	280,000.00	671,700	234,500.00	906,200.00	264,900.00	267,600.00
22020502	INTERNATIONAL TRAINING	201,000.00	800,000.00	-	537,400	187,600.00	725,000.00	2,407,900.00	2,432,000.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	3,381,000	1,180,000.00	4,561,000.00	-	-
220206	OTHER SERVICES - GENERAL	391,000.00	31,200.00	-	42,350	14,800.00	57,150.00	138,500.00	139,900.00
22020605	CLEANING & FUMIGATION SERVICES	391,000.00	31,200.00	-	42,350	14,800.00	57,150.00	138,500.00	139,900.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	499,000.00	428,000.00	62,000.00	288,100	100,900.00	389,000.00	36,331,700.00	36,695,200.00
22020701	FINANCIAL CONSULTING	169,000.00	153,600.00	50,000.00	103,490	36,200.00	139,690.00	529,800.00	535,100.00
22020703	LEGAL SERVICES	-	40,000.00	-	26,940	9,500.00	36,440.00	165,700.00	167,400.00
22020704	ENGINEERING SERVICES	-	120,000.00	12,000.00	80,620	28,200.00	108,820.00	17,336,500.00	17,509,900.00
22020705	ARCHITECTURAL SERVICES	-	80,000.00	-	53,780	18,800.00	72,580.00	14,928,700.00	15,078,000.00
22020709	OTHER CONSULTING SERVICES	330,000.00	34,400.00	-	23,270	8,200.00	31,470.00	3,371,000.00	3,404,800.00
220208	FUEL & LUBRICANTS - GENERAL	1,325,000.00	1,640,000.00	363,000.00	1,101,740	384,700.00	1,486,440.00	668,100.00	675,000.00
22020801	MOTOR VEHICLE FUEL COST	425,000.00	400,000.00	83,000.00	268,700	93,800.00	362,500.00	472,000.00	476,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	615,000.00	400,000.00	-	268,700	93,800.00	362,500.00	127,200.00	128,500.00
22020803	PLANT / GENERATOR FUEL COST	265,000.00	800,000.00	280,000.00	537,400	187,600.00	725,000.00	26,500.00	26,800.00
22020806	COOKING GAS/FUEL COST	20,000.00	40,000.00	-	26,940	9,500.00	36,440.00	42,400.00	42,900.00
220209	FINANCIAL CHARGES - GENERAL	22,865.71	252,000.00	21,759.41	169,990	59,500.00	229,490.00	18,125,100.00	18,306,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020901	BANK CHARGES (OTHER THAN INTEREST)	22,865.71	127,200.00	21,759.41	85,990	30,100.00	116,090.00	18,058,800.00	18,239,400.00
22020902	INSURANCE PREMIUM	-	124,800.00	-	84,000	29,400.00	113,400.00	66,300.00	67,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,823,339.63	46,170,600.00	42,037,205.00	20,020,110	6,987,700.00	27,007,810.00	8,147,100.00	8,229,200.00
22021001	REFRESHMENT & MEALS	691,000.00	850,000.00	505,000.00	671,700	234,500.00	906,200.00	1,204,000.00	1,216,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,339,000.00	320,000.00	50,000.00	215,020	75,100.00	290,120.00	361,200.00	364,900.00
22021003	PUBLICITY & ADVERTISEMENTS	283,000.00	160,000.00	64,230.00	107,560	37,600.00	145,160.00	4,900.00	5,000.00
22021004	MEDICAL EXPENSES-LOCAL	791,000.00	2,000,000.00	660,000.00	1,007,600	351,700.00	1,359,300.00	113,200.00	114,400.00
22021007	WELFARE PACKAGES	1,495,000.00	20,000,000.00	18,650,000.00	6,729,540	2,348,700.00	9,078,240.00	481,600.00	486,500.00
22021014	BUDGET PREPARATION EXPENSIS	155,000.00	480,000.00	363,000.00	403,100	140,700.00	543,800.00	1,866,100.00	1,884,800.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	3,381,000	1,180,000.00	4,561,000.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	48,000.00	-	32,310	11,300.00	43,610.00	209,300.00	211,400.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	40,000.00	-	26,940	9,500.00	36,440.00	3,581,700.00	3,617,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,956,339.63	19,152,600.00	19,074,975.00	5,134,700	1,792,100.00	6,926,800.00	24,100.00	24,400.00
22021027	DAILY RATED ALLOWANCE	1,113,000.00	3,120,000.00	2,670,000.00	2,310,640	806,500.00	3,117,140.00	301,000.00	304,100.00
23	CAPITAL EXPENDITURE	-	-	-	26,341,000	-	26,341,000.00	26,604,500.00	27,136,800.00
2305	OTHER CAPITAL PROJECTS	-	-	-	26,341,000	-	26,341,000.00	26,604,500.00	27,136,800.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	26,341,000	-	26,341,000.00	26,604,500.00	27,136,800.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	6,050,000	-	6,050,000.00	6,110,500.00	6,232,800.00
23050103	MONITORING AND EVALUATION	-	-	-	17,600,000	-	17,600,000.00	17,776,000.00	18,131,600.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	2,691,000	-	2,691,000.00	2,718,000.00	2,772,400.00
021500100100 - Ministry of Agriculture									
2	EXPENDITURES	328,610,924.06	3,759,101,520.00	3,659,178,142.41	12,659,493,040	12,946,000.00	12,672,439,040.00	13,756,457,800.00	14,006,282,000.00
21	PERSONNEL COST	252,413,231.99	329,378,760.00	267,317,931.22	384,603,300	-	384,603,300.00	1,174,798,100.00	1,174,798,100.00
2101	SALARY	138,645,048.92	184,093,140.00	152,861,203.63	208,575,600	-	208,575,600.00	405,100.00	405,100.00
210101	SALARIES AND WAGES	138,645,048.92	184,093,140.00	152,861,203.63	208,575,600	-	208,575,600.00	405,100.00	405,100.00
21010101	BASIC-SALARY	133,447,608.29	178,269,660.00	147,044,274.88	208,575,600	-	208,575,600.00	405,100.00	405,100.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	5,197,440.63	5,823,480.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	113,768,183.07	145,285,620.00	114,456,727.59	176,027,700	-	176,027,700.00	1,174,393,000.00	1,174,393,000.00
210201	ALLOWANCES	113,768,183.07	145,285,620.00	114,456,727.59	176,027,700	-	176,027,700.00	1,174,393,000.00	1,174,393,000.00
21020102	HOUSING/RENT ALLOWANCE	30,708,571.17	40,802,320.00	34,175,420.74	47,738,800	-	47,738,800.00	192,900.00	192,900.00
21020103	TRANSPORT ALLOWANCE	8,858,054.06	12,663,220.00	11,442,221.51	14,816,100	-	14,816,100.00	520,000.00	520,000.00
21020104	MEAL SUBSIDY	1,501,447.75	2,084,780.00	2,070,800.94	2,439,300	-	2,439,300.00	-	-
21020105	UTILITY ALLOWANCE	5,287,700.42	7,390,920.00	6,759,645.83	8,647,400	-	8,647,400.00	997,700.00	997,700.00
21020106	ENTERTAINMENT ALLOWANCE	992,411.32	1,328,660.00	848,126.93	1,554,600	-	1,554,600.00	89,633,700.00	89,633,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020107	LEAVE ALLOWANCE	13,012,189.00	17,839,780.00	14,444,737.77	20,872,600	-	20,872,600.00	1,032,000,000.00	1,032,000,000.00
21020108	DOMESTIC STAFF ALLOWANCE	13,530,639.48	16,994,660.00	14,137,805.99	19,883,800	-	19,883,800.00	28,427,400.00	28,427,400.00
21020114	TEACHING ALLOWANCE	464,852.40	-	-	-	-	-	3,404,700.00	3,404,700.00
21020120	JOURNAL ALLOWANCE	187,180.56	523,600.00	187,180.56	612,700	-	612,700.00	5,334,500.00	5,334,500.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	198,933.72	221,800.00	49,733.43	259,600	-	259,600.00	2,346,800.00	2,346,800.00
21020129	NEWSPAPERS ALLOWANCE	119,360.28	391,100.00	29,840.07	457,700	-	457,700.00	505,000.00	505,000.00
21020135	FURNITURE ALLOWANCE	22,785,370.07	33,956,980.00	25,508,804.94	39,729,700	-	39,729,700.00	1,642,300.00	1,642,300.00
21020137	DRIVER'S ALLOWANCE	935,902.56	1,328,000.00	935,902.56	1,553,800	-	1,553,800.00	145,900.00	145,900.00
21020138	ADMIN ALLOWANCE	311,967.48	530,960.00	311,967.48	621,300	-	621,300.00	2,843,200.00	2,843,200.00
21020141	ACCOMMODATION ALLOWANCE	596,801.40	536,300.00	149,200.35	627,600	-	627,600.00	3,045,100.00	3,045,100.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	596,801.40	1,203,660.00	149,200.35	1,408,300	-	1,408,300.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	13,680,000.00	7,488,880.00	3,256,138.14	14,804,400	-	14,804,400.00	3,353,800.00	3,353,800.00
22	OTHER RECURRENT COSTS	17,342,659.07	48,628,600.00	31,037,487.76	37,089,740	12,946,000.00	50,035,740.00	181,081,700.00	182,894,300.00
2202	OVERHEAD COST	17,342,659.07	48,628,600.00	31,037,487.76	37,089,740	12,946,000.00	50,035,740.00	181,081,700.00	182,894,300.00
220201	TRAVEL & TRANSPORT - GENERAL	3,140,944.00	9,537,900.00	4,029,700.00	17,974,760	6,273,500.00	24,248,260.00	3,220,600.00	3,253,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,295,316.00	3,222,000.00	475,200.00	671,700	234,500.00	906,200.00	1,204,000.00	1,216,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,845,628.00	3,355,900.00	3,354,500.00	1,074,800	375,200.00	1,450,000.00	30,100.00	30,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,600,000.00	-	15,449,000	5,391,800.00	20,840,800.00	1,805,900.00	1,824,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	560,000.00	200,000.00	376,160	131,300.00	507,460.00	120,400.00	121,700.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	800,000.00	-	403,100	140,700.00	543,800.00	60,200.00	60,900.00
220202	UTILITIES - GENERAL	36,600.00	240,000.00	-	161,340	56,400.00	217,740.00	7,448,300.00	7,522,900.00
22020205	WATER RATES	-	80,000.00	-	53,780	18,800.00	72,580.00	7,435,000.00	7,509,400.00
22020209	OTHER UTILITY CHARGES	36,600.00	160,000.00	-	107,560	37,600.00	145,160.00	13,300.00	13,500.00
220203	MATERIALS & SUPPLIES - GENERAL	532,800.00	1,476,000.00	683,000.00	1,383,860	483,200.00	1,867,060.00	153,331,400.00	154,864,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	423,300.00	756,000.00	615,500.00	671,700	234,500.00	906,200.00	72,300.00	73,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	109,500.00	160,000.00	67,500.00	335,900	117,300.00	453,200.00	150,490,000.00	151,994,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	400,000.00	-	268,700	93,800.00	362,500.00	2,407,900.00	2,432,000.00
22020312	OTHER MATERIALS AND SUPPLIES	-	160,000.00	-	107,560	37,600.00	145,160.00	361,200.00	364,900.00
220204	MAINTENANCE SERVICES - GENERAL	1,666,100.00	2,097,800.00	967,500.00	2,055,560	717,600.00	2,773,160.00	1,531,500.00	1,547,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	513,200.00	377,800.00	376,200.00	671,700	234,500.00	906,200.00	301,000.00	304,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	170,000.00	800,000.00	279,700.00	537,400	187,600.00	725,000.00	301,000.00	304,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	967,900.00	360,000.00	242,100.00	470,200	164,100.00	634,300.00	722,400.00	729,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000.00	160,000.00	-	107,560	37,600.00	145,160.00	180,600.00	182,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020406	OTHER MAINTENANCE SERVICES	-	400,000.00	69,500.00	268,700	93,800.00	362,500.00	26,500.00	26,800.00
220205	TRAINING - GENERAL	-	800,000.00	628,000.00	134,400	47,000.00	181,400.00	8,000.00	8,100.00
22020501	LOCAL TRAINING	-	800,000.00	628,000.00	134,400	47,000.00	181,400.00	8,000.00	8,100.00
220206	OTHER SERVICES - GENERAL	1,316,000.00	2,398,700.00	1,505,000.00	262,040	91,500.00	353,540.00	1,204,000.00	1,216,100.00
22020601	SECURITY SERVICES	755,000.00	1,792,000.00	900,000.00	161,240	56,300.00	217,540.00	1,204,000.00	1,216,100.00
22020605	CLEANING & FUMIGATION SERVICES	561,000.00	606,700.00	605,000.00	100,800	35,200.00	136,000.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	292,122.00	1,618,000.00	319,647.78	510,660	178,500.00	689,160.00	1,143,400.00	1,155,000.00
22020801	MOTOR VEHICLE FUEL COST	242,122.00	658,000.00	299,647.78	241,860	84,500.00	326,360.00	963,200.00	972,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000.00	560,000.00	-	134,400	47,000.00	181,400.00	127,200.00	128,500.00
22020803	PLANT / GENERATOR FUEL COST	-	400,000.00	20,000.00	134,400	47,000.00	181,400.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	30,943.07	416,000.00	30,721.80	279,540	97,600.00	377,140.00	1,232,900.00	1,245,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	30,943.07	80,000.00	30,721.80	53,780	18,800.00	72,580.00	1,204,000.00	1,216,100.00
22020902	INSURANCE PREMIUM	-	336,000.00	-	225,760	78,800.00	304,560.00	28,900.00	29,200.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,327,150.00	30,044,200.00	22,873,918.18	14,327,580	5,000,700.00	19,328,280.00	11,961,600.00	12,081,600.00
22021001	REFRESHMENT & MEALS	67,000.00	4,205,700.00	4,174,500.00	302,300	105,600.00	407,900.00	1,204,000.00	1,216,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	650,000.00	330,000.00	268,700	93,800.00	362,500.00	441,900.00	446,400.00
22021003	PUBLICITY & ADVERTISEMENTS	135,000.00	145,000.00	70,000.00	671,700	234,500.00	906,200.00	125,300.00	126,600.00
22021007	WELFARE PACKAGES	173,000.00	1,990,400.00	30,000.00	1,343,400	468,900.00	1,812,300.00	963,200.00	972,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	800,000.00	-	537,400	187,600.00	725,000.00	1,673,500.00	1,690,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,064,150.00	17,223,100.00	17,162,418.18	8,060,400	2,813,100.00	10,873,500.00	48,200.00	48,700.00
22021027	DAILY RATED ALLOWANCE	1,888,000.00	5,030,000.00	1,107,000.00	3,143,680	1,097,200.00	4,240,880.00	7,505,500.00	7,580,600.00
23	CAPITAL EXPENDITURE	58,855,033.00	3,381,094,160.00	3,360,822,723.43	12,237,800,000	-	12,237,800,000.00	12,400,578,000.00	12,648,589,600.00
2301	FIXED ASSETS PURCHASED	-	3,340,235,160.00	3,319,963,741.67	12,025,800,000	-	12,025,800,000.00	12,146,058,000.00	12,388,979,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	3,340,235,160.00	3,319,963,741.67	12,025,800,000	-	12,025,800,000.00	12,146,058,000.00	12,388,979,200.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	1,650,000,000	-	1,650,000,000.00	1,666,500,000.00	1,699,830,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	300,000,000	-	300,000,000.00	303,000,000.00	309,060,000.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	10,000,000.00	-	2,215,000,000	-	2,215,000,000.00	217,150,000.00	221,493,000.00
23010140	PURCHASE OF RELIEF MATERIALS	-	-	-	2,000,000,000	-	2,000,000,000.00	3,030,000,000.00	3,090,600,000.00
23010144	PURCHASE OF AGRICULTURAL INPUT	-	3,330,235,160.00	3,319,963,741.67	5,860,800,000	-	5,860,800,000.00	6,929,408,000.00	7,067,996,200.00
2302	CONSTRUCTION / PROVISION	-	-	-	145,000,000	-	145,000,000.00	146,450,000.00	149,379,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	145,000,000	-	145,000,000.00	146,450,000.00	149,379,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	45,000,000	-	45,000,000.00	45,450,000.00	46,359,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
2303	REHABILITATION / REPAIRS	58,855,033.00	40,859,000.00	40,858,981.76	65,000,000	-	65,000,000.00	65,650,000.00	66,963,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	58,855,033.00	40,859,000.00	40,858,981.76	65,000,000	-	65,000,000.00	65,650,000.00	66,963,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	58,855,033.00	40,859,000.00	40,858,981.76	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	2,000,000	-	2,000,000.00	42,420,000.00	43,268,400.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	2,000,000	-	2,000,000.00	42,420,000.00	43,268,400.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	-	-	2,000,000	-	2,000,000.00	42,420,000.00	43,268,400.00
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2	EXPENDITURES	107,296,495.34	146,322,040.00	99,057,859.42	378,501,000	2,720,600.00	381,221,600.00	833,306,400.00	843,635,300.00
21	PERSONNEL COST	102,533,175.37	138,815,040.00	93,073,104.56	162,208,400	-	162,208,400.00	11,147,600.00	11,147,600.00
2101	SALARY	63,649,608.99	86,200,680.00	59,180,073.43	100,854,900	-	100,854,900.00	2,094,300.00	2,094,300.00
210101	SALARIES AND WAGES	63,649,608.99	86,200,680.00	59,180,073.43	100,854,900	-	100,854,900.00	2,094,300.00	2,094,300.00
21010101	BASIC-SALARY	63,649,608.99	86,200,680.00	59,180,073.43	100,854,900	-	100,854,900.00	2,094,300.00	2,094,300.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,883,566.38	52,614,360.00	33,893,031.13	61,353,500	-	61,353,500.00	9,053,300.00	9,053,300.00
210201	ALLOWANCES	38,883,566.38	52,614,360.00	33,893,031.13	61,353,500	-	61,353,500.00	9,053,300.00	9,053,300.00
21020102	HOUSING/RENT ALLOWANCE	9,904,508.45	14,042,020.00	9,728,633.93	16,429,300	-	16,429,300.00	4,929,300.00	4,929,300.00
21020103	TRANSPORT ALLOWANCE	3,026,445.94	4,346,960.00	3,455,189.14	5,086,000	-	5,086,000.00	-	-
21020104	MEAL SUBSIDY	501,395.93	3,397,120.00	629,469.75	3,974,700	-	3,974,700.00	1,261,400.00	1,261,400.00
21020105	UTILITY ALLOWANCE	1,635,388.03	2,266,260.00	1,898,005.98	2,651,600	-	2,651,600.00	796,900.00	796,900.00
21020106	ENTERTAINMENT ALLOWANCE	182,496.61	207,020.00	137,629.36	242,300	-	242,300.00	336,400.00	336,400.00
21020107	LEAVE ALLOWANCE	4,262,859.00	7,712,000.00	4,223,114.86	9,023,100	-	9,023,100.00	181,300.00	181,300.00
21020108	DOMESTIC STAFF ALLOWANCE	6,035,106.12	7,024,720.00	4,547,004.55	8,219,000	-	8,219,000.00	515,200.00	515,200.00
21020109	SHIFT ALLOWANCE	477,072.00	-	-	-	-	-	-	-
21020110	CALL DUTY ALLOWANCE	952,560.00	1,461,500.00	718,144.00	1,710,000	-	1,710,000.00	586,800.00	586,800.00
21020112	HARZARD ALLOWANCE	315,000.00	410,600.00	254,750.00	480,500	-	480,500.00	446,000.00	446,000.00
21020114	TEACHING ALLOWANCE	39,311.04	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	6,931,423.26	10,305,440.00	6,862,197.60	12,057,400	-	12,057,400.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	4,620,000.00	1,440,720.00	1,438,891.96	1,479,600	-	1,479,600.00	-	-
22	OTHER RECURRENT COSTS	4,763,319.97	7,507,000.00	5,984,754.86	7,792,600	2,720,600.00	10,513,200.00	611,573,800.00	617,691,000.00
2202	OVERHEAD COST	4,763,319.97	7,507,000.00	5,984,754.86	7,792,600	2,720,600.00	10,513,200.00	611,573,800.00	617,691,000.00
220201	TRAVEL & TRANSPORT - GENERAL	460,500.00	506,000.00	273,000.00	671,800	-	671,800.00	545,962,500.00	551,422,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	306,000.00	153,000.00	335,900	-	335,900.00	541,764,000.00	547,181,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	460,500.00	160,000.00	120,000.00	335,900	-	335,900.00	18,100.00	18,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	40,000.00	-	-	-	-	3,009,800.00	3,039,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	-	-	1,170,600.00	1,182,400.00
220202	UTILITIES - GENERAL	-	-	-	-	-	-	375,600.00	379,400.00
22020206	SEWERAGE CHARGES	-	-	-	-	-	-	375,600.00	379,400.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000.00	298,400.00	167,000.00	436,700	762,000.00	1,198,700.00	53,604,600.00	54,140,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	64,000.00	59,000.00	335,900	762,000.00	1,097,900.00	30,100.00	30,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000.00	8,800.00	-	100,800	-	100,800.00	6,019,600.00	6,079,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	9,600.00	-	-	-	-	21,068,600.00	21,279,300.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	216,000.00	108,000.00	-	-	-	26,486,300.00	26,751,200.00
220204	MAINTENANCE SERVICES - GENERAL	520,000.00	1,353,000.00	709,500.00	1,377,300	202,800.00	1,580,100.00	5,025,200.00	5,075,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	409,800.00	694,000.00	357,000.00	403,100	85,500.00	488,600.00	30,100.00	30,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000.00	40,000.00	-	100,800	-	100,800.00	619,500.00	625,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	196,000.00	98,000.00	201,600	-	201,600.00	3,361,200.00	3,394,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	120,000.00	98,000.00	335,900	117,300.00	453,200.00	903,000.00	912,100.00
22020406	OTHER MAINTENANCE SERVICES	108,200.00	303,000.00	156,500.00	335,900	-	335,900.00	111,400.00	112,600.00
220205	TRAINING - GENERAL	-	96,000.00	-	-	-	-	264,900.00	267,600.00
22020501	LOCAL TRAINING	-	96,000.00	-	-	-	-	264,900.00	267,600.00
220206	OTHER SERVICES - GENERAL	-	-	-	-	-	-	301,000.00	304,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	-	-	301,000.00	304,100.00
220208	FUEL & LUBRICANTS - GENERAL	208,000.00	388,200.00	194,100.00	537,500	200,000.00	737,500.00	823,600.00	832,000.00
22020801	MOTOR VEHICLE FUEL COST	208,000.00	388,200.00	194,100.00	201,600	200,000.00	401,600.00	770,600.00	778,400.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	335,900	-	335,900.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	5,619.97	8,000.00	4,560.44	33,600	11,800.00	45,400.00	240,800.00	243,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,619.97	8,000.00	4,560.44	33,600	11,800.00	45,400.00	240,800.00	243,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,559,200.00	4,857,400.00	4,636,594.42	4,735,700	1,544,000.00	6,279,700.00	4,975,600.00	5,025,700.00
22021001	REFRESHMENT & MEALS	-	-	-	134,400	40,000.00	174,400.00	602,000.00	608,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	134,400	-	134,400.00	134,900.00	136,300.00
22021007	WELFARE PACKAGES	2,000.00	278,000.00	144,000.00	335,900	104,000.00	439,900.00	385,300.00	389,200.00
22021014	BUDGET PREPARATION EXPENSIS	-	70,400.00	594.42	100,800	-	100,800.00	187,100.00	189,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	-	837,000.00	845,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,557,200.00	-	-	1,343,400	-	1,343,400.00	120,400.00	121,700.00
22021027	DAILY RATED ALLOWANCE	-	4,509,000.00	4,492,000.00	2,686,800	1,400,000.00	4,086,800.00	2,708,900.00	2,736,000.00
23	CAPITAL EXPENDITURE	-	-	-	208,500,000	-	208,500,000.00	210,585,000.00	214,796,700.00
2301	FIXED ASSETS PURCHASED	-	-	-	37,000,000	-	37,000,000.00	37,370,000.00	38,117,400.00

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230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	37,000,000	-	37,000,000.00	37,370,000.00	38,117,400.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23010144	PURCHASE OF AGRICULTURAL INPUT	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
2303	REHABILITATION / REPAIRS	-	-	-	158,500,000	-	158,500,000.00	160,085,000.00	163,286,700.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	158,500,000	-	158,500,000.00	160,085,000.00	163,286,700.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	-	-	88,500,000	-	88,500,000.00	89,385,000.00	91,172,700.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	13,000,000	-	13,000,000.00	13,130,000.00	13,392,600.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	13,000,000	-	13,000,000.00	13,130,000.00	13,392,600.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	13,000,000	-	13,000,000.00	13,130,000.00	13,392,600.00
021510300100 - Adamawa Agricultural Mechanization Authority									
2	EXPENDITURES	78,311,137.30	112,567,680.00	65,103,162.95	495,090,610	2,815,200.00	497,905,810.00	523,268,500.00	532,807,800.00
21	PERSONNEL COST	73,816,487.85	102,017,200.00	58,564,991.47	118,829,000	-	118,829,000.00	-	-
2101	SALARY	40,739,320.68	60,448,300.00	34,141,464.53	70,192,800	-	70,192,800.00	-	-
210101	SALARIES AND WAGES	40,739,320.68	60,448,300.00	34,141,464.53	70,192,800	-	70,192,800.00	-	-
21010101	BASIC-SALARY	40,739,320.68	59,993,800.00	33,691,464.53	70,192,800	-	70,192,800.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	-	454,500.00	450,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,077,167.17	41,568,900.00	24,423,526.94	48,636,200	-	48,636,200.00	-	-
210201	ALLOWANCES	33,077,167.17	41,568,900.00	24,423,526.94	48,636,200	-	48,636,200.00	-	-
21020102	HOUSING/RENT ALLOWANCE	9,321,145.80	9,238,660.00	7,708,606.54	10,809,300	-	10,809,300.00	-	-
21020103	TRANSPORT ALLOWANCE	2,845,640.35	3,130,740.00	2,761,653.42	3,663,100	-	3,663,100.00	-	-
21020104	MEAL SUBSIDY	512,241.65	593,720.00	536,176.85	694,700	-	694,700.00	-	-
21020105	UTILITY ALLOWANCE	1,548,060.24	2,101,600.00	1,526,097.29	2,458,900	-	2,458,900.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	108,364.58	130,900.00	63,111.22	153,200	-	153,200.00	-	-
21020107	LEAVE ALLOWANCE	4,077,038.00	5,357,540.00	3,349,730.79	6,268,400	-	6,268,400.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	3,431,978.45	4,156,400.00	2,011,833.46	4,863,000	-	4,863,000.00	-	-
21020135	FURNITURE ALLOWANCE	6,972,698.10	9,252,120.00	5,676,317.37	10,825,000	-	10,825,000.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	4,260,000.00	7,607,220.00	790,000.00	8,900,600	-	8,900,600.00	-	-
22	OTHER RECURRENT COSTS	4,494,649.45	10,550,480.00	6,538,171.48	8,061,610	2,815,200.00	10,876,810.00	92,806,500.00	93,736,500.00
2202	OVERHEAD COST	4,494,649.45	10,550,480.00	6,538,171.48	6,534,800	2,282,300.00	8,817,100.00	92,625,900.00	93,554,000.00
220201	TRAVEL & TRANSPORT - GENERAL	-	544,000.00	444,000.00	537,500	187,700.00	725,200.00	31,121,900.00	31,433,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	384,000.00	319,000.00	335,900	117,300.00	453,200.00	30,098,000.00	30,399,000.00

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22020105	HOTEL ACCOMMODATION - LOCAL	-	160,000.00	125,000.00	201,600	70,400.00	272,000.00	1,023,900.00	1,034,200.00
220203	MATERIALS & SUPPLIES - GENERAL	105,000.00	214,880.00	199,800.00	235,200	82,200.00	317,400.00	33,137,900.00	33,469,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	154,880.00	142,000.00	134,400	47,000.00	181,400.00	30,100.00	30,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	55,000.00	60,000.00	57,800.00	100,800	35,200.00	136,000.00	33,107,800.00	33,438,900.00
220204	MAINTENANCE SERVICES - GENERAL	130,000.00	845,500.00	496,000.00	633,040	221,300.00	854,340.00	5,451,200.00	5,506,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	83,100.00	83,000.00	134,400	47,000.00	181,400.00	120,400.00	121,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	40,000.00	-	100,800	35,200.00	136,000.00	1,384,600.00	1,398,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	108,000.00	-	20,180	7,100.00	27,280.00	2,742,200.00	2,769,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000.00	58,400.00	-	107,560	37,600.00	145,160.00	903,000.00	912,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000.00	16,000.00	7,000.00	33,600	11,800.00	45,400.00	301,000.00	304,100.00
22020406	OTHER MAINTENANCE SERVICES	120,000.00	540,000.00	406,000.00	236,500	82,600.00	319,100.00	-	-
220205	TRAINING - GENERAL	-	-	-	671,700	234,500.00	906,200.00	24,100.00	24,400.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	671,700	234,500.00	906,200.00	24,100.00	24,400.00
220206	OTHER SERVICES - GENERAL	1,928,000.00	1,849,400.00	1,847,000.00	503,900	176,000.00	679,900.00	909,100.00	918,400.00
22020601	SECURITY SERVICES	1,920,000.00	1,829,300.00	1,827,000.00	403,100	140,700.00	543,800.00	602,000.00	608,100.00
22020602	OFFICE RENT	-	-	-	33,600	11,800.00	45,400.00	210,700.00	212,900.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	-	-	-	-	96,400.00	97,400.00
22020605	CLEANING & FUMIGATION SERVICES	8,000.00	20,100.00	20,000.00	67,200	23,500.00	90,700.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	14,400.00	-	33,600	11,800.00	45,400.00	6,260,400.00	6,323,100.00
22020704	ENGINEERING SERVICES	-	14,400.00	-	33,600	11,800.00	45,400.00	6,260,400.00	6,323,100.00
220208	FUEL & LUBRICANTS - GENERAL	195,000.00	211,600.00	90,000.00	107,560	37,700.00	145,260.00	4,986,300.00	5,036,400.00
22020801	MOTOR VEHICLE FUEL COST	-	64,400.00	30,000.00	53,780	18,800.00	72,580.00	3,948,900.00	3,988,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	165,000.00	77,200.00	60,000.00	20,180	7,100.00	27,280.00	21,200.00	21,500.00
22020803	PLANT / GENERATOR FUEL COST	-	70,000.00	-	33,600	11,800.00	45,400.00	53,000.00	53,600.00
22020805	SEA BOAT FUEL COST	30,000.00	-	-	-	-	-	963,200.00	972,900.00
220209	FINANCIAL CHARGES - GENERAL	8,649.45	1,073,000.00	539,371.48	6,760	2,400.00	9,160.00	1,504,900.00	1,520,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,649.45	1,073,000.00	539,371.48	6,760	2,400.00	9,160.00	1,504,900.00	1,520,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,128,000.00	5,797,700.00	2,922,000.00	3,805,540	1,328,700.00	5,134,240.00	9,230,100.00	9,323,000.00
22021001	REFRESHMENT & MEALS	30,000.00	360,000.00	180,000.00	13,520	4,800.00	18,320.00	722,400.00	729,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	70,800.00	-	134,400	47,000.00	181,400.00	4,562,900.00	4,608,600.00
22021003	PUBLICITY & ADVERTISEMENTS	-	24,800.00	-	33,600	11,800.00	45,400.00	481,600.00	486,500.00
22021004	MEDICAL EXPENSES-LOCAL	-	13,600.00	-	16,800	5,900.00	22,700.00	1,500,600.00	1,515,700.00

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22021007	WELFARE PACKAGES	100,000.00	792,500.00	790,000.00	201,600	70,400.00	272,000.00	240,800.00	243,300.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	33,600	11,800.00	45,400.00	1,264,200.00	1,276,900.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	13,520	4,800.00	18,320.00	361,200.00	364,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,998,000.00	2,000,000.00	1,952,000.00	2,015,100	703,300.00	2,718,400.00	96,400.00	97,400.00
22021027	DAILY RATED ALLOWANCE	-	2,536,000.00	-	1,343,400	468,900.00	1,812,300.00	-	-
2205	SUBSIDIES GENERAL	-	-	-	1,526,810	532,900.00	2,059,710.00	180,600.00	182,500.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-	-	-	1,526,810	532,900.00	2,059,710.00	180,600.00	182,500.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	-	-	-	1,526,810	532,900.00	2,059,710.00	180,600.00	182,500.00
23	CAPITAL EXPENDITURE	-	-	-	368,200,000	-	368,200,000.00	430,462,000.00	439,071,300.00
2301	FIXED ASSETS PURCHASED	-	-	-	46,500,000	-	46,500,000.00	103,020,000.00	105,080,400.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	46,500,000	-	46,500,000.00	103,020,000.00	105,080,400.00
23010106	PURCHASE OF VANS	-	-	-	1,000,000	-	1,000,000.00	8,080,000.00	8,241,600.00
23010107	PURCHASE OF TRUCKS	-	-	-	11,000,000	-	11,000,000.00	50,500,000.00	51,510,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	5,000,000	-	5,000,000.00	10,100,000.00	10,302,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	1,000,000	-	1,000,000.00	3,030,000.00	3,090,600.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	500,000	-	500,000.00	2,020,000.00	2,060,400.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
23010116	PURCHASE OF TYPEWRITERS	-	-	-	500,000	-	500,000.00	505,000.00	515,100.00
23010117	PURCHASE OF SHREDDING MACHINES	-	-	-	500,000	-	500,000.00	505,000.00	515,100.00
23010118	PURCHASE OF SCANNERS	-	-	-	500,000	-	500,000.00	505,000.00	515,100.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	500,000	-	500,000.00	1,515,000.00	1,545,300.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00

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2302	CONSTRUCTION / PROVISION	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
2303	REHABILITATION / REPAIRS	-	-	-	251,700,000	-	251,700,000.00	256,742,000.00	261,876,900.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	251,700,000	-	251,700,000.00	256,742,000.00	261,876,900.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	-	-	200,000	-	200,000.00	202,000.00	206,100.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	500,000	-	500,000.00	1,010,000.00	1,030,200.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	251,000,000	-	251,000,000.00	255,530,000.00	260,640,600.00
2305	OTHER CAPITAL PROJECTS	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
022000100100 - Ministry of Finance									
2	EXPENDITURES	6,643,271,959.53	8,903,894,740.00	8,013,442,536.90	10,583,976,920	748,817,200.00	11,332,794,120.00	6,200,173,000.00	6,319,867,500.00
21	PERSONNEL COST	72,750,951.90	151,175,740.00	74,622,202.27	176,876,800	-	176,876,800.00	8,147,800.00	8,147,800.00
2101	SALARY	42,874,972.71	94,188,240.00	45,671,554.73	103,376,300	-	103,376,300.00	-	-
210101	SALARIES AND WAGES	42,874,972.71	94,188,240.00	45,671,554.73	103,376,300	-	103,376,300.00	-	-
21010101	BASIC-SALARY	38,027,532.08	88,355,740.00	39,854,668.03	103,376,300	-	103,376,300.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,832,500.00	5,816,886.70	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,875,979.19	56,987,500.00	28,950,647.54	73,500,500	-	73,500,500.00	8,147,800.00	8,147,800.00
210201	ALLOWANCES	29,875,979.19	56,987,500.00	28,950,647.54	73,500,500	-	73,500,500.00	8,147,800.00	8,147,800.00
21020102	HOUSING/RENT ALLOWANCE	8,520,516.68	20,525,620.00	8,989,532.03	24,015,100	-	24,015,100.00	-	-
21020103	TRANSPORT ALLOWANCE	2,421,828.20	4,556,060.00	2,986,609.59	5,330,600	-	5,330,600.00	-	-
21020104	MEAL SUBSIDY	443,081.27	1,087,340.00	580,524.65	1,272,300	-	1,272,300.00	-	-
21020105	UTILITY ALLOWANCE	1,246,355.90	2,461,640.00	1,632,202.18	2,880,200	-	2,880,200.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	11,940.36	16,320.00	15,901.86	19,200	-	19,200.00	-	-
21020107	LEAVE ALLOWANCE	3,693,473.00	8,767,300.00	3,883,685.97	10,257,800	-	10,257,800.00	2,553,100.00	2,553,100.00
21020108	DOMESTIC STAFF ALLOWANCE	433,660.32	590,140.00	549,761.37	690,600	-	690,600.00	4,409,200.00	4,409,200.00
21020112	HARZARD ALLOWANCE	282,356.28	384,580.00	282,356.28	450,000	-	450,000.00	584,600.00	584,600.00
21020135	FURNITURE ALLOWANCE	7,371,779.50	9,660,620.00	7,729,085.93	11,303,000	-	11,303,000.00	200,000.00	200,000.00
21020139	WARDROPE ALLOWANCE	282,356.28	384,580.00	282,356.28	450,000	-	450,000.00	40,600.00	40,600.00
21020141	ACCOMMODATION ALLOWANCE	564,712.56	768,300.00	564,712.56	899,000	-	899,000.00	102,900.00	102,900.00
21020142	ICT ALLOWANCE	564,712.56	768,300.00	564,712.56	899,000	-	899,000.00	257,400.00	257,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020145	OTHER ALLOWANCES AND BENEFITS	4,039,206.28	7,016,700.00	889,206.28	15,033,700	-	15,033,700.00	-	-
22	OTHER RECURRENT COSTS	1,031,124,223.63	2,006,047,000.00	1,242,148,425.18	2,145,600,120	748,817,200.00	2,894,417,320.00	414,825,200.00	418,975,700.00
2202	OVERHEAD COST	1,031,124,223.63	2,006,047,000.00	1,242,148,425.18	2,145,600,120	748,817,200.00	2,894,417,320.00	414,825,200.00	418,975,700.00
220201	TRAVEL & TRANSPORT - GENERAL	63,547,309.00	89,853,300.00	52,155,000.00	139,603,630	48,722,100.00	188,325,730.00	200,528,500.00	202,534,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,923,600.00	13,000,000.00	6,635,200.00	7,008,960	2,446,200.00	9,455,160.00	120,392,000.00	121,596,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	53,518,709.00	42,463,100.00	42,459,800.00	106,091,200	37,025,900.00	143,117,100.00	361,200.00	364,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,300,000.00	40,000.00	500,640	174,800.00	675,440.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	1,300,000.00	-	500,640	174,800.00	675,440.00	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	150,000.00	2,440,000.00	-	1,051,350	367,000.00	1,418,350.00	435,600.00	440,000.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	23,800,000	8,306,200.00	32,106,200.00	703,500.00	710,600.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	25,000,000.00	-	-	-	-	2,488,200.00	2,513,100.00
22020109	PER-DIEM/ESTACODES	3,955,000.00	4,350,200.00	3,020,000.00	650,840	227,200.00	878,040.00	76,148,000.00	76,909,500.00
220202	UTILITIES - GENERAL	325,515,380.61	418,456,800.00	292,020,502.00	682,644,650	238,243,200.00	920,887,850.00	7,968,100.00	8,047,900.00
22020201	ELECTRICITY CHARGES	324,956,780.61	416,000,000.00	291,990,502.00	681,120,000	237,710,900.00	918,830,900.00	4,186,500.00	4,228,400.00
22020202	TELEPHONE CHARGES	-	216,800.00	-	108,140	37,800.00	145,940.00	49,400.00	49,900.00
22020203	INTERNET ACCESS CHARGES	478,600.00	1,960,000.00	10,000.00	986,270	344,300.00	1,330,570.00	1,926,300.00	1,945,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	80,000.00	280,000.00	20,000.00	430,240	150,200.00	580,440.00	1,805,900.00	1,824,000.00
220203	MATERIALS & SUPPLIES - GENERAL	187,263,500.00	408,370,400.00	123,361,300.00	222,230,780	77,558,900.00	299,789,680.00	151,996,900.00	153,517,200.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	185,743,500.00	400,000,000.00	121,746,300.00	218,320,000	76,193,700.00	294,513,700.00	36,200.00	36,600.00
22020303	NEWSPAPERS	-	87,200.00	-	43,560	15,300.00	58,860.00	150,500.00	152,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000.00	44,800.00	-	27,540	9,700.00	37,240.00	150,490,000.00	151,994,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	238,400.00	190,000.00	180,240	63,000.00	243,240.00	56,000.00	56,600.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	-	-	-	60,200.00	60,900.00
22020312	OTHER MATERIALS AND SUPPLIES	1,500,000.00	8,000,000.00	1,425,000.00	3,659,440	1,277,200.00	4,936,640.00	1,204,000.00	1,216,100.00
220204	MAINTENANCE SERVICES - GENERAL	2,450,300.00	14,780,000.00	2,817,800.00	20,536,440	7,167,500.00	27,703,940.00	3,808,200.00	3,846,700.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	691,700.00	2,454,400.00	1,322,000.00	5,252,880	1,833,300.00	7,086,180.00	120,400.00	121,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	930,000.00	1,160,000.00	278,000.00	3,752,240	1,309,600.00	5,061,840.00	545,400.00	550,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	1,720,000.00	87,500.00	6,261,840	2,185,400.00	8,447,240.00	2,970,200.00	3,000,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	239,300.00	576,000.00	172,000.00	638,560	222,900.00	861,460.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	247,000.00	4,536,000.00	82,800.00	375,480	131,100.00	506,580.00	120,400.00	121,700.00
22020406	OTHER MAINTENANCE SERVICES	342,300.00	4,333,600.00	875,500.00	4,255,440	1,485,200.00	5,740,640.00	51,800.00	52,400.00
220205	TRAINING - GENERAL	15,000.00	18,255,200.00	248,000.00	9,164,600	3,198,700.00	12,363,300.00	1,363,000.00	1,376,800.00
22020501	LOCAL TRAINING	15,000.00	7,360,000.00	248,000.00	4,355,890	1,520,300.00	5,876,190.00	159,000.00	160,600.00
22020502	INTERNATIONAL TRAINING	-	8,667,200.00	-	3,006,400	1,049,300.00	4,055,700.00	602,000.00	608,100.00
22020503	OTHER TRAININGS	-	2,228,000.00	-	1,802,310	629,100.00	2,431,410.00	602,000.00	608,100.00
220206	OTHER SERVICES - GENERAL	854,000.00	1,427,800.00	886,000.00	2,332,990	814,300.00	3,147,290.00	96,400.00	97,400.00
22020601	SECURITY SERVICES	613,000.00	730,200.00	546,000.00	781,000	272,600.00	1,053,600.00	-	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	-	-	-	-	96,400.00	97,400.00
22020605	CLEANING & FUMIGATION SERVICES	241,000.00	697,600.00	340,000.00	1,551,990	541,700.00	2,093,690.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	342,625,072.11	243,233,600.00	145,154,405.92	768,477,520	268,198,800.00	1,036,676,320.00	3,387,800.00	3,421,900.00
22020701	FINANCIAL CONSULTING	342,475,072.11	40,000,000.00	21,900,000.00	547,649,760	191,129,800.00	738,779,560.00	134,900.00	136,300.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	202,133,600.00	123,254,405.92	220,076,800	76,806,900.00	296,883,700.00	722,400.00	729,700.00
22020703	LEGAL SERVICES	150,000.00	1,100,000.00	-	750,960	262,100.00	1,013,060.00	2,530,500.00	2,555,900.00
220208	FUEL & LUBRICANTS - GENERAL	5,894,000.00	12,266,900.00	12,149,850.00	17,171,520	5,993,000.00	23,164,520.00	12,231,900.00	12,354,300.00
22020801	MOTOR VEHICLE FUEL COST	2,462,000.00	5,044,900.00	5,037,050.00	9,155,320	3,195,300.00	12,350,620.00	192,700.00	194,700.00
22020803	PLANT / GENERATOR FUEL COST	3,432,000.00	7,222,000.00	7,112,800.00	8,016,200	2,797,700.00	10,813,900.00	12,039,200.00	12,159,600.00
220209	FINANCIAL CHARGES - GENERAL	972,751.25	9,872,000.00	2,113,365.75	5,946,610	2,075,400.00	8,022,010.00	602,000.00	608,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	972,751.25	9,872,000.00	2,113,365.75	5,946,610	2,075,400.00	8,022,010.00	602,000.00	608,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	101,986,910.66	789,531,000.00	611,242,201.51	277,491,380	96,845,300.00	374,336,680.00	32,842,400.00	33,171,300.00
22021001	REFRESHMENT & MEALS	2,249,000.00	6,915,100.00	6,885,000.00	3,604,610	1,258,100.00	4,862,710.00	240,800.00	243,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,455,000.00	4,536,000.00	1,230,000.00	2,876,180	1,003,800.00	3,879,980.00	18,239,400.00	18,421,800.00
22021003	PUBLICITY & ADVERTISEMENTS	950,000.00	4,493,600.00	905,000.00	3,254,160	1,135,800.00	4,389,960.00	616,500.00	622,700.00
22021004	MEDICAL EXPENSES-LOCAL	4,535,000.00	4,960,000.00	4,075,000.00	7,850,160	2,739,800.00	10,589,960.00	3,002,300.00	3,032,400.00
22021006	POSTAGES & COURIER SERVICES	146,800.00	87,200.00	28,500.00	46,310	16,200.00	62,510.00	-	-
22021007	WELFARE PACKAGES	11,495,000.00	20,520,000.00	6,718,300.00	11,014,080	3,844,000.00	14,858,080.00	1,204,000.00	1,216,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	4,400,000.00	-	1,606,820	560,800.00	2,167,620.00	-	-
22021021	SPECIAL DAYS/CELEBRATIONS	-	173,600.00	-	102,640	35,900.00	138,540.00	18,100.00	18,300.00
22021022	YOUTH CORPERS ALLOWANCE	1,208,200.00	864,000.00	700,000.00	1,016,540	354,800.00	1,371,340.00	301,000.00	304,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	300,000.00	101,933,600.00	-	20,308,800	7,087,800.00	27,396,600.00	2,919,500.00	2,948,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	65,212,082.80	586,914,200.00	584,974,401.51	203,872,800	71,151,700.00	275,024,500.00	240,800.00	243,300.00
22021027	DAILY RATED ALLOWANCE	13,435,827.86	5,733,700.00	5,726,000.00	11,693,000	4,080,900.00	15,773,900.00	-	-
22021032	LOGISTICS ALLOWANCE TO STANDING COMMITTEES	-	48,000,000.00	-	10,245,280	3,575,700.00	13,820,980.00	6,060,000.00	6,120,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23	CAPITAL EXPENDITURE	5,539,396,784.00	6,746,672,000.00	6,696,671,909.45	8,261,500,000	-	8,261,500,000.00	5,777,200,000.00	5,892,744,000.00
2301	FIXED ASSETS PURCHASED	5,151,632,940.00	5,446,672,000.00	5,446,671,909.45	8,041,500,000	-	8,041,500,000.00	5,555,000,000.00	5,666,100,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,151,632,940.00	5,446,672,000.00	5,446,671,909.45	8,041,500,000	-	8,041,500,000.00	5,555,000,000.00	5,666,100,000.00
23010105	PURCHASE OF MOTOR VEHICLES	5,151,632,940.00	5,446,672,000.00	5,446,671,909.45	50,000,000	-	50,000,000.00	1,313,000,000.00	1,339,260,000.00
23010106	PURCHASE OF VANS	-	-	-	7,141,500,000	-	7,141,500,000.00	3,838,000,000.00	3,914,760,000.00
23010108	PURCHASE OF BUSES	-	-	-	750,000,000	-	750,000,000.00	303,000,000.00	309,060,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
2302	CONSTRUCTION / PROVISION	-	1,300,000,000.00	1,250,000,000.00	-	-	-	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	1,300,000,000.00	1,250,000,000.00	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	1,300,000,000.00	1,250,000,000.00	-	-	-	-	-
2303	REHABILITATION / REPAIRS	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
2305	OTHER CAPITAL PROJECTS	387,763,844.00	-	-	120,000,000	-	120,000,000.00	121,200,000.00	123,624,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	387,763,844.00	-	-	120,000,000	-	120,000,000.00	121,200,000.00	123,624,000.00
23050101	RESEARCH AND DEVELOPMENT	387,763,844.00	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
022000200100 - Debt Management Agency									
2	EXPENDITURES	37,756,241.64	64,929,360.00	53,906,371.44	47,999,440	43,930,000.00	91,929,440.00	493,705,300.00	495,318,000.00
21	PERSONNEL COST	21,749,215.15	24,529,060.00	20,005,991.17	27,337,500	-	27,337,500.00	332,636,900.00	332,636,900.00
2101	SALARY	6,855,456.47	5,589,340.00	3,895,125.15	6,539,600	-	6,539,600.00	400,700.00	400,700.00
210101	SALARIES AND WAGES	6,855,456.47	5,589,340.00	3,895,125.15	6,539,600	-	6,539,600.00	400,700.00	400,700.00
21010101	BASIC-SALARY	3,689,493.84	5,589,340.00	3,895,125.15	6,539,600	-	6,539,600.00	400,700.00	400,700.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	3,165,962.63	-	-	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,893,758.68	18,939,720.00	16,110,866.02	20,797,900	-	20,797,900.00	332,236,200.00	332,236,200.00
210201	ALLOWANCES	14,893,758.68	18,939,720.00	16,110,866.02	20,797,900	-	20,797,900.00	332,236,200.00	332,236,200.00
21020102	HOUSING/RENT ALLOWANCE	3,689,493.84	3,903,320.00	3,895,125.15	3,609,600	-	3,609,600.00	208,575,600.00	208,575,600.00
21020103	TRANSPORT ALLOWANCE	1,475,797.80	1,560,940.00	1,558,050.32	1,485,300	-	1,485,300.00	6,042,300.00	6,042,300.00
21020104	MEAL SUBSIDY	826,653.24	1,045,360.00	711,274.05	1,223,200	-	1,223,200.00	47,738,800.00	47,738,800.00
21020105	UTILITY ALLOWANCE	1,475,797.80	2,108,800.00	1,558,050.32	2,467,300	-	2,467,300.00	14,816,100.00	14,816,100.00
21020106	ENTERTAINMENT ALLOWANCE	186,797.04	305,420.00	304,842.70	293,600	-	293,600.00	2,439,300.00	2,439,300.00
21020107	LEAVE ALLOWANCE	368,949.84	455,820.00	389,513.00	533,400	-	533,400.00	8,647,400.00	8,647,400.00
21020108	DOMESTIC STAFF ALLOWANCE	1,604,369.04	2,254,340.00	1,835,951.91	2,637,700	-	2,637,700.00	1,554,600.00	1,554,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020112	HARZARD ALLOWANCE	1,106,848.68	-	-	-	-	-	20,872,600.00	20,872,600.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	933,984.48	-	-	-	-	-	19,883,800.00	19,883,800.00
21020130	SPECIAL ALLOWANCE	1,106,848.68	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	1,338,022.80	1,897,660.00	1,439,505.09	2,220,300	-	2,220,300.00	-	-
21020140	ACADEMIC ALLOWANCE	280,195.44	-	-	-	-	-	612,700.00	612,700.00
21020145	OTHER ALLOWANCES AND BENEFITS	500,000.00	5,408,060.00	4,418,553.48	6,327,500	-	6,327,500.00	1,053,000.00	1,053,000.00
22	OTHER RECURRENT COSTS	16,007,026.49	40,400,300.00	33,900,380.27	20,661,940	43,930,000.00	64,591,940.00	161,068,400.00	162,681,100.00
2202	OVERHEAD COST	16,007,026.49	40,400,300.00	33,900,380.27	20,661,940	43,930,000.00	64,591,940.00	161,068,400.00	162,681,100.00
220201	TRAVEL & TRANSPORT - GENERAL	4,184,600.00	14,988,500.00	14,207,000.00	3,809,920	7,000,000.00	10,809,920.00	1,639,600.00	1,656,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,757,000.00	10,956,500.00	10,931,000.00	1,343,400	7,000,000.00	8,343,400.00	1,204,000.00	1,216,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,344,000.00	1,392,000.00	1,000,000.00	1,029,080	-	1,029,080.00	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	1,083,600.00	2,640,000.00	2,276,000.00	1,437,440	-	1,437,440.00	435,600.00	440,000.00
220202	UTILITIES - GENERAL	131,700.00	298,600.00	221,200.00	233,120	400,000.00	633,120.00	5,926,500.00	5,986,000.00
22020202	TELEPHONE CHARGES	-	59,200.00	-	44,340	-	44,340.00	1,110,700.00	1,121,900.00
22020203	INTERNET ACCESS CHARGES	90,000.00	173,800.00	167,400.00	127,640	200,000.00	327,640.00	3,611,800.00	3,648,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	41,700.00	65,600.00	53,800.00	61,140	200,000.00	261,140.00	-	-
22020207	LEASED COMMUNICATION LINES(S)	-	-	-	-	-	-	1,204,000.00	1,216,100.00
220203	MATERIALS & SUPPLIES - GENERAL	970,600.00	1,389,200.00	1,172,000.00	1,058,810	2,500,000.00	3,558,810.00	13,724,800.00	13,862,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	540,600.00	682,000.00	669,000.00	483,620	1,500,000.00	1,983,620.00	120,400.00	121,700.00
22020303	NEWSPAPERS	5,000.00	52,000.00	-	38,970	-	38,970.00	60,200.00	60,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	72,000.00	16,000.00	53,780	-	53,780.00	903,000.00	912,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	138,000.00	201,600.00	150,000.00	149,220	-	149,220.00	9,029,400.00	9,119,700.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	40,000.00	41,600.00	-	30,920	-	30,920.00	3,009,800.00	3,039,900.00
22020312	OTHER MATERIALS AND SUPPLIES	167,000.00	340,000.00	337,000.00	302,300	1,000,000.00	1,302,300.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	1,659,300.00	1,884,000.00	1,406,000.00	1,524,330	5,200,000.00	6,724,330.00	782,100.00	790,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	310,500.00	320,000.00	289,000.00	335,900	1,800,000.00	2,135,900.00	301,000.00	304,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	799,000.00	729,600.00	631,500.00	539,390	1,800,000.00	2,339,390.00	34,400.00	34,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	267,800.00	418,400.00	202,000.00	309,660	1,000,000.00	1,309,660.00	301,000.00	304,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	102,000.00	256,000.00	128,000.00	201,600	-	201,600.00	120,400.00	121,700.00
22020406	OTHER MAINTENANCE SERVICES	180,000.00	160,000.00	155,500.00	137,780	600,000.00	737,780.00	25,300.00	25,600.00
220205	TRAINING - GENERAL	2,956,000.00	4,736,800.00	3,075,000.00	3,180,570	2,900,000.00	6,080,570.00	1,965,000.00	1,984,900.00
22020501	LOCAL TRAINING	612,000.00	978,400.00	865,000.00	335,900	900,000.00	1,235,900.00	159,000.00	160,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020502	INTERNATIONAL TRAINING	982,000.00	935,200.00	-	691,190	-	691,190.00	1,204,000.00	1,216,100.00
22020503	OTHER TRAININGS	342,000.00	2,000,000.00	1,735,000.00	1,544,900	2,000,000.00	3,544,900.00	301,000.00	304,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,020,000.00	823,200.00	475,000.00	608,580	-	608,580.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	25,200.00	78,000.00	64,000.00	38,380	-	38,380.00	120,400.00	121,700.00
22020605	CLEANING & FUMIGATION SERVICES	25,200.00	78,000.00	64,000.00	38,380	-	38,380.00	120,400.00	121,700.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,327,300.00	2,300,000.00	2,288,625.00	1,319,250	4,000,000.00	5,319,250.00	240,800.00	243,300.00
22020701	FINANCIAL CONSULTING	1,327,300.00	2,300,000.00	2,288,625.00	1,319,250	4,000,000.00	5,319,250.00	240,800.00	243,300.00
220208	FUEL & LUBRICANTS - GENERAL	865,000.00	2,200,000.00	1,855,000.00	1,343,400	2,700,000.00	4,043,400.00	1,493,000.00	1,508,000.00
22020801	MOTOR VEHICLE FUEL COST	310,000.00	900,000.00	845,000.00	671,700	2,000,000.00	2,671,700.00	963,200.00	972,900.00
22020803	PLANT / GENERATOR FUEL COST	555,000.00	1,300,000.00	1,010,000.00	671,700	700,000.00	1,371,700.00	529,800.00	535,100.00
220209	FINANCIAL CHARGES - GENERAL	21,526.49	38,300.00	34,980.27	24,960	50,000.00	74,960.00	903,000.00	912,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,526.49	38,300.00	34,980.27	24,960	50,000.00	74,960.00	903,000.00	912,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,865,800.00	12,486,900.00	9,576,575.00	8,129,200	19,180,000.00	27,309,200.00	134,273,200.00	135,616,300.00
22021001	REFRESHMENT & MEALS	390,000.00	648,000.00	625,375.00	423,180	600,000.00	1,023,180.00	9,029,400.00	9,119,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	442,000.00	2,685,600.00	5,000.00	671,700	2,000,000.00	2,671,700.00	120,392,000.00	121,596,000.00
22021003	PUBLICITY & ADVERTISEMENTS	28,000.00	144,800.00	-	107,560	-	107,560.00	-	-
22021006	POSTAGES & COURIER SERVICES	-	21,600.00	-	16,210	-	16,210.00	-	-
22021007	WELFARE PACKAGES	1,065,800.00	2,370,400.00	2,360,200.00	1,679,300	5,000,000.00	6,679,300.00	903,000.00	912,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	79,200.00	50,000.00	59,150	500,000.00	559,150.00	1,384,200.00	1,398,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	1,343,400	9,000,000.00	10,343,400.00	96,400.00	97,400.00
22021026	MONITORING AND EVALUATION RECURRENT	315,000.00	4,986,200.00	4,986,000.00	2,955,500	230,000.00	3,185,500.00	1,204,000.00	1,216,100.00
22021027	DAILY RATED ALLOWANCE	1,625,000.00	1,551,100.00	1,550,000.00	873,200	1,850,000.00	2,723,200.00	1,264,200.00	1,276,900.00
022000700100 - Office of the Accountant General									
2	EXPENDITURES	19,253,679,327.12	38,051,520,289.00	34,298,311,382.49	20,909,663,870	6,940,526,700.00	27,850,190,570.00	966,840,700.00	978,912,400.00
21	PERSONNEL COST	719,928,879.37	949,379,402.00	679,534,916.83	585,508,400	-	585,508,400.00	201,611,000.00	201,611,000.00
2101	SALARY	180,888,565.08	244,074,312.00	173,215,279.21	148,215,000	-	148,215,000.00	-	-
210101	SALARIES AND WAGES	180,888,565.08	244,074,312.00	173,215,279.21	148,215,000	-	148,215,000.00	-	-
21010101	BASIC-SALARY	180,888,565.08	244,074,312.00	173,215,279.21	148,215,000	-	148,215,000.00	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	539,040,314.29	705,305,090.00	506,319,637.62	437,293,400	-	437,293,400.00	201,611,000.00	201,611,000.00
210201	ALLOWANCES	539,040,314.29	705,305,090.00	506,319,637.62	437,293,400	-	437,293,400.00	201,611,000.00	201,611,000.00
21020102	HOUSING/RENT ALLOWANCE	2,143,445.37	-	-	-	-	-	-	-
21020103	TRANSPORT ALLOWANCE	11,750,443.29	-	-	-	-	-	259,600.00	259,600.00
21020104	MEAL SUBSIDY	1,845,642.86	1,799,834.00	1,791,038.40	1,484,400	-	1,484,400.00	457,700.00	457,700.00
21020105	UTILITY ALLOWANCE	7,073,679.82	9,657,660.00	7,108,422.15	5,971,800	-	5,971,800.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	1,145,753.20	1,646,840.00	1,348,371.56	1,098,600	-	1,098,600.00	39,729,700.00	39,729,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020107	LEAVE ALLOWANCE	17,941,811.24	24,202,726.00	16,898,010.23	14,481,100	-	14,481,100.00	1,553,800.00	1,553,800.00
21020108	DOMESTIC STAFF ALLOWANCE	14,665,863.69	21,377,264.00	16,918,278.96	14,446,600	-	14,446,600.00	621,300.00	621,300.00
21020112	HARZARD ALLOWANCE	89,428,543.57	-	-	-	-	-	627,600.00	627,600.00
21020117	OUTFIT ALLOWANCE	69,583.68	-	-	-	-	-	1,408,300.00	1,408,300.00
21020120	JOURNAL ALLOWANCE	193,218.64	22,131,220.00	249,574.08	184,600	-	184,600.00	8,762,100.00	8,762,100.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	978,542.04	982,856.00	978,542.04	826,900	-	826,900.00	100,854,900.00	100,854,900.00
21020130	SPECIAL ALLOWANCE	353,205.84	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	34,548,886.05	46,633,354.00	32,933,731.31	28,248,200	-	28,248,200.00	16,429,300.00	16,429,300.00
21020137	DRIVER'S ALLOWANCE	966,092.97	-	-	-	-	-	5,086,000.00	5,086,000.00
21020138	ADMIN ALLOWANCE	322,030.95	461,844.00	415,956.64	307,600	-	307,600.00	3,974,700.00	3,974,700.00
21020139	WARDROPE ALLOWANCE	89,075,337.73	-	-	-	-	-	2,651,600.00	2,651,600.00
21020140	ACADEMIC ALLOWANCE	293,562.72	77,267,472.00	293,562.72	248,200	-	248,200.00	242,300.00	242,300.00
21020141	ACCOMMODATION ALLOWANCE	178,150,653.77	240,386,058.00	169,297,830.17	145,584,700	-	145,584,700.00	9,023,100.00	9,023,100.00
21020142	ICT ALLOWANCE	26,333,261.16	-	-	-	-	-	8,219,000.00	8,219,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	61,760,755.70	258,757,962.00	258,086,319.36	224,410,700	-	224,410,700.00	1,710,000.00	1,710,000.00
22	OTHER RECURRENT COSTS	18,533,750,447.75	36,955,325,306.00	33,473,413,365.64	19,886,887,670	6,940,526,700.00	26,827,414,370.00	323,589,200.00	326,828,000.00
2202	OVERHEAD COST	495,859,402.07	2,290,204,114.00	763,481,811.66	2,264,027,390	790,148,100.00	3,054,175,490.00	287,654,100.00	290,533,200.00
220201	TRAVEL & TRANSPORT - GENERAL	19,586,810.00	49,298,500.00	16,988,250.00	36,232,600	12,645,400.00	48,878,000.00	197,410,800.00	199,385,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,019,660.00	14,000,000.00	150,000.00	15,019,200	5,241,800.00	20,261,000.00	7,223,600.00	7,295,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,567,150.00	25,698,500.00	16,343,250.00	15,205,720	5,306,800.00	20,512,520.00	90,300.00	91,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	1,204,000.00	1,216,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	5,600,000.00	495,000.00	3,504,480	1,223,100.00	4,727,580.00	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	-	2,400,000.00	-	1,501,920	524,200.00	2,026,120.00	1,081,300.00	1,092,200.00
22020109	PER-DIEM/ESTACODES	-	1,600,000.00	-	1,001,280	349,500.00	1,350,780.00	187,811,600.00	189,689,800.00
220202	UTILITIES - GENERAL	9,500,000.00	24,533,600.00	10,221,620.00	15,353,140	5,358,400.00	20,711,540.00	7,305,500.00	7,378,700.00
22020201	ELECTRICITY CHARGES	-	1,200,000.00	30,000.00	750,960	262,100.00	1,013,060.00	719,900.00	727,100.00
22020203	INTERNET ACCESS CHARGES	-	2,457,600.00	-	1,537,970	536,800.00	2,074,770.00	5,056,500.00	5,107,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	400,000.00	-	250,320	87,400.00	337,720.00	325,100.00	328,400.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	9,500,000.00	20,476,000.00	10,191,620.00	12,813,890	4,472,100.00	17,285,990.00	1,204,000.00	1,216,100.00
220203	MATERIALS & SUPPLIES - GENERAL	22,998,500.00	126,640,000.00	77,426,950.00	95,490,120	33,326,400.00	128,816,520.00	16,383,700.00	16,547,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,498,500.00	24,000,000.00	8,948,200.00	15,019,200	5,241,800.00	20,261,000.00	-	-
22020302	BOOKS	-	160,000.00	-	100,130	35,000.00	135,130.00	9,029,400.00	9,119,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	8,000,000.00	-	5,006,400	1,747,300.00	6,753,700.00	6,019,600.00	6,079,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	11,500,000.00	92,400,000.00	68,468,750.00	74,062,720	25,847,900.00	99,910,620.00	251,100.00	253,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020309	UNIFORMS & OTHER CLOTHING	-	480,000.00	-	300,390	104,900.00	405,290.00	481,600.00	486,500.00
22020312	OTHER MATERIALS AND SUPPLIES	-	1,600,000.00	10,000.00	1,001,280	349,500.00	1,350,780.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	3,540,000.00	21,586,800.00	5,083,400.00	17,355,520	6,057,500.00	23,413,020.00	6,059,400.00	6,120,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	224,500.00	4,000,000.00	1,494,500.00	2,384,000	832,100.00	3,216,100.00	90,300.00	91,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	405,000.00	8,000,000.00	60,000.00	5,006,400	1,747,300.00	6,753,700.00	1,182,300.00	1,194,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	318,800.00	4,000,000.00	1,404,200.00	2,503,200	873,700.00	3,376,900.00	2,956,700.00	2,986,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,102,700.00	3,178,000.00	1,971,000.00	2,384,000	832,100.00	3,216,100.00	1,204,000.00	1,216,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,000.00	2,400,000.00	146,200.00	1,501,920	524,200.00	2,026,120.00	505,700.00	510,800.00
22020406	OTHER MAINTENANCE SERVICES	5,000.00	8,800.00	7,500.00	3,576,000	1,248,100.00	4,824,100.00	-	-
22020407	MAINTENANCE OF AIRCRAFTS	-	-	-	-	-	-	120,400.00	121,700.00
220205	TRAINING - GENERAL	-	32,800,000.00	5,988,400.00	20,526,240	7,163,900.00	27,690,140.00	2,508,200.00	2,533,600.00
22020501	LOCAL TRAINING	-	4,800,000.00	-	3,003,840	1,048,400.00	4,052,240.00	1,685,500.00	1,702,400.00
22020502	INTERNATIONAL TRAINING	-	8,000,000.00	-	5,006,400	1,747,300.00	6,753,700.00	401,300.00	405,400.00
22020503	OTHER TRAININGS	-	12,000,000.00	-	7,509,600	2,620,900.00	10,130,500.00	120,400.00	121,700.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	8,000,000.00	5,988,400.00	5,006,400	1,747,300.00	6,753,700.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	1,312,000.00	8,000,000.00	2,669,107.50	5,006,400	1,747,400.00	6,753,800.00	851,900.00	860,500.00
22020601	SECURITY SERVICES	1,012,000.00	4,000,000.00	1,997,107.50	2,503,200	873,700.00	3,376,900.00	602,000.00	608,100.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	4,000,000.00	672,000.00	2,503,200	873,700.00	3,376,900.00	249,900.00	252,400.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	401,184,838.20	578,640,000.00	484,038,917.84	854,503,780	298,222,000.00	1,152,725,780.00	1,948,700.00	1,968,300.00
22020701	FINANCIAL CONSULTING	401,184,838.20	500,000,000.00	484,038,917.84	828,142,000	289,021,600.00	1,117,163,600.00	19,300.00	19,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	76,800,000.00	-	25,064,000	8,747,400.00	33,811,400.00	289,000.00	291,900.00
22020703	LEGAL SERVICES	-	240,000.00	-	169,300	59,100.00	228,400.00	195,600.00	197,600.00
22020709	OTHER CONSULTING SERVICES	-	1,600,000.00	-	1,128,480	393,900.00	1,522,380.00	1,444,800.00	1,459,300.00
220208	FUEL & LUBRICANTS - GENERAL	11,120,850.00	47,912,000.00	15,743,500.00	38,286,500	13,362,100.00	51,648,600.00	640,600.00	647,100.00
22020801	MOTOR VEHICLE FUEL COST	3,367,250.00	9,088,000.00	7,593,500.00	10,075,400	3,516,400.00	13,591,800.00	481,600.00	486,500.00
22020803	PLANT / GENERATOR FUEL COST	7,753,600.00	38,824,000.00	8,150,000.00	28,211,100	9,845,700.00	38,056,800.00	159,000.00	160,600.00
220209	FINANCIAL CHARGES - GENERAL	514,828.87	50,000,000.00	673,417.32	846,332,000	295,369,900.00	1,141,701,900.00	1,805,900.00	1,824,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	514,828.87	50,000,000.00	673,417.32	846,332,000	295,369,900.00	1,141,701,900.00	1,805,900.00	1,824,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	26,101,575.00	1,350,793,214.00	144,648,249.00	334,941,090	116,895,100.00	451,836,190.00	52,739,400.00	53,267,500.00
22021001	REFRESHMENT & MEALS	20,000.00	400,000.00	-	282,120	98,500.00	380,620.00	1,444,800.00	1,459,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	96,600.00	400,000.00	180,000.00	282,120	98,500.00	380,620.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	2,000,000.00	470,000.00	1,410,600	492,300.00	1,902,900.00	2,106,900.00	2,128,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	4,800,000.00	300,000.00	3,385,340	1,181,500.00	4,566,840.00	3,589,200.00	3,625,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021006	POSTAGES & COURIER SERVICES	14,400.00	240,000.00	-	169,300	59,100.00	228,400.00	-	-
22021007	WELFARE PACKAGES	2,800,000.00	20,914,400.00	6,620,000.00	14,750,540	5,148,000.00	19,898,540.00	60,200.00	60,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	815,000.00	2,000,000.00	1,090,000.00	1,410,600	492,300.00	1,902,900.00	-	-
22021022	YOUTH CORPERS ALLOWANCE	110,000.00	967,200.00	670,000.00	682,180	238,100.00	920,280.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	4,096,000.00	30,000.00	2,888,880	1,008,300.00	3,897,180.00	2,648,700.00	2,675,200.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	210,000.00	40,576,800.00	900,000.00	28,617,970	9,987,700.00	38,605,670.00	3,491,400.00	3,526,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	15,640,575.00	77,236,000.00	14,290,670.00	54,472,790	19,011,100.00	73,483,890.00	96,400.00	97,400.00
22021027	DAILY RATED ALLOWANCE	6,395,000.00	12,000,000.00	9,680,000.00	8,463,400	2,953,800.00	11,417,200.00	1,264,200.00	1,276,900.00
22021028	PROVISION FOR OUTSTANDING LIABILITIES	-	8,000,000.00	10,000.00	5,642,300	1,969,200.00	7,611,500.00	5,050,000.00	5,100,500.00
22021029	FERTILIZER PAYMENT TO COMPANY	-	8,000,000.00	-	5,642,300	1,969,200.00	7,611,500.00	903,000.00	912,100.00
22021030	PAYMENT OF WAEC/NECO/JAMB	-	80,000,000.00	-	25,544,000	8,914,900.00	34,458,900.00	180,600.00	182,500.00
22021031	SETTLEMENT OF LIABILITY	-	450,000,000.00	110,407,579.00	-	-	-	903,000.00	912,100.00
22021036	CONTINGENCY FUND RECURRENT EXPENDITURE	-	639,162,814.00	-	181,296,650	63,272,600.00	244,569,250.00	903,000.00	912,100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	126,000,000.00	846,000,000.00	252,000,000.00	91,448,440	31,915,600.00	123,364,040.00	3,611,800.00	3,648,000.00
2206	PUBLIC DEBT CHARGES	17,368,534,264.18	32,673,361,292.00	31,422,260,377.81	17,531,411,840	6,118,463,000.00	23,649,874,840.00	32,323,300.00	32,646,800.00
220601	FOREIGN INTEREST / DISCOUNT	-	-	-	1,081,100,000	377,303,900.00	1,458,403,900.00	-	-
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	-	-	1,081,100,000	377,303,900.00	1,458,403,900.00	-	-
220602	DOMESTIC INTEREST / DISCOUNT	-	-	-	1,598,955,180	558,035,400.00	2,156,990,580.00	18,470,900.00	18,655,700.00
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	-	-	-	135,523,990	47,297,900.00	182,821,890.00	7,575,000.00	7,650,800.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	-	-	1,463,431,190	510,737,500.00	1,974,168,690.00	10,895,900.00	11,004,900.00
220603	FOREIGN PRINCIPAL	3,687,709,151.22	9,693,207,300.00	9,635,650,706.83	4,416,600,300	1,541,393,600.00	5,957,993,900.00	722,400.00	729,700.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	3,687,709,151.22	9,693,207,300.00	9,635,650,706.83	4,416,600,300	1,541,393,600.00	5,957,993,900.00	722,400.00	729,700.00
220604	DOMESTIC PRINCIPAL	13,680,825,112.96	22,980,153,992.00	21,786,609,670.98	10,434,756,360	3,641,730,100.00	14,076,486,460.00	13,130,000.00	13,261,400.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	-	1,852,185,000.00	1,602,308,845.74	5,805,679,670	2,026,182,300.00	7,831,861,970.00	7,070,000.00	7,140,700.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	13,680,825,112.96	21,127,968,992.00	20,184,300,825.24	4,629,076,690	1,615,547,800.00	6,244,624,490.00	6,060,000.00	6,120,700.00
2207	TRANSFERS-PAYMENT	543,356,781.50	1,145,759,900.00	1,035,671,176.17	-	-	-	-	-
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	543,356,781.50	1,145,759,900.00	1,035,671,176.17	-	-	-	-	-
22070105	10 % COST OF IGR COLLECTION	543,356,781.50	1,145,759,900.00	1,035,671,176.17	-	-	-	-	-
23	CAPITAL EXPENDITURE	-	146,815,581.00	145,363,100.02	437,267,800	-	437,267,800.00	441,640,500.00	450,473,400.00
2301	FIXED ASSETS PURCHASED	-	-	-	190,000,000	-	190,000,000.00	191,900,000.00	195,738,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	190,000,000	-	190,000,000.00	191,900,000.00	195,738,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	130,000,000	-	130,000,000.00	131,300,000.00	133,926,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00

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23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
2302	CONSTRUCTION / PROVISION	-	146,815,581.00	145,363,100.02	212,267,800	-	212,267,800.00	214,390,500.00	218,678,400.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	146,815,581.00	145,363,100.02	212,267,800	-	212,267,800.00	214,390,500.00	218,678,400.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	146,815,581.00	145,363,100.02	212,267,800	-	212,267,800.00	214,390,500.00	218,678,400.00
2303	REHABILITATION / REPAIRS	-	-	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
022000800100 - Board of Internal Revenue									
2	EXPENDITURES	426,842,881.51	3,226,360,920.00	385,024,287.87	1,869,371,760	388,559,900.00	2,257,931,660.00	513,652,300.00	519,238,400.00
21	PERSONNEL COST	300,628,296.81	539,472,920.00	358,628,116.41	629,025,500	-	629,025,500.00	123,945,900.00	123,945,900.00
2101	SALARY	164,413,409.15	343,692,740.00	205,558,528.42	399,961,600	-	399,961,600.00	-	-
210101	SALARIES AND WAGES	164,413,409.15	343,692,740.00	205,558,528.42	399,961,600	-	399,961,600.00	-	-
21010101	BASIC-SALARY	163,963,409.15	341,847,440.00	203,731,528.42	399,961,600	-	399,961,600.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	450,000.00	1,845,300.00	1,827,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	136,214,887.66	195,780,180.00	153,069,587.99	229,063,900	-	229,063,900.00	123,945,900.00	123,945,900.00
210201	ALLOWANCES	136,214,887.66	195,780,180.00	153,069,587.99	229,063,900	-	229,063,900.00	123,945,900.00	123,945,900.00
21020102	HOUSING/RENT ALLOWANCE	38,571,470.38	50,377,000.00	47,698,319.95	58,941,100	-	58,941,100.00	-	-
21020103	TRANSPORT ALLOWANCE	12,477,601.19	19,541,040.00	17,103,808.08	22,863,100	-	22,863,100.00	-	-
21020104	MEAL SUBSIDY	2,495,303.48	5,195,280.00	3,496,535.78	6,078,600	-	6,078,600.00	-	-
21020105	UTILITY ALLOWANCE	6,992,738.29	12,690,360.00	9,916,035.07	14,847,800	-	14,847,800.00	12,057,400.00	12,057,400.00
21020106	ENTERTAINMENT ALLOWANCE	717,854.40	1,778,420.00	828,070.11	2,080,900	-	2,080,900.00	1,479,600.00	1,479,600.00
21020107	LEAVE ALLOWANCE	15,275,022.20	19,702,140.00	19,215,842.31	23,051,600	-	23,051,600.00	70,192,800.00	70,192,800.00
21020108	DOMESTIC STAFF ALLOWANCE	7,142,552.81	10,508,500.00	10,439,015.52	12,295,000	-	12,295,000.00	-	-
21020111	CLINICAL ALLOWANCE	311,862.32	-	-	-	-	-	10,809,300.00	10,809,300.00
21020120	JOURNAL ALLOWANCE	454,042.88	573,840.00	469,952.88	671,500	-	671,500.00	3,663,100.00	3,663,100.00
21020122	HARDSHIP ALLOWANCE	266,862.32	652,240.00	282,772.32	763,200	-	763,200.00	694,700.00	694,700.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	889,541.12	-	-	-	-	-	2,458,900.00	2,458,900.00
21020130	SPECIAL ALLOWANCE	266,862.32	-	-	-	-	-	153,200.00	153,200.00
21020135	FURNITURE ALLOWANCE	29,487,391.91	47,105,580.00	36,749,726.73	55,113,600	-	55,113,600.00	6,268,400.00	6,268,400.00
21020137	DRIVER'S ALLOWANCE	935,902.56	3,488,320.00	935,902.56	4,081,400	-	4,081,400.00	4,863,000.00	4,863,000.00
21020138	ADMIN ALLOWANCE	311,967.48	398,520.00	311,967.48	466,300	-	466,300.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	19,617,912.00	23,768,940.00	5,621,639.20	27,809,800	-	27,809,800.00	11,305,500.00	11,305,500.00
22	OTHER RECURRENT COSTS	117,187,141.70	2,686,888,000.00	26,396,171.46	1,113,346,260	388,559,900.00	1,501,906,160.00	221,036,400.00	223,249,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2202	OVERHEAD COST	117,187,141.70	2,686,888,000.00	26,396,171.46	1,113,346,260	388,559,900.00	1,501,906,160.00	221,036,400.00	223,249,100.00
220201	TRAVEL & TRANSPORT - GENERAL	-	55,454,400.00	-	71,491,905	24,950,900.00	96,442,805.00	3,940,800.00	3,980,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	38,567,200.00	-	35,263,900	12,307,200.00	47,571,100.00	1,204,000.00	1,216,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	6,539,200.00	-	15,713,990	5,484,200.00	21,198,190.00	30,100.00	30,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	3,973,600.00	-	9,441,650	3,295,200.00	12,736,850.00	421,400.00	425,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	2,990,400.00	-	3,314,265	1,156,700.00	4,470,965.00	1,204,000.00	1,216,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	3,384,000.00	-	7,758,100	2,707,600.00	10,465,700.00	1,081,300.00	1,092,200.00
220202	UTILITIES - GENERAL	-	12,112,000.00	-	13,423,890	4,685,100.00	18,108,990.00	32,017,500.00	32,337,900.00
22020201	ELECTRICITY CHARGES	-	3,384,000.00	-	3,750,540	1,309,000.00	5,059,540.00	30,098,000.00	30,399,000.00
22020203	INTERNET ACCESS CHARGES	-	2,760,800.00	-	3,059,885	1,067,900.00	4,127,785.00	92,500.00	93,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	2,990,400.00	-	3,314,265	1,156,700.00	4,470,965.00	1,805,900.00	1,824,000.00
22020209	OTHER UTILITY CHARGES	-	2,976,800.00	-	3,299,200	1,151,500.00	4,450,700.00	21,100.00	21,400.00
220203	MATERIALS & SUPPLIES - GENERAL	-	107,501,600.00	-	114,775,410	40,056,900.00	154,832,310.00	68,532,800.00	69,218,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	16,916,800.00	-	35,263,900	12,307,200.00	47,571,100.00	240,800.00	243,300.00
22020302	BOOKS	-	328,000.00	-	363,560	126,900.00	490,460.00	1,204,000.00	1,216,100.00
22020303	NEWSPAPERS	-	439,200.00	-	486,810	169,900.00	656,710.00	150,500.00	152,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	53,600,000.00	-	49,329,140	17,215,900.00	66,545,040.00	60,195,500.00	60,797,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	3,116,800.00	-	3,454,370	1,205,600.00	4,659,970.00	6,019,600.00	6,079,800.00
22020309	UNIFORMS & OTHER CLOTHING	-	5,167,200.00	-	5,726,830	1,998,700.00	7,725,530.00	481,600.00	486,500.00
22020312	OTHER MATERIALS AND SUPPLIES	-	27,933,600.00	-	20,150,800	7,032,700.00	27,183,500.00	240,800.00	243,300.00
220204	MAINTENANCE SERVICES - GENERAL	-	43,301,600.00	-	47,423,395	16,551,000.00	63,974,395.00	44,345,300.00	44,789,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	7,973,600.00	-	14,105,600	4,922,900.00	19,028,500.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	2,990,400.00	-	3,314,265	1,156,700.00	4,470,965.00	602,000.00	608,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	12,000,000.00	-	13,299,600	4,641,600.00	17,941,200.00	31,602,900.00	31,919,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	14,356,800.00	-	10,075,400	3,516,400.00	13,591,800.00	12,039,200.00	12,159,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	2,990,400.00	-	3,314,265	1,156,700.00	4,470,965.00	42,200.00	42,700.00
22020406	OTHER MAINTENANCE SERVICES	-	2,990,400.00	-	3,314,265	1,156,700.00	4,470,965.00	59,000.00	59,600.00
220205	TRAINING - GENERAL	-	36,924,800.00	-	58,195,040	20,310,300.00	78,505,340.00	4,442,600.00	4,487,200.00
22020501	LOCAL TRAINING	-	20,780,000.00	-	40,301,600	14,065,300.00	54,366,900.00	529,800.00	535,100.00
22020502	INTERNATIONAL TRAINING	-	2,584,000.00	-	2,863,920	999,600.00	3,863,520.00	602,000.00	608,100.00
22020503	OTHER TRAININGS	-	7,384,000.00	-	8,183,740	2,856,200.00	11,039,940.00	3,009,800.00	3,039,900.00

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22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	6,176,800.00	-	6,845,780	2,389,200.00	9,234,980.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	-	37,744,000.00	-	51,100,855	17,834,300.00	68,935,155.00	180,600.00	182,500.00
22020601	SECURITY SERVICES	-	28,000,000.00	-	40,301,600	14,065,300.00	54,366,900.00	180,600.00	182,500.00
22020605	CLEANING & FUMIGATION SERVICES	-	9,744,000.00	-	10,799,255	3,769,000.00	14,568,255.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	37,566,400.00	-	48,509,730	16,930,100.00	65,439,830.00	27,998,600.00	28,278,800.00
22020701	FINANCIAL CONSULTING	-	12,550,400.00	-	13,909,575	4,854,500.00	18,764,075.00	67,500.00	68,200.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	16,524,000.00	-	25,188,500	8,790,800.00	33,979,300.00	3,371,000.00	3,404,800.00
22020703	LEGAL SERVICES	-	3,718,400.00	-	4,121,085	1,438,300.00	5,559,385.00	1,444,800.00	1,459,300.00
22020709	OTHER CONSULTING SERVICES	-	4,773,600.00	-	5,290,570	1,846,500.00	7,137,070.00	23,115,300.00	23,346,500.00
220208	FUEL & LUBRICANTS - GENERAL	-	63,920,000.00	-	142,435,780	49,710,200.00	192,145,980.00	1,493,000.00	1,508,000.00
22020801	MOTOR VEHICLE FUEL COST	-	19,960,000.00	-	45,339,300	15,823,500.00	61,162,800.00	963,200.00	972,900.00
22020803	PLANT / GENERATOR FUEL COST	-	43,960,000.00	-	97,096,480	33,886,700.00	130,983,180.00	529,800.00	535,100.00
220209	FINANCIAL CHARGES - GENERAL	117,187,141.70	2,106,342,400.00	21,195.46	9,044,420	3,156,600.00	12,201,020.00	2,456,100.00	2,480,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	117,187,141.70	2,101,832,000.00	21,195.46	2,030,490	708,700.00	2,739,190.00	2,407,900.00	2,432,000.00
22020902	INSURANCE PREMIUM	-	4,510,400.00	-	7,013,930	2,447,900.00	9,461,830.00	48,200.00	48,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	186,020,800.00	26,374,976.00	556,945,835	194,374,500.00	751,320,335.00	35,629,100.00	35,985,800.00
22021001	REFRESHMENT & MEALS	-	14,950,400.00	-	25,188,500	8,790,800.00	33,979,300.00	722,400.00	729,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	23,920,000.00	-	56,410,075	19,687,200.00	76,097,275.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	9,967,200.00	-	13,098,000	4,571,300.00	17,669,300.00	2,106,900.00	2,128,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	6,584,000.00	-	7,297,020	2,546,700.00	9,843,720.00	1,052,300.00	1,062,900.00
22021006	POSTAGES & COURIER SERVICES	-	498,400.00	-	552,440	192,900.00	745,340.00	-	-
22021007	WELFARE PACKAGES	-	49,733,600.00	-	307,299,100	107,247,400.00	414,546,500.00	602,000.00	608,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	9,967,200.00	-	22,165,900	7,735,900.00	29,901,800.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	-	70,400,000.00	26,374,976.00	99,746,300	34,811,500.00	134,557,800.00	144,500.00	146,000.00
22021027	DAILY RATED ALLOWANCE	-	-	-	25,188,500	8,790,800.00	33,979,300.00	903,000.00	912,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23	CAPITAL EXPENDITURE	9,027,443.00	-	-	127,000,000	-	127,000,000.00	168,670,000.00	172,043,400.00
2301	FIXED ASSETS PURCHASED	9,027,443.00	-	-	90,000,000	-	90,000,000.00	90,900,000.00	92,718,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,027,443.00	-	-	90,000,000	-	90,000,000.00	90,900,000.00	92,718,000.00
23010105	PURCHASE OF MOTOR VEHICLES	9,027,443.00	-	-	45,000,000	-	45,000,000.00	45,450,000.00	46,359,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
2303	REHABILITATION / REPAIRS	-	-	-	37,000,000	-	37,000,000.00	77,770,000.00	79,325,400.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	37,000,000	-	37,000,000.00	77,770,000.00	79,325,400.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	37,000,000	-	37,000,000.00	77,770,000.00	79,325,400.00
022000900100 - State Fiscal Transparency, Accountability And Sustainability Programme									
2	EXPENDITURES	9,867,915.45	49,217,500.00	41,839,789.45	8,411,120	2,936,900.00	11,348,020.00	303,602,900.00	306,640,500.00
22	OTHER RECURRENT COSTS	9,867,915.45	49,217,500.00	41,839,789.45	8,411,120	2,936,900.00	11,348,020.00	303,602,900.00	306,640,500.00
2202	OVERHEAD COST	9,867,915.45	49,217,500.00	41,839,789.45	8,411,120	2,936,900.00	11,348,020.00	303,602,900.00	306,640,500.00
220201	TRAVEL & TRANSPORT - GENERAL	-	1,360,000.00	435,000.00	913,860	319,200.00	1,233,060.00	153,820,100.00	155,358,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	320,000.00	-	215,020	75,100.00	290,120.00	30,098,000.00	30,399,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	320,000.00	-	215,020	75,100.00	290,120.00	602,000.00	608,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	320,000.00	135,000.00	215,020	75,100.00	290,120.00	2,407,900.00	2,432,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	320,000.00	300,000.00	215,020	75,100.00	290,120.00	320,200.00	323,500.00
22020109	PER-DIEM/ESTACODES	-	80,000.00	-	53,780	18,800.00	72,580.00	120,392,000.00	121,596,000.00
220202	UTILITIES - GENERAL	-	480,000.00	345,000.00	322,580	112,700.00	435,280.00	30,625,300.00	30,931,800.00
22020201	ELECTRICITY CHARGES	-	320,000.00	300,000.00	215,020	75,100.00	290,120.00	301,500.00	304,600.00
22020202	TELEPHONE CHARGES	-	80,000.00	-	53,780	18,800.00	72,580.00	29,751,300.00	30,048,900.00
22020209	OTHER UTILITY CHARGES	-	80,000.00	45,000.00	53,780	18,800.00	72,580.00	572,500.00	578,300.00
220203	MATERIALS & SUPPLIES - GENERAL	635,000.00	1,702,000.00	631,000.00	967,440	337,800.00	1,305,240.00	18,073,600.00	18,254,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	87,500.00	662,000.00	331,000.00	268,700	93,800.00	362,500.00	6,100.00	6,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	320,000.00	-	215,020	75,100.00	290,120.00	12,039,200.00	12,159,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	320,000.00	-	215,020	75,100.00	290,120.00	6,019,600.00	6,079,800.00
22020312	OTHER MATERIALS AND SUPPLIES	547,500.00	400,000.00	300,000.00	268,700	93,800.00	362,500.00	8,700.00	8,800.00
220204	MAINTENANCE SERVICES - GENERAL	6,224,785.00	3,550,000.00	2,204,297.65	1,988,360	694,100.00	2,682,460.00	20,075,000.00	20,276,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,552,500.00	560,000.00	300,000.00	376,160	131,300.00	507,460.00	1,204,000.00	1,216,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	665,000.00	560,000.00	514,000.40	376,160	131,300.00	507,460.00	602,000.00	608,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,738,250.00	400,000.00	340,000.00	268,700	93,800.00	362,500.00	18,058,800.00	18,239,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020405	MAINTENANCE OF PLANTS/GENERATORS	459,335.00	800,000.00	435,297.25	537,400	187,600.00	725,000.00	47,600.00	48,100.00
22020406	OTHER MAINTENANCE SERVICES	809,700.00	1,230,000.00	615,000.00	429,940	150,100.00	580,040.00	102,400.00	103,500.00
22020407	MAINTENANCE OF AIRCRAFTS	-	-	-	-	-	-	60,200.00	60,900.00
220205	TRAINING - GENERAL	-	770,000.00	397,500.00	268,700	93,800.00	362,500.00	2,901,500.00	2,930,600.00
22020501	LOCAL TRAINING	-	770,000.00	397,500.00	268,700	93,800.00	362,500.00	794,600.00	802,600.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	-	2,106,900.00	2,128,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	45,000.00	120,000.00	117,500.00	80,620	28,200.00	108,820.00	4,237,900.00	4,280,400.00
22020701	FINANCIAL CONSULTING	-	120,000.00	117,500.00	80,620	28,200.00	108,820.00	264,900.00	267,600.00
22020709	OTHER CONSULTING SERVICES	45,000.00	-	-	-	-	-	3,973,000.00	4,012,800.00
220208	FUEL & LUBRICANTS - GENERAL	393,000.00	1,170,000.00	485,000.00	537,400	187,600.00	725,000.00	3,525,200.00	3,560,600.00
22020801	MOTOR VEHICLE FUEL COST	393,000.00	770,000.00	385,000.00	268,700	93,800.00	362,500.00	2,321,200.00	2,344,500.00
22020803	PLANT / GENERATOR FUEL COST	-	400,000.00	100,000.00	268,700	93,800.00	362,500.00	1,204,000.00	1,216,100.00
220209	FINANCIAL CHARGES - GENERAL	3,915.45	162,600.00	161,380.05	26,940	9,500.00	36,440.00	3,009,800.00	3,039,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,915.45	162,600.00	161,380.05	26,940	9,500.00	36,440.00	3,009,800.00	3,039,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,566,215.00	39,902,900.00	37,063,111.75	3,305,220	1,154,000.00	4,459,220.00	67,334,500.00	68,008,100.00
22021001	REFRESHMENT & MEALS	-	400,000.00	350,000.00	268,700	93,800.00	362,500.00	13,243,200.00	13,375,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,000.00	4,060,000.00	2,075,000.00	1,397,180	487,700.00	1,884,880.00	48,156,800.00	48,638,400.00
22021003	PUBLICITY & ADVERTISEMENTS	-	80,000.00	-	53,780	18,800.00	72,580.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	-	160,000.00	140,000.00	107,560	37,600.00	145,160.00	426,200.00	430,500.00
22021006	POSTAGES & COURIER SERVICES	-	40,000.00	-	26,940	9,500.00	36,440.00	-	-
22021007	WELFARE PACKAGES	787,000.00	800,000.00	450,000.00	537,400	187,600.00	725,000.00	1,805,900.00	1,824,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	190,000.00	80,000.00	70,000.00	53,780	18,800.00	72,580.00	837,000.00	845,400.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	-	150,000.00	75,000.00	53,780	18,800.00	72,580.00	1,805,900.00	1,824,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	264,215.00	32,691,500.00	32,468,111.75	268,700	93,800.00	362,500.00	1,059,500.00	1,070,100.00
22021027	DAILY RATED ALLOWANCE	1,280,000.00	1,441,400.00	1,435,000.00	537,400	187,600.00	725,000.00	-	-
022200100100 - Ministry of Commerce									
2	EXPENDITURES	169,641,533.35	9,936,115,880.00	9,854,299,124.85	22,054,416,040	1,784,097,400.00	23,838,513,440.00	21,686,869,200.00	22,116,099,900.00
21	PERSONNEL COST	109,766,839.80	146,653,580.00	126,732,704.20	168,722,600	-	168,722,600.00	164,016,800.00	164,016,800.00
2101	SALARY	64,154,961.91	89,978,960.00	76,654,243.32	98,803,400	-	98,803,400.00	8,900,600.00	8,900,600.00
210101	SALARIES AND WAGES	64,154,961.91	89,978,960.00	76,654,243.32	98,803,400	-	98,803,400.00	8,900,600.00	8,900,600.00
21010101	BASIC-SALARY	59,107,521.28	84,447,260.00	71,140,058.63	98,803,400	-	98,803,400.00	8,900,600.00	8,900,600.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	5,047,440.63	5,531,700.00	5,514,184.69	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,611,877.89	56,674,620.00	50,078,460.88	69,919,200	-	69,919,200.00	155,116,200.00	155,116,200.00
210201	ALLOWANCES	45,611,877.89	56,674,620.00	50,078,460.88	69,919,200	-	69,919,200.00	155,116,200.00	155,116,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020102	HOUSING/RENT ALLOWANCE	13,523,800.02	18,878,460.00	16,276,843.66	22,087,900	-	22,087,900.00	6,824,100.00	6,824,100.00
21020103	TRANSPORT ALLOWANCE	4,388,577.54	6,294,860.00	5,878,593.86	7,365,000	-	7,365,000.00	24,015,100.00	24,015,100.00
21020104	MEAL SUBSIDY	816,679.12	1,146,200.00	1,145,991.30	1,319,300	-	1,319,300.00	5,330,600.00	5,330,600.00
21020105	UTILITY ALLOWANCE	2,245,745.06	3,210,160.00	3,206,829.07	3,366,500	-	3,366,500.00	1,272,300.00	1,272,300.00
21020106	ENTERTAINMENT ALLOWANCE	36,358.80	92,280.00	57,829.27	108,100	-	108,100.00	2,880,200.00	2,880,200.00
21020107	LEAVE ALLOWANCE	5,615,180.00	8,288,040.00	6,864,275.86	9,697,100	-	9,697,100.00	19,200.00	19,200.00
21020108	DOMESTIC STAFF ALLOWANCE	1,145,586.01	1,832,360.00	1,829,027.30	1,755,300	-	1,755,300.00	10,257,800.00	10,257,800.00
21020114	TEACHING ALLOWANCE	51,113.76	-	-	-	-	-	690,600.00	690,600.00
21020121	WIEGHING ALLOWANCE	69,507.90	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	10,709,329.68	14,507,660.00	13,072,207.17	16,974,000	-	16,974,000.00	450,000.00	450,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	7,010,000.00	2,424,600.00	1,746,863.39	7,246,000	-	7,246,000.00	103,376,300.00	103,376,300.00
22	OTHER RECURRENT COSTS	59,874,693.55	154,826,400.00	121,456,581.76	97,693,440	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
2202	OVERHEAD COST	59,874,693.55	153,226,400.00	121,456,581.76	97,693,440	34,097,400.00	131,790,840.00	122,972,400.00	124,205,500.00
220201	TRAVEL & TRANSPORT - GENERAL	4,482,760.00	30,430,000.00	11,578,830.00	12,090,700	4,220,000.00	16,310,700.00	48,053,000.00	48,534,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,283,600.00	8,000,000.00	500,000.00	1,343,400	468,900.00	1,812,300.00	30,098,000.00	30,399,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	984,160.00	8,000,000.00	4,078,830.00	6,381,100	2,227,100.00	8,608,200.00	60,200.00	60,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	580,000.00	11,870,000.00	7,000,000.00	2,015,100	703,300.00	2,718,400.00	2,407,900.00	2,432,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	300,000.00	800,000.00	-	806,100	281,400.00	1,087,500.00	214,600.00	216,800.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	1,035,000.00	1,200,000.00	-	1,007,600	351,700.00	1,359,300.00	60,200.00	60,900.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	60,000.00	280,000.00	-	268,700	93,800.00	362,500.00	60,200.00	60,900.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	-	-	-	-	-	120,400.00	121,700.00
22020109	PER-DIEM/ESTACODES	240,000.00	280,000.00	-	268,700	93,800.00	362,500.00	15,031,500.00	15,181,900.00
220202	UTILITIES - GENERAL	340,600.00	1,090,700.00	674,975.00	1,088,520	380,100.00	1,468,620.00	5,424,000.00	5,478,700.00
22020201	ELECTRICITY CHARGES	-	80,000.00	-	100,800	35,200.00	136,000.00	2,111,500.00	2,132,700.00
22020202	TELEPHONE CHARGES	-	40,000.00	-	40,360	14,100.00	54,460.00	240,800.00	243,300.00
22020203	INTERNET ACCESS CHARGES	-	50,000.00	25,000.00	40,360	14,100.00	54,460.00	230,200.00	232,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	77,200.00	105,600.00	94,500.00	87,380	30,500.00	117,880.00	2,528,300.00	2,553,600.00
22020205	WATER RATES	-	15,100.00	15,000.00	13,520	4,800.00	18,320.00	211,500.00	213,700.00
22020207	LEASED COMMUNICATION LINES(S)	-	-	-	-	-	-	23,400.00	23,700.00
22020209	OTHER UTILITY CHARGES	263,400.00	800,000.00	540,475.00	806,100	281,400.00	1,087,500.00	78,300.00	79,100.00
220203	MATERIALS & SUPPLIES - GENERAL	916,650.00	4,991,800.00	4,124,000.00	4,735,700	1,653,000.00	6,388,700.00	22,995,000.00	23,225,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	260,000.00	1,260,600.00	1,260,000.00	1,007,600	351,700.00	1,359,300.00	120,400.00	121,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020302	BOOKS	-	211,200.00	-	235,100	82,100.00	317,200.00	3,912,800.00	3,952,000.00
22020304	MAGAZINES & PERIODICALS	30,000.00	120,000.00	115,000.00	100,800	35,200.00	136,000.00	60,200.00	60,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	105,000.00	800,000.00	385,000.00	806,100	281,400.00	1,087,500.00	9,029,400.00	9,119,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	100,150.00	200,000.00	189,000.00	235,100	82,100.00	317,200.00	9,631,400.00	9,727,800.00
22020312	OTHER MATERIALS AND SUPPLIES	421,500.00	2,400,000.00	2,175,000.00	2,351,000	820,500.00	3,171,500.00	240,800.00	243,300.00
220204	MAINTENANCE SERVICES - GENERAL	4,570,050.00	11,775,600.00	11,481,675.00	8,866,700	3,094,800.00	11,961,500.00	3,364,700.00	3,398,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,756,700.00	3,600,000.00	3,557,000.00	3,358,500	1,172,200.00	4,530,700.00	2,407,900.00	2,432,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	778,100.00	1,600,000.00	1,580,000.00	1,679,300	586,100.00	2,265,400.00	22,300.00	22,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	409,250.00	1,396,400.00	1,396,150.00	1,007,600	351,700.00	1,359,300.00	325,800.00	329,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	613,000.00	825,300.00	825,000.00	806,100	281,400.00	1,087,500.00	120,400.00	121,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	175,000.00	2,400,000.00	2,322,200.00	1,007,600	351,700.00	1,359,300.00	180,600.00	182,500.00
22020406	OTHER MAINTENANCE SERVICES	653,000.00	1,753,900.00	1,752,325.00	1,007,600	351,700.00	1,359,300.00	3,100.00	3,200.00
22020407	MAINTENANCE OF AIRCRAFTS	185,000.00	200,000.00	49,000.00	-	-	-	304,600.00	307,700.00
220205	TRAINING - GENERAL	170,000.00	5,600,000.00	1,349,000.00	1,679,300	586,200.00	2,265,500.00	4,189,700.00	4,231,700.00
22020501	LOCAL TRAINING	170,000.00	4,000,000.00	1,349,000.00	335,900	117,300.00	453,200.00	2,383,800.00	2,407,700.00
22020502	INTERNATIONAL TRAINING	-	1,600,000.00	-	1,343,400	468,900.00	1,812,300.00	1,805,900.00	1,824,000.00
220206	OTHER SERVICES - GENERAL	29,715,000.00	48,163,700.00	46,372,000.00	33,584,700	11,721,200.00	45,305,900.00	541,800.00	547,400.00
22020601	SECURITY SERVICES	18,960,000.00	16,163,700.00	16,162,000.00	13,433,900	4,688,500.00	18,122,400.00	301,000.00	304,100.00
22020605	CLEANING & FUMIGATION SERVICES	10,755,000.00	32,000,000.00	30,210,000.00	20,150,800	7,032,700.00	27,183,500.00	240,800.00	243,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	221,000.00	5,333,500.00	4,886,612.00	403,200	141,000.00	544,200.00	7,103,300.00	7,174,500.00
22020701	FINANCIAL CONSULTING	105,000.00	4,933,500.00	4,886,612.00	134,400	47,000.00	181,400.00	264,900.00	267,600.00
22020706	SURVEYING SERVICES	26,000.00	200,000.00	-	134,400	47,000.00	181,400.00	192,700.00	194,700.00
22020709	OTHER CONSULTING SERVICES	90,000.00	200,000.00	-	134,400	47,000.00	181,400.00	6,645,700.00	6,712,200.00
220208	FUEL & LUBRICANTS - GENERAL	1,075,500.00	2,040,000.00	910,000.00	1,142,100	398,800.00	1,540,900.00	6,128,300.00	6,190,000.00
22020801	MOTOR VEHICLE FUEL COST	450,000.00	400,000.00	265,000.00	335,900	117,300.00	453,200.00	4,760,200.00	4,807,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	470,000.00	400,000.00	35,000.00	403,100	140,700.00	543,800.00	422,900.00	427,200.00
22020803	PLANT / GENERATOR FUEL COST	125,000.00	1,200,000.00	610,000.00	335,900	117,300.00	453,200.00	102,400.00	103,500.00
22020805	SEA BOAT FUEL COST	-	-	-	-	-	-	120,400.00	121,700.00
22020806	COOKING GAS/FUEL COST	30,500.00	40,000.00	-	67,200	23,500.00	90,700.00	722,400.00	729,700.00
220209	FINANCIAL CHARGES - GENERAL	77,033.55	195,600.00	194,839.76	134,400	47,000.00	181,400.00	4,815,700.00	4,863,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	77,033.55	195,600.00	194,839.76	134,400	47,000.00	181,400.00	4,815,700.00	4,863,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,306,100.00	43,605,500.00	39,884,650.00	33,968,120	11,855,300.00	45,823,420.00	20,356,900.00	20,561,000.00
22021001	REFRESHMENT & MEALS	-	240,000.00	35,000.00	235,100	82,100.00	317,200.00	3,611,800.00	3,648,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	58,000.00	400,000.00	155,000.00	403,100	140,700.00	543,800.00	12,039,200.00	12,159,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021003	PUBLICITY & ADVERTISEMENTS	190,000.00	400,000.00	170,000.00	403,100	140,700.00	543,800.00	1,744,300.00	1,761,800.00
22021004	MEDICAL EXPENSES-LOCAL	898,000.00	1,200,000.00	1,079,000.00	1,007,600	351,700.00	1,359,300.00	86,700.00	87,600.00
22021006	POSTAGES & COURIER SERVICES	33,000.00	68,200.00	67,900.00	403,100	140,700.00	543,800.00	-	-
22021007	WELFARE PACKAGES	1,732,600.00	604,000.00	524,000.00	483,620	168,800.00	652,420.00	301,000.00	304,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	400,000.00	200,000.00	403,100	140,700.00	543,800.00	-	-
22021009	SPORTING ACTIVITIES	15,000.00	40,000.00	40,000.00	67,200	23,500.00	90,700.00	90,300.00	91,300.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	5,600,000.00	4,595,000.00	1,679,300	586,100.00	2,265,400.00	24,100.00	24,400.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	769,000.00	2,000,000.00	1,410,000.00	2,015,100	703,300.00	2,718,400.00	1,255,500.00	1,268,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	9,600,500.00	24,653,300.00	24,646,750.00	20,150,800	7,032,700.00	27,183,500.00	1,204,000.00	1,216,100.00
22021027	DAILY RATED ALLOWANCE	5,010,000.00	8,000,000.00	6,962,000.00	6,717,000	2,344,300.00	9,061,300.00	-	-
2203	LOANS AND ADVANCES	-	1,600,000.00	-	-	-	-	-	-
220301	STAFF LOANS & ADVANCES	-	1,600,000.00	-	-	-	-	-	-
22030108	HOUSING LOANS	-	1,600,000.00	-	-	-	-	-	-
23	CAPITAL EXPENDITURE	-	9,634,635,900.00	9,606,109,838.89	21,788,000,000	1,750,000,000.00	23,538,000,000.00	21,399,880,000.00	21,827,877,600.00
2301	FIXED ASSETS PURCHASED	-	-	-	26,000,000	-	26,000,000.00	26,260,000.00	26,785,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	26,000,000	-	26,000,000.00	26,260,000.00	26,785,200.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	6,000,000	-	6,000,000.00	6,060,000.00	6,181,200.00
2302	CONSTRUCTION / PROVISION	-	9,564,628,200.00	9,536,795,308.39	21,037,500,000	-	21,037,500,000.00	21,247,875,000.00	21,672,832,500.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	9,564,628,200.00	9,536,795,308.39	21,037,500,000	-	21,037,500,000.00	21,247,875,000.00	21,672,832,500.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	1,226,500,000	-	1,226,500,000.00	2,046,765,000.00	2,087,700,300.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	9,564,628,200.00	9,536,795,308.39	19,800,000,000	-	19,800,000,000.00	19,190,000,000.00	19,573,800,000.00
2303	REHABILITATION / REPAIRS	-	70,007,700.00	69,314,530.50	60,000,000	1,750,000,000.00	1,810,000,000.00	60,600,000.00	61,812,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	70,007,700.00	69,314,530.50	60,000,000	1,750,000,000.00	1,810,000,000.00	60,600,000.00	61,812,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	70,007,700.00	69,314,530.50	30,000,000	1,250,000,000.00	1,280,000,000.00	30,300,000.00	30,906,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	-	30,000,000	500,000,000.00	530,000,000.00	30,300,000.00	30,906,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	664,500,000	-	664,500,000.00	65,145,000.00	66,447,900.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	664,500,000	-	664,500,000.00	65,145,000.00	66,447,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23050101	RESEARCH AND DEVELOPMENT	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23050103	MONITORING AND EVALUATION	-	-	-	3,000,000	-	3,000,000.00	3,030,000.00	3,090,600.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS	-	-	-	150,000,000	-	150,000,000.00	50,500,000.00	51,510,000.00
23050105	PURCHASE OF SHARES	-	-	-	500,000	-	500,000.00	505,000.00	515,100.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	500,000,000	-	500,000,000.00	-	-
022201900100 - Jimeta Ultra Modern Market Office									
2	EXPENDITURES	-	454,500.00	450,000.00	88,633,600	30,934,800.00	119,568,400.00	326,155,000.00	329,418,400.00
21	PERSONNEL COST	-	454,500.00	450,000.00	-	-	-	-	-
2101	SALARY	-	454,500.00	450,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	-	454,500.00	450,000.00	-	-	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	-	454,500.00	450,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	-	-	-	88,633,600	30,934,800.00	119,568,400.00	326,155,000.00	329,418,400.00
2202	OVERHEAD COST	-	-	-	88,633,600	30,934,800.00	119,568,400.00	326,155,000.00	329,418,400.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-	8,397,200	2,930,900.00	11,328,100.00	130,452,700.00	131,757,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	5,000,000	1,745,000.00	6,745,000.00	120,392,000.00	121,596,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	120,400.00	121,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	1,204,000.00	1,216,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	1,251,600	436,900.00	1,688,500.00	485,800.00	490,700.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	1,251,600	436,900.00	1,688,500.00	180,600.00	182,500.00
22020109	PER-DIEM/ESTACODES	-	-	-	894,000	312,100.00	1,206,100.00	8,069,900.00	8,150,600.00
220202	UTILITIES - GENERAL	-	-	-	2,682,000	936,200.00	3,618,200.00	39,492,900.00	39,888,100.00
22020201	ELECTRICITY CHARGES	-	-	-	-	-	-	36,061,600.00	36,422,300.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	763,300.00	771,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	2,145,600	748,900.00	2,894,500.00	2,106,900.00	2,128,000.00
22020209	OTHER UTILITY CHARGES	-	-	-	536,400	187,300.00	723,700.00	561,100.00	566,800.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	5,324,400	1,858,400.00	7,182,800.00	9,299,100.00	9,392,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	3,000,000	1,047,000.00	4,047,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	894,000	312,100.00	1,206,100.00	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	-	9,029,400.00	9,119,700.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	1,430,400	499,300.00	1,929,700.00	269,700.00	272,400.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	13,325,400	4,650,900.00	17,976,300.00	1,417,600.00	1,432,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	358,600	125,200.00	483,800.00	301,000.00	304,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	5,000,000	1,745,000.00	6,745,000.00	379,300.00	383,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	6,000,000	2,094,000.00	8,094,000.00	436,300.00	440,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	894,000	312,100.00	1,206,100.00	120,400.00	121,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	178,800	62,500.00	241,300.00	180,600.00	182,500.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	894,000	312,100.00	1,206,100.00	-	-
220205	TRAINING - GENERAL	-	-	-	20,894,000	7,292,100.00	28,186,100.00	261,100.00	263,800.00
22020501	LOCAL TRAINING	-	-	-	894,000	312,100.00	1,206,100.00	116,600.00	117,800.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	20,000,000	6,980,000.00	26,980,000.00	144,500.00	146,000.00
220206	OTHER SERVICES - GENERAL	-	-	-	4,500,000	1,570,500.00	6,070,500.00	1,301,600.00	1,314,700.00
22020601	SECURITY SERVICES	-	-	-	2,000,000	698,000.00	2,698,000.00	1,204,000.00	1,216,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	2,500,000	872,500.00	3,372,500.00	97,600.00	98,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	3,576,000	1,248,200.00	4,824,200.00	2,152,800.00	2,174,400.00
22020701	FINANCIAL CONSULTING	-	-	-	-	-	-	106,000.00	107,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	1,788,000	624,100.00	2,412,100.00	216,800.00	219,000.00
22020709	OTHER CONSULTING SERVICES	-	-	-	1,788,000	624,100.00	2,412,100.00	1,830,000.00	1,848,300.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	1,252,600	437,300.00	1,689,900.00	2,724,100.00	2,751,400.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	894,000	312,100.00	1,206,100.00	2,618,100.00	2,644,300.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	358,600	125,200.00	483,800.00	106,000.00	107,100.00
220209	FINANCIAL CHARGES - GENERAL	-	-	-	178,800	62,500.00	241,300.00	1,805,900.00	1,824,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	178,800	62,500.00	241,300.00	1,805,900.00	1,824,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	-	-	28,503,200	9,947,800.00	38,451,000.00	137,247,200.00	138,620,200.00
22021001	REFRESHMENT & MEALS	-	-	-	2,000,000	698,000.00	2,698,000.00	1,805,900.00	1,824,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	7,000,000	2,443,000.00	9,443,000.00	120,753,200.00	121,960,800.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	1,000,000	349,000.00	1,349,000.00	60,200.00	60,900.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	715,200	249,700.00	964,900.00	1,270,000.00	1,282,700.00
22021007	WELFARE PACKAGES	-	-	-	2,000,000	698,000.00	2,698,000.00	602,000.00	608,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	1,500,000	523,500.00	2,023,500.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	-	837,000.00	845,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	5,000,000	1,745,000.00	6,745,000.00	9,631,400.00	9,727,800.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	1,788,000	624,100.00	2,412,100.00	120,400.00	121,700.00
22021027	DAILY RATED ALLOWANCE	-	-	-	7,500,000	2,617,500.00	10,117,500.00	2,167,100.00	2,188,800.00
022900100100 - Ministry of Transportation									

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2	EXPENDITURES	89,941,163.40	143,431,600.00	103,146,913.49	394,106,000	631,331,500.00	1,025,437,500.00	390,511,200.00	396,569,300.00
21	PERSONNEL COST	54,531,100.75	90,371,200.00	66,450,750.49	99,369,100	-	99,369,100.00	28,300,200.00	28,300,200.00
2101	SALARY	32,641,041.66	54,264,200.00	43,742,148.13	52,083,100	-	52,083,100.00	-	-
210101	SALARIES AND WAGES	32,641,041.66	54,264,200.00	43,742,148.13	52,083,100	-	52,083,100.00	-	-
21010101	BASIC-SALARY	27,793,601.03	44,515,400.00	34,047,266.88	52,083,100	-	52,083,100.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	9,748,800.00	9,694,881.25	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,890,059.09	36,107,000.00	22,708,602.36	47,286,000	-	47,286,000.00	28,300,200.00	28,300,200.00
210201	ALLOWANCES	21,890,059.09	36,107,000.00	22,708,602.36	47,286,000	-	47,286,000.00	28,300,200.00	28,300,200.00
21020102	HOUSING/RENT ALLOWANCE	6,359,166.26	10,344,000.00	7,790,007.48	12,102,500	-	12,102,500.00	450,000.00	450,000.00
21020103	TRANSPORT ALLOWANCE	2,894,264.80	4,557,600.00	3,744,019.38	5,332,400	-	5,332,400.00	-	-
21020104	MEAL SUBSIDY	606,643.28	943,200.00	798,651.36	1,103,600	-	1,103,600.00	899,000.00	899,000.00
21020105	UTILITY ALLOWANCE	1,455,182.70	4,583,200.00	1,914,480.63	5,362,400	-	5,362,400.00	899,000.00	899,000.00
21020107	LEAVE ALLOWANCE	2,775,633.00	4,478,100.00	3,396,105.69	5,239,500	-	5,239,500.00	8,209,600.00	8,209,600.00
21020135	FURNITURE ALLOWANCE	3,529,169.05	5,673,900.00	4,225,337.82	6,638,600	-	6,638,600.00	6,539,600.00	6,539,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,270,000.00	5,527,000.00	840,000.00	11,507,000	-	11,507,000.00	11,303,000.00	11,303,000.00
22	OTHER RECURRENT COSTS	17,360,837.65	53,060,400.00	36,696,163.00	53,736,900	18,756,500.00	72,493,400.00	118,801,000.00	119,990,900.00
2202	OVERHEAD COST	17,360,837.65	53,060,400.00	36,696,163.00	53,736,900	18,756,500.00	72,493,400.00	118,801,000.00	119,990,900.00
220201	TRAVEL & TRANSPORT - GENERAL	378,000.00	950,000.00	472,180.00	2,317,400	808,900.00	3,126,300.00	43,943,100.00	44,382,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	974,000	340,000.00	1,314,000.00	42,137,200.00	42,558,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	378,000.00	950,000.00	472,180.00	1,343,400	468,900.00	1,812,300.00	1,805,900.00	1,824,000.00
220202	UTILITIES - GENERAL	10,000.00	1,000,000.00	343,000.00	1,276,300	445,500.00	1,721,800.00	100,400.00	101,500.00
22020203	INTERNET ACCESS CHARGES	-	-	-	268,700	93,800.00	362,500.00	92,500.00	93,500.00
22020209	OTHER UTILITY CHARGES	10,000.00	1,000,000.00	343,000.00	1,007,600	351,700.00	1,359,300.00	7,900.00	8,000.00
220203	MATERIALS & SUPPLIES - GENERAL	752,800.00	7,444,000.00	2,056,300.00	5,843,900	2,039,900.00	7,883,800.00	4,553,200.00	4,599,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	156,200.00	5,200,000.00	1,136,300.00	671,700	234,500.00	906,200.00	120,400.00	121,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	66,400.00	19,500.00	335,900	117,300.00	453,200.00	421,400.00	425,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	175,000.00	545,600.00	445,000.00	134,400	47,000.00	181,400.00	279,100.00	281,900.00
22020309	UNIFORMS & OTHER CLOTHING	10,000.00	676,000.00	-	3,358,500	1,172,200.00	4,530,700.00	2,407,900.00	2,432,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	-	-	-	-	1,204,000.00	1,216,100.00
22020312	OTHER MATERIALS AND SUPPLIES	411,600.00	956,000.00	455,500.00	1,343,400	468,900.00	1,812,300.00	120,400.00	121,700.00
220204	MAINTENANCE SERVICES - GENERAL	1,308,300.00	5,524,400.00	2,858,900.00	5,844,000	2,039,900.00	7,883,900.00	45,341,000.00	45,794,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	630,000.00	400,000.00	335,900	117,300.00	453,200.00	180,600.00	182,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	800,000.00	70,000.00	1,007,600	351,700.00	1,359,300.00	602,000.00	608,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	35,200.00	-	2,015,100	703,300.00	2,718,400.00	44,208,000.00	44,650,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	464,300.00	2,000,000.00	701,000.00	1,343,400	468,900.00	1,812,300.00	120,400.00	121,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	182,000.00	59,200.00	20,000.00	134,400	47,000.00	181,400.00	180,600.00	182,500.00
22020406	OTHER MAINTENANCE SERVICES	162,000.00	2,000,000.00	1,667,900.00	1,007,600	351,700.00	1,359,300.00	49,400.00	49,900.00
220205	TRAINING - GENERAL	692,000.00	80,000.00	-	335,900	117,300.00	453,200.00	116,600.00	117,800.00
22020501	LOCAL TRAINING	692,000.00	80,000.00	-	335,900	117,300.00	453,200.00	116,600.00	117,800.00
220206	OTHER SERVICES - GENERAL	-	80,800.00	40,000.00	134,400	47,000.00	181,400.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	-	80,800.00	40,000.00	134,400	47,000.00	181,400.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,355,000.00	1,200,000.00	393,000.00	18,807,500	6,564,000.00	25,371,500.00	3,515,500.00	3,550,800.00
22020701	FINANCIAL CONSULTING	1,000,000.00	400,000.00	34,500.00	10,075,400	3,516,400.00	13,591,800.00	1,926,300.00	1,945,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	400,000.00	117,500.00	2,015,100	703,300.00	2,718,400.00	240,800.00	243,300.00
22020709	OTHER CONSULTING SERVICES	6,355,000.00	400,000.00	241,000.00	6,717,000	2,344,300.00	9,061,300.00	1,348,400.00	1,361,900.00
220208	FUEL & LUBRICANTS - GENERAL	1,507,000.00	4,700,000.00	2,991,000.00	1,948,100	680,200.00	2,628,300.00	2,118,200.00	2,139,600.00
22020801	MOTOR VEHICLE FUEL COST	1,367,000.00	2,700,000.00	2,185,000.00	1,007,600	351,700.00	1,359,300.00	202,300.00	204,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	90,000.00	1,000,000.00	796,000.00	671,700	234,500.00	906,200.00	422,900.00	427,200.00
22020803	PLANT / GENERATOR FUEL COST	50,000.00	1,000,000.00	10,000.00	134,400	47,000.00	181,400.00	529,800.00	535,100.00
22020806	COOKING GAS/FUEL COST	-	-	-	134,400	47,000.00	181,400.00	963,200.00	972,900.00
220209	FINANCIAL CHARGES - GENERAL	24,337.65	347,600.00	41,595.00	33,600	11,800.00	45,400.00	3,039,700.00	3,070,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,337.65	171,600.00	41,595.00	33,600	11,800.00	45,400.00	3,009,800.00	3,039,900.00
22020902	INSURANCE PREMIUM	-	176,000.00	-	-	-	-	29,900.00	30,200.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,333,400.00	31,733,600.00	27,500,188.00	17,195,800	6,002,000.00	23,197,800.00	16,073,300.00	16,234,600.00
22021001	REFRESHMENT & MEALS	15,000.00	170,800.00	110,000.00	335,900	117,300.00	453,200.00	722,400.00	729,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	75,200.00	-	671,700	234,500.00	906,200.00	6,019,600.00	6,079,800.00
22021003	PUBLICITY & ADVERTISEMENTS	250,000.00	1,031,200.00	805,000.00	537,400	187,600.00	725,000.00	2,205,000.00	2,227,100.00
22021004	MEDICAL EXPENSES-LOCAL	20,000.00	1,499,600.00	600,000.00	2,015,100	703,300.00	2,718,400.00	2,799,200.00	2,827,200.00
22021006	POSTAGES & COURIER SERVICES	-	5,600.00	-	67,200	23,500.00	90,700.00	-	-
22021007	WELFARE PACKAGES	625,000.00	3,288,800.00	2,365,000.00	2,686,800	937,700.00	3,624,500.00	602,000.00	608,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,031,200.00	520,000.00	335,900	117,300.00	453,200.00	-	-
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	537,400	187,600.00	725,000.00	179,200.00	181,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	31,200.00	-	134,400	47,000.00	181,400.00	2,161,300.00	2,183,000.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	671,700	234,500.00	906,200.00	602,000.00	608,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,918,400.00	20,600,000.00	20,270,188.00	6,717,000	2,344,300.00	9,061,300.00	240,800.00	243,300.00
22021027	DAILY RATED ALLOWANCE	1,505,000.00	4,000,000.00	2,830,000.00	2,485,300	867,400.00	3,352,700.00	541,800.00	547,300.00
23	CAPITAL EXPENDITURE	18,049,225.00	-	-	241,000,000	612,575,000.00	853,575,000.00	243,410,000.00	248,278,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2301	FIXED ASSETS PURCHASED	-	-	-	60,000,000	612,575,000.00	672,575,000.00	111,100,000.00	113,322,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	60,000,000	612,575,000.00	672,575,000.00	111,100,000.00	113,322,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	-	-	-	50,500,000.00	51,510,000.00
23010108	PURCHASE OF BUSES	-	-	-	60,000,000	612,575,000.00	672,575,000.00	60,600,000.00	61,812,000.00
2302	CONSTRUCTION / PROVISION	18,049,225.00	-	-	86,000,000	-	86,000,000.00	86,860,000.00	88,597,200.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	18,049,225.00	-	-	86,000,000	-	86,000,000.00	86,860,000.00	88,597,200.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	18,049,225.00	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	41,000,000	-	41,000,000.00	41,410,000.00	42,238,200.00
2303	REHABILITATION / REPAIRS	-	-	-	80,000,000	-	80,000,000.00	30,300,000.00	30,906,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	80,000,000	-	80,000,000.00	30,300,000.00	30,906,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	65,000,000	-	65,000,000.00	15,150,000.00	15,453,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
022905300100 - Adamawa State Transport Board									
2	EXPENDITURES	836,293.00	104,945,200.00	1,807,058.63	475,607,820	81,197,500.00	556,805,320.00	790,124,400.00	804,005,600.00
21	PERSONNEL COST	836,293.00	1,825,200.00	1,807,058.63	30,377,900	-	30,377,900.00	20,797,900.00	20,797,900.00
2101	SALARY	836,293.00	1,825,200.00	1,807,058.63	5,659,400	-	5,659,400.00	3,609,600.00	3,609,600.00
210101	SALARIES AND WAGES	836,293.00	1,825,200.00	1,807,058.63	5,659,400	-	5,659,400.00	3,609,600.00	3,609,600.00
21010101	BASIC-SALARY	-	-	-	5,659,400	-	5,659,400.00	3,609,600.00	3,609,600.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	836,293.00	1,825,200.00	1,807,058.63	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	24,718,500	-	24,718,500.00	17,188,300.00	17,188,300.00
210201	ALLOWANCES	-	-	-	24,718,500	-	24,718,500.00	17,188,300.00	17,188,300.00
21020102	HOUSING/RENT ALLOWANCE	-	-	-	1,371,200	-	1,371,200.00	1,223,200.00	1,223,200.00
21020103	TRANSPORT ALLOWANCE	-	-	-	423,100	-	423,100.00	2,467,300.00	2,467,300.00
21020104	MEAL SUBSIDY	-	-	-	139,900	-	139,900.00	293,600.00	293,600.00
21020105	UTILITY ALLOWANCE	-	-	-	215,200	-	215,200.00	533,400.00	533,400.00
21020107	LEAVE ALLOWANCE	-	-	-	476,600	-	476,600.00	2,637,700.00	2,637,700.00
21020112	HARZARD ALLOWANCE	-	-	-	88,800	-	88,800.00	-	-
21020127	UNIFORM ALLOWANCE	-	-	-	-	-	-	2,220,300.00	2,220,300.00
21020135	FURNITURE ALLOWANCE	-	-	-	1,078,300	-	1,078,300.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	20,925,400	-	20,925,400.00	7,812,800.00	7,812,800.00
22	OTHER RECURRENT COSTS	-	103,120,000.00	-	232,654,920	81,197,500.00	313,852,420.00	150,625,700.00	152,132,800.00
2202	OVERHEAD COST	-	103,120,000.00	-	232,654,920	81,197,500.00	313,852,420.00	150,625,700.00	152,132,800.00
220201	TRAVEL & TRANSPORT - GENERAL	-	6,336,000.00	-	1,477,800	515,900.00	1,993,700.00	6,505,400.00	6,570,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	5,200,000.00	-	806,100	281,400.00	1,087,500.00	6,019,600.00	6,079,800.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,136,000.00	-	671,700	234,500.00	906,200.00	485,800.00	490,700.00
220202	UTILITIES - GENERAL	-	4,800.00	-	1,679,300	586,100.00	2,265,400.00	129,131,900.00	130,423,300.00
22020201	ELECTRICITY CHARGES	-	4,800.00	-	1,679,300	586,100.00	2,265,400.00	129,131,900.00	130,423,300.00
220203	MATERIALS & SUPPLIES - GENERAL	-	6,600,800.00	-	2,351,000	820,500.00	3,171,500.00	240,800.00	243,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	6,600,800.00	-	2,351,000	820,500.00	3,171,500.00	240,800.00	243,300.00
220204	MAINTENANCE SERVICES - GENERAL	-	14,808,000.00	-	49,080,820	17,129,400.00	66,210,220.00	4,271,600.00	4,314,700.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	6,400,000.00	-	34,169,020	11,925,000.00	46,094,020.00	120,400.00	121,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	1,120,000.00	-	2,015,100	703,300.00	2,718,400.00	96,400.00	97,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	4,531,200.00	-	3,022,700	1,055,000.00	4,077,700.00	3,095,800.00	3,126,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	116,800.00	-	1,813,600	633,000.00	2,446,600.00	301,000.00	304,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	1,040,000.00	-	2,686,800	937,700.00	3,624,500.00	602,000.00	608,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020406	OTHER MAINTENANCE SERVICES	-	1,600,000.00	-	5,373,600	1,875,400.00	7,249,000.00	56,000.00	56,600.00
220205	TRAINING - GENERAL	-	545,600.00	-	4,030,200	1,406,600.00	5,436,800.00	116,600.00	117,800.00
22020501	LOCAL TRAINING	-	545,600.00	-	4,030,200	1,406,600.00	5,436,800.00	116,600.00	117,800.00
220208	FUEL & LUBRICANTS - GENERAL	-	4,779,200.00	-	136,017,700	47,470,300.00	183,488,000.00	1,482,400.00	1,497,300.00
22020801	MOTOR VEHICLE FUEL COST	-	2,080,000.00	-	134,338,400	46,884,200.00	181,222,600.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,981,600.00	-	-	-	-	422,900.00	427,200.00
22020803	PLANT / GENERATOR FUEL COST	-	717,600.00	-	1,679,300	586,100.00	2,265,400.00	1,059,500.00	1,070,100.00
220209	FINANCIAL CHARGES - GENERAL	-	480,000.00	-	201,600	70,400.00	272,000.00	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	480,000.00	-	201,600	70,400.00	272,000.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	-	69,565,600.00	-	37,816,500	13,198,300.00	51,014,800.00	8,877,000.00	8,965,900.00
22021003	PUBLICITY & ADVERTISEMENTS	-	2,400,000.00	-	1,074,800	375,200.00	1,450,000.00	2,215,300.00	2,237,500.00
22021007	WELFARE PACKAGES	-	4,000,000.00	-	806,100	281,400.00	1,087,500.00	3,009,800.00	3,039,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	960,000.00	-	335,900	117,300.00	453,200.00	837,000.00	845,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	47,265,600.00	-	2,015,100	703,300.00	2,718,400.00	106,000.00	107,100.00
22021027	DAILY RATED ALLOWANCE	-	14,940,000.00	-	33,584,600	11,721,100.00	45,305,700.00	2,708,900.00	2,736,000.00
23	CAPITAL EXPENDITURE	-	-	-	212,575,000	-	212,575,000.00	618,700,800.00	631,074,900.00
2301	FIXED ASSETS PURCHASED	-	-	-	212,575,000	-	212,575,000.00	618,700,800.00	631,074,900.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	212,575,000	-	212,575,000.00	618,700,800.00	631,074,900.00
23010107	PURCHASE OF TRUCKS	-	-	-	212,575,000	-	212,575,000.00	618,700,800.00	631,074,900.00
023300100100 - Ministry of Mineral Resources Development									
2	EXPENDITURES	23,823,927.93	143,733,100.00	44,028,823.71	535,254,120	7,035,100.00	542,289,220.00	1,302,800,500.00	1,322,376,800.00
21	PERSONNEL COST	11,500,214.19	14,931,420.00	14,064,278.30	14,101,500	-	14,101,500.00	214,957,200.00	214,957,200.00
2101	SALARY	9,178,905.35	11,030,540.00	11,006,414.49	5,659,400	-	5,659,400.00	148,215,000.00	148,215,000.00
210101	SALARIES AND WAGES	9,178,905.35	11,030,540.00	11,006,414.49	5,659,400	-	5,659,400.00	148,215,000.00	148,215,000.00
21010101	BASIC-SALARY	4,331,464.72	5,193,040.00	5,189,485.74	5,659,400	-	5,659,400.00	148,215,000.00	148,215,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,837,500.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,321,308.84	3,900,880.00	3,057,863.81	8,442,100	-	8,442,100.00	66,742,200.00	66,742,200.00
210201	ALLOWANCES	2,321,308.84	3,900,880.00	3,057,863.81	8,442,100	-	8,442,100.00	66,742,200.00	66,742,200.00
21020102	HOUSING/RENT ALLOWANCE	686,748.70	1,171,880.00	872,408.49	1,371,200	-	1,371,200.00	5,971,800.00	5,971,800.00
21020103	TRANSPORT ALLOWANCE	215,019.86	361,600.00	310,180.38	423,100	-	423,100.00	1,098,600.00	1,098,600.00
21020104	MEAL SUBSIDY	41,417.35	119,500.00	62,555.46	139,900	-	139,900.00	14,481,100.00	14,481,100.00
21020105	UTILITY ALLOWANCE	108,994.64	183,860.00	165,499.20	215,200	-	215,200.00	14,446,600.00	14,446,600.00
21020107	LEAVE ALLOWANCE	241,656.00	407,280.00	331,627.71	476,600	-	476,600.00	-	-
21020112	HARZARD ALLOWANCE	45,000.00	75,820.00	45,000.00	88,800	-	88,800.00	-	-
21020114	TEACHING ALLOWANCE	43,291.20	-	-	-	-	-	184,600.00	184,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020135	FURNITURE ALLOWANCE	539,181.09	921,540.00	684,368.70	1,078,300	-	1,078,300.00	826,900.00	826,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	400,000.00	659,400.00	586,223.87	4,649,000	-	4,649,000.00	29,732,600.00	29,732,600.00
22	OTHER RECURRENT COSTS	12,323,713.74	128,801,680.00	29,964,545.41	20,152,620	7,035,100.00	27,187,720.00	218,233,300.00	220,417,400.00
2202	OVERHEAD COST	12,323,713.74	128,801,680.00	29,964,545.41	20,152,620	7,035,100.00	27,187,720.00	218,233,300.00	220,417,400.00
220201	TRAVEL & TRANSPORT - GENERAL	2,950,300.00	4,803,120.00	1,900,000.00	4,950,440	1,727,900.00	6,678,340.00	181,675,800.00	183,492,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,950,300.00	2,500,000.00	1,700,000.00	3,271,140	1,141,700.00	4,412,840.00	180,588,000.00	182,393,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,623,120.00	200,000.00	1,343,400	468,900.00	1,812,300.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	680,000.00	-	335,900	117,300.00	453,200.00	485,800.00	490,700.00
220202	UTILITIES - GENERAL	55,000.00	201,200.00	30,000.00	423,280	147,900.00	571,180.00	2,997,000.00	3,027,100.00
22020201	ELECTRICITY CHARGES	-	54,400.00	-	67,200	23,500.00	90,700.00	1,498,600.00	1,513,600.00
22020202	TELEPHONE CHARGES	-	30,400.00	-	20,180	7,100.00	27,280.00	1,396,000.00	1,410,000.00
22020209	OTHER UTILITY CHARGES	55,000.00	116,400.00	30,000.00	335,900	117,300.00	453,200.00	102,400.00	103,500.00
220203	MATERIALS & SUPPLIES - GENERAL	105,000.00	290,000.00	248,000.00	1,007,600	351,700.00	1,359,300.00	120,400.00	121,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	105,000.00	290,000.00	248,000.00	1,007,600	351,700.00	1,359,300.00	120,400.00	121,700.00
220204	MAINTENANCE SERVICES - GENERAL	58,500.00	6,628,780.00	6,468,500.00	1,007,800	352,000.00	1,359,800.00	1,248,600.00	1,261,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	3,564,540.00	3,530,000.00	335,900	117,300.00	453,200.00	14,500.00	14,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	58,500.00	992,540.00	983,500.00	134,400	47,000.00	181,400.00	361,200.00	364,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	150,400.00	50,000.00	403,100	140,700.00	543,800.00	842,800.00	851,300.00
22020406	OTHER MAINTENANCE SERVICES	-	1,921,300.00	1,905,000.00	134,400	47,000.00	181,400.00	30,100.00	30,500.00
220205	TRAINING - GENERAL	-	94,469,080.00	50,000.00	1,545,000	539,300.00	2,084,300.00	1,095,000.00	1,106,200.00
22020501	LOCAL TRAINING	-	153,920.00	-	201,600	70,400.00	272,000.00	23,400.00	23,700.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	94,315,160.00	50,000.00	1,343,400	468,900.00	1,812,300.00	1,071,600.00	1,082,500.00
220206	OTHER SERVICES - GENERAL	-	310,000.00	202,300.00	201,600	70,400.00	272,000.00	120,400.00	121,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	310,000.00	202,300.00	201,600	70,400.00	272,000.00	120,400.00	121,700.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	436,160.00	-	1,007,900	352,100.00	1,360,000.00	9,270,900.00	9,363,900.00
22020701	FINANCIAL CONSULTING	-	80,000.00	-	134,400	47,000.00	181,400.00	481,600.00	486,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	80,000.00	-	201,600	70,400.00	272,000.00	2,407,900.00	2,432,000.00
22020703	LEGAL SERVICES	-	180,160.00	-	201,600	70,400.00	272,000.00	3,033,900.00	3,064,300.00
22020706	SURVEYING SERVICES	-	96,000.00	-	335,900	117,300.00	453,200.00	192,700.00	194,700.00
22020709	OTHER CONSULTING SERVICES	-	-	-	134,400	47,000.00	181,400.00	3,154,800.00	3,186,400.00
220208	FUEL & LUBRICANTS - GENERAL	-	571,960.00	570,000.00	698,640	244,000.00	942,640.00	529,800.00	535,100.00
22020801	MOTOR VEHICLE FUEL COST	-	311,560.00	310,000.00	134,400	47,000.00	181,400.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020803	PLANT / GENERATOR FUEL COST	-	260,400.00	260,000.00	564,240	197,000.00	761,240.00	529,800.00	535,100.00
220209	FINANCIAL CHARGES - GENERAL	16,913.74	146,240.00	15,345.41	100,130	35,100.00	135,230.00	1,805,900.00	1,824,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,913.74	67,200.00	15,345.41	47,020	16,500.00	63,520.00	1,805,900.00	1,824,000.00
22020904	OTHER CRF BANK CHARGES	-	79,040.00	-	53,110	18,600.00	71,710.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	9,138,000.00	20,945,140.00	20,480,400.00	9,210,230	3,214,700.00	12,424,930.00	19,369,500.00	19,563,600.00
22021001	REFRESHMENT & MEALS	-	319,000.00	159,500.00	201,600	70,400.00	272,000.00	722,400.00	729,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	240,000.00	170,000.00	201,600	70,400.00	272,000.00	12,039,200.00	12,159,600.00
22021003	PUBLICITY & ADVERTISEMENTS	-	158,880.00	90,000.00	201,600	70,400.00	272,000.00	120,400.00	121,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	671,700	234,500.00	906,200.00	1,727,400.00	1,744,700.00
22021007	WELFARE PACKAGES	691,000.00	976,880.00	975,000.00	940,400	328,200.00	1,268,600.00	2,407,900.00	2,432,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	158,880.00	150,000.00	335,900	117,300.00	453,200.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	8,447,000.00	16,959,400.00	16,894,900.00	4,682,490	1,634,200.00	6,316,690.00	96,400.00	97,400.00
22021026	MONITORING AND EVALUATION RECURRENT	-	772,100.00	766,000.00	201,600	70,400.00	272,000.00	1,352,800.00	1,366,400.00
22021027	DAILY RATED ALLOWANCE	-	1,360,000.00	1,275,000.00	1,773,340	618,900.00	2,392,240.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	-	-	-	501,000,000	-	501,000,000.00	869,610,000.00	887,002,200.00
2301	FIXED ASSETS PURCHASED	-	-	-	33,000,000	-	33,000,000.00	43,430,000.00	44,298,600.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	33,000,000	-	33,000,000.00	43,430,000.00	44,298,600.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	-	-	-	13,000,000	-	13,000,000.00	23,230,000.00	23,694,600.00
2302	CONSTRUCTION / PROVISION	-	-	-	110,000,000	-	110,000,000.00	111,100,000.00	113,322,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	110,000,000	-	110,000,000.00	111,100,000.00	113,322,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	110,000,000	-	110,000,000.00	111,100,000.00	113,322,000.00
2303	REHABILITATION / REPAIRS	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	338,000,000	-	338,000,000.00	694,880,000.00	708,777,600.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	338,000,000	-	338,000,000.00	694,880,000.00	708,777,600.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	338,000,000	-	338,000,000.00	694,880,000.00	708,777,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
023305100100 - Guyuk Cement Company									
2	EXPENDITURES	-	-	-	842,400	-	842,400.00	307,600.00	307,600.00
21	PERSONNEL COST	-	-	-	842,400	-	842,400.00	307,600.00	307,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	842,400	-	842,400.00	307,600.00	307,600.00
210201	ALLOWANCES	-	-	-	842,400	-	842,400.00	307,600.00	307,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	842,400	-	842,400.00	307,600.00	307,600.00
023305200100 - Adamawa State Mining Company									
2	EXPENDITURES	34,073,639.46	32,855,790.00	20,499,715.45	559,845,380	7,034,800.00	566,880,180.00	1,612,096,900.00	1,642,731,500.00
21	PERSONNEL COST	2,461,764.38	-	-	670,800	-	670,800.00	248,200.00	248,200.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,461,764.38	-	-	670,800	-	670,800.00	248,200.00	248,200.00
210201	ALLOWANCES	2,461,764.38	-	-	670,800	-	670,800.00	248,200.00	248,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,461,764.38	-	-	670,800	-	670,800.00	248,200.00	248,200.00
22	OTHER RECURRENT COSTS	18,787,467.08	25,061,980.00	12,706,015.45	20,152,280	7,034,800.00	27,187,080.00	160,455,900.00	162,062,300.00
2202	OVERHEAD COST	18,787,467.08	25,061,980.00	12,706,015.45	20,152,280	7,034,800.00	27,187,080.00	160,455,900.00	162,062,300.00
220201	TRAVEL & TRANSPORT - GENERAL	5,672,000.00	10,205,600.00	1,500,000.00	7,108,910	2,481,400.00	9,590,310.00	75,578,300.00	76,334,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,427,000.00	2,240,000.00	200,000.00	1,901,040	663,500.00	2,564,540.00	1,444,800.00	1,459,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,230,000.00	3,920,000.00	45,000.00	1,890,960	660,000.00	2,550,960.00	1,204,000.00	1,216,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	110,000.00	1,046,400.00	-	876,580	306,000.00	1,182,580.00	421,400.00	425,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	1,104,000.00	-	861,420	300,700.00	1,162,120.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	905,000.00	1,615,200.00	1,150,000.00	927,010	323,600.00	1,250,610.00	74,300.00	75,100.00
22020109	PER-DIEM/ESTACODES	-	280,000.00	105,000.00	651,900	227,600.00	879,500.00	71,831,800.00	72,550,200.00
220202	UTILITIES - GENERAL	199,000.00	878,720.00	550,000.00	544,950	190,500.00	735,450.00	15,232,700.00	15,385,300.00
22020201	ELECTRICITY CHARGES	115,000.00	160,400.00	160,000.00	168,000	58,700.00	226,700.00	12,352,300.00	12,475,900.00
22020202	TELEPHONE CHARGES	30,000.00	143,120.00	30,000.00	63,820	22,300.00	86,120.00	1,204,000.00	1,216,100.00
22020203	INTERNET ACCESS CHARGES	54,000.00	276,000.00	190,000.00	101,490	35,500.00	136,990.00	86,700.00	87,600.00
22020205	WATER RATES	-	39,200.00	-	80,620	28,200.00	108,820.00	1,047,900.00	1,058,400.00
22020209	OTHER UTILITY CHARGES	-	260,000.00	170,000.00	131,020	45,800.00	176,820.00	541,800.00	547,300.00
220203	MATERIALS & SUPPLIES - GENERAL	1,003,000.00	1,251,300.00	981,900.00	988,540	345,200.00	1,333,740.00	37,839,300.00	38,217,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	468,000.00	527,700.00	526,900.00	302,600	105,700.00	408,300.00	361,200.00	364,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	165,000.00	212,000.00	85,000.00	350,010	122,200.00	472,210.00	180,600.00	182,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	290,000.00	440,000.00	300,000.00	268,700	93,800.00	362,500.00	9,029,400.00	9,119,700.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	80,000.00	71,600.00	70,000.00	67,230	23,500.00	90,730.00	28,268,100.00	28,550,800.00
220204	MAINTENANCE SERVICES - GENERAL	1,437,000.00	2,028,840.00	1,468,300.00	1,299,840	453,900.00	1,753,740.00	7,329,500.00	7,403,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	888,000.00	260,400.00	260,000.00	168,330	58,800.00	227,130.00	90,300.00	91,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020402	MAINTENANCE OF OFFICE FURNITURE	284,000.00	280,640.00	125,000.00	147,830	51,600.00	199,430.00	1,504,900.00	1,520,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	108,000.00	50,000.00	255,890	89,400.00	345,290.00	5,132,300.00	5,183,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	215,000.00	684,600.00	462,300.00	191,670	66,900.00	258,570.00	301,000.00	304,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000.00	107,200.00	106,000.00	140,070	48,900.00	188,970.00	301,000.00	304,100.00
22020406	OTHER MAINTENANCE SERVICES	-	588,000.00	465,000.00	396,050	138,300.00	534,350.00	-	-
220205	TRAINING - GENERAL	875,000.00	628,000.00	173,628.00	1,477,800	515,800.00	1,993,600.00	53,000.00	53,600.00
22020501	LOCAL TRAINING	875,000.00	628,000.00	173,628.00	1,477,800	515,800.00	1,993,600.00	53,000.00	53,600.00
220206	OTHER SERVICES - GENERAL	-	200,000.00	-	173,370	60,600.00	233,970.00	240,800.00	243,300.00
22020601	SECURITY SERVICES	-	200,000.00	-	173,370	60,600.00	233,970.00	240,800.00	243,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	484,500.00	1,167,680.00	690,000.00	1,472,420	514,000.00	1,986,420.00	14,103,900.00	14,245,100.00
22020701	FINANCIAL CONSULTING	-	468,080.00	175,000.00	662,540	231,300.00	893,840.00	11,503,300.00	11,618,400.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	85,000.00	471,600.00	410,000.00	672,100	234,600.00	906,700.00	2,407,900.00	2,432,000.00
22020706	SURVEYING SERVICES	399,500.00	228,000.00	105,000.00	137,780	48,100.00	185,880.00	192,700.00	194,700.00
220208	FUEL & LUBRICANTS - GENERAL	-	340,400.00	195,000.00	571,060	199,400.00	770,460.00	422,900.00	427,200.00
22020801	MOTOR VEHICLE FUEL COST	-	212,080.00	145,000.00	268,700	93,800.00	362,500.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	128,320.00	50,000.00	302,360	105,600.00	407,960.00	422,900.00	427,200.00
220209	FINANCIAL CHARGES - GENERAL	22,967.08	44,800.00	19,187.45	66,360	23,200.00	89,560.00	3,009,800.00	3,039,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	22,967.08	44,800.00	19,187.45	66,360	23,200.00	89,560.00	3,009,800.00	3,039,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,094,000.00	8,316,640.00	7,128,000.00	6,449,030	2,250,800.00	8,699,830.00	6,645,700.00	6,712,300.00
22021001	REFRESHMENT & MEALS	166,000.00	440,000.00	270,000.00	1,269,600	443,100.00	1,712,700.00	4,815,700.00	4,863,900.00
22021007	WELFARE PACKAGES	645,000.00	760,640.00	625,000.00	396,500	138,400.00	534,900.00	1,805,900.00	1,824,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,283,000.00	7,116,000.00	6,233,000.00	4,487,290	1,566,100.00	6,053,390.00	24,100.00	24,400.00
22021027	DAILY RATED ALLOWANCE	-	-	-	295,640	103,200.00	398,840.00	-	-
23	CAPITAL EXPENDITURE	12,824,408.00	7,793,810.00	7,793,700.00	539,022,300	-	539,022,300.00	1,451,392,800.00	1,480,421,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	36,646,600	-	36,646,600.00	37,013,100.00	37,753,500.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	36,646,600	-	36,646,600.00	37,013,100.00	37,753,500.00
23010107	PURCHASE OF TRUCKS	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	5,587,000	-	5,587,000.00	5,642,900.00	5,755,800.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	14,000,000	-	14,000,000.00	14,140,000.00	14,422,800.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	-	-	12,059,600	-	12,059,600.00	12,180,200.00	12,423,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2302	CONSTRUCTION / PROVISION	-	-	-	103,805,600	-	103,805,600.00	506,823,700.00	516,960,200.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	103,805,600	-	103,805,600.00	506,823,700.00	516,960,200.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	103,805,600	-	103,805,600.00	506,823,700.00	516,960,200.00
2303	REHABILITATION / REPAIRS	-	-	-	3,001,500	-	3,001,500.00	3,031,600.00	3,092,300.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	3,001,500	-	3,001,500.00	3,031,600.00	3,092,300.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	3,001,500	-	3,001,500.00	3,031,600.00	3,092,300.00
2305	OTHER CAPITAL PROJECTS	12,824,408.00	7,793,810.00	7,793,700.00	395,568,600	-	395,568,600.00	904,524,400.00	922,615,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	12,824,408.00	7,793,810.00	7,793,700.00	395,568,600	-	395,568,600.00	904,524,400.00	922,615,000.00
23050101	RESEARCH AND DEVELOPMENT	12,824,408.00	7,793,810.00	7,793,700.00	263,318,600	-	263,318,600.00	770,951,900.00	786,371,000.00
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	132,250,000	-	132,250,000.00	133,572,500.00	136,244,000.00
023400100100 - Ministry of Works and Energy Development									
2	EXPENDITURES	30,489,453,329.23	60,797,908,790.00	59,677,287,297.62	91,167,878,830	38,500,110,400.00	129,667,989,230.00	89,150,101,900.00	90,914,052,100.00
21	PERSONNEL COST	102,323,120.15	170,035,960.00	111,600,201.21	197,936,100	-	197,936,100.00	910,115,100.00	910,115,100.00
2101	SALARY	58,299,615.09	91,883,240.00	67,115,215.45	100,687,700	-	100,687,700.00	145,584,700.00	145,584,700.00
210101	SALARIES AND WAGES	58,299,615.09	91,883,240.00	67,115,215.45	100,687,700	-	100,687,700.00	145,584,700.00	145,584,700.00
21010101	BASIC-SALARY	53,452,174.46	86,057,780.00	61,298,286.70	100,687,700	-	100,687,700.00	145,584,700.00	145,584,700.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,825,460.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,023,505.06	78,152,720.00	44,484,985.76	97,248,400	-	97,248,400.00	764,530,400.00	764,530,400.00
210201	ALLOWANCES	44,023,505.06	78,152,720.00	44,484,985.76	97,248,400	-	97,248,400.00	764,530,400.00	764,530,400.00
21020102	HOUSING/RENT ALLOWANCE	12,229,875.17	20,934,540.00	13,795,437.56	24,493,500	-	24,493,500.00	224,410,700.00	224,410,700.00
21020103	TRANSPORT ALLOWANCE	3,772,620.66	6,153,580.00	4,655,436.26	7,199,800	-	7,199,800.00	399,961,600.00	399,961,600.00
21020104	MEAL SUBSIDY	661,520.85	1,077,080.00	876,062.08	1,260,300	-	1,260,300.00	-	-
21020105	UTILITY ALLOWANCE	2,026,976.93	3,692,120.00	2,713,756.28	4,319,800	-	4,319,800.00	58,941,100.00	58,941,100.00
21020106	ENTERTAINMENT ALLOWANCE	128,135.48	607,640.00	237,719.08	711,000	-	711,000.00	22,863,100.00	22,863,100.00
21020107	LEAVE ALLOWANCE	5,289,638.00	9,234,820.00	5,801,567.29	10,804,800	-	10,804,800.00	6,078,600.00	6,078,600.00
21020108	DOMESTIC STAFF ALLOWANCE	4,011,357.96	7,884,120.00	3,671,629.23	9,224,500	-	9,224,500.00	14,847,800.00	14,847,800.00
21020114	TEACHING ALLOWANCE	155,004.60	-	-	-	-	-	2,080,900.00	2,080,900.00
21020135	FURNITURE ALLOWANCE	9,768,375.41	15,161,780.00	10,861,289.20	17,739,400	-	17,739,400.00	23,051,600.00	23,051,600.00
21020138	ADMIN ALLOWANCE	-	249,600.00	103,989.16	292,100	-	292,100.00	12,295,000.00	12,295,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,980,000.00	13,157,440.00	1,768,099.62	21,203,200	-	21,203,200.00	-	-
22	OTHER RECURRENT COSTS	18,315,378.98	2,039,754,300.00	1,673,509,181.92	1,146,442,730	400,110,400.00	1,546,553,130.00	85,166,800.00	86,020,600.00
2202	OVERHEAD COST	18,315,378.98	2,039,754,300.00	1,673,509,181.92	1,146,442,730	400,110,400.00	1,546,553,130.00	85,166,800.00	86,020,600.00
220201	TRAVEL & TRANSPORT - GENERAL	358,500.00	12,756,800.00	4,943,720.00	644,870	225,300.00	870,170.00	7,645,000.00	7,721,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,000.00	60,800.00	-	27,140	9,500.00	36,640.00	6,019,600.00	6,079,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	183,900.00	11,886,400.00	4,943,720.00	172,700	60,300.00	233,000.00	481,600.00	486,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	386,400.00	-	172,700	60,300.00	233,000.00	301,000.00	304,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	226,400.00	-	101,140	35,300.00	136,440.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	134,600.00	186,400.00	-	166,590	58,200.00	224,790.00	180,600.00	182,500.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	10,400.00	-	4,600	1,700.00	6,300.00	60,200.00	60,900.00
220202	UTILITIES - GENERAL	3,583,750.00	2,085,600.00	1,000,000.00	67,730	24,000.00	91,730.00	1,281,200.00	1,294,300.00
22020201	ELECTRICITY CHARGES	51,250.00	46,400.00	-	41,040	14,400.00	55,440.00	602,000.00	608,100.00
22020202	TELEPHONE CHARGES	-	7,200.00	-	3,200	1,200.00	4,400.00	-	-
22020203	INTERNET ACCESS CHARGES	-	10,400.00	-	9,300	3,300.00	12,600.00	17,900.00	18,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	8,000.00	10,400.00	-	9,300	3,300.00	12,600.00	-	-
22020205	WATER RATES	-	4,800.00	-	2,070	800.00	2,870.00	42,400.00	42,900.00
22020206	SEWERAGE CHARGES	-	-	-	-	-	-	602,000.00	608,100.00
22020209	OTHER UTILITY CHARGES	3,524,500.00	2,006,400.00	1,000,000.00	2,820	1,000.00	3,820.00	16,900.00	17,100.00
220203	MATERIALS & SUPPLIES - GENERAL	357,000.00	435,200.00	183,000.00	189,320	66,300.00	255,620.00	3,491,500.00	3,526,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	315,500.00	381,600.00	183,000.00	162,270	56,700.00	218,970.00	2,708,900.00	2,736,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	7,200.00	-	6,390	2,300.00	8,690.00	180,600.00	182,500.00
22020312	OTHER MATERIALS AND SUPPLIES	41,500.00	46,400.00	-	20,660	7,300.00	27,960.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	130,500.00	840,200.00	692,100.00	113,440	39,800.00	153,240.00	22,428,600.00	22,653,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	40,000.00	55,200.00	-	24,600	8,600.00	33,200.00	120,400.00	121,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	6,400.00	-	5,630	2,000.00	7,630.00	53,000.00	53,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000.00	43,600.00	20,000.00	6,010	2,100.00	8,110.00	18,058,800.00	18,239,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	28,000.00	32,800.00	-	29,300	10,300.00	39,600.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	24,000.00	-	10,710	3,800.00	14,510.00	4,196,400.00	4,238,400.00
22020406	OTHER MAINTENANCE SERVICES	52,500.00	678,200.00	672,100.00	37,190	13,000.00	50,190.00	-	-
220205	TRAINING - GENERAL	65,000.00	69,600.00	52,000.00	31,090	10,900.00	41,990.00	50,400.00	51,000.00
22020501	LOCAL TRAINING	65,000.00	69,600.00	52,000.00	31,090	10,900.00	41,990.00	50,400.00	51,000.00
220206	OTHER SERVICES - GENERAL	98,500.00	91,200.00	79,000.00	40,760	14,300.00	55,060.00	123,500.00	124,800.00
22020605	CLEANING & FUMIGATION SERVICES	98,500.00	91,200.00	79,000.00	40,760	14,300.00	55,060.00	123,500.00	124,800.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	81,792.68	368,200.00	60,927.70	191,030	66,800.00	257,830.00	17,481,700.00	17,656,800.00
22020701	FINANCIAL CONSULTING	14,292.68	104,600.00	50,927.70	62,170	21,700.00	83,870.00	3,130,200.00	3,161,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020703	LEGAL SERVICES	15,000.00	20,400.00	10,000.00	12,870	4,500.00	17,370.00	-	-
22020704	ENGINEERING SERVICES	-	7,200.00	-	6,390	2,300.00	8,690.00	11,557,700.00	11,673,300.00
22020705	ARCHITECTURAL SERVICES	-	4,800.00	-	4,230	1,500.00	5,730.00	1,926,300.00	1,945,600.00
22020706	SURVEYING SERVICES	-	4,800.00	-	4,230	1,500.00	5,730.00	444,100.00	448,600.00
22020709	OTHER CONSULTING SERVICES	52,500.00	226,400.00	-	101,140	35,300.00	136,440.00	423,400.00	427,700.00
220208	FUEL & LUBRICANTS - GENERAL	6,264,500.00	8,834,400.00	8,804,000.00	14,721,410	5,137,900.00	19,859,310.00	1,984,600.00	2,004,600.00
22020801	MOTOR VEHICLE FUEL COST	6,264,500.00	8,806,400.00	8,804,000.00	14,708,920	5,133,500.00	19,842,420.00	780,600.00	788,500.00
22020803	PLANT / GENERATOR FUEL COST	-	28,000.00	-	12,490	4,400.00	16,890.00	1,204,000.00	1,216,100.00
220209	FINANCIAL CHARGES - GENERAL	19,686.30	38,800.00	27,918.58	17,330	6,100.00	23,430.00	6,019,600.00	6,079,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	19,686.30	38,800.00	27,918.58	17,330	6,100.00	23,430.00	6,019,600.00	6,079,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,356,150.00	2,014,234,300.00	1,657,666,515.64	1,130,425,750	394,519,000.00	1,524,944,750.00	24,660,700.00	24,907,700.00
22021001	REFRESHMENT & MEALS	380,000.00	279,100.00	278,500.00	101,140	35,300.00	136,440.00	1,204,000.00	1,216,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	7,200.00	-	3,200	1,200.00	4,400.00	15,049,000.00	15,199,500.00
22021003	PUBLICITY & ADVERTISEMENTS	30,000.00	332,800.00	210,000.00	297,500	103,900.00	401,400.00	2,323,600.00	2,346,900.00
22021004	MEDICAL EXPENSES-LOCAL	-	32,800.00	-	24,600	8,600.00	33,200.00	1,796,900.00	1,814,900.00
22021006	POSTAGES & COURIER SERVICES	-	3,200.00	-	1,410	500.00	1,910.00	-	-
22021007	WELFARE PACKAGES	479,350.00	788,800.00	320,000.00	352,530	123,100.00	475,630.00	1,805,900.00	1,824,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	226,400.00	-	202,370	70,700.00	273,070.00	903,000.00	912,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,993,500.00	5,713,600.00	5,682,590.29	4,044,360	1,411,500.00	5,455,860.00	24,100.00	24,400.00
22021026	MONITORING AND EVALUATION RECURRENT	290,000.00	1,577,600.00	793,680.00	705,150	246,100.00	951,250.00	109,400.00	110,500.00
22021027	DAILY RATED ALLOWANCE	4,183,300.00	5,272,800.00	3,798,000.00	9,642,590	3,365,300.00	13,007,890.00	1,444,800.00	1,459,300.00
22021031	SETTLEMENT OF LIABILITY	-	2,000,000,000.00	1,646,583,745.35	1,115,050,900	389,152,800.00	1,504,203,700.00	-	-
23	CAPITAL EXPENDITURE	30,368,814,830.10	58,588,118,530.00	57,892,177,914.49	89,823,500,000	38,100,000,000.00	127,923,500,000.00	88,154,820,000.00	89,917,916,400.00
2301	FIXED ASSETS PURCHASED	-	60,000,000.00	-	1,692,500,000	-	1,692,500,000.00	2,252,300,000.00	2,297,346,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	60,000,000.00	-	1,692,500,000	-	1,692,500,000.00	2,252,300,000.00	2,297,346,000.00
23010107	PURCHASE OF TRUCKS	-	60,000,000.00	-	80,000,000	-	80,000,000.00	80,800,000.00	82,416,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	112,500,000	-	112,500,000.00	151,500,000.00	154,530,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	1,500,000,000	-	1,500,000,000.00	2,020,000,000.00	2,060,400,000.00
2302	CONSTRUCTION / PROVISION	28,357,492,669.10	49,293,084,270.00	48,672,638,345.57	73,466,000,000	33,400,000,000.00	106,866,000,000.00	69,070,870,000.00	70,452,287,400.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	28,357,492,669.10	49,293,084,270.00	48,672,638,345.57	73,466,000,000	33,400,000,000.00	106,866,000,000.00	69,070,870,000.00	70,452,287,400.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	45,000,000.00	-	-	-	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	27,627,781,045.10	46,902,490,470.00	46,336,199,141.16	73,266,000,000	33,400,000,000.00	106,666,000,000.00	67,858,870,000.00	69,216,047,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	581,277,130.00	920,000,000.00	914,316,669.25	200,000,000	-	200,000,000.00	1,212,000,000.00	1,236,240,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	1,425,593,800.00	1,422,122,535.16	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	148,434,494.00	-	-	-	-	-	-	-
2303	REHABILITATION / REPAIRS	2,011,322,161.00	7,616,934,500.00	7,602,387,800.51	12,715,000,000	4,700,000,000.00	17,415,000,000.00	14,862,150,000.00	15,159,393,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,011,322,161.00	7,616,934,500.00	7,602,387,800.51	12,715,000,000	4,700,000,000.00	17,415,000,000.00	14,862,150,000.00	15,159,393,000.00
23030113	REHABILITATION / REPAIRS - ROADS	2,011,322,161.00	5,314,016,600.00	5,309,399,817.06	12,550,000,000	4,700,000,000.00	17,250,000,000.00	14,695,500,000.00	14,989,410,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	2,302,917,900.00	2,292,987,983.45	165,000,000	-	165,000,000.00	166,650,000.00	169,983,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	1,095,738,200.00	1,094,790,213.54	1,200,000,000	-	1,200,000,000.00	1,212,000,000.00	1,236,240,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	1,095,738,200.00	1,094,790,213.54	1,200,000,000	-	1,200,000,000.00	1,212,000,000.00	1,236,240,000.00
23040102	EROSION & FLOOD CONTROL	-	1,095,738,200.00	1,094,790,213.54	1,200,000,000	-	1,200,000,000.00	1,212,000,000.00	1,236,240,000.00
2305	OTHER CAPITAL PROJECTS	-	522,361,560.00	522,361,554.87	750,000,000	-	750,000,000.00	757,500,000.00	772,650,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	522,361,560.00	522,361,554.87	750,000,000	-	750,000,000.00	757,500,000.00	772,650,000.00
23050101	RESEARCH AND DEVELOPMENT	-	522,361,560.00	522,361,554.87	750,000,000	-	750,000,000.00	757,500,000.00	772,650,000.00
023400400100 - Adamawa State Road Maintenance Agency									
2	EXPENDITURES	7,067,554.63	10,129,680.00	8,898,399.16	89,846,460	1,192,000.00	91,038,460.00	415,771,300.00	419,101,700.00
21	PERSONNEL COST	5,153,164.60	6,053,680.00	5,617,687.33	6,435,200	-	6,435,200.00	214,206,300.00	214,206,300.00
2101	SALARY	3,086,984.00	3,228,620.00	3,223,974.06	3,236,700	-	3,236,700.00	-	-
210101	SALARIES AND WAGES	3,086,984.00	3,228,620.00	3,223,974.06	3,236,700	-	3,236,700.00	-	-
21010101	BASIC-SALARY	2,286,984.00	2,774,120.00	2,773,974.06	3,236,700	-	3,236,700.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	800,000.00	454,500.00	450,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,066,180.60	2,825,060.00	2,393,713.27	3,198,500	-	3,198,500.00	214,206,300.00	214,206,300.00
210201	ALLOWANCES	2,066,180.60	2,825,060.00	2,393,713.27	3,198,500	-	3,198,500.00	214,206,300.00	214,206,300.00
21020102	HOUSING/RENT ALLOWANCE	523,259.88	634,720.00	634,683.75	741,000	-	741,000.00	763,200.00	763,200.00
21020103	TRANSPORT ALLOWANCE	123,868.80	182,980.00	182,650.77	176,300	-	176,300.00	55,113,600.00	55,113,600.00
21020104	MEAL SUBSIDY	16,476.00	25,900.00	25,759.62	24,900	-	24,900.00	4,081,400.00	4,081,400.00
21020105	UTILITY ALLOWANCE	75,118.92	114,780.00	114,475.08	107,500	-	107,500.00	466,300.00	466,300.00
21020106	ENTERTAINMENT ALLOWANCE	15,205.68	19,880.00	19,818.63	22,200	-	22,200.00	-	-
21020107	LEAVE ALLOWANCE	221,196.00	271,880.00	271,770.60	313,600	-	313,600.00	27,809,800.00	27,809,800.00
21020108	DOMESTIC STAFF ALLOWANCE	433,660.32	550,040.00	549,761.37	615,100	-	615,100.00	98,803,400.00	98,803,400.00
21020135	FURNITURE ALLOWANCE	457,395.00	554,880.00	554,793.45	648,000	-	648,000.00	4,409,200.00	4,409,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	200,000.00	470,000.00	40,000.00	549,900	-	549,900.00	22,759,400.00	22,759,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	1,914,390.03	4,076,000.00	3,280,711.83	3,411,260	1,192,000.00	4,603,260.00	70,265,000.00	70,969,400.00
2202	OVERHEAD COST	1,914,390.03	4,076,000.00	3,280,711.83	3,411,260	1,192,000.00	4,603,260.00	70,265,000.00	70,969,400.00
220201	TRAVEL & TRANSPORT - GENERAL	130,500.00	302,700.00	191,000.00	210,360	73,700.00	284,060.00	22,481,700.00	22,706,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	41,500.00	90,000.00	55,000.00	66,510	23,300.00	89,810.00	21,068,600.00	21,279,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000.00	62,000.00	44,000.00	49,110	17,200.00	66,310.00	180,600.00	182,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	106,000.00	56,000.00	61,140	21,400.00	82,540.00	451,500.00	456,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	81,000.00	44,700.00	36,000.00	33,600	11,800.00	45,400.00	781,000.00	788,900.00
220203	MATERIALS & SUPPLIES - GENERAL	88,000.00	208,000.00	174,000.00	153,890	53,800.00	207,690.00	1,996,700.00	2,016,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	73,000.00	132,000.00	98,000.00	109,550	38,300.00	147,850.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	15,000.00	76,000.00	76,000.00	44,340	15,500.00	59,840.00	1,394,700.00	1,408,700.00
220204	MAINTENANCE SERVICES - GENERAL	129,000.00	470,000.00	270,500.00	358,290	125,400.00	483,690.00	15,651,100.00	15,808,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	106,000.00	73,000.00	83,310	29,100.00	112,410.00	90,300.00	91,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	44,000.00	30,000.00	33,600	11,800.00	45,400.00	2,648,700.00	2,675,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000.00	76,000.00	40,500.00	56,470	19,800.00	76,270.00	12,641,200.00	12,767,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	23,000.00	44,000.00	41,000.00	30,920	10,800.00	41,720.00	60,200.00	60,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	44,000.00	8,000.00	29,630	10,400.00	40,030.00	180,600.00	182,500.00
22020406	OTHER MAINTENANCE SERVICES	96,000.00	156,000.00	78,000.00	124,360	43,500.00	167,860.00	30,100.00	30,500.00
220205	TRAINING - GENERAL	37,800.00	120,000.00	22,000.00	86,100	30,100.00	116,200.00	1,829,300.00	1,847,700.00
22020501	LOCAL TRAINING	37,800.00	76,000.00	5,000.00	57,860	20,200.00	78,060.00	23,400.00	23,700.00
22020502	INTERNATIONAL TRAINING	-	44,000.00	17,000.00	28,240	9,900.00	38,140.00	1,805,900.00	1,824,000.00
220206	OTHER SERVICES - GENERAL	3,000.00	76,000.00	62,500.00	-	-	-	120,400.00	121,700.00
22020601	SECURITY SERVICES	3,000.00	76,000.00	62,500.00	-	-	-	120,400.00	121,700.00
220208	FUEL & LUBRICANTS - GENERAL	68,000.00	266,700.00	173,000.00	180,130	63,000.00	243,130.00	333,600.00	337,000.00
22020801	MOTOR VEHICLE FUEL COST	-	100,300.00	57,000.00	65,910	23,100.00	89,010.00	68,700.00	69,400.00
22020803	PLANT / GENERATOR FUEL COST	68,000.00	166,400.00	116,000.00	114,220	39,900.00	154,120.00	264,900.00	267,600.00
220209	FINANCIAL CHARGES - GENERAL	3,090.03	20,800.00	3,211.83	3,380	1,200.00	4,580.00	1,956,400.00	1,976,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,090.03	20,800.00	3,211.83	3,380	1,200.00	4,580.00	1,805,900.00	1,824,000.00
22020902	INSURANCE PREMIUM	-	-	-	-	-	-	150,500.00	152,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,455,000.00	2,611,800.00	2,384,500.00	2,419,110	844,800.00	3,263,910.00	25,895,800.00	26,155,200.00
22021001	REFRESHMENT & MEALS	4,000.00	76,000.00	74,000.00	55,180	19,300.00	74,480.00	10,233,400.00	10,335,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	53,000.00	84,000.00	44,000.00	62,530	21,900.00	84,430.00	8,427,500.00	8,511,800.00
22021003	PUBLICITY & ADVERTISEMENTS	-	44,000.00	-	33,600	11,800.00	45,400.00	1,606,100.00	1,622,200.00
22021004	MEDICAL EXPENSES-LOCAL	-	44,000.00	-	-	-	-	375,200.00	379,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021006	POSTAGES & COURIER SERVICES	-	44,000.00	6,000.00	-	-	-	-	-
22021007	WELFARE PACKAGES	-	241,000.00	239,000.00	33,600	11,800.00	45,400.00	3,009,800.00	3,039,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	16,500.00	44,000.00	-	-	-	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	12,000.00	12,000.00	8,000.00	10,140	3,600.00	13,740.00	1,255,500.00	1,268,100.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	-	10,000.00	5,000.00	7,460	2,700.00	10,160.00	602,000.00	608,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,369,500.00	2,012,800.00	2,008,500.00	1,343,400	468,900.00	1,812,300.00	24,100.00	24,400.00
22021027	DAILY RATED ALLOWANCE	-	-	-	873,200	304,800.00	1,178,000.00	362,200.00	365,900.00
23	CAPITAL EXPENDITURE	-	-	-	80,000,000	-	80,000,000.00	131,300,000.00	133,926,000.00
2303	REHABILITATION / REPAIRS	-	-	-	80,000,000	-	80,000,000.00	131,300,000.00	133,926,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	80,000,000	-	80,000,000.00	131,300,000.00	133,926,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	-	-	50,000,000	-	50,000,000.00	101,000,000.00	103,020,000.00
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	-	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
023400500100 - Energy Development									
2	EXPENDITURES	-	-	-	357,350,000	124,717,200.00	482,067,200.00	530,273,920.00	583,301,312.00
22	OTHER RECURRENT COSTS	-	-	-	357,350,000	124,717,200.00	482,067,200.00	530,273,920.00	583,301,312.00
2202	OVERHEAD COST	-	-	-	357,350,000	124,717,200.00	482,067,200.00	530,273,920.00	583,301,312.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-	23,246,500	8,113,500.00	31,360,000.00	34,496,000.00	37,945,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	982,600	343,000.00	1,325,600.00	1,458,160.00	1,603,976.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	6,219,200	2,170,600.00	8,389,800.00	9,228,780.00	10,151,658.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	6,219,200	2,170,600.00	8,389,800.00	9,228,780.00	10,151,658.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	3,649,500	1,273,700.00	4,923,200.00	5,415,520.00	5,957,072.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	6,003,200	2,095,200.00	8,098,400.00	8,908,240.00	9,799,064.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	172,800	60,400.00	233,200.00	256,520.00	282,172.00
220202	UTILITIES - GENERAL	-	-	-	2,472,800	863,300.00	3,336,100.00	3,669,710.00	4,036,681.00
22020201	ELECTRICITY CHARGES	-	-	-	1,490,000	520,100.00	2,010,100.00	2,211,110.00	2,432,221.00
22020202	TELEPHONE CHARGES	-	-	-	118,800	41,500.00	160,300.00	176,330.00	193,963.00
22020203	INTERNET ACCESS CHARGES	-	-	-	334,800	116,900.00	451,700.00	496,870.00	546,557.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	334,800	116,900.00	451,700.00	496,870.00	546,557.00
22020205	WATER RATES	-	-	-	86,400	30,200.00	116,600.00	128,260.00	141,086.00
22020209	OTHER UTILITY CHARGES	-	-	-	108,000	37,700.00	145,700.00	160,270.00	176,297.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	6,845,500	2,389,200.00	9,234,700.00	10,158,170.00	11,173,987.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	5,852,100	2,042,400.00	7,894,500.00	8,683,950.00	9,552,345.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	237,600	83,000.00	320,600.00	352,660.00	387,926.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	755,800	263,800.00	1,019,600.00	1,121,560.00	1,233,716.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	4,124,800	1,439,800.00	5,564,600.00	6,121,060.00	6,733,166.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	896,200	312,800.00	1,209,000.00	1,329,900.00	1,462,890.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	216,000	75,400.00	291,400.00	320,540.00	352,594.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	226,800	79,200.00	306,000.00	336,600.00	370,260.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	1,058,200	369,400.00	1,427,600.00	1,570,360.00	1,727,396.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	388,700	135,700.00	524,400.00	576,840.00	634,524.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	1,338,900	467,300.00	1,806,200.00	1,986,820.00	2,185,502.00
220205	TRAINING - GENERAL	-	-	-	1,122,900	391,900.00	1,514,800.00	1,666,280.00	1,832,908.00
22020501	LOCAL TRAINING	-	-	-	1,122,900	391,900.00	1,514,800.00	1,666,280.00	1,832,908.00
220206	OTHER SERVICES - GENERAL	-	-	-	1,468,500	512,600.00	1,981,100.00	2,179,210.00	2,397,131.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	1,468,500	512,600.00	1,981,100.00	2,179,210.00	2,397,131.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	6,921,200	2,415,800.00	9,337,000.00	10,270,700.00	11,297,770.00
22020701	FINANCIAL CONSULTING	-	-	-	2,245,800	783,800.00	3,029,600.00	3,332,560.00	3,665,816.00
22020703	LEGAL SERVICES	-	-	-	464,300	162,100.00	626,400.00	689,040.00	757,944.00
22020704	ENGINEERING SERVICES	-	-	-	237,600	83,000.00	320,600.00	352,660.00	387,926.00
22020705	ARCHITECTURAL SERVICES	-	-	-	162,000	56,600.00	218,600.00	240,460.00	264,506.00
22020706	SURVEYING SERVICES	-	-	-	162,000	56,600.00	218,600.00	240,460.00	264,506.00
22020709	OTHER CONSULTING SERVICES	-	-	-	3,649,500	1,273,700.00	4,923,200.00	5,415,520.00	5,957,072.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	138,364,900	48,289,400.00	186,654,300.00	205,319,730.00	225,851,703.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	137,911,400	48,131,100.00	186,042,500.00	204,646,750.00	225,111,425.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	453,500	158,300.00	611,800.00	672,980.00	740,278.00
220209	FINANCIAL CHARGES - GENERAL	-	-	-	626,300	218,600.00	844,900.00	929,390.00	1,022,329.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	626,300	218,600.00	844,900.00	929,390.00	1,022,329.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	-	-	172,156,600	60,083,100.00	232,239,700.00	255,463,670.00	281,010,037.00
22021001	REFRESHMENT & MEALS	-	-	-	3,649,500	1,273,700.00	4,923,200.00	5,415,520.00	5,957,072.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	118,800	41,500.00	160,300.00	176,330.00	193,963.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	10,710,800	3,738,100.00	14,448,900.00	15,893,790.00	17,483,169.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	885,400	309,100.00	1,194,500.00	1,313,950.00	1,445,345.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	54,000	18,900.00	72,900.00	80,190.00	88,209.00
22021007	WELFARE PACKAGES	-	-	-	12,697,400	4,431,400.00	17,128,800.00	18,841,680.00	20,725,848.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	7,288,100	2,543,600.00	9,831,700.00	10,814,870.00	11,896,357.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	45,135,700	15,752,400.00	60,888,100.00	66,976,910.00	73,674,601.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	25,384,000	8,859,100.00	34,243,100.00	37,667,410.00	41,434,151.00
22021027	DAILY RATED ALLOWANCE	-	-	-	66,232,900	23,115,300.00	89,348,200.00	98,283,020.00	108,111,322.00
023600100100 - Ministry of Culture and Tourism									
2	EXPENDITURES	73,024,858.72	326,364,480.00	104,693,836.13	3,608,299,370	1,939,993,700.00	5,548,293,070.00	567,515,800.00	574,965,200.00
21	PERSONNEL COST	51,037,747.40	66,361,120.00	52,495,523.87	72,977,000	-	72,977,000.00	100,545,600.00	100,545,600.00
2101	SALARY	30,014,538.11	41,266,860.00	32,758,595.13	39,729,000	-	39,729,000.00	7,365,000.00	7,365,000.00
210101	SALARIES AND WAGES	30,014,538.11	41,266,860.00	32,758,595.13	39,729,000	-	39,729,000.00	7,365,000.00	7,365,000.00
21010101	BASIC-SALARY	24,517,097.48	33,956,360.00	25,487,434.19	39,729,000	-	39,729,000.00	7,365,000.00	7,365,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	5,497,440.63	7,310,500.00	7,271,160.94	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,023,209.29	25,094,260.00	19,736,928.74	33,248,000	-	33,248,000.00	93,180,600.00	93,180,600.00
210201	ALLOWANCES	21,023,209.29	25,094,260.00	19,736,928.74	33,248,000	-	33,248,000.00	93,180,600.00	93,180,600.00
21020102	HOUSING/RENT ALLOWANCE	5,609,511.64	7,435,380.00	5,831,526.04	8,699,500	-	8,699,500.00	3,366,500.00	3,366,500.00
21020103	TRANSPORT ALLOWANCE	1,764,156.23	2,465,240.00	2,122,907.17	2,884,400	-	2,884,400.00	108,100.00	108,100.00
21020104	MEAL SUBSIDY	332,232.41	420,260.00	420,093.04	472,800	-	472,800.00	9,697,100.00	9,697,100.00
21020105	UTILITY ALLOWANCE	892,500.27	1,232,000.00	1,132,457.84	1,441,500	-	1,441,500.00	1,755,300.00	1,755,300.00
21020106	ENTERTAINMENT ALLOWANCE	11,940.36	20,620.00	16,012.14	24,200	-	24,200.00	-	-
21020107	LEAVE ALLOWANCE	2,463,087.00	3,408,000.00	2,573,721.11	3,987,400	-	3,987,400.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	433,660.32	559,180.00	549,761.37	654,300	-	654,300.00	16,974,000.00	16,974,000.00
21020121	WIEGHING ALLOWANCE	2,554,038.23	3,214,180.00	2,205,934.13	3,760,700	-	3,760,700.00	2,836,800.00	2,836,800.00
21020135	FURNITURE ALLOWANCE	4,242,082.83	5,389,400.00	4,364,515.90	6,305,600	-	6,305,600.00	52,083,100.00	52,083,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,720,000.00	950,000.00	520,000.00	5,017,600	-	5,017,600.00	6,359,700.00	6,359,700.00
22	OTHER RECURRENT COSTS	21,987,111.32	125,003,360.00	52,198,312.26	56,791,370	19,822,000.00	76,613,370.00	189,220,200.00	191,114,600.00
2202	OVERHEAD COST	21,987,111.32	125,003,360.00	52,198,312.26	56,791,370	19,822,000.00	76,613,370.00	189,220,200.00	191,114,600.00
220201	TRAVEL & TRANSPORT - GENERAL	2,115,408.00	6,740,020.00	5,795,000.00	1,825,250	637,300.00	2,462,550.00	60,948,500.00	61,558,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	899,080.00	5,269,540.00	5,225,000.00	628,060	219,200.00	847,260.00	60,196,000.00	60,798,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	273,168.00	340,560.00	170,000.00	277,450	96,900.00	374,350.00	150,500.00	152,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	123,160.00	386,320.00	110,000.00	314,430	109,800.00	424,230.00	602,000.00	608,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	120,000.00	170,720.00	-	139,080	48,600.00	187,680.00	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	700,000.00	572,880.00	290,000.00	466,230	162,800.00	629,030.00	-	-
220202	UTILITIES - GENERAL	235,000.00	880,200.00	515,300.00	703,530	245,700.00	949,230.00	16,692,900.00	16,860,000.00
22020203	INTERNET ACCESS CHARGES	80,000.00	548,240.00	315,000.00	446,050	155,700.00	601,750.00	17,900.00	18,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	40,000.00	96,800.00	75,000.00	79,330	27,700.00	107,030.00	59,400.00	60,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020205	WATER RATES	5,000.00	58,080.00	-	47,720	16,700.00	64,420.00	10,054,200.00	10,154,800.00
22020206	SEWERAGE CHARGES	30,000.00	81,840.00	30,300.00	67,200	23,500.00	90,700.00	6,019,600.00	6,079,800.00
22020209	OTHER UTILITY CHARGES	80,000.00	95,240.00	95,000.00	63,230	22,100.00	85,330.00	541,800.00	547,300.00
220203	MATERIALS & SUPPLIES - GENERAL	1,227,500.00	1,055,120.00	888,000.00	859,300	300,100.00	1,159,400.00	70,730,500.00	71,438,300.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	230,000.00	102,080.00	50,000.00	83,310	29,100.00	112,410.00	602,000.00	608,100.00
22020302	BOOKS	-	-	-	-	-	-	60,200.00	60,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000.00	29,040.00	10,000.00	24,260	8,500.00	32,760.00	240,800.00	243,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	42,000.00	94,160.00	85,000.00	76,650	26,800.00	103,450.00	59,594,100.00	60,190,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	57,200.00	-	47,020	16,500.00	63,520.00	9,631,400.00	9,727,800.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	925,500.00	772,640.00	743,000.00	628,060	219,200.00	847,260.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	1,662,500.00	1,687,120.00	1,205,000.00	1,075,720	375,600.00	1,451,320.00	5,901,900.00	5,961,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	510,000.00	360,000.00	245,000.00	277,450	96,900.00	374,350.00	18,100.00	18,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	95,000.00	85,360.00	-	69,890	24,400.00	94,290.00	1,204,000.00	1,216,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	95,000.00	94,160.00	65,000.00	76,650	26,800.00	103,450.00	2,970,200.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000.00	360,000.00	180,000.00	10,840	3,800.00	14,640.00	120,400.00	121,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	14,960.00	-	12,830	4,500.00	17,330.00	1,589,200.00	1,605,100.00
22020406	OTHER MAINTENANCE SERVICES	712,500.00	772,640.00	715,000.00	628,060	219,200.00	847,260.00	-	-
220205	TRAINING - GENERAL	25,000.00	64,240.00	-	52,490	18,400.00	70,890.00	23,400.00	23,700.00
22020501	LOCAL TRAINING	25,000.00	64,240.00	-	52,490	18,400.00	70,890.00	23,400.00	23,700.00
220206	OTHER SERVICES - GENERAL	700,000.00	846,320.00	405,000.00	628,860	219,600.00	848,460.00	706,800.00	714,000.00
22020601	SECURITY SERVICES	358,000.00	460,000.00	230,000.00	314,430	109,800.00	424,230.00	421,400.00	425,700.00
22020605	CLEANING & FUMIGATION SERVICES	342,000.00	386,320.00	175,000.00	314,430	109,800.00	424,230.00	285,400.00	288,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	620,000.00	599,920.00	340,000.00	483,130	168,700.00	651,830.00	4,295,000.00	4,338,100.00
22020701	FINANCIAL CONSULTING	10,000.00	20,000.00	10,000.00	10,840	3,800.00	14,640.00	794,600.00	802,600.00
22020703	LEGAL SERVICES	88,000.00	193,600.00	115,000.00	157,860	55,100.00	212,960.00	2,609,400.00	2,635,500.00
22020709	OTHER CONSULTING SERVICES	522,000.00	386,320.00	215,000.00	314,430	109,800.00	424,230.00	891,000.00	900,000.00
220208	FUEL & LUBRICANTS - GENERAL	60,000.00	278,080.00	125,000.00	227,370	79,500.00	306,870.00	788,900.00	797,000.00
22020801	MOTOR VEHICLE FUEL COST	30,000.00	77,440.00	20,000.00	63,230	22,100.00	85,330.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	20,000.00	113,520.00	35,000.00	92,750	32,400.00	125,150.00	42,400.00	42,900.00
22020803	PLANT / GENERATOR FUEL COST	-	9,680.00	-	8,160	2,900.00	11,060.00	264,900.00	267,600.00
22020806	COOKING GAS/FUEL COST	10,000.00	77,440.00	70,000.00	63,230	22,100.00	85,330.00	481,600.00	486,500.00
220209	FINANCIAL CHARGES - GENERAL	31,903.32	24,100.00	14,364.56	16,210	5,700.00	21,910.00	1,504,900.00	1,520,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,903.32	24,100.00	14,364.56	16,210	5,700.00	21,910.00	1,504,900.00	1,520,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220210	MISCELLANEOUS EXPENSES GENERAL	15,309,800.00	112,828,240.00	42,910,647.70	50,919,510	17,771,400.00	68,690,910.00	27,627,400.00	27,904,100.00
22021001	REFRESHMENT & MEALS	40,000.00	59,840.00	45,000.00	49,110	17,200.00	66,310.00	7,223,600.00	7,295,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	295,000.00	232,320.00	230,000.00	189,480	66,200.00	255,680.00	15,049,000.00	15,199,500.00
22021003	PUBLICITY & ADVERTISEMENTS	25,000.00	43,120.00	20,000.00	35,690	12,500.00	48,190.00	2,215,300.00	2,237,500.00
22021004	MEDICAL EXPENSES-LOCAL	95,000.00	228,800.00	190,000.00	186,100	65,000.00	251,100.00	1,267,500.00	1,280,200.00
22021007	WELFARE PACKAGES	1,725,000.00	1,544,400.00	1,133,000.00	1,255,430	438,200.00	1,693,630.00	602,000.00	608,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	8,382,000.00	71,088,320.00	31,157,500.00	47,018,500	16,409,500.00	63,428,000.00	22,300.00	22,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,081,300.00	1,001,440.00	737,000.00	814,160	284,200.00	1,098,360.00	837,300.00	845,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,779,500.00	37,000,000.00	8,173,147.70	75,950	26,600.00	102,550.00	48,200.00	48,700.00
22021027	DAILY RATED ALLOWANCE	887,000.00	1,630,000.00	1,225,000.00	1,295,090	452,000.00	1,747,090.00	362,200.00	365,900.00
23	CAPITAL EXPENDITURE	-	135,000,000.00	-	3,478,531,000	1,920,171,700.00	5,398,702,700.00	277,750,000.00	283,305,000.00
2302	CONSTRUCTION / PROVISION	-	65,000,000.00	-	3,308,531,000	1,920,171,700.00	5,228,702,700.00	106,050,000.00	108,171,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	65,000,000.00	-	3,308,531,000	1,920,171,700.00	5,228,702,700.00	106,050,000.00	108,171,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	65,000,000.00	-	3,308,531,000	1,920,171,700.00	5,228,702,700.00	106,050,000.00	108,171,000.00
2303	REHABILITATION / REPAIRS	-	-	-	135,000,000	-	135,000,000.00	136,350,000.00	139,077,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	135,000,000	-	135,000,000.00	136,350,000.00	139,077,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	-	95,000,000	-	95,000,000.00	95,950,000.00	97,869,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
2305	OTHER CAPITAL PROJECTS	-	70,000,000.00	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	70,000,000.00	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
23050101	RESEARCH AND DEVELOPMENT	-	70,000,000.00	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
023600300100 - Adamawa State Agency for Museum and Monuments									
2	EXPENDITURES	14,104,829.88	22,297,120.00	16,921,861.90	80,984,410	1,876,900.00	82,861,310.00	162,214,700.00	163,965,600.00
21	PERSONNEL COST	9,037,143.48	14,818,260.00	12,192,411.11	15,609,700	-	15,609,700.00	47,905,000.00	47,905,000.00
2101	SALARY	5,017,637.48	7,881,900.00	7,799,212.04	7,618,200	-	7,618,200.00	12,102,500.00	12,102,500.00
210101	SALARIES AND WAGES	5,017,637.48	7,881,900.00	7,799,212.04	7,618,200	-	7,618,200.00	12,102,500.00	12,102,500.00
21010101	BASIC-SALARY	5,017,637.48	7,881,900.00	7,799,212.04	7,618,200	-	7,618,200.00	12,102,500.00	12,102,500.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,019,506.00	6,936,360.00	4,393,199.07	7,991,500	-	7,991,500.00	35,802,500.00	35,802,500.00
210201	ALLOWANCES	4,019,506.00	6,936,360.00	4,393,199.07	7,991,500	-	7,991,500.00	35,802,500.00	35,802,500.00
21020102	HOUSING/RENT ALLOWANCE	1,148,023.24	1,952,680.00	1,473,955.50	2,284,700	-	2,284,700.00	5,332,400.00	5,332,400.00
21020103	TRANSPORT ALLOWANCE	477,966.12	728,340.00	641,035.80	852,300	-	852,300.00	1,103,600.00	1,103,600.00
21020104	MEAL SUBSIDY	99,502.56	165,040.00	135,586.74	193,200	-	193,200.00	5,362,400.00	5,362,400.00
21020105	UTILITY ALLOWANCE	251,283.48	493,780.00	342,093.75	577,800	-	577,800.00	5,239,500.00	5,239,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020107	LEAVE ALLOWANCE	483,768.00	626,180.00	625,056.48	608,100	-	608,100.00	-	-
21020114	TEACHING ALLOWANCE	42,605.28	-	-	-	-	-	6,638,600.00	6,638,600.00
21020135	FURNITURE ALLOWANCE	766,357.32	1,415,200.00	970,356.60	1,655,800	-	1,655,800.00	6,466,600.00	6,466,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	750,000.00	1,555,140.00	205,114.20	1,819,600	-	1,819,600.00	5,659,400.00	5,659,400.00
22	OTHER RECURRENT COSTS	4,467,686.40	7,478,860.00	4,729,450.79	5,374,710	1,876,900.00	7,251,610.00	53,709,700.00	54,248,600.00
2202	OVERHEAD COST	4,467,686.40	7,478,860.00	4,729,450.79	5,374,710	1,876,900.00	7,251,610.00	53,709,700.00	54,248,600.00
220201	TRAVEL & TRANSPORT - GENERAL	858,800.00	1,261,160.00	923,000.00	540,290	188,700.00	728,990.00	23,764,000.00	24,001,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	144,000.00	59,000.00	134,400	47,000.00	181,400.00	21,068,600.00	21,279,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	197,000.00	239,400.00	239,000.00	201,600	70,400.00	272,000.00	301,000.00	304,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	209,120.00	45,000.00	-	-	-	2,106,900.00	2,128,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	654,800.00	652,640.00	580,000.00	204,290	71,300.00	275,590.00	253,700.00	256,300.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	7,000.00	16,000.00	-	-	-	-	33,800.00	34,200.00
220202	UTILITIES - GENERAL	15,000.00	144,000.00	45,000.00	-	-	-	4,454,600.00	4,499,200.00
22020201	ELECTRICITY CHARGES	15,000.00	48,000.00	15,000.00	-	-	-	3,009,800.00	3,039,900.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	96,000.00	30,000.00	-	-	-	1,444,800.00	1,459,300.00
220203	MATERIALS & SUPPLIES - GENERAL	86,700.00	297,600.00	48,000.00	201,600	70,400.00	272,000.00	4,454,600.00	4,499,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	78,700.00	221,600.00	25,000.00	201,600	70,400.00	272,000.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	24,000.00	-	-	-	-	120,400.00	121,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	44,000.00	23,000.00	-	-	-	3,009,800.00	3,039,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	8,000.00	8,000.00	-	-	-	-	722,400.00	729,700.00
220204	MAINTENANCE SERVICES - GENERAL	753,950.00	1,263,200.00	778,100.00	877,580	306,600.00	1,184,180.00	2,802,500.00	2,830,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	428,800.00	321,100.00	134,400	47,000.00	181,400.00	96,400.00	97,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	124,300.00	200,000.00	164,000.00	201,600	70,400.00	272,000.00	782,600.00	790,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	78,100.00	78,000.00	134,400	47,000.00	181,400.00	210,700.00	212,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	181,900.00	181,000.00	67,200	23,500.00	90,700.00	1,703,700.00	1,720,800.00
22020406	OTHER MAINTENANCE SERVICES	579,650.00	360,000.00	20,000.00	339,980	118,700.00	458,680.00	9,100.00	9,200.00
22020407	MAINTENANCE OF AIRCRAFTS	-	14,400.00	14,000.00	-	-	-	-	-
220205	TRAINING - GENERAL	170,552.00	328,000.00	193,300.00	-	-	-	1,551,600.00	1,567,200.00
22020501	LOCAL TRAINING	45,000.00	200,000.00	193,300.00	-	-	-	46,700.00	47,200.00
22020502	INTERNATIONAL TRAINING	125,552.00	128,000.00	-	-	-	-	1,504,900.00	1,520,000.00
220206	OTHER SERVICES - GENERAL	-	14,400.00	-	67,200	23,500.00	90,700.00	3,401,100.00	3,435,300.00
22020601	SECURITY SERVICES	-	6,400.00	-	-	-	-	3,310,800.00	3,344,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	-	8,000.00	-	67,200	23,500.00	90,700.00	90,300.00	91,300.00
220208	FUEL & LUBRICANTS - GENERAL	169,200.00	514,500.00	513,500.00	336,000	117,400.00	453,400.00	793,300.00	801,300.00
22020801	MOTOR VEHICLE FUEL COST	154,200.00	210,100.00	210,000.00	201,600	70,400.00	272,000.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000.00	60,100.00	60,000.00	-	-	-	634,300.00	640,700.00
22020803	PLANT / GENERATOR FUEL COST	10,000.00	244,300.00	243,500.00	134,400	47,000.00	181,400.00	159,000.00	160,600.00
220209	FINANCIAL CHARGES - GENERAL	6,384.40	41,600.00	5,394.79	6,760	2,400.00	9,160.00	2,600,600.00	2,626,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,384.40	17,600.00	5,394.79	6,760	2,400.00	9,160.00	2,528,300.00	2,553,600.00
22020904	OTHER CRF BANK CHARGES	-	24,000.00	-	-	-	-	72,300.00	73,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,407,100.00	3,614,400.00	2,223,156.00	3,345,280	1,167,900.00	4,513,180.00	9,887,400.00	9,986,800.00
22021001	REFRESHMENT & MEALS	20,000.00	48,000.00	8,000.00	120,980	42,300.00	163,280.00	1,685,500.00	1,702,400.00
22021003	PUBLICITY & ADVERTISEMENTS	82,500.00	68,000.00	25,000.00	-	-	-	3,371,000.00	3,404,800.00
22021004	MEDICAL EXPENSES-LOCAL	51,500.00	400,000.00	193,000.00	134,400	47,000.00	181,400.00	1,601,300.00	1,617,400.00
22021007	WELFARE PACKAGES	152,850.00	160,000.00	700.00	335,900	117,300.00	453,200.00	602,000.00	608,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	79,000.00	104,300.00	104,000.00	67,200	23,500.00	90,700.00	1,483,800.00	1,498,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,921,250.00	1,394,100.00	1,392,456.00	2,015,100	703,300.00	2,718,400.00	240,800.00	243,300.00
22021027	DAILY RATED ALLOWANCE	100,000.00	1,440,000.00	500,000.00	671,700	234,500.00	906,200.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	600,000.00	-	-	60,000,000	-	60,000,000.00	60,600,000.00	61,812,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
2302	CONSTRUCTION / PROVISION	600,000.00	-	-	58,000,000	-	58,000,000.00	58,580,000.00	59,751,600.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	600,000.00	-	-	58,000,000	-	58,000,000.00	58,580,000.00	59,751,600.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	600,000.00	-	-	58,000,000	-	58,000,000.00	58,580,000.00	59,751,600.00
023600400100 - Arts Council									
2	EXPENDITURES	105,508,086.32	214,112,700.00	131,264,436.92	430,188,130	5,628,200.00	435,816,330.00	509,532,300.00	517,154,500.00
21	PERSONNEL COST	87,620,113.68	116,554,100.00	95,209,309.78	134,064,800	-	134,064,800.00	30,377,900.00	30,377,900.00
2101	SALARY	45,071,982.96	61,303,400.00	50,537,190.64	70,307,000	-	70,307,000.00	20,685,600.00	20,685,600.00
210101	SALARIES AND WAGES	45,071,982.96	61,303,400.00	50,537,190.64	70,307,000	-	70,307,000.00	20,685,600.00	20,685,600.00
21010101	BASIC-SALARY	41,638,210.46	60,091,400.00	49,337,190.64	70,307,000	-	70,307,000.00	20,685,600.00	20,685,600.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	3,433,772.50	1,212,000.00	1,200,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,548,130.72	55,250,700.00	44,672,119.14	63,757,800	-	63,757,800.00	9,692,300.00	9,692,300.00
210201	ALLOWANCES	42,548,130.72	55,250,700.00	44,672,119.14	63,757,800	-	63,757,800.00	9,692,300.00	9,692,300.00
21020102	HOUSING/RENT ALLOWANCE	9,390,351.88	14,138,400.00	11,078,569.53	16,542,000	-	16,542,000.00	423,100.00	423,100.00
21020103	TRANSPORT ALLOWANCE	2,898,252.46	4,927,980.00	3,901,997.17	5,765,800	-	5,765,800.00	139,900.00	139,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020104	MEAL SUBSIDY	563,123.10	997,200.00	791,219.94	1,166,800	-	1,166,800.00	215,200.00	215,200.00
21020105	UTILITY ALLOWANCE	1,534,846.05	2,530,800.00	2,145,987.79	2,961,100	-	2,961,100.00	476,600.00	476,600.00
21020106	ENTERTAINMENT ALLOWANCE	15,205.68	17,720.00	10,559.50	20,800	-	20,800.00	-	-
21020107	LEAVE ALLOWANCE	3,722,535.00	5,426,020.00	4,521,579.18	6,348,500	-	6,348,500.00	88,800.00	88,800.00
21020108	DOMESTIC STAFF ALLOWANCE	433,660.32	584,140.00	301,153.00	683,600	-	683,600.00	-	-
21020121	WIEGHING ALLOWANCE	11,708,306.40	14,387,140.00	11,275,258.06	16,833,100	-	16,833,100.00	1,078,300.00	1,078,300.00
21020135	FURNITURE ALLOWANCE	7,591,849.83	9,693,800.00	8,965,794.97	11,341,800	-	11,341,800.00	239,800.00	239,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,690,000.00	2,547,500.00	1,680,000.00	2,094,300	-	2,094,300.00	7,030,600.00	7,030,600.00
22	OTHER RECURRENT COSTS	17,887,972.64	47,558,600.00	36,055,127.14	16,123,330	5,628,200.00	21,751,530.00	196,354,400.00	198,320,600.00
2202	OVERHEAD COST	17,887,972.64	47,558,600.00	36,055,127.14	16,123,330	5,628,200.00	21,751,530.00	196,354,400.00	198,320,600.00
220201	TRAVEL & TRANSPORT - GENERAL	3,754,600.00	22,750,300.00	21,983,000.00	3,761,700	1,312,900.00	5,074,600.00	37,157,000.00	37,528,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,176,000.00	10,155,200.00	10,058,600.00	-	-	-	27,088,200.00	27,359,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,057,800.00	9,386,200.00	9,299,400.00	1,679,300	586,100.00	2,265,400.00	60,200.00	60,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,120,800.00	400,000.00	-	1,679,300	586,100.00	2,265,400.00	1,083,600.00	1,094,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	400,000.00	2,648,900.00	2,625,000.00	403,100	140,700.00	543,800.00	557,900.00	563,500.00
22020109	PER-DIEM/ESTACODES	-	160,000.00	-	-	-	-	8,367,100.00	8,450,800.00
220202	UTILITIES - GENERAL	325,200.00	1,336,000.00	337,000.00	620,920	216,800.00	837,720.00	3,705,600.00	3,743,000.00
22020201	ELECTRICITY CHARGES	20,000.00	64,000.00	35,000.00	29,630	10,400.00	40,030.00	1,685,500.00	1,702,400.00
22020202	TELEPHONE CHARGES	-	72,000.00	20,000.00	-	-	-	12,700.00	12,900.00
22020203	INTERNET ACCESS CHARGES	-	160,000.00	-	118,300	41,300.00	159,600.00	72,300.00	73,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	240,000.00	53,000.00	177,350	61,900.00	239,250.00	32,900.00	33,300.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	50,000.00	400,000.00	-	-	-	-	1,902,200.00	1,921,300.00
22020209	OTHER UTILITY CHARGES	255,200.00	400,000.00	229,000.00	295,640	103,200.00	398,840.00	-	-
220203	MATERIALS & SUPPLIES - GENERAL	1,240,000.00	2,505,000.00	982,500.00	1,564,220	546,100.00	2,110,320.00	11,975,500.00	12,095,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	282,000.00	800,000.00	400,000.00	470,200	164,100.00	634,300.00	337,100.00	340,500.00
22020302	BOOKS	7,500.00	80,000.00	33,000.00	59,150	20,700.00	79,850.00	69,300.00	70,000.00
22020303	NEWSPAPERS	10,000.00	160,000.00	10,000.00	118,300	41,300.00	159,600.00	301,000.00	304,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	76,000.00	160,000.00	30,000.00	118,300	41,300.00	159,600.00	120,400.00	121,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	160,000.00	-	118,300	41,300.00	159,600.00	2,864,500.00	2,893,200.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,000.00	400,000.00	3,000.00	295,640	103,200.00	398,840.00	60,200.00	60,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	40,000.00	36,000.00	29,630	10,400.00	40,030.00	96,400.00	97,400.00
22020309	UNIFORMS & OTHER CLOTHING	320,000.00	240,000.00	232,000.00	177,350	61,900.00	239,250.00	7,223,600.00	7,295,900.00
22020312	OTHER MATERIALS AND SUPPLIES	540,500.00	465,000.00	238,500.00	177,350	61,900.00	239,250.00	903,000.00	912,100.00
220204	MAINTENANCE SERVICES - GENERAL	959,000.00	2,163,000.00	1,420,100.00	1,123,530	392,200.00	1,515,730.00	29,181,000.00	29,473,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	228,000.00	160,000.00	136,000.00	118,300	41,300.00	159,600.00	30,100.00	30,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	420,000.00	230,000.00	177,350	61,900.00	239,250.00	15,169,400.00	15,321,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	26,500.00	400,000.00	217,600.00	295,640	103,200.00	398,840.00	11,918,900.00	12,038,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	287,500.00	320,000.00	160,000.00	118,300	41,300.00	159,600.00	361,200.00	364,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	291,000.00	599,000.00	521,500.00	295,640	103,200.00	398,840.00	1,694,700.00	1,711,700.00
22020406	OTHER MAINTENANCE SERVICES	76,000.00	264,000.00	155,000.00	118,300	41,300.00	159,600.00	6,700.00	6,800.00
220205	TRAINING - GENERAL	1,363,000.00	920,000.00	285,000.00	679,960	237,400.00	917,360.00	1,551,700.00	1,567,400.00
22020501	LOCAL TRAINING	310,000.00	400,000.00	223,000.00	295,640	103,200.00	398,840.00	46,700.00	47,200.00
22020502	INTERNATIONAL TRAINING	900,000.00	400,000.00	-	295,640	103,200.00	398,840.00	1,204,000.00	1,216,100.00
22020503	OTHER TRAININGS	153,000.00	120,000.00	62,000.00	88,680	31,000.00	119,680.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	285,000.00	280,000.00	164,500.00	206,980	72,300.00	279,280.00	4,484,700.00	4,529,700.00
22020601	SECURITY SERVICES	79,500.00	40,000.00	-	29,630	10,400.00	40,030.00	4,334,200.00	4,377,600.00
22020605	CLEANING & FUMIGATION SERVICES	205,500.00	240,000.00	164,500.00	177,350	61,900.00	239,250.00	150,500.00	152,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	76,000.00	53,000.00	56,240	19,700.00	75,940.00	1,093,400.00	1,104,400.00
22020701	FINANCIAL CONSULTING	-	40,000.00	28,000.00	29,630	10,400.00	40,030.00	794,600.00	802,600.00
22020703	LEGAL SERVICES	-	36,000.00	25,000.00	26,610	9,300.00	35,910.00	298,800.00	301,800.00
220208	FUEL & LUBRICANTS - GENERAL	174,500.00	640,000.00	305,600.00	707,520	247,000.00	954,520.00	925,600.00	935,000.00
22020801	MOTOR VEHICLE FUEL COST	40,000.00	240,000.00	162,600.00	177,350	61,900.00	239,250.00	660,700.00	667,400.00
22020803	PLANT / GENERATOR FUEL COST	134,500.00	400,000.00	143,000.00	530,170	185,100.00	715,270.00	264,900.00	267,600.00
220209	FINANCIAL CHARGES - GENERAL	20,872.64	80,000.00	17,327.14	59,150	20,700.00	79,850.00	240,800.00	243,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,872.64	80,000.00	17,327.14	59,150	20,700.00	79,850.00	240,800.00	243,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,765,800.00	16,808,300.00	10,507,100.00	7,343,110	2,563,100.00	9,906,210.00	106,039,100.00	107,100,100.00
22021001	REFRESHMENT & MEALS	174,500.00	400,000.00	351,000.00	73,960	25,900.00	99,860.00	6,019,600.00	6,079,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	200,000.00	23,000.00	147,820	51,600.00	199,420.00	90,294,000.00	91,197,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	200,000.00	-	147,820	51,600.00	199,420.00	301,000.00	304,100.00
22021004	MEDICAL EXPENSES-LOCAL	168,400.00	400,000.00	308,600.00	295,640	103,200.00	398,840.00	1,911,900.00	1,931,100.00
22021006	POSTAGES & COURIER SERVICES	-	12,000.00	3,000.00	8,870	3,100.00	11,970.00	481,600.00	486,500.00
22021007	WELFARE PACKAGES	374,000.00	400,000.00	228,000.00	295,640	103,200.00	398,840.00	6,019,600.00	6,079,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	240,000.00	171,000.00	177,350	61,900.00	239,250.00	-	-
22021009	SPORTING ACTIVITIES	256,000.00	240,000.00	110,000.00	177,350	61,900.00	239,250.00	-	-
22021021	SPECIAL DAYS/CELEBRATIONS	2,075,000.00	8,000,000.00	3,191,000.00	1,880,800	656,400.00	2,537,200.00	120,400.00	121,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	852,500.00	1,268,000.00	798,500.00	591,180	206,400.00	797,580.00	614,000.00	620,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,455,400.00	1,728,300.00	1,723,000.00	886,720	309,500.00	1,196,220.00	96,400.00	97,400.00
22021027	DAILY RATED ALLOWANCE	3,410,000.00	3,720,000.00	3,600,000.00	2,659,960	928,400.00	3,588,360.00	180,600.00	182,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23	CAPITAL EXPENDITURE	-	50,000,000.00	-	280,000,000	-	280,000,000.00	282,800,000.00	288,456,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
2303	REHABILITATION / REPAIRS	-	50,000,000.00	-	230,000,000	-	230,000,000.00	232,300,000.00	236,946,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	50,000,000.00	-	230,000,000	-	230,000,000.00	232,300,000.00	236,946,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	50,000,000.00	-	230,000,000	-	230,000,000.00	232,300,000.00	236,946,000.00
023605200100 - Hotel and Tourism Board									
2	EXPENDITURES	-	3,262,240.00	-	104,412,710	844,100.00	105,256,810.00	506,044,300.00	514,843,800.00
22	OTHER RECURRENT COSTS	-	3,262,240.00	-	2,412,710	844,100.00	3,256,810.00	132,344,300.00	133,669,800.00
2202	OVERHEAD COST	-	3,262,240.00	-	2,412,710	844,100.00	3,256,810.00	132,344,300.00	133,669,800.00
220201	TRAVEL & TRANSPORT - GENERAL	-	528,000.00	-	390,270	136,500.00	526,770.00	21,730,800.00	21,948,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	176,000.00	-	130,090	45,500.00	175,590.00	18,058,800.00	18,239,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	176,000.00	-	130,090	45,500.00	175,590.00	60,200.00	60,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	176,000.00	-	130,090	45,500.00	175,590.00	3,611,800.00	3,648,000.00
220202	UTILITIES - GENERAL	-	115,200.00	-	85,230	29,900.00	115,130.00	4,813,500.00	4,861,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	35,200.00	-	26,080	9,200.00	35,280.00	317,400.00	320,600.00
22020209	OTHER UTILITY CHARGES	-	80,000.00	-	59,150	20,700.00	79,850.00	4,496,100.00	4,541,100.00
220203	MATERIALS & SUPPLIES - GENERAL	-	287,200.00	-	212,510	74,500.00	287,010.00	33,138,000.00	33,469,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	76,000.00	-	56,230	19,700.00	75,930.00	210,700.00	212,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	35,200.00	-	26,080	9,200.00	35,280.00	60,200.00	60,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	35,200.00	-	26,080	9,200.00	35,280.00	24,078,400.00	24,319,200.00
22020309	UNIFORMS & OTHER CLOTHING	-	70,400.00	-	52,060	18,200.00	70,260.00	5,778,900.00	5,836,700.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	70,400.00	-	52,060	18,200.00	70,260.00	3,009,800.00	3,039,900.00
220204	MAINTENANCE SERVICES - GENERAL	-	423,840.00	-	313,500	109,800.00	423,300.00	26,528,500.00	26,794,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	70,400.00	-	52,060	18,200.00	70,260.00	211,900.00	214,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	70,400.00	-	52,060	18,200.00	70,260.00	15,357,800.00	15,511,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	70,400.00	-	52,060	18,200.00	70,260.00	9,029,400.00	9,119,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	35,200.00	-	26,080	9,200.00	35,280.00	361,200.00	364,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	35,200.00	-	26,080	9,200.00	35,280.00	785,600.00	793,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020406	OTHER MAINTENANCE SERVICES	-	142,240.00	-	105,160	36,800.00	141,960.00	782,600.00	790,500.00
220205	TRAINING - GENERAL	-	190,400.00	-	140,840	49,300.00	190,140.00	137,000.00	138,500.00
22020501	LOCAL TRAINING	-	176,000.00	-	130,090	45,500.00	175,590.00	46,700.00	47,200.00
22020502	INTERNATIONAL TRAINING	-	14,400.00	-	10,750	3,800.00	14,550.00	90,300.00	91,300.00
220206	OTHER SERVICES - GENERAL	-	49,600.00	-	36,830	13,000.00	49,830.00	217,400.00	219,700.00
22020601	SECURITY SERVICES	-	35,200.00	-	26,080	9,200.00	35,280.00	60,200.00	60,900.00
22020605	CLEANING & FUMIGATION SERVICES	-	14,400.00	-	10,750	3,800.00	14,550.00	157,200.00	158,800.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	66,400.00	-	49,250	17,300.00	66,550.00	4,331,200.00	4,374,700.00
22020701	FINANCIAL CONSULTING	-	14,400.00	-	10,750	3,800.00	14,550.00	602,000.00	608,100.00
22020703	LEGAL SERVICES	-	17,600.00	-	13,040	4,600.00	17,640.00	3,464,200.00	3,498,900.00
22020709	OTHER CONSULTING SERVICES	-	34,400.00	-	25,460	8,900.00	34,360.00	265,000.00	267,700.00
220208	FUEL & LUBRICANTS - GENERAL	-	100,800.00	-	74,710	26,200.00	100,910.00	523,200.00	528,600.00
22020801	MOTOR VEHICLE FUEL COST	-	14,400.00	-	10,750	3,800.00	14,550.00	343,000.00	346,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	52,000.00	-	38,500	13,500.00	52,000.00	127,200.00	128,500.00
22020803	PLANT / GENERATOR FUEL COST	-	34,400.00	-	25,460	8,900.00	34,360.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	-	140,800.00	-	104,110	36,400.00	140,510.00	361,200.00	364,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	140,800.00	-	104,110	36,400.00	140,510.00	361,200.00	364,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	1,360,000.00	-	1,005,460	351,200.00	1,356,660.00	40,563,500.00	40,969,700.00
22021001	REFRESHMENT & MEALS	-	121,600.00	-	89,930	31,400.00	121,330.00	2,407,900.00	2,432,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	136,000.00	-	100,570	35,100.00	135,670.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	104,800.00	-	77,510	27,100.00	104,610.00	301,000.00	304,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	-	-	1,953,400.00	1,973,000.00
22021007	WELFARE PACKAGES	-	191,200.00	-	141,360	49,400.00	190,760.00	301,000.00	304,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	176,000.00	-	130,090	45,500.00	175,590.00	30,100.00	30,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	70,400.00	-	52,060	18,200.00	70,260.00	4,183,800.00	4,225,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	400,000.00	-	295,640	103,200.00	398,840.00	385,300.00	389,200.00
22021027	DAILY RATED ALLOWANCE	-	160,000.00	-	118,300	41,300.00	159,600.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	-	-	-	102,000,000	-	102,000,000.00	373,700,000.00	381,174,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	25,000,000	-	25,000,000.00	242,400,000.00	247,248,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	25,000,000	-	25,000,000.00	242,400,000.00	247,248,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	10,000,000	-	10,000,000.00	151,500,000.00	154,530,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	10,000,000	-	10,000,000.00	80,800,000.00	82,416,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	5,000,000	-	5,000,000.00	10,100,000.00	10,302,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23020128	OTHER CONSTRUCTION	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
2303	REHABILITATION / REPAIRS	-	-	-	47,000,000	-	47,000,000.00	101,000,000.00	103,020,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	47,000,000	-	47,000,000.00	101,000,000.00	103,020,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	-	-	-	7,000,000	-	7,000,000.00	30,300,000.00	30,906,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	-	5,000,000	-	5,000,000.00	20,200,000.00	20,604,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	-	5,000,000	-	5,000,000.00	20,200,000.00	20,604,000.00
023800100100 - Ministry of Budget and Economic Planning									
2	EXPENDITURES	107,248,361.77	650,115,100.00	168,013,328.19	3,491,874,810	2,043,729,000.00	5,535,603,810.00	12,228,134,100.00	12,453,240,500.00
21	PERSONNEL COST	20,527,264.28	355,591,600.00	33,820,420.48	413,504,200	-	413,504,200.00	8,442,100.00	8,442,100.00
2101	SALARY	12,414,612.11	19,718,500.00	19,274,200.03	9,396,300	-	9,396,300.00	4,409,200.00	4,409,200.00
210101	SALARIES AND WAGES	12,414,612.11	19,718,500.00	19,274,200.03	9,396,300	-	9,396,300.00	4,409,200.00	4,409,200.00
21010101	BASIC-SALARY	9,990,891.80	8,031,000.00	7,607,134.53	9,396,300	-	9,396,300.00	4,409,200.00	4,409,200.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	2,423,720.31	11,687,500.00	11,667,065.50	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,112,652.17	335,873,100.00	14,546,220.45	404,107,900	-	404,107,900.00	4,032,900.00	4,032,900.00
210201	ALLOWANCES	8,112,652.17	335,873,100.00	14,546,220.45	404,107,900	-	404,107,900.00	4,032,900.00	4,032,900.00
21020102	HOUSING/RENT ALLOWANCE	2,285,911.42	-	-	-	-	-	423,100.00	423,100.00
21020103	TRANSPORT ALLOWANCE	702,447.96	13,208,660.00	984,115.13	15,454,200	-	15,454,200.00	139,900.00	139,900.00
21020104	MEAL SUBSIDY	125,664.60	159,629,260.00	185,451.25	186,766,300	-	186,766,300.00	215,200.00	215,200.00
21020105	UTILITY ALLOWANCE	366,742.62	44,095,760.00	540,060.39	51,592,100	-	51,592,100.00	476,600.00	476,600.00
21020106	ENTERTAINMENT ALLOWANCE	14,389.35	2,979,000.00	19,087.89	3,485,500	-	3,485,500.00	-	-
21020107	LEAVE ALLOWANCE	974,532.00	12,564,280.00	1,207,216.86	14,700,300	-	14,700,300.00	88,800.00	88,800.00
21020108	DOMESTIC STAFF ALLOWANCE	433,660.32	2,483,860.00	549,761.37	2,906,200	-	2,906,200.00	-	-
21020114	TEACHING ALLOWANCE	194,508.36	473,440.00	243,647.91	554,000	-	554,000.00	1,078,300.00	1,078,300.00
21020135	FURNITURE ALLOWANCE	1,864,795.54	92,024,940.00	2,404,074.50	107,669,300	-	107,669,300.00	239,800.00	239,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,150,000.00	8,413,900.00	8,412,805.15	20,980,000	-	20,980,000.00	1,371,200.00	1,371,200.00
22	OTHER RECURRENT COSTS	86,721,097.49	214,523,500.00	131,702,907.71	500,652,210	174,729,000.00	675,381,210.00	1,928,947,300.00	1,948,238,700.00
2202	OVERHEAD COST	86,721,097.49	214,523,500.00	131,702,907.71	500,652,210	174,729,000.00	675,381,210.00	1,928,947,300.00	1,948,238,700.00
220201	TRAVEL & TRANSPORT - GENERAL	4,622,600.00	-	-	-	-	-	19,196,600.00	19,388,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,622,600.00	-	-	-	-	-	18,058,800.00	18,239,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	114,400.00	115,600.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	120,400.00	121,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	-	-	301,000.00	304,100.00
220202	UTILITIES - GENERAL	61,500.00	1,333,400.00	439,800.00	895,710	312,700.00	1,208,410.00	62,300.00	63,000.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	-	-	29,400.00	29,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	61,500.00	1,333,400.00	439,800.00	895,710	312,700.00	1,208,410.00	32,900.00	33,300.00
220203	MATERIALS & SUPPLIES - GENERAL	453,500.00	19,466,800.00	2,579,700.00	13,075,820	4,563,700.00	17,639,520.00	1,844,745,700.00	1,863,193,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	403,500.00	16,000,000.00	1,959,700.00	10,747,100	3,750,800.00	14,497,900.00	240,800.00	243,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	1,333,400.00	620,000.00	895,710	312,700.00	1,208,410.00	240,800.00	243,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	50,000.00	-	-	-	-	-	1,844,255,000.00	1,862,697,600.00
22020312	OTHER MATERIALS AND SUPPLIES	-	2,133,400.00	-	1,433,010	500,200.00	1,933,210.00	9,100.00	9,200.00
220204	MAINTENANCE SERVICES - GENERAL	890,000.00	35,273,800.00	12,792,700.00	16,782,520	5,857,400.00	22,639,920.00	6,210,400.00	6,272,900.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	710,000.00	1,066,700.00	921,500.00	2,716,560	948,100.00	3,664,660.00	361,200.00	364,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	13,600,000.00	6,800,000.00	4,030,200	1,406,600.00	5,436,800.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	6,666,700.00	47,000.00	4,478,060	1,562,900.00	6,040,960.00	2,970,200.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	180,000.00	3,333,400.00	-	2,239,110	781,500.00	3,020,610.00	903,000.00	912,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	9,000,000.00	4,500,000.00	2,239,110	781,500.00	3,020,610.00	772,000.00	779,800.00
22020406	OTHER MAINTENANCE SERVICES	-	1,066,700.00	524,200.00	716,560	250,100.00	966,660.00	1,204,000.00	1,216,100.00
22020407	MAINTENANCE OF AIRCRAFTS	-	540,300.00	-	362,920	126,700.00	489,620.00	-	-
220205	TRAINING - GENERAL	-	24,796,700.00	23,495,000.00	346,617,760	120,969,700.00	467,587,460.00	46,700.00	47,200.00
22020501	LOCAL TRAINING	-	1,066,700.00	-	30,716,560	10,720,100.00	41,436,660.00	46,700.00	47,200.00
22020502	INTERNATIONAL TRAINING	-	-	-	203,201,200	70,917,300.00	274,118,500.00	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	23,730,000.00	23,495,000.00	112,700,000	39,332,300.00	152,032,300.00	-	-
220206	OTHER SERVICES - GENERAL	42,500.00	20,000,000.00	229,700.00	13,433,900	4,688,500.00	18,122,400.00	243,800.00	246,300.00
22020605	CLEANING & FUMIGATION SERVICES	42,500.00	20,000,000.00	229,700.00	13,433,900	4,688,500.00	18,122,400.00	243,800.00	246,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	-	-	-	602,000.00	608,100.00
22020701	FINANCIAL CONSULTING	-	-	-	-	-	-	602,000.00	608,100.00
220208	FUEL & LUBRICANTS - GENERAL	4,752,500.00	14,086,700.00	9,666,200.00	12,030,370	4,198,700.00	16,229,070.00	128,300.00	129,700.00
22020801	MOTOR VEHICLE FUEL COST	4,282,500.00	11,420,000.00	8,597,000.00	10,239,110	3,573,500.00	13,812,610.00	32,900.00	33,300.00
22020803	PLANT / GENERATOR FUEL COST	470,000.00	2,666,700.00	1,069,200.00	1,791,260	625,200.00	2,416,460.00	95,400.00	96,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220209	FINANCIAL CHARGES - GENERAL	66,658.94	666,700.00	218,507.71	447,860	156,400.00	604,260.00	3,611,800.00	3,648,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	66,658.94	666,700.00	218,507.71	447,860	156,400.00	604,260.00	3,611,800.00	3,648,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	75,831,838.55	98,899,400.00	82,281,300.00	97,368,270	33,981,900.00	131,350,170.00	54,099,700.00	54,641,200.00
22021001	REFRESHMENT & MEALS	458,000.00	1,248,000.00	891,000.00	5,537,400	1,932,600.00	7,470,000.00	3,009,800.00	3,039,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	4,000,000.00	-	10,686,800	3,729,700.00	14,416,500.00	39,127,400.00	39,518,700.00
22021003	PUBLICITY & ADVERTISEMENTS	-	2,666,700.00	230,000.00	1,791,260	625,200.00	2,416,460.00	4,922,200.00	4,971,500.00
22021004	MEDICAL EXPENSES-LOCAL	80,000.00	2,666,700.00	1,190,000.00	1,791,260	625,200.00	2,416,460.00	1,715,600.00	1,732,800.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	-	-	-	-	-	-	255,900.00	258,500.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	-	-	-	481,600.00	486,500.00
22021007	WELFARE PACKAGES	782,000.00	2,666,700.00	738,000.00	11,791,260	4,115,200.00	15,906,460.00	1,204,000.00	1,216,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	2,000,000.00	50,000.00	1,343,400	468,900.00	1,812,300.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	10,310,000.00	72,555,600.00	72,517,000.00	38,062,660	13,283,900.00	51,346,560.00	2,407,900.00	2,432,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	63,274,838.55	4,429,000.00	4,160,300.00	21,886,170	7,638,300.00	29,524,470.00	72,300.00	73,100.00
22021027	DAILY RATED ALLOWANCE	927,000.00	6,666,700.00	2,505,000.00	4,478,060	1,562,900.00	6,040,960.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	-	80,000,000.00	2,490,000.00	2,577,718,400	1,869,000,000.00	4,446,718,400.00	10,290,744,700.00	10,496,559,700.00
2301	FIXED ASSETS PURCHASED	-	-	-	157,718,400	304,374,595.00	462,092,995.00	887,638,500.00	905,391,300.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	157,718,400	304,374,595.00	462,092,995.00	887,638,500.00	905,391,300.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	157,718,400	-	157,718,400.00	887,638,500.00	905,391,300.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	-	304,374,595.00	304,374,595.00	-	-
2305	OTHER CAPITAL PROJECTS	-	80,000,000.00	2,490,000.00	2,420,000,000	1,564,625,405.00	3,984,625,405.00	9,403,106,200.00	9,591,168,400.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	80,000,000.00	2,490,000.00	2,420,000,000	1,564,625,405.00	3,984,625,405.00	9,403,106,200.00	9,591,168,400.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	354,500,000	-	354,500,000.00	529,745,000.00	540,339,900.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	55,000,000	-	55,000,000.00	106,050,000.00	108,171,000.00
23050103	MONITORING AND EVALUATION	-	-	-	141,500,000	-	141,500,000.00	243,915,000.00	248,793,300.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	80,000,000.00	2,490,000.00	84,000,000	-	84,000,000.00	84,840,000.00	86,536,800.00
23050112	CONTINGENCY FUND FOR CAPITAL EXPENDITURE	-	-	-	1,785,000,000	1,564,625,405.00	3,349,625,405.00	8,438,556,200.00	8,607,327,400.00
023800200100 - Adamawa State Planning Commission									
2	EXPENDITURES	163,996,514.56	295,341,700.00	169,665,695.70	427,801,550	39,353,100.00	467,154,650.00	659,247,000.00	666,453,500.00
21	PERSONNEL COST	61,351,770.58	88,151,200.00	65,969,599.50	100,044,900	-	100,044,900.00	166,023,500.00	166,023,500.00
2101	SALARY	37,000,438.54	51,892,300.00	39,772,683.23	57,621,500	-	57,621,500.00	842,400.00	842,400.00
210101	SALARIES AND WAGES	37,000,438.54	51,892,300.00	39,772,683.23	57,621,500	-	57,621,500.00	842,400.00	842,400.00
21010101	BASIC-SALARY	31,098,716.40	49,249,100.00	37,155,702.18	57,621,500	-	57,621,500.00	842,400.00	842,400.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	5,901,722.14	2,643,200.00	2,616,981.05	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,351,332.04	36,258,900.00	26,196,916.27	42,423,400	-	42,423,400.00	165,181,100.00	165,181,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
210201	ALLOWANCES	24,351,332.04	36,258,900.00	26,196,916.27	42,423,400	-	42,423,400.00	165,181,100.00	165,181,100.00
21020102	HOUSING/RENT ALLOWANCE	6,517,759.70	11,483,400.00	7,760,915.84	13,435,600	-	13,435,600.00	670,800.00	670,800.00
21020103	TRANSPORT ALLOWANCE	1,787,031.31	3,308,200.00	2,482,254.00	3,870,600	-	3,870,600.00	100,687,700.00	100,687,700.00
21020104	MEAL SUBSIDY	284,282.58	479,680.00	437,971.76	561,300	-	561,300.00	5,808,900.00	5,808,900.00
21020105	UTILITY ALLOWANCE	981,610.25	1,519,200.00	1,430,320.08	1,777,500	-	1,777,500.00	24,493,500.00	24,493,500.00
21020106	ENTERTAINMENT ALLOWANCE	87,942.77	99,160.00	90,031.38	116,100	-	116,100.00	7,199,800.00	7,199,800.00
21020107	LEAVE ALLOWANCE	2,821,725.00	4,962,900.00	3,354,425.76	5,806,700	-	5,806,700.00	1,260,300.00	1,260,300.00
21020108	DOMESTIC STAFF ALLOWANCE	2,787,472.17	2,961,100.00	2,825,902.01	3,464,600	-	3,464,600.00	4,319,800.00	4,319,800.00
21020112	HARZARD ALLOWANCE	135,000.00	-	-	-	-	-	711,000.00	711,000.00
21020114	TEACHING ALLOWANCE	211,164.24	-	-	-	-	-	10,804,800.00	10,804,800.00
21020135	FURNITURE ALLOWANCE	5,697,344.02	9,119,460.00	6,784,018.35	10,669,800	-	10,669,800.00	9,224,500.00	9,224,500.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,040,000.00	2,325,800.00	1,031,077.09	2,721,200	-	2,721,200.00	-	-
22	OTHER RECURRENT COSTS	68,640,903.98	79,546,800.00	24,326,096.20	112,756,650	39,353,100.00	152,109,750.00	265,973,500.00	268,635,000.00
2202	OVERHEAD COST	68,640,903.98	79,546,800.00	24,326,096.20	112,756,650	39,353,100.00	152,109,750.00	265,973,500.00	268,635,000.00
220201	TRAVEL & TRANSPORT - GENERAL	16,356,568.00	8,000,000.00	1,276,800.00	69,856,000	24,379,800.00	94,235,800.00	1,481,100.00	1,496,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,356,568.00	8,000,000.00	1,276,800.00	2,686,800	937,700.00	3,624,500.00	30,100.00	30,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	67,169,200	23,442,100.00	90,611,300.00	1,451,000.00	1,465,600.00
220202	UTILITIES - GENERAL	566,500.00	666,700.00	480,000.00	671,700	234,500.00	906,200.00	2,700.00	2,800.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	566,500.00	666,700.00	480,000.00	671,700	234,500.00	906,200.00	2,700.00	2,800.00
220203	MATERIALS & SUPPLIES - GENERAL	923,000.00	9,733,400.00	964,500.00	2,462,900	859,700.00	3,322,600.00	752,500.00	760,300.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	923,000.00	8,000,000.00	469,500.00	1,343,400	468,900.00	1,812,300.00	270,900.00	273,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	666,700.00	-	447,800	156,300.00	604,100.00	180,600.00	182,500.00
22020312	OTHER MATERIALS AND SUPPLIES	-	1,066,700.00	495,000.00	671,700	234,500.00	906,200.00	301,000.00	304,100.00
220204	MAINTENANCE SERVICES - GENERAL	1,663,000.00	12,150,800.00	1,474,200.00	9,504,700	3,317,300.00	12,822,000.00	8,355,000.00	8,439,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	899,800.00	1,280,400.00	1,273,000.00	2,351,000	820,500.00	3,171,500.00	30,100.00	30,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	77,000.00	3,000,000.00	-	2,015,100	703,300.00	2,718,400.00	3,539,600.00	3,575,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	3,333,400.00	23,700.00	2,015,100	703,300.00	2,718,400.00	2,970,200.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	310,000.00	1,666,700.00	74,500.00	1,679,300	586,100.00	2,265,400.00	361,200.00	364,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	39,000.00	1,666,700.00	-	1,343,400	468,900.00	1,812,300.00	830,800.00	839,200.00
22020406	OTHER MAINTENANCE SERVICES	337,200.00	533,400.00	103,000.00	100,800	35,200.00	136,000.00	562,900.00	568,600.00
22020407	MAINTENANCE OF AIRCRAFTS	-	670,200.00	-	-	-	-	60,200.00	60,900.00
220205	TRAINING - GENERAL	-	533,400.00	-	11,270,000	3,933,300.00	15,203,300.00	46,700.00	47,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020501	LOCAL TRAINING	-	533,400.00	-	-	-	-	46,700.00	47,200.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	11,270,000	3,933,300.00	15,203,300.00	-	-
220206	OTHER SERVICES - GENERAL	220,000.00	10,000,000.00	-	-	-	-	602,000.00	608,100.00
22020605	CLEANING & FUMIGATION SERVICES	220,000.00	10,000,000.00	-	-	-	-	602,000.00	608,100.00
220208	FUEL & LUBRICANTS - GENERAL	3,547,600.00	9,658,100.00	8,094,600.00	3,358,500	1,172,200.00	4,530,700.00	197,800.00	199,900.00
22020801	MOTOR VEHICLE FUEL COST	1,255,000.00	5,666,700.00	4,129,600.00	2,015,100	703,300.00	2,718,400.00	144,800.00	146,300.00
22020803	PLANT / GENERATOR FUEL COST	2,292,600.00	3,991,400.00	3,965,000.00	1,343,400	468,900.00	1,812,300.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	154,001.63	333,400.00	202,996.20	224,010	78,200.00	302,210.00	2,407,900.00	2,432,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	154,001.63	333,400.00	202,996.20	224,010	78,200.00	302,210.00	2,407,900.00	2,432,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	45,210,234.35	28,471,000.00	11,833,000.00	15,408,840	5,378,100.00	20,786,940.00	252,127,800.00	254,649,500.00
22021001	REFRESHMENT & MEALS	145,500.00	400,000.00	40,000.00	268,700	93,800.00	362,500.00	3,130,200.00	3,161,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	180,000.00	2,000,000.00	120,000.00	1,343,400	468,900.00	1,812,300.00	120,512,400.00	121,717,600.00
22021003	PUBLICITY & ADVERTISEMENTS	135,000.00	1,333,400.00	40,000.00	671,700	234,500.00	906,200.00	4,922,200.00	4,971,500.00
22021004	MEDICAL EXPENSES-LOCAL	60,000.00	1,333,400.00	-	1,343,400	468,900.00	1,812,300.00	122,079,600.00	123,300,400.00
22021007	WELFARE PACKAGES	1,103,200.00	1,333,400.00	950,000.00	1,343,400	468,900.00	1,812,300.00	301,000.00	304,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,000,000.00	-	-	-	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	3,333,400.00	-	335,900	117,300.00	453,200.00	989,700.00	999,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	39,406,534.35	7,404,000.00	5,923,000.00	6,717,000	2,344,300.00	9,061,300.00	192,700.00	194,700.00
22021027	DAILY RATED ALLOWANCE	4,180,000.00	10,333,400.00	4,760,000.00	3,385,340	1,181,500.00	4,566,840.00	-	-
23	CAPITAL EXPENDITURE	34,003,840.00	127,643,700.00	79,370,000.00	215,000,000	-	215,000,000.00	227,250,000.00	231,795,000.00
2305	OTHER CAPITAL PROJECTS	34,003,840.00	127,643,700.00	79,370,000.00	215,000,000	-	215,000,000.00	227,250,000.00	231,795,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	34,003,840.00	127,643,700.00	79,370,000.00	215,000,000	-	215,000,000.00	227,250,000.00	231,795,000.00
23050101	RESEARCH AND DEVELOPMENT	26,069,840.00	61,009,000.00	60,900,000.00	80,000,000	-	80,000,000.00	90,900,000.00	92,718,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23050103	MONITORING AND EVALUATION	3,934,000.00	66,634,700.00	18,470,000.00	85,000,000	-	85,000,000.00	85,850,000.00	87,567,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	4,000,000.00	-	-	-	-	-	-	-
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
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2	EXPENDITURES	176,524,050.62	282,043,940.00	210,443,380.14	823,809,200	30,466,300.00	854,275,500.00	646,677,700.00	656,990,100.00
21	PERSONNEL COST	153,549,966.73	247,294,840.00	183,880,787.05	277,240,600	-	277,240,600.00	79,590,000.00	79,590,000.00
2101	SALARY	79,006,262.16	114,321,800.00	96,612,612.71	133,224,800	-	133,224,800.00	-	-
210101	SALARIES AND WAGES	79,006,262.16	114,321,800.00	96,612,612.71	133,224,800	-	133,224,800.00	-	-
21010101	BASIC-SALARY	78,356,262.16	113,867,300.00	96,162,612.71	133,224,800	-	133,224,800.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	650,000.00	454,500.00	450,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	74,543,704.57	132,973,040.00	87,268,174.34	144,015,800	-	144,015,800.00	79,590,000.00	79,590,000.00
210201	ALLOWANCES	74,543,704.57	132,973,040.00	87,268,174.34	144,015,800	-	144,015,800.00	79,590,000.00	79,590,000.00
21020102	HOUSING/RENT ALLOWANCE	16,998,810.70	37,530,380.00	21,007,049.79	43,910,600	-	43,910,600.00	292,100.00	292,100.00
21020103	TRANSPORT ALLOWANCE	4,288,076.29	6,490,500.00	6,245,239.56	7,594,000	-	7,594,000.00	15,394,300.00	15,394,300.00
21020104	MEAL SUBSIDY	695,455.16	4,785,360.00	1,085,542.74	5,599,000	-	5,599,000.00	3,236,700.00	3,236,700.00
21020105	UTILITY ALLOWANCE	2,663,620.31	6,528,040.00	3,951,341.80	7,637,900	-	7,637,900.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	547,139.76	624,100.00	623,852.70	711,200	-	711,200.00	741,000.00	741,000.00
21020107	LEAVE ALLOWANCE	6,431,951.00	11,571,100.00	8,172,729.39	13,538,300	-	13,538,300.00	176,300.00	176,300.00
21020108	DOMESTIC STAFF ALLOWANCE	6,290,600.76	8,657,300.00	8,631,096.69	7,039,000	-	7,039,000.00	24,900.00	24,900.00
21020112	HARZARD ALLOWANCE	1,088,072.29	12,969,100.00	1,092,705.72	15,173,900	-	15,173,900.00	107,500.00	107,500.00
21020114	TEACHING ALLOWANCE	194,740.64	-	-	-	-	-	22,200.00	22,200.00
21020120	JOURNAL ALLOWANCE	187,180.56	796,220.00	187,180.56	931,700	-	931,700.00	313,600.00	313,600.00
21020135	FURNITURE ALLOWANCE	14,084,847.06	23,881,540.00	17,653,122.70	27,941,500	-	27,941,500.00	615,100.00	615,100.00
21020138	ADMIN ALLOWANCE	311,967.48	424,320.00	311,967.48	496,500	-	496,500.00	-	-
21020139	WARDROPE ALLOWANCE	953,072.29	-	-	-	-	-	-	-
21020141	ACCOMMODATION ALLOWANCE	1,906,144.49	1,916,960.00	1,915,411.32	2,062,500	-	2,062,500.00	-	-
21020142	ICT ALLOWANCE	9,329,997.35	12,437,940.00	12,373,645.62	6,957,800	-	6,957,800.00	648,000.00	648,000.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	935,902.56	1,272,960.00	935,902.56	1,489,500	-	1,489,500.00	549,900.00	549,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	7,636,125.87	3,087,220.00	3,081,385.71	2,932,400	-	2,932,400.00	57,468,400.00	57,468,400.00
22	OTHER RECURRENT COSTS	12,209,785.89	23,133,800.00	14,963,353.09	87,288,600	30,466,300.00	117,754,900.00	103,214,900.00	104,249,400.00
2202	OVERHEAD COST	12,209,785.89	23,133,800.00	14,963,353.09	87,288,600	30,466,300.00	117,754,900.00	103,214,900.00	104,249,400.00
220201	TRAVEL & TRANSPORT - GENERAL	694,800.00	-	-	18,135,800	6,329,500.00	24,465,300.00	3,371,100.00	3,405,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	694,800.00	-	-	8,060,400	2,813,100.00	10,873,500.00	2,167,100.00	2,188,800.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	10,075,400	3,516,400.00	13,591,800.00	1,204,000.00	1,216,200.00
220202	UTILITIES - GENERAL	186,000.00	1,099,200.00	307,500.00	839,800	293,300.00	1,133,100.00	1,238,700.00	1,251,300.00
22020203	INTERNET ACCESS CHARGES	70,000.00	-	-	168,000	58,700.00	226,700.00	34,700.00	35,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	104,000.00	1,099,200.00	307,500.00	335,900	117,300.00	453,200.00	602,000.00	608,100.00
22020206	SEWERAGE CHARGES	12,000.00	-	-	335,900	117,300.00	453,200.00	602,000.00	608,100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,116,500.00	1,872,000.00	1,102,500.00	5,844,200	2,040,100.00	7,884,300.00	18,106,000.00	18,287,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	405,500.00	926,000.00	572,500.00	3,358,500	1,172,200.00	4,530,700.00	2,106,900.00	2,128,000.00
22020302	BOOKS	-	-	-	201,600	70,400.00	272,000.00	2,321,000.00	2,344,300.00
22020303	NEWSPAPERS	-	-	-	201,600	70,400.00	272,000.00	301,000.00	304,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	147,000.00	644,000.00	352,000.00	671,700	234,500.00	906,200.00	120,400.00	121,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020306	PRINTING OF SECURITY DOCUMENTS	218,000.00	-	-	201,600	70,400.00	272,000.00	5,310,700.00	5,363,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	26,000.00	-	-	335,900	117,300.00	453,200.00	7,223,600.00	7,295,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	-	671,700	234,500.00	906,200.00	481,600.00	486,500.00
22020312	OTHER MATERIALS AND SUPPLIES	320,000.00	302,000.00	178,000.00	201,600	70,400.00	272,000.00	240,800.00	243,300.00
220204	MAINTENANCE SERVICES - GENERAL	2,639,400.00	1,753,000.00	1,226,200.00	7,388,900	2,579,100.00	9,968,000.00	38,901,000.00	39,290,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	459,500.00	300,000.00	185,000.00	1,343,400	468,900.00	1,812,300.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	134,500.00	85,500.00	85,000.00	671,700	234,500.00	906,200.00	1,517,000.00	1,532,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	477,200.00	400,000.00	359,200.00	1,007,600	351,700.00	1,359,300.00	36,117,600.00	36,478,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	703,400.00	228,000.00	173,000.00	1,679,300	586,100.00	2,265,400.00	433,500.00	437,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	585,500.00	40,000.00	-	1,007,600	351,700.00	1,359,300.00	584,200.00	590,100.00
22020406	OTHER MAINTENANCE SERVICES	279,300.00	699,500.00	424,000.00	335,900	117,300.00	453,200.00	248,700.00	251,200.00
22020414	MAINTENANCE OF SOFTWARE	-	-	-	1,343,400	468,900.00	1,812,300.00	-	-
220205	TRAINING - GENERAL	435,000.00	280,000.00	50,000.00	32,241,400	11,252,400.00	43,493,800.00	745,800.00	753,400.00
22020501	LOCAL TRAINING	435,000.00	160,000.00	-	6,045,300	2,109,900.00	8,155,200.00	23,400.00	23,700.00
22020502	INTERNATIONAL TRAINING	-	-	-	8,060,400	2,813,100.00	10,873,500.00	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	120,000.00	50,000.00	18,135,700	6,329,400.00	24,465,100.00	722,400.00	729,700.00
220206	OTHER SERVICES - GENERAL	105,000.00	80,000.00	76,000.00	201,600	70,400.00	272,000.00	32,600.00	33,000.00
22020605	CLEANING & FUMIGATION SERVICES	105,000.00	80,000.00	76,000.00	201,600	70,400.00	272,000.00	32,600.00	33,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	408,000.00	160,000.00	93,500.00	1,477,900	516,100.00	1,994,000.00	6,599,800.00	6,666,000.00
22020701	FINANCIAL CONSULTING	35,000.00	-	-	335,900	117,300.00	453,200.00	602,000.00	608,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	30,000.00	-	-	671,700	234,500.00	906,200.00	264,900.00	267,600.00
22020703	LEGAL SERVICES	343,000.00	160,000.00	93,500.00	335,900	117,300.00	453,200.00	5,667,400.00	5,724,100.00
22020706	SURVEYING SERVICES	-	-	-	134,400	47,000.00	181,400.00	65,500.00	66,200.00
220208	FUEL & LUBRICANTS - GENERAL	3,499,500.00	3,148,000.00	1,928,000.00	5,037,800	1,758,400.00	6,796,200.00	14,770,000.00	14,917,800.00
22020801	MOTOR VEHICLE FUEL COST	1,526,000.00	1,828,000.00	928,000.00	3,358,500	1,172,200.00	4,530,700.00	269,900.00	272,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,623,500.00	600,000.00	370,000.00	335,900	117,300.00	453,200.00	14,447,100.00	14,591,600.00
22020803	PLANT / GENERATOR FUEL COST	350,000.00	720,000.00	630,000.00	1,343,400	468,900.00	1,812,300.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	26,465.89	656,000.00	22,153.09	235,200	82,200.00	317,400.00	24,100.00	24,400.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,243.39	640,000.00	22,153.09	201,600	70,400.00	272,000.00	24,100.00	24,400.00
22020904	OTHER CRF BANK CHARGES	1,222.50	16,000.00	-	33,600	11,800.00	45,400.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	3,099,120.00	14,085,600.00	10,157,500.00	15,886,000	5,544,800.00	21,430,800.00	19,425,800.00	19,620,600.00
22021001	REFRESHMENT & MEALS	577,100.00	880,000.00	498,500.00	1,343,400	468,900.00	1,812,300.00	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	730,000.00	5,000,400.00	4,972,250.00	3,358,500	1,172,200.00	4,530,700.00	12,039,200.00	12,159,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	1,200,000.00	-	1,007,600	351,700.00	1,359,300.00	2,046,700.00	2,067,200.00
22021004	MEDICAL EXPENSES-LOCAL	-	400,000.00	70,000.00	268,700	93,800.00	362,500.00	1,601,300.00	1,617,400.00
22021006	POSTAGES & COURIER SERVICES	4,000.00	160,000.00	152,250.00	168,000	58,700.00	226,700.00	240,800.00	243,300.00
22021007	WELFARE PACKAGES	533,020.00	2,000,000.00	1,659,500.00	3,358,500	1,172,200.00	4,530,700.00	602,000.00	608,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	680,000.00	150,000.00	335,900	117,300.00	453,200.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	83,000.00	480,000.00	293,500.00	1,007,600	351,700.00	1,359,300.00	837,000.00	845,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	1,715,200.00	968,600.00	1,343,400	468,900.00	1,812,300.00	192,700.00	194,700.00
22021026	MONITORING AND EVALUATION RECURRENT	170,000.00	400,000.00	297,900.00	1,007,600	351,700.00	1,359,300.00	60,200.00	60,900.00
22021027	DAILY RATED ALLOWANCE	902,000.00	1,170,000.00	1,095,000.00	2,686,800	937,700.00	3,624,500.00	1,805,900.00	1,824,000.00
23	CAPITAL EXPENDITURE	10,764,298.00	11,615,300.00	11,599,240.00	459,280,000	-	459,280,000.00	463,872,800.00	473,150,700.00
2301	FIXED ASSETS PURCHASED	4,650,000.00	-	-	29,300,000	-	29,300,000.00	29,593,000.00	30,184,900.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,650,000.00	-	-	29,300,000	-	29,300,000.00	29,593,000.00	30,184,900.00
23010113	PURCHASE OF COMPUTERS	4,650,000.00	-	-	29,300,000	-	29,300,000.00	29,593,000.00	30,184,900.00
2302	CONSTRUCTION / PROVISION	-	-	-	45,850,000	-	45,850,000.00	207,908,500.00	212,066,800.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	45,850,000	-	45,850,000.00	207,908,500.00	212,066,800.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	28,300,000	-	28,300,000.00	28,583,000.00	29,154,700.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	17,550,000	-	17,550,000.00	179,325,500.00	182,912,100.00
2303	REHABILITATION / REPAIRS	2,031,700.00	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,031,700.00	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,031,700.00	-	-	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
2305	OTHER CAPITAL PROJECTS	4,082,598.00	11,615,300.00	11,599,240.00	354,130,000	-	354,130,000.00	196,071,300.00	199,993,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,082,598.00	11,615,300.00	11,599,240.00	354,130,000	-	354,130,000.00	196,071,300.00	199,993,000.00
23050101	RESEARCH AND DEVELOPMENT	1,439,109.00	11,615,300.00	11,599,240.00	321,100,000	-	321,100,000.00	162,711,000.00	165,965,300.00
23050102	COMPUTER SOFTWARE ACQUISITION	2,433,489.00	-	-	22,530,000	-	22,530,000.00	22,755,300.00	23,210,600.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	210,000.00	-	-	10,500,000	-	10,500,000.00	10,605,000.00	10,817,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025000100100 - Fiscal Responsibility Commission									
2	EXPENDITURES	64,185,205.17	152,834,040.00	81,199,154.49	728,022,110	10,036,200.00	738,058,310.00	850,476,200.00	865,560,900.00
21	PERSONNEL COST	44,698,768.91	74,860,640.00	46,744,367.56	74,271,400	-	74,271,400.00	44,196,400.00	44,196,400.00
2101	SALARY	16,375,376.46	36,882,440.00	15,364,013.36	35,503,900	-	35,503,900.00	3,906,100.00	3,906,100.00
210101	SALARIES AND WAGES	16,375,376.46	36,882,440.00	15,364,013.36	35,503,900	-	35,503,900.00	3,906,100.00	3,906,100.00
21010101	BASIC-SALARY	7,399,080.77	30,345,140.00	8,891,536.92	35,503,900	-	35,503,900.00	3,906,100.00	3,906,100.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	8,976,295.69	6,537,300.00	6,472,476.44	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,323,392.45	37,978,200.00	31,380,354.20	38,767,500	-	38,767,500.00	40,290,300.00	40,290,300.00
210201	ALLOWANCES	28,323,392.45	37,978,200.00	31,380,354.20	38,767,500	-	38,767,500.00	40,290,300.00	40,290,300.00
21020102	HOUSING/RENT ALLOWANCE	6,602,274.08	9,798,060.00	8,104,373.56	11,463,800	-	11,463,800.00	2,884,400.00	2,884,400.00
21020103	TRANSPORT ALLOWANCE	2,771,868.78	4,291,720.00	3,368,889.84	5,021,400	-	5,021,400.00	472,800.00	472,800.00
21020104	MEAL SUBSIDY	1,615,176.18	2,160,980.00	2,155,313.29	1,865,000	-	1,865,000.00	1,441,500.00	1,441,500.00
21020105	UTILITY ALLOWANCE	2,706,389.42	3,321,420.00	3,317,447.77	3,417,200	-	3,417,200.00	24,200.00	24,200.00
21020106	ENTERTAINMENT ALLOWANCE	309,150.33	405,400.00	326,451.68	474,400	-	474,400.00	3,987,400.00	3,987,400.00
21020107	LEAVE ALLOWANCE	831,430.75	3,072,660.00	966,616.18	3,595,100	-	3,595,100.00	654,300.00	654,300.00
21020108	DOMESTIC STAFF ALLOWANCE	3,102,177.33	2,263,580.00	2,256,869.73	1,860,600	-	1,860,600.00	-	-
21020112	HARZARD ALLOWANCE	2,078,901.54	-	-	-	-	-	3,760,700.00	3,760,700.00
21020117	OUTFIT ALLOWANCE	160,976.80	-	-	-	-	-	6,305,600.00	6,305,600.00
21020126	TORCHLIGHT ALLOWANCE	196,438.80	-	-	-	-	-	1,111,500.00	1,111,500.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	1,545,751.34	1,639,400.00	1,632,258.16	1,083,400	-	1,083,400.00	7,618,200.00	7,618,200.00
21020130	SPECIAL ALLOWANCE	2,078,901.54	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	2,477,902.20	4,754,180.00	3,006,013.90	5,562,500	-	5,562,500.00	2,284,700.00	2,284,700.00
21020140	ACADEMIC ALLOWANCE	463,725.36	-	-	-	-	-	852,300.00	852,300.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,382,328.00	6,270,800.00	6,246,120.09	4,424,100	-	4,424,100.00	8,892,700.00	8,892,700.00
22	OTHER RECURRENT COSTS	19,486,436.26	45,537,000.00	25,954,786.93	28,750,710	10,036,200.00	38,786,910.00	104,329,800.00	105,375,500.00
2202	OVERHEAD COST	19,486,436.26	45,537,000.00	25,954,786.93	28,750,710	10,036,200.00	38,786,910.00	104,329,800.00	105,375,500.00
220201	TRAVEL & TRANSPORT - GENERAL	1,140,100.00	2,800,000.00	275,000.00	2,552,600	891,100.00	3,443,700.00	3,359,100.00	3,392,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	88,000.00	1,200,000.00	275,000.00	806,100	281,400.00	1,087,500.00	722,400.00	729,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,052,100.00	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	2,106,900.00	2,128,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	671,700	234,500.00	906,200.00	529,800.00	535,100.00
220202	UTILITIES - GENERAL	795,400.00	1,200,000.00	268,000.00	550,920	192,400.00	743,320.00	5,400,100.00	5,454,300.00
22020201	ELECTRICITY CHARGES	385,400.00	320,000.00	140,000.00	-	-	-	301,000.00	304,100.00
22020203	INTERNET ACCESS CHARGES	-	240,000.00	-	335,900	117,300.00	453,200.00	574,600.00	580,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	240,000.00	121,000.00	-	-	-	334,800.00	338,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020207	LEASED COMMUNICATION LINES(S)	300,000.00	80,000.00	-	-	-	-	3,009,800.00	3,039,900.00
22020209	OTHER UTILITY CHARGES	110,000.00	320,000.00	7,000.00	215,020	75,100.00	290,120.00	1,179,900.00	1,191,700.00
220203	MATERIALS & SUPPLIES - GENERAL	601,600.00	3,227,100.00	1,442,000.00	2,203,480	769,400.00	2,972,880.00	2,569,400.00	2,595,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	301,600.00	867,300.00	865,000.00	1,007,600	351,700.00	1,359,300.00	872,900.00	881,700.00
22020302	BOOKS	-	40,000.00	-	26,940	9,500.00	36,440.00	71,100.00	71,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	1,100,000.00	70,000.00	335,900	117,300.00	453,200.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	800,000.00	89,000.00	335,900	117,300.00	453,200.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	-	-	-	335,900	117,300.00	453,200.00	963,200.00	972,900.00
22020312	OTHER MATERIALS AND SUPPLIES	250,000.00	419,800.00	418,000.00	161,240	56,300.00	217,540.00	60,200.00	60,900.00
220204	MAINTENANCE SERVICES - GENERAL	2,278,800.00	2,240,000.00	1,103,600.00	3,923,040	1,369,500.00	5,292,540.00	4,431,600.00	4,476,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	357,000.00	640,000.00	348,000.00	859,780	300,100.00	1,159,880.00	60,200.00	60,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	165,000.00	160,000.00	-	335,900	117,300.00	453,200.00	1,011,300.00	1,021,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	158,400.00	400,000.00	15,000.00	806,100	281,400.00	1,087,500.00	2,566,600.00	2,592,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	87,500.00	160,000.00	131,000.00	1,007,600	351,700.00	1,359,300.00	361,200.00	364,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	138,000.00	720,000.00	507,000.00	806,100	281,400.00	1,087,500.00	150,500.00	152,100.00
22020406	OTHER MAINTENANCE SERVICES	1,372,900.00	160,000.00	102,600.00	107,560	37,600.00	145,160.00	281,800.00	284,700.00
220205	TRAINING - GENERAL	300,000.00	808,000.00	160,000.00	1,813,800	633,200.00	2,447,000.00	2,130,400.00	2,151,900.00
22020501	LOCAL TRAINING	230,000.00	400,000.00	60,000.00	806,100	281,400.00	1,087,500.00	23,400.00	23,700.00
22020503	OTHER TRAININGS	-	208,000.00	-	201,600	70,400.00	272,000.00	1,204,000.00	1,216,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	70,000.00	200,000.00	100,000.00	806,100	281,400.00	1,087,500.00	903,000.00	912,100.00
220206	OTHER SERVICES - GENERAL	350,000.00	635,900.00	235,100.00	537,400	187,600.00	725,000.00	229,400.00	231,800.00
22020601	SECURITY SERVICES	-	400,000.00	-	268,700	93,800.00	362,500.00	180,600.00	182,500.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	235,900.00	235,100.00	268,700	93,800.00	362,500.00	48,800.00	49,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	243,000.00	970,100.00	404,000.00	1,424,220	497,300.00	1,921,520.00	10,722,600.00	10,830,100.00
22020701	FINANCIAL CONSULTING	-	160,000.00	84,000.00	107,560	37,600.00	145,160.00	301,000.00	304,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	135,000.00	160,000.00	-	335,900	117,300.00	453,200.00	139,900.00	141,300.00
22020703	LEGAL SERVICES	88,000.00	160,000.00	70,000.00	335,900	117,300.00	453,200.00	-	-
22020704	ENGINEERING SERVICES	20,000.00	250,100.00	250,000.00	161,240	56,300.00	217,540.00	9,631,400.00	9,727,800.00
22020709	OTHER CONSULTING SERVICES	-	240,000.00	-	483,620	168,800.00	652,420.00	650,300.00	656,900.00
220208	FUEL & LUBRICANTS - GENERAL	2,164,000.00	10,160,000.00	6,608,050.00	4,272,160	1,491,100.00	5,763,260.00	875,200.00	884,100.00
22020801	MOTOR VEHICLE FUEL COST	1,168,000.00	3,200,000.00	2,597,050.00	2,149,500	750,200.00	2,899,700.00	627,600.00	633,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	96,000.00	960,000.00	850,000.00	107,560	37,600.00	145,160.00	127,200.00	128,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020803	PLANT / GENERATOR FUEL COST	900,000.00	6,000,000.00	3,161,000.00	2,015,100	703,300.00	2,718,400.00	120,400.00	121,700.00
220209	FINANCIAL CHARGES - GENERAL	25,536.26	516,000.00	94,097.43	67,200	23,500.00	90,700.00	6,132,800.00	6,194,200.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,536.26	116,000.00	94,097.43	67,200	23,500.00	90,700.00	6,019,600.00	6,079,800.00
22020902	INSURANCE PREMIUM	-	400,000.00	-	-	-	-	113,200.00	114,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,588,000.00	22,979,900.00	15,364,939.50	11,405,890	3,981,100.00	15,386,990.00	68,479,200.00	69,164,400.00
22021001	REFRESHMENT & MEALS	800,800.00	1,330,300.00	1,321,000.00	671,700	234,500.00	906,200.00	722,400.00	729,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	781,000.00	3,600,000.00	1,547,600.00	1,343,400	468,900.00	1,812,300.00	51,166,600.00	51,678,300.00
22021003	PUBLICITY & ADVERTISEMENTS	250,000.00	1,600,000.00	850,000.00	1,007,600	351,700.00	1,359,300.00	4,129,500.00	4,170,800.00
22021004	MEDICAL EXPENSES-LOCAL	330,000.00	240,000.00	40,000.00	161,240	56,300.00	217,540.00	12,039,200.00	12,159,600.00
22021006	POSTAGES & COURIER SERVICES	-	32,000.00	-	21,580	7,600.00	29,180.00	48,200.00	48,700.00
22021007	WELFARE PACKAGES	1,258,000.00	800,000.00	445,000.00	1,007,600	351,700.00	1,359,300.00	120,400.00	121,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	433,200.00	1,400,000.00	93,400.00	1,074,800	375,200.00	1,450,000.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	3,855,500.00	3,800,000.00	3,413,000.00	1,415,970	494,200.00	1,910,170.00	192,700.00	194,700.00
22021026	MONITORING AND EVALUATION RECURRENT	1,465,000.00	4,600,000.00	2,092,500.00	2,351,000	820,500.00	3,171,500.00	60,200.00	60,900.00
22021027	DAILY RATED ALLOWANCE	2,414,500.00	5,577,600.00	5,562,439.50	2,351,000	820,500.00	3,171,500.00	-	-
23	CAPITAL EXPENDITURE	-	32,436,400.00	8,500,000.00	625,000,000	-	625,000,000.00	701,950,000.00	715,989,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	10,000,000	-	10,000,000.00	80,800,000.00	82,416,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	10,000,000	-	10,000,000.00	80,800,000.00	82,416,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	10,000,000	-	10,000,000.00	80,800,000.00	82,416,000.00
2302	CONSTRUCTION / PROVISION	-	8,585,000.00	8,500,000.00	125,000,000	-	125,000,000.00	126,250,000.00	128,775,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	8,585,000.00	8,500,000.00	125,000,000	-	125,000,000.00	126,250,000.00	128,775,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	55,000,000	-	55,000,000.00	55,550,000.00	56,661,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	8,585,000.00	8,500,000.00	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
2305	OTHER CAPITAL PROJECTS	-	23,851,400.00	-	490,000,000	-	490,000,000.00	494,900,000.00	504,798,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	23,851,400.00	-	490,000,000	-	490,000,000.00	494,900,000.00	504,798,000.00
23050101	RESEARCH AND DEVELOPMENT	-	5,851,400.00	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	1,000,000.00	-	120,000,000	-	120,000,000.00	121,200,000.00	123,624,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025200100100 - Ministry of Water Resources									
2	EXPENDITURES	160,891,181.05	928,794,260.00	904,458,872.23	5,463,192,760	4,221,000.00	5,467,413,760.00	6,385,922,400.00	6,511,388,400.00
21	PERSONNEL COST	59,864,214.01	79,932,460.00	64,817,715.03	91,101,200	-	91,101,200.00	101,424,800.00	101,424,800.00
2101	SALARY	36,363,163.52	49,999,380.00	40,910,684.14	51,669,500	-	51,669,500.00	577,800.00	577,800.00
210101	SALARIES AND WAGES	36,363,163.52	49,999,380.00	40,910,684.14	51,669,500	-	51,669,500.00	577,800.00	577,800.00
21010101	BASIC-SALARY	31,515,722.89	44,161,880.00	35,093,755.39	51,669,500	-	51,669,500.00	577,800.00	577,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,837,500.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,501,050.49	29,933,080.00	23,907,030.89	39,431,700	-	39,431,700.00	100,847,000.00	100,847,000.00
210201	ALLOWANCES	23,501,050.49	29,933,080.00	23,907,030.89	39,431,700	-	39,431,700.00	100,847,000.00	100,847,000.00
21020102	HOUSING/RENT ALLOWANCE	6,539,649.66	9,191,960.00	7,337,518.27	10,754,700	-	10,754,700.00	-	-
21020103	TRANSPORT ALLOWANCE	1,795,352.58	2,608,720.00	2,361,181.51	3,052,300	-	3,052,300.00	-	-
21020104	MEAL SUBSIDY	301,133.90	445,920.00	429,700.68	521,800	-	521,800.00	-	-
21020105	UTILITY ALLOWANCE	985,289.22	1,413,940.00	1,346,972.60	1,654,400	-	1,654,400.00	1,655,800.00	1,655,800.00
21020106	ENTERTAINMENT ALLOWANCE	75,629.08	89,700.00	73,115.32	105,000	-	105,000.00	1,819,600.00	1,819,600.00
21020107	LEAVE ALLOWANCE	2,803,687.00	3,946,440.00	3,160,351.26	4,617,400	-	4,617,400.00	70,307,000.00	70,307,000.00
21020108	DOMESTIC STAFF ALLOWANCE	2,343,164.63	2,798,740.00	2,265,091.45	3,274,600	-	3,274,600.00	-	-
21020109	SHIFT ALLOWANCE	71,340.00	97,620.00	71,340.00	114,300	-	114,300.00	16,542,000.00	16,542,000.00
21020110	CALL DUTY ALLOWANCE	38,197.89	-	-	-	-	-	5,765,800.00	5,765,800.00
21020112	HARZARD ALLOWANCE	45,000.00	61,200.00	45,000.00	71,700	-	71,700.00	1,166,800.00	1,166,800.00
21020135	FURNITURE ALLOWANCE	5,572,606.53	7,838,840.00	6,236,759.80	9,171,500	-	9,171,500.00	2,961,100.00	2,961,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,930,000.00	1,440,000.00	580,000.00	6,094,000	-	6,094,000.00	628,900.00	628,900.00
22	OTHER RECURRENT COSTS	9,469,016.04	35,185,800.00	30,556,129.30	12,091,560	4,221,000.00	16,312,560.00	22,497,600.00	22,723,600.00
2202	OVERHEAD COST	9,469,016.04	35,185,800.00	30,556,129.30	12,091,560	4,221,000.00	16,312,560.00	22,497,600.00	22,723,600.00
220201	TRAVEL & TRANSPORT - GENERAL	-	11,652,700.00	9,907,000.00	1,403,920	490,100.00	1,894,020.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	2,200,000.00	1,100,000.00	973,140	339,700.00	1,312,840.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	9,452,700.00	8,807,000.00	430,780	150,400.00	581,180.00	-	-
220202	UTILITIES - GENERAL	-	310,400.00	-	239,850	83,800.00	323,650.00	409,400.00	413,500.00
22020201	ELECTRICITY CHARGES	-	310,400.00	-	239,850	83,800.00	323,650.00	409,400.00	413,500.00
220203	MATERIALS & SUPPLIES - GENERAL	238,000.00	1,333,900.00	1,193,150.00	691,460	241,500.00	932,960.00	6,983,300.00	7,053,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	183,000.00	738,000.00	666,000.00	497,270	173,600.00	670,870.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	55,000.00	530,300.00	527,150.00	143,420	50,100.00	193,520.00	120,400.00	121,700.00
22020309	UNIFORMS & OTHER CLOTHING	-	65,600.00	-	50,770	17,800.00	68,570.00	6,260,900.00	6,323,600.00
220204	MAINTENANCE SERVICES - GENERAL	465,900.00	3,212,300.00	2,719,100.00	2,214,780	773,100.00	2,987,880.00	212,000.00	214,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	1,196,800.00	788,400.00	732,360	255,600.00	987,960.00	30,100.00	30,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	51,000.00	229,400.00	146,700.00	671,700	234,500.00	906,200.00	57,200.00	57,800.00
22020406	OTHER MAINTENANCE SERVICES	414,900.00	1,786,100.00	1,784,000.00	810,720	283,000.00	1,093,720.00	124,700.00	126,000.00
220208	FUEL & LUBRICANTS - GENERAL	647,250.00	2,009,800.00	1,874,600.00	1,346,880	470,200.00	1,817,080.00	669,200.00	676,000.00
22020801	MOTOR VEHICLE FUEL COST	349,750.00	1,609,800.00	1,602,900.00	604,600	211,100.00	815,700.00	404,300.00	408,400.00
22020803	PLANT / GENERATOR FUEL COST	297,500.00	400,000.00	271,700.00	742,280	259,100.00	1,001,380.00	264,900.00	267,600.00
220209	FINANCIAL CHARGES - GENERAL	6,366.04	218,400.00	31,249.30	10,140	3,600.00	13,740.00	7,223,600.00	7,295,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,366.04	218,400.00	31,249.30	10,140	3,600.00	13,740.00	7,223,600.00	7,295,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,111,500.00	16,448,300.00	14,831,030.00	6,184,530	2,158,700.00	8,343,230.00	7,000,100.00	7,070,500.00
22021001	REFRESHMENT & MEALS	239,000.00	4,557,700.00	4,515,880.00	345,010	120,500.00	465,510.00	963,200.00	972,900.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	372,800.00	-	288,020	100,600.00	388,620.00	3,290,100.00	3,323,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	620,800.00	-	479,600	167,400.00	647,000.00	603,700.00	609,800.00
22021007	WELFARE PACKAGES	1,630,000.00	1,108,800.00	550,000.00	1,005,550	351,000.00	1,356,550.00	240,800.00	243,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,332,500.00	4,897,200.00	4,884,050.00	2,051,250	715,900.00	2,767,150.00	96,400.00	97,400.00
22021027	DAILY RATED ALLOWANCE	890,000.00	4,891,000.00	4,881,100.00	2,015,100	703,300.00	2,718,400.00	1,805,900.00	1,824,000.00
23	CAPITAL EXPENDITURE	91,557,951.00	813,676,000.00	809,085,027.90	5,360,000,000	-	5,360,000,000.00	6,262,000,000.00	6,387,240,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	160,000,000	-	160,000,000.00	161,600,000.00	164,832,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	160,000,000	-	160,000,000.00	161,600,000.00	164,832,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	160,000,000	-	160,000,000.00	161,600,000.00	164,832,000.00
2302	CONSTRUCTION / PROVISION	91,557,951.00	813,676,000.00	809,085,027.90	5,060,000,000	-	5,060,000,000.00	5,959,000,000.00	6,078,180,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	91,557,951.00	813,676,000.00	809,085,027.90	5,060,000,000	-	5,060,000,000.00	5,959,000,000.00	6,078,180,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	91,557,951.00	813,676,000.00	809,085,027.90	4,550,000,000	-	4,550,000,000.00	4,635,900,000.00	4,728,618,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	500,000,000	-	500,000,000.00	1,313,000,000.00	1,339,260,000.00
2303	REHABILITATION / REPAIRS	-	-	-	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23050103	MONITORING AND EVALUATION	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025210200100 - Adamawa State Water Board									
2	EXPENDITURES	515,817,391.06	911,325,840.00	706,957,519.65	2,857,533,400	11,723,000.00	2,869,256,400.00	5,354,444,600.00	5,451,354,200.00
21	PERSONNEL COST	485,093,894.36	697,051,040.00	547,011,623.92	793,623,100	-	793,623,100.00	37,301,300.00	37,301,300.00
2101	SALARY	271,542,748.76	407,544,400.00	325,984,145.35	476,295,300	-	476,295,300.00	6,348,500.00	6,348,500.00
210101	SALARIES AND WAGES	271,542,748.76	407,544,400.00	325,984,145.35	476,295,300	-	476,295,300.00	6,348,500.00	6,348,500.00
21010101	BASIC-SALARY	271,242,748.76	407,089,900.00	325,534,145.35	476,295,300	-	476,295,300.00	6,348,500.00	6,348,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	300,000.00	454,500.00	450,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	213,551,145.60	289,506,640.00	221,027,478.57	317,327,800	-	317,327,800.00	30,952,800.00	30,952,800.00
210201	ALLOWANCES	213,551,145.60	289,506,640.00	221,027,478.57	317,327,800	-	317,327,800.00	30,952,800.00	30,952,800.00
21020102	HOUSING/RENT ALLOWANCE	62,060,341.73	74,510,280.00	74,363,834.11	69,873,300	-	69,873,300.00	-	-
21020103	TRANSPORT ALLOWANCE	24,158,728.65	31,973,000.00	31,938,294.31	33,316,400	-	33,316,400.00	16,833,100.00	16,833,100.00
21020104	MEAL SUBSIDY	4,907,609.86	7,212,100.00	6,671,872.24	8,438,200	-	8,438,200.00	11,341,800.00	11,341,800.00
21020105	UTILITY ALLOWANCE	12,314,077.43	17,598,100.00	16,721,936.99	20,589,900	-	20,589,900.00	2,094,300.00	2,094,300.00
21020106	ENTERTAINMENT ALLOWANCE	121,084.98	228,280.00	158,683.83	267,200	-	267,200.00	-	-
21020107	LEAVE ALLOWANCE	24,935,635.00	39,622,180.00	30,439,634.38	46,358,000	-	46,358,000.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	3,686,112.72	6,555,120.00	4,932,480.39	7,669,600	-	7,669,600.00	-	-
21020109	SHIFT ALLOWANCE	44,240.00	187,420.00	36,000.00	219,400	-	219,400.00	-	-
21020110	CALL DUTY ALLOWANCE	5,912,771.82	10,319,760.00	4,925,799.95	12,074,200	-	12,074,200.00	-	-
21020114	TEACHING ALLOWANCE	162,875.16	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	38,847,668.25	53,212,000.00	43,408,994.14	62,258,100	-	62,258,100.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	36,400,000.00	48,088,400.00	7,429,948.23	56,263,500	-	56,263,500.00	683,600.00	683,600.00
22	OTHER RECURRENT COSTS	17,543,402.70	57,813,300.00	37,205,128.73	33,585,800	11,723,000.00	45,308,800.00	943,515,500.00	952,952,100.00
2202	OVERHEAD COST	17,543,402.70	57,813,300.00	37,205,128.73	33,585,800	11,723,000.00	45,308,800.00	943,515,500.00	952,952,100.00
220201	TRAVEL & TRANSPORT - GENERAL	1,645,400.00	2,800,000.00	500,000.00	2,686,800	937,900.00	3,624,700.00	2,155,200.00	2,176,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	800,000.00	-	671,700	234,500.00	906,200.00	1,444,800.00	1,459,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,059,400.00	1,200,000.00	500,000.00	1,343,400	468,900.00	1,812,300.00	180,600.00	182,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	486,000.00	800,000.00	-	671,700	234,500.00	906,200.00	529,800.00	535,100.00
220202	UTILITIES - GENERAL	-	-	-	-	-	-	4,300.00	4,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	-	-	4,300.00	4,400.00
220203	MATERIALS & SUPPLIES - GENERAL	559,800.00	1,480,000.00	856,600.00	1,209,200	422,200.00	1,631,400.00	3,137,500.00	3,169,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	298,400.00	800,000.00	598,000.00	671,700	234,500.00	906,200.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	51,400.00	280,000.00	258,600.00	201,600	70,400.00	272,000.00	120,400.00	121,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	210,000.00	400,000.00	-	335,900	117,300.00	453,200.00	2,415,100.00	2,439,300.00
220204	MAINTENANCE SERVICES - GENERAL	3,299,400.00	26,940,200.00	15,740,082.38	10,747,300	3,751,100.00	14,498,400.00	8,709,700.00	8,797,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	347,000.00	800,000.00	623,000.00	1,343,400	468,900.00	1,812,300.00	48,200.00	48,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	73,000.00	280,000.00	-	268,700	93,800.00	362,500.00	758,500.00	766,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	167,000.00	160,000.00	-	134,400	47,000.00	181,400.00	7,334,100.00	7,407,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	292,900.00	560,000.00	-	470,200	164,100.00	634,300.00	60,200.00	60,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	719,000.00	6,080,000.00	3,188,000.00	3,694,400	1,289,400.00	4,983,800.00	90,900.00	91,900.00
22020406	OTHER MAINTENANCE SERVICES	1,700,500.00	19,060,200.00	11,929,082.38	4,836,200	1,687,900.00	6,524,100.00	417,800.00	422,000.00
220205	TRAINING - GENERAL	-	80,000.00	-	67,200	23,500.00	90,700.00	94,200.00	95,200.00
22020501	LOCAL TRAINING	-	80,000.00	-	67,200	23,500.00	90,700.00	94,200.00	95,200.00
220206	OTHER SERVICES - GENERAL	37,000.00	400,000.00	-	336,000	117,400.00	453,400.00	120,400.00	121,700.00
22020601	SECURITY SERVICES	13,000.00	240,000.00	-	201,600	70,400.00	272,000.00	120,400.00	121,700.00
22020605	CLEANING & FUMIGATION SERVICES	24,000.00	160,000.00	-	134,400	47,000.00	181,400.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	160,000.00	-	201,600	70,500.00	272,100.00	192,800.00	194,800.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	40,000.00	-	33,600	11,800.00	45,400.00	96,400.00	97,400.00
22020703	LEGAL SERVICES	-	80,000.00	-	100,800	35,200.00	136,000.00	-	-
22020706	SURVEYING SERVICES	-	40,000.00	-	67,200	23,500.00	90,700.00	96,400.00	97,400.00
220208	FUEL & LUBRICANTS - GENERAL	4,888,600.00	9,191,500.00	8,974,600.00	6,045,300	2,109,900.00	8,155,200.00	2,147,900.00	2,169,500.00
22020801	MOTOR VEHICLE FUEL COST	2,061,000.00	2,800,000.00	2,585,000.00	2,015,100	703,300.00	2,718,400.00	2,094,900.00	2,115,900.00
22020803	PLANT / GENERATOR FUEL COST	2,827,600.00	6,391,500.00	6,389,600.00	4,030,200	1,406,600.00	5,436,800.00	53,000.00	53,600.00
220209	FINANCIAL CHARGES - GENERAL	45,202.70	141,600.00	140,946.35	100,800	35,200.00	136,000.00	722,400.00	729,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	45,202.70	141,600.00	140,946.35	100,800	35,200.00	136,000.00	722,400.00	729,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,068,000.00	16,620,000.00	10,992,900.00	12,191,600	4,255,300.00	16,446,900.00	926,231,100.00	935,493,700.00
22021001	REFRESHMENT & MEALS	60,000.00	640,000.00	40,000.00	671,700	234,500.00	906,200.00	1,805,900.00	1,824,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	400,000.00	800,000.00	648,400.00	1,007,600	351,700.00	1,359,300.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	240,000.00	23,000.00	201,600	70,400.00	272,000.00	2,817,200.00	2,845,400.00
22021004	MEDICAL EXPENSES-LOCAL	-	400,000.00	-	201,600	70,400.00	272,000.00	1,921,300.00	1,940,600.00
22021006	POSTAGES & COURIER SERVICES	-	40,000.00	-	33,600	11,800.00	45,400.00	-	-
22021007	WELFARE PACKAGES	221,000.00	600,000.00	-	671,700	234,500.00	906,200.00	887,686,400.00	896,563,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,797,000.00	11,000,000.00	7,681,500.00	7,388,700	2,578,700.00	9,967,400.00	96,400.00	97,400.00
22021027	DAILY RATED ALLOWANCE	2,590,000.00	2,900,000.00	2,600,000.00	2,015,100	703,300.00	2,718,400.00	1,805,900.00	1,824,000.00
23	CAPITAL EXPENDITURE	13,180,094.00	156,461,500.00	122,740,767.00	2,030,324,500	-	2,030,324,500.00	4,373,627,800.00	4,461,100,800.00
2301	FIXED ASSETS PURCHASED	6,395,000.00	-	-	8,100,000	-	8,100,000.00	38,481,000.00	39,250,700.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,395,000.00	-	-	8,100,000	-	8,100,000.00	38,481,000.00	39,250,700.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	6,395,000.00	-	-	-	-	-	-	-
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	8,100,000	-	8,100,000.00	38,481,000.00	39,250,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2302	CONSTRUCTION / PROVISION	6,785,094.00	66,158,500.00	59,239,643.50	1,249,904,500	-	1,249,904,500.00	3,383,403,600.00	3,451,071,800.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,785,094.00	66,158,500.00	59,239,643.50	1,249,904,500	-	1,249,904,500.00	3,383,403,600.00	3,451,071,800.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,785,094.00	66,158,500.00	59,239,643.50	1,249,904,500	-	1,249,904,500.00	3,383,403,600.00	3,451,071,800.00
2303	REHABILITATION / REPAIRS	-	90,000,000.00	63,201,123.50	719,220,000	-	719,220,000.00	877,912,200.00	895,470,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	90,000,000.00	63,201,123.50	719,220,000	-	719,220,000.00	877,912,200.00	895,470,600.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	90,000,000.00	63,201,123.50	665,110,000	-	665,110,000.00	823,261,100.00	839,726,400.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	54,110,000	-	54,110,000.00	54,651,100.00	55,744,200.00
2305	OTHER CAPITAL PROJECTS	-	303,000.00	300,000.00	53,100,000	-	53,100,000.00	73,831,000.00	75,307,700.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	303,000.00	300,000.00	53,100,000	-	53,100,000.00	73,831,000.00	75,307,700.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	3,100,000	-	3,100,000.00	23,331,000.00	23,797,700.00
23050103	MONITORING AND EVALUATION	-	303,000.00	300,000.00	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)									
2	EXPENDITURES	28,865,879.85	55,097,100.00	45,592,377.24	585,594,610	2,345,500.00	587,940,110.00	934,012,900.00	952,032,600.00
21	PERSONNEL COST	24,085,784.58	34,574,900.00	27,856,341.97	38,462,500	-	38,462,500.00	9,396,300.00	9,396,300.00
2101	SALARY	13,506,502.38	18,806,140.00	16,623,932.77	21,826,000	-	21,826,000.00	-	-
210101	SALARIES AND WAGES	13,506,502.38	18,806,140.00	16,623,932.77	21,826,000	-	21,826,000.00	-	-
21010101	BASIC-SALARY	13,506,502.38	18,654,640.00	16,473,932.77	21,826,000	-	21,826,000.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	-	151,500.00	150,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,579,282.20	15,768,760.00	11,232,409.20	16,636,500	-	16,636,500.00	9,396,300.00	9,396,300.00
210201	ALLOWANCES	10,579,282.20	15,768,760.00	11,232,409.20	16,636,500	-	16,636,500.00	9,396,300.00	9,396,300.00
21020102	HOUSING/RENT ALLOWANCE	3,090,289.92	3,781,500.00	3,769,235.49	2,977,200	-	2,977,200.00	-	-
21020103	TRANSPORT ALLOWANCE	1,100,586.18	1,391,300.00	1,389,491.33	1,421,500	-	1,421,500.00	-	-
21020104	MEAL SUBSIDY	221,382.72	521,640.00	285,791.48	610,400	-	610,400.00	-	-
21020105	UTILITY ALLOWANCE	588,185.82	1,060,440.00	769,741.98	1,240,800	-	1,240,800.00	-	-
21020107	LEAVE ALLOWANCE	1,350,696.00	1,834,040.00	1,604,761.42	2,145,900	-	2,145,900.00	-	-
21020135	FURNITURE ALLOWANCE	2,428,141.56	3,054,760.00	3,053,387.50	3,414,200	-	3,414,200.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	1,800,000.00	4,125,080.00	360,000.00	4,826,500	-	4,826,500.00	9,396,300.00	9,396,300.00
22	OTHER RECURRENT COSTS	4,780,095.27	8,154,700.00	5,491,078.08	6,717,910	2,345,500.00	9,063,410.00	47,518,100.00	47,995,100.00
2202	OVERHEAD COST	4,780,095.27	8,154,700.00	5,491,078.08	6,717,910	2,345,500.00	9,063,410.00	47,518,100.00	47,995,100.00
220201	TRAVEL & TRANSPORT - GENERAL	64,000.00	-	-	134,400	47,000.00	181,400.00	1,468,900.00	1,483,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	64,000.00	-	-	134,400	47,000.00	181,400.00	722,400.00	729,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	481,600.00	486,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	-	-	264,900.00	267,600.00
220202	UTILITIES - GENERAL	537,200.00	800,000.00	210,000.00	537,400	187,600.00	725,000.00	647,900.00	654,600.00
22020201	ELECTRICITY CHARGES	-	-	-	-	-	-	602,000.00	608,100.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	41,600.00	42,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	537,200.00	800,000.00	210,000.00	537,400	187,600.00	725,000.00	4,300.00	4,400.00
220203	MATERIALS & SUPPLIES - GENERAL	1,618,600.00	1,875,000.00	1,527,500.00	1,504,740	525,400.00	2,030,140.00	2,506,500.00	2,531,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,618,600.00	1,875,000.00	1,527,500.00	1,343,400	468,900.00	1,812,300.00	602,000.00	608,100.00
22020302	BOOKS	-	-	-	-	-	-	60,200.00	60,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	26,940	9,500.00	36,440.00	120,400.00	121,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	134,400	47,000.00	181,400.00	1,723,900.00	1,741,200.00
220204	MAINTENANCE SERVICES - GENERAL	1,259,450.00	2,060,000.00	828,250.00	1,470,050	513,200.00	1,983,250.00	9,683,600.00	9,780,700.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	320,000.00	124,500.00	215,020	75,100.00	290,120.00	18,100.00	18,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	100,800	35,200.00	136,000.00	1,553,400.00	1,569,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	338,000.00	280,000.00	30,000.00	139,770	48,800.00	188,570.00	6,135,100.00	6,196,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	321,100.00	400,000.00	326,750.00	268,700	93,800.00	362,500.00	1,504,900.00	1,520,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	278,350.00	480,000.00	231,500.00	356,080	124,300.00	480,380.00	72,300.00	73,100.00
22020406	OTHER MAINTENANCE SERVICES	172,000.00	580,000.00	115,500.00	389,680	136,000.00	525,680.00	399,800.00	403,800.00
220205	TRAINING - GENERAL	-	-	-	-	-	-	116,600.00	117,800.00
22020501	LOCAL TRAINING	-	-	-	-	-	-	116,600.00	117,800.00
220206	OTHER SERVICES - GENERAL	-	-	-	20,180	7,100.00	27,280.00	128,300.00	129,700.00
22020601	SECURITY SERVICES	-	-	-	-	-	-	30,100.00	30,500.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	-	-	-	-	48,200.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	20,180	7,100.00	27,280.00	50,000.00	50,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	-	-	-	399,800.00	403,900.00
22020701	FINANCIAL CONSULTING	-	-	-	-	-	-	159,000.00	160,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	-	240,800.00	243,300.00
220208	FUEL & LUBRICANTS - GENERAL	435,350.00	1,253,500.00	760,350.00	1,000,940	349,500.00	1,350,440.00	23,084,100.00	23,315,100.00
22020801	MOTOR VEHICLE FUEL COST	-	321,000.00	210,500.00	235,100	82,100.00	317,200.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000.00	240,000.00	36,500.00	161,240	56,300.00	217,540.00	1,095,600.00	1,106,600.00
22020803	PLANT / GENERATOR FUEL COST	385,350.00	692,500.00	513,350.00	604,600	211,100.00	815,700.00	317,900.00	321,100.00
22020806	COOKING GAS/FUEL COST	-	-	-	-	-	-	21,670,600.00	21,887,400.00
220209	FINANCIAL CHARGES - GENERAL	25,495.27	41,400.00	41,078.08	8,160	2,900.00	11,060.00	602,000.00	608,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,495.27	41,400.00	41,078.08	8,160	2,900.00	11,060.00	602,000.00	608,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	840,000.00	2,124,800.00	2,123,900.00	2,042,040	712,800.00	2,754,840.00	8,880,400.00	8,969,500.00
22021003	PUBLICITY & ADVERTISEMENTS	140,000.00	240,000.00	240,000.00	161,240	56,300.00	217,540.00	2,347,700.00	2,371,200.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	-	-	-	15,900.00	16,100.00
22021010	DIRECT TEACHING & LABORATORY COST	-	-	-	-	-	-	782,600.00	790,500.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	-	-	-	-	-	1,854,100.00	1,872,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	-	1,869,400.00	1,888,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	884,800.00	883,900.00	537,400	187,600.00	725,000.00	1,107,700.00	1,118,800.00
22021027	DAILY RATED ALLOWANCE	700,000.00	1,000,000.00	1,000,000.00	1,343,400	468,900.00	1,812,300.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	-	12,367,500.00	12,244,957.19	540,414,200	-	540,414,200.00	877,098,500.00	894,641,200.00
2301	FIXED ASSETS PURCHASED	-	-	-	201,165,000	-	201,165,000.00	100,348,800.00	102,356,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	201,165,000	-	201,165,000.00	100,348,800.00	102,356,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	2,000,000	-	2,000,000.00	10,100,000.00	10,302,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	10,000,000	-	10,000,000.00	32,421,000.00	33,069,500.00
23010143	PURCHASE OF DRILLING EQUIPMENTS	-	-	-	189,165,000	-	189,165,000.00	57,827,800.00	58,984,500.00
2302	CONSTRUCTION / PROVISION	-	12,367,500.00	12,244,957.19	188,025,200	-	188,025,200.00	243,243,400.00	248,108,500.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	12,367,500.00	12,244,957.19	188,025,200	-	188,025,200.00	243,243,400.00	248,108,500.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	12,367,500.00	12,244,957.19	153,325,200	-	153,325,200.00	107,196,400.00	109,340,500.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	34,700,000	-	34,700,000.00	136,047,000.00	138,768,000.00
2303	REHABILITATION / REPAIRS	-	-	-	83,600,000	-	83,600,000.00	380,770,000.00	388,385,400.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	83,600,000	-	83,600,000.00	380,770,000.00	388,385,400.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	83,600,000	-	83,600,000.00	380,770,000.00	388,385,400.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	20,000,000	-	20,000,000.00	84,436,000.00	86,124,800.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	20,000,000	-	20,000,000.00	84,436,000.00	86,124,800.00
23040105	WATER POLLUTION PREVENTION & CONTROL	-	-	-	20,000,000	-	20,000,000.00	84,436,000.00	86,124,800.00
2305	OTHER CAPITAL PROJECTS	-	-	-	47,624,000	-	47,624,000.00	68,300,300.00	69,666,500.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	47,624,000	-	47,624,000.00	68,300,300.00	69,666,500.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	42,624,000	-	42,624,000.00	58,200,300.00	59,364,500.00
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	5,000,000	-	5,000,000.00	10,100,000.00	10,302,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025210400100 - Small Towns Water Supply Agency									
2	EXPENDITURES	29,790,098.07	45,036,800.00	41,593,843.03	200,250,500	6,214,300.00	206,464,800.00	762,148,200.00	770,446,200.00
21	PERSONNEL COST	-	-	-	2,448,700	-	2,448,700.00	286,166,100.00	286,166,100.00
2101	SALARY	-	-	-	1,006,200	-	1,006,200.00	11,261,500.00	11,261,500.00
210101	SALARIES AND WAGES	-	-	-	1,006,200	-	1,006,200.00	11,261,500.00	11,261,500.00
21010101	BASIC-SALARY	-	-	-	1,006,200	-	1,006,200.00	11,261,500.00	11,261,500.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	1,442,500	-	1,442,500.00	274,904,600.00	274,904,600.00
210201	ALLOWANCES	-	-	-	1,442,500	-	1,442,500.00	274,904,600.00	274,904,600.00
21020102	HOUSING/RENT ALLOWANCE	-	-	-	335,400	-	335,400.00	15,454,200.00	15,454,200.00
21020103	TRANSPORT ALLOWANCE	-	-	-	201,300	-	201,300.00	186,766,300.00	186,766,300.00
21020104	MEAL SUBSIDY	-	-	-	67,100	-	67,100.00	51,592,100.00	51,592,100.00
21020105	UTILITY ALLOWANCE	-	-	-	67,100	-	67,100.00	3,485,500.00	3,485,500.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	100,700	-	100,700.00	14,700,300.00	14,700,300.00
21020107	LEAVE ALLOWANCE	-	-	-	268,400	-	268,400.00	2,906,200.00	2,906,200.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	402,500	-	402,500.00	-	-
22	OTHER RECURRENT COSTS	4,972,198.07	10,036,800.00	7,089,540.65	17,801,800	6,214,300.00	24,016,100.00	122,481,800.00	123,708,300.00
2202	OVERHEAD COST	4,972,198.07	10,036,800.00	7,089,540.65	17,801,800	6,214,300.00	24,016,100.00	122,481,800.00	123,708,300.00
220201	TRAVEL & TRANSPORT - GENERAL	-	506,000.00	248,000.00	644,960	225,200.00	870,160.00	1,733,800.00	1,751,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	496,000.00	248,000.00	429,940	150,100.00	580,040.00	1,204,000.00	1,216,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	10,000.00	-	215,020	75,100.00	290,120.00	529,800.00	535,100.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	290,000.00	80,000.00	537,700	187,900.00	725,600.00	1,806,100.00	1,824,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	160,000.00	80,000.00	161,240	56,300.00	217,540.00	963,200.00	972,900.00
22020302	BOOKS	-	5,000.00	-	107,560	37,600.00	145,160.00	301,000.00	304,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	80,000.00	-	107,560	37,600.00	145,160.00	240,800.00	243,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	5,000.00	-	107,560	37,600.00	145,160.00	252,900.00	255,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	40,000.00	-	53,780	18,800.00	72,580.00	48,200.00	48,700.00
220204	MAINTENANCE SERVICES - GENERAL	426,000.00	990,000.00	348,500.00	1,276,600	445,800.00	1,722,400.00	38,395,000.00	38,779,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	240,000.00	70,000.00	322,480	112,600.00	435,080.00	30,100.00	30,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	80,000.00	-	107,560	37,600.00	145,160.00	252,900.00	255,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	10,000.00	-	147,820	51,600.00	199,420.00	36,117,600.00	36,478,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	80,000.00	80,000.00	48,500.00	107,560	37,600.00	145,160.00	1,805,900.00	1,824,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	130,000.00	120,000.00	-	161,240	56,300.00	217,540.00	117,400.00	118,600.00
22020406	OTHER MAINTENANCE SERVICES	216,000.00	460,000.00	230,000.00	429,940	150,100.00	580,040.00	71,100.00	71,900.00
220205	TRAINING - GENERAL	-	330,000.00	-	10,827,820	3,779,000.00	14,606,820.00	732,000.00	739,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020501	LOCAL TRAINING	-	10,000.00	-	215,020	75,100.00	290,120.00	9,600.00	9,700.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	320,000.00	-	10,612,800	3,703,900.00	14,316,700.00	722,400.00	729,700.00
220206	OTHER SERVICES - GENERAL	801,400.00	1,553,000.00	1,470,000.00	698,640	243,900.00	942,540.00	90,300.00	91,300.00
22020601	SECURITY SERVICES	770,000.00	1,513,000.00	1,470,000.00	644,860	225,100.00	869,960.00	90,300.00	91,300.00
22020605	CLEANING & FUMIGATION SERVICES	31,400.00	40,000.00	-	53,780	18,800.00	72,580.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	240,000.00	-	322,680	112,800.00	435,480.00	8,791,200.00	8,879,300.00
22020701	FINANCIAL CONSULTING	-	40,000.00	-	53,780	18,800.00	72,580.00	26,500.00	26,800.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	40,000.00	-	53,780	18,800.00	72,580.00	96,400.00	97,400.00
22020704	ENGINEERING SERVICES	-	80,000.00	-	107,560	37,600.00	145,160.00	5,297,300.00	5,350,300.00
22020706	SURVEYING SERVICES	-	80,000.00	-	107,560	37,600.00	145,160.00	3,371,000.00	3,404,800.00
220208	FUEL & LUBRICANTS - GENERAL	1,923,000.00	2,880,000.00	2,315,000.00	1,504,640	525,200.00	2,029,840.00	46,800.00	47,400.00
22020801	MOTOR VEHICLE FUEL COST	1,113,000.00	1,630,000.00	1,425,000.00	859,780	300,100.00	1,159,880.00	36,200.00	36,600.00
22020803	PLANT / GENERATOR FUEL COST	810,000.00	1,250,000.00	890,000.00	644,860	225,100.00	869,960.00	10,600.00	10,800.00
220209	FINANCIAL CHARGES - GENERAL	36,362.53	107,200.00	64,240.65	53,780	18,800.00	72,580.00	240,800.00	243,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	36,362.53	107,200.00	64,240.65	53,780	18,800.00	72,580.00	240,800.00	243,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,735,435.54	3,140,600.00	2,563,800.00	1,934,980	675,700.00	2,610,680.00	70,645,800.00	71,352,600.00
22021001	REFRESHMENT & MEALS	20,000.00	80,000.00	-	107,560	37,600.00	145,160.00	1,444,800.00	1,459,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	96,000.00	500,000.00	250,000.00	107,560	37,600.00	145,160.00	60,196,000.00	60,798,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	40,000.00	-	53,780	18,800.00	72,580.00	4,162,000.00	4,203,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	40,000.00	-	53,780	18,800.00	72,580.00	1,125,200.00	1,136,500.00
22021006	POSTAGES & COURIER SERVICES	-	40,000.00	-	53,780	18,800.00	72,580.00	48,200.00	48,700.00
22021007	WELFARE PACKAGES	685,000.00	822,600.00	820,000.00	752,320	262,600.00	1,014,920.00	3,009,800.00	3,039,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	40,000.00	-	53,780	18,800.00	72,580.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	31,000.00	80,000.00	-	107,560	37,600.00	145,160.00	419,000.00	423,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	903,435.54	1,498,000.00	1,493,800.00	644,860	225,100.00	869,960.00	240,800.00	243,300.00
23	CAPITAL EXPENDITURE	24,817,900.00	35,000,000.00	34,504,302.38	180,000,000	-	180,000,000.00	353,500,300.00	360,571,800.00
2301	FIXED ASSETS PURCHASED	-	-	-	8,103,000	-	8,103,000.00	8,184,100.00	8,348,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	8,103,000	-	8,103,000.00	8,184,100.00	8,348,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	8,103,000	-	8,103,000.00	8,184,100.00	8,348,000.00
2302	CONSTRUCTION / PROVISION	-	35,000,000.00	34,504,302.38	71,349,500	-	71,349,500.00	192,253,000.00	196,098,700.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	35,000,000.00	34,504,302.38	71,349,500	-	71,349,500.00	192,253,000.00	196,098,700.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	110,000	-	110,000.00	111,100.00	113,500.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	35,000,000.00	34,504,302.38	66,159,500	-	66,159,500.00	187,011,100.00	190,751,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	5,030,000	-	5,030,000.00	5,080,300.00	5,182,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	50,000	-	50,000.00	50,500.00	51,600.00
2303	REHABILITATION / REPAIRS	-	-	-	41,375,500	-	41,375,500.00	41,789,400.00	42,625,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	41,375,500	-	41,375,500.00	41,789,400.00	42,625,600.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	41,375,500	-	41,375,500.00	41,789,400.00	42,625,600.00
2305	OTHER CAPITAL PROJECTS	24,817,900.00	-	-	59,172,000	-	59,172,000.00	111,273,800.00	113,499,500.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	24,817,900.00	-	-	59,172,000	-	59,172,000.00	111,273,800.00	113,499,500.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	6,172,000	-	6,172,000.00	7,243,800.00	7,388,900.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	3,000,000	-	3,000,000.00	3,030,000.00	3,090,600.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	24,817,900.00	-	-	-	-	-	-	-
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	50,000,000	-	50,000,000.00	101,000,000.00	103,020,000.00
025300100100 - Ministry of Housing and Urban Development									
2	EXPENDITURES	1,905,741,663.23	5,614,819,800.00	4,506,393,568.17	28,089,096,920	17,530,007,400.00	45,619,104,320.00	15,255,254,100.00	15,555,729,300.00
21	PERSONNEL COST	46,903,759.65	86,456,720.00	42,926,537.73	101,155,200	-	101,155,200.00	108,223,300.00	108,223,300.00
2101	SALARY	29,156,489.91	52,234,860.00	26,009,573.50	56,335,700	-	56,335,700.00	-	-
210101	SALARIES AND WAGES	29,156,489.91	52,234,860.00	26,009,573.50	56,335,700	-	56,335,700.00	-	-
21010101	BASIC-SALARY	24,309,049.28	48,150,100.00	25,524,829.44	56,335,700	-	56,335,700.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	4,084,760.00	484,744.06	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,747,269.74	34,221,860.00	16,916,964.23	44,819,500	-	44,819,500.00	108,223,300.00	108,223,300.00
210201	ALLOWANCES	17,747,269.74	34,221,860.00	16,916,964.23	44,819,500	-	44,819,500.00	108,223,300.00	108,223,300.00
21020102	HOUSING/RENT ALLOWANCE	5,561,905.70	11,816,920.00	5,840,076.97	13,825,900	-	13,825,900.00	-	-
21020103	TRANSPORT ALLOWANCE	1,623,352.60	3,866,780.00	1,955,999.52	4,524,200	-	4,524,200.00	554,000.00	554,000.00
21020104	MEAL SUBSIDY	314,147.74	720,860.00	395,056.58	843,500	-	843,500.00	-	-
21020105	UTILITY ALLOWANCE	838,287.08	1,980,080.00	1,062,683.74	2,316,800	-	2,316,800.00	107,669,300.00	107,669,300.00
21020107	LEAVE ALLOWANCE	2,296,715.00	5,016,680.00	2,424,771.04	5,869,600	-	5,869,600.00	-	-
21020135	FURNITURE ALLOWANCE	4,482,861.62	7,121,880.00	4,748,376.38	8,332,700	-	8,332,700.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	2,630,000.00	3,698,660.00	490,000.00	9,106,800	-	9,106,800.00	-	-
22	OTHER RECURRENT COSTS	44,221,077.58	63,563,900.00	43,849,587.34	42,997,020	15,007,400.00	58,004,420.00	246,740,900.00	249,209,800.00
2202	OVERHEAD COST	44,221,077.58	63,563,900.00	43,849,587.34	42,997,020	15,007,400.00	58,004,420.00	246,740,900.00	249,209,800.00
220201	TRAVEL & TRANSPORT - GENERAL	778,400.00	7,258,700.00	5,828,850.00	4,763,840	1,662,700.00	6,426,540.00	156,600.00	158,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000.00	4,668,000.00	3,263,850.00	3,135,530	1,094,300.00	4,229,830.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	775,400.00	2,566,700.00	2,565,000.00	1,612,100	562,700.00	2,174,800.00	36,200.00	36,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	24,000.00	-	16,210	5,700.00	21,910.00	120,400.00	121,700.00
220202	UTILITIES - GENERAL	-	55,200.00	-	35,120	12,300.00	47,420.00	1,324,400.00	1,337,700.00
22020201	ELECTRICITY CHARGES	-	55,200.00	-	35,120	12,300.00	47,420.00	1,324,400.00	1,337,700.00
220203	MATERIALS & SUPPLIES - GENERAL	846,500.00	2,621,400.00	2,285,950.00	786,600	274,700.00	1,061,300.00	7,584,800.00	7,660,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	556,500.00	2,120,600.00	2,105,950.00	450,120	157,100.00	607,220.00	963,200.00	972,900.00
22020304	MAGAZINES & PERIODICALS	-	140,800.00	-	94,620	33,100.00	127,720.00	6,019,600.00	6,079,800.00
22020312	OTHER MATERIALS AND SUPPLIES	290,000.00	360,000.00	180,000.00	241,860	84,500.00	326,360.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	6,713,300.00	14,735,600.00	12,865,500.00	11,868,100	4,142,300.00	16,010,400.00	40,993,000.00	41,403,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	460,000.00	900,000.00	450,000.00	335,900	117,300.00	453,200.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	230,600.00	351,200.00	150,000.00	235,800	82,300.00	318,100.00	12,942,100.00	13,071,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	207,200.00	345,600.00	45,000.00	232,180	81,100.00	313,280.00	9,678,100.00	9,774,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	116,000.00	120,000.00	109,000.00	80,620	28,200.00	108,820.00	18,058,800.00	18,239,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,970,000.00	10,430,000.00	9,535,000.00	10,075,400	3,516,400.00	13,591,800.00	271,200.00	274,000.00
22020406	OTHER MAINTENANCE SERVICES	1,729,500.00	2,588,800.00	2,576,500.00	908,200	317,000.00	1,225,200.00	42,800.00	43,300.00
220205	TRAINING - GENERAL	-	5,060,800.00	-	3,359,080	1,172,400.00	4,531,480.00	1,829,300.00	1,847,700.00
22020501	LOCAL TRAINING	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	23,400.00	23,700.00
22020502	INTERNATIONAL TRAINING	-	1,060,800.00	-	672,280	234,700.00	906,980.00	1,805,900.00	1,824,000.00
220206	OTHER SERVICES - GENERAL	-	34,400.00	-	161,240	56,300.00	217,540.00	60,200.00	60,900.00
22020601	SECURITY SERVICES	-	34,400.00	-	161,240	56,300.00	217,540.00	60,200.00	60,900.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	511,000.00	1,072,400.00	390,000.00	794,320	277,300.00	1,071,620.00	104,853,600.00	105,902,300.00
22020701	FINANCIAL CONSULTING	116,000.00	100,000.00	80,000.00	80,620	28,200.00	108,820.00	106,000.00	107,100.00
22020703	LEGAL SERVICES	-	522,400.00	40,000.00	350,960	122,500.00	473,460.00	2,173,600.00	2,195,400.00
22020704	ENGINEERING SERVICES	395,000.00	450,000.00	270,000.00	362,740	126,600.00	489,340.00	102,574,000.00	103,599,800.00
220208	FUEL & LUBRICANTS - GENERAL	29,907,600.00	24,676,000.00	17,508,000.00	17,799,900	6,212,300.00	24,012,200.00	1,047,500.00	1,058,100.00
22020801	MOTOR VEHICLE FUEL COST	3,618,480.00	4,700,000.00	2,350,000.00	3,157,000	1,101,800.00	4,258,800.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,431,000.00	4,960,000.00	2,700,000.00	3,291,300	1,148,700.00	4,440,000.00	144,500.00	146,000.00
22020803	PLANT / GENERATOR FUEL COST	22,858,120.00	15,016,000.00	12,458,000.00	11,351,600	3,961,800.00	15,313,400.00	903,000.00	912,100.00
220209	FINANCIAL CHARGES - GENERAL	107,877.58	289,400.00	171,887.34	215,020	75,100.00	290,120.00	6,019,600.00	6,079,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	107,877.58	289,400.00	171,887.34	215,020	75,100.00	290,120.00	6,019,600.00	6,079,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,356,400.00	7,760,000.00	4,799,400.00	3,213,800	1,122,000.00	4,335,800.00	82,871,900.00	83,701,000.00
22021001	REFRESHMENT & MEALS	147,500.00	200,000.00	190,000.00	161,240	56,300.00	217,540.00	4,514,700.00	4,559,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,000.00	366,400.00	200,000.00	246,180	86,000.00	332,180.00	72,235,200.00	72,957,600.00
22021003	PUBLICITY & ADVERTISEMENTS	240,000.00	135,200.00	-	67,320	23,500.00	90,820.00	2,194,200.00	2,216,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021004	MEDICAL EXPENSES-LOCAL	93,900.00	85,600.00	-	57,520	20,100.00	77,620.00	767,500.00	775,200.00
22021007	WELFARE PACKAGES	130,000.00	1,244,000.00	145,000.00	835,630	291,700.00	1,127,330.00	3,009,800.00	3,039,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	2,000,000.00	1,154,000.00	1,343,400	468,900.00	1,812,300.00	-	-
22021009	SPORTING ACTIVITIES	-	297,600.00	146,000.00	200,210	69,900.00	270,110.00	30,100.00	30,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,737,000.00	3,431,200.00	2,964,400.00	302,300	105,600.00	407,900.00	120,400.00	121,700.00
23	CAPITAL EXPENDITURE	1,814,616,826.00	5,464,799,180.00	4,419,617,443.10	27,944,944,700	17,515,000,000.00	45,459,944,700.00	14,900,289,900.00	15,198,296,200.00
2301	FIXED ASSETS PURCHASED	1,228,718,747.00	130,971,000.00	1,200,000.00	3,289,055,000	4,500,000,000.00	7,789,055,000.00	3,527,733,200.00	3,598,288,100.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,228,718,747.00	130,971,000.00	1,200,000.00	3,289,055,000	4,500,000,000.00	7,789,055,000.00	3,527,733,200.00	3,598,288,100.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	-	-	-	200,000,000	-	200,000,000.00	-	-
23010105	PURCHASE OF MOTOR VEHICLES	-	10,000,000.00	-	-	-	-	-	-
23010108	PURCHASE OF BUSES	-	10,000,000.00	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,228,718,747.00	58,801,000.00	1,200,000.00	1,621,811,000	1,000,000,000.00	2,621,811,000.00	2,177,116,700.00	2,220,659,100.00
23010113	PURCHASE OF COMPUTERS	-	15,450,000.00	-	18,540,000	-	18,540,000.00	18,725,400.00	19,100,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	20,000,000.00	-	4,200,000	-	4,200,000.00	4,242,000.00	4,326,900.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	8,800,000.00	-	1,285,000,000	1,000,000,000.00	2,285,000,000.00	1,116,050,000.00	1,138,371,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	-	150,000,000	-	150,000,000.00	202,000,000.00	206,040,000.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	-	-	-	2,500,000,000.00	2,500,000,000.00	-	-
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	2,640,000.00	-	3,168,000	-	3,168,000.00	3,199,700.00	3,263,700.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	5,280,000.00	-	6,336,000	-	6,336,000.00	6,399,400.00	6,527,400.00
2302	CONSTRUCTION / PROVISION	332,145,063.00	3,340,112,780.00	2,724,867,682.88	20,660,904,700	10,615,000,000.00	31,275,904,700.00	7,528,177,500.00	7,678,741,200.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	332,145,063.00	3,340,112,780.00	2,724,867,682.88	20,660,904,700	10,615,000,000.00	31,275,904,700.00	7,528,177,500.00	7,678,741,200.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	251,379,007.00	2,453,880,000.00	2,185,692,105.98	1,893,000,000	6,665,000,000.00	8,558,000,000.00	1,427,130,000.00	1,455,672,600.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	230,000,000.00	17,692,803.75	14,827,380,000	3,750,000,000.00	18,577,380,000.00	3,418,083,500.00	3,486,445,300.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	32,000,000.00	-	158,400,000	-	158,400,000.00	159,984,000.00	163,183,700.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	-	2,174,124,700	200,000,000.00	2,374,124,700.00	303,000,000.00	309,060,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	2,750,000.00	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	521,482,780.00	521,482,773.15	600,000,000	-	600,000,000.00	606,000,000.00	618,120,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	82,000,000	-	82,000,000.00	133,320,000.00	135,986,400.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	200,000,000	-	200,000,000.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	80,766,056.00	100,000,000.00	-	566,000,000	-	566,000,000.00	1,319,060,000.00	1,345,441,200.00
2303	REHABILITATION / REPAIRS	253,753,016.00	1,975,965,400.00	1,693,549,760.22	3,753,685,000	2,400,000,000.00	6,153,685,000.00	3,398,666,200.00	3,466,639,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	253,753,016.00	1,975,965,400.00	1,693,549,760.22	3,753,685,000	2,400,000,000.00	6,153,685,000.00	3,398,666,200.00	3,466,639,600.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	3,139,912.00	1,825,686,600.00	1,635,531,218.81	1,668,669,000	2,200,000,000.00	3,868,669,000.00	2,045,250,000.00	2,086,155,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	4,180,000.00	-	620,016,000	-	620,016,000.00	5,066,200.00	5,167,600.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	250,613,104.00	146,098,800.00	58,018,541.41	1,465,000,000	200,000,000.00	1,665,000,000.00	1,348,350,000.00	1,375,317,000.00
2305	OTHER CAPITAL PROJECTS	-	17,750,000.00	-	241,300,000	-	241,300,000.00	445,713,000.00	454,627,300.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	17,750,000.00	-	241,300,000	-	241,300,000.00	445,713,000.00	454,627,300.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	17,750,000.00	-	141,300,000	-	141,300,000.00	142,713,000.00	145,567,300.00
23050103	MONITORING AND EVALUATION	-	-	-	100,000,000	-	100,000,000.00	303,000,000.00	309,060,000.00
025305300100 - Adamawa State Urban Planning & Development Authority									
2	EXPENDITURES	106,671,243.19	132,393,860.00	106,402,760.53	1,012,137,600	4,506,500.00	1,016,644,100.00	1,333,955,400.00	1,357,211,100.00
21	PERSONNEL COST	90,094,758.77	113,111,760.00	95,194,054.87	131,447,200	-	131,447,200.00	87,101,100.00	87,101,100.00
2101	SALARY	49,926,488.11	63,769,780.00	55,341,958.54	73,724,500	-	73,724,500.00	-	-
210101	SALARIES AND WAGES	49,926,488.11	63,769,780.00	55,341,958.54	73,724,500	-	73,724,500.00	-	-
21010101	BASIC-SALARY	49,426,488.11	63,012,280.00	54,591,958.54	73,724,500	-	73,724,500.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	500,000.00	757,500.00	750,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,168,270.66	49,341,980.00	39,852,096.33	57,722,700	-	57,722,700.00	87,101,100.00	87,101,100.00
210201	ALLOWANCES	40,168,270.66	49,341,980.00	39,852,096.33	57,722,700	-	57,722,700.00	87,101,100.00	87,101,100.00
21020102	HOUSING/RENT ALLOWANCE	10,984,644.68	15,036,540.00	12,261,596.26	17,592,900	-	17,592,900.00	9,718,500.00	9,718,500.00
21020103	TRANSPORT ALLOWANCE	3,318,798.27	4,214,380.00	4,132,916.83	4,930,900	-	4,930,900.00	-	-
21020104	MEAL SUBSIDY	569,866.48	903,800.00	768,197.01	1,057,500	-	1,057,500.00	57,621,500.00	57,621,500.00
21020105	UTILITY ALLOWANCE	1,846,662.73	2,361,340.00	2,361,197.38	2,754,800	-	2,754,800.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	138,865.56	197,620.00	117,395.79	231,300	-	231,300.00	13,435,600.00	13,435,600.00
21020107	LEAVE ALLOWANCE	4,431,231.00	6,352,260.00	5,086,081.09	7,432,200	-	7,432,200.00	3,870,600.00	3,870,600.00
21020108	DOMESTIC STAFF ALLOWANCE	4,618,482.41	6,246,240.00	3,876,781.98	7,308,200	-	7,308,200.00	561,300.00	561,300.00
21020135	FURNITURE ALLOWANCE	9,019,719.53	12,432,200.00	10,217,929.99	14,545,700	-	14,545,700.00	1,777,500.00	1,777,500.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,240,000.00	1,597,600.00	1,030,000.00	1,869,200	-	1,869,200.00	116,100.00	116,100.00
22	OTHER RECURRENT COSTS	16,576,484.42	19,282,100.00	11,208,705.66	12,907,600	4,506,500.00	17,414,100.00	168,393,600.00	170,079,900.00
2202	OVERHEAD COST	16,576,484.42	19,282,100.00	11,208,705.66	12,907,600	4,506,500.00	17,414,100.00	168,393,600.00	170,079,900.00
220201	TRAVEL & TRANSPORT - GENERAL	1,378,000.00	1,600,000.00	89,000.00	826,380	288,600.00	1,114,980.00	3,431,300.00	3,465,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,018,000.00	400,000.00	55,000.00	335,900	117,300.00	453,200.00	722,400.00	729,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	360,000.00	400,000.00	34,000.00	154,580	54,000.00	208,580.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	400,000.00	-	-	-	-	1,504,900.00	1,520,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	400,000.00	-	335,900	117,300.00	453,200.00	602,000.00	608,100.00
220202	UTILITIES - GENERAL	13,500.00	480,000.00	-	134,400	47,000.00	181,400.00	12,046,100.00	12,166,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	13,500.00	160,000.00	-	-	-	-	9,029,400.00	9,119,700.00
22020205	WATER RATES	-	160,000.00	-	-	-	-	127,200.00	128,500.00
22020209	OTHER UTILITY CHARGES	-	160,000.00	-	134,400	47,000.00	181,400.00	2,889,500.00	2,918,400.00
220203	MATERIALS & SUPPLIES - GENERAL	603,300.00	2,431,000.00	1,148,220.00	928,580	324,300.00	1,252,880.00	7,225,600.00	7,298,300.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	422,300.00	1,151,000.00	1,026,220.00	278,840	97,400.00	376,240.00	602,000.00	608,100.00
22020302	BOOKS	-	-	-	-	-	-	301,000.00	304,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	400,000.00	-	268,700	93,800.00	362,500.00	722,400.00	729,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	181,000.00	400,000.00	60,000.00	108,860	38,000.00	146,860.00	5,063,100.00	5,113,800.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	-	-	-	7,300.00	7,400.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	160,000.00	-	134,400	47,000.00	181,400.00	48,200.00	48,700.00
22020312	OTHER MATERIALS AND SUPPLIES	-	320,000.00	62,000.00	137,780	48,100.00	185,880.00	481,600.00	486,500.00
220204	MAINTENANCE SERVICES - GENERAL	1,287,800.00	2,029,700.00	811,000.00	1,706,350	595,900.00	2,302,250.00	28,075,100.00	28,356,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	905,900.00	640,000.00	475,000.00	318,410	111,200.00	429,610.00	6,100.00	6,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	100,800	35,200.00	136,000.00	15,169,400.00	15,321,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	160,000.00	-	168,000	58,700.00	226,700.00	12,465,500.00	12,590,200.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	33,000.00	160,000.00	66,500.00	175,360	61,300.00	236,660.00	313,700.00	316,900.00
22020406	OTHER MAINTENANCE SERVICES	348,900.00	269,700.00	269,500.00	272,080	95,000.00	367,080.00	60,200.00	60,900.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	800,000.00	-	671,700	234,500.00	906,200.00	60,200.00	60,900.00
220206	OTHER SERVICES - GENERAL	17,000.00	640,000.00	101,000.00	146,540	51,300.00	197,840.00	1,998,600.00	2,018,700.00
22020601	SECURITY SERVICES	17,000.00	160,000.00	60,000.00	36,290	12,700.00	48,990.00	1,805,900.00	1,824,000.00
22020602	OFFICE RENT	-	160,000.00	-	54,480	19,100.00	73,580.00	144,500.00	146,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	160,000.00	-	-	-	-	48,200.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	160,000.00	41,000.00	55,770	19,500.00	75,270.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,035,200.00	70,000.00	261,450	91,400.00	352,850.00	9,186,300.00	9,278,500.00
22020701	FINANCIAL CONSULTING	-	160,000.00	-	-	-	-	529,800.00	535,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	160,000.00	-	-	-	-	2,985,800.00	3,015,700.00
22020703	LEGAL SERVICES	-	80,000.00	70,000.00	127,050	44,400.00	171,450.00	1,805,900.00	1,824,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020704	ENGINEERING SERVICES	-	160,000.00	-	-	-	-	1,926,300.00	1,945,600.00
22020706	SURVEYING SERVICES	-	160,000.00	-	134,400	47,000.00	181,400.00	192,700.00	194,700.00
22020707	AGRICULTURAL CONSULTING	-	155,200.00	-	-	-	-	192,700.00	194,700.00
22020709	OTHER CONSULTING SERVICES	-	160,000.00	-	-	-	-	1,553,100.00	1,568,700.00
220208	FUEL & LUBRICANTS - GENERAL	858,743.00	1,394,900.00	1,388,724.00	981,460	342,600.00	1,324,060.00	1,998,200.00	2,018,300.00
22020801	MOTOR VEHICLE FUEL COST	858,743.00	1,151,200.00	1,145,924.00	715,440	249,700.00	965,140.00	192,300.00	194,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	243,700.00	242,800.00	266,020	92,900.00	358,920.00	1,805,900.00	1,824,000.00
220209	FINANCIAL CHARGES - GENERAL	23,678.78	80,000.00	11,981.66	20,880	7,300.00	28,180.00	21,068,600.00	21,279,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	23,678.78	80,000.00	11,981.66	20,880	7,300.00	28,180.00	21,068,600.00	21,279,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,394,462.64	9,591,300.00	7,588,780.00	7,901,560	2,758,100.00	10,659,660.00	83,363,800.00	84,198,100.00
22021001	REFRESHMENT & MEALS	244,800.00	400,000.00	143,280.00	178,040	62,200.00	240,240.00	22,874,500.00	23,103,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,718,662.64	800,000.00	592,500.00	875,290	305,500.00	1,180,790.00	45,147,000.00	45,598,500.00
22021003	PUBLICITY & ADVERTISEMENTS	118,000.00	240,000.00	20,000.00	36,290	12,700.00	48,990.00	3,250,600.00	3,283,200.00
22021004	MEDICAL EXPENSES-LOCAL	-	160,000.00	20,000.00	134,400	47,000.00	181,400.00	102,600.00	103,700.00
22021006	POSTAGES & COURIER SERVICES	-	80,000.00	-	-	-	-	-	-
22021007	WELFARE PACKAGES	314,000.00	800,000.00	730,000.00	544,160	190,000.00	734,160.00	3,009,800.00	3,039,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	160,000.00	-	-	-	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	25,000.00	160,000.00	-	100,800	35,200.00	136,000.00	7,112,100.00	7,183,300.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	-	-	-	-	-	-	1,204,000.00	1,216,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	763,500.00	1,600,000.00	1,044,500.00	2,015,100	703,300.00	2,718,400.00	240,800.00	243,300.00
22021026	MONITORING AND EVALUATION RECURRENT	24,500.00	1,991,300.00	1,979,500.00	335,900	117,300.00	453,200.00	60,200.00	60,900.00
22021027	DAILY RATED ALLOWANCE	2,186,000.00	3,200,000.00	3,059,000.00	3,681,580	1,284,900.00	4,966,480.00	362,200.00	365,900.00
23	CAPITAL EXPENDITURE	-	-	-	867,782,800	-	867,782,800.00	1,078,460,700.00	1,100,030,100.00
2301	FIXED ASSETS PURCHASED	-	-	-	61,000,000	-	61,000,000.00	61,610,000.00	62,842,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	61,000,000	-	61,000,000.00	61,610,000.00	62,842,200.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23010104	PURCHASE MOTOR CYCLES	-	-	-	11,000,000	-	11,000,000.00	11,110,000.00	11,332,200.00
2302	CONSTRUCTION / PROVISION	-	-	-	532,600,000	-	532,600,000.00	537,926,000.00	548,684,600.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	532,600,000	-	532,600,000.00	537,926,000.00	548,684,600.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	11,000,000	-	11,000,000.00	11,110,000.00	11,332,200.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	143,000,000	-	143,000,000.00	144,430,000.00	147,318,600.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	108,000,000	-	108,000,000.00	109,080,000.00	111,261,600.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	270,600,000	-	270,600,000.00	273,306,000.00	278,772,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2303	REHABILITATION / REPAIRS	-	-	-	233,182,800	-	233,182,800.00	336,514,700.00	343,245,100.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	233,182,800	-	233,182,800.00	336,514,700.00	343,245,100.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	189,982,800	-	189,982,800.00	292,882,700.00	298,740,400.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	-	-	-	13,200,000	-	13,200,000.00	13,332,000.00	13,598,700.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	11,000,000	-	11,000,000.00	11,110,000.00	11,332,200.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	11,000,000	-	11,000,000.00	11,110,000.00	11,332,200.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	-	-	11,000,000	-	11,000,000.00	11,110,000.00	11,332,200.00
2305	OTHER CAPITAL PROJECTS	-	-	-	30,000,000	-	30,000,000.00	131,300,000.00	133,926,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	30,000,000	-	30,000,000.00	131,300,000.00	133,926,000.00
23050103	MONITORING AND EVALUATION	-	-	-	30,000,000	-	30,000,000.00	131,300,000.00	133,926,000.00
026000100100 - Ministry of Lands and Survey									
2	EXPENDITURES	277,766,817.07	823,441,020.00	733,853,278.93	3,409,359,090	2,416,356,723.00	5,825,715,813.00	3,412,187,600.00	3,478,493,500.00
21	PERSONNEL COST	84,550,327.51	113,307,520.00	95,370,701.45	129,493,400	-	129,493,400.00	60,602,900.00	60,602,900.00
2101	SALARY	50,518,570.50	70,056,500.00	59,724,185.67	75,131,300	-	75,131,300.00	7,039,000.00	7,039,000.00
210101	SALARIES AND WAGES	50,518,570.50	70,056,500.00	59,724,185.67	75,131,300	-	75,131,300.00	7,039,000.00	7,039,000.00
21010101	BASIC-SALARY	45,671,129.87	64,214,700.00	53,907,256.92	75,131,300	-	75,131,300.00	7,039,000.00	7,039,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,841,800.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,031,757.01	43,251,020.00	35,646,515.78	54,362,100	-	54,362,100.00	53,563,900.00	53,563,900.00
210201	ALLOWANCES	34,031,757.01	43,251,020.00	35,646,515.78	54,362,100	-	54,362,100.00	53,563,900.00	53,563,900.00
21020102	HOUSING/RENT ALLOWANCE	9,834,262.70	13,794,440.00	11,466,145.29	16,139,600	-	16,139,600.00	15,173,900.00	15,173,900.00
21020103	TRANSPORT ALLOWANCE	3,283,400.98	4,484,020.00	4,144,739.40	5,246,400	-	5,246,400.00	-	-
21020104	MEAL SUBSIDY	612,243.75	844,580.00	818,555.20	988,200	-	988,200.00	931,700.00	931,700.00
21020105	UTILITY ALLOWANCE	1,710,831.53	2,385,940.00	2,385,433.40	2,733,900	-	2,733,900.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	43,373.60	162,200.00	161,414.14	99,300	-	99,300.00	-	-
21020107	LEAVE ALLOWANCE	4,157,574.00	6,149,800.00	4,776,787.39	7,195,300	-	7,195,300.00	27,941,500.00	27,941,500.00
21020108	DOMESTIC STAFF ALLOWANCE	1,330,124.80	1,743,660.00	1,350,971.17	2,040,100	-	2,040,100.00	496,500.00	496,500.00
21020111	CLINICAL ALLOWANCE	170,696.88	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	7,739,248.77	11,620,280.00	8,847,399.38	13,595,800	-	13,595,800.00	2,062,500.00	2,062,500.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,150,000.00	2,066,100.00	1,695,070.41	6,323,500	-	6,323,500.00	6,957,800.00	6,957,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	21,918,912.56	40,133,500.00	31,658,529.01	33,587,490	11,723,600.00	45,311,090.00	72,843,700.00	73,574,700.00
2202	OVERHEAD COST	21,918,912.56	40,133,500.00	31,658,529.01	33,587,490	11,723,600.00	45,311,090.00	72,843,700.00	73,574,700.00
220201	TRAVEL & TRANSPORT - GENERAL	2,093,740.00	5,280,000.00	2,453,569.00	4,949,540	1,727,700.00	6,677,240.00	9,511,200.00	9,606,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	780,000.00	1,600,000.00	1,487,969.00	1,182,260	412,700.00	1,594,960.00	3,611,800.00	3,648,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,313,740.00	1,200,000.00	865,600.00	886,720	309,500.00	1,196,220.00	180,600.00	182,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	400,000.00	-	1,343,400	468,900.00	1,812,300.00	1,805,900.00	1,824,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	800,000.00	100,000.00	591,180	206,400.00	797,580.00	120,400.00	121,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	400,000.00	-	295,640	103,200.00	398,840.00	370,900.00	374,700.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	400,000.00	-	295,640	103,200.00	398,840.00	14,500.00	14,700.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	240,000.00	-	177,350	61,900.00	239,250.00	60,200.00	60,900.00
22020109	PER-DIEM/ESTACODES	-	240,000.00	-	177,350	61,900.00	239,250.00	3,346,900.00	3,380,400.00
220202	UTILITIES - GENERAL	613,750.00	720,000.00	125,500.00	532,250	185,900.00	718,150.00	3,530,000.00	3,565,500.00
22020201	ELECTRICITY CHARGES	443,400.00	200,000.00	125,500.00	147,820	51,600.00	199,420.00	167,400.00	169,100.00
22020202	TELEPHONE CHARGES	-	40,000.00	-	29,630	10,400.00	40,030.00	708,000.00	715,100.00
22020203	INTERNET ACCESS CHARGES	38,350.00	120,000.00	-	88,680	31,000.00	119,680.00	115,100.00	116,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	82,000.00	160,000.00	-	118,300	41,300.00	159,600.00	11,200.00	11,400.00
22020209	OTHER UTILITY CHARGES	50,000.00	200,000.00	-	147,820	51,600.00	199,420.00	2,528,300.00	2,553,600.00
220203	MATERIALS & SUPPLIES - GENERAL	1,367,600.00	2,224,000.00	1,863,500.00	1,643,230	573,600.00	2,216,830.00	7,562,600.00	7,638,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	901,600.00	1,200,000.00	1,138,500.00	886,720	309,500.00	1,196,220.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	160,000.00	-	118,300	41,300.00	159,600.00	180,600.00	182,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	80,000.00	-	59,150	20,700.00	79,850.00	6,742,000.00	6,809,500.00
22020312	OTHER MATERIALS AND SUPPLIES	466,000.00	784,000.00	725,000.00	579,060	202,100.00	781,160.00	38,000.00	38,400.00
220204	MAINTENANCE SERVICES - GENERAL	3,322,300.00	4,800,000.00	4,092,650.00	3,547,080	1,238,100.00	4,785,180.00	8,987,100.00	9,077,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	486,700.00	1,200,000.00	1,189,250.00	886,720	309,500.00	1,196,220.00	120,400.00	121,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	221,800.00	400,000.00	229,500.00	295,640	103,200.00	398,840.00	5,056,500.00	5,107,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	305,600.00	400,000.00	355,000.00	295,640	103,200.00	398,840.00	3,693,300.00	3,730,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	966,300.00	1,200,000.00	989,500.00	886,720	309,500.00	1,196,220.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	110,000.00	400,000.00	155,000.00	295,640	103,200.00	398,840.00	60,300.00	61,000.00
22020406	OTHER MAINTENANCE SERVICES	1,231,900.00	1,200,000.00	1,174,400.00	886,720	309,500.00	1,196,220.00	56,600.00	57,200.00
220205	TRAINING - GENERAL	150,000.00	1,200,000.00	200,000.00	806,440	281,500.00	1,087,940.00	1,213,600.00	1,225,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020501	LOCAL TRAINING	150,000.00	400,000.00	200,000.00	269,040	93,900.00	362,940.00	9,600.00	9,700.00
22020502	INTERNATIONAL TRAINING	-	800,000.00	-	537,400	187,600.00	725,000.00	1,204,000.00	1,216,100.00
220206	OTHER SERVICES - GENERAL	192,000.00	280,000.00	79,500.00	198,920	69,500.00	268,420.00	90,300.00	91,300.00
22020601	SECURITY SERVICES	120,000.00	160,000.00	7,500.00	118,300	41,300.00	159,600.00	90,300.00	91,300.00
22020605	CLEANING & FUMIGATION SERVICES	72,000.00	120,000.00	72,000.00	80,620	28,200.00	108,820.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	881,500.00	1,923,200.00	858,359.88	1,077,690	376,300.00	1,453,990.00	31,685,200.00	32,002,400.00
22020701	FINANCIAL CONSULTING	254,000.00	240,000.00	39,759.88	161,240	56,300.00	217,540.00	301,000.00	304,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	203,200.00	101,600.00	53,780	18,800.00	72,580.00	236,000.00	238,400.00
22020703	LEGAL SERVICES	355,000.00	800,000.00	502,000.00	537,400	187,600.00	725,000.00	159,000.00	160,600.00
22020704	ENGINEERING SERVICES	76,100.00	160,000.00	147,500.00	118,300	41,300.00	159,600.00	5,778,900.00	5,836,700.00
22020705	ARCHITECTURAL SERVICES	-	80,000.00	-	59,150	20,700.00	79,850.00	24,078,400.00	24,319,200.00
22020706	SURVEYING SERVICES	-	200,000.00	-	147,820	51,600.00	199,420.00	481,600.00	486,500.00
22020709	OTHER CONSULTING SERVICES	196,400.00	240,000.00	67,500.00	-	-	-	650,300.00	656,900.00
220208	FUEL & LUBRICANTS - GENERAL	201,200.00	1,456,000.00	764,000.00	1,031,970	360,400.00	1,392,370.00	4,676,700.00	4,723,600.00
22020801	MOTOR VEHICLE FUEL COST	201,200.00	800,000.00	764,000.00	591,180	206,400.00	797,580.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	224,000.00	-	150,510	52,600.00	203,110.00	2,263,400.00	2,286,100.00
22020803	PLANT / GENERATOR FUEL COST	-	400,000.00	-	268,700	93,800.00	362,500.00	5,400.00	5,500.00
22020806	COOKING GAS/FUEL COST	-	32,000.00	-	21,580	7,600.00	29,180.00	2,407,900.00	2,432,000.00
220209	FINANCIAL CHARGES - GENERAL	80,322.56	90,300.00	90,141.13	75,260	26,300.00	101,560.00	301,000.00	304,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	80,322.56	90,300.00	90,141.13	75,260	26,300.00	101,560.00	301,000.00	304,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,016,500.00	22,160,000.00	21,131,309.00	19,725,110	6,884,300.00	26,609,410.00	5,286,000.00	5,339,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	400,000.00	370,000.00	295,640	103,200.00	398,840.00	2,716,100.00	2,743,300.00
22021004	MEDICAL EXPENSES-LOCAL	-	400,000.00	-	295,640	103,200.00	398,840.00	255,900.00	258,500.00
22021006	POSTAGES & COURIER SERVICES	-	160,000.00	-	118,300	41,300.00	159,600.00	-	-
22021007	WELFARE PACKAGES	3,564,500.00	3,200,000.00	3,069,300.00	2,149,500	750,200.00	2,899,700.00	120,400.00	121,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	800,000.00	677,500.00	537,400	187,600.00	725,000.00	1,712,000.00	1,729,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,870,000.00	12,000,000.00	11,946,509.00	12,835,830	4,479,800.00	17,315,630.00	301,000.00	304,100.00
22021027	DAILY RATED ALLOWANCE	3,582,000.00	5,200,000.00	5,068,000.00	3,492,800	1,219,000.00	4,711,800.00	180,600.00	182,500.00
23	CAPITAL EXPENDITURE	171,297,577.00	670,000,000.00	606,824,048.47	3,246,278,200	2,404,633,123.00	5,650,911,323.00	3,278,741,000.00	3,344,315,900.00
2301	FIXED ASSETS PURCHASED	-	-	-	500,000,000	2,404,633,123.00	2,904,633,123.00	505,000,000.00	515,100,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	500,000,000	2,404,633,123.00	2,904,633,123.00	505,000,000.00	515,100,000.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	500,000,000	2,404,633,123.00	2,904,633,123.00	505,000,000.00	515,100,000.00
2302	CONSTRUCTION / PROVISION	9,665,050.00	-	-	900,000,000	-	900,000,000.00	909,000,000.00	927,180,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,665,050.00	-	-	900,000,000	-	900,000,000.00	909,000,000.00	927,180,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	9,665,050.00	-	-	900,000,000	-	900,000,000.00	909,000,000.00	927,180,000.00
2305	OTHER CAPITAL PROJECTS	161,632,527.00	670,000,000.00	606,824,048.47	1,846,278,200	-	1,846,278,200.00	1,864,741,000.00	1,902,035,900.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	161,632,527.00	670,000,000.00	606,824,048.47	1,846,278,200	-	1,846,278,200.00	1,864,741,000.00	1,902,035,900.00
23050101	RESEARCH AND DEVELOPMENT	1,320,000.00	-	-	600,000,000	-	600,000,000.00	606,000,000.00	618,120,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	160,312,527.00	670,000,000.00	606,824,048.47	1,246,278,200	-	1,246,278,200.00	1,258,741,000.00	1,283,915,900.00
026000200100 - Office of the Surveyor General									
2	EXPENDITURES	136,563,685.07	131,969,140.00	92,232,456.93	1,038,201,440	11,079,500.00	1,049,280,940.00	1,057,897,700.00	1,075,924,100.00
21	PERSONNEL COST	53,494,715.48	78,941,140.00	56,120,674.92	92,361,800	-	92,361,800.00	67,623,300.00	67,623,300.00
2101	SALARY	28,394,817.51	43,277,320.00	30,620,228.81	50,634,500	-	50,634,500.00	1,489,500.00	1,489,500.00
210101	SALARIES AND WAGES	28,394,817.51	43,277,320.00	30,620,228.81	50,634,500	-	50,634,500.00	1,489,500.00	1,489,500.00
21010101	BASIC-SALARY	28,394,817.51	43,277,320.00	30,620,228.81	50,634,500	-	50,634,500.00	1,489,500.00	1,489,500.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,099,897.97	35,663,820.00	25,500,446.11	41,727,300	-	41,727,300.00	66,133,800.00	66,133,800.00
210201	ALLOWANCES	25,099,897.97	35,663,820.00	25,500,446.11	41,727,300	-	41,727,300.00	66,133,800.00	66,133,800.00
21020102	HOUSING/RENT ALLOWANCE	6,762,096.57	10,593,960.00	7,271,271.30	12,395,000	-	12,395,000.00	2,932,400.00	2,932,400.00
21020103	TRANSPORT ALLOWANCE	1,694,778.36	2,959,380.00	2,112,759.90	3,462,500	-	3,462,500.00	35,503,900.00	35,503,900.00
21020104	MEAL SUBSIDY	284,756.71	696,240.00	370,953.42	814,700	-	814,700.00	-	-
21020105	UTILITY ALLOWANCE	1,284,064.39	1,728,260.00	1,573,655.88	2,022,100	-	2,022,100.00	11,463,800.00	11,463,800.00
21020106	ENTERTAINMENT ALLOWANCE	440,593.44	596,980.00	460,731.54	698,500	-	698,500.00	5,021,400.00	5,021,400.00
21020107	LEAVE ALLOWANCE	2,680,818.00	4,236,220.00	2,880,421.98	4,956,500	-	4,956,500.00	1,865,000.00	1,865,000.00
21020108	DOMESTIC STAFF ALLOWANCE	3,104,204.16	4,222,500.00	3,684,709.41	4,940,400	-	4,940,400.00	3,417,200.00	3,417,200.00
21020120	JOURNAL ALLOWANCE	187,180.56	-	-	-	-	-	474,400.00	474,400.00
21020135	FURNITURE ALLOWANCE	4,773,535.74	8,284,360.00	5,210,892.08	9,692,800	-	9,692,800.00	3,595,100.00	3,595,100.00
21020137	DRIVER'S ALLOWANCE	935,902.56	-	-	-	-	-	1,860,600.00	1,860,600.00
21020138	ADMIN ALLOWANCE	311,967.48	424,320.00	311,967.48	496,500	-	496,500.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	2,640,000.00	1,921,600.00	1,623,083.12	2,248,300	-	2,248,300.00	-	-
22	OTHER RECURRENT COSTS	19,083,120.59	43,028,000.00	32,811,282.01	31,741,140	11,079,500.00	42,820,640.00	178,134,900.00	179,918,500.00
2202	OVERHEAD COST	19,083,120.59	43,028,000.00	32,811,282.01	31,741,140	11,079,500.00	42,820,640.00	178,134,900.00	179,918,500.00
220201	TRAVEL & TRANSPORT - GENERAL	1,298,000.00	5,643,200.00	5,541,000.00	4,124,440	1,439,800.00	5,564,240.00	9,608,700.00	9,705,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	327,000.00	4,443,200.00	4,412,000.00	886,720	309,500.00	1,196,220.00	1,083,600.00	1,094,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	971,000.00	1,200,000.00	1,129,000.00	886,720	309,500.00	1,196,220.00	301,000.00	304,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	671,700	234,500.00	906,200.00	3,009,800.00	3,039,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	671,700	234,500.00	906,200.00	301,000.00	304,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	671,700	234,500.00	906,200.00	264,900.00	267,600.00
22020109	PER-DIEM/ESTACODES	-	-	-	335,900	117,300.00	453,200.00	4,648,400.00	4,694,900.00
220202	UTILITIES - GENERAL	329,000.00	440,000.00	107,000.00	325,280	113,600.00	438,880.00	834,200.00	842,800.00

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22020201	ELECTRICITY CHARGES	116,000.00	240,000.00	107,000.00	177,350	61,900.00	239,250.00	120,400.00	121,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	30,000.00	40,000.00	-	29,630	10,400.00	40,030.00	290,900.00	293,900.00
22020205	WATER RATES	183,000.00	160,000.00	-	118,300	41,300.00	159,600.00	422,900.00	427,200.00
220203	MATERIALS & SUPPLIES - GENERAL	670,300.00	1,402,000.00	1,228,130.00	1,341,020	468,200.00	1,809,220.00	943,000.00	952,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	437,000.00	842,000.00	841,500.00	591,180	206,400.00	797,580.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	335,900	117,300.00	453,200.00	120,400.00	121,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	172,000.00	400,000.00	321,630.00	295,640	103,200.00	398,840.00	127,800.00	129,100.00
22020312	OTHER MATERIALS AND SUPPLIES	61,300.00	160,000.00	65,000.00	118,300	41,300.00	159,600.00	92,800.00	93,800.00
220204	MAINTENANCE SERVICES - GENERAL	2,314,597.11	3,681,300.00	2,793,650.00	2,246,630	784,300.00	3,030,930.00	55,423,400.00	55,978,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	456,500.00	424,000.00	329,000.00	295,640	103,200.00	398,840.00	30,100.00	30,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	520,000.00	606,000.00	417,000.00	354,690	123,800.00	478,490.00	49,553,400.00	50,049,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	224,597.11	821,300.00	821,000.00	591,180	206,400.00	797,580.00	4,741,400.00	4,788,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	607,500.00	1,270,000.00	820,000.00	591,180	206,400.00	797,580.00	872,900.00	881,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	53,000.00	160,000.00	97,650.00	118,300	41,300.00	159,600.00	150,900.00	152,500.00
22020406	OTHER MAINTENANCE SERVICES	453,000.00	400,000.00	309,000.00	295,640	103,200.00	398,840.00	74,700.00	75,500.00
220205	TRAINING - GENERAL	1,017,000.00	960,000.00	938,000.00	709,380	247,600.00	956,980.00	9,600.00	9,700.00
22020501	LOCAL TRAINING	1,017,000.00	960,000.00	938,000.00	709,380	247,600.00	956,980.00	9,600.00	9,700.00
220206	OTHER SERVICES - GENERAL	145,996.86	240,000.00	-	177,350	61,900.00	239,250.00	120,400.00	121,700.00
22020605	CLEANING & FUMIGATION SERVICES	145,996.86	240,000.00	-	177,350	61,900.00	239,250.00	120,400.00	121,700.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,056,901.17	7,000,000.00	3,440,000.00	7,845,580	2,738,400.00	10,583,980.00	11,537,400.00	11,653,100.00
22020701	FINANCIAL CONSULTING	-	-	-	671,700	234,500.00	906,200.00	264,900.00	267,600.00
22020703	LEGAL SERVICES	50,000.00	200,000.00	-	147,820	51,600.00	199,420.00	172,100.00	173,900.00
22020704	ENGINEERING SERVICES	-	-	-	1,679,300	586,100.00	2,265,400.00	9,149,800.00	9,241,300.00
22020705	ARCHITECTURAL SERVICES	-	-	-	1,343,400	468,900.00	1,812,300.00	1,444,800.00	1,459,300.00
22020706	SURVEYING SERVICES	3,006,901.17	6,800,000.00	3,440,000.00	2,659,960	928,400.00	3,588,360.00	192,700.00	194,700.00
22020709	OTHER CONSULTING SERVICES	-	-	-	1,343,400	468,900.00	1,812,300.00	313,100.00	316,300.00
220208	FUEL & LUBRICANTS - GENERAL	1,373,500.00	1,866,000.00	1,587,000.00	1,300,560	454,000.00	1,754,560.00	38,173,100.00	38,554,900.00
22020801	MOTOR VEHICLE FUEL COST	865,500.00	1,306,000.00	1,123,000.00	886,720	309,500.00	1,196,220.00	37,643,300.00	38,019,800.00
22020803	PLANT / GENERATOR FUEL COST	508,000.00	560,000.00	464,000.00	413,840	144,500.00	558,340.00	529,800.00	535,100.00
220209	FINANCIAL CHARGES - GENERAL	49,232.27	80,000.00	42,252.01	59,150	20,700.00	79,850.00	3,009,800.00	3,039,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	49,232.27	80,000.00	42,252.01	59,150	20,700.00	79,850.00	3,009,800.00	3,039,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,828,593.18	21,715,500.00	17,134,250.00	13,611,750	4,751,000.00	18,362,750.00	58,475,300.00	59,060,500.00
22021001	REFRESHMENT & MEALS	429,000.00	800,000.00	610,000.00	591,180	206,400.00	797,580.00	2,407,900.00	2,432,000.00

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22021002	HONORARIUM & SITTING ALLOWANCE	167,700.00	240,000.00	-	177,350	61,900.00	239,250.00	48,156,800.00	48,638,400.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	335,900	117,300.00	453,200.00	2,971,300.00	3,001,100.00
22021004	MEDICAL EXPENSES-LOCAL	599,000.00	800,000.00	791,500.00	591,180	206,400.00	797,580.00	255,900.00	258,500.00
22021007	WELFARE PACKAGES	1,304,500.00	3,516,000.00	2,623,000.00	2,068,880	722,100.00	2,790,980.00	1,805,900.00	1,824,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	335,900	117,300.00	453,200.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	372,000.00	1,200,000.00	1,005,000.00	886,720	309,500.00	1,196,220.00	1,673,500.00	1,690,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,346,393.18	10,759,500.00	7,984,750.00	5,373,600	1,875,400.00	7,249,000.00	301,000.00	304,100.00
22021027	DAILY RATED ALLOWANCE	3,610,000.00	4,400,000.00	4,120,000.00	3,251,040	1,134,700.00	4,385,740.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	63,985,849.00	10,000,000.00	3,300,500.00	914,098,500	-	914,098,500.00	812,139,500.00	828,382,300.00
2301	FIXED ASSETS PURCHASED	24,099,849.00	-	-	332,000,000	-	332,000,000.00	100,495,000.00	102,504,900.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	24,099,849.00	-	-	332,000,000	-	332,000,000.00	100,495,000.00	102,504,900.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	24,099,849.00	-	-	27,500,000	-	27,500,000.00	27,775,000.00	28,330,500.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	254,500,000	-	254,500,000.00	22,220,000.00	22,664,400.00
2302	CONSTRUCTION / PROVISION	5,509,000.00	-	-	189,000,000	200,000,000.00	389,000,000.00	337,340,000.00	344,086,800.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,509,000.00	-	-	189,000,000	200,000,000.00	389,000,000.00	337,340,000.00	344,086,800.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,509,000.00	-	-	189,000,000	200,000,000.00	389,000,000.00	190,890,000.00	194,707,800.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	-	-	-	146,450,000.00	149,379,000.00
2303	REHABILITATION / REPAIRS	5,550,000.00	-	-	255,098,500	- 200,000,000.00	55,098,500.00	257,649,500.00	262,802,500.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,550,000.00	-	-	255,098,500	- 200,000,000.00	55,098,500.00	257,649,500.00	262,802,500.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	249,598,500	- 200,000,000.00	49,598,500.00	252,094,500.00	257,136,400.00
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	5,550,000.00	-	-	5,500,000	-	5,500,000.00	5,555,000.00	5,666,100.00
2305	OTHER CAPITAL PROJECTS	28,827,000.00	10,000,000.00	3,300,500.00	138,000,000	-	138,000,000.00	116,655,000.00	118,988,100.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	28,827,000.00	10,000,000.00	3,300,500.00	138,000,000	-	138,000,000.00	116,655,000.00	118,988,100.00
23050101	RESEARCH AND DEVELOPMENT	28,827,000.00	10,000,000.00	3,300,500.00	138,000,000	-	138,000,000.00	116,655,000.00	118,988,100.00
026500100100 - Ministry of Livestock & Aquaculture Development									
2	EXPENDITURES	700,291,173.39	907,488,400.00	641,922,052.33	1,950,504,810	9,353,700.00	1,959,858,510.00	1,277,257,300.00	1,299,364,800.00
21	PERSONNEL COST	598,941,216.35	790,948,980.00	557,302,192.45	922,482,000	-	922,482,000.00	77,903,400.00	77,903,400.00
2101	SALARY	488,761,125.38	652,994,740.00	466,063,907.10	757,169,100	-	757,169,100.00	1,083,400.00	1,083,400.00
210101	SALARIES AND WAGES	488,761,125.38	652,994,740.00	466,063,907.10	757,169,100	-	757,169,100.00	1,083,400.00	1,083,400.00
21010101	BASIC-SALARY	483,913,684.75	647,152,940.00	460,246,978.35	757,169,100	-	757,169,100.00	1,083,400.00	1,083,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,841,800.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	110,180,090.97	137,954,240.00	91,238,285.35	165,312,900	-	165,312,900.00	76,820,000.00	76,820,000.00
210201	ALLOWANCES	110,180,090.97	137,954,240.00	91,238,285.35	165,312,900	-	165,312,900.00	76,820,000.00	76,820,000.00
21020107	LEAVE ALLOWANCE	106,680.00	627,020.00	427,216.05	733,700	-	733,700.00	-	-
21020109	SHIFT ALLOWANCE	24,217,067.75	32,578,980.00	23,533,691.80	38,117,500	-	38,117,500.00	4,424,100.00	4,424,100.00
21020110	CALL DUTY ALLOWANCE	60,615,799.85	80,783,280.00	50,431,332.54	94,516,500	-	94,516,500.00	51,669,500.00	51,669,500.00
21020112	HARZARD ALLOWANCE	12,040,543.37	16,194,960.00	11,232,622.95	18,948,200	-	18,948,200.00	4,409,200.00	4,409,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	13,200,000.00	7,770,000.00	5,613,422.01	12,997,000	-	12,997,000.00	16,317,200.00	16,317,200.00
22	OTHER RECURRENT COSTS	37,613,232.04	45,945,720.00	23,264,598.63	26,798,110	9,353,700.00	36,151,810.00	188,116,900.00	189,999,600.00
2202	OVERHEAD COST	37,613,232.04	45,945,720.00	23,264,598.63	26,798,110	9,353,700.00	36,151,810.00	188,116,900.00	189,999,600.00
220201	TRAVEL & TRANSPORT - GENERAL	1,659,300.00	3,463,200.00	2,310,695.00	3,213,810	1,121,800.00	4,335,610.00	900,200.00	909,400.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	722,300.00	1,200,000.00	869,095.00	806,100	281,400.00	1,087,500.00	722,400.00	729,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	737,000.00	2,263,200.00	1,441,600.00	1,037,370	362,100.00	1,399,470.00	24,100.00	24,400.00
22020109	PER-DIEM/ESTACODES	200,000.00	-	-	1,370,340	478,300.00	1,848,640.00	153,700.00	155,300.00
220202	UTILITIES - GENERAL	226,050.00	1,446,400.00	237,000.00	971,660	339,200.00	1,310,860.00	3,061,500.00	3,092,300.00
22020201	ELECTRICITY CHARGES	-	400,000.00	200,000.00	268,700	93,800.00	362,500.00	36,200.00	36,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	400,000.00	12,000.00	268,700	93,800.00	362,500.00	15,400.00	15,600.00
22020206	SEWERAGE CHARGES	11,050.00	400,000.00	-	268,700	93,800.00	362,500.00	602,000.00	608,100.00
22020209	OTHER UTILITY CHARGES	215,000.00	246,400.00	25,000.00	165,560	57,800.00	223,360.00	2,407,900.00	2,432,000.00
220203	MATERIALS & SUPPLIES - GENERAL	22,891,125.00	4,283,000.00	2,018,700.00	2,355,580	822,400.00	3,177,980.00	99,346,500.00	100,340,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	189,500.00	779,000.00	389,500.00	268,700	93,800.00	362,500.00	602,000.00	608,100.00
22020302	BOOKS	-	80,000.00	40,000.00	8,160	2,900.00	11,060.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	255,000.00	640,000.00	30,000.00	429,940	150,100.00	580,040.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	480,000.00	152,500.00	322,480	112,600.00	435,080.00	805,900.00	814,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	25,000.00	600,000.00	350,000.00	259,550	90,600.00	350,150.00	903,000.00	912,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	908,000.00	785,000.00	609,970	212,900.00	822,870.00	28,894,100.00	29,183,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	280,000.00	-	188,080	65,700.00	253,780.00	67,515,400.00	68,190,600.00
22020312	OTHER MATERIALS AND SUPPLIES	22,421,625.00	516,000.00	271,700.00	268,700	93,800.00	362,500.00	24,100.00	24,400.00
220204	MAINTENANCE SERVICES - GENERAL	2,015,060.00	9,480,000.00	7,838,500.00	6,021,730	2,101,700.00	8,123,430.00	1,522,500.00	1,537,900.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	120,000.00	3,293,000.00	1,923,500.00	1,454,130	507,500.00	1,961,630.00	15,100.00	15,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	4,699,000.00	4,692,000.00	3,761,500	1,312,800.00	5,074,300.00	303,400.00	306,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,895,060.00	1,488,000.00	1,223,000.00	806,100	281,400.00	1,087,500.00	1,204,000.00	1,216,100.00
220205	TRAINING - GENERAL	172,866.00	6,080,000.00	2,756,000.00	4,083,980	1,425,400.00	5,509,380.00	734,100.00	741,600.00

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22020501	LOCAL TRAINING	172,866.00	480,000.00	367,000.00	322,480	112,600.00	435,080.00	11,700.00	11,900.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	5,600,000.00	2,389,000.00	3,761,500	1,312,800.00	5,074,300.00	722,400.00	729,700.00
220206	OTHER SERVICES - GENERAL	69,290.00	360,000.00	87,700.00	241,860	84,500.00	326,360.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	69,290.00	360,000.00	87,700.00	241,860	84,500.00	326,360.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	610,000.00	400,000.00	-	268,700	93,800.00	362,500.00	3,115,100.00	3,146,300.00
22020703	LEGAL SERVICES	610,000.00	400,000.00	-	268,700	93,800.00	362,500.00	3,115,100.00	3,146,300.00
220208	FUEL & LUBRICANTS - GENERAL	320,400.00	6,520,000.00	2,278,500.00	5,669,240	1,978,600.00	7,647,840.00	44,586,300.00	45,032,300.00
22020801	MOTOR VEHICLE FUEL COST	220,000.00	2,000,000.00	1,307,500.00	2,686,800	937,700.00	3,624,500.00	43,314,900.00	43,748,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,400.00	4,000,000.00	690,000.00	2,686,800	937,700.00	3,624,500.00	1,006,500.00	1,016,600.00
22020803	PLANT / GENERATOR FUEL COST	99,000.00	520,000.00	281,000.00	295,640	103,200.00	398,840.00	264,900.00	267,600.00
220209	FINANCIAL CHARGES - GENERAL	98,441.04	463,120.00	460,753.63	156,070	54,500.00	210,570.00	18,058,800.00	18,239,400.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	98,441.04	463,120.00	460,753.63	156,070	54,500.00	210,570.00	18,058,800.00	18,239,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,550,700.00	13,450,000.00	5,276,750.00	3,815,480	1,331,800.00	5,147,280.00	16,791,900.00	16,960,000.00
22021001	REFRESHMENT & MEALS	351,000.00	290,000.00	155,500.00	107,560	37,600.00	145,160.00	13,845,100.00	13,983,600.00
22021003	PUBLICITY & ADVERTISEMENTS	906,900.00	400,000.00	226,350.00	268,700	93,800.00	362,500.00	2,227,300.00	2,249,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	249,100.00	160,000.00	125,000.00	107,560	37,600.00	145,160.00	418,500.00	422,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,043,700.00	12,600,000.00	4,769,900.00	3,331,660	1,162,800.00	4,494,460.00	301,000.00	304,100.00
23	CAPITAL EXPENDITURE	63,736,725.00	70,593,700.00	61,355,261.25	1,001,224,700	-	1,001,224,700.00	1,011,237,000.00	1,031,461,800.00
2301	FIXED ASSETS PURCHASED	3,685,000.00	18,080,000.00	13,000,000.00	267,000,000	-	267,000,000.00	269,670,000.00	275,063,400.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,685,000.00	18,080,000.00	13,000,000.00	267,000,000	-	267,000,000.00	269,670,000.00	275,063,400.00
23010109	PURCHASE OF SEA BOATS	-	8,080,000.00	8,000,000.00	85,000,000	-	85,000,000.00	85,850,000.00	87,567,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	440,000.00	-	-	152,000,000	-	152,000,000.00	153,520,000.00	156,590,400.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,500,000.00	10,000,000.00	5,000,000.00	30,000,000	-	30,000,000.00	30,300,000.00	30,906,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	1,745,000.00	-	-	-	-	-	-	-
2302	CONSTRUCTION / PROVISION	6,006,628.00	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,006,628.00	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	6,006,628.00	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
2303	REHABILITATION / REPAIRS	6,542,500.00	6,403,800.00	6,380,000.00	518,724,700	-	518,724,700.00	523,912,000.00	534,390,300.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	6,542,500.00	6,403,800.00	6,380,000.00	518,724,700	-	518,724,700.00	523,912,000.00	534,390,300.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	-	-	7,000,000	-	7,000,000.00	7,070,000.00	7,211,400.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	6,542,500.00	6,403,800.00	6,380,000.00	276,724,700	-	276,724,700.00	279,492,000.00	285,081,900.00

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23030113	REHABILITATION / REPAIRS - ROADS	-	-	-	235,000,000	-	235,000,000.00	237,350,000.00	242,097,000.00
2305	OTHER CAPITAL PROJECTS	47,502,597.00	46,109,900.00	41,975,261.25	195,500,000	-	195,500,000.00	197,455,000.00	201,404,100.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	47,502,597.00	46,109,900.00	41,975,261.25	195,500,000	-	195,500,000.00	197,455,000.00	201,404,100.00
23050101	RESEARCH AND DEVELOPMENT	22,617,097.00	46,109,900.00	41,975,261.25	190,000,000	-	190,000,000.00	191,900,000.00	195,738,000.00
23050103	MONITORING AND EVALUATION	2,908,000.00	-	-	5,500,000	-	5,500,000.00	5,555,000.00	5,666,100.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	21,977,500.00	-	-	-	-	-	-	-
026600100100 - Ministry of Entrepreneurship Development									
2	EXPENDITURES	121,896,333.49	326,366,020.00	248,997,249.52	290,578,000	14,068,000.00	304,646,000.00	334,909,600.00	339,652,000.00
21	PERSONNEL COST	97,925,586.14	115,075,020.00	113,915,257.16	99,274,200	-	99,274,200.00	13,411,500.00	13,411,500.00
2101	SALARY	57,842,113.51	69,932,220.00	69,788,990.96	61,002,800	-	61,002,800.00	3,052,300.00	3,052,300.00
210101	SALARIES AND WAGES	57,842,113.51	69,932,220.00	69,788,990.96	61,002,800	-	61,002,800.00	3,052,300.00	3,052,300.00
21010101	BASIC-SALARY	52,994,672.88	64,090,420.00	63,972,062.21	61,002,800	-	61,002,800.00	3,052,300.00	3,052,300.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,841,800.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,083,472.63	45,142,800.00	44,126,266.20	38,271,400	-	38,271,400.00	10,359,200.00	10,359,200.00
210201	ALLOWANCES	40,083,472.63	45,142,800.00	44,126,266.20	38,271,400	-	38,271,400.00	10,359,200.00	10,359,200.00
21020102	HOUSING/RENT ALLOWANCE	12,125,148.69	14,711,020.00	14,636,782.93	8,443,600	-	8,443,600.00	1,654,400.00	1,654,400.00
21020103	TRANSPORT ALLOWANCE	3,517,731.07	4,916,860.00	4,898,474.76	3,591,300	-	3,591,300.00	105,000.00	105,000.00
21020104	MEAL SUBSIDY	642,054.77	955,380.00	953,882.09	948,700	-	948,700.00	4,617,400.00	4,617,400.00
21020105	UTILITY ALLOWANCE	1,808,803.27	2,708,800.00	2,704,899.61	2,710,000	-	2,710,000.00	3,274,600.00	3,274,600.00
21020106	ENTERTAINMENT ALLOWANCE	16,982.52	26,960.00	26,875.50	25,200	-	25,200.00	114,300.00	114,300.00
21020107	LEAVE ALLOWANCE	5,272,966.00	6,344,840.00	6,336,594.36	6,459,000	-	6,459,000.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	498,193.11	776,140.00	774,277.50	690,600	-	690,600.00	-	-
21020135	FURNITURE ALLOWANCE	10,441,593.20	12,692,800.00	12,644,479.45	9,145,200	-	9,145,200.00	71,700.00	71,700.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,760,000.00	2,010,000.00	1,150,000.00	6,257,800	-	6,257,800.00	521,800.00	521,800.00
22	OTHER RECURRENT COSTS	21,425,747.35	166,896,600.00	91,127,271.61	40,303,800	14,068,000.00	54,371,800.00	168,988,100.00	170,680,300.00
2202	OVERHEAD COST	21,425,747.35	166,896,600.00	91,127,271.61	40,303,800	14,068,000.00	54,371,800.00	168,988,100.00	170,680,300.00
220201	TRAVEL & TRANSPORT - GENERAL	795,484.37	11,267,800.00	4,613,392.00	4,098,130	1,430,600.00	5,528,730.00	27,345,800.00	27,619,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	280,000.00	-	263,340	92,000.00	355,340.00	21,670,600.00	21,887,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	350,484.37	7,315,000.00	4,028,392.00	585,340	204,300.00	789,640.00	1,204,000.00	1,216,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	680,000.00	-	639,500	223,200.00	862,700.00	1,504,900.00	1,520,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	702,400.00	-	660,590	230,600.00	891,190.00	2,407,900.00	2,432,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	606,400.00	85,000.00	570,290	199,100.00	769,390.00	106,000.00	107,100.00

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22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	684,000.00	-	643,230	224,500.00	867,730.00	12,100.00	12,300.00
22020109	PER-DIEM/ESTACODES	445,000.00	1,000,000.00	500,000.00	735,840	256,900.00	992,740.00	440,300.00	444,800.00
220202	UTILITIES - GENERAL	202,400.00	385,200.00	254,800.00	292,000	102,000.00	394,000.00	1,551,600.00	1,567,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	55,400.00	155,200.00	24,800.00	146,000	51,000.00	197,000.00	46,700.00	47,200.00
22020206	SEWERAGE CHARGES	147,000.00	230,000.00	230,000.00	146,000	51,000.00	197,000.00	1,504,900.00	1,520,000.00
220203	MATERIALS & SUPPLIES - GENERAL	367,000.00	3,541,200.00	1,342,500.00	1,985,120	693,000.00	2,678,120.00	25,030,200.00	25,280,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	257,000.00	2,502,000.00	1,292,500.00	1,007,600	351,700.00	1,359,300.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	352,000.00	-	331,110	115,600.00	446,710.00	1,204,000.00	1,216,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	60,000.00	351,200.00	-	330,350	115,300.00	445,650.00	23,151,900.00	23,383,500.00
22020312	OTHER MATERIALS AND SUPPLIES	50,000.00	336,000.00	50,000.00	316,060	110,400.00	426,460.00	72,300.00	73,100.00
220204	MAINTENANCE SERVICES - GENERAL	3,777,320.00	6,992,800.00	1,753,250.00	6,576,330	2,295,400.00	8,871,730.00	42,317,900.00	42,741,600.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	618,800.00	1,726,400.00	196,000.00	1,623,510	566,700.00	2,190,210.00	180,600.00	182,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	477,000.00	1,053,600.00	832,800.00	990,830	345,800.00	1,336,630.00	1,011,300.00	1,021,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	342,200.00	960,000.00	24,000.00	902,830	315,100.00	1,217,930.00	40,632,300.00	41,038,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	963,320.00	1,053,600.00	393,500.00	990,830	345,800.00	1,336,630.00	240,800.00	243,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	1,040,000.00	-	978,080	341,400.00	1,319,480.00	132,500.00	133,900.00
22020406	OTHER MAINTENANCE SERVICES	1,376,000.00	1,128,000.00	306,950.00	1,060,810	370,300.00	1,431,110.00	-	-
22020408	MAINTENANCE OF SEA BOATS	-	31,200.00	-	29,440	10,300.00	39,740.00	120,400.00	121,700.00
220205	TRAINING - GENERAL	1,074,000.00	28,973,600.00	8,174,700.00	11,770,240	4,108,000.00	15,878,240.00	384,000.00	388,100.00
22020501	LOCAL TRAINING	-	-	-	2,391,260	834,600.00	3,225,860.00	22,800.00	23,100.00
22020503	OTHER TRAININGS	1,074,000.00	973,600.00	680,000.00	915,580	319,600.00	1,235,180.00	180,600.00	182,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	28,000,000.00	7,494,700.00	8,463,400	2,953,800.00	11,417,200.00	180,600.00	182,500.00
220206	OTHER SERVICES - GENERAL	160,000.00	240,000.00	240,000.00	126,450	44,200.00	170,650.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	160,000.00	240,000.00	240,000.00	126,450	44,200.00	170,650.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	679,000.00	1,128,800.00	300,000.00	833,630	291,100.00	1,124,730.00	843,800.00	852,400.00
22020701	FINANCIAL CONSULTING	192,000.00	155,200.00	-	146,000	51,000.00	197,000.00	106,000.00	107,100.00
22020703	LEGAL SERVICES	-	373,600.00	-	351,340	122,700.00	474,040.00	15,400.00	15,600.00
22020709	OTHER CONSULTING SERVICES	487,000.00	600,000.00	300,000.00	336,290	117,400.00	453,690.00	722,400.00	729,700.00
220208	FUEL & LUBRICANTS - GENERAL	3,707,000.00	3,378,400.00	2,300,000.00	2,729,480	952,700.00	3,682,180.00	3,990,200.00	4,030,200.00
22020801	MOTOR VEHICLE FUEL COST	540,000.00	912,800.00	805,000.00	858,450	299,600.00	1,158,050.00	79,800.00	80,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,107,000.00	1,480,000.00	1,255,000.00	944,140	329,600.00	1,273,740.00	794,600.00	802,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020803	PLANT / GENERATOR FUEL COST	60,000.00	910,400.00	240,000.00	856,140	298,800.00	1,154,940.00	106,000.00	107,100.00
22020806	COOKING GAS/FUEL COST	-	75,200.00	-	70,750	24,700.00	95,450.00	3,009,800.00	3,039,900.00
220209	FINANCIAL CHARGES - GENERAL	852,792.98	309,600.00	92,142.16	291,240	101,700.00	392,940.00	15,049,000.00	15,199,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	852,792.98	309,600.00	92,142.16	291,240	101,700.00	392,940.00	15,049,000.00	15,199,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,810,750.00	110,679,200.00	72,056,487.45	11,601,180	4,049,300.00	15,650,480.00	52,475,600.00	53,000,800.00
22021001	REFRESHMENT & MEALS	319,500.00	1,090,000.00	670,000.00	752,320	262,600.00	1,014,920.00	903,000.00	912,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	312,000.00	772,800.00	740,000.00	726,730	253,700.00	980,430.00	39,127,400.00	39,518,700.00
22021003	PUBLICITY & ADVERTISEMENTS	603,000.00	1,544,800.00	120,000.00	1,452,790	507,100.00	1,959,890.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	972,000.00	1,544,800.00	240,000.00	445,190	155,400.00	600,590.00	170,800.00	172,600.00
22021006	POSTAGES & COURIER SERVICES	425,000.00	744,800.00	360,000.00	184,920	64,600.00	249,520.00	9,029,400.00	9,119,700.00
22021007	WELFARE PACKAGES	6,028,250.00	5,560,000.00	2,977,000.00	2,823,600	985,500.00	3,809,100.00	1,204,000.00	1,216,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	232,000.00	45,000.00	218,190	76,200.00	294,390.00	837,000.00	845,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,151,000.00	95,040,000.00	63,222,487.45	1,612,100	562,700.00	2,174,800.00	301,000.00	304,100.00
22021027	DAILY RATED ALLOWANCE	-	4,150,000.00	3,682,000.00	3,385,340	1,181,500.00	4,566,840.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	2,545,000.00	44,394,400.00	43,954,720.75	151,000,000	-	151,000,000.00	152,510,000.00	155,560,200.00
2301	FIXED ASSETS PURCHASED	-	26,557,700.00	26,294,700.00	-	-	-	-	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	26,557,700.00	26,294,700.00	-	-	-	-	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	26,557,700.00	26,294,700.00	-	-	-	-	-
2303	REHABILITATION / REPAIRS	-	2,778,200.00	2,750,658.75	-	-	-	-	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	2,778,200.00	2,750,658.75	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	2,778,200.00	2,750,658.75	-	-	-	-	-
2305	OTHER CAPITAL PROJECTS	2,545,000.00	15,058,500.00	14,909,362.00	151,000,000	-	151,000,000.00	152,510,000.00	155,560,200.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,545,000.00	15,058,500.00	14,909,362.00	151,000,000	-	151,000,000.00	152,510,000.00	155,560,200.00
23050101	RESEARCH AND DEVELOPMENT	-	15,058,500.00	14,909,362.00	27,000,000	-	27,000,000.00	27,270,000.00	27,815,400.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS	-	-	-	5,000,000	-	5,000,000.00	101,000,000.00	103,020,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	2,545,000.00	-	-	119,000,000	-	119,000,000.00	24,240,000.00	24,724,800.00
025400100100 - Ministry of Rural Infrastructure & Community Development									
2	EXPENDITURES	1,583,647,655.71	2,791,684,720.00	2,101,472,279.60	9,555,136,700	2,516,097,400.00	12,071,234,100.00	11,568,530,900.00	11,794,610,500.00
21	PERSONNEL COST	-	49,643,800.00	49,151,696.79	74,775,400	-	74,775,400.00	234,878,100.00	234,878,100.00
2101	SALARY	-	30,589,800.00	30,286,886.26	39,725,500	-	39,725,500.00	5,806,700.00	5,806,700.00
210101	SALARIES AND WAGES	-	30,589,800.00	30,286,886.26	39,725,500	-	39,725,500.00	5,806,700.00	5,806,700.00
21010101	BASIC-SALARY	-	24,714,700.00	24,469,957.51	39,725,500	-	39,725,500.00	5,806,700.00	5,806,700.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	-	5,875,100.00	5,816,928.75	-	-	-	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	19,054,000.00	18,864,810.53	35,049,900	-	35,049,900.00	229,071,400.00	229,071,400.00
210201	ALLOWANCES	-	19,054,000.00	18,864,810.53	35,049,900	-	35,049,900.00	229,071,400.00	229,071,400.00
21020102	HOUSING/RENT ALLOWANCE	-	5,654,800.00	5,598,718.26	9,254,700	-	9,254,700.00	-	-
21020103	TRANSPORT ALLOWANCE	-	1,984,100.00	1,964,447.41	3,948,700	-	3,948,700.00	-	-
21020104	MEAL SUBSIDY	-	370,600.00	366,840.94	631,400	-	631,400.00	-	-
21020105	UTILITY ALLOWANCE	-	1,123,000.00	1,111,861.87	1,602,900	-	1,602,900.00	10,669,800.00	10,669,800.00
21020106	ENTERTAINMENT ALLOWANCE	-	57,800.00	57,202.83	66,300	-	66,300.00	2,721,200.00	2,721,200.00
21020107	LEAVE ALLOWANCE	-	2,470,600.00	2,446,095.80	4,012,800	-	4,012,800.00	133,224,800.00	133,224,800.00
21020108	DOMESTIC STAFF ALLOWANCE	-	1,892,600.00	1,873,800.24	2,202,100	-	2,202,100.00	-	-
21020111	CLINICAL ALLOWANCE	-	-	-	-	-	-	43,910,600.00	43,910,600.00
21020114	TEACHING ALLOWANCE	-	367,200.00	363,505.08	496,600	-	496,600.00	7,594,000.00	7,594,000.00
21020121	WIEGHING ALLOWANCE	-	107,800.00	106,639.08	181,300	-	181,300.00	5,599,000.00	5,599,000.00
21020127	UNIFORM ALLOWANCE	-	-	-	-	-	-	7,637,900.00	7,637,900.00
21020135	FURNITURE ALLOWANCE	-	4,500,300.00	4,455,699.02	7,132,400	-	7,132,400.00	711,200.00	711,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	525,200.00	520,000.00	5,520,700	-	5,520,700.00	17,002,900.00	17,002,900.00
22	OTHER RECURRENT COSTS	19,608,273.71	24,060,560.00	23,333,573.02	16,793,760	5,862,400.00	22,656,160.00	59,562,300.00	60,159,400.00
2202	OVERHEAD COST	19,608,273.71	24,060,560.00	23,333,573.02	16,793,760	5,862,400.00	22,656,160.00	59,562,300.00	60,159,400.00
220201	TRAVEL & TRANSPORT - GENERAL	2,544,600.00	2,057,400.00	1,887,400.00	1,086,340	379,300.00	1,465,640.00	1,589,300.00	1,605,400.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	23,000.00	128,600.00	128,000.00	52,150	18,300.00	70,450.00	722,400.00	729,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,486,600.00	1,768,800.00	1,631,400.00	926,630	323,400.00	1,250,030.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	35,000.00	160,000.00	128,000.00	107,560	37,600.00	145,160.00	264,900.00	267,600.00
220202	UTILITIES - GENERAL	97,000.00	62,400.00	44,000.00	201,600	70,400.00	272,000.00	37,700.00	38,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	97,000.00	62,400.00	44,000.00	201,600	70,400.00	272,000.00	37,700.00	38,100.00
220203	MATERIALS & SUPPLIES - GENERAL	964,900.00	1,123,800.00	1,119,800.00	421,950	147,300.00	569,250.00	602,000.00	608,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	964,900.00	1,123,800.00	1,119,800.00	421,950	147,300.00	569,250.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	1,271,800.00	1,977,340.00	1,810,850.00	1,953,210	682,000.00	2,635,210.00	28,947,200.00	29,237,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	876,700.00	1,303,900.00	1,302,850.00	992,700	346,500.00	1,339,200.00	12,100.00	12,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	62,000.00	80,000.00	80,000.00	168,000	58,700.00	226,700.00	101,200.00	102,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	28,000.00	28,000.00	28,000.00	134,400	47,000.00	181,400.00	22,573,500.00	22,799,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	267,100.00	459,840.00	349,000.00	389,410	136,000.00	525,410.00	6,019,600.00	6,079,800.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	38,000.00	105,600.00	51,000.00	268,700	93,800.00	362,500.00	240,800.00	243,300.00
220205	TRAINING - GENERAL	-	582,000.00	580,500.00	1,679,300	586,100.00	2,265,400.00	96,400.00	97,400.00

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22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	582,000.00	580,500.00	1,679,300	586,100.00	2,265,400.00	96,400.00	97,400.00
220206	OTHER SERVICES - GENERAL	523,500.00	523,440.00	501,996.20	369,600	129,100.00	498,700.00	3,725,600.00	3,763,000.00
22020601	SECURITY SERVICES	356,000.00	348,480.00	347,800.00	168,000	58,700.00	226,700.00	3,611,800.00	3,648,000.00
22020605	CLEANING & FUMIGATION SERVICES	167,500.00	174,960.00	154,196.20	201,600	70,400.00	272,000.00	113,800.00	115,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,692,000.00	2,453,280.00	2,379,000.00	2,712,000	946,600.00	3,658,600.00	492,200.00	497,300.00
22020801	MOTOR VEHICLE FUEL COST	1,284,000.00	2,069,280.00	2,065,000.00	2,389,520	834,000.00	3,223,520.00	481,600.00	486,500.00
22020803	PLANT / GENERATOR FUEL COST	408,000.00	384,000.00	314,000.00	322,480	112,600.00	435,080.00	10,600.00	10,800.00
220209	FINANCIAL CHARGES - GENERAL	83,418.71	175,400.00	168,619.82	201,600	70,400.00	272,000.00	3,009,800.00	3,039,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	83,418.71	175,400.00	168,619.82	201,600	70,400.00	272,000.00	3,009,800.00	3,039,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,431,055.00	15,105,500.00	14,841,407.00	8,168,160	2,851,200.00	11,019,360.00	21,062,100.00	21,273,200.00
22021001	REFRESHMENT & MEALS	629,000.00	807,200.00	602,000.00	503,800	175,900.00	679,700.00	4,213,800.00	4,256,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	30,000.00	49,600.00	48,000.00	80,620	28,200.00	108,820.00	6,019,600.00	6,079,800.00
22021003	PUBLICITY & ADVERTISEMENTS	220,755.00	105,600.00	98,255.00	201,600	70,400.00	272,000.00	2,194,200.00	2,216,200.00
22021004	MEDICAL EXPENSES-LOCAL	120,000.00	480,700.00	480,000.00	1,007,600	351,700.00	1,359,300.00	102,600.00	103,700.00
22021006	POSTAGES & COURIER SERVICES	44,000.00	54,280.00	54,000.00	28,240	9,900.00	38,140.00	96,400.00	97,400.00
22021007	WELFARE PACKAGES	1,870,000.00	2,257,000.00	2,252,000.00	1,061,050	370,400.00	1,431,450.00	301,000.00	304,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	145,700.00	256,640.00	235,000.00	335,900	117,300.00	453,200.00	541,100.00	546,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	9,371,600.00	11,094,480.00	11,072,152.00	4,949,350	1,727,400.00	6,676,750.00	7,593,400.00	7,669,400.00
23	CAPITAL EXPENDITURE	1,564,039,382.00	2,717,980,360.00	2,028,987,009.79	9,463,567,540	2,510,235,000.00	11,973,802,540.00	11,274,090,500.00	11,499,573,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	210,000,000	-	210,000,000.00	-	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	210,000,000	-	210,000,000.00	-	-
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	210,000,000	-	210,000,000.00	-	-
2302	CONSTRUCTION / PROVISION	1,564,039,382.00	2,642,980,360.00	2,028,987,009.79	8,517,172,740	2,510,235,000.00	11,027,407,740.00	10,297,559,800.00	10,503,511,500.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,564,039,382.00	2,642,980,360.00	2,028,987,009.79	8,517,172,740	2,510,235,000.00	11,027,407,740.00	10,297,559,800.00	10,503,511,500.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,464,288,204.00	1,999,473,240.00	1,466,883,421.49	4,411,833,800	1,807,235,000.00	6,219,068,800.00	4,599,877,500.00	4,691,875,300.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	112,500,000	-	112,500,000.00	151,500,000.00	154,530,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	668,800.00	623,507,120.00	562,103,588.30	3,962,838,940	703,000,000.00	4,665,838,940.00	5,546,182,300.00	5,657,106,200.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	99,082,378.00	-	-	30,000,000	-	30,000,000.00	-	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	20,000,000.00	-	-	-	-	-	-
2303	REHABILITATION / REPAIRS	-	75,000,000.00	-	736,394,800	-	736,394,800.00	976,530,700.00	996,061,500.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	75,000,000.00	-	736,394,800	-	736,394,800.00	976,530,700.00	996,061,500.00

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23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	-	-	691,394,800	-	691,394,800.00	931,080,700.00	949,702,500.00
23030113	REHABILITATION / REPAIRS - ROADS	-	75,000,000.00	-	-	-	-	-	-
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	-	-	-	45,000,000	-	45,000,000.00	45,450,000.00	46,359,000.00
025400200100 - Rural Access and Mobility Project									
2	EXPENDITURES	-	357,458,700.00	353,919,475.06	4,000,000,000	-	4,000,000,000.00	2,323,000,000.00	2,369,460,000.00
23	CAPITAL EXPENDITURE	-	357,458,700.00	353,919,475.06	4,000,000,000	-	4,000,000,000.00	2,323,000,000.00	2,369,460,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	390,000,000	-	390,000,000.00	-	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	390,000,000	-	390,000,000.00	-	-
23010106	PURCHASE OF VANS	-	-	-	150,000,000	-	150,000,000.00	-	-
23010108	PURCHASE OF BUSES	-	-	-	100,000,000	-	100,000,000.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	35,000,000	-	35,000,000.00	-	-
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	65,000,000	-	65,000,000.00	-	-
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	40,000,000	-	40,000,000.00	-	-
2302	CONSTRUCTION / PROVISION	-	357,458,700.00	353,919,475.06	1,263,250,000	-	1,263,250,000.00	454,500,000.00	463,590,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	357,458,700.00	353,919,475.06	1,263,250,000	-	1,263,250,000.00	454,500,000.00	463,590,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	150,000,000	-	150,000,000.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-	357,458,700.00	353,919,475.06	1,010,000,000	-	1,010,000,000.00	454,500,000.00	463,590,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	103,250,000	-	103,250,000.00	-	-
2303	REHABILITATION / REPAIRS	-	-	-	1,550,000,000	-	1,550,000,000.00	1,868,500,000.00	1,905,870,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	1,550,000,000	-	1,550,000,000.00	1,868,500,000.00	1,905,870,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	-	-	1,550,000,000	-	1,550,000,000.00	1,868,500,000.00	1,905,870,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	796,750,000	-	796,750,000.00	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	796,750,000	-	796,750,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	30,000,000	-	30,000,000.00	-	-
23050103	MONITORING AND EVALUATION	-	-	-	416,750,000	-	416,750,000.00	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	50,000,000	-	50,000,000.00	-	-
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	300,000,000	-	300,000,000.00	-	-
031801100100 - Adamawa State Judicial Service Commission									
2	EXPENDITURES	89,669,805.85	147,278,080.00	117,317,317.21	213,633,580	20,166,600.00	233,800,180.00	833,284,200.00	834,920,900.00
21	PERSONNEL COST	56,459,460.64	71,591,040.00	44,633,794.70	78,113,600	-	78,113,600.00	748,215,900.00	748,215,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2101	SALARY	30,682,326.60	28,120,180.00	21,540,757.61	27,251,400	-	27,251,400.00	10,856,300.00	10,856,300.00
210101	SALARIES AND WAGES	30,682,326.60	28,120,180.00	21,540,757.61	27,251,400	-	27,251,400.00	10,856,300.00	10,856,300.00
21010101	BASIC-SALARY	5,305,093.60	11,463,660.00	4,932,114.93	13,412,500	-	13,412,500.00	9,171,500.00	9,171,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	25,377,233.00	16,656,520.00	16,608,642.68	13,838,900	-	13,838,900.00	1,684,800.00	1,684,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,777,134.04	43,470,860.00	23,093,037.09	50,862,200	-	50,862,200.00	737,359,600.00	737,359,600.00
210201	ALLOWANCES	25,777,134.04	43,470,860.00	23,093,037.09	50,862,200	-	50,862,200.00	737,359,600.00	737,359,600.00
21020102	HOUSING/RENT ALLOWANCE	5,219,983.41	6,514,940.00	4,842,083.86	7,622,600	-	7,622,600.00	476,295,300.00	476,295,300.00
21020103	TRANSPORT ALLOWANCE	2,122,034.46	2,704,360.00	1,972,842.49	3,164,200	-	3,164,200.00	-	-
21020104	MEAL SUBSIDY	1,591,525.46	2,534,620.00	1,479,631.48	2,965,600	-	2,965,600.00	69,873,300.00	69,873,300.00
21020105	UTILITY ALLOWANCE	2,073,714.56	4,534,720.00	1,933,971.85	5,305,700	-	5,305,700.00	33,316,400.00	33,316,400.00
21020106	ENTERTAINMENT ALLOWANCE	350,113.20	851,080.00	272,257.15	995,900	-	995,900.00	8,438,200.00	8,438,200.00
21020107	LEAVE ALLOWANCE	367,644.00	779,800.00	335,447.00	912,400	-	912,400.00	20,589,900.00	20,589,900.00
21020108	DOMESTIC STAFF ALLOWANCE	3,851,160.92	8,255,500.00	3,564,046.60	9,659,000	-	9,659,000.00	267,200.00	267,200.00
21020112	HARZARD ALLOWANCE	1,528,926.50	-	-	-	-	-	46,358,000.00	46,358,000.00
21020117	OUTFIT ALLOWANCE	1,548,566.46	1,987,280.00	1,449,447.96	2,325,200	-	2,325,200.00	7,669,600.00	7,669,600.00
21020120	JOURNAL ALLOWANCE	462,570.72	461,940.00	366,652.96	540,600	-	540,600.00	219,400.00	219,400.00
21020122	HARDSHIP ALLOWANCE	337,372.80	659,320.00	283,187.68	771,500	-	771,500.00	12,074,200.00	12,074,200.00
21020126	TORCHLIGHT ALLOWANCE	51,061.38	67,520.00	54,013.08	79,100	-	79,100.00	-	-
21020128	PERSONAL ASSISTANCE ALLOWANCE	1,312,373.10	2,652,260.00	1,069,157.02	3,103,200	-	3,103,200.00	-	-
21020130	SPECIAL ALLOWANCE	1,591,525.46	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	1,913,008.61	4,833,780.00	1,773,434.77	5,655,600	-	5,655,600.00	62,258,100.00	62,258,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,455,553.00	6,633,740.00	3,696,863.19	7,761,600	-	7,761,600.00	-	-
22	OTHER RECURRENT COSTS	33,210,345.21	75,687,040.00	72,683,522.51	57,782,480	20,166,600.00	77,949,080.00	6,553,400.00	6,619,700.00
2202	OVERHEAD COST	33,210,345.21	75,687,040.00	72,683,522.51	57,782,480	20,166,600.00	77,949,080.00	6,553,400.00	6,619,700.00
220201	TRAVEL & TRANSPORT - GENERAL	1,880,000.00	5,510,960.00	5,500,000.00	2,911,720	1,016,200.00	3,927,920.00	150,500.00	152,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,880,000.00	5,510,960.00	5,500,000.00	2,911,720	1,016,200.00	3,927,920.00	150,500.00	152,100.00
220202	UTILITIES - GENERAL	10,000.00	5,327,520.00	4,280,000.00	4,198,850	1,465,500.00	5,664,350.00	481,600.00	486,500.00
22020202	TELEPHONE CHARGES	-	413,600.00	-	333,410	116,400.00	449,810.00	481,600.00	486,500.00
22020203	INTERNET ACCESS CHARGES	10,000.00	4,913,920.00	4,280,000.00	3,865,440	1,349,100.00	5,214,540.00	-	-
220203	MATERIALS & SUPPLIES - GENERAL	2,004,500.00	4,791,520.00	4,790,000.00	6,323,900	2,207,100.00	8,531,000.00	48,200.00	48,700.00
22020312	OTHER MATERIALS AND SUPPLIES	2,004,500.00	4,791,520.00	4,790,000.00	6,323,900	2,207,100.00	8,531,000.00	48,200.00	48,700.00
220204	MAINTENANCE SERVICES - GENERAL	2,143,400.00	5,306,680.00	5,288,000.00	4,440,520	1,549,800.00	5,990,320.00	3,344,700.00	3,378,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	886,000.00	-	-	-	-	-	12,100.00	12,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	-	2,407,900.00	2,432,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,257,400.00	5,306,680.00	5,288,000.00	2,425,420	846,500.00	3,271,920.00	903,000.00	912,100.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	2,015,100	703,300.00	2,718,400.00	21,700.00	22,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,376,100.00	7,931,880.00	6,046,000.00	3,845,270	1,342,100.00	5,187,370.00	1,324,400.00	1,337,700.00
22020801	MOTOR VEHICLE FUEL COST	316,100.00	1,176,000.00	850,000.00	177,350	61,900.00	239,250.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	230,000.00	1,654,160.00	100,000.00	192,060	67,100.00	259,160.00	794,600.00	802,600.00
22020803	PLANT / GENERATOR FUEL COST	830,000.00	5,101,720.00	5,096,000.00	3,475,860	1,213,100.00	4,688,960.00	529,800.00	535,100.00
220209	FINANCIAL CHARGES - GENERAL	44,199.44	68,600.00	68,522.51	17,230	6,100.00	23,330.00	301,000.00	304,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	44,199.44	68,600.00	68,522.51	17,230	6,100.00	23,330.00	301,000.00	304,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,752,145.77	46,749,880.00	46,711,000.00	36,044,990	12,579,800.00	48,624,790.00	903,000.00	912,200.00
22021001	REFRESHMENT & MEALS	-	-	-	-	-	-	602,000.00	608,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	25,752,145.77	46,749,880.00	46,711,000.00	36,044,990	12,579,800.00	48,624,790.00	301,000.00	304,100.00
23	CAPITAL EXPENDITURE	-	-	-	77,737,500	-	77,737,500.00	78,514,900.00	80,085,300.00
2301	FIXED ASSETS PURCHASED	-	-	-	19,987,500	-	19,987,500.00	20,187,400.00	20,591,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	19,987,500	-	19,987,500.00	20,187,400.00	20,591,200.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
23010108	PURCHASE OF BUSES	-	-	-	4,987,500	-	4,987,500.00	5,037,400.00	5,138,200.00
2302	CONSTRUCTION / PROVISION	-	-	-	57,750,000	-	57,750,000.00	58,327,500.00	59,494,100.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	57,750,000	-	57,750,000.00	58,327,500.00	59,494,100.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	47,250,000	-	47,250,000.00	47,722,500.00	48,677,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	10,500,000	-	10,500,000.00	10,605,000.00	10,817,100.00
031805100100 - High Court of Justice									
2	EXPENDITURES	1,071,882,767.86	1,977,702,680.00	1,557,208,377.95	1,185,233,100	268,555,300.00	1,453,788,400.00	563,393,800.00	569,271,000.00
21	PERSONNEL COST	400,732,136.48	664,594,880.00	359,872,485.78	295,720,400	-	295,720,400.00	97,174,700.00	97,174,700.00
2101	SALARY	67,590,989.79	115,497,260.00	62,499,574.33	51,055,100	-	51,055,100.00	56,263,500.00	56,263,500.00
210101	SALARIES AND WAGES	67,590,989.79	115,497,260.00	62,499,574.33	51,055,100	-	51,055,100.00	56,263,500.00	56,263,500.00
21010101	BASIC-SALARY	67,590,989.79	115,497,260.00	62,499,574.33	51,055,100	-	51,055,100.00	56,263,500.00	56,263,500.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	333,141,146.69	549,097,620.00	297,372,911.45	244,665,300	-	244,665,300.00	40,911,200.00	40,911,200.00
210201	ALLOWANCES	333,141,146.69	549,097,620.00	297,372,911.45	244,665,300	-	244,665,300.00	40,911,200.00	40,911,200.00
21020102	HOUSING/RENT ALLOWANCE	66,010,808.92	85,271,980.00	60,772,534.44	49,653,800	-	49,653,800.00	21,826,000.00	21,826,000.00
21020103	TRANSPORT ALLOWANCE	25,663,707.99	45,867,400.00	23,127,999.16	18,935,000	-	18,935,000.00	-	-
21020104	MEAL SUBSIDY	19,247,778.47	29,248,580.00	17,345,997.07	14,201,300	-	14,201,300.00	2,977,200.00	2,977,200.00
21020105	UTILITY ALLOWANCE	26,389,350.47	48,347,700.00	24,267,765.53	19,828,100	-	19,828,100.00	1,421,500.00	1,421,500.00
21020106	ENTERTAINMENT ALLOWANCE	6,542,716.68	15,400,060.00	6,168,850.13	5,046,400	-	5,046,400.00	610,400.00	610,400.00
21020107	LEAVE ALLOWANCE	4,105,996.00	32,004,040.00	3,785,521.00	3,095,600	-	3,095,600.00	1,240,800.00	1,240,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020108	DOMESTIC STAFF ALLOWANCE	49,609,898.96	70,336,280.00	46,038,989.53	37,583,500	-	37,583,500.00	2,145,900.00	2,145,900.00
21020112	HARZARD ALLOWANCE	18,928,955.00	27,296,460.00	17,040,661.44	13,945,700	-	13,945,700.00	-	-
21020117	OUTFIT ALLOWANCE	15,315,122.81	29,826,900.00	14,321,652.00	11,693,500	-	11,693,500.00	3,414,200.00	3,414,200.00
21020120	JOURNAL ALLOWANCE	7,902,544.76	11,308,200.00	6,999,839.96	5,756,400	-	5,756,400.00	4,826,500.00	4,826,500.00
21020122	HARDSHIP ALLOWANCE	6,468,544.31	9,112,700.00	5,415,118.67	4,466,600	-	4,466,600.00	1,006,200.00	1,006,200.00
21020126	TORCHLIGHT ALLOWANCE	433,313.90	611,180.00	334,257.12	283,300	-	283,300.00	335,400.00	335,400.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	22,518,285.95	31,832,220.00	18,966,404.02	15,655,100	-	15,655,100.00	201,300.00	201,300.00
21020130	SPECIAL ALLOWANCE	19,247,778.47	-	-	-	-	-	67,100.00	67,100.00
21020135	FURNITURE ALLOWANCE	23,533,831.69	33,926,360.00	21,139,515.76	17,312,600	-	17,312,600.00	67,100.00	67,100.00
21020137	DRIVER'S ALLOWANCE	2,573,732.04	4,070,580.00	3,509,634.60	2,788,300	-	2,788,300.00	100,700.00	100,700.00
21020138	ADMIN ALLOWANCE	857,910.57	1,270,320.00	1,169,878.05	929,500	-	929,500.00	268,400.00	268,400.00
21020145	OTHER ALLOWANCES AND BENEFITS	17,790,869.70	73,366,660.00	26,968,292.97	23,490,600	-	23,490,600.00	402,500.00	402,500.00
22	OTHER RECURRENT COSTS	671,050,631.38	1,313,107,800.00	1,197,335,892.17	769,492,700	268,555,300.00	1,038,048,000.00	344,998,900.00	348,451,400.00
2202	OVERHEAD COST	671,050,631.38	1,313,107,800.00	1,197,335,892.17	769,492,700	268,555,300.00	1,038,048,000.00	344,998,900.00	348,451,400.00
220201	TRAVEL & TRANSPORT - GENERAL	63,455,200.00	558,938,000.00	524,466,400.00	178,509,160	62,300,000.00	240,809,160.00	42,188,000.00	42,610,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,907,400.00	50,319,400.00	49,971,600.00	20,419,500	7,126,500.00	27,546,000.00	6,501,200.00	6,566,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	37,361,800.00	25,501,000.00	25,395,000.00	19,882,100	6,938,900.00	26,821,000.00	34,212,800.00	34,555,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	452,237,600.00	448,274,800.00	96,723,700	33,756,600.00	130,480,300.00	511,700.00	516,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	6,400,000.00	825,000.00	8,597,700	3,000,600.00	11,598,300.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	5,186,000.00	4,480,000.00	-	6,018,460	2,100,500.00	8,118,960.00	58,300.00	58,900.00
22020109	PER-DIEM/ESTACODES	-	20,000,000.00	-	26,867,700	9,376,900.00	36,244,600.00	302,000.00	305,100.00
220202	UTILITIES - GENERAL	1,520,000.00	1,200,000.00	-	1,612,200	562,800.00	2,175,000.00	3,009,900.00	3,040,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	400,000.00	-	537,400	187,600.00	725,000.00	602,000.00	608,100.00
22020209	OTHER UTILITY CHARGES	1,520,000.00	800,000.00	-	1,074,800	375,200.00	1,450,000.00	2,407,900.00	2,432,000.00
220203	MATERIALS & SUPPLIES - GENERAL	108,542,500.00	102,640,500.00	85,468,100.00	116,606,200	40,696,200.00	157,302,400.00	13,866,400.00	14,005,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,138,900.00	20,000,000.00	8,283,500.00	26,867,700	9,376,900.00	36,244,600.00	301,000.00	304,100.00
22020302	BOOKS	939,000.00	35,461,900.00	35,285,000.00	23,643,600	8,251,700.00	31,895,300.00	1,204,000.00	1,216,100.00
22020304	MAGAZINES & PERIODICALS	-	2,400,000.00	-	3,224,200	1,125,300.00	4,349,500.00	3,009,800.00	3,039,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	800,000.00	-	1,074,800	375,200.00	1,450,000.00	1,204,000.00	1,216,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,605,100.00	800,000.00	-	1,074,800	375,200.00	1,450,000.00	4,695,600.00	4,742,600.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,890,000.00	400,000.00	-	537,400	187,600.00	725,000.00	60,200.00	60,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	800,000.00	-	1,074,800	375,200.00	1,450,000.00	3,371,000.00	3,404,800.00
22020312	OTHER MATERIALS AND SUPPLIES	78,969,500.00	41,978,600.00	41,899,600.00	59,108,900	20,629,100.00	79,738,000.00	20,800.00	21,100.00
220204	MAINTENANCE SERVICES - GENERAL	119,043,657.99	265,753,700.00	259,065,900.00	114,456,500	39,945,600.00	154,402,100.00	94,778,800.00	95,726,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	22,736,200.00	54,275,500.00	54,068,000.00	26,867,700	9,376,900.00	36,244,600.00	1,805,900.00	1,824,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	34,440,517.99	97,209,600.00	96,673,500.00	37,614,800	13,127,600.00	50,742,400.00	5,056,500.00	5,107,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	13,909,300.00	40,124,700.00	39,870,000.00	19,344,800	6,751,400.00	26,096,200.00	87,016,400.00	87,886,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,106,000.00	45,452,000.00	45,053,400.00	6,985,600	2,438,000.00	9,423,600.00	602,000.00	608,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,035,500.00	9,600,000.00	4,419,000.00	12,896,500	4,500,900.00	17,397,400.00	229,300.00	231,600.00
22020406	OTHER MAINTENANCE SERVICES	36,816,140.00	19,091,900.00	18,982,000.00	10,747,100	3,750,800.00	14,497,900.00	68,700.00	69,400.00
220205	TRAINING - GENERAL	23,039,500.00	94,397,500.00	86,855,278.64	120,367,300	42,008,300.00	162,375,600.00	39,700.00	40,200.00
22020501	LOCAL TRAINING	7,760,500.00	9,197,500.00	9,150,000.00	5,910,900	2,063,000.00	7,973,900.00	9,600.00	9,700.00
22020503	OTHER TRAININGS	15,279,000.00	85,200,000.00	77,705,278.64	114,456,400	39,945,300.00	154,401,700.00	30,100.00	30,500.00
220206	OTHER SERVICES - GENERAL	5,656,500.00	14,960,000.00	2,148,000.00	20,097,320	7,014,200.00	27,111,520.00	1,881,300.00	1,900,400.00
22020601	SECURITY SERVICES	1,627,500.00	1,600,000.00	1,448,000.00	2,149,500	750,200.00	2,899,700.00	602,000.00	608,100.00
22020602	OFFICE RENT	2,500,000.00	4,800,000.00	-	6,448,300	2,250,500.00	8,698,800.00	541,800.00	547,300.00
22020603	RESIDENTIAL RENT	-	7,600,000.00	-	10,209,800	3,563,300.00	13,773,100.00	96,400.00	97,400.00
22020605	CLEANING & FUMIGATION SERVICES	1,529,000.00	960,000.00	700,000.00	1,289,720	450,200.00	1,739,920.00	641,100.00	647,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,064,400.00	4,000,000.00	2,613,000.00	5,373,600	1,875,400.00	7,249,000.00	240,800.00	243,300.00
22020709	OTHER CONSULTING SERVICES	25,064,400.00	4,000,000.00	2,613,000.00	5,373,600	1,875,400.00	7,249,000.00	240,800.00	243,300.00
220208	FUEL & LUBRICANTS - GENERAL	9,333,700.00	34,400,000.00	27,617,250.00	46,212,700	16,128,400.00	62,341,100.00	12,557,600.00	12,683,400.00
22020801	MOTOR VEHICLE FUEL COST	710,200.00	22,400,000.00	19,551,750.00	30,091,900	10,502,100.00	40,594,000.00	242,900.00	245,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	330,000.00	1,600,000.00	-	2,149,500	750,200.00	2,899,700.00	264,900.00	267,600.00
22020803	PLANT / GENERATOR FUEL COST	8,293,500.00	10,000,000.00	8,065,500.00	13,433,900	4,688,500.00	18,122,400.00	10,600.00	10,800.00
22020806	COOKING GAS/FUEL COST	-	400,000.00	-	537,400	187,600.00	725,000.00	12,039,200.00	12,159,600.00
220209	FINANCIAL CHARGES - GENERAL	532,413.39	6,002,200.00	3,835,673.36	5,373,600	1,875,400.00	7,249,000.00	1,353,300.00	1,366,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	532,413.39	6,002,200.00	3,835,673.36	5,373,600	1,875,400.00	7,249,000.00	1,353,300.00	1,366,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	314,862,760.00	230,815,900.00	205,266,290.17	160,884,120	56,149,000.00	217,033,120.00	175,083,100.00	176,834,400.00
22021001	REFRESHMENT & MEALS	7,120,000.00	14,800,000.00	4,200,000.00	19,882,100	6,938,900.00	26,821,000.00	301,000.00	304,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,600,000.00	12,400,000.00	5,350,000.00	16,658,000	5,813,700.00	22,471,700.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,600,000.00	-	2,149,500	750,200.00	2,899,700.00	301,000.00	304,100.00
22021004	MEDICAL EXPENSES-LOCAL	24,654,500.00	20,050,500.00	20,050,000.00	26,867,700	9,376,900.00	36,244,600.00	66,215,600.00	66,877,800.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	1,200,000.00	-	1,612,100	562,700.00	2,174,800.00	76,754,200.00	77,521,800.00
22021007	WELFARE PACKAGES	30,154,100.00	31,093,100.00	31,007,000.00	30,091,900	10,502,100.00	40,594,000.00	602,000.00	608,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	3,600,000.00	-	4,836,200	1,687,900.00	6,524,100.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	372,000.00	400,000.00	-	537,400	187,600.00	725,000.00	418,500.00	422,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	246,962,160.00	145,672,300.00	144,659,290.17	58,249,220	20,329,000.00	78,578,220.00	392,800.00	396,800.00
23	CAPITAL EXPENDITURE	100,000.00	-	-	120,020,000	-	120,020,000.00	121,220,200.00	123,644,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2301	FIXED ASSETS PURCHASED	100,000.00	-	-	90,120,000	-	90,120,000.00	91,021,200.00	92,841,900.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000.00	-	-	90,120,000	-	90,120,000.00	91,021,200.00	92,841,900.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	57,000,000	-	57,000,000.00	57,570,000.00	58,721,400.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000.00	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	1,260,000	-	1,260,000.00	1,272,600.00	1,298,200.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	800,000	-	800,000.00	808,000.00	824,200.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	960,000	-	960,000.00	969,600.00	989,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	8,000,000	-	8,000,000.00	8,080,000.00	8,241,600.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	12,100,000	-	12,100,000.00	12,221,000.00	12,465,500.00
2302	CONSTRUCTION / PROVISION	-	-	-	4,900,000	-	4,900,000.00	4,949,000.00	5,048,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	4,900,000	-	4,900,000.00	4,949,000.00	5,048,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	4,900,000	-	4,900,000.00	4,949,000.00	5,048,000.00
2303	REHABILITATION / REPAIRS	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
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2	EXPENDITURES	129,864,573.58	298,985,280.00	207,928,656.81	224,486,330	26,553,800.00	251,040,130.00	394,028,300.00	396,895,500.00
21	PERSONNEL COST	73,442,399.20	142,538,580.00	70,660,295.59	58,407,200	-	58,407,200.00	198,461,000.00	198,461,000.00
2101	SALARY	12,288,978.77	18,943,720.00	12,037,521.20	9,895,100	-	9,895,100.00	56,335,700.00	56,335,700.00
210101	SALARIES AND WAGES	12,288,978.77	18,943,720.00	12,037,521.20	9,895,100	-	9,895,100.00	56,335,700.00	56,335,700.00
21010101	BASIC-SALARY	12,288,978.77	18,943,720.00	12,037,521.20	9,895,100	-	9,895,100.00	56,335,700.00	56,335,700.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	61,153,420.43	123,594,860.00	58,622,774.39	48,512,100	-	48,512,100.00	142,125,300.00	142,125,300.00
210201	ALLOWANCES	61,153,420.43	123,594,860.00	58,622,774.39	48,512,100	-	48,512,100.00	142,125,300.00	142,125,300.00
21020102	HOUSING/RENT ALLOWANCE	12,263,037.56	43,546,600.00	12,037,579.22	9,895,100	-	9,895,100.00	4,779,300.00	4,779,300.00
21020103	TRANSPORT ALLOWANCE	4,874,018.07	10,238,480.00	4,815,031.47	3,958,100	-	3,958,100.00	13,825,900.00	13,825,900.00
21020104	MEAL SUBSIDY	3,655,513.10	7,679,100.00	3,611,273.09	2,968,600	-	2,968,600.00	4,524,200.00	4,524,200.00
21020105	UTILITY ALLOWANCE	4,905,214.82	9,572,840.00	4,815,031.47	3,958,100	-	3,958,100.00	843,500.00	843,500.00
21020106	ENTERTAINMENT ALLOWANCE	760,341.24	1,349,660.00	771,169.92	626,700	-	626,700.00	2,316,800.00	2,316,800.00
21020107	LEAVE ALLOWANCE	845,844.00	2,260,160.00	823,701.00	680,800	-	680,800.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	9,216,777.18	14,109,560.00	9,028,185.44	7,421,400	-	7,421,400.00	5,869,600.00	5,869,600.00
21020112	HARZARD ALLOWANCE	3,655,513.10	7,679,100.00	3,611,273.09	2,968,600	-	2,968,600.00	-	-
21020117	OUTFIT ALLOWANCE	2,988,762.80	6,881,380.00	2,863,605.04	2,366,800	-	2,366,800.00	-	-
21020120	JOURNAL ALLOWANCE	1,109,314.76	1,617,280.00	1,156,754.52	939,900	-	939,900.00	-	-
21020122	HARDSHIP ALLOWANCE	1,093,716.38	2,063,620.00	1,156,754.52	939,900	-	939,900.00	8,332,700.00	8,332,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020128	PERSONAL ASSISTANCE ALLOWANCE	3,645,721.52	4,521,760.00	3,855,848.76	3,133,000	-	3,133,000.00	4,327,500.00	4,327,500.00
21020130	SPECIAL ALLOWANCE	3,655,513.10	-	-	-	-	-	73,724,500.00	73,724,500.00
21020135	FURNITURE ALLOWANCE	4,447,051.63	6,387,520.00	4,405,944.76	3,620,000	-	3,620,000.00	-	-
21020137	DRIVER'S ALLOWANCE	77,991.88	-	-	-	-	-	17,592,900.00	17,592,900.00
21020138	ADMIN ALLOWANCE	25,997.29	-	-	-	-	-	4,930,900.00	4,930,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,933,092.00	5,687,800.00	5,670,622.09	5,035,100	-	5,035,100.00	1,057,500.00	1,057,500.00
22	OTHER RECURRENT COSTS	56,422,174.38	156,446,700.00	137,268,361.22	76,079,130	26,553,800.00	102,632,930.00	104,667,300.00	105,716,400.00
2202	OVERHEAD COST	56,422,174.38	156,446,700.00	137,268,361.22	76,079,130	26,553,800.00	102,632,930.00	104,667,300.00	105,716,400.00
220201	TRAVEL & TRANSPORT - GENERAL	8,457,000.00	20,243,000.00	18,528,000.00	11,004,790	3,841,000.00	14,845,790.00	64,978,100.00	65,628,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,190,000.00	12,512,000.00	11,512,000.00	5,201,050	1,815,200.00	7,016,250.00	722,400.00	729,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,232,000.00	3,200,000.00	2,660,000.00	4,298,900	1,500,400.00	5,799,300.00	1,504,900.00	1,520,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,210,000.00	3,059,600.00	3,056,000.00	1,074,800	375,200.00	1,450,000.00	60,200.00	60,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	606,000.00	600,000.00	-	-	-	18,058,800.00	18,239,400.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,800,000.00	705,400.00	700,000.00	215,020	75,100.00	290,120.00	26,500.00	26,800.00
22020109	PER-DIEM/ESTACODES	25,000.00	160,000.00	-	215,020	75,100.00	290,120.00	44,605,300.00	45,051,400.00
220202	UTILITIES - GENERAL	356,700.00	1,199,200.00	470,500.00	1,321,280	461,500.00	1,782,780.00	3,027,400.00	3,058,000.00
22020201	ELECTRICITY CHARGES	-	160,000.00	-	215,020	75,100.00	290,120.00	245,700.00	248,200.00
22020202	TELEPHONE CHARGES	-	160,000.00	-	215,020	75,100.00	290,120.00	722,400.00	729,700.00
22020203	INTERNET ACCESS CHARGES	86,000.00	160,000.00	18,000.00	215,020	75,100.00	290,120.00	57,800.00	58,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	240,700.00	584,800.00	452,500.00	495,510	173,000.00	668,510.00	73,700.00	74,500.00
22020205	WATER RATES	-	54,400.00	-	73,150	25,600.00	98,750.00	422,900.00	427,200.00
22020209	OTHER UTILITY CHARGES	30,000.00	80,000.00	-	107,560	37,600.00	145,160.00	1,504,900.00	1,520,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,265,900.00	10,191,700.00	8,447,661.36	5,481,360	1,913,300.00	7,394,660.00	9,748,600.00	9,846,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,670,500.00	7,850,000.00	6,487,861.36	3,761,500	1,312,800.00	5,074,300.00	602,000.00	608,100.00
22020302	BOOKS	100,000.00	160,000.00	77,000.00	215,020	75,100.00	290,120.00	116,800.00	118,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	570,000.00	402,500.00	537,400	187,600.00	725,000.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	221,000.00	387,400.00	386,400.00	215,020	75,100.00	290,120.00	3,009,800.00	3,039,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	-	2,709,100.00	2,736,200.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	-	-	-	60,200.00	60,900.00
22020309	UNIFORMS & OTHER CLOTHING	110,000.00	260,000.00	130,000.00	215,020	75,100.00	290,120.00	2,407,900.00	2,432,000.00
22020312	OTHER MATERIALS AND SUPPLIES	2,864,400.00	964,300.00	963,900.00	537,400	187,600.00	725,000.00	240,800.00	243,300.00
220204	MAINTENANCE SERVICES - GENERAL	11,370,000.00	35,309,300.00	32,766,700.00	12,434,760	4,340,000.00	16,774,760.00	6,067,000.00	6,128,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,775,000.00	10,953,200.00	10,933,500.00	4,298,900	1,500,400.00	5,799,300.00	1,204,000.00	1,216,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020402	MAINTENANCE OF OFFICE FURNITURE	1,787,400.00	5,453,000.00	5,434,600.00	2,149,500	750,200.00	2,899,700.00	2,528,300.00	2,553,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,813,000.00	12,639,200.00	10,157,600.00	1,794,820	626,400.00	2,421,220.00	1,819,700.00	1,837,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,349,600.00	1,116,100.00	1,112,000.00	215,020	75,100.00	290,120.00	301,000.00	304,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	331,000.00	1,229,300.00	1,221,600.00	215,020	75,100.00	290,120.00	171,800.00	173,600.00
22020406	OTHER MAINTENANCE SERVICES	2,314,000.00	3,918,500.00	3,907,400.00	3,761,500	1,312,800.00	5,074,300.00	42,200.00	42,700.00
220205	TRAINING - GENERAL	1,077,000.00	3,533,700.00	3,524,000.00	1,612,100	562,700.00	2,174,800.00	34,500.00	34,900.00
22020501	LOCAL TRAINING	1,077,000.00	3,533,700.00	3,524,000.00	1,612,100	562,700.00	2,174,800.00	34,500.00	34,900.00
220206	OTHER SERVICES - GENERAL	705,000.00	5,150,000.00	3,445,000.00	2,794,360	975,400.00	3,769,760.00	1,141,400.00	1,152,900.00
22020601	SECURITY SERVICES	705,000.00	1,850,000.00	1,690,000.00	1,289,720	450,200.00	1,739,920.00	903,000.00	912,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	3,300,000.00	1,755,000.00	1,504,640	525,200.00	2,029,840.00	238,400.00	240,800.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	33,500.00	1,800,000.00	900,000.00	537,400	187,600.00	725,000.00	1,945,300.00	1,964,900.00
22020701	FINANCIAL CONSULTING	33,500.00	1,800,000.00	900,000.00	537,400	187,600.00	725,000.00	264,900.00	267,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	-	524,600.00	529,900.00
22020704	ENGINEERING SERVICES	-	-	-	-	-	-	1,155,800.00	1,167,400.00
220208	FUEL & LUBRICANTS - GENERAL	5,377,000.00	10,428,100.00	6,590,350.00	5,911,000	2,063,100.00	7,974,100.00	5,165,100.00	5,217,000.00
22020801	MOTOR VEHICLE FUEL COST	2,039,000.00	1,951,800.00	1,355,900.00	537,400	187,600.00	725,000.00	122,900.00	124,200.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	895,000.00	1,810,500.00	1,801,550.00	537,400	187,600.00	725,000.00	106,000.00	107,100.00
22020803	PLANT / GENERATOR FUEL COST	2,443,000.00	6,665,800.00	3,432,900.00	4,836,200	1,687,900.00	6,524,100.00	722,400.00	729,700.00
22020806	COOKING GAS/FUEL COST	-	-	-	-	-	-	4,213,800.00	4,256,000.00
220209	FINANCIAL CHARGES - GENERAL	190,174.38	909,800.00	523,377.86	698,640	243,900.00	942,540.00	240,800.00	243,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	190,174.38	909,800.00	523,377.86	698,640	243,900.00	942,540.00	240,800.00	243,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	22,589,900.00	67,681,900.00	62,072,772.00	34,283,440	11,965,300.00	46,248,740.00	12,319,100.00	12,442,700.00
22021001	REFRESHMENT & MEALS	1,094,100.00	3,260,000.00	2,150,000.00	698,640	243,900.00	942,540.00	602,000.00	608,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	955,500.00	9,590,100.00	9,508,000.00	967,240	337,600.00	1,304,840.00	3,009,800.00	3,039,900.00
22021003	PUBLICITY & ADVERTISEMENTS	133,000.00	140,000.00	70,000.00	53,780	18,800.00	72,580.00	4,859,600.00	4,908,200.00
22021006	POSTAGES & COURIER SERVICES	202,000.00	1,016,000.00	583,000.00	376,160	131,300.00	507,460.00	240,800.00	243,300.00
22021007	WELFARE PACKAGES	1,225,000.00	1,240,000.00	950,000.00	376,160	131,300.00	507,460.00	1,805,900.00	1,824,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	600,000.00	450,000.00	644,860	225,100.00	869,960.00	-	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	2,148,000.00	5,269,300.00	5,244,822.00	3,761,500	1,312,800.00	5,074,300.00	120,400.00	121,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	305,000.00	5,200,000.00	1,752,000.00	1,612,100	562,700.00	2,174,800.00	1,674,500.00	1,691,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	16,527,300.00	41,366,500.00	41,364,950.00	25,793,000	9,001,800.00	34,794,800.00	6,100.00	6,200.00
23	CAPITAL EXPENDITURE	-	-	-	90,000,000	-	90,000,000.00	90,900,000.00	92,718,100.00
2301	FIXED ASSETS PURCHASED	-	-	-	75,000,000	-	75,000,000.00	75,750,000.00	77,265,100.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	75,000,000	-	75,000,000.00	75,750,000.00	77,265,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	60,000,000	-	60,000,000.00	60,600,000.00	61,812,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	6,000,000	-	6,000,000.00	6,060,000.00	6,181,200.00
23010113	PURCHASE OF COMPUTERS	-	-	-	1,970,000	-	1,970,000.00	1,989,700.00	2,029,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	1,980,000	-	1,980,000.00	1,999,800.00	2,039,800.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	2,300,000	-	2,300,000.00	2,323,000.00	2,369,500.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	-	-	2,750,000	-	2,750,000.00	2,777,500.00	2,833,100.00
2302	CONSTRUCTION / PROVISION	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
2303	REHABILITATION / REPAIRS	-	-	-	13,000,000	-	13,000,000.00	13,130,000.00	13,392,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	13,000,000	-	13,000,000.00	13,130,000.00	13,392,600.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	-	-	3,000,000	-	3,000,000.00	3,030,000.00	3,090,600.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
031805300100 - Sharia Court of Appeal									
2	EXPENDITURES	180,619,538.98	385,419,700.00	244,827,173.22	280,904,450	36,572,100.00	317,476,550.00	333,658,000.00	336,429,000.00
21	PERSONNEL COST	124,659,939.67	208,964,560.00	104,325,796.63	86,118,600	-	86,118,600.00	147,621,600.00	147,621,600.00
2101	SALARY	22,158,958.56	52,113,800.00	18,842,563.96	15,508,700	-	15,508,700.00	2,754,800.00	2,754,800.00
210101	SALARIES AND WAGES	22,158,958.56	52,113,800.00	18,842,563.96	15,508,700	-	15,508,700.00	2,754,800.00	2,754,800.00
21010101	BASIC-SALARY	22,158,958.56	52,113,800.00	18,842,563.96	15,508,700	-	15,508,700.00	2,754,800.00	2,754,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	102,500,981.11	156,850,760.00	85,483,232.67	70,609,900	-	70,609,900.00	144,866,800.00	144,866,800.00
210201	ALLOWANCES	102,500,981.11	156,850,760.00	85,483,232.67	70,609,900	-	70,609,900.00	144,866,800.00	144,866,800.00
21020102	HOUSING/RENT ALLOWANCE	21,291,249.13	24,067,800.00	18,359,891.51	15,073,200	-	15,073,200.00	231,300.00	231,300.00
21020103	TRANSPORT ALLOWANCE	8,364,431.14	10,011,000.00	7,517,022.39	6,135,900	-	6,135,900.00	7,432,200.00	7,432,200.00
21020104	MEAL SUBSIDY	6,273,323.05	7,906,000.00	5,621,566.84	4,602,000	-	4,602,000.00	7,308,200.00	7,308,200.00
21020105	UTILITY ALLOWANCE	8,621,607.31	18,243,700.00	7,423,209.92	6,098,200	-	6,098,200.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	1,236,145.08	3,571,900.00	665,644.27	563,800	-	563,800.00	-	-
21020107	LEAVE ALLOWANCE	1,548,465.00	4,051,260.00	1,277,565.00	1,068,700	-	1,068,700.00	14,545,700.00	14,545,700.00
21020108	DOMESTIC STAFF ALLOWANCE	15,785,615.98	24,080,900.00	13,446,925.54	11,041,700	-	11,041,700.00	1,869,200.00	1,869,200.00
21020112	HARZARD ALLOWANCE	6,261,244.51	5,608,000.00	5,597,409.76	4,582,400	-	4,582,400.00	75,131,300.00	75,131,300.00
21020117	OUTFIT ALLOWANCE	6,222,168.90	5,582,500.00	5,571,934.78	4,626,200	-	4,626,200.00	3,906,100.00	3,906,100.00
21020120	JOURNAL ALLOWANCE	1,200,927.68	1,251,600.00	846,318.41	664,200	-	664,200.00	16,139,600.00	16,139,600.00
21020122	HARDSHIP ALLOWANCE	886,361.42	1,569,000.00	794,401.69	593,200	-	593,200.00	5,246,400.00	5,246,400.00
21020126	TORCHLIGHT ALLOWANCE	333,437.14	489,300.00	273,992.85	236,100	-	236,100.00	988,200.00	988,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020128	PERSONAL ASSISTANCE ALLOWANCE	2,974,668.68	6,603,200.00	2,688,267.07	2,009,800	-	2,009,800.00	2,733,900.00	2,733,900.00
21020130	SPECIAL ALLOWANCE	6,273,323.05	-	-	-	-	-	99,300.00	99,300.00
21020135	FURNITURE ALLOWANCE	7,461,569.94	7,401,800.00	6,680,828.47	5,459,700	-	5,459,700.00	7,195,300.00	7,195,300.00
21020137	DRIVER'S ALLOWANCE	935,902.56	250,000.00	77,991.88	126,800	-	126,800.00	2,040,100.00	2,040,100.00
21020138	ADMIN ALLOWANCE	311,967.48	284,000.00	25,997.29	42,300	-	42,300.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	6,518,573.06	35,878,800.00	8,614,265.00	7,685,700	-	7,685,700.00	-	-
22	OTHER RECURRENT COSTS	55,959,599.31	176,455,140.00	140,501,376.59	104,785,850	36,572,100.00	141,357,950.00	95,136,300.00	96,089,200.00
2202	OVERHEAD COST	55,959,599.31	176,455,140.00	140,501,376.59	104,785,850	36,572,100.00	141,357,950.00	95,136,300.00	96,089,200.00
220201	TRAVEL & TRANSPORT - GENERAL	8,721,400.00	33,017,000.00	26,685,500.00	19,388,000	6,766,700.00	26,154,700.00	14,163,600.00	14,305,400.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,792,400.00	6,193,800.00	6,178,000.00	4,433,200	1,547,200.00	5,980,400.00	2,889,500.00	2,918,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,929,000.00	11,040,000.00	10,932,500.00	7,415,540	2,588,100.00	10,003,640.00	9,029,400.00	9,119,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	5,640,000.00	2,780,000.00	2,042,040	712,700.00	2,754,740.00	120,400.00	121,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	4,440,000.00	2,170,000.00	1,504,640	525,200.00	2,029,840.00	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	-	5,000,000.00	4,625,000.00	3,520,170	1,228,600.00	4,748,770.00	26,500.00	26,800.00
22020109	PER-DIEM/ESTACODES	-	703,200.00	-	472,410	164,900.00	637,310.00	2,097,800.00	2,118,800.00
220202	UTILITIES - GENERAL	-	3,200,320.00	1,698,000.00	2,015,500	703,600.00	2,719,100.00	3,219,500.00	3,251,800.00
22020201	ELECTRICITY CHARGES	-	1,480,000.00	630,000.00	994,180	347,000.00	1,341,180.00	395,500.00	399,500.00
22020203	INTERNET ACCESS CHARGES	-	640,160.00	300,000.00	295,740	103,300.00	399,040.00	115,100.00	116,300.00
22020209	OTHER UTILITY CHARGES	-	1,080,160.00	768,000.00	725,580	253,300.00	978,880.00	2,708,900.00	2,736,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,352,821.42	12,307,140.00	8,985,400.00	6,032,380	2,105,700.00	8,138,080.00	8,860,600.00	8,949,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,917,921.42	2,706,660.00	2,705,400.00	1,732,980	604,900.00	2,337,880.00	602,000.00	608,100.00
22020302	BOOKS	2,065,000.00	1,780,160.00	860,500.00	725,580	253,300.00	978,880.00	58,400.00	59,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	932,500.00	1,520,000.00	718,000.00	349,320	122,000.00	471,320.00	6,019,600.00	6,079,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,567,400.00	2,300,000.00	1,121,500.00	806,100	281,400.00	1,087,500.00	1,939,800.00	1,959,200.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	600,000.00	800,000.00	392,500.00	268,700	93,800.00	362,500.00	-	-
22020312	OTHER MATERIALS AND SUPPLIES	270,000.00	3,200,320.00	3,187,500.00	2,149,700	750,300.00	2,900,000.00	240,800.00	243,300.00
220204	MAINTENANCE SERVICES - GENERAL	9,069,500.00	28,648,160.00	18,557,750.00	14,729,290	5,140,800.00	19,870,090.00	10,870,900.00	10,979,900.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,870,400.00	7,040,160.00	5,875,000.00	4,728,840	1,650,400.00	6,379,240.00	1,368,300.00	1,382,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,860,000.00	5,500,000.00	2,740,000.00	1,880,800	656,400.00	2,537,200.00	2,407,900.00	2,432,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,723,800.00	5,308,000.00	2,605,000.00	1,751,870	611,500.00	2,363,370.00	6,285,800.00	6,348,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,503,600.00	920,000.00	450,000.00	671,700	234,500.00	906,200.00	120,400.00	121,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	797,900.00	3,200,000.00	1,770,000.00	1,209,100	422,000.00	1,631,100.00	125,600.00	126,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020406	OTHER MAINTENANCE SERVICES	1,313,800.00	6,680,000.00	5,117,750.00	4,486,980	1,566,000.00	6,052,980.00	562,900.00	568,600.00
220205	TRAINING - GENERAL	1,174,000.00	11,800,000.00	5,706,480.00	3,895,900	1,359,700.00	5,255,600.00	223,500.00	225,900.00
22020501	LOCAL TRAINING	1,174,000.00	3,800,000.00	1,723,480.00	1,209,100	422,000.00	1,631,100.00	22,800.00	23,100.00
22020502	INTERNATIONAL TRAINING	-	8,000,000.00	3,983,000.00	2,686,800	937,700.00	3,624,500.00	200,700.00	202,800.00
220206	OTHER SERVICES - GENERAL	-	120,000.00	85,000.00	80,620	28,200.00	108,820.00	18,700.00	18,900.00
22020605	CLEANING & FUMIGATION SERVICES	-	120,000.00	85,000.00	80,620	28,200.00	108,820.00	18,700.00	18,900.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	2,960,000.00	1,270,000.00	1,988,360	694,100.00	2,682,460.00	891,000.00	900,000.00
22020701	FINANCIAL CONSULTING	-	1,760,000.00	470,000.00	1,182,260	412,700.00	1,594,960.00	317,900.00	321,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,200,000.00	800,000.00	806,100	281,400.00	1,087,500.00	573,100.00	578,900.00
220208	FUEL & LUBRICANTS - GENERAL	1,791,300.00	7,200,000.00	4,695,300.00	5,508,000	1,922,300.00	7,430,300.00	224,000.00	226,400.00
22020801	MOTOR VEHICLE FUEL COST	475,000.00	4,200,000.00	3,026,800.00	2,821,200	984,600.00	3,805,800.00	103,600.00	104,700.00
22020803	PLANT / GENERATOR FUEL COST	1,316,300.00	3,000,000.00	1,668,500.00	2,686,800	937,700.00	3,624,500.00	120,400.00	121,700.00
220209	FINANCIAL CHARGES - GENERAL	147,977.89	1,880,000.00	153,786.59	1,262,880	440,800.00	1,703,680.00	289,000.00	291,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	147,977.89	1,880,000.00	153,786.59	1,262,880	440,800.00	1,703,680.00	289,000.00	291,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	27,702,600.00	75,322,520.00	72,664,160.00	49,884,920	17,410,200.00	67,295,120.00	56,375,500.00	56,939,600.00
22021001	REFRESHMENT & MEALS	11,207,900.00	19,771,100.00	19,763,860.00	13,098,000	4,571,300.00	17,669,300.00	722,400.00	729,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	-	-	51,166,600.00	51,678,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,237,800.00	1,236,000.00	510,560	178,200.00	688,760.00	2,346,700.00	2,370,200.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	1,220,000.00	600,000.00	671,700	234,500.00	906,200.00	255,900.00	258,500.00
22021006	POSTAGES & COURIER SERVICES	-	62,560.00	-	42,090	14,700.00	56,790.00	-	-
22021007	WELFARE PACKAGES	4,034,600.00	7,080,000.00	6,166,300.00	4,755,580	1,659,700.00	6,415,280.00	301,000.00	304,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,440,160.00	388,000.00	967,440	337,700.00	1,305,140.00	1,559,600.00	1,575,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	12,360,100.00	44,510,900.00	44,510,000.00	29,839,550	10,414,100.00	40,253,650.00	23,300.00	23,600.00
23	CAPITAL EXPENDITURE	-	-	-	90,000,000	-	90,000,000.00	90,900,100.00	92,718,200.00
2301	FIXED ASSETS PURCHASED	-	-	-	88,220,000	-	88,220,000.00	89,102,300.00	90,884,400.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	88,220,000	-	88,220,000.00	89,102,300.00	90,884,400.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	85,645,800	-	85,645,800.00	86,502,300.00	88,232,400.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	1,574,200	-	1,574,200.00	1,590,000.00	1,621,800.00
2303	REHABILITATION / REPAIRS	-	-	-	1,780,000	-	1,780,000.00	1,797,800.00	1,833,800.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	1,780,000	-	1,780,000.00	1,797,800.00	1,833,800.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	1,780,000	-	1,780,000.00	1,797,800.00	1,833,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
031805500100 - Area Courts									
2	EXPENDITURES	1,921,153,183.35	2,964,636,380.00	2,066,151,698.07	1,679,672,870	32,014,600.00	1,711,687,470.00	1,033,471,400.00	1,036,116,200.00
21	PERSONNEL COST	1,903,055,043.74	2,672,381,580.00	1,810,522,780.39	1,487,944,800	-	1,487,944,800.00	870,183,900.00	870,183,900.00
2101	SALARY	339,607,020.56	514,889,800.00	330,852,610.33	270,002,700	-	270,002,700.00	13,595,800.00	13,595,800.00
210101	SALARIES AND WAGES	339,607,020.56	514,889,800.00	330,852,610.33	270,002,700	-	270,002,700.00	13,595,800.00	13,595,800.00
21010101	BASIC-SALARY	339,607,020.56	514,889,800.00	330,852,610.33	270,002,700	-	270,002,700.00	13,595,800.00	13,595,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,563,448,023.18	2,157,491,780.00	1,479,670,170.06	1,217,942,100	-	1,217,942,100.00	856,588,100.00	856,588,100.00
210201	ALLOWANCES	1,563,448,023.18	2,157,491,780.00	1,479,670,170.06	1,217,942,100	-	1,217,942,100.00	856,588,100.00	856,588,100.00
21020102	HOUSING/RENT ALLOWANCE	321,626,996.66	315,165,060.00	314,985,909.71	257,109,800	-	257,109,800.00	2,417,400.00	2,417,400.00
21020103	TRANSPORT ALLOWANCE	135,151,613.89	131,860,180.00	131,847,175.24	107,641,600	-	107,641,600.00	50,634,500.00	50,634,500.00
21020104	MEAL SUBSIDY	101,363,696.52	107,875,180.00	98,885,368.90	80,731,200	-	80,731,200.00	-	-
21020105	UTILITY ALLOWANCE	128,534,708.45	201,103,240.00	125,645,987.21	102,565,300	-	102,565,300.00	12,395,000.00	12,395,000.00
21020106	ENTERTAINMENT ALLOWANCE	17,163,054.15	30,639,860.00	17,168,567.79	13,914,500	-	13,914,500.00	3,462,500.00	3,462,500.00
21020107	LEAVE ALLOWANCE	23,592,825.00	76,698,900.00	22,706,510.00	18,558,500	-	18,558,500.00	814,700.00	814,700.00
21020108	DOMESTIC STAFF ALLOWANCE	229,031,231.44	357,520,900.00	225,265,422.57	183,836,800	-	183,836,800.00	2,022,100.00	2,022,100.00
21020109	SHIFT ALLOWANCE	155,680.68	24,419,720.00	99,665.76	81,100	-	81,100.00	698,500.00	698,500.00
21020112	HARZARD ALLOWANCE	94,663,007.48	-	-	-	-	-	4,956,500.00	4,956,500.00
21020117	OUTFIT ALLOWANCE	121,902,776.71	118,775,500.00	118,674,869.69	96,907,500	-	96,907,500.00	4,940,400.00	4,940,400.00
21020120	JOURNAL ALLOWANCE	17,767,332.17	18,018,840.00	17,679,794.65	14,384,700	-	14,384,700.00	-	-
21020122	HARDSHIP ALLOWANCE	3,947,587.90	9,355,100.00	4,117,487.90	3,351,300	-	3,351,300.00	9,692,800.00	9,692,800.00
21020126	TORCHLIGHT ALLOWANCE	9,751,215.68	8,780,140.00	8,779,211.29	7,196,500	-	7,196,500.00	496,500.00	496,500.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	33,214,453.51	91,849,860.00	33,214,392.03	27,106,100	-	27,106,100.00	2,248,300.00	2,248,300.00
21020130	SPECIAL ALLOWANCE	101,363,696.52	-	-	-	-	-	757,169,100.00	757,169,100.00
21020135	FURNITURE ALLOWANCE	118,870,846.02	184,151,020.00	116,002,748.36	94,704,500	-	94,704,500.00	3,906,100.00	3,906,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	105,347,300.40	481,278,280.00	244,597,058.96	209,852,700	-	209,852,700.00	733,700.00	733,700.00
22	OTHER RECURRENT COSTS	18,098,139.61	292,254,800.00	255,628,917.68	91,727,970	32,014,600.00	123,742,570.00	62,287,200.00	62,911,500.00
2202	OVERHEAD COST	18,098,139.61	292,254,800.00	255,628,917.68	91,727,970	32,014,600.00	123,742,570.00	62,287,200.00	62,911,500.00
220201	TRAVEL & TRANSPORT - GENERAL	838,000.00	36,859,200.00	33,540,000.00	9,887,520	3,450,900.00	13,338,420.00	8,946,200.00	9,035,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	838,000.00	4,400,000.00	4,020,000.00	2,955,500	1,031,500.00	3,987,000.00	2,889,500.00	2,918,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	8,965,200.00	8,920,000.00	2,955,500	1,031,500.00	3,987,000.00	6,019,600.00	6,079,800.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	20,774,000.00	20,600,000.00	2,149,500	750,200.00	2,899,700.00	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	-	2,720,000.00	-	1,827,020	637,700.00	2,464,720.00	37,100.00	37,500.00
220202	UTILITIES - GENERAL	-	1,360,000.00	-	913,560	318,900.00	1,232,460.00	1,865,400.00	1,884,200.00
22020201	ELECTRICITY CHARGES	-	560,000.00	-	376,160	131,300.00	507,460.00	602,000.00	608,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	400,000.00	-	268,700	93,800.00	362,500.00	59,400.00	60,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020209	OTHER UTILITY CHARGES	-	400,000.00	-	268,700	93,800.00	362,500.00	1,204,000.00	1,216,100.00
220203	MATERIALS & SUPPLIES - GENERAL	7,162,827.40	19,261,000.00	9,516,000.00	9,887,620	3,451,000.00	13,338,620.00	6,923,900.00	6,993,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,174,827.40	9,021,000.00	8,976,000.00	3,009,280	1,050,300.00	4,059,580.00	602,000.00	608,100.00
22020302	BOOKS	224,000.00	4,400,000.00	540,000.00	2,955,500	1,031,500.00	3,987,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	400,000.00	-	268,700	93,800.00	362,500.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	800,000.00	-	537,400	187,600.00	725,000.00	5,238,300.00	5,290,700.00
22020312	OTHER MATERIALS AND SUPPLIES	5,764,000.00	4,640,000.00	-	3,116,740	1,087,800.00	4,204,540.00	481,600.00	486,500.00
220204	MAINTENANCE SERVICES - GENERAL	6,800,666.39	146,713,100.00	131,904,866.50	43,311,080	15,115,800.00	58,426,880.00	28,305,900.00	28,589,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,552,000.00	10,000,000.00	5,000,000.00	2,042,040	712,700.00	2,754,740.00	602,000.00	608,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,752,500.00	31,660,000.00	26,079,200.00	13,433,900	4,688,500.00	18,122,400.00	1,517,000.00	1,532,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	52,800.00	43,186,600.00	42,858,000.00	5,373,600	1,875,400.00	7,249,000.00	22,573,500.00	22,799,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,119,000.00	12,000,000.00	8,313,416.50	8,060,400	2,813,100.00	10,873,500.00	3,009,800.00	3,039,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,081,000.00	21,828,800.00	21,686,250.00	4,997,440	1,744,200.00	6,741,640.00	354,900.00	358,500.00
22020406	OTHER MAINTENANCE SERVICES	243,366.39	28,037,700.00	27,968,000.00	9,403,700	3,281,900.00	12,685,600.00	248,700.00	251,200.00
220205	TRAINING - GENERAL	-	3,600,000.00	3,409,000.00	2,418,100	844,000.00	3,262,100.00	93,300.00	94,300.00
22020501	LOCAL TRAINING	-	3,600,000.00	3,409,000.00	2,418,100	844,000.00	3,262,100.00	93,300.00	94,300.00
220206	OTHER SERVICES - GENERAL	-	1,680,000.00	-	1,128,480	393,900.00	1,522,380.00	180,600.00	182,500.00
22020601	SECURITY SERVICES	-	400,000.00	-	268,700	93,800.00	362,500.00	180,600.00	182,500.00
22020602	OFFICE RENT	-	1,280,000.00	-	859,780	300,100.00	1,159,880.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	1,898,434.60	32,052,100.00	31,909,000.00	11,821,900	4,125,900.00	15,947,800.00	1,290,700.00	1,303,700.00
22020801	MOTOR VEHICLE FUEL COST	505,434.60	19,527,300.00	19,429,000.00	6,448,300	2,250,500.00	8,698,800.00	1,264,200.00	1,276,900.00
22020803	PLANT / GENERATOR FUEL COST	1,393,000.00	12,524,800.00	12,480,000.00	5,373,600	1,875,400.00	7,249,000.00	26,500.00	26,800.00
220209	FINANCIAL CHARGES - GENERAL	18,211.22	784,000.00	163,051.18	526,670	183,900.00	710,570.00	120,400.00	121,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,211.22	784,000.00	163,051.18	526,670	183,900.00	710,570.00	120,400.00	121,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,380,000.00	49,945,400.00	45,187,000.00	11,833,040	4,130,300.00	15,963,340.00	14,560,800.00	14,706,800.00
22021001	REFRESHMENT & MEALS	-	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	301,000.00	304,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	1,280,000.00	1,130,000.00	859,780	300,100.00	1,159,880.00	12,039,200.00	12,159,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	7,719,500.00	7,708,000.00	4,406,360	1,537,900.00	5,944,260.00	255,900.00	258,500.00
22021006	POSTAGES & COURIER SERVICES	-	320,000.00	-	215,020	75,100.00	290,120.00	24,100.00	24,400.00
22021007	WELFARE PACKAGES	-	14,916,900.00	14,785,000.00	1,074,800	375,200.00	1,450,000.00	903,000.00	912,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	800,000.00	-	537,400	187,600.00	725,000.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	1,032,500.00	1,042,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,380,000.00	21,709,000.00	21,564,000.00	2,590,080	904,000.00	3,494,080.00	5,100.00	5,200.00

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23	CAPITAL EXPENDITURE	-	-	-	100,000,100	-	100,000,100.00	101,000,300.00	103,020,800.00
2301	FIXED ASSETS PURCHASED	-	-	-	38,345,000	-	38,345,000.00	38,728,600.00	39,503,600.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	38,345,000	-	38,345,000.00	38,728,600.00	39,503,600.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	10,275,000	-	10,275,000.00	10,377,800.00	10,585,500.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	10,825,000	-	10,825,000.00	10,933,300.00	11,152,100.00
23010113	PURCHASE OF COMPUTERS	-	-	-	1,800,000	-	1,800,000.00	1,818,000.00	1,854,400.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	1,200,000	-	1,200,000.00	1,212,000.00	1,236,300.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	14,245,000	-	14,245,000.00	14,387,500.00	14,675,300.00
2302	CONSTRUCTION / PROVISION	-	-	-	61,655,100	-	61,655,100.00	62,271,700.00	63,517,200.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	61,655,100	-	61,655,100.00	62,271,700.00	63,517,200.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	61,655,100	-	61,655,100.00	62,271,700.00	63,517,200.00
032600100100 - Ministry of Justice									
2	EXPENDITURES	641,218,640.04	3,774,550,640.00	3,471,297,784.00	6,190,681,560	2,006,990,000.00	8,197,671,560.00	6,009,376,000.00	5,709,178,000.00
21	PERSONNEL COST	212,884,756.26	382,983,240.00	215,407,335.95	433,678,700	-	433,678,700.00	273,359,800.00	273,359,800.00
2101	SALARY	40,993,759.62	67,287,240.00	39,121,982.23	64,332,700	-	64,332,700.00	38,117,500.00	38,117,500.00
210101	SALARIES AND WAGES	40,993,759.62	67,287,240.00	39,121,982.23	64,332,700	-	64,332,700.00	38,117,500.00	38,117,500.00
21010101	BASIC-SALARY	30,323,234.10	54,985,080.00	31,119,088.09	64,332,700	-	64,332,700.00	38,117,500.00	38,117,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	10,670,525.52	12,302,160.00	8,002,894.14	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	171,890,996.64	315,696,000.00	176,285,353.72	369,346,000	-	369,346,000.00	235,242,300.00	235,242,300.00
210201	ALLOWANCES	171,890,996.64	315,696,000.00	176,285,353.72	369,346,000	-	369,346,000.00	235,242,300.00	235,242,300.00
21020102	HOUSING/RENT ALLOWANCE	29,986,945.83	54,835,580.00	30,873,346.10	64,157,700	-	64,157,700.00	-	-
21020103	TRANSPORT ALLOWANCE	11,493,908.26	18,825,740.00	12,440,323.87	22,026,200	-	22,026,200.00	18,948,200.00	18,948,200.00
21020104	MEAL SUBSIDY	8,620,428.03	14,119,140.00	9,307,454.64	16,519,500	-	16,519,500.00	-	-
21020105	UTILITY ALLOWANCE	11,893,769.11	19,271,360.00	12,379,640.43	22,547,600	-	22,547,600.00	9,090,900.00	9,090,900.00
21020106	ENTERTAINMENT ALLOWANCE	5,585,350.70	9,042,440.00	5,428,382.95	10,579,700	-	10,579,700.00	61,002,800.00	61,002,800.00
21020107	LEAVE ALLOWANCE	410,460.00	997,640.00	395,718.00	1,167,300	-	1,167,300.00	3,906,100.00	3,906,100.00
21020108	DOMESTIC STAFF ALLOWANCE	22,308,658.86	36,677,480.00	23,041,383.30	42,912,800	-	42,912,800.00	8,443,600.00	8,443,600.00
21020112	HARZARD ALLOWANCE	8,620,428.03	17,716,520.00	9,307,454.64	20,728,400	-	20,728,400.00	3,591,300.00	3,591,300.00
21020117	OUTFIT ALLOWANCE	1,808,878.53	3,523,320.00	1,343,878.48	4,122,300	-	4,122,300.00	948,700.00	948,700.00
21020120	JOURNAL ALLOWANCE	7,369,408.03	16,112,700.00	8,142,572.66	18,851,900	-	18,851,900.00	2,710,000.00	2,710,000.00
21020122	HARDSHIP ALLOWANCE	7,369,408.03	16,112,700.00	8,142,572.66	18,851,900	-	18,851,900.00	25,200.00	25,200.00
21020126	TORCHLIGHT ALLOWANCE	145,239.48	-	-	-	-	-	6,459,000.00	6,459,000.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	24,938,258.90	27,263,960.00	27,141,909.94	17,485,900	-	17,485,900.00	690,600.00	690,600.00
21020130	SPECIAL ALLOWANCE	8,993,989.80	-	-	-	-	-	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020135	FURNITURE ALLOWANCE	11,285,403.90	15,012,640.00	12,215,793.35	17,564,900	-	17,564,900.00	9,145,200.00	9,145,200.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	1,120,681.15	-	-	-	-	-	2,351,700.00	2,351,700.00
21020145	OTHER ALLOWANCES AND BENEFITS	9,939,780.00	66,184,780.00	16,124,922.70	91,829,900	-	91,829,900.00	107,929,000.00	107,929,000.00
22	OTHER RECURRENT COSTS	428,333,883.78	1,691,567,400.00	1,556,030,272.34	507,002,860	506,990,000.00	1,013,992,860.00	181,016,200.00	182,828,400.00
2202	OVERHEAD COST	428,333,883.78	1,691,567,400.00	1,556,030,272.34	507,002,860	506,990,000.00	1,013,992,860.00	181,016,200.00	182,828,400.00
220201	TRAVEL & TRANSPORT - GENERAL	27,337,400.00	51,350,500.00	45,328,050.00	8,458,840	20,000,000.00	28,458,840.00	13,724,800.00	13,862,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,221,000.00	21,654,300.00	21,582,400.00	5,311,650	10,000,000.00	15,311,650.00	12,039,200.00	12,159,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,116,400.00	22,096,200.00	22,037,300.00	2,921,430	10,000,000.00	12,921,430.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	3,600,000.00	970,000.00	225,760	-	225,760.00	180,600.00	182,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	4,000,000.00	738,350.00	-	-	-	903,000.00	912,100.00
220202	UTILITIES - GENERAL	-	1,120,000.00	275,000.00	-	-	-	43,916,700.00	44,356,000.00
22020203	INTERNET ACCESS CHARGES	-	800,000.00	275,000.00	-	-	-	431,100.00	435,500.00
22020205	WATER RATES	-	320,000.00	-	-	-	-	43,485,600.00	43,920,500.00
220203	MATERIALS & SUPPLIES - GENERAL	3,440,100.00	7,650,000.00	4,688,150.00	1,684,840	-	1,684,840.00	8,460,100.00	8,545,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,653,100.00	2,850,000.00	1,877,750.00	870,980	-	870,980.00	602,000.00	608,100.00
22020302	BOOKS	514,000.00	1,200,000.00	274,500.00	76,650	-	76,650.00	903,000.00	912,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	400,000.00	-	-	-	-	3,009,800.00	3,039,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	800,000.00	309,000.00	-	-	-	3,921,200.00	3,960,500.00
22020312	OTHER MATERIALS AND SUPPLIES	1,273,000.00	2,400,000.00	2,226,900.00	737,210	-	737,210.00	24,100.00	24,400.00
220204	MAINTENANCE SERVICES - GENERAL	14,449,350.00	89,545,500.00	66,100,350.00	2,033,590	5,000,000.00	7,033,590.00	55,582,900.00	56,139,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,425,700.00	23,200,000.00	4,121,250.00	382,750	-	382,750.00	30,100.00	30,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	54,500.00	2,400,000.00	1,279,500.00	36,690	-	36,690.00	3,611,800.00	3,648,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,783,700.00	51,837,200.00	51,779,400.00	161,480	5,000,000.00	5,161,480.00	50,553,900.00	51,059,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,115,400.00	5,200,000.00	2,430,700.00	301,190	-	301,190.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,166,500.00	5,618,300.00	5,606,200.00	700,330	-	700,330.00	1,324,400.00	1,337,700.00
22020406	OTHER MAINTENANCE SERVICES	903,550.00	1,290,000.00	883,300.00	451,150	-	451,150.00	62,700.00	63,400.00
220205	TRAINING - GENERAL	14,458,161.25	19,970,800.00	15,614,200.00	2,377,940	-	2,377,940.00	1,525,400.00	1,540,900.00
22020501	LOCAL TRAINING	14,458,161.25	14,370,800.00	14,299,800.00	2,337,580	-	2,337,580.00	80,600.00	81,500.00
22020502	INTERNATIONAL TRAINING	-	4,000,000.00	-	-	-	-	240,800.00	243,300.00
22020503	OTHER TRAININGS	-	1,600,000.00	1,314,400.00	40,360	-	40,360.00	1,204,000.00	1,216,100.00
220206	OTHER SERVICES - GENERAL	1,050,400.00	2,800,000.00	1,213,600.00	214,510	-	214,510.00	180,600.00	182,500.00
22020601	SECURITY SERVICES	-	1,200,000.00	292,000.00	-	-	-	180,600.00	182,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	1,050,400.00	1,600,000.00	921,600.00	214,510	-	214,510.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	318,084,048.54	1,339,067,100.00	1,269,081,444.56	480,693,940	338,000,000.00	818,693,940.00	35,351,300.00	35,705,000.00
22020701	FINANCIAL CONSULTING	250,000.00	800,000.00	765,000.00	537,400	-	537,400.00	529,800.00	535,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	658,800.00	800,000.00	180,000.00	-	-	-	592,000.00	598,000.00
22020703	LEGAL SERVICES	188,478,808.54	1,037,467,100.00	1,036,700,050.65	337,270,550	300,000,000.00	637,270,550.00	32,303,000.00	32,626,100.00
22020709	OTHER CONSULTING SERVICES	128,696,440.00	300,000,000.00	231,436,393.91	142,885,990	38,000,000.00	180,885,990.00	1,926,500.00	1,945,800.00
220208	FUEL & LUBRICANTS - GENERAL	857,600.00	7,800,000.00	1,479,300.00	360,160	-	360,160.00	160,200.00	161,900.00
22020801	MOTOR VEHICLE FUEL COST	678,100.00	1,600,000.00	755,700.00	89,070	-	89,070.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	800,000.00	273,600.00	-	-	-	106,000.00	107,100.00
22020803	PLANT / GENERATOR FUEL COST	179,500.00	5,400,000.00	450,000.00	271,090	-	271,090.00	54,200.00	54,800.00
220209	FINANCIAL CHARGES - GENERAL	509,432.95	899,000.00	672,239.35	137,180	-	137,180.00	459,300.00	463,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	509,432.95	899,000.00	672,239.35	137,180	-	137,180.00	459,300.00	463,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	48,147,391.04	171,364,500.00	151,577,938.43	11,041,860	143,990,000.00	155,031,860.00	21,654,900.00	21,871,800.00
22021001	REFRESHMENT & MEALS	1,956,250.00	37,151,500.00	36,993,557.80	115,620	-	115,620.00	602,000.00	608,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,600,000.00	30,130,000.00	30,000,000.00	1,410,600	70,000,000.00	71,410,600.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	-	1,000,000.00	500,000.00	-	-	-	1,011,300.00	1,021,500.00
22021006	POSTAGES & COURIER SERVICES	-	800,000.00	30,000.00	-	-	-	48,200.00	48,700.00
22021007	WELFARE PACKAGES	7,550,500.00	13,600,000.00	7,380,000.00	3,708,820	17,000,000.00	20,708,820.00	602,000.00	608,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	3,200,000.00	769,000.00	-	-	-	-	-
22021020	FOREIGN SCHOLARSHIP SCHEME	-	8,000,000.00	-	-	-	-	602,000.00	608,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,250,000.00	2,400,000.00	1,150,000.00	-	-	-	18,599,500.00	18,785,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	33,790,641.04	75,083,000.00	74,755,380.63	5,806,820	56,990,000.00	62,796,820.00	189,900.00	191,800.00
23	CAPITAL EXPENDITURE	-	1,700,000,000.00	1,699,860,175.71	5,250,000,000	1,500,000,000.00	6,750,000,000.00	5,555,000,000.00	5,252,989,800.00
2301	FIXED ASSETS PURCHASED	-	-	-	450,000,000	-	450,000,000.00	1,010,000,000.00	617,089,800.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	450,000,000	-	450,000,000.00	1,010,000,000.00	617,089,800.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	450,000,000	-	450,000,000.00	1,010,000,000.00	617,089,800.00
2302	CONSTRUCTION / PROVISION	-	-	-	100,000,000	1,500,000,000.00	1,600,000,000.00	505,000,000.00	515,100,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	100,000,000	1,500,000,000.00	1,600,000,000.00	505,000,000.00	515,100,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	100,000,000	800,000,000.00	900,000,000.00	505,000,000.00	515,100,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	-	-	700,000,000.00	700,000,000.00	-	-
2303	REHABILITATION / REPAIRS	-	1,700,000,000.00	1,699,860,175.71	4,700,000,000	-	4,700,000,000.00	4,040,000,000.00	4,120,800,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	1,700,000,000.00	1,699,860,175.71	4,700,000,000	-	4,700,000,000.00	4,040,000,000.00	4,120,800,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	1,700,000,000.00	1,699,860,175.71	4,700,000,000	-	4,700,000,000.00	4,040,000,000.00	4,120,800,000.00
051300100100 - Ministry of Youth and Sports Development									
2	EXPENDITURES	122,662,880.81	4,375,110,700.00	4,240,967,058.96	9,698,739,400	7,455,956,900.00	17,154,696,300.00	7,399,821,200.00	7,545,654,100.00
21	PERSONNEL COST	29,036,720.46	36,379,300.00	31,202,564.01	39,626,400	-	39,626,400.00	46,789,500.00	46,789,500.00
2101	SALARY	18,806,456.32	23,180,100.00	21,074,441.92	20,285,900	-	20,285,900.00	13,838,900.00	13,838,900.00
210101	SALARIES AND WAGES	18,806,456.32	23,180,100.00	21,074,441.92	20,285,900	-	20,285,900.00	13,838,900.00	13,838,900.00
21010101	BASIC-SALARY	13,959,015.69	17,338,300.00	15,257,513.17	20,285,900	-	20,285,900.00	13,838,900.00	13,838,900.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,841,800.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,230,264.14	13,199,200.00	10,128,122.09	19,340,500	-	19,340,500.00	32,950,600.00	32,950,600.00
210201	ALLOWANCES	10,230,264.14	13,199,200.00	10,128,122.09	19,340,500	-	19,340,500.00	32,950,600.00	32,950,600.00
21020102	HOUSING/RENT ALLOWANCE	3,193,808.71	3,999,460.00	3,490,909.97	4,679,400	-	4,679,400.00	3,164,200.00	3,164,200.00
21020103	TRANSPORT ALLOWANCE	995,310.51	1,310,820.00	1,263,451.67	1,533,800	-	1,533,800.00	2,965,600.00	2,965,600.00
21020104	MEAL SUBSIDY	190,468.98	255,720.00	255,680.91	295,200	-	295,200.00	5,305,700.00	5,305,700.00
21020105	UTILITY ALLOWANCE	501,037.03	669,300.00	669,188.14	778,100	-	778,100.00	995,900.00	995,900.00
21020106	ENTERTAINMENT ALLOWANCE	995.03	-	-	-	-	-	912,400.00	912,400.00
21020107	LEAVE ALLOWANCE	1,338,521.00	1,720,660.00	1,484,329.89	2,013,200	-	2,013,200.00	9,659,000.00	9,659,000.00
21020108	DOMESTIC STAFF ALLOWANCE	36,138.36	-	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	2,493,984.52	3,233,240.00	2,674,561.51	3,783,000	-	3,783,000.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	1,480,000.00	2,010,000.00	290,000.00	6,257,800	-	6,257,800.00	9,947,800.00	9,947,800.00
22	OTHER RECURRENT COSTS	54,885,681.35	144,252,300.00	17,211,010.90	260,617,500	90,956,900.00	351,574,400.00	122,870,300.00	124,099,900.00
2202	OVERHEAD COST	54,885,681.35	144,252,300.00	17,211,010.90	260,617,500	90,956,900.00	351,574,400.00	122,870,300.00	124,099,900.00
220201	TRAVEL & TRANSPORT - GENERAL	-	3,200,000.00	-	7,657,400	2,672,500.00	10,329,900.00	14,206,300.00	14,348,400.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	1,600,000.00	-	5,642,300	1,969,200.00	7,611,500.00	2,167,100.00	2,188,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	1,600,000.00	-	2,015,100	703,300.00	2,718,400.00	12,039,200.00	12,159,600.00
220202	UTILITIES - GENERAL	-	180,000.00	-	1,343,400	468,900.00	1,812,300.00	32,900.00	33,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	180,000.00	-	1,343,400	468,900.00	1,812,300.00	32,900.00	33,300.00
220203	MATERIALS & SUPPLIES - GENERAL	19,600.00	306,400.00	245,510.00	335,900	117,300.00	453,200.00	102,400.00	103,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	19,600.00	306,400.00	245,510.00	335,900	117,300.00	453,200.00	102,400.00	103,500.00
220204	MAINTENANCE SERVICES - GENERAL	-	260,800.00	74,620.00	39,025,400	13,620,000.00	52,645,400.00	516,600.00	521,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	176,000.00	36,820.00	5,373,600	1,875,400.00	7,249,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	84,800.00	37,800.00	67,200	23,500.00	90,700.00	155,400.00	157,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	-	33,584,600	11,721,100.00	45,305,700.00	361,200.00	364,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220205	TRAINING - GENERAL	2,510,200.00	17,940,000.00	-	33,584,600	11,721,100.00	45,305,700.00	90,100.00	91,100.00
22020501	LOCAL TRAINING	2,510,200.00	17,940,000.00	-	33,584,600	11,721,100.00	45,305,700.00	90,100.00	91,100.00
220206	OTHER SERVICES - GENERAL	15,000.00	80,000.00	78,000.00	67,200	23,500.00	90,700.00	159,600.00	161,200.00
22020605	CLEANING & FUMIGATION SERVICES	15,000.00	80,000.00	78,000.00	67,200	23,500.00	90,700.00	159,600.00	161,200.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	52,392,000	18,284,900.00	70,676,900.00	4,767,700.00	4,815,400.00
22020701	FINANCIAL CONSULTING	-	-	-	-	-	-	529,800.00	535,100.00
22020709	OTHER CONSULTING SERVICES	-	-	-	52,392,000	18,284,900.00	70,676,900.00	4,237,900.00	4,280,300.00
220208	FUEL & LUBRICANTS - GENERAL	1,250,000.00	325,100.00	179,200.00	1,115,160	389,300.00	1,504,460.00	40,800,900.00	41,209,000.00
22020801	MOTOR VEHICLE FUEL COST	1,245,000.00	165,100.00	165,000.00	1,007,600	351,700.00	1,359,300.00	-	-
22020803	PLANT / GENERATOR FUEL COST	5,000.00	160,000.00	14,200.00	107,560	37,600.00	145,160.00	40,800,900.00	41,209,000.00
220209	FINANCIAL CHARGES - GENERAL	63,981.35	80,000.00	18,510.90	53,780	18,800.00	72,580.00	489,400.00	494,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	63,981.35	80,000.00	18,510.90	53,780	18,800.00	72,580.00	489,400.00	494,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	51,026,900.00	121,880,000.00	16,615,170.00	125,042,660	43,640,600.00	168,683,260.00	61,704,400.00	62,321,800.00
22021001	REFRESHMENT & MEALS	65,000.00	40,000.00	37,250.00	26,940	9,500.00	36,440.00	2,708,900.00	2,736,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	40,000.00	-	26,940	9,500.00	36,440.00	24,078,400.00	24,319,200.00
22021003	PUBLICITY & ADVERTISEMENTS	-	40,000.00	-	26,940	9,500.00	36,440.00	1,865,200.00	1,883,900.00
22021006	POSTAGES & COURIER SERVICES	-	40,000.00	-	26,940	9,500.00	36,440.00	-	-
22021007	WELFARE PACKAGES	37,543,500.00	62,920,000.00	12,410,160.00	10,075,400	3,516,400.00	13,591,800.00	1,204,000.00	1,216,100.00
22021009	SPORTING ACTIVITIES	-	16,000,000.00	50,000.00	33,584,600	11,721,100.00	45,305,700.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	100,000.00	27,200,000.00	80,000.00	13,433,900	4,688,500.00	18,122,400.00	31,302,000.00	31,615,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,688,400.00	12,000,000.00	2,106,500.00	65,825,900	22,973,300.00	88,799,200.00	4,100.00	4,200.00
22021027	DAILY RATED ALLOWANCE	9,630,000.00	3,600,000.00	1,931,260.00	2,015,100	703,300.00	2,718,400.00	541,800.00	547,300.00
23	CAPITAL EXPENDITURE	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,398,495,500	7,365,000,000.00	16,763,495,500.00	7,230,161,400.00	7,374,764,700.00
2302	CONSTRUCTION / PROVISION	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,398,495,500	7,365,000,000.00	16,763,495,500.00	7,230,161,400.00	7,374,764,700.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,398,495,500	7,365,000,000.00	16,763,495,500.00	7,230,161,400.00	7,374,764,700.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	2,539,920,000	6,315,000,000.00	8,854,920,000.00	303,000,000.00	309,060,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	38,740,479.00	4,194,479,100.00	4,192,553,484.05	6,858,575,500	1,050,000,000.00	7,908,575,500.00	6,927,161,400.00	7,065,704,700.00
051305100100 - Sports Council									
2	EXPENDITURES	146,372,696.18	223,964,680.00	191,934,120.71	136,247,150	10,269,400.00	146,516,550.00	392,767,300.00	395,381,600.00
21	PERSONNEL COST	56,775,678.72	76,483,980.00	63,084,263.58	86,828,400	-	86,828,400.00	151,756,800.00	151,756,800.00
2101	SALARY	31,545,446.25	43,455,340.00	35,889,154.78	48,184,000	-	48,184,000.00	540,600.00	540,600.00
210101	SALARIES AND WAGES	31,545,446.25	43,455,340.00	35,889,154.78	48,184,000	-	48,184,000.00	540,600.00	540,600.00
21010101	BASIC-SALARY	29,095,446.25	41,182,840.00	33,639,154.78	48,184,000	-	48,184,000.00	540,600.00	540,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	2,450,000.00	2,272,500.00	2,250,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,230,232.47	33,028,640.00	27,195,108.80	38,644,400	-	38,644,400.00	151,216,200.00	151,216,200.00
210201	ALLOWANCES	25,230,232.47	33,028,640.00	27,195,108.80	38,644,400	-	38,644,400.00	151,216,200.00	151,216,200.00
21020102	HOUSING/RENT ALLOWANCE	6,657,024.94	9,424,740.00	7,620,683.70	11,027,100	-	11,027,100.00	79,100.00	79,100.00
21020103	TRANSPORT ALLOWANCE	1,946,191.01	2,742,020.00	2,463,295.05	3,208,300	-	3,208,300.00	3,103,200.00	3,103,200.00
21020104	MEAL SUBSIDY	321,479.86	445,140.00	412,201.72	520,900	-	520,900.00	5,655,600.00	5,655,600.00
21020105	UTILITY ALLOWANCE	1,103,917.07	1,561,480.00	1,463,149.63	1,827,000	-	1,827,000.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	115,829.60	325,920.00	150,859.14	381,400	-	381,400.00	7,761,600.00	7,761,600.00
21020107	LEAVE ALLOWANCE	2,748,418.00	3,894,760.00	3,173,582.29	4,557,000	-	4,557,000.00	51,055,100.00	51,055,100.00
21020108	DOMESTIC STAFF ALLOWANCE	3,613,836.00	5,234,120.00	4,723,336.20	6,124,000	-	6,124,000.00	-	-
21020123	RESPONSIBILITY ALLOWANCE	180,000.00	260,280.00	180,000.00	304,600	-	304,600.00	49,653,800.00	49,653,800.00
21020135	FURNITURE ALLOWANCE	5,443,535.99	7,680,180.00	6,408,001.07	8,985,900	-	8,985,900.00	18,935,000.00	18,935,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,100,000.00	1,460,000.00	600,000.00	1,708,200	-	1,708,200.00	14,972,800.00	14,972,800.00
22	OTHER RECURRENT COSTS	89,597,017.46	147,480,700.00	128,849,857.13	29,418,750	10,269,400.00	39,688,150.00	220,810,500.00	223,020,800.00
2202	OVERHEAD COST	89,597,017.46	147,480,700.00	128,849,857.13	29,418,750	10,269,400.00	39,688,150.00	220,810,500.00	223,020,800.00
220201	TRAVEL & TRANSPORT - GENERAL	31,604,667.00	27,169,900.00	24,402,246.97	2,857,260	997,400.00	3,854,660.00	91,340,100.00	92,253,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	617,700.00	702,400.00	155,000.00	471,840	164,700.00	636,540.00	90,294,000.00	91,197,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,537,267.00	22,116,300.00	22,095,270.00	1,612,100	562,700.00	2,174,800.00	903,000.00	912,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	351,200.00	-	235,920	82,400.00	318,320.00	132,500.00	133,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,449,700.00	4,000,000.00	2,151,976.97	537,400	187,600.00	725,000.00	10,600.00	10,800.00
220202	UTILITIES - GENERAL	24,000.00	804,800.00	180,000.00	487,000	170,200.00	657,200.00	23,062,000.00	23,292,800.00
22020201	ELECTRICITY CHARGES	-	211,200.00	-	141,880	49,600.00	191,480.00	-	-
22020202	TELEPHONE CHARGES	-	21,600.00	-	14,580	5,100.00	19,680.00	239,000.00	241,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	211,200.00	-	141,880	49,600.00	191,480.00	602,000.00	608,100.00
22020205	WATER RATES	24,000.00	360,800.00	180,000.00	188,660	65,900.00	254,560.00	22,221,000.00	22,443,300.00
220203	MATERIALS & SUPPLIES - GENERAL	125,000.00	10,438,300.00	5,204,800.00	2,312,620	807,400.00	3,120,020.00	16,924,600.00	17,094,300.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	62,000.00	6,051,200.00	3,017,000.00	235,920	82,400.00	318,320.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	18,000.00	492,000.00	-	330,540	115,400.00	445,940.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	45,000.00	351,200.00	34,000.00	235,920	82,400.00	318,320.00	1,965,700.00	1,985,400.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	1,357,500.00	1,352,100.00	283,280	98,900.00	382,180.00	30,100.00	30,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	1,062,400.00	651,700.00	471,840	164,700.00	636,540.00	3,852,600.00	3,891,200.00
22020309	UNIFORMS & OTHER CLOTHING	-	702,400.00	-	471,840	164,700.00	636,540.00	3,852,600.00	3,891,200.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	421,600.00	150,000.00	283,280	98,900.00	382,180.00	6,019,600.00	6,079,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220204	MAINTENANCE SERVICES - GENERAL	839,350.00	2,778,400.00	132,000.00	1,866,560	651,700.00	2,518,260.00	23,717,800.00	23,955,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	91,000.00	421,600.00	-	283,280	98,900.00	382,180.00	7,079,100.00	7,149,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	649,600.00	702,400.00	-	471,840	164,700.00	636,540.00	3,033,900.00	3,064,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	460,000.00	-	309,060	107,900.00	416,960.00	11,738,300.00	11,855,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,750.00	702,400.00	85,000.00	471,840	164,700.00	636,540.00	1,204,000.00	1,216,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,000.00	140,800.00	47,000.00	94,620	33,100.00	127,720.00	593,800.00	599,800.00
22020406	OTHER MAINTENANCE SERVICES	75,000.00	351,200.00	-	235,920	82,400.00	318,320.00	68,700.00	69,400.00
220205	TRAINING - GENERAL	-	492,000.00	100,000.00	330,540	115,500.00	446,040.00	1,273,400.00	1,286,200.00
22020501	LOCAL TRAINING	-	211,200.00	100,000.00	141,880	49,600.00	191,480.00	69,400.00	70,100.00
22020502	INTERNATIONAL TRAINING	-	280,800.00	-	188,660	65,900.00	254,560.00	1,204,000.00	1,216,100.00
220206	OTHER SERVICES - GENERAL	-	140,800.00	26,100.00	94,620	33,100.00	127,720.00	784,400.00	792,300.00
22020605	CLEANING & FUMIGATION SERVICES	-	140,800.00	26,100.00	94,620	33,100.00	127,720.00	784,400.00	792,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	387,200.00	-	260,180	91,000.00	351,180.00	18,916,700.00	19,106,000.00
22020701	FINANCIAL CONSULTING	-	105,600.00	-	70,940	24,800.00	95,740.00	106,000.00	107,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	70,400.00	-	47,360	16,600.00	63,960.00	511,100.00	516,300.00
22020703	LEGAL SERVICES	-	211,200.00	-	141,880	49,600.00	191,480.00	18,299,600.00	18,482,600.00
220208	FUEL & LUBRICANTS - GENERAL	230,000.00	1,124,800.00	223,000.00	755,600	263,900.00	1,019,500.00	3,906,600.00	3,945,800.00
22020801	MOTOR VEHICLE FUEL COST	212,000.00	702,400.00	203,000.00	471,840	164,700.00	636,540.00	3,323,800.00	3,357,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000.00	211,200.00	-	141,880	49,600.00	191,480.00	53,000.00	53,600.00
22020803	PLANT / GENERATOR FUEL COST	8,000.00	211,200.00	20,000.00	141,880	49,600.00	191,480.00	529,800.00	535,100.00
220209	FINANCIAL CHARGES - GENERAL	203,580.98	386,900.00	384,335.74	23,680	8,300.00	31,980.00	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	203,580.98	386,900.00	384,335.74	23,680	8,300.00	31,980.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	56,570,419.48	103,757,600.00	98,197,374.42	20,430,690	7,130,900.00	27,561,590.00	40,884,900.00	41,294,400.00
22021001	REFRESHMENT & MEALS	95,000.00	802,400.00	469,000.00	471,840	164,700.00	636,540.00	3,491,400.00	3,526,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	34,000.00	10,273,500.00	10,228,200.00	471,840	164,700.00	636,540.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,500,000.00	34,000.00	471,840	164,700.00	636,540.00	1,865,200.00	1,883,900.00
22021004	MEDICAL EXPENSES-LOCAL	5,000.00	702,400.00	24,500.00	471,840	164,700.00	636,540.00	128,800.00	130,100.00
22021006	POSTAGES & COURIER SERVICES	-	70,400.00	-	47,360	16,600.00	63,960.00	481,600.00	486,500.00
22021007	WELFARE PACKAGES	17,517,500.00	3,053,600.00	1,858,500.00	707,750	247,100.00	954,850.00	301,000.00	304,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	134,000.00	211,200.00	-	141,880	49,600.00	191,480.00	-	-
22021009	SPORTING ACTIVITIES	36,511,100.00	74,000,000.00	72,823,474.42	16,120,700	5,626,200.00	21,746,900.00	301,000.00	304,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	211,200.00	100,000.00	141,880	49,600.00	191,480.00	3,491,400.00	3,526,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,273,819.48	12,692,900.00	12,634,700.00	1,222,520	426,700.00	1,649,220.00	4,100.00	4,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021027	DAILY RATED ALLOWANCE	-	240,000.00	25,000.00	161,240	56,300.00	217,540.00	722,400.00	729,700.00
23	CAPITAL EXPENDITURE	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
2303	REHABILITATION / REPAIRS	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
051305300100 - Adamawa United Foot Ball Club									
2	EXPENDITURES	150,004,103.92	253,014,800.00	218,196,206.55	188,412,470	65,641,200.00	254,053,670.00	314,916,800.00	317,869,900.00
21	PERSONNEL COST	1,425,000.00	-	-	335,400	-	335,400.00	19,828,100.00	19,828,100.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,425,000.00	-	-	335,400	-	335,400.00	19,828,100.00	19,828,100.00
210201	ALLOWANCES	1,425,000.00	-	-	335,400	-	335,400.00	19,828,100.00	19,828,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,425,000.00	-	-	335,400	-	335,400.00	19,828,100.00	19,828,100.00
22	OTHER RECURRENT COSTS	148,579,103.92	253,014,800.00	218,196,206.55	188,077,070	65,641,200.00	253,718,270.00	295,088,700.00	298,041,800.00
2202	OVERHEAD COST	148,579,103.92	253,014,800.00	218,196,206.55	188,077,070	65,641,200.00	253,718,270.00	295,088,700.00	298,041,800.00
220201	TRAVEL & TRANSPORT - GENERAL	7,160,500.00	10,634,800.00	9,000,000.00	7,437,320	2,595,800.00	10,033,120.00	15,071,800.00	15,222,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,501,500.00	1,600,000.00	1,350,000.00	2,015,100	703,300.00	2,718,400.00	2,889,500.00	2,918,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,170,000.00	1,600,000.00	1,100,000.00	2,525,660	881,500.00	3,407,160.00	12,039,200.00	12,159,600.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,049,000.00	5,034,800.00	5,000,000.00	1,123,120	392,000.00	1,515,120.00	132,500.00	133,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,000,000.00	1,200,000.00	800,000.00	886,720	309,500.00	1,196,220.00	10,600.00	10,800.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	1,440,000.00	1,200,000.00	750,000.00	886,720	309,500.00	1,196,220.00	-	-
220202	UTILITIES - GENERAL	209,000.00	835,200.00	50,000.00	617,470	215,700.00	833,170.00	159,541,700.00	161,137,400.00
22020201	ELECTRICITY CHARGES	200,000.00	400,000.00	50,000.00	295,640	103,200.00	398,840.00	36,200.00	36,600.00
22020202	TELEPHONE CHARGES	-	160,000.00	-	118,300	41,300.00	159,600.00	73,500.00	74,300.00
22020203	INTERNET ACCESS CHARGES	-	160,000.00	-	118,300	41,300.00	159,600.00	57,800.00	58,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	9,000.00	80,000.00	-	59,150	20,700.00	79,850.00	32,900.00	33,300.00
22020205	WATER RATES	-	35,200.00	-	26,080	9,200.00	35,280.00	99,145,300.00	100,136,800.00
22020207	LEASED COMMUNICATION LINES(S)	-	-	-	-	-	-	60,196,000.00	60,798,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,645,000.00	7,960,000.00	4,631,000.00	5,881,790	2,053,100.00	7,934,890.00	20,653,800.00	20,860,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	775,000.00	800,000.00	306,000.00	591,180	206,400.00	797,580.00	1,204,000.00	1,216,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,000.00	120,000.00	-	88,680	31,000.00	119,680.00	3,009,800.00	3,039,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	80,000.00	-	59,150	20,700.00	79,850.00	1,150,000.00	1,161,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,550,000.00	1,280,000.00	1,051,000.00	945,770	330,100.00	1,275,870.00	120,400.00	121,700.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,165,000.00	1,280,000.00	352,000.00	945,770	330,100.00	1,275,870.00	7,705,100.00	7,782,200.00
22020309	UNIFORMS & OTHER CLOTHING	2,736,000.00	2,400,000.00	1,200,000.00	1,773,340	618,900.00	2,392,240.00	1,444,800.00	1,459,300.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,083,000.00	1,600,000.00	1,500,000.00	1,182,260	412,700.00	1,594,960.00	1,204,000.00	1,216,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	329,000.00	400,000.00	222,000.00	295,640	103,200.00	398,840.00	4,815,700.00	4,863,900.00
220204	MAINTENANCE SERVICES - GENERAL	8,607,000.00	8,400,000.00	6,559,800.00	6,206,940	2,166,400.00	8,373,340.00	46,941,200.00	47,410,900.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,131,000.00	2,000,000.00	1,920,000.00	1,477,800	515,800.00	1,993,600.00	34,432,200.00	34,776,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	400,000.00	-	295,640	103,200.00	398,840.00	5,056,500.00	5,107,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,600,000.00	2,400,000.00	2,370,800.00	1,773,340	618,900.00	2,392,240.00	6,539,500.00	6,604,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,270,000.00	1,200,000.00	1,000,000.00	886,720	309,500.00	1,196,220.00	301,000.00	304,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	400,000.00	189,000.00	295,640	103,200.00	398,840.00	602,300.00	608,400.00
22020406	OTHER MAINTENANCE SERVICES	2,606,000.00	2,000,000.00	1,080,000.00	1,477,800	515,800.00	1,993,600.00	9,700.00	9,800.00
220205	TRAINING - GENERAL	4,665,000.00	5,200,000.00	4,779,000.00	3,842,220	1,341,000.00	5,183,220.00	602,000.00	608,100.00
22020501	LOCAL TRAINING	2,165,000.00	2,400,000.00	2,179,000.00	1,773,340	618,900.00	2,392,240.00	-	-
22020502	INTERNATIONAL TRAINING	2,500,000.00	2,800,000.00	2,600,000.00	2,068,880	722,100.00	2,790,980.00	602,000.00	608,100.00
220206	OTHER SERVICES - GENERAL	4,551,000.00	5,440,000.00	2,975,000.00	4,019,770	1,403,200.00	5,422,970.00	214,600.00	217,000.00
22020601	SECURITY SERVICES	1,631,000.00	1,440,000.00	465,000.00	1,063,970	371,400.00	1,435,370.00	30,100.00	30,500.00
22020602	OFFICE RENT	2,050,000.00	2,000,000.00	2,000,000.00	1,477,800	515,800.00	1,993,600.00	7,300.00	7,400.00
22020603	RESIDENTIAL RENT	860,000.00	800,000.00	-	591,180	206,400.00	797,580.00	96,400.00	97,400.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	400,000.00	-	295,640	103,200.00	398,840.00	48,200.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	800,000.00	510,000.00	591,180	206,400.00	797,580.00	32,600.00	33,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	440,000.00	-	325,180	113,600.00	438,780.00	18,659,500.00	18,846,200.00
22020701	FINANCIAL CONSULTING	-	120,000.00	-	88,680	31,000.00	119,680.00	264,900.00	267,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	80,000.00	-	59,150	20,700.00	79,850.00	576,500.00	582,300.00
22020703	LEGAL SERVICES	-	240,000.00	-	177,350	61,900.00	239,250.00	17,818,100.00	17,996,300.00
220208	FUEL & LUBRICANTS - GENERAL	1,020,000.00	2,404,800.00	200,000.00	1,777,090	620,400.00	2,397,490.00	1,829,300.00	1,847,700.00
22020801	MOTOR VEHICLE FUEL COST	1,020,000.00	1,600,000.00	200,000.00	1,182,260	412,700.00	1,594,960.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	404,800.00	-	299,190	104,500.00	403,690.00	23,400.00	23,700.00
22020803	PLANT / GENERATOR FUEL COST	-	400,000.00	-	295,640	103,200.00	398,840.00	1,805,900.00	1,824,000.00
220209	FINANCIAL CHARGES - GENERAL	1,208,067.48	4,000,000.00	146,706.55	2,955,500	1,031,500.00	3,987,000.00	180,600.00	182,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,208,067.48	4,000,000.00	146,706.55	2,955,500	1,031,500.00	3,987,000.00	180,600.00	182,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220210	MISCELLANEOUS EXPENSES GENERAL	113,513,536.44	207,700,000.00	189,854,700.00	155,013,790	54,100,500.00	209,114,290.00	31,394,200.00	31,708,600.00
22021001	REFRESHMENT & MEALS	1,515,000.00	1,600,000.00	-	1,182,260	412,700.00	1,594,960.00	1,805,900.00	1,824,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	770,000.00	1,600,000.00	-	1,182,260	412,700.00	1,594,960.00	24,078,400.00	24,319,200.00
22021003	PUBLICITY & ADVERTISEMENTS	-	240,000.00	-	177,350	61,900.00	239,250.00	1,811,000.00	1,829,200.00
22021004	MEDICAL EXPENSES-LOCAL	1,507,000.00	1,600,000.00	300,000.00	1,182,260	412,700.00	1,594,960.00	204,600.00	206,700.00
22021006	POSTAGES & COURIER SERVICES	-	80,000.00	-	59,150	20,700.00	79,850.00	602,000.00	608,100.00
22021007	WELFARE PACKAGES	12,116,000.00	55,900,000.00	46,207,000.00	34,283,240	11,964,900.00	46,248,140.00	1,023,400.00	1,033,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,238,000.00	2,000,000.00	-	1,477,800	515,800.00	1,993,600.00	-	-
22021009	SPORTING ACTIVITIES	71,250,536.44	112,000,000.00	111,918,500.00	92,021,900	32,115,700.00	124,137,600.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	560,000.00	1,600,000.00	1,428,000.00	1,182,260	412,700.00	1,594,960.00	1,805,900.00	1,824,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	10,863,500.00	27,080,000.00	26,381,200.00	19,309,810	6,739,200.00	26,049,010.00	63,000.00	63,700.00
22021027	DAILY RATED ALLOWANCE	12,693,500.00	4,000,000.00	3,620,000.00	2,955,500	1,031,500.00	3,987,000.00	-	-
051400100100 - Ministry of Women Affairs									
2	EXPENDITURES	177,848,478.55	445,973,440.00	278,870,814.22	5,248,417,000	28,135,200.00	5,276,552,200.00	8,454,024,200.00	8,613,499,300.00
21	PERSONNEL COST	132,491,702.63	261,391,740.00	145,162,731.77	302,810,200	-	302,810,200.00	81,871,000.00	81,871,000.00
2101	SALARY	77,267,210.04	199,606,480.00	89,826,175.45	226,704,800	-	226,704,800.00	5,046,400.00	5,046,400.00
210101	SALARIES AND WAGES	77,267,210.04	199,606,480.00	89,826,175.45	226,704,800	-	226,704,800.00	5,046,400.00	5,046,400.00
21010101	BASIC-SALARY	72,419,769.41	193,764,680.00	84,009,246.70	226,704,800	-	226,704,800.00	5,046,400.00	5,046,400.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,841,800.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	55,224,492.59	61,785,260.00	55,336,556.32	76,105,400	-	76,105,400.00	76,824,600.00	76,824,600.00
210201	ALLOWANCES	55,224,492.59	61,785,260.00	55,336,556.32	76,105,400	-	76,105,400.00	76,824,600.00	76,824,600.00
21020102	HOUSING/RENT ALLOWANCE	16,569,632.45	21,523,260.00	19,221,306.37	25,182,300	-	25,182,300.00	37,583,500.00	37,583,500.00
21020103	TRANSPORT ALLOWANCE	6,944,096.31	9,238,160.00	9,130,374.20	10,808,700	-	10,808,700.00	-	-
21020104	MEAL SUBSIDY	1,404,115.32	2,022,900.00	1,910,141.51	2,366,900	-	2,366,900.00	-	-
21020105	UTILITY ALLOWANCE	3,395,213.88	4,522,840.00	4,521,999.10	5,201,700	-	5,201,700.00	13,945,700.00	13,945,700.00
21020106	ENTERTAINMENT ALLOWANCE	105,692.48	116,620.00	85,008.49	136,500	-	136,500.00	-	-
21020107	LEAVE ALLOWANCE	6,874,165.00	9,217,420.00	8,067,712.81	10,784,500	-	10,784,500.00	11,693,500.00	11,693,500.00
21020108	DOMESTIC STAFF ALLOWANCE	3,324,729.12	3,695,160.00	2,673,968.14	4,323,400	-	4,323,400.00	5,756,400.00	5,756,400.00
21020135	FURNITURE ALLOWANCE	7,226,848.03	8,758,900.00	7,896,045.70	10,248,000	-	10,248,000.00	4,466,600.00	4,466,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	9,380,000.00	2,690,000.00	1,830,000.00	7,053,400	-	7,053,400.00	3,378,900.00	3,378,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
2202	OVERHEAD COST	42,356,775.92	163,405,000.00	117,757,582.45	80,606,800	28,135,200.00	108,742,000.00	797,153,200.00	805,128,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,050,000.00	5,940,000.00	2,006,800.00	2,888,500	1,008,400.00	3,896,900.00	580,274,100.00	586,077,200.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,050,000.00	4,100,000.00	2,006,800.00	1,679,300	586,100.00	2,265,400.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	640,000.00	-	671,700	234,500.00	906,200.00	1,204,000.00	1,216,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	400,000.00	-	268,700	93,800.00	362,500.00	577,881,600.00	583,660,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	400,000.00	-	134,400	47,000.00	181,400.00	132,500.00	133,900.00
22020109	PER-DIEM/ESTACODES	-	400,000.00	-	134,400	47,000.00	181,400.00	454,000.00	458,600.00
220202	UTILITIES - GENERAL	-	840,000.00	-	459,890	161,000.00	620,890.00	2,541,700.00	2,567,500.00
22020201	ELECTRICITY CHARGES	-	80,000.00	-	59,150	20,700.00	79,850.00	36,200.00	36,600.00
22020202	TELEPHONE CHARGES	-	40,000.00	-	29,630	10,400.00	40,030.00	122,900.00	124,200.00
22020203	INTERNET ACCESS CHARGES	-	80,000.00	-	59,150	20,700.00	79,850.00	264,400.00	267,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	80,000.00	-	59,150	20,700.00	79,850.00	38,700.00	39,100.00
22020205	WATER RATES	-	40,000.00	-	29,630	10,400.00	40,030.00	26,100.00	26,400.00
22020206	SEWERAGE CHARGES	-	40,000.00	-	29,630	10,400.00	40,030.00	1,805,900.00	1,824,000.00
22020207	LEASED COMMUNICATION LINES(S)	-	400,000.00	-	134,400	47,000.00	181,400.00	120,400.00	121,700.00
22020209	OTHER UTILITY CHARGES	-	80,000.00	-	59,150	20,700.00	79,850.00	127,100.00	128,400.00
220203	MATERIALS & SUPPLIES - GENERAL	16,116,100.00	19,840,000.00	16,369,600.00	14,484,970	5,055,900.00	19,540,870.00	11,006,100.00	11,116,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	400,000.00	-	134,400	47,000.00	181,400.00	1,204,000.00	1,216,100.00
22020302	BOOKS	-	40,000.00	-	29,630	10,400.00	40,030.00	830,800.00	839,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	80,000.00	-	59,150	20,700.00	79,850.00	1,204,000.00	1,216,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	40,000.00	-	29,630	10,400.00	40,030.00	2,585,400.00	2,611,300.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	40,000.00	-	29,630	10,400.00	40,030.00	120,400.00	121,700.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	80,000.00	-	59,150	20,700.00	79,850.00	48,200.00	48,700.00
22020309	UNIFORMS & OTHER CLOTHING	-	80,000.00	-	59,150	20,700.00	79,850.00	722,400.00	729,700.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	80,000.00	-	59,150	20,700.00	79,850.00	3,009,800.00	3,039,900.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	16,116,100.00	18,200,000.00	16,369,600.00	13,433,900	4,688,500.00	18,122,400.00	1,204,000.00	1,216,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	800,000.00	-	591,180	206,400.00	797,580.00	77,100.00	77,900.00
220204	MAINTENANCE SERVICES - GENERAL	10,354,150.00	2,360,000.00	-	2,935,630	1,024,800.00	3,960,430.00	9,623,500.00	9,720,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,906,925.00	240,000.00	-	177,350	61,900.00	239,250.00	505,700.00	510,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	800,000.00	-	591,180	206,400.00	797,580.00	7,584,700.00	7,660,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,447,225.00	200,000.00	-	1,343,400	468,900.00	1,812,300.00	495,100.00	500,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	160,000.00	-	114,220	39,900.00	154,120.00	903,000.00	912,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	160,000.00	-	118,300	41,300.00	159,600.00	123,500.00	124,800.00
22020406	OTHER MAINTENANCE SERVICES	-	800,000.00	-	591,180	206,400.00	797,580.00	11,500.00	11,700.00
220205	TRAINING - GENERAL	1,290,000.00	7,800,000.00	1,530,000.00	3,116,840	1,088,000.00	4,204,840.00	2,053,100.00	2,073,800.00
22020501	LOCAL TRAINING	1,290,000.00	3,000,000.00	530,000.00	1,182,260	412,700.00	1,594,960.00	126,700.00	128,000.00
22020502	INTERNATIONAL TRAINING	-	800,000.00	-	591,180	206,400.00	797,580.00	1,204,000.00	1,216,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	4,000,000.00	1,000,000.00	1,343,400	468,900.00	1,812,300.00	722,400.00	729,700.00
220206	OTHER SERVICES - GENERAL	-	1,520,000.00	-	1,123,420	392,200.00	1,515,620.00	1,637,500.00	1,654,200.00
22020601	SECURITY SERVICES	-	400,000.00	-	295,640	103,200.00	398,840.00	602,000.00	608,100.00
22020602	OFFICE RENT	-	400,000.00	-	295,640	103,200.00	398,840.00	144,500.00	146,000.00
22020603	RESIDENTIAL RENT	-	240,000.00	-	177,350	61,900.00	239,250.00	96,400.00	97,400.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	400,000.00	-	295,640	103,200.00	398,840.00	674,200.00	681,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	80,000.00	-	59,150	20,700.00	79,850.00	120,400.00	121,700.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	1,104,000.00	-	359,110	125,600.00	484,710.00	89,662,900.00	90,559,700.00
22020701	FINANCIAL CONSULTING	-	144,000.00	-	106,410	37,200.00	143,610.00	635,700.00	642,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	80,000.00	-	59,150	20,700.00	79,850.00	659,400.00	666,000.00
22020703	LEGAL SERVICES	-	80,000.00	-	59,150	20,700.00	79,850.00	86,682,300.00	87,549,200.00
22020709	OTHER CONSULTING SERVICES	-	800,000.00	-	134,400	47,000.00	181,400.00	1,685,500.00	1,702,400.00
220208	FUEL & LUBRICANTS - GENERAL	-	976,000.00	-	721,370	251,900.00	973,270.00	3,664,800.00	3,701,600.00
22020801	MOTOR VEHICLE FUEL COST	-	400,000.00	-	295,640	103,200.00	398,840.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	80,000.00	-	59,150	20,700.00	79,850.00	-	-
22020803	PLANT / GENERATOR FUEL COST	-	480,000.00	-	354,690	123,800.00	478,490.00	53,000.00	53,600.00
22020806	COOKING GAS/FUEL COST	-	16,000.00	-	11,890	4,200.00	16,090.00	3,611,800.00	3,648,000.00
220209	FINANCIAL CHARGES - GENERAL	51,525.92	2,304,000.00	1,057,582.45	1,025,440	358,000.00	1,383,440.00	728,500.00	736,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	51,525.92	2,280,000.00	1,057,582.45	1,007,600	351,700.00	1,359,300.00	96,400.00	97,400.00
22020902	INSURANCE PREMIUM	-	16,000.00	-	11,890	4,200.00	16,090.00	30,100.00	30,500.00
22020904	OTHER CRF BANK CHARGES	-	8,000.00	-	5,950	2,100.00	8,050.00	602,000.00	608,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,495,000.00	120,721,000.00	96,793,600.00	53,491,630	18,669,400.00	72,161,030.00	95,961,000.00	96,921,200.00
22021001	REFRESHMENT & MEALS	-	800,000.00	-	591,180	206,400.00	797,580.00	2,708,900.00	2,736,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	400,000.00	-	295,640	103,200.00	398,840.00	24,078,400.00	24,319,200.00
22021003	PUBLICITY & ADVERTISEMENTS	-	160,000.00	-	118,300	41,300.00	159,600.00	2,852,900.00	2,881,500.00
22021004	MEDICAL EXPENSES-LOCAL	-	800,000.00	-	591,180	206,400.00	797,580.00	255,900.00	258,500.00
22021006	POSTAGES & COURIER SERVICES	-	16,000.00	-	11,890	4,200.00	16,090.00	301,000.00	304,100.00
22021007	WELFARE PACKAGES	-	1,600,000.00	555,000.00	806,100	281,400.00	1,087,500.00	26,500.00	26,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	800,000.00	-	134,400	47,000.00	181,400.00	-	-
22021009	SPORTING ACTIVITIES	-	40,000.00	-	29,630	10,400.00	40,030.00	1,204,000.00	1,216,100.00
22021010	DIRECT TEACHING & LABORATORY COST	-	80,000.00	-	60,540	21,200.00	81,740.00	61,036,500.00	61,646,900.00
22021021	SPECIAL DAYS/CELEBRATIONS	7,000,000.00	86,000,000.00	69,313,600.00	45,527,380	15,889,100.00	61,416,480.00	26,500.00	26,800.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	800,000.00	-	591,180	206,400.00	797,580.00	602,000.00	608,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,200,000.00	23,145,000.00	22,995,000.00	2,015,100	703,300.00	2,718,400.00	159,500.00	161,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	80,000.00	-	59,150	20,700.00	79,850.00	1,805,900.00	1,824,000.00
22021027	DAILY RATED ALLOWANCE	4,295,000.00	6,000,000.00	3,930,000.00	2,659,960	928,400.00	3,588,360.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	3,000,000.00	21,176,700.00	15,950,500.00	4,865,000,000	-	4,865,000,000.00	7,575,000,000.00	7,726,500,300.00
2301	FIXED ASSETS PURCHASED	1,200,000.00	10,400,000.00	5,280,500.00	3,468,380,000	-	3,468,380,000.00	3,806,063,800.00	3,882,185,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,200,000.00	10,400,000.00	5,280,500.00	3,468,380,000	-	3,468,380,000.00	3,806,063,800.00	3,882,185,200.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	4,500,000	-	4,500,000.00	4,545,000.00	4,635,900.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	6,000,000	-	6,000,000.00	6,060,000.00	6,181,200.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	11,440,000	-	11,440,000.00	11,554,400.00	11,785,500.00
23010140	PURCHASE OF RELIEF MATERIALS	1,200,000.00	-	-	124,800,000	-	124,800,000.00	126,048,000.00	128,569,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	10,400,000.00	5,280,500.00	21,640,000	-	21,640,000.00	21,856,400.00	22,293,600.00
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS	-	-	-	3,300,000,000	-	3,300,000,000.00	3,636,000,000.00	3,708,720,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	1,018,120,000	-	1,018,120,000.00	3,477,551,200.00	3,547,102,300.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	1,018,120,000	-	1,018,120,000.00	3,477,551,200.00	3,547,102,300.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	1,013,120,000	-	1,013,120,000.00	3,472,501,200.00	3,541,951,300.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
2303	REHABILITATION / REPAIRS	-	-	-	246,300,000	-	246,300,000.00	147,763,000.00	150,718,300.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	246,300,000	-	246,300,000.00	147,763,000.00	150,718,300.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	246,300,000	-	246,300,000.00	147,763,000.00	150,718,300.00
2305	OTHER CAPITAL PROJECTS	1,800,000.00	10,776,700.00	10,670,000.00	132,200,000	-	132,200,000.00	143,622,000.00	146,494,500.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,800,000.00	10,776,700.00	10,670,000.00	132,200,000	-	132,200,000.00	143,622,000.00	146,494,500.00
23050101	RESEARCH AND DEVELOPMENT	-	10,776,700.00	10,670,000.00	121,000,000	-	121,000,000.00	122,210,000.00	124,654,200.00
23050103	MONITORING AND EVALUATION	-	-	-	6,200,000	-	6,200,000.00	6,262,000.00	6,387,300.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	1,800,000.00	-	-	5,000,000	-	5,000,000.00	15,150,000.00	15,453,000.00
051700100100 - Ministry of Education and Human Capital Development									
2	EXPENDITURES	4,822,365,305.39	11,985,631,300.00	11,485,127,648.57	39,121,740,540	14,751,531,300.00	53,873,271,840.00	51,451,501,600.00	52,398,757,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21	PERSONNEL COST	120,887,534.16	214,259,500.00	138,583,109.89	246,006,800	-	246,006,800.00	91,477,800.00	91,477,800.00
2101	SALARY	64,511,137.49	135,948,420.00	77,174,822.69	152,224,800	-	152,224,800.00	15,655,100.00	15,655,100.00
210101	SALARIES AND WAGES	64,511,137.49	135,948,420.00	77,174,822.69	152,224,800	-	152,224,800.00	15,655,100.00	15,655,100.00
21010101	BASIC-SALARY	59,663,696.86	130,106,620.00	71,357,893.94	152,224,800	-	152,224,800.00	15,655,100.00	15,655,100.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,841,800.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	56,376,396.67	78,311,080.00	61,408,287.20	93,782,000	-	93,782,000.00	75,822,700.00	75,822,700.00
210201	ALLOWANCES	56,376,396.67	78,311,080.00	61,408,287.20	93,782,000	-	93,782,000.00	75,822,700.00	75,822,700.00
21020102	HOUSING/RENT ALLOWANCE	13,652,239.21	20,559,460.00	16,327,575.94	24,054,600	-	24,054,600.00	2,788,300.00	2,788,300.00
21020103	TRANSPORT ALLOWANCE	4,289,703.48	7,752,560.00	5,714,832.43	9,070,600	-	9,070,600.00	929,500.00	929,500.00
21020104	MEAL SUBSIDY	730,008.71	1,281,940.00	1,040,808.75	1,500,000	-	1,500,000.00	-	-
21020105	UTILITY ALLOWANCE	2,318,291.48	4,953,560.00	3,222,056.50	5,795,800	-	5,795,800.00	23,490,600.00	23,490,600.00
21020106	ENTERTAINMENT ALLOWANCE	184,612.56	237,720.00	196,799.18	278,200	-	278,200.00	9,895,100.00	9,895,100.00
21020107	LEAVE ALLOWANCE	5,898,023.00	9,034,300.00	6,992,307.06	10,570,200	-	10,570,200.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	5,637,584.16	7,365,580.00	6,137,842.88	8,617,800	-	8,617,800.00	9,895,100.00	9,895,100.00
21020114	TEACHING ALLOWANCE	5,882,606.18	7,054,920.00	7,040,021.25	6,505,400	-	6,505,400.00	3,958,100.00	3,958,100.00
21020121	WIEGHING ALLOWANCE	65,619.66	-	-	-	-	-	2,968,600.00	2,968,600.00
21020135	FURNITURE ALLOWANCE	10,907,708.23	17,749,740.00	13,143,564.57	20,767,300	-	20,767,300.00	3,958,100.00	3,958,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	6,810,000.00	2,321,300.00	1,592,478.64	6,622,100	-	6,622,100.00	17,939,300.00	17,939,300.00
22	OTHER RECURRENT COSTS	158,732,524.23	301,534,300.00	88,173,983.12	254,029,880	88,658,800.00	342,688,680.00	7,994,675,600.00	8,074,624,700.00
2202	OVERHEAD COST	158,732,524.23	301,534,300.00	88,173,983.12	254,029,880	88,658,800.00	342,688,680.00	7,994,675,600.00	8,074,624,700.00
220201	TRAVEL & TRANSPORT - GENERAL	1,941,840.00	11,789,800.00	3,392,552.00	7,254,400	2,532,000.00	9,786,400.00	7,752,462,400.00	7,829,987,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	985,900.00	4,400,000.00	1,421,100.00	2,955,500	1,031,500.00	3,987,000.00	60,196,000.00	60,798,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	955,940.00	2,989,800.00	1,971,452.00	1,343,400	468,900.00	1,812,300.00	4,213,800.00	4,256,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	2,400,000.00	-	1,612,100	562,700.00	2,174,800.00	301,000.00	304,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	2,000,000.00	-	1,343,400	468,900.00	1,812,300.00	7,687,751,600.00	7,764,629,200.00
220202	UTILITIES - GENERAL	-	40,000.00	-	26,940	9,500.00	36,440.00	9,695,000.00	9,792,000.00
22020205	WATER RATES	-	40,000.00	-	26,940	9,500.00	36,440.00	9,695,000.00	9,792,000.00
220203	MATERIALS & SUPPLIES - GENERAL	509,800.00	3,800,000.00	1,117,800.00	2,552,700	891,200.00	3,443,900.00	123,929,100.00	125,168,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	52,300.00	1,600,000.00	929,600.00	1,074,800	375,200.00	1,450,000.00	1,053,500.00	1,064,100.00
22020304	MAGAZINES & PERIODICALS	74,000.00	120,000.00	-	80,620	28,200.00	108,820.00	1,204,000.00	1,216,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	333,500.00	400,000.00	188,200.00	268,700	93,800.00	362,500.00	117,292,000.00	118,465,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	50,000.00	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	1,309,600.00	1,322,700.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	80,000.00	-	53,780	18,800.00	72,580.00	3,070,000.00	3,100,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220204	MAINTENANCE SERVICES - GENERAL	1,707,358.00	5,852,200.00	2,665,065.00	3,224,400	1,125,600.00	4,350,000.00	8,171,800.00	8,253,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	632,710.00	1,852,200.00	1,136,100.00	537,400	187,600.00	725,000.00	505,700.00	510,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	82,500.00	1,200,000.00	126,500.00	806,100	281,400.00	1,087,500.00	5,056,500.00	5,107,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	552,548.00	800,000.00	642,165.00	537,400	187,600.00	725,000.00	1,805,900.00	1,824,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	29,900.00	800,000.00	428,500.00	537,400	187,600.00	725,000.00	240,800.00	243,300.00
22020406	OTHER MAINTENANCE SERVICES	287,200.00	800,000.00	331,800.00	537,400	187,600.00	725,000.00	562,900.00	568,600.00
22020407	MAINTENANCE OF AIRCRAFTS	122,500.00	400,000.00	-	268,700	93,800.00	362,500.00	-	-
220205	TRAINING - GENERAL	520,000.00	176,000,000.00	-	185,387,200	64,700,200.00	250,087,400.00	1,561,400.00	1,577,200.00
22020501	LOCAL TRAINING	520,000.00	12,000,000.00	-	8,060,400	2,813,100.00	10,873,500.00	116,600.00	117,800.00
22020502	INTERNATIONAL TRAINING	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	1,204,000.00	1,216,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	160,000,000.00	-	174,640,000	60,949,400.00	235,589,400.00	240,800.00	243,300.00
220206	OTHER SERVICES - GENERAL	30,200,000.00	29,440,000.00	25,740,000.00	19,774,640	6,901,400.00	26,676,040.00	6,621,600.00	6,687,900.00
22020601	SECURITY SERVICES	30,000,000.00	28,000,000.00	25,740,000.00	18,807,400	6,563,800.00	25,371,200.00	6,621,600.00	6,687,900.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	1,440,000.00	-	967,240	337,600.00	1,304,840.00	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	920,000.00	-	618,220	216,000.00	834,220.00	39,840,400.00	40,239,000.00
22020701	FINANCIAL CONSULTING	-	400,000.00	-	268,700	93,800.00	362,500.00	159,000.00	160,600.00
22020703	LEGAL SERVICES	-	160,000.00	-	107,560	37,600.00	145,160.00	7,705,100.00	7,782,200.00
22020704	ENGINEERING SERVICES	-	120,000.00	-	80,620	28,200.00	108,820.00	4,815,700.00	4,863,900.00
22020705	ARCHITECTURAL SERVICES	-	80,000.00	-	53,780	18,800.00	72,580.00	26,967,900.00	27,237,600.00
22020706	SURVEYING SERVICES	-	80,000.00	-	53,780	18,800.00	72,580.00	-	-
22020707	AGRICULTURAL CONSULTING	-	80,000.00	-	53,780	18,800.00	72,580.00	192,700.00	194,700.00
220208	FUEL & LUBRICANTS - GENERAL	-	2,960,000.00	1,158,184.00	1,988,360	694,100.00	2,682,460.00	2,913,600.00	2,942,800.00
22020801	MOTOR VEHICLE FUEL COST	-	960,000.00	958,184.00	644,860	225,100.00	869,960.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	400,000.00	-	268,700	93,800.00	362,500.00	529,800.00	535,100.00
22020803	PLANT / GENERATOR FUEL COST	-	1,600,000.00	200,000.00	1,074,800	375,200.00	1,450,000.00	2,383,800.00	2,407,700.00
220209	FINANCIAL CHARGES - GENERAL	9,311,926.23	6,101,900.00	4,017,874.12	188,180	65,800.00	253,980.00	903,000.00	912,200.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,311,926.23	6,021,900.00	4,017,874.12	134,400	47,000.00	181,400.00	602,000.00	608,100.00
22020904	OTHER CRF BANK CHARGES	-	80,000.00	-	53,780	18,800.00	72,580.00	301,000.00	304,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	114,541,600.00	64,630,400.00	50,082,508.00	33,014,840	11,523,000.00	44,537,840.00	48,577,300.00	49,063,900.00
22021001	REFRESHMENT & MEALS	431,500.00	800,000.00	495,000.00	537,400	187,600.00	725,000.00	722,400.00	729,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	800,000.00	100,000.00	537,400	187,600.00	725,000.00	39,127,400.00	39,518,700.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	400,000.00	349,000.00	268,700	93,800.00	362,500.00	2,953,300.00	2,982,900.00
22021004	MEDICAL EXPENSES-LOCAL	480,000.00	2,080,000.00	1,300,000.00	1,074,800	375,200.00	1,450,000.00	255,900.00	258,500.00
22021006	POSTAGES & COURIER SERVICES	-	40,000.00	-	26,940	9,500.00	36,440.00	301,000.00	304,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021007	WELFARE PACKAGES	-	1,600,000.00	600,000.00	1,074,800	375,200.00	1,450,000.00	210,700.00	212,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	160,000.00	-	107,560	37,600.00	145,160.00	-	-
22021009	SPORTING ACTIVITIES	-	80,000.00	-	53,780	18,800.00	72,580.00	1,407,400.00	1,421,500.00
22021010	DIRECT TEACHING & LABORATORY COST	-	70,400.00	-	47,360	16,600.00	63,960.00	187,100.00	189,000.00
22021014	BUDGET PREPARATION EXPENSIS	300,000.00	1,200,000.00	300,000.00	806,100	281,400.00	1,087,500.00	1,711,000.00	1,728,200.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	602,000.00	608,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	800,000.00	-	537,400	187,600.00	725,000.00	903,000.00	912,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	113,230,100.00	51,000,000.00	45,838,508.00	24,181,000	8,439,200.00	32,620,200.00	15,500.00	15,700.00
22021027	DAILY RATED ALLOWANCE	-	4,000,000.00	1,100,000.00	2,686,800	937,700.00	3,624,500.00	180,600.00	182,500.00
23	CAPITAL EXPENDITURE	4,542,745,247.00	11,469,837,500.00	11,258,370,555.56	38,621,703,860	14,662,872,500.00	53,284,576,360.00	43,365,348,200.00	44,232,655,200.00
2301	FIXED ASSETS PURCHASED	1,467,937,825.00	640,158,950.00	501,934,763.46	14,410,000,000	-	14,410,000,000.00	15,766,100,000.00	16,081,422,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,467,937,825.00	640,158,950.00	501,934,763.46	14,410,000,000	-	14,410,000,000.00	15,766,100,000.00	16,081,422,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	-	-	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	200,000,000	-	200,000,000.00	202,000,000.00	206,040,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	200,000,000	-	200,000,000.00	202,000,000.00	206,040,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,465,637,825.00	638,297,450.00	500,091,763.46	11,460,000,000	-	11,460,000,000.00	12,180,600,000.00	12,424,212,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23010140	PURCHASE OF RELIEF MATERIALS	-	-	-	150,000,000	-	150,000,000.00	202,000,000.00	206,040,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	1,861,500.00	1,843,000.00	600,000,000	-	600,000,000.00	606,000,000.00	618,120,000.00
23010147	PURCHASE OF SCHOOL FURNITURES	2,300,000.00	-	-	550,000,000	-	550,000,000.00	808,000,000.00	824,160,000.00
23010150	PURCHASE OF ELECTRONIC BILL BOARD	-	-	-	900,000,000	-	900,000,000.00	1,212,000,000.00	1,236,240,000.00
2302	CONSTRUCTION / PROVISION	645,615,612.00	8,247,001,330.00	8,244,228,115.80	15,756,215,560	14,662,872,500.00	30,419,088,060.00	18,117,380,000.00	18,479,727,600.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	645,615,612.00	8,247,001,330.00	8,244,228,115.80	15,756,215,560	14,662,872,500.00	30,419,088,060.00	18,117,380,000.00	18,479,727,600.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	645,615,612.00	8,247,001,330.00	8,244,228,115.80	11,181,215,560	16,162,872,500.00	27,344,088,060.00	12,006,880,000.00	12,247,017,600.00
23020129	CONSTRUCTION OF FENCE	-	-	-	4,425,000,000	- 1,500,000,000.00	2,925,000,000.00	5,959,000,000.00	6,078,180,000.00
2303	REHABILITATION / REPAIRS	917,662,511.00	386,141,420.00	384,060,377.77	2,340,000,000	-	2,340,000,000.00	2,979,500,000.00	3,039,090,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	917,662,511.00	386,141,420.00	384,060,377.77	2,340,000,000	-	2,340,000,000.00	2,979,500,000.00	3,039,090,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	917,662,511.00	386,141,420.00	384,060,377.77	1,540,000,000	-	1,540,000,000.00	2,070,500,000.00	2,111,910,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	-	-	600,000,000	-	600,000,000.00	707,000,000.00	721,140,000.00

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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	200,000,000	-	200,000,000.00	202,000,000.00	206,040,000.00
2305	OTHER CAPITAL PROJECTS	1,511,529,299.00	2,196,535,800.00	2,128,147,298.53	6,115,488,300	-	6,115,488,300.00	6,502,368,200.00	6,632,415,600.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,511,529,299.00	2,196,535,800.00	2,128,147,298.53	6,115,488,300	-	6,115,488,300.00	6,502,368,200.00	6,632,415,600.00
23050101	RESEARCH AND DEVELOPMENT	53,200,694.00	5,823,000.00	5,768,800.00	2,607,500,000	-	2,607,500,000.00	2,959,300,000.00	3,018,486,000.00
23050103	MONITORING AND EVALUATION	1,663,600.00	5,000,000.00	2,676,600.00	410,000,000	-	410,000,000.00	414,100,000.00	422,382,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS	3,004,600.00	10,000,000.00	5,677,000.00	250,000,000	-	250,000,000.00	252,500,000.00	257,550,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	1,453,660,405.00	2,175,712,800.00	2,114,024,898.53	2,847,988,300	-	2,847,988,300.00	2,876,468,200.00	2,933,997,600.00
051700300100 - Adamawa State Universal Basic Education Board									
2	EXPENDITURES	7,105,158.81	663,462,520.00	524,959,200.99	2,369,760,520	73,667,900.00	2,443,428,420.00	2,491,784,300.00	2,540,489,200.00
21	PERSONNEL COST	7,105,158.81	162,164,820.00	150,877,283.40	185,482,600	-	185,482,600.00	18,450,400.00	18,450,400.00
2101	SALARY	7,105,158.81	97,797,460.00	90,492,737.51	112,605,800	-	112,605,800.00	680,800.00	680,800.00
210101	SALARIES AND WAGES	7,105,158.81	97,797,460.00	90,492,737.51	112,605,800	-	112,605,800.00	680,800.00	680,800.00
21010101	BASIC-SALARY	-	96,244,260.00	88,954,928.75	112,605,800	-	112,605,800.00	680,800.00	680,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	7,105,158.81	1,553,200.00	1,537,808.76	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	64,367,360.00	60,384,545.89	72,876,800	-	72,876,800.00	17,769,600.00	17,769,600.00
210201	ALLOWANCES	-	64,367,360.00	60,384,545.89	72,876,800	-	72,876,800.00	17,769,600.00	17,769,600.00
21020102	HOUSING/RENT ALLOWANCE	-	21,403,920.00	19,909,722.60	25,042,700	-	25,042,700.00	-	-
21020103	TRANSPORT ALLOWANCE	-	7,846,280.00	7,845,231.30	9,065,000	-	9,065,000.00	-	-
21020104	MEAL SUBSIDY	-	1,537,620.00	1,535,250.83	1,530,000	-	1,530,000.00	2,968,600.00	2,968,600.00
21020105	UTILITY ALLOWANCE	-	4,215,000.00	4,209,707.71	4,315,500	-	4,315,500.00	2,366,800.00	2,366,800.00
21020106	ENTERTAINMENT ALLOWANCE	-	147,360.00	147,278.80	165,300	-	165,300.00	939,900.00	939,900.00
21020107	LEAVE ALLOWANCE	-	8,774,360.00	7,876,828.98	10,266,100	-	10,266,100.00	939,900.00	939,900.00
21020108	DOMESTIC STAFF ALLOWANCE	-	4,895,380.00	4,883,261.58	4,301,600	-	4,301,600.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	-	15,547,440.00	13,977,264.09	18,190,600	-	18,190,600.00	10,554,400.00	10,554,400.00
22	OTHER RECURRENT COSTS	-	501,297,700.00	374,081,917.59	211,077,620	73,667,900.00	284,745,520.00	76,401,200.00	77,166,900.00
2202	OVERHEAD COST	-	501,297,700.00	374,081,917.59	211,077,620	73,667,900.00	284,745,520.00	76,401,200.00	77,166,900.00
220201	TRAVEL & TRANSPORT - GENERAL	-	115,032,800.00	108,855,950.00	24,524,500	8,559,300.00	33,083,800.00	8,179,600.00	8,261,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	3,358,500	1,172,200.00	4,530,700.00	6,019,600.00	6,079,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	107,180,800.00	106,206,950.00	12,433,900	4,339,500.00	16,773,400.00	903,000.00	912,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	7,852,000.00	2,649,000.00	4,701,900	1,641,000.00	6,342,900.00	1,204,000.00	1,216,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	4,030,200	1,406,600.00	5,436,800.00	53,000.00	53,600.00
220202	UTILITIES - GENERAL	-	39,734,200.00	11,942,718.02	1,031,240	360,200.00	1,391,440.00	9,723,700.00	9,821,000.00
22020201	ELECTRICITY CHARGES	-	4,440,800.00	318,000.00	-	-	-	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020202	TELEPHONE CHARGES	-	18,595,200.00	220,000.00	427,260	149,200.00	576,460.00	677,300.00	684,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	2,745,600.00	-	201,600	70,400.00	272,000.00	17,000.00	17,200.00
22020205	WATER RATES	-	2,454,400.00	-	201,190	70,300.00	271,490.00	-	-
22020206	SEWERAGE CHARGES	-	11,498,200.00	11,404,718.02	201,190	70,300.00	271,490.00	9,029,400.00	9,119,700.00
220203	MATERIALS & SUPPLIES - GENERAL	-	73,764,100.00	62,947,805.35	57,644,790	20,118,200.00	77,762,990.00	1,601,500.00	1,617,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	5,986,600.00	5,930,251.00	6,650,100	2,320,900.00	8,971,000.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	10,202,400.00	4,060,000.00	1,343,400	468,900.00	1,812,300.00	262,000.00	264,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	4,128,800.00	-	-	-	-	60,200.00	60,900.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	33,751,700.00	33,425,550.63	29,800,000	10,400,200.00	40,200,200.00	602,000.00	608,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	19,694,600.00	19,532,003.72	19,851,290	6,928,200.00	26,779,490.00	75,300.00	76,100.00
220204	MAINTENANCE SERVICES - GENERAL	-	84,335,500.00	81,003,022.18	54,574,160	19,046,600.00	73,620,760.00	6,570,100.00	6,636,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	10,007,400.00	9,998,540.00	11,418,800	3,985,200.00	15,404,000.00	1,061,900.00	1,072,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	12,429,300.00	12,393,597.54	15,933,000	5,560,700.00	21,493,700.00	2,528,300.00	2,553,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	27,764,400.00	27,498,834.64	23,840,000	8,320,200.00	32,160,200.00	1,204,000.00	1,216,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	2,984,800.00	1,073,250.00	2,038,960	711,600.00	2,750,560.00	271,000.00	273,800.00
22020406	OTHER MAINTENANCE SERVICES	-	30,317,600.00	30,038,800.00	1,343,400	468,900.00	1,812,300.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	832,000.00	-	-	-	-	1,504,900.00	1,520,000.00
220205	TRAINING - GENERAL	-	12,264,100.00	9,517,595.00	17,338,610	6,051,300.00	23,389,910.00	287,500.00	290,500.00
22020501	LOCAL TRAINING	-	8,488,900.00	8,407,195.00	10,621,610	3,707,000.00	14,328,610.00	46,700.00	47,200.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	3,775,200.00	1,110,400.00	6,717,000	2,344,300.00	9,061,300.00	240,800.00	243,300.00
220206	OTHER SERVICES - GENERAL	-	3,889,600.00	154,000.00	-	-	-	487,600.00	492,500.00
22020605	CLEANING & FUMIGATION SERVICES	-	3,889,600.00	154,000.00	-	-	-	487,600.00	492,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	46,484,000.00	46,030,732.34	28,150,800	9,824,700.00	37,975,500.00	5,393,600.00	5,447,600.00
22020701	FINANCIAL CONSULTING	-	-	-	10,000,000	3,490,000.00	13,490,000.00	-	-
22020703	LEGAL SERVICES	-	46,484,000.00	46,030,732.34	18,150,800	6,334,700.00	24,485,500.00	5,393,600.00	5,447,600.00
220208	FUEL & LUBRICANTS - GENERAL	-	10,025,300.00	5,258,710.00	4,567,600	1,594,200.00	6,161,800.00	7,852,700.00	7,931,300.00
22020801	MOTOR VEHICLE FUEL COST	-	4,138,900.00	4,105,470.00	3,022,700	1,055,000.00	4,077,700.00	5,204,000.00	5,256,100.00
22020803	PLANT / GENERATOR FUEL COST	-	5,886,400.00	1,153,240.00	1,544,900	539,200.00	2,084,100.00	2,648,700.00	2,675,200.00
220209	FINANCIAL CHARGES - GENERAL	-	5,100.00	5,017.70	22,810	8,000.00	30,810.00	120,400.00	121,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	5,100.00	5,017.70	22,810	8,000.00	30,810.00	120,400.00	121,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	115,763,000.00	48,366,367.00	23,223,110	8,105,400.00	31,328,510.00	36,184,500.00	36,546,700.00
22021001	REFRESHMENT & MEALS	-	12,545,100.00	12,431,920.00	2,470,830	862,400.00	3,333,230.00	1,685,500.00	1,702,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021002	HONORARIUM & SITTING ALLOWANCE	-	10,597,600.00	7,675,800.00	1,343,400	468,900.00	1,812,300.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	-	12,365,600.00	1,564,000.00	-	-	-	1,865,200.00	1,883,900.00
22021004	MEDICAL EXPENSES-LOCAL	-	19,125,600.00	1,603,220.00	335,900	117,300.00	453,200.00	30,098,000.00	30,399,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	168,000	58,700.00	226,700.00	-	-
22021007	WELFARE PACKAGES	-	-	-	1,343,400	468,900.00	1,812,300.00	106,000.00	107,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	1,679,300	586,100.00	2,265,400.00	1,204,000.00	1,216,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	16,419,200.00	-	3,694,400	1,289,400.00	4,983,800.00	9,700.00	9,800.00
22021026	MONITORING AND EVALUATION RECURRENT	-	22,557,600.00	3,040,000.00	970,580	338,800.00	1,309,380.00	313,100.00	316,300.00
22021027	DAILY RATED ALLOWANCE	-	22,152,300.00	22,051,427.00	11,217,300	3,914,900.00	15,132,200.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	-	-	-	1,973,200,300	-	1,973,200,300.00	2,396,932,700.00	2,444,871,900.00
2301	FIXED ASSETS PURCHASED	-	-	-	458,500,000	-	458,500,000.00	766,085,000.00	781,406,700.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	458,500,000	-	458,500,000.00	766,085,000.00	781,406,700.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	8,500,000	-	8,500,000.00	8,585,000.00	8,756,700.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	450,000,000	-	450,000,000.00	757,500,000.00	772,650,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	589,231,400	-	589,231,400.00	696,123,900.00	710,046,600.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	589,231,400	-	589,231,400.00	696,123,900.00	710,046,600.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	18,657,400	-	18,657,400.00	18,844,000.00	19,220,900.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	570,574,000	-	570,574,000.00	677,279,900.00	690,825,700.00
2303	REHABILITATION / REPAIRS	-	-	-	625,468,900	-	625,468,900.00	126,723,800.00	129,258,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	625,468,900	-	625,468,900.00	126,723,800.00	129,258,600.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	500,000,000	-	500,000,000.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	125,468,900	-	125,468,900.00	126,723,800.00	129,258,600.00
2305	OTHER CAPITAL PROJECTS	-	-	-	300,000,000	-	300,000,000.00	808,000,000.00	824,160,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	300,000,000	-	300,000,000.00	808,000,000.00	824,160,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	195,000,000	-	195,000,000.00	701,950,000.00	715,989,000.00
23050103	MONITORING AND EVALUATION	-	-	-	70,000,000	-	70,000,000.00	70,700,000.00	72,114,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051700800100 - Adamawa State Library Board									
2	EXPENDITURES	173,564,453.76	224,052,220.00	196,217,069.75	656,894,430	939,400.00	657,833,830.00	2,597,264,300.00	2,626,982,700.00
21	PERSONNEL COST	171,530,161.29	220,288,020.00	192,758,411.18	254,206,500	-	254,206,500.00	433,599,700.00	433,599,700.00
2101	SALARY	97,281,301.03	132,422,900.00	114,042,982.08	153,694,100	-	153,694,100.00	102,565,300.00	102,565,300.00
210101	SALARIES AND WAGES	97,281,301.03	132,422,900.00	114,042,982.08	153,694,100	-	153,694,100.00	102,565,300.00	102,565,300.00
21010101	BASIC-SALARY	96,781,301.03	131,362,400.00	112,992,982.08	153,694,100	-	153,694,100.00	102,565,300.00	102,565,300.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	500,000.00	1,060,500.00	1,050,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	74,248,860.26	87,865,120.00	78,715,429.10	100,512,400	-	100,512,400.00	331,034,400.00	331,034,400.00
210201	ALLOWANCES	74,248,860.26	87,865,120.00	78,715,429.10	100,512,400	-	100,512,400.00	331,034,400.00	331,034,400.00
21020102	HOUSING/RENT ALLOWANCE	22,143,551.50	30,037,680.00	25,852,788.02	35,144,200	-	35,144,200.00	18,558,500.00	18,558,500.00
21020103	TRANSPORT ALLOWANCE	7,764,503.37	11,096,660.00	10,195,212.02	12,983,100	-	12,983,100.00	183,836,800.00	183,836,800.00
21020104	MEAL SUBSIDY	1,537,816.48	2,241,040.00	2,051,214.96	2,622,100	-	2,622,100.00	81,100.00	81,100.00
21020105	UTILITY ALLOWANCE	4,034,352.69	5,679,660.00	5,456,623.31	6,645,300	-	6,645,300.00	-	-
21020106	ENTERTAINMENT ALLOWANCE	100,063.46	150,160.00	149,488.80	103,000	-	103,000.00	96,907,500.00	96,907,500.00
21020107	LEAVE ALLOWANCE	9,001,409.00	12,055,600.00	10,772,830.14	14,105,100	-	14,105,100.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	3,397,005.84	4,966,620.00	4,947,852.33	3,593,400	-	3,593,400.00	14,384,700.00	14,384,700.00
21020135	FURNITURE ALLOWANCE	14,470,157.92	18,447,700.00	16,959,419.52	21,583,900	-	21,583,900.00	3,351,300.00	3,351,300.00
21020145	OTHER ALLOWANCES AND BENEFITS	11,800,000.00	3,190,000.00	2,330,000.00	3,732,300	-	3,732,300.00	13,914,500.00	13,914,500.00
22	OTHER RECURRENT COSTS	2,034,292.47	3,764,200.00	3,458,658.57	2,687,930	939,400.00	3,627,330.00	1,355,664,600.00	1,369,223,000.00
2202	OVERHEAD COST	2,034,292.47	3,764,200.00	3,458,658.57	2,687,930	939,400.00	3,627,330.00	1,355,664,600.00	1,369,223,000.00
220201	TRAVEL & TRANSPORT - GENERAL	390,000.00	466,700.00	466,000.00	302,400	105,600.00	408,000.00	10,835,300.00	10,943,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	140,000.00	227,300.00	227,000.00	201,600	70,400.00	272,000.00	10,835,300.00	10,943,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	239,400.00	239,000.00	100,800	35,200.00	136,000.00	-	-
220202	UTILITIES - GENERAL	199,000.00	373,100.00	292,000.00	235,450	82,300.00	317,750.00	53,216,900.00	53,749,300.00
22020201	ELECTRICITY CHARGES	158,000.00	151,500.00	151,000.00	69,890	24,400.00	94,290.00	-	-
22020203	INTERNET ACCESS CHARGES	33,000.00	106,000.00	53,000.00	80,620	28,200.00	108,820.00	602,000.00	608,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	8,000.00	73,200.00	73,000.00	67,200	23,500.00	90,700.00	32,900.00	33,300.00
22020205	WATER RATES	-	26,400.00	6,000.00	17,740	6,200.00	23,940.00	43,552,600.00	43,988,200.00
22020206	SEWERAGE CHARGES	-	16,000.00	9,000.00	-	-	-	9,029,400.00	9,119,700.00
220203	MATERIALS & SUPPLIES - GENERAL	112,000.00	180,300.00	150,000.00	157,370	55,100.00	212,470.00	23,793,400.00	24,031,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000.00	110,300.00	110,000.00	134,400	47,000.00	181,400.00	22,890,400.00	23,119,400.00
22020304	MAGAZINES & PERIODICALS	21,000.00	40,000.00	25,000.00	6,760	2,400.00	9,160.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	71,000.00	30,000.00	15,000.00	16,210	5,700.00	21,910.00	301,000.00	304,100.00
220204	MAINTENANCE SERVICES - GENERAL	603,000.00	1,008,200.00	948,000.00	442,040	154,600.00	596,640.00	1,209,674,000.00	1,221,771,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	67,000.00	120,000.00	80,000.00	80,620	28,200.00	108,820.00	282,921,200.00	285,750,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	13,000.00	112,400.00	112,000.00	73,960	25,900.00	99,860.00	836,423,500.00	844,787,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	49,000.00	60,000.00	45,000.00	32,310	11,300.00	43,610.00	89,391,100.00	90,285,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	52,000.00	55,100.00	55,000.00	53,780	18,800.00	72,580.00	301,000.00	304,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	311,000.00	49,600.00	47,000.00	33,370	11,700.00	45,070.00	355,400.00	359,000.00
22020406	OTHER MAINTENANCE SERVICES	111,000.00	611,100.00	609,000.00	168,000	58,700.00	226,700.00	281,800.00	284,700.00
220205	TRAINING - GENERAL	114,000.00	418,600.00	379,000.00	126,350	44,100.00	170,450.00	301,000.00	304,100.00
22020501	LOCAL TRAINING	95,000.00	240,000.00	201,000.00	126,350	44,100.00	170,450.00	-	-
22020502	INTERNATIONAL TRAINING	19,000.00	178,600.00	178,000.00	-	-	-	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	11,000.00	48,000.00	44,000.00	67,200	23,600.00	90,800.00	-	-
22020601	SECURITY SERVICES	-	36,000.00	34,000.00	33,600	11,800.00	45,400.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	11,000.00	12,000.00	10,000.00	33,600	11,800.00	45,400.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	30,000.00	121,100.00	87,000.00	-	-	-	1,283,500.00	1,296,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000.00	47,100.00	47,000.00	-	-	-	79,500.00	80,300.00
22020803	PLANT / GENERATOR FUEL COST	20,000.00	74,000.00	40,000.00	-	-	-	1,204,000.00	1,216,100.00
220209	FINANCIAL CHARGES - GENERAL	1,292.47	36,000.00	13,658.57	6,760	2,400.00	9,160.00	240,800.00	243,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,292.47	36,000.00	13,658.57	6,760	2,400.00	9,160.00	240,800.00	243,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	574,000.00	1,112,200.00	1,079,000.00	1,350,360	471,700.00	1,822,060.00	56,319,700.00	56,883,400.00
22021001	REFRESHMENT & MEALS	13,000.00	56,000.00	39,000.00	100,800	35,200.00	136,000.00	13,845,100.00	13,983,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	62,000.00	112,400.00	112,000.00	100,800	35,200.00	136,000.00	36,117,600.00	36,478,800.00
22021003	PUBLICITY & ADVERTISEMENTS	-	30,000.00	20,000.00	26,940	9,500.00	36,440.00	2,215,300.00	2,237,500.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	33,600	11,800.00	45,400.00	602,000.00	608,100.00
22021006	POSTAGES & COURIER SERVICES	-	20,000.00	16,000.00	-	-	-	180,600.00	182,500.00
22021007	WELFARE PACKAGES	91,000.00	127,100.00	127,000.00	80,620	28,200.00	108,820.00	210,700.00	212,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	24,000.00	50,100.00	50,000.00	-	-	-	138,500.00	139,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	261,000.00	716,600.00	715,000.00	671,700	234,500.00	906,200.00	1,204,000.00	1,216,100.00
22021027	DAILY RATED ALLOWANCE	123,000.00	-	-	335,900	117,300.00	453,200.00	1,805,900.00	1,824,000.00
23	CAPITAL EXPENDITURE	-	-	-	400,000,000	-	400,000,000.00	808,000,000.00	824,160,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	3,000,000	-	3,000,000.00	3,030,000.00	3,090,600.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	3,000,000	-	3,000,000.00	3,030,000.00	3,090,600.00
23010113	PURCHASE OF COMPUTERS	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23010147	PURCHASE OF SCHOOL FURNITURES	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
2302	CONSTRUCTION / PROVISION	-	-	-	196,000,000	-	196,000,000.00	197,960,000.00	201,919,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	196,000,000	-	196,000,000.00	197,960,000.00	201,919,200.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	-	-	195,000,000	-	195,000,000.00	196,950,000.00	200,889,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
2303	REHABILITATION / REPAIRS	-	-	-	201,000,000	-	201,000,000.00	607,010,000.00	619,150,200.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	201,000,000	-	201,000,000.00	607,010,000.00	619,150,200.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	201,000,000	-	201,000,000.00	607,010,000.00	619,150,200.00
051700900100 - Adamawa State Mass Education Board (ADSMEB)									
2	EXPENDITURES	124,701,765.42	206,658,080.00	155,350,533.80	526,087,540	5,159,300.00	531,246,840.00	1,732,066,300.00	1,754,351,100.00
21	PERSONNEL COST	122,756,854.92	164,204,780.00	133,459,556.72	184,497,300	-	184,497,300.00	542,837,100.00	542,837,100.00
2101	SALARY	61,731,666.22	87,966,000.00	70,015,163.05	96,505,400	-	96,505,400.00	7,196,500.00	7,196,500.00
210101	SALARIES AND WAGES	61,731,666.22	87,966,000.00	70,015,163.05	96,505,400	-	96,505,400.00	7,196,500.00	7,196,500.00
21010101	BASIC-SALARY	60,179,313.34	82,483,200.00	64,586,679.17	96,505,400	-	96,505,400.00	7,196,500.00	7,196,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	1,552,352.88	5,482,800.00	5,428,483.88	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	61,025,188.70	76,238,780.00	63,444,393.67	87,991,900	-	87,991,900.00	535,640,600.00	535,640,600.00
210201	ALLOWANCES	61,025,188.70	76,238,780.00	63,444,393.67	87,991,900	-	87,991,900.00	535,640,600.00	535,640,600.00
21020102	HOUSING/RENT ALLOWANCE	13,626,906.32	18,801,200.00	14,647,162.26	21,997,500	-	21,997,500.00	27,106,100.00	27,106,100.00
21020103	TRANSPORT ALLOWANCE	3,836,480.26	5,382,500.00	4,634,697.26	6,297,600	-	6,297,600.00	94,704,500.00	94,704,500.00
21020104	MEAL SUBSIDY	549,897.30	828,000.00	677,069.34	968,800	-	968,800.00	-	-
21020105	UTILITY ALLOWANCE	2,164,108.61	2,978,300.00	2,750,981.42	3,484,700	-	3,484,700.00	209,852,700.00	209,852,700.00
21020106	ENTERTAINMENT ALLOWANCE	352,614.22	440,580.00	440,048.63	462,900	-	462,900.00	64,332,700.00	64,332,700.00
21020107	LEAVE ALLOWANCE	5,502,450.00	7,863,680.00	5,903,484.41	9,200,600	-	9,200,600.00	14,393,600.00	14,393,600.00
21020108	DOMESTIC STAFF ALLOWANCE	11,242,527.22	13,678,560.00	13,668,706.39	14,848,500	-	14,848,500.00	64,157,700.00	64,157,700.00
21020114	TEACHING ALLOWANCE	7,481,378.27	9,783,700.00	7,998,499.20	11,447,000	-	11,447,000.00	22,026,200.00	22,026,200.00
21020135	FURNITURE ALLOWANCE	10,558,826.50	14,522,260.00	11,623,744.76	16,991,100	-	16,991,100.00	16,519,500.00	16,519,500.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,710,000.00	1,960,000.00	1,100,000.00	2,293,200	-	2,293,200.00	22,547,600.00	22,547,600.00
22	OTHER RECURRENT COSTS	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
2202	OVERHEAD COST	1,944,910.50	22,453,300.00	2,490,977.08	14,778,840	5,159,300.00	19,938,140.00	150,129,600.00	151,632,200.00
220201	TRAVEL & TRANSPORT - GENERAL	204,000.00	280,000.00	248,000.00	389,680	136,100.00	525,780.00	12,108,100.00	12,229,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	204,000.00	200,000.00	176,000.00	335,900	117,300.00	453,200.00	12,039,200.00	12,159,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	80,000.00	72,000.00	53,780	18,800.00	72,580.00	68,900.00	69,600.00
220202	UTILITIES - GENERAL	10,000.00	88,000.00	20,000.00	59,260	20,800.00	80,060.00	25,980,300.00	26,240,200.00
22020201	ELECTRICITY CHARGES	10,000.00	64,000.00	20,000.00	43,050	15,100.00	58,150.00	245,700.00	248,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020205	WATER RATES	-	24,000.00	-	16,210	5,700.00	21,910.00	25,734,600.00	25,992,000.00
220203	MATERIALS & SUPPLIES - GENERAL	108,500.00	184,000.00	49,500.00	123,870	43,600.00	167,470.00	1,803,300.00	1,821,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	25,000.00	40,000.00	39,500.00	26,940	9,500.00	36,440.00	301,000.00	304,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	40,000.00	10,000.00	26,940	9,500.00	36,440.00	1,309,600.00	1,322,700.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	47,000.00	64,000.00	-	43,050	15,100.00	58,150.00	-	-
22020312	OTHER MATERIALS AND SUPPLIES	36,500.00	40,000.00	-	26,940	9,500.00	36,440.00	192,700.00	194,700.00
220204	MAINTENANCE SERVICES - GENERAL	183,000.00	436,400.00	220,000.00	268,900	94,100.00	363,000.00	73,377,600.00	74,111,600.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	65,000.00	80,000.00	36,000.00	53,780	18,800.00	72,580.00	109,300.00	110,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	80,000.00	-	53,780	18,800.00	72,580.00	50,564,700.00	51,070,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	51,000.00	80,000.00	8,000.00	53,780	18,800.00	72,580.00	22,573,500.00	22,799,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,000.00	40,000.00	20,000.00	26,940	9,500.00	36,440.00	120,400.00	121,700.00
22020406	OTHER MAINTENANCE SERVICES	53,000.00	156,400.00	156,000.00	80,620	28,200.00	108,820.00	9,700.00	9,800.00
220205	TRAINING - GENERAL	40,000.00	16,040,000.00	33,000.00	10,256,820	3,579,800.00	13,836,620.00	301,000.00	304,100.00
22020501	LOCAL TRAINING	40,000.00	40,000.00	33,000.00	26,940	9,500.00	36,440.00	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	16,000,000.00	-	10,229,880	3,570,300.00	13,800,180.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	10,000.00	736,000.00	22,000.00	494,460	172,600.00	667,060.00	1,805,900.00	1,824,000.00
22020601	SECURITY SERVICES	-	720,000.00	12,000.00	483,620	168,800.00	652,420.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	16,000.00	10,000.00	10,840	3,800.00	14,640.00	1,805,900.00	1,824,000.00
220208	FUEL & LUBRICANTS - GENERAL	185,000.00	211,600.00	196,400.00	186,890	65,300.00	252,190.00	1,281,100.00	1,294,100.00
22020801	MOTOR VEHICLE FUEL COST	65,000.00	83,600.00	83,500.00	100,800	35,200.00	136,000.00	1,204,000.00	1,216,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000.00	48,000.00	42,000.00	32,310	11,300.00	43,610.00	53,000.00	53,600.00
22020803	PLANT / GENERATOR FUEL COST	70,000.00	80,000.00	70,900.00	53,780	18,800.00	72,580.00	24,100.00	24,400.00
220209	FINANCIAL CHARGES - GENERAL	2,410.50	29,300.00	29,077.08	10,840	3,800.00	14,640.00	120,400.00	121,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,410.50	29,300.00	29,077.08	10,840	3,800.00	14,640.00	120,400.00	121,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,202,000.00	4,448,000.00	1,673,000.00	2,988,120	1,043,200.00	4,031,320.00	33,351,900.00	33,685,800.00
22021001	REFRESHMENT & MEALS	10,000.00	64,000.00	8,000.00	43,050	15,100.00	58,150.00	1,805,900.00	1,824,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	80,000.00	73,000.00	53,780	18,800.00	72,580.00	25,583,300.00	25,839,200.00
22021003	PUBLICITY & ADVERTISEMENTS	-	40,000.00	-	26,940	9,500.00	36,440.00	3,419,200.00	3,453,400.00
22021004	MEDICAL EXPENSES-LOCAL	-	80,000.00	-	53,780	18,800.00	72,580.00	255,900.00	258,500.00
22021007	WELFARE PACKAGES	62,000.00	144,000.00	144,000.00	96,830	33,800.00	130,630.00	602,000.00	608,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	40,000.00	-	26,940	9,500.00	36,440.00	240,800.00	243,300.00
22021027	DAILY RATED ALLOWANCE	1,130,000.00	4,000,000.00	1,448,000.00	2,686,800	937,700.00	3,624,500.00	1,444,800.00	1,459,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23	CAPITAL EXPENDITURE	-	20,000,000.00	19,400,000.00	326,811,400	-	326,811,400.00	1,039,099,600.00	1,059,881,800.00
2301	FIXED ASSETS PURCHASED	-	-	-	96,811,400	-	96,811,400.00	261,399,600.00	266,627,800.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	96,811,400	-	96,811,400.00	261,399,600.00	266,627,800.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23010113	PURCHASE OF COMPUTERS	-	-	-	4,600,000	-	4,600,000.00	9,696,000.00	9,890,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	1,400,000	-	1,400,000.00	3,434,000.00	3,502,700.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	20,500,000	-	20,500,000.00	96,455,000.00	98,384,100.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	65,811,400	-	65,811,400.00	147,269,600.00	150,215,100.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	-	-	1,500,000	-	1,500,000.00	1,515,000.00	1,545,300.00
2302	CONSTRUCTION / PROVISION	-	-	-	160,000,000	-	160,000,000.00	666,600,000.00	679,932,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	160,000,000	-	160,000,000.00	666,600,000.00	679,932,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	160,000,000	-	160,000,000.00	666,600,000.00	679,932,000.00
2303	REHABILITATION / REPAIRS	-	-	-	10,000,000	-	10,000,000.00	50,500,000.00	51,510,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	10,000,000	-	10,000,000.00	50,500,000.00	51,510,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	10,000,000	-	10,000,000.00	50,500,000.00	51,510,000.00
2305	OTHER CAPITAL PROJECTS	-	20,000,000.00	19,400,000.00	60,000,000	-	60,000,000.00	60,600,000.00	61,812,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	20,000,000.00	19,400,000.00	60,000,000	-	60,000,000.00	60,600,000.00	61,812,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	20,000,000.00	19,400,000.00	60,000,000	-	60,000,000.00	60,600,000.00	61,812,000.00
051705100100 - Post Primary Schools Mgt Board									
2	EXPENDITURES	11,842,828,041.95	15,575,656,840.00	14,595,829,373.67	14,156,738,340	368,043,200.00	14,524,781,540.00	1,235,805,600.00	1,240,027,400.00
21	PERSONNEL COST	11,131,454,352.06	14,228,151,640.00	13,465,787,380.75	13,047,179,500	-	13,047,179,500.00	869,473,000.00	869,473,000.00
2101	SALARY	5,574,541,529.35	7,221,835,520.00	7,010,554,632.45	5,524,547,600	-	5,524,547,600.00	82,700.00	82,700.00
210101	SALARIES AND WAGES	5,574,541,529.35	7,221,835,520.00	7,010,554,632.45	5,524,547,600	-	5,524,547,600.00	82,700.00	82,700.00
21010101	BASIC-SALARY	5,574,041,529.35	7,221,835,520.00	7,010,554,632.45	5,524,547,600	-	5,524,547,600.00	82,700.00	82,700.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	500,000.00	-	-	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,556,912,822.71	7,006,316,120.00	6,455,232,748.30	7,522,631,900	-	7,522,631,900.00	869,390,300.00	869,390,300.00
210201	ALLOWANCES	5,556,912,822.71	7,006,316,120.00	6,455,232,748.30	7,522,631,900	-	7,522,631,900.00	869,390,300.00	869,390,300.00
21020102	HOUSING/RENT ALLOWANCE	1,270,601,195.04	1,610,963,180.00	1,601,369,711.36	751,170,500	-	751,170,500.00	2,761,200.00	2,761,200.00
21020103	TRANSPORT ALLOWANCE	418,294,541.63	634,800,700.00	565,340,930.61	781,716,900	-	781,716,900.00	19,337,100.00	19,337,100.00
21020104	MEAL SUBSIDY	74,133,334.85	110,354,560.00	105,505,282.16	129,114,900	-	129,114,900.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020105	UTILITY ALLOWANCE	223,634,189.21	373,161,040.00	318,047,988.10	436,598,500	-	436,598,500.00	3,754,100.00	3,754,100.00
21020106	ENTERTAINMENT ALLOWANCE	9,217,812.39	13,135,120.00	11,984,053.56	15,368,200	-	15,368,200.00	8,843,900.00	8,843,900.00
21020107	LEAVE ALLOWANCE	466,604,255.00	834,173,240.00	622,746,302.84	975,982,800	-	975,982,800.00	8,843,900.00	8,843,900.00
21020108	DOMESTIC STAFF ALLOWANCE	287,961,191.71	458,936,260.00	373,519,421.61	536,955,500	-	536,955,500.00	-	-
21020109	SHIFT ALLOWANCE	113,217.33	1,987,520.00	144,492.00	2,325,500	-	2,325,500.00	124,100.00	124,100.00
21020110	CALL DUTY ALLOWANCE	63,556.68	8,304,140.00	63,556.68	9,716,000	-	9,716,000.00	2,767,300.00	2,767,300.00
21020112	HARZARD ALLOWANCE	47,000.00	-	-	-	-	-	165,400.00	165,400.00
21020114	TEACHING ALLOWANCE	1,031,913,038.51	1,356,526,700.00	1,348,990,857.05	696,633,300	-	696,633,300.00	25,304,300.00	25,304,300.00
21020118	SIWES ALLOWANCE	134,665.80	98,020.00	82,119.18	114,800	-	114,800.00	-	-
21020119	FIELD ALLOWANCE	134,665.80	126,400.00	82,119.18	147,900	-	147,900.00	17,489,000.00	17,489,000.00
21020120	JOURNAL ALLOWANCE	194,728.16	231,700.00	102,144.23	271,200	-	271,200.00	780,000,000.00	780,000,000.00
21020123	RESPONSIBILITY ALLOWANCE	296,004.00	1,491,420.00	296,004.00	1,745,100	-	1,745,100.00	-	-
21020135	FURNITURE ALLOWANCE	1,080,267,684.42	1,422,450,400.00	1,368,132,447.21	2,015,267,000	-	2,015,267,000.00	-	-
21020137	DRIVER'S ALLOWANCE	973,640.57	1,243,440.00	510,721.02	1,454,900	-	1,454,900.00	-	-
21020138	ADMIN ALLOWANCE	324,546.81	464,680.00	170,240.32	543,800	-	543,800.00	-	-
21020140	ACADEMIC ALLOWANCE	605,995.80	-	-	-	-	-	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	691,397,559.00	177,867,600.00	138,144,357.19	1,167,505,100	-	1,167,505,100.00	-	-
22	OTHER RECURRENT COSTS	711,373,689.89	1,297,505,200.00	1,130,041,992.92	1,054,558,840	368,043,200.00	1,422,602,040.00	310,782,600.00	313,893,400.00
2202	OVERHEAD COST	711,373,689.89	1,297,505,200.00	1,130,041,992.92	1,054,558,840	368,043,200.00	1,422,602,040.00	310,782,600.00	313,893,400.00
220201	TRAVEL & TRANSPORT - GENERAL	11,433,930.00	27,712,400.00	11,838,661.00	47,833,940	491,900.00	48,325,840.00	5,177,000.00	5,228,900.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,353,929.00	22,000,000.00	10,044,055.00	39,920,000	80,000.00	40,000,000.00	2,167,100.00	2,188,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,080,001.00	1,111,680.00	883,254.00	2,997,700	23,000.00	3,020,700.00	2,407,900.00	2,432,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	2,901,440.00	688,052.00	3,802,190	-	3,802,190.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,699,280.00	223,300.00	1,114,050	388,900.00	1,502,950.00	-	-
220202	UTILITIES - GENERAL	68,000.00	1,855,040.00	121,700.00	516,180	886,900.00	1,403,080.00	167,116,600.00	168,788,000.00
22020201	ELECTRICITY CHARGES	-	1,158,960.00	8,000.00	259,820	440,180.00	700,000.00	602,000.00	608,100.00
22020202	TELEPHONE CHARGES	-	154,880.00	-	1,540	-	1,540.00	165,658,800.00	167,315,400.00
22020203	INTERNET ACCESS CHARGES	-	154,880.00	-	1,540	-	1,540.00	602,000.00	608,100.00
22020205	WATER RATES	68,000.00	386,320.00	113,700.00	253,280	446,720.00	700,000.00	253,800.00	256,400.00
220203	MATERIALS & SUPPLIES - GENERAL	61,603,252.37	183,557,840.00	149,467,692.28	97,892,590	19,469,700.00	78,422,890.00	14,152,700.00	14,294,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	140,500.00	386,320.00	302,600.00	553,280	193,100.00	746,380.00	602,000.00	608,100.00
22020302	BOOKS	3,700.00	257,840.00	-	69,040	24,100.00	93,140.00	451,500.00	456,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,116,498.62	160,000,000.00	148,513,692.28	66,760,000	-	66,760,000.00	1,204,000.00	1,216,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	89,000.00	386,320.00	77,500.00	253,280	-	253,280.00	42,400.00	42,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	386,320.00	-	3,280	-	3,280.00	90,300.00	91,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	194,480.00	-	127,510	-	127,510.00	7,223,600.00	7,295,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	308,880.00	-	2,510	-	2,510.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	386,320.00	304,900.00	253,280	88,400.00	341,680.00	3,009,800.00	3,039,900.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	155,000.00	386,320.00	89,000.00	3,280	1,200.00	4,480.00	903,000.00	912,100.00
22020312	OTHER MATERIALS AND SUPPLIES	11,083,553.75	20,000,000.00	150,000.00	29,800,000	- 19,800,000.00	10,000,000.00	24,100.00	24,400.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	15,000.00	865,040.00	30,000.00	67,130	23,500.00	90,630.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	3,510,280.00	4,224,160.00	2,712,950.00	8,525,280	4,083,100.00	12,608,380.00	660,500.00	667,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	590,680.00	264,880.00	130,000.00	2,596,000	906,100.00	3,502,100.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	583,000.00	386,320.00	362,000.00	596,000	1,404,000.00	2,000,000.00	252,900.00	255,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	688,600.00	386,320.00	380,350.00	1,253,280	437,400.00	1,690,680.00	48,200.00	48,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	833,000.00	386,320.00	362,200.00	253,280	88,400.00	341,680.00	120,400.00	121,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	368,000.00	400,320.00	236,400.00	253,280	1,247,200.00	1,500,480.00	224,500.00	226,800.00
22020406	OTHER MAINTENANCE SERVICES	447,000.00	2,400,000.00	1,242,000.00	3,573,440	-	3,573,440.00	14,500.00	14,700.00
220205	TRAINING - GENERAL	45,600.00	1,200,000.00	975,467.00	1,986,720	693,400.00	2,680,120.00	802,700.00	810,800.00
22020501	LOCAL TRAINING	45,600.00	1,200,000.00	975,467.00	1,986,720	693,400.00	2,680,120.00	802,700.00	810,800.00
220206	OTHER SERVICES - GENERAL	16,500.00	2,043,040.00	133,500.00	439,430	153,600.00	593,030.00	705,800.00	713,100.00
22020601	SECURITY SERVICES	8,000.00	1,200,000.00	113,500.00	286,720	100,100.00	386,820.00	24,100.00	24,400.00
22020603	RESIDENTIAL RENT	-	23,760.00	-	15,580	5,500.00	21,080.00	385,300.00	389,200.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,500.00	664,400.00	-	35,590	12,500.00	48,090.00	31,500.00	31,900.00
22020605	CLEANING & FUMIGATION SERVICES	-	154,880.00	20,000.00	101,540	35,500.00	137,040.00	264,900.00	267,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	280,021.52	1,275,120.00	170,277.99	285,990	99,900.00	385,890.00	4,593,300.00	4,639,400.00
22020701	FINANCIAL CONSULTING	280,021.52	617,760.00	170,277.99	5,010	1,800.00	6,810.00	2,383,800.00	2,407,700.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	386,320.00	-	253,280	88,400.00	341,680.00	283,200.00	286,100.00
22020706	SURVEYING SERVICES	-	271,040.00	-	27,700	9,700.00	37,400.00	1,926,300.00	1,945,600.00
220208	FUEL & LUBRICANTS - GENERAL	2,096,090.00	3,301,440.00	2,355,170.00	3,264,440	1,139,400.00	4,403,840.00	3,130,100.00	3,161,700.00
22020801	MOTOR VEHICLE FUEL COST	530,190.00	1,235,520.00	1,212,150.00	1,710,010	596,800.00	2,306,810.00	903,000.00	912,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	367,900.00	557,040.00	313,000.00	765,200	267,100.00	1,032,300.00	1,324,400.00	1,337,700.00
22020803	PLANT / GENERATOR FUEL COST	793,000.00	1,200,000.00	830,020.00	786,720	274,600.00	1,061,320.00	722,400.00	729,700.00
22020806	COOKING GAS/FUEL COST	405,000.00	308,880.00	-	2,510	900.00	3,410.00	180,300.00	182,200.00
220209	FINANCIAL CHARGES - GENERAL	394,814.88	820,240.00	546,891.14	1,244,000	434,200.00	1,678,200.00	150,500.00	152,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	394,814.88	820,240.00	546,891.14	1,244,000	434,200.00	1,678,200.00	150,500.00	152,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	631,925,201.12	1,071,515,920.00	961,719,683.51	892,570,270	379,530,500.00	1,272,100,770.00	114,293,400.00	115,437,100.00
22021001	REFRESHMENT & MEALS	604,368,851.12	1,025,000,000.00	924,925,550.68	852,638,600	351,419,900.00	1,204,058,500.00	4,213,800.00	4,256,000.00

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22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	1,247,920.00	624,000.00	800,000	279,200.00	1,079,200.00	37,983,700.00	38,363,600.00
22021003	PUBLICITY & ADVERTISEMENTS	184,900.00	1,142,320.00	570,877.50	298,000	702,000.00	1,000,000.00	968,000.00	977,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	38,720.00	-	25,390	8,900.00	34,290.00	794,600.00	802,600.00
22021006	POSTAGES & COURIER SERVICES	-	386,320.00	-	49,280	17,200.00	66,480.00	-	-
22021007	WELFARE PACKAGES	850,000.00	1,930,720.00	900,241.00	1,265,790	1,734,210.00	3,000,000.00	602,000.00	608,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	386,320.00	-	253,280	253,560.00	506,840.00	903,000.00	912,100.00
22021009	SPORTING ACTIVITIES	-	541,200.00	44,500.00	354,820	123,900.00	478,720.00	1,520,000.00	1,535,200.00
22021010	DIRECT TEACHING & LABORATORY COST	-	384,560.00	-	252,120	8,800.00	260,920.00	1,450,100.00	1,464,700.00
22021014	BUDGET PREPARATION EXPENSIS	122,500.00	772,640.00	514,941.73	596,000	208,100.00	804,100.00	176,000.00	177,800.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	448,800.00	150,000.00	294,240	102,700.00	396,940.00	75,300.00	76,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,158,960.00	-	759,820	265,200.00	1,025,020.00	65,294,700.00	65,947,700.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	77,440.00	-	51,030	17,900.00	68,930.00	301,000.00	304,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	24,958,950.00	34,000,000.00	31,389,572.60	29,309,500	18,011,330.00	47,320,830.00	11,200.00	11,400.00
22021027	DAILY RATED ALLOWANCE	1,390,000.00	4,000,000.00	2,600,000.00	5,622,400	6,377,600.00	12,000,000.00	-	-
23	CAPITAL EXPENDITURE	-	50,000,000.00	-	55,000,000	-	55,000,000.00	55,550,000.00	56,661,000.00
2302	CONSTRUCTION / PROVISION	-	15,000,000.00	-	16,500,000	-	16,500,000.00	16,665,000.00	16,998,300.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	15,000,000.00	-	16,500,000	-	16,500,000.00	16,665,000.00	16,998,300.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	10,000,000.00	-	11,000,000	-	11,000,000.00	11,110,000.00	11,332,200.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	5,000,000.00	-	5,500,000	-	5,500,000.00	5,555,000.00	5,666,100.00
2303	REHABILITATION / REPAIRS	-	35,000,000.00	-	38,500,000	-	38,500,000.00	38,885,000.00	39,662,700.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	35,000,000.00	-	38,500,000	-	38,500,000.00	38,885,000.00	39,662,700.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	35,000,000.00	-	38,500,000	-	38,500,000.00	38,885,000.00	39,662,700.00
051706200100 - Ministry of Tertiary and Professional Education									
2	EXPENDITURES	32,202,241.24	49,667,400.00	16,304,740.11	24,171,300	-	24,171,300.00	242,403,200.00	243,912,900.00
21	PERSONNEL COST	17,621,504.75	22,669,800.00	16,304,740.11	24,171,300	-	24,171,300.00	91,588,000.00	91,588,000.00
2101	SALARY	10,036,139.31	8,729,700.00	8,709,766.94	7,860,800	-	7,860,800.00	-	-
210101	SALARIES AND WAGES	10,036,139.31	8,729,700.00	8,709,766.94	7,860,800	-	7,860,800.00	-	-
21010101	BASIC-SALARY	7,612,419.00	8,729,700.00	8,709,766.94	7,860,800	-	7,860,800.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	2,423,720.31	-	-	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,585,365.44	13,940,100.00	7,594,973.17	16,310,500	-	16,310,500.00	91,588,000.00	91,588,000.00
210201	ALLOWANCES	7,585,365.44	13,940,100.00	7,594,973.17	16,310,500	-	16,310,500.00	91,588,000.00	91,588,000.00
21020102	HOUSING/RENT ALLOWANCE	1,741,725.08	3,016,000.00	1,992,797.36	3,528,800	-	3,528,800.00	14,858,800.00	14,858,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020103	TRANSPORT ALLOWANCE	493,551.30	780,340.00	642,117.18	913,100	-	913,100.00	-	-
21020104	MEAL SUBSIDY	75,148.32	738,500.00	113,895.45	864,100	-	864,100.00	1,673,800.00	1,673,800.00
21020105	UTILITY ALLOWANCE	272,878.24	514,220.00	366,296.06	601,700	-	601,700.00	8,163,200.00	8,163,200.00
21020106	ENTERTAINMENT ALLOWANCE	32,945.64	96,140.00	24,708.54	112,600	-	112,600.00	8,163,200.00	8,163,200.00
21020107	LEAVE ALLOWANCE	747,132.00	1,577,600.00	863,639.93	1,845,800	-	1,845,800.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	939,597.36	2,041,900.00	701,187.67	2,389,100	-	2,389,100.00	2,206,200.00	2,206,200.00
21020114	TEACHING ALLOWANCE	959,900.60	1,669,800.00	988,375.27	1,953,700	-	1,953,700.00	-	-
21020135	FURNITURE ALLOWANCE	1,522,486.90	2,485,600.00	1,741,955.71	2,908,200	-	2,908,200.00	40,173,900.00	40,173,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	800,000.00	1,020,000.00	160,000.00	1,193,400	-	1,193,400.00	16,348,900.00	16,348,900.00
22	OTHER RECURRENT COSTS	14,580,736.49	26,997,600.00	-	-	-	-	150,815,200.00	152,324,900.00
2202	OVERHEAD COST	14,580,736.49	26,997,600.00	-	-	-	-	150,815,200.00	152,324,900.00
220201	TRAVEL & TRANSPORT - GENERAL	10,261,900.00	5,627,200.00	-	-	-	-	118,535,300.00	119,721,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	107,000.00	1,591,200.00	-	-	-	-	108,352,800.00	109,436,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,154,900.00	3,200,000.00	-	-	-	-	9,029,400.00	9,119,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	40,000.00	-	-	-	-	301,000.00	304,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	36,000.00	-	-	-	-	120,400.00	121,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	640,000.00	-	-	-	-	159,000.00	160,600.00
22020109	PER-DIEM/ESTACODES	-	120,000.00	-	-	-	-	572,700.00	578,500.00
220202	UTILITIES - GENERAL	10,000.00	16,800.00	-	-	-	-	1,354,500.00	1,368,200.00
22020205	WATER RATES	-	800.00	-	-	-	-	1,204,000.00	1,216,100.00
22020209	OTHER UTILITY CHARGES	10,000.00	16,000.00	-	-	-	-	150,500.00	152,100.00
220203	MATERIALS & SUPPLIES - GENERAL	452,500.00	7,800,800.00	-	-	-	-	14,242,100.00	14,384,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	136,500.00	280,000.00	-	-	-	-	3,611,800.00	3,648,000.00
22020302	BOOKS	-	800.00	-	-	-	-	301,000.00	304,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000.00	640,000.00	-	-	-	-	1,805,900.00	1,824,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	6,400,000.00	-	-	-	-	1,901,800.00	1,920,900.00
22020312	OTHER MATERIALS AND SUPPLIES	311,000.00	480,000.00	-	-	-	-	6,621,600.00	6,687,900.00
220204	MAINTENANCE SERVICES - GENERAL	852,000.00	4,080,000.00	-	-	-	-	3,824,700.00	3,863,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	333,000.00	600,000.00	-	-	-	-	3,696,100.00	3,733,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	107,000.00	80,000.00	-	-	-	-	48,200.00	48,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	320,000.00	2,800,000.00	-	-	-	-	30,100.00	30,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000.00	120,000.00	-	-	-	-	6,300.00	6,400.00
22020406	OTHER MAINTENANCE SERVICES	87,000.00	480,000.00	-	-	-	-	44,000.00	44,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220205	TRAINING - GENERAL	-	2,720,800.00	-	-	-	-	7,657,100.00	7,733,800.00
22020501	LOCAL TRAINING	-	320,000.00	-	-	-	-	-	-
22020502	INTERNATIONAL TRAINING	-	800.00	-	-	-	-	7,223,600.00	7,295,900.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	2,400,000.00	-	-	-	-	433,500.00	437,900.00
220208	FUEL & LUBRICANTS - GENERAL	169,500.00	680,000.00	-	-	-	-	578,000.00	583,900.00
22020801	MOTOR VEHICLE FUEL COST	169,500.00	480,000.00	-	-	-	-	96,400.00	97,400.00
22020803	PLANT / GENERATOR FUEL COST	-	200,000.00	-	-	-	-	481,600.00	486,500.00
220209	FINANCIAL CHARGES - GENERAL	27,836.49	40,000.00	-	-	-	-	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	27,836.49	40,000.00	-	-	-	-	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	2,807,000.00	6,032,000.00	-	-	-	-	4,623,500.00	4,669,900.00
22021001	REFRESHMENT & MEALS	77,500.00	400,000.00	-	-	-	-	2,407,900.00	2,432,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	32,000.00	-	-	-	-	847,000.00	855,500.00
22021004	MEDICAL EXPENSES-LOCAL	7,500.00	320,000.00	-	-	-	-	15,800.00	16,000.00
22021007	WELFARE PACKAGES	656,000.00	320,000.00	-	-	-	-	1,324,400.00	1,337,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	506,000.00	3,360,000.00	-	-	-	-	28,400.00	28,700.00
22021027	DAILY RATED ALLOWANCE	1,560,000.00	1,600,000.00	-	-	-	-	-	-
051706400100 - Education Resource Centre									
2	EXPENDITURES	71,316,893.87	201,898,620.00	41,097,943.46	242,238,730	37,508,900.00	279,747,630.00	443,187,300.00	446,190,200.00
21	PERSONNEL COST	12,600,884.54	21,167,520.00	14,630,900.31	24,766,800	-	24,766,800.00	254,206,500.00	254,206,500.00
2101	SALARY	6,026,137.53	9,379,460.00	7,162,762.44	10,974,000	-	10,974,000.00	153,694,100.00	153,694,100.00
210101	SALARIES AND WAGES	6,026,137.53	9,379,460.00	7,162,762.44	10,974,000	-	10,974,000.00	153,694,100.00	153,694,100.00
21010101	BASIC-SALARY	6,026,137.53	9,379,460.00	7,162,762.44	10,974,000	-	10,974,000.00	153,694,100.00	153,694,100.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,574,747.01	11,788,060.00	7,468,137.87	13,792,800	-	13,792,800.00	100,512,400.00	100,512,400.00
210201	ALLOWANCES	6,574,747.01	11,788,060.00	7,468,137.87	13,792,800	-	13,792,800.00	100,512,400.00	100,512,400.00
21020102	HOUSING/RENT ALLOWANCE	1,378,779.13	2,378,640.00	1,638,839.46	2,783,100	-	2,783,100.00	-	-
21020103	TRANSPORT ALLOWANCE	408,563.17	649,200.00	535,060.20	759,600	-	759,600.00	35,144,200.00	35,144,200.00
21020104	MEAL SUBSIDY	63,700.08	95,580.00	86,703.75	111,900	-	111,900.00	12,983,100.00	12,983,100.00
21020105	UTILITY ALLOWANCE	224,732.47	406,400.00	312,109.32	475,500	-	475,500.00	2,622,100.00	2,622,100.00
21020106	ENTERTAINMENT ALLOWANCE	27,146.04	864,140.00	34,706.22	1,011,200	-	1,011,200.00	6,645,300.00	6,645,300.00
21020107	LEAVE ALLOWANCE	594,662.00	928,960.00	700,992.90	1,087,000	-	1,087,000.00	103,000.00	103,000.00
21020108	DOMESTIC STAFF ALLOWANCE	867,320.64	1,310,040.00	1,099,522.74	1,532,800	-	1,532,800.00	14,105,100.00	14,105,100.00
21020114	TEACHING ALLOWANCE	904,686.72	1,534,280.00	1,172,943.69	1,795,200	-	1,795,200.00	3,593,400.00	3,593,400.00
21020121	WIEGHING ALLOWANCE	414,024.36	564,000.00	414,024.36	659,900	-	659,900.00	-	-
21020135	FURNITURE ALLOWANCE	1,091,132.40	2,076,820.00	1,353,235.23	2,430,000	-	2,430,000.00	21,583,900.00	21,583,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	600,000.00	980,000.00	120,000.00	1,146,600	-	1,146,600.00	3,732,300.00	3,732,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	58,716,009.33	80,731,100.00	26,467,043.15	107,471,930	37,508,900.00	144,980,830.00	77,880,800.00	78,661,400.00
2202	OVERHEAD COST	58,716,009.33	80,731,100.00	26,467,043.15	107,471,930	37,508,900.00	144,980,830.00	77,880,800.00	78,661,400.00
220201	TRAVEL & TRANSPORT - GENERAL	-	2,000,000.00	124,000.00	1,343,500	469,000.00	1,812,500.00	17,216,200.00	17,388,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	800,000.00	-	537,400	187,600.00	725,000.00	14,447,100.00	14,591,600.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	800,000.00	124,000.00	537,400	187,600.00	725,000.00	120,400.00	121,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	400,000.00	-	268,700	93,800.00	362,500.00	2,648,700.00	2,675,200.00
220202	UTILITIES - GENERAL	68,900.00	186,400.00	15,000.00	125,300	43,800.00	169,100.00	7,019,900.00	7,090,300.00
22020201	ELECTRICITY CHARGES	48,900.00	80,000.00	-	53,780	18,800.00	72,580.00	6,019,600.00	6,079,800.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	821,100.00	829,400.00
22020203	INTERNET ACCESS CHARGES	20,000.00	26,400.00	5,000.00	17,740	6,200.00	23,940.00	57,800.00	58,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	80,000.00	10,000.00	53,780	18,800.00	72,580.00	15,400.00	15,600.00
22020205	WATER RATES	-	-	-	-	-	-	106,000.00	107,100.00
220203	MATERIALS & SUPPLIES - GENERAL	835,577.29	68,611,100.00	18,852,945.00	96,097,140	33,538,100.00	129,635,240.00	11,358,200.00	11,471,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000.00	211,100.00	210,500.00	107,560	37,600.00	145,160.00	3,009,800.00	3,039,900.00
22020302	BOOKS	-	-	-	-	-	-	100,000.00	101,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	506,257.29	12,000,000.00	125,000.00	10,075,400	3,516,400.00	13,591,800.00	6,019,600.00	6,079,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	304,320.00	56,000,000.00	18,461,445.00	85,645,480	29,890,300.00	115,535,780.00	1,024,800.00	1,035,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	400,000.00	56,000.00	268,700	93,800.00	362,500.00	1,204,000.00	1,216,100.00
220204	MAINTENANCE SERVICES - GENERAL	666,300.00	994,000.00	836,600.00	1,625,720	567,700.00	2,193,420.00	4,005,700.00	4,046,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	85,000.00	40,000.00	30,000.00	26,940	9,500.00	36,440.00	2,275,500.00	2,298,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	80,000.00	49,000.00	53,780	18,800.00	72,580.00	1,264,200.00	1,276,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	-	-	-	240,800.00	243,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	83,300.00	618,000.00	616,600.00	537,400	187,600.00	725,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	120,000.00	16,000.00	-	671,700	234,500.00	906,200.00	55,400.00	56,000.00
22020406	OTHER MAINTENANCE SERVICES	348,000.00	240,000.00	141,000.00	335,900	117,300.00	453,200.00	169,800.00	171,500.00
220205	TRAINING - GENERAL	-	8,000.00	-	335,900	117,300.00	453,200.00	18,660,800.00	18,847,500.00
22020501	LOCAL TRAINING	-	8,000.00	-	335,900	117,300.00	453,200.00	9,631,400.00	9,727,800.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	-	9,029,400.00	9,119,700.00
220206	OTHER SERVICES - GENERAL	9,000.00	21,600.00	-	201,600	70,400.00	272,000.00	120,400.00	121,700.00
22020601	SECURITY SERVICES	9,000.00	21,600.00	-	201,600	70,400.00	272,000.00	120,400.00	121,700.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	-	-	-	1,455,000.00	1,469,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	-	1,455,000.00	1,469,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220208	FUEL & LUBRICANTS - GENERAL	137,000.00	613,500.00	525,500.00	772,600	269,700.00	1,042,300.00	975,000.00	985,000.00
22020801	MOTOR VEHICLE FUEL COST	-	160,000.00	75,000.00	201,600	70,400.00	272,000.00	48,200.00	48,700.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	137,000.00	2,400.00	-	100,800	35,200.00	136,000.00	264,900.00	267,600.00
22020803	PLANT / GENERATOR FUEL COST	-	451,100.00	450,500.00	470,200	164,100.00	634,300.00	481,600.00	486,500.00
22020806	COOKING GAS/FUEL COST	-	-	-	-	-	-	180,300.00	182,200.00
220209	FINANCIAL CHARGES - GENERAL	70,670.04	32,100.00	31,898.15	33,600	11,800.00	45,400.00	120,400.00	121,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	70,670.04	32,100.00	31,898.15	33,600	11,800.00	45,400.00	120,400.00	121,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	56,928,562.00	8,264,400.00	6,081,100.00	6,936,570	2,421,100.00	9,357,670.00	16,949,200.00	17,119,200.00
22021001	REFRESHMENT & MEALS	75,000.00	202,400.00	39,700.00	135,700	47,400.00	183,100.00	2,407,900.00	2,432,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	-	-	9,029,400.00	9,119,700.00
22021004	MEDICAL EXPENSES-LOCAL	400,000.00	113,000.00	56,000.00	201,600	70,400.00	272,000.00	440,000.00	444,400.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	-	-	-	-	-	-	255,900.00	258,500.00
22021006	POSTAGES & COURIER SERVICES	40,000.00	130,400.00	30,500.00	87,500	30,600.00	118,100.00	-	-
22021007	WELFARE PACKAGES	1,032,220.00	694,400.00	546,000.00	466,470	162,800.00	629,270.00	1,324,400.00	1,337,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	-	-	361,200.00	364,900.00
22021010	DIRECT TEACHING & LABORATORY COST	-	-	-	-	-	-	1,204,000.00	1,216,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	-	180,600.00	182,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	54,159,342.00	5,589,400.00	3,878,900.00	4,701,900	1,641,000.00	6,342,900.00	481,600.00	486,500.00
22021027	DAILY RATED ALLOWANCE	1,222,000.00	1,534,800.00	1,530,000.00	1,343,400	468,900.00	1,812,300.00	1,264,200.00	1,276,900.00
23	CAPITAL EXPENDITURE	-	100,000,000.00	-	110,000,000	-	110,000,000.00	111,100,000.00	113,322,300.00
2301	FIXED ASSETS PURCHASED	-	9,600,000.00	-	10,560,000	-	10,560,000.00	10,665,600.00	10,879,100.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	9,600,000.00	-	10,560,000	-	10,560,000.00	10,665,600.00	10,879,100.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	2,400,000.00	-	2,640,000	-	2,640,000.00	2,666,400.00	2,719,800.00
23010113	PURCHASE OF COMPUTERS	-	1,800,000.00	-	1,980,000	-	1,980,000.00	1,999,800.00	2,039,800.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	1,200,000.00	-	1,320,000	-	1,320,000.00	1,333,200.00	1,359,900.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	3,600,000.00	-	3,960,000	-	3,960,000.00	3,999,600.00	4,079,600.00
23010146	PURCHASE OF ICT EQUIPMENTS	-	600,000.00	-	660,000	-	660,000.00	666,600.00	680,000.00
2303	REHABILITATION / REPAIRS	-	90,400,000.00	-	99,440,000	-	99,440,000.00	100,434,400.00	102,443,200.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	90,400,000.00	-	99,440,000	-	99,440,000.00	100,434,400.00	102,443,200.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	90,400,000.00	-	99,440,000	-	99,440,000.00	100,434,400.00	102,443,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051700500100 - College of Agriculture, Science and Technology Ganye									
2	EXPENDITURES	683,380,668.87	1,008,597,500.00	780,396,447.89	2,265,953,400	10,060,100.00	2,276,013,500.00	1,731,670,800.00	1,750,424,000.00
21	PERSONNEL COST	665,631,900.28	970,409,700.00	753,571,378.90	871,588,000	-	871,588,000.00	730,809,600.00	730,809,600.00
2101	SALARY	595,801,504.73	880,307,820.00	685,199,236.50	780,000,000	-	780,000,000.00	2,009,800.00	2,009,800.00
210101	SALARIES AND WAGES	595,801,504.73	880,307,820.00	685,199,236.50	780,000,000	-	780,000,000.00	2,009,800.00	2,009,800.00
21010101	BASIC-SALARY	595,301,504.73	879,550,320.00	684,449,236.50	780,000,000	-	780,000,000.00	2,009,800.00	2,009,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	500,000.00	757,500.00	750,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	69,830,395.55	90,101,880.00	68,372,142.40	91,588,000	-	91,588,000.00	728,799,800.00	728,799,800.00
210201	ALLOWANCES	69,830,395.55	90,101,880.00	68,372,142.40	91,588,000	-	91,588,000.00	728,799,800.00	728,799,800.00
21020102	HOUSING/RENT ALLOWANCE	-	3,935,500.00	3,896,483.13	-	-	-	-	-
21020103	TRANSPORT ALLOWANCE	-	3,073,000.00	3,042,545.88	-	-	-	-	-
21020104	MEAL SUBSIDY	-	1,450,300.00	1,435,879.35	-	-	-	-	-
21020105	UTILITY ALLOWANCE	-	1,070,200.00	1,059,514.53	-	-	-	-	-
21020107	LEAVE ALLOWANCE	-	798,600.00	790,682.16	-	-	-	-	-
21020109	SHIFT ALLOWANCE	2,129,481.48	3,016,220.00	2,086,719.02	3,529,100	-	3,529,100.00	126,800.00	126,800.00
21020110	CALL DUTY ALLOWANCE	9,064,739.28	12,699,740.00	9,421,840.80	14,858,800	-	14,858,800.00	42,300.00	42,300.00
21020112	HARZARD ALLOWANCE	1,028,441.65	1,430,520.00	1,007,738.44	1,673,800	-	1,673,800.00	-	-
21020118	SIWES ALLOWANCE	4,701,933.53	6,977,060.00	5,776,241.71	8,163,200	-	8,163,200.00	7,685,700.00	7,685,700.00
21020119	FIELD ALLOWANCE	4,701,933.53	6,977,060.00	5,776,241.71	8,163,200	-	8,163,200.00	270,002,700.00	270,002,700.00
21020123	RESPONSIBILITY ALLOWANCE	3,365,172.00	3,380,060.00	3,365,172.00	2,206,200	-	2,206,200.00	257,109,800.00	257,109,800.00
21020140	ACADEMIC ALLOWANCE	21,158,694.08	34,336,580.00	25,993,083.67	40,173,900	-	40,173,900.00	107,641,600.00	107,641,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	23,680,000.00	10,957,040.00	4,720,000.00	12,819,800	-	12,819,800.00	86,190,900.00	86,190,900.00
22	OTHER RECURRENT COSTS	17,748,768.59	38,187,800.00	26,825,068.99	28,820,600	10,060,100.00	38,880,700.00	126,660,300.00	127,928,800.00
2202	OVERHEAD COST	17,748,768.59	38,187,800.00	26,825,068.99	28,820,600	10,060,100.00	38,880,700.00	126,660,300.00	127,928,800.00
220201	TRAVEL & TRANSPORT - GENERAL	1,113,600.00	1,480,000.00	1,079,000.00	1,778,710	620,800.00	2,399,510.00	21,723,600.00	21,941,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	657,600.00	1,080,000.00	846,000.00	1,510,010	527,000.00	2,037,010.00	21,670,600.00	21,887,400.00
22020105	HOTEL ACCOMMODATION - LOCAL	456,000.00	400,000.00	233,000.00	268,700	93,800.00	362,500.00	53,000.00	53,600.00
220202	UTILITIES - GENERAL	370,400.00	680,000.00	241,500.00	456,880	159,600.00	616,480.00	2,056,900.00	2,077,600.00
22020201	ELECTRICITY CHARGES	247,400.00	480,000.00	220,500.00	322,480	112,600.00	435,080.00	791,000.00	799,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	123,000.00	200,000.00	21,000.00	134,400	47,000.00	181,400.00	1,265,900.00	1,278,600.00
220203	MATERIALS & SUPPLIES - GENERAL	3,354,830.00	4,330,400.00	2,216,900.00	2,173,960	759,100.00	2,933,060.00	11,856,800.00	11,975,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	363,370.00	914,400.00	912,200.00	512,550	178,900.00	691,450.00	4,040,000.00	4,080,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	1,200,000.00	638,000.00	546,150	190,700.00	736,850.00	602,000.00	608,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	300,000.00	-	-	-	-	-	262,000.00	264,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	367,000.00	280,000.00	160,000.00	201,600	70,400.00	272,000.00	30,100.00	30,500.00
22020309	UNIFORMS & OTHER CLOTHING	465,000.00	160,000.00	-	107,560	37,600.00	145,160.00	1,204,000.00	1,216,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,456,460.00	1,696,000.00	486,700.00	671,700	234,500.00	906,200.00	3,009,800.00	3,039,900.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	103,000.00	80,000.00	20,000.00	134,400	47,000.00	181,400.00	2,708,900.00	2,736,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,988,600.00	9,531,300.00	8,609,250.00	6,314,100	2,203,900.00	8,518,000.00	22,187,300.00	22,409,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	663,000.00	2,160,000.00	2,012,000.00	1,343,400	468,900.00	1,812,300.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,315,800.00	800,000.00	330,500.00	537,400	187,600.00	725,000.00	19,864,700.00	20,063,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	106,500.00	400,000.00	140,000.00	268,700	93,800.00	362,500.00	903,000.00	912,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	120,000.00	80,000.00	134,400	47,000.00	181,400.00	1,137,800.00	1,149,200.00
22020406	OTHER MAINTENANCE SERVICES	903,300.00	6,051,300.00	6,046,750.00	4,030,200	1,406,600.00	5,436,800.00	281,800.00	284,700.00
220205	TRAINING - GENERAL	2,061,500.00	5,609,100.00	4,086,350.00	3,560,000	1,242,500.00	4,802,500.00	407,000.00	411,200.00
22020501	LOCAL TRAINING	2,061,500.00	1,609,100.00	1,605,000.00	873,200	304,800.00	1,178,000.00	106,000.00	107,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	4,000,000.00	2,481,350.00	2,686,800	937,700.00	3,624,500.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	1,936,500.00	3,280,000.00	2,029,700.00	2,687,000	938,000.00	3,625,000.00	547,900.00	553,600.00
22020601	SECURITY SERVICES	550,000.00	960,000.00	862,000.00	67,200	23,500.00	90,700.00	120,400.00	121,700.00
22020603	RESIDENTIAL RENT	1,046,500.00	1,840,000.00	897,000.00	2,317,400	808,800.00	3,126,200.00	289,000.00	291,900.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	280,000.00	240,000.00	178,700.00	134,400	47,000.00	181,400.00	48,200.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	60,000.00	240,000.00	92,000.00	168,000	58,700.00	226,700.00	90,300.00	91,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	160,000.00	-	134,400	47,000.00	181,400.00	24,680,400.00	24,927,300.00
22020701	FINANCIAL CONSULTING	-	-	-	-	-	-	602,000.00	608,100.00
22020703	LEGAL SERVICES	-	160,000.00	-	134,400	47,000.00	181,400.00	24,078,400.00	24,319,200.00
220208	FUEL & LUBRICANTS - GENERAL	1,213,300.00	1,400,000.00	928,360.00	1,765,290	616,200.00	2,381,490.00	3,250,700.00	3,283,300.00
22020801	MOTOR VEHICLE FUEL COST	1,161,800.00	1,200,000.00	808,660.00	1,630,890	569,200.00	2,200,090.00	1,805,900.00	1,824,000.00
22020803	PLANT / GENERATOR FUEL COST	51,500.00	200,000.00	119,700.00	134,400	47,000.00	181,400.00	1,444,800.00	1,459,300.00
220209	FINANCIAL CHARGES - GENERAL	21,998.59	40,000.00	38,198.99	38,380	13,400.00	51,780.00	481,600.00	486,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,998.59	40,000.00	38,198.99	38,380	13,400.00	51,780.00	481,600.00	486,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,688,040.00	11,677,000.00	7,595,810.00	9,911,880	3,459,600.00	13,371,480.00	39,468,100.00	39,863,200.00
22021001	REFRESHMENT & MEALS	824,700.00	277,000.00	156,000.00	87,380	30,500.00	117,880.00	7,825,500.00	7,903,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	795,000.00	800,000.00	140,000.00	537,400	187,600.00	725,000.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	602,000.00	800,000.00	572,000.00	1,150,650	401,600.00	1,552,250.00	339,600.00	343,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	160,000.00	70,000.00	107,560	37,600.00	145,160.00	602,000.00	608,100.00
22021006	POSTAGES & COURIER SERVICES	20,000.00	40,000.00	20,000.00	33,600	11,800.00	45,400.00	-	-
22021007	WELFARE PACKAGES	1,377,000.00	3,600,000.00	2,264,260.00	2,015,100	703,300.00	2,718,400.00	143,100.00	144,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021009	SPORTING ACTIVITIES	709,380.00	400,000.00	234,000.00	50,400	17,600.00	68,000.00	381,500.00	385,400.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	143,960.00	800,000.00	709,500.00	537,400	187,600.00	725,000.00	72,300.00	73,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	116,000.00	4,800,000.00	3,430,050.00	5,392,390	1,882,000.00	7,274,390.00	6,100.00	6,200.00
23	CAPITAL EXPENDITURE	-	-	-	1,365,544,800	-	1,365,544,800.00	874,200,900.00	891,685,600.00
2301	FIXED ASSETS PURCHASED	-	-	-	361,576,800	-	361,576,800.00	324,792,800.00	331,288,900.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	361,576,800	-	361,576,800.00	324,792,800.00	331,288,900.00
23010104	PURCHASE MOTOR CYCLES	-	-	-	82,500,000	-	82,500,000.00	83,325,000.00	84,991,500.00
23010108	PURCHASE OF BUSES	-	-	-	40,000,000	-	40,000,000.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	88,000,000	-	88,000,000.00	88,880,000.00	90,657,600.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	9,075,000	-	9,075,000.00	9,165,800.00	9,349,200.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	115,845,800	-	115,845,800.00	117,004,400.00	119,344,600.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	26,156,000	-	26,156,000.00	26,417,600.00	26,946,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	480,170,200	-	480,170,200.00	484,972,300.00	494,672,100.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	480,170,200	-	480,170,200.00	484,972,300.00	494,672,100.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	430,170,200	-	430,170,200.00	434,472,300.00	443,162,100.00
2303	REHABILITATION / REPAIRS	-	-	-	58,297,800	-	58,297,800.00	58,880,800.00	60,058,500.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	58,297,800	-	58,297,800.00	58,880,800.00	60,058,500.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	8,297,800	-	8,297,800.00	8,380,800.00	8,548,500.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	465,500,000	-	465,500,000.00	5,555,000.00	5,666,100.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	465,500,000	-	465,500,000.00	5,555,000.00	5,666,100.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	465,500,000	-	465,500,000.00	5,555,000.00	5,666,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051700400100 - College of Legal Studies Yola									
2	EXPENDITURES	543,064,244.70	1,034,964,080.00	585,055,626.28	2,031,442,540	68,041,600.00	2,099,484,140.00	1,297,742,300.00	1,318,800,200.00
21	PERSONNEL COST	535,995,246.91	888,322,780.00	576,086,983.61	1,038,036,900	-	1,038,036,900.00	79,449,400.00	79,449,400.00
2101	SALARY	486,432,805.90	808,874,620.00	532,990,337.05	945,497,100	-	945,497,100.00	3,620,000.00	3,620,000.00
210101	SALARIES AND WAGES	486,432,805.90	808,874,620.00	532,990,337.05	945,497,100	-	945,497,100.00	3,620,000.00	3,620,000.00
21010101	BASIC-SALARY	485,632,805.90	808,117,120.00	532,240,337.05	945,497,100	-	945,497,100.00	3,620,000.00	3,620,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	800,000.00	757,500.00	750,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	49,562,441.01	79,448,160.00	43,096,646.56	92,539,800	-	92,539,800.00	75,829,400.00	75,829,400.00
210201	ALLOWANCES	49,562,441.01	79,448,160.00	43,096,646.56	92,539,800	-	92,539,800.00	75,829,400.00	75,829,400.00
21020102	HOUSING/RENT ALLOWANCE	342,664.54	2,479,780.00	1,089,485.22	2,901,400	-	2,901,400.00	-	-
21020103	TRANSPORT ALLOWANCE	135,975.94	-	-	-	-	-	-	-
21020104	MEAL SUBSIDY	99,170.88	-	-	-	-	-	5,035,100.00	5,035,100.00
21020105	UTILITY ALLOWANCE	133,553.08	340,180.00	338,200.62	165,400	-	165,400.00	15,508,700.00	15,508,700.00
21020106	ENTERTAINMENT ALLOWANCE	65,507.88	226,840.00	220,123.56	82,700	-	82,700.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	1,479,321.24	2,360,000.00	1,890,543.48	2,761,200	-	2,761,200.00	15,073,200.00	15,073,200.00
21020109	SHIFT ALLOWANCE	5,600,753.88	16,527,380.00	5,656,949.32	19,337,100	-	19,337,100.00	6,135,900.00	6,135,900.00
21020112	HARZARD ALLOWANCE	838,005.23	3,208,560.00	785,816.96	3,754,100	-	3,754,100.00	4,602,000.00	4,602,000.00
21020114	TEACHING ALLOWANCE	7,863.30	-	-	-	-	-	6,098,200.00	6,098,200.00
21020118	SIWES ALLOWANCE	4,055,008.66	7,558,820.00	4,355,639.64	8,843,900	-	8,843,900.00	563,800.00	563,800.00
21020119	FIELD ALLOWANCE	4,055,008.66	7,558,820.00	4,355,639.64	8,843,900	-	8,843,900.00	1,068,700.00	1,068,700.00
21020120	JOURNAL ALLOWANCE	98,261.88	-	-	-	-	-	11,041,700.00	11,041,700.00
21020122	HARDSHIP ALLOWANCE	98,261.88	105,960.00	98,261.88	124,100	-	124,100.00	-	-
21020128	PERSONAL ASSISTANCE ALLOWANCE	327,539.40	-	-	-	-	-	-	-
21020130	SPECIAL ALLOWANCE	98,261.88	2,365,180.00	98,261.88	2,767,300	-	2,767,300.00	4,582,400.00	4,582,400.00
21020135	FURNITURE ALLOWANCE	144,237.02	141,280.00	131,015.76	165,400	-	165,400.00	4,626,200.00	4,626,200.00
21020140	ACADEMIC ALLOWANCE	18,247,537.66	21,627,580.00	19,600,378.81	25,304,300	-	25,304,300.00	664,200.00	664,200.00
21020142	ICT ALLOWANCE	180,000.00	-	-	-	-	-	593,200.00	593,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	13,555,508.00	14,947,780.00	4,476,329.79	17,489,000	-	17,489,000.00	236,100.00	236,100.00
22	OTHER RECURRENT COSTS	7,068,997.79	146,641,300.00	8,968,642.67	194,954,140	68,041,600.00	262,995,740.00	331,056,700.00	334,369,700.00
2202	OVERHEAD COST	7,068,997.79	146,641,300.00	8,968,642.67	194,954,140	68,041,600.00	262,995,740.00	331,056,700.00	334,369,700.00
220201	TRAVEL & TRANSPORT - GENERAL	50,000.00	8,800,000.00	956,000.00	13,434,000	4,688,700.00	18,122,700.00	4,504,000.00	4,549,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000.00	4,000,000.00	800,000.00	3,358,500	1,172,200.00	4,530,700.00	4,334,200.00	4,377,600.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	2,000,000.00	-	3,358,500	1,172,200.00	4,530,700.00	90,300.00	91,300.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	2,800,000.00	156,000.00	6,717,000	2,344,300.00	9,061,300.00	79,500.00	80,300.00
220202	UTILITIES - GENERAL	546,000.00	4,900,000.00	527,000.00	8,396,300	2,930,500.00	11,326,800.00	6,109,600.00	6,170,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020201	ELECTRICITY CHARGES	376,000.00	1,400,000.00	207,000.00	4,030,200	1,406,600.00	5,436,800.00	903,000.00	912,100.00
22020202	TELEPHONE CHARGES	60,000.00	1,800,000.00	130,000.00	1,343,400	468,900.00	1,812,300.00	83,100.00	84,000.00
22020203	INTERNET ACCESS CHARGES	60,000.00	800,000.00	-	1,679,300	586,100.00	2,265,400.00	115,100.00	116,300.00
22020205	WATER RATES	50,000.00	900,000.00	190,000.00	1,343,400	468,900.00	1,812,300.00	5,008,400.00	5,058,500.00
220203	MATERIALS & SUPPLIES - GENERAL	641,000.00	22,962,800.00	450,000.00	37,212,200	12,987,700.00	50,199,900.00	13,978,500.00	14,119,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	354,000.00	5,200,000.00	-	6,717,000	2,344,300.00	9,061,300.00	3,224,000.00	3,256,300.00
22020302	BOOKS	-	400,000.00	-	671,700	234,500.00	906,200.00	830,800.00	839,200.00
22020303	NEWSPAPERS	-	160,000.00	-	335,900	117,300.00	453,200.00	1,204,000.00	1,216,100.00
22020304	MAGAZINES & PERIODICALS	-	80,000.00	-	1,007,600	351,700.00	1,359,300.00	90,300.00	91,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000.00	4,000,000.00	450,000.00	3,358,500	1,172,200.00	4,530,700.00	301,000.00	304,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	9,000,000.00	-	20,150,800	7,032,700.00	27,183,500.00	262,000.00	264,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	1,200,000.00	-	1,343,400	468,900.00	1,812,300.00	120,400.00	121,700.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	240,000.00	-	268,700	93,800.00	362,500.00	481,600.00	486,500.00
22020309	UNIFORMS & OTHER CLOTHING	27,000.00	2,800.00	-	1,679,300	586,100.00	2,265,400.00	3,852,600.00	3,891,200.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	800,000.00	-	671,700	234,500.00	906,200.00	3,009,800.00	3,039,900.00
22020312	OTHER MATERIALS AND SUPPLIES	230,000.00	1,880,000.00	-	1,007,600	351,700.00	1,359,300.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	76,900.00	19,920,000.00	720,000.00	18,807,600	6,564,100.00	25,371,700.00	278,929,700.00	281,719,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	2,400,000.00	60,000.00	2,015,100	703,300.00	2,718,400.00	657,400.00	664,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	3,600,000.00	-	2,686,800	937,700.00	3,624,500.00	2,528,300.00	2,553,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	4,000,000.00	-	3,358,500	1,172,200.00	4,530,700.00	275,396,700.00	278,150,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	6,000,000.00	95,000.00	5,373,600	1,875,400.00	7,249,000.00	120,400.00	121,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	45,000.00	2,400,000.00	281,500.00	2,015,100	703,300.00	2,718,400.00	59,500.00	60,100.00
22020406	OTHER MAINTENANCE SERVICES	31,900.00	1,300,000.00	283,500.00	3,358,500	1,172,200.00	4,530,700.00	47,000.00	47,500.00
22020407	MAINTENANCE OF AIRCRAFTS	-	220,000.00	-	-	-	-	120,400.00	121,700.00
220205	TRAINING - GENERAL	-	5,600,000.00	500,000.00	12,090,600	4,219,800.00	16,310,400.00	361,300.00	365,000.00
22020501	LOCAL TRAINING	-	1,200,000.00	-	2,015,100	703,300.00	2,718,400.00	264,900.00	267,600.00
22020502	INTERNATIONAL TRAINING	-	2,000,000.00	-	3,358,500	1,172,200.00	4,530,700.00	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	2,400,000.00	500,000.00	6,717,000	2,344,300.00	9,061,300.00	96,400.00	97,400.00
220206	OTHER SERVICES - GENERAL	-	2,840,000.00	-	6,784,300	2,367,800.00	9,152,100.00	1,854,100.00	1,872,700.00
22020601	SECURITY SERVICES	-	2,400,000.00	-	2,015,100	703,300.00	2,718,400.00	1,805,900.00	1,824,000.00
22020602	OFFICE RENT	-	-	-	1,679,300	586,100.00	2,265,400.00	-	-
22020603	RESIDENTIAL RENT	-	200,000.00	-	2,821,200	984,600.00	3,805,800.00	48,200.00	48,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	240,000.00	-	268,700	93,800.00	362,500.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	600,000.00	-	403,100	140,700.00	543,800.00	4,334,200.00	4,377,600.00
22020705	ARCHITECTURAL SERVICES	-	600,000.00	-	403,100	140,700.00	543,800.00	4,334,200.00	4,377,600.00
220208	FUEL & LUBRICANTS - GENERAL	478,000.00	5,500,000.00	720,000.00	6,717,000	2,344,300.00	9,061,300.00	6,260,500.00	6,323,200.00
22020801	MOTOR VEHICLE FUEL COST	145,000.00	4,000,000.00	300,000.00	4,030,200	1,406,600.00	5,436,800.00	5,056,500.00	5,107,100.00
22020803	PLANT / GENERATOR FUEL COST	333,000.00	1,500,000.00	420,000.00	2,686,800	937,700.00	3,624,500.00	1,204,000.00	1,216,100.00
220209	FINANCIAL CHARGES - GENERAL	10,643.24	40,000.00	13,542.67	26,940	9,500.00	36,440.00	1,204,000.00	1,216,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,643.24	40,000.00	13,542.67	26,940	9,500.00	36,440.00	1,204,000.00	1,216,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,266,454.55	75,478,500.00	5,082,100.00	91,082,100	31,788,500.00	122,870,600.00	13,520,800.00	13,656,600.00
22021001	REFRESHMENT & MEALS	2,762,454.55	11,000,000.00	969,500.00	6,717,000	2,344,300.00	9,061,300.00	240,800.00	243,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	3,000,000.00	71,000.00	8,060,400	2,813,100.00	10,873,500.00	9,029,400.00	9,119,700.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,280,000.00	-	806,100	281,400.00	1,087,500.00	349,200.00	352,700.00
22021004	MEDICAL EXPENSES-LOCAL	170,000.00	800,000.00	-	671,700	234,500.00	906,200.00	572,900.00	578,700.00
22021006	POSTAGES & COURIER SERVICES	-	200,000.00	100,000.00	268,700	93,800.00	362,500.00	180,600.00	182,500.00
22021007	WELFARE PACKAGES	-	9,000,000.00	-	6,717,000	2,344,300.00	9,061,300.00	8,000.00	8,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,158,500.00	1,150,000.00	23,509,300	8,204,800.00	31,714,100.00	-	-
22021009	SPORTING ACTIVITIES	-	400,000.00	-	3,358,500	1,172,200.00	4,530,700.00	1,356,600.00	1,370,200.00
22021010	DIRECT TEACHING & LABORATORY COST	-	400,000.00	-	335,900	117,300.00	453,200.00	255,900.00	258,500.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	335,900	117,300.00	453,200.00	614,200.00	620,400.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	240,000.00	-	3,358,500	1,172,200.00	4,530,700.00	903,000.00	912,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,045,000.00	36,000,000.00	2,791,600.00	20,150,800	7,032,700.00	27,183,500.00	10,200.00	10,400.00
22021027	DAILY RATED ALLOWANCE	1,239,000.00	12,000,000.00	-	16,792,300	5,860,600.00	22,652,900.00	-	-
23	CAPITAL EXPENDITURE	-	-	-	798,451,500	-	798,451,500.00	887,236,200.00	904,981,100.00
2301	FIXED ASSETS PURCHASED	-	-	-	297,000,000	-	297,000,000.00	330,270,000.00	336,875,400.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	297,000,000	-	297,000,000.00	330,270,000.00	336,875,400.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	112,000,000	-	112,000,000.00	123,220,000.00	125,684,400.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	20,000,000	-	20,000,000.00	40,400,000.00	41,208,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23010145	PURCHASE OF COOLING EQUIPMENT	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23010147	PURCHASE OF SCHOOL FURNITURES	-	-	-	90,000,000	-	90,000,000.00	90,900,000.00	92,718,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	397,350,500	-	397,350,500.00	451,824,100.00	460,860,700.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	397,350,500	-	397,350,500.00	451,824,100.00	460,860,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	207,350,500	-	207,350,500.00	229,624,100.00	234,216,700.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	30,000,000	-	30,000,000.00	60,600,000.00	61,812,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	160,000,000	-	160,000,000.00	161,600,000.00	164,832,000.00
2303	REHABILITATION / REPAIRS	-	-	-	104,101,000	-	104,101,000.00	105,142,100.00	107,245,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	104,101,000	-	104,101,000.00	105,142,100.00	107,245,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	57,601,000	-	57,601,000.00	58,177,100.00	59,340,700.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	-	-	46,500,000	-	46,500,000.00	46,965,000.00	47,904,300.00
051701800100 - Adamawa State Polytechnic Yola									
2	EXPENDITURES	1,500,526,371.17	2,873,468,860.00	1,539,041,807.18	3,552,294,920	113,046,700.00	3,665,341,620.00	1,013,384,100.00	1,026,591,900.00
21	PERSONNEL COST	1,496,890,050.80	2,415,028,860.00	1,533,643,195.44	2,668,388,700	-	2,668,388,700.00	258,572,800.00	258,572,800.00
2101	SALARY	1,330,311,519.42	1,389,946,960.00	1,388,616,612.88	1,469,041,800	-	1,469,041,800.00	10,579,700.00	10,579,700.00
210101	SALARIES AND WAGES	1,330,311,519.42	1,389,946,960.00	1,388,616,612.88	1,469,041,800	-	1,469,041,800.00	10,579,700.00	10,579,700.00
21010101	BASIC-SALARY	1,329,461,519.42	1,389,492,460.00	1,388,166,612.88	1,469,041,800	-	1,469,041,800.00	10,579,700.00	10,579,700.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	850,000.00	454,500.00	450,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	166,578,531.38	1,025,081,900.00	145,026,582.56	1,199,346,900	-	1,199,346,900.00	247,993,100.00	247,993,100.00
210201	ALLOWANCES	166,578,531.38	1,025,081,900.00	145,026,582.56	1,199,346,900	-	1,199,346,900.00	247,993,100.00	247,993,100.00
21020102	HOUSING/RENT ALLOWANCE	2,039,570.16	289,607,420.00	3,684,554.01	338,840,800	-	338,840,800.00	42,912,800.00	42,912,800.00
21020103	TRANSPORT ALLOWANCE	475,247.04	272,509,400.00	1,759,723.29	318,836,000	-	318,836,000.00	-	-
21020104	MEAL SUBSIDY	222,183.60	74,114,100.00	828,370.80	86,713,600	-	86,713,600.00	-	-
21020105	UTILITY ALLOWANCE	1,051,266.48	60,041,140.00	1,498,563.30	70,248,300	-	70,248,300.00	20,728,400.00	20,728,400.00
21020106	ENTERTAINMENT ALLOWANCE	403,997.16	2,890,360.00	403,997.16	3,381,800	-	3,381,800.00	4,122,300.00	4,122,300.00
21020107	LEAVE ALLOWANCE	817,484.52	59,021,240.00	1,151,288.10	69,054,900	-	69,054,900.00	18,851,900.00	18,851,900.00
21020108	DOMESTIC STAFF ALLOWANCE	3,578,275.20	49,048,780.00	3,578,275.20	57,387,100	-	57,387,100.00	18,851,900.00	18,851,900.00
21020109	SHIFT ALLOWANCE	2,812,909.22	4,456,840.00	2,827,460.46	5,214,600	-	5,214,600.00	17,485,900.00	17,485,900.00
21020110	CALL DUTY ALLOWANCE	2,395,835.17	4,057,640.00	2,501,156.76	4,747,500	-	4,747,500.00	-	-
21020112	HARZARD ALLOWANCE	747,523.46	2,475,580.00	688,899.84	2,896,500	-	2,896,500.00	17,564,900.00	17,564,900.00
21020118	SIWES ALLOWANCE	15,507,524.00	26,340,660.00	16,520,304.63	30,818,600	-	30,818,600.00	-	-
21020119	FIELD ALLOWANCE	15,507,524.00	26,340,660.00	16,520,304.63	30,818,600	-	30,818,600.00	-	-
21020123	RESPONSIBILITY ALLOWANCE	9,343,316.73	27,104,200.00	9,500,305.40	31,712,000	-	31,712,000.00	77,436,300.00	77,436,300.00
21020140	ACADEMIC ALLOWANCE	69,783,883.16	99,974,120.00	74,341,387.50	116,969,800	-	116,969,800.00	20,285,900.00	20,285,900.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	1,211,991.48	-	-	-	-	-	3,906,100.00	3,906,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	40,680,000.00	27,099,760.00	9,221,991.48	31,706,800	-	31,706,800.00	5,846,700.00	5,846,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	3,636,320.37	408,440,000.00	5,398,611.74	323,906,220	113,046,700.00	436,952,920.00	189,211,300.00	191,107,100.00
2202	OVERHEAD COST	3,636,320.37	408,440,000.00	5,398,611.74	323,906,220	113,046,700.00	436,952,920.00	189,211,300.00	191,107,100.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	41,720,000.00	500,000.00	29,769,520	10,389,900.00	40,159,420.00	1,919,600.00	1,939,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	4,520,000.00	500,000.00	3,170,420	1,106,500.00	4,276,920.00	1,444,800.00	1,459,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	27,600,000.00	-	19,210,400	6,704,500.00	25,914,900.00	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	6,000,000.00	-	4,030,200	1,406,600.00	5,436,800.00	90,300.00	91,300.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	2,000,000.00	-	2,015,100	703,300.00	2,718,400.00	79,500.00	80,300.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	671,700	234,500.00	906,200.00	60,200.00	60,900.00
22020109	PER-DIEM/ESTACODES	-	1,600,000.00	-	671,700	234,500.00	906,200.00	244,800.00	247,300.00
220202	UTILITIES - GENERAL	-	41,600,000.00	-	41,309,200	14,417,200.00	55,726,400.00	24,429,100.00	24,673,700.00
22020201	ELECTRICITY CHARGES	-	34,800,000.00	-	36,875,900	12,869,700.00	49,745,600.00	602,000.00	608,100.00
22020203	INTERNET ACCESS CHARGES	-	1,600,000.00	-	1,343,400	468,900.00	1,812,300.00	287,500.00	290,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	2,000,000.00	-	1,343,400	468,900.00	1,812,300.00	14,900.00	15,100.00
22020205	WATER RATES	-	1,200,000.00	-	671,700	234,500.00	906,200.00	7,271,700.00	7,344,500.00
22020206	SEWERAGE CHARGES	-	1,600,000.00	-	806,100	281,400.00	1,087,500.00	1,204,000.00	1,216,100.00
22020207	LEASED COMMUNICATION LINES(S)	-	400,000.00	-	268,700	93,800.00	362,500.00	15,049,000.00	15,199,500.00
220203	MATERIALS & SUPPLIES - GENERAL	-	73,760,000.00	1,930,000.00	53,064,200	18,520,000.00	71,584,200.00	62,881,300.00	63,510,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	12,800,000.00	530,000.00	10,075,400	3,516,400.00	13,591,800.00	3,009,800.00	3,039,900.00
22020302	BOOKS	-	2,400,000.00	-	1,612,100	562,700.00	2,174,800.00	602,000.00	608,100.00
22020303	NEWSPAPERS	-	1,200,000.00	-	806,100	281,400.00	1,087,500.00	1,504,900.00	1,520,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	20,800,000.00	-	14,777,300	5,157,300.00	19,934,600.00	120,400.00	121,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	4,000,000.00	-	4,030,200	1,406,600.00	5,436,800.00	1,999,200.00	2,019,200.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	2,400,000.00	-	2,015,100	703,300.00	2,718,400.00	602,000.00	608,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	1,600,000.00	1,400,000.00	806,100	281,400.00	1,087,500.00	770,600.00	778,400.00
22020309	UNIFORMS & OTHER CLOTHING	-	1,200,000.00	-	806,100	281,400.00	1,087,500.00	48,156,400.00	48,638,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	8,400,000.00	-	5,373,600	1,875,400.00	7,249,000.00	6,019,600.00	6,079,800.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	2,000,000.00	-	1,343,400	468,900.00	1,812,300.00	-	-
22020312	OTHER MATERIALS AND SUPPLIES	-	16,960,000.00	-	11,418,800	3,985,200.00	15,404,000.00	96,400.00	97,400.00
220204	MAINTENANCE SERVICES - GENERAL	-	39,600,000.00	890,550.00	28,077,200	9,799,300.00	37,876,500.00	16,345,100.00	16,509,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	12,000,000.00	-	8,060,400	2,813,100.00	10,873,500.00	996,200.00	1,006,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	2,800,000.00	-	1,880,800	656,400.00	2,537,200.00	151,800.00	153,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	9,200,000.00	-	6,717,000	2,344,300.00	9,061,300.00	192,700.00	194,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	3,200,000.00	-	2,686,800	937,700.00	3,624,500.00	9,029,400.00	9,119,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	5,600,000.00	-	3,358,500	1,172,200.00	4,530,700.00	4,021,500.00	4,061,800.00
22020406	OTHER MAINTENANCE SERVICES	-	4,000,000.00	890,550.00	3,492,800	1,219,000.00	4,711,800.00	141,500.00	143,000.00
22020407	MAINTENANCE OF AIRCRAFTS	-	-	-	-	-	-	6,100.00	6,200.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	1,200,000.00	-	806,100	281,400.00	1,087,500.00	1,805,900.00	1,824,000.00
22020413	MINOR ROAD MAINTENANCE	-	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	-	-
220205	TRAINING - GENERAL	-	12,800,000.00	-	8,664,900	3,024,200.00	11,689,100.00	6,164,100.00	6,225,800.00
22020501	LOCAL TRAINING	-	3,200,000.00	-	2,015,100	703,300.00	2,718,400.00	-	-
22020502	INTERNATIONAL TRAINING	-	2,400,000.00	-	1,612,100	562,700.00	2,174,800.00	6,019,600.00	6,079,800.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	7,200,000.00	-	5,037,700	1,758,200.00	6,795,900.00	144,500.00	146,000.00
220206	OTHER SERVICES - GENERAL	-	58,960,000.00	-	48,362,000	16,878,500.00	65,240,500.00	493,800.00	498,900.00
22020601	SECURITY SERVICES	-	26,160,000.00	-	25,524,300	8,908,000.00	34,432,300.00	-	-
22020603	RESIDENTIAL RENT	-	7,600,000.00	-	4,701,900	1,641,000.00	6,342,900.00	96,400.00	97,400.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	96,400.00	97,400.00
22020605	CLEANING & FUMIGATION SERVICES	-	21,200,000.00	-	15,449,000	5,391,800.00	20,840,800.00	301,000.00	304,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	11,200,000.00	-	7,523,300	2,626,200.00	10,149,500.00	33,135,400.00	33,467,200.00
22020701	FINANCIAL CONSULTING	-	1,200,000.00	-	1,007,600	351,700.00	1,359,300.00	132,500.00	133,900.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,200,000.00	-	671,700	234,500.00	906,200.00	130,800.00	132,200.00
22020703	LEGAL SERVICES	-	800,000.00	-	335,900	117,300.00	453,200.00	481,600.00	486,500.00
22020704	ENGINEERING SERVICES	-	1,040,000.00	-	671,700	234,500.00	906,200.00	26,967,900.00	27,237,600.00
22020705	ARCHITECTURAL SERVICES	-	1,200,000.00	-	806,100	281,400.00	1,087,500.00	481,600.00	486,500.00
22020706	SURVEYING SERVICES	-	960,000.00	-	335,900	117,300.00	453,200.00	-	-
22020707	AGRICULTURAL CONSULTING	-	1,200,000.00	-	671,700	234,500.00	906,200.00	3,371,000.00	3,404,800.00
22020709	OTHER CONSULTING SERVICES	-	3,600,000.00	-	3,022,700	1,055,000.00	4,077,700.00	1,570,000.00	1,585,700.00
220208	FUEL & LUBRICANTS - GENERAL	1,300,000.00	10,800,000.00	1,572,000.00	8,933,700	3,118,000.00	12,051,700.00	2,111,800.00	2,133,100.00
22020801	MOTOR VEHICLE FUEL COST	1,300,000.00	5,600,000.00	962,000.00	3,895,900	1,359,700.00	5,255,600.00	301,000.00	304,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	2,000,000.00	610,000.00	2,015,100	703,300.00	2,718,400.00	847,600.00	856,100.00
22020803	PLANT / GENERATOR FUEL COST	-	3,200,000.00	-	3,022,700	1,055,000.00	4,077,700.00	963,200.00	972,900.00
220209	FINANCIAL CHARGES - GENERAL	8,320.37	4,400,000.00	6,061.74	2,955,600	1,031,600.00	3,987,200.00	3,942,900.00	3,982,600.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,320.37	1,200,000.00	6,061.74	806,100	281,400.00	1,087,500.00	3,611,800.00	3,648,000.00
22020902	INSURANCE PREMIUM	-	2,800,000.00	-	1,880,800	656,400.00	2,537,200.00	30,100.00	30,500.00
22020904	OTHER CRF BANK CHARGES	-	400,000.00	-	268,700	93,800.00	362,500.00	301,000.00	304,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	828,000.00	113,600,000.00	500,000.00	95,246,600	33,241,800.00	128,488,400.00	37,788,200.00	38,167,100.00
22021001	REFRESHMENT & MEALS	-	13,600,000.00	500,000.00	8,732,000	3,047,500.00	11,779,500.00	1,805,900.00	1,824,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021002	HONORARIUM & SITTING ALLOWANCE	-	20,000,000.00	-	15,449,000	5,391,800.00	20,840,800.00	21,068,600.00	21,279,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	2,800,000.00	-	2,015,100	703,300.00	2,718,400.00	6,069,000.00	6,129,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	3,360,000.00	-	2,015,100	703,300.00	2,718,400.00	255,900.00	258,500.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	-	1,200,000.00	-	1,343,400	468,900.00	1,812,300.00	1,278,500.00	1,291,300.00
22021006	POSTAGES & COURIER SERVICES	-	400,000.00	-	268,700	93,800.00	362,500.00	90,300.00	91,300.00
22021007	WELFARE PACKAGES	-	14,400,000.00	-	9,403,700	3,281,900.00	12,685,600.00	602,000.00	608,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	2,400,000.00	-	1,612,100	562,700.00	2,174,800.00	602,000.00	608,100.00
22021009	SPORTING ACTIVITIES	-	2,000,000.00	-	1,343,400	468,900.00	1,812,300.00	213,300.00	215,500.00
22021010	DIRECT TEACHING & LABORATORY COST	-	7,200,000.00	-	4,701,900	1,641,000.00	6,342,900.00	2,406,300.00	2,430,400.00
22021014	BUDGET PREPARATION EXPENSIS	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	371,800.00	375,600.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	60,200.00	60,900.00
22021022	YOUTH CORPERS ALLOWANCE	-	800,000.00	-	5,373,600	1,875,400.00	7,249,000.00	602,000.00	608,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	240,000.00	-	134,400	47,000.00	181,400.00	301,000.00	304,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	400,000.00	-	268,700	93,800.00	362,500.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	828,000.00	16,800,000.00	-	13,433,900	4,688,500.00	18,122,400.00	13,700.00	13,900.00
22021026	MONITORING AND EVALUATION RECURRENT	-	400,000.00	-	268,700	93,800.00	362,500.00	1,685,500.00	1,702,400.00
22021027	DAILY RATED ALLOWANCE	-	19,600,000.00	-	23,509,300	8,204,800.00	31,714,100.00	362,200.00	365,900.00
23	CAPITAL EXPENDITURE	-	50,000,000.00	-	560,000,000	-	560,000,000.00	565,600,000.00	576,912,000.00
2302	CONSTRUCTION / PROVISION	-	26,500,000.00	-	535,000,000	-	535,000,000.00	540,350,000.00	551,157,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	26,500,000.00	-	535,000,000	-	535,000,000.00	540,350,000.00	551,157,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	26,500,000.00	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	500,000,000	-	500,000,000.00	505,000,000.00	515,100,000.00
2303	REHABILITATION / REPAIRS	-	20,000,000.00	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	20,000,000.00	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	10,000,000.00	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	10,000,000.00	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
2305	OTHER CAPITAL PROJECTS	-	3,500,000.00	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	3,500,000.00	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
23050101	RESEARCH AND DEVELOPMENT	-	3,500,000.00	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051701900100 - College of Education Hong									
2	EXPENDITURES	2,253,189,969.53	1,901,949,300.00	1,383,692,254.18	2,243,312,250	17,475,700.00	2,260,787,950.00	354,705,900.00	359,010,800.00
21	PERSONNEL COST	1,297,955,953.65	1,691,949,300.00	1,379,530,371.39	2,043,243,000	-	2,043,243,000.00	75,903,700.00	75,903,700.00
2101	SALARY	1,168,324,849.17	1,483,282,340.00	1,266,394,177.84	1,837,261,100	-	1,837,261,100.00	1,533,800.00	1,533,800.00
210101	SALARIES AND WAGES	1,168,324,849.17	1,483,282,340.00	1,266,394,177.84	1,837,261,100	-	1,837,261,100.00	1,533,800.00	1,533,800.00
21010101	BASIC-SALARY	1,166,624,849.17	1,480,555,340.00	1,263,694,177.84	1,837,261,100	-	1,837,261,100.00	1,533,800.00	1,533,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	1,700,000.00	2,727,000.00	2,700,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	129,631,104.48	208,666,960.00	113,136,193.55	205,981,900	-	205,981,900.00	74,369,900.00	74,369,900.00
210201	ALLOWANCES	129,631,104.48	208,666,960.00	113,136,193.55	205,981,900	-	205,981,900.00	74,369,900.00	74,369,900.00
21020102	HOUSING/RENT ALLOWANCE	3,059,355.24	87,485,900.00	6,441,459.62	102,358,600	-	102,358,600.00	778,100.00	778,100.00
21020103	TRANSPORT ALLOWANCE	712,870.56	3,403,900.00	3,377,795.76	908,400	-	908,400.00	2,013,200.00	2,013,200.00
21020104	MEAL SUBSIDY	333,275.40	1,592,400.00	1,590,988.52	1,698,800	-	1,698,800.00	-	-
21020105	UTILITY ALLOWANCE	364,908.24	1,299,000.00	1,291,250.20	610,000	-	610,000.00	-	-
21020107	LEAVE ALLOWANCE	650,747.04	1,343,000.00	1,337,059.15	873,500	-	873,500.00	3,783,000.00	3,783,000.00
21020108	DOMESTIC STAFF ALLOWANCE	822,444.48	1,259,500.00	810,653.16	1,473,700	-	1,473,700.00	2,351,700.00	2,351,700.00
21020109	SHIFT ALLOWANCE	2,286,265.14	2,991,060.00	2,118,407.43	3,499,600	-	3,499,600.00	48,184,000.00	48,184,000.00
21020112	HARZARD ALLOWANCE	430,562.40	806,600.00	398,270.22	943,800	-	943,800.00	-	-
21020118	SIWES ALLOWANCE	12,295,791.46	13,459,000.00	13,441,088.91	13,635,200	-	13,635,200.00	11,027,100.00	11,027,100.00
21020119	FIELD ALLOWANCE	12,295,791.46	13,975,900.00	13,441,088.91	16,351,900	-	16,351,900.00	3,208,300.00	3,208,300.00
21020123	RESPONSIBILITY ALLOWANCE	278,053.92	1,861,700.00	283,238.40	2,178,300	-	2,178,300.00	520,900.00	520,900.00
21020140	ACADEMIC ALLOWANCE	55,331,039.14	60,749,000.00	60,484,893.27	39,875,300	-	39,875,300.00	1,827,000.00	1,827,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	40,770,000.00	18,440,000.00	8,120,000.00	21,574,800	-	21,574,800.00	676,600.00	676,600.00
22	OTHER RECURRENT COSTS	3,107,547.22	60,000,000.00	4,161,882.79	50,069,250	17,475,700.00	67,544,950.00	127,302,200.00	128,577,100.00
2202	OVERHEAD COST	3,107,547.22	60,000,000.00	4,161,882.79	50,069,250	17,475,700.00	67,544,950.00	127,302,200.00	128,577,100.00
220201	TRAVEL & TRANSPORT - GENERAL	-	13,336,800.00	509,150.00	10,929,220	3,814,400.00	14,743,620.00	1,116,800.00	1,128,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	8,592,800.00	32,800.00	6,913,730	2,412,900.00	9,326,630.00	1,083,600.00	1,094,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	944,000.00	476,350.00	992,790	346,500.00	1,339,290.00	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	2,000,000.00	-	1,679,300	586,100.00	2,265,400.00	33,200.00	33,600.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	1,800,000.00	-	1,343,400	468,900.00	1,812,300.00	-	-
220202	UTILITIES - GENERAL	-	1,868,000.00	320,466.15	1,702,960	594,500.00	2,297,460.00	1,810,200.00	1,828,500.00
22020201	ELECTRICITY CHARGES	-	1,100,000.00	320,466.15	1,125,100	392,700.00	1,517,800.00	144,500.00	146,000.00
22020202	TELEPHONE CHARGES	-	240,000.00	-	201,600	70,400.00	272,000.00	1,057,700.00	1,068,300.00
22020203	INTERNET ACCESS CHARGES	-	320,000.00	-	201,600	70,400.00	272,000.00	172,500.00	174,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	208,000.00	-	174,660	61,000.00	235,660.00	435,500.00	439,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220203	MATERIALS & SUPPLIES - GENERAL	-	6,516,000.00	-	6,367,880	2,222,700.00	8,590,580.00	55,022,200.00	55,572,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	410,000.00	-	335,900	117,300.00	453,200.00	2,407,900.00	2,432,000.00
22020302	BOOKS	-	512,000.00	-	429,940	150,100.00	580,040.00	10,855,500.00	10,964,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	438,000.00	-	537,400	187,600.00	725,000.00	3,009,800.00	3,039,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	1,600,000.00	-	1,343,400	468,900.00	1,812,300.00	193,400.00	195,400.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	2,194,000.00	-	2,015,100	703,300.00	2,718,400.00	30,100.00	30,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	930,000.00	-	1,343,400	468,900.00	1,812,300.00	38,525,500.00	38,910,800.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	432,000.00	-	362,740	126,600.00	489,340.00	-	-
220204	MAINTENANCE SERVICES - GENERAL	860,000.00	13,120,000.00	265,300.00	10,411,400	3,633,900.00	14,045,300.00	3,738,700.00	3,776,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	3,200,000.00	195,500.00	3,022,700	1,055,000.00	4,077,700.00	182,100.00	184,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	480,000.00	-	671,700	234,500.00	906,200.00	1,011,300.00	1,021,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	3,000,000.00	-	2,015,100	703,300.00	2,718,400.00	192,700.00	194,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	3,100,000.00	49,800.00	2,015,100	703,300.00	2,718,400.00	1,805,900.00	1,824,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	800,000.00	-	671,700	234,500.00	906,200.00	264,900.00	267,600.00
22020406	OTHER MAINTENANCE SERVICES	860,000.00	2,540,000.00	20,000.00	2,015,100	703,300.00	2,718,400.00	281,800.00	284,700.00
220206	OTHER SERVICES - GENERAL	169,000.00	1,740,000.00	-	1,612,100	562,800.00	2,174,900.00	3,877,300.00	3,916,100.00
22020601	SECURITY SERVICES	169,000.00	800,000.00	-	671,700	234,500.00	906,200.00	-	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	320,000.00	-	268,700	93,800.00	362,500.00	577,900.00	583,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	620,000.00	-	671,700	234,500.00	906,200.00	3,299,400.00	3,332,400.00
220208	FUEL & LUBRICANTS - GENERAL	-	7,030,000.00	27,500.00	6,448,400	2,250,600.00	8,699,000.00	5,735,600.00	5,793,100.00
22020801	MOTOR VEHICLE FUEL COST	-	900,000.00	27,500.00	2,015,100	703,300.00	2,718,400.00	4,815,700.00	4,863,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	2,150,000.00	-	2,015,100	703,300.00	2,718,400.00	847,600.00	856,100.00
22020803	PLANT / GENERATOR FUEL COST	-	3,500,000.00	-	2,015,100	703,300.00	2,718,400.00	72,300.00	73,100.00
22020806	COOKING GAS/FUEL COST	-	480,000.00	-	403,100	140,700.00	543,800.00	-	-
220209	FINANCIAL CHARGES - GENERAL	3,547.22	400,000.00	5,466.64	335,900	117,300.00	453,200.00	782,600.00	790,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,547.22	400,000.00	5,466.64	335,900	117,300.00	453,200.00	782,600.00	790,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,075,000.00	15,989,200.00	3,034,000.00	12,261,390	4,279,500.00	16,540,890.00	55,218,800.00	55,771,600.00
22021001	REFRESHMENT & MEALS	-	1,600,000.00	-	1,343,400	468,900.00	1,812,300.00	1,204,000.00	1,216,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	222,000.00	3,200,000.00	408,000.00	2,015,100	703,300.00	2,718,400.00	49,360,800.00	49,854,500.00
22021003	PUBLICITY & ADVERTISEMENTS	-	560,000.00	-	470,200	164,100.00	634,300.00	1,673,500.00	1,690,300.00
22021006	POSTAGES & COURIER SERVICES	-	372,000.00	-	564,240	197,000.00	761,240.00	421,400.00	425,700.00
22021007	WELFARE PACKAGES	-	570,000.00	102,000.00	940,400	328,200.00	1,268,600.00	132,500.00	133,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	560,000.00	-	470,200	164,100.00	634,300.00	28,400.00	28,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021009	SPORTING ACTIVITIES	-	560,000.00	-	470,200	164,100.00	634,300.00	226,100.00	228,400.00
22021010	DIRECT TEACHING & LABORATORY COST	-	480,000.00	10,000.00	403,100	140,700.00	543,800.00	432,400.00	436,800.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	587,200.00	-	493,070	172,100.00	665,170.00	1,504,900.00	1,520,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,853,000.00	7,500,000.00	2,514,000.00	5,091,480	1,777,000.00	6,868,480.00	234,800.00	237,200.00
23	CAPITAL EXPENDITURE	952,126,468.66	150,000,000.00	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
2302	CONSTRUCTION / PROVISION	952,126,468.66	150,000,000.00	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	952,126,468.66	150,000,000.00	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	20,000,000.00	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	952,126,468.66	35,000,000.00	-	35,000,000	-	35,000,000.00	35,350,000.00	36,057,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	95,000,000.00	-	95,000,000	-	95,000,000.00	95,950,000.00	97,869,000.00
051702100100 - Adamawa State University Mubi									
2	EXPENDITURES	2,519,416,855.62	5,278,381,500.00	4,130,933,938.00	5,604,478,600	2,955,042,600.00	8,559,521,200.00	2,487,636,100.00	2,528,270,100.00
21	PERSONNEL COST	1,193,472,599.18	2,764,634,400.00	2,670,544,648.00	1,112,478,600	1,785,000,000.00	2,897,478,600.00	252,626,000.00	252,626,000.00
2101	SALARY	468,588,568.78	1,239,001,500.00	1,186,838,758.00	461,802,600	655,000,000.00	1,116,802,600.00	10,681,000.00	10,681,000.00
210101	SALARIES AND WAGES	468,588,568.78	1,239,001,500.00	1,186,838,758.00	461,802,600	655,000,000.00	1,116,802,600.00	10,681,000.00	10,681,000.00
21010101	BASIC-SALARY	372,067,717.92	947,919,300.00	942,956,676.00	287,394,600	500,000,000.00	787,394,600.00	4,557,000.00	4,557,000.00
21010104	BASIC WAGES	96,520,850.86	239,482,200.00	238,813,998.00	134,160,000	155,000,000.00	289,160,000.00	6,124,000.00	6,124,000.00
21010105	SALARIES ARREARS	-	51,600,000.00	5,068,084.00	40,248,000	-	40,248,000.00	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	724,884,030.40	1,525,632,900.00	1,483,705,890.00	650,676,000	1,130,000,000.00	1,780,676,000.00	241,945,000.00	241,945,000.00
210201	ALLOWANCES	724,884,030.40	1,469,732,900.00	1,462,886,849.00	607,074,000	1,130,000,000.00	1,737,074,000.00	238,038,900.00	238,038,900.00
21020102	HOUSING/RENT ALLOWANCE	-	181,153,900.00	180,424,649.00	83,850,000	130,000,000.00	213,850,000.00	304,600.00	304,600.00
21020104	MEAL SUBSIDY	150,777,580.52	-	-	-	-	-	8,985,900.00	8,985,900.00
21020105	UTILITY ALLOWANCE	38,108,147.84	-	-	-	-	-	1,708,200.00	1,708,200.00
21020107	LEAVE ALLOWANCE	365,442,097.74	-	-	-	-	-	335,400.00	335,400.00
21020133	REGULAR ALLOWANCE	170,556,204.30	739,479,500.00	736,244,951.00	321,984,000	500,000,000.00	821,984,000.00	226,704,800.00	226,704,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	549,099,500.00	546,217,249.00	201,240,000	500,000,000.00	701,240,000.00	-	-
210202	SOCIAL CONTRIBUTIONS	-	55,900,000.00	20,819,041.00	43,602,000	-	43,602,000.00	3,906,100.00	3,906,100.00
21020202	CONTRIBUTORY PENSION	-	55,900,000.00	20,819,041.00	43,602,000	-	43,602,000.00	3,906,100.00	3,906,100.00
22	OTHER RECURRENT COSTS	784,826,459.46	2,513,747,100.00	1,460,389,290.00	2,682,000,000	620,042,600.00	3,302,042,600.00	406,910,100.00	410,982,100.00
2202	OVERHEAD COST	784,826,459.46	2,513,747,100.00	1,460,389,290.00	2,682,000,000	620,042,600.00	3,302,042,600.00	406,910,100.00	410,982,100.00
220201	TRAVEL & TRANSPORT - GENERAL	123,798,129.00	178,480,300.00	137,361,960.00	196,858,800	80,109,200.00	276,968,000.00	13,423,900.00	13,558,400.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,538,000.00	51,520,000.00	26,338,660.00	18,058,800	50,000,000.00	68,058,800.00	10,835,300.00	10,943,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	108,945,129.00	96,960,300.00	96,744,770.00	119,200,000	30,109,200.00	149,309,200.00	903,000.00	912,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	14,400,000.00	14,278,530.00	29,800,000	-	29,800,000.00	1,083,600.00	1,094,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,315,000.00	15,600,000.00	-	29,800,000	-	29,800,000.00	602,000.00	608,100.00
220202	UTILITIES - GENERAL	26,401,086.36	146,176,000.00	18,397,744.00	122,181,600	31,236,300.00	153,417,900.00	5,543,400.00	5,599,200.00
22020201	ELECTRICITY CHARGES	9,697,410.36	25,000,000.00	10,828,594.00	32,680,000	-	32,680,000.00	481,600.00	486,500.00
22020202	TELEPHONE CHARGES	2,833,250.00	12,000,000.00	1,266,000.00	11,920,000	4,160,100.00	16,080,100.00	250,500.00	253,100.00
22020203	INTERNET ACCESS CHARGES	3,691,292.00	69,936,000.00	3,457,250.00	39,557,600	13,805,700.00	53,363,300.00	86,700.00	87,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,625,200.00	4,840,000.00	1,173,200.00	5,960,000	2,080,100.00	8,040,100.00	59,400.00	60,000.00
22020205	WATER RATES	5,011,450.00	8,400,000.00	1,338,000.00	11,920,000	4,160,100.00	16,080,100.00	-	-
22020206	SEWERAGE CHARGES	781,420.00	12,000,000.00	-	11,900,000	4,153,100.00	16,053,100.00	1,504,900.00	1,520,000.00
22020207	LEASED COMMUNICATION LINES(S)	700,000.00	2,000,000.00	-	3,344,000	1,167,100.00	4,511,100.00	3,009,800.00	3,039,900.00
22020209	OTHER UTILITY CHARGES	1,061,064.00	12,000,000.00	334,700.00	4,900,000	1,710,100.00	6,610,100.00	150,500.00	152,100.00
220203	MATERIALS & SUPPLIES - GENERAL	137,244,790.00	428,520,100.00	279,315,390.00	484,419,200	68,836,900.00	553,256,100.00	13,313,400.00	13,447,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	116,517,714.00	87,338,500.00	86,968,800.00	89,400,000	-	89,400,000.00	-	-
22020302	BOOKS	3,245,200.00	34,000,000.00	33,993,370.00	42,800,000	-	42,800,000.00	3,611,800.00	3,648,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,220,000.00	30,000,000.00	3,399,360.00	23,740,000	-	23,740,000.00	1,204,000.00	1,216,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	618,976.00	92,281,000.00	92,023,920.00	119,319,200	-	119,319,200.00	2,176,700.00	2,198,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,268,000.00	31,280,000.00	5,562,080.00	11,920,000	-	11,920,000.00	60,200.00	60,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	821,000.00	24,760,000.00	14,234,660.00	30,660,000	10,700,400.00	41,360,400.00	2,407,900.00	2,432,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,170,000.00	25,900,600.00	25,861,900.00	14,800,000	5,165,200.00	19,965,200.00	1,444,800.00	1,459,300.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	291,900.00	30,640,000.00	1,004,300.00	29,600,000	10,330,400.00	39,930,400.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	253,000.00	38,240,000.00	11,915,000.00	71,520,000	24,960,500.00	96,480,500.00	1,264,200.00	1,276,900.00
22020312	OTHER MATERIALS AND SUPPLIES	6,839,000.00	34,080,000.00	4,352,000.00	44,700,000	15,600,300.00	60,300,300.00	903,000.00	912,100.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	-	-	-	5,960,000	2,080,100.00	8,040,100.00	240,800.00	243,300.00
220204	MAINTENANCE SERVICES - GENERAL	85,166,580.00	264,459,700.00	137,128,654.00	245,620,000	85,721,700.00	331,341,700.00	268,184,700.00	270,866,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	18,385,550.00	39,920,000.00	19,598,200.00	47,680,000	16,640,400.00	64,320,400.00	252,823,200.00	255,351,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,647,600.00	24,400,000.00	8,867,850.00	38,740,000	13,520,300.00	52,260,300.00	9,029,400.00	9,119,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22,360,120.00	60,000,000.00	39,844,940.00	49,800,000	17,380,200.00	67,180,200.00	192,700.00	194,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,217,100.00	22,200,000.00	3,512,185.00	2,980,000	1,040,100.00	4,020,100.00	6,019,600.00	6,079,800.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,251,750.00	41,480,000.00	9,546,100.00	70,660,000	24,660,400.00	95,320,400.00	36,700.00	37,100.00
22020406	OTHER MAINTENANCE SERVICES	30,304,460.00	52,459,700.00	52,356,879.00	11,920,000	4,160,100.00	16,080,100.00	56,600.00	57,200.00
22020407	MAINTENANCE OF AIRCRAFTS	-	24,000,000.00	3,402,500.00	-	-	-	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020413	MINOR ROAD MAINTENANCE	-	-	-	23,840,000	8,320,200.00	32,160,200.00	26,500.00	26,800.00
220205	TRAINING - GENERAL	107,851,016.97	52,600,000.00	23,693,601.00	57,480,000	20,060,600.00	77,540,600.00	6,043,700.00	6,104,200.00
22020501	LOCAL TRAINING	14,925,745.47	18,440,000.00	17,536,291.00	29,800,000	10,400,200.00	40,200,200.00	-	-
22020502	INTERNATIONAL TRAINING	19,730,088.60	20,000,000.00	-	13,840,000	4,830,200.00	18,670,200.00	3,033,900.00	3,064,300.00
22020503	OTHER TRAININGS	73,195,182.90	14,160,000.00	6,157,310.00	13,840,000	4,830,200.00	18,670,200.00	3,009,800.00	3,039,900.00
220206	OTHER SERVICES - GENERAL	11,532,561.75	66,834,700.00	12,371,000.00	133,240,000	46,500,900.00	179,740,900.00	4,483,600.00	4,528,600.00
22020601	SECURITY SERVICES	5,242,000.00	38,000,000.00	6,780,000.00	38,740,000	13,520,300.00	52,260,300.00	481,600.00	486,500.00
22020602	OFFICE RENT	1,149,561.75	-	-	-	-	-	-	-
22020603	RESIDENTIAL RENT	-	12,000,000.00	800,000.00	8,940,000	3,120,100.00	12,060,100.00	132,500.00	133,900.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	12,000,000.00	-	29,800,000	10,400,200.00	40,200,200.00	2,810,000.00	2,838,100.00
22020605	CLEANING & FUMIGATION SERVICES	5,141,000.00	4,834,700.00	4,791,000.00	55,760,000	19,460,300.00	75,220,300.00	1,059,500.00	1,070,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,790,000.00	158,000,000.00	6,430,000.00	140,222,000	48,937,700.00	189,159,700.00	57,521,900.00	58,097,600.00
22020701	FINANCIAL CONSULTING	1,390,000.00	20,000,000.00	5,730,000.00	15,330,000	5,350,200.00	20,680,200.00	1,504,900.00	1,520,000.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	14,000,000.00	-	20,860,000	7,280,200.00	28,140,200.00	130,800.00	132,200.00
22020703	LEGAL SERVICES	1,400,000.00	34,000,000.00	700,000.00	28,872,000	10,076,400.00	38,948,400.00	963,200.00	972,900.00
22020704	ENGINEERING SERVICES	-	20,000,000.00	-	19,800,000	6,910,200.00	26,710,200.00	1,926,300.00	1,945,600.00
22020705	ARCHITECTURAL SERVICES	-	20,000,000.00	-	19,800,000	6,910,200.00	26,710,200.00	52,202,000.00	52,724,100.00
22020706	SURVEYING SERVICES	-	20,000,000.00	-	19,800,000	6,910,200.00	26,710,200.00	192,700.00	194,700.00
22020709	OTHER CONSULTING SERVICES	-	30,000,000.00	-	15,760,000	5,500,300.00	21,260,300.00	602,000.00	608,100.00
220208	FUEL & LUBRICANTS - GENERAL	182,388,730.00	652,800,000.00	487,087,475.00	676,667,600	20,405,300.00	697,072,900.00	2,273,100.00	2,296,100.00
22020801	MOTOR VEHICLE FUEL COST	1,697,700.00	20,000,000.00	3,205,050.00	37,607,600	13,125,100.00	50,732,700.00	60,200.00	60,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	8,000,000.00	-	8,940,000	3,120,100.00	12,060,100.00	1,589,200.00	1,605,100.00
22020803	PLANT / GENERATOR FUEL COST	180,579,930.00	612,800,000.00	478,173,575.00	618,200,000	-	618,200,000.00	240,800.00	243,300.00
22020806	COOKING GAS/FUEL COST	111,100.00	12,000,000.00	5,708,850.00	11,920,000	4,160,100.00	16,080,100.00	382,900.00	386,800.00
220209	FINANCIAL CHARGES - GENERAL	-	140,000,000.00	51,845,000.00	112,048,000	39,104,800.00	151,152,800.00	2,407,900.00	2,432,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	8,000,000.00	-	10,728,000	3,744,100.00	14,472,100.00	2,407,900.00	2,432,000.00
22020902	INSURANCE PREMIUM	-	132,000,000.00	51,845,000.00	101,320,000	35,360,700.00	136,680,700.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	107,653,565.38	425,876,300.00	306,758,466.00	513,262,800	179,129,200.00	692,392,000.00	33,714,500.00	34,052,100.00
22021001	REFRESHMENT & MEALS	22,130,390.00	65,194,300.00	65,049,800.00	107,399,200	37,482,400.00	144,881,600.00	240,800.00	243,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	21,071,904.41	101,393,800.00	100,815,617.00	95,360,000	83,014,800.00	178,374,800.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	8,361,650.00	27,360,000.00	13,434,861.00	29,800,000	-	29,800,000.00	1,674,500.00	1,691,300.00
22021004	MEDICAL EXPENSES-LOCAL	1,600,000.00	24,000,000.00	3,000,000.00	30,038,400	-	30,038,400.00	255,900.00	258,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,372,300.00	23,920,000.00	800,000.00	17,999,200	-	17,999,200.00	-	-
22021009	SPORTING ACTIVITIES	704,000.00	22,000,000.00	17,976,400.00	31,290,000	-	31,290,000.00	187,100.00	189,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	-	8,000,000.00	-	8,940,000	-	8,940,000.00	30,100.00	30,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	148,500.00	16,000,000.00	-	11,026,000	-	11,026,000.00	1,204,000.00	1,216,100.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	-	16,000,000.00	15,935,000.00	13,410,000	-	13,410,000.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	52,264,820.97	72,008,200.00	71,790,279.00	138,800,000	48,441,200.00	187,241,200.00	24,100.00	24,400.00
22021026	MONITORING AND EVALUATION RECURRENT	-	50,000,000.00	17,956,509.00	29,200,000	10,190,800.00	39,390,800.00	-	-
23	CAPITAL EXPENDITURE	541,117,796.98	-	-	1,810,000,000	550,000,000.00	2,360,000,000.00	1,828,100,000.00	1,864,662,000.00
2301	FIXED ASSETS PURCHASED	199,457,861.74	-	-	760,000,000	250,000,000.00	1,010,000,000.00	600,950,000.00	612,969,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	199,457,861.74	-	-	760,000,000	250,000,000.00	1,010,000,000.00	600,950,000.00	612,969,000.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	10,000,000	-	10,000,000.00	30,300,000.00	30,906,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	305,000,000	150,000,000.00	455,000,000.00	101,000,000.00	103,020,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23010119	PURCHASE OF POWER GENERATING SET	13,930,061.74	-	-	82,000,000	-	82,000,000.00	82,820,000.00	84,476,400.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	3,000,000	-	3,000,000.00	3,030,000.00	3,090,600.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	-	10,000,000	-	10,000,000.00	20,200,000.00	20,604,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	30,000,000	-	30,000,000.00	40,400,000.00	41,208,000.00
23010147	PURCHASE OF SCHOOL FURNITURES	185,527,800.00	-	-	160,000,000	100,000,000.00	260,000,000.00	161,600,000.00	164,832,000.00
2302	CONSTRUCTION / PROVISION	180,860,179.92	-	-	711,000,000	150,000,000.00	861,000,000.00	854,460,000.00	871,549,200.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	180,860,179.92	-	-	711,000,000	150,000,000.00	861,000,000.00	854,460,000.00	871,549,200.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	17,043,343.35	-	-	10,000,000	-	10,000,000.00	30,300,000.00	30,906,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	-	70,000,000	150,000,000.00	220,000,000.00	101,000,000.00	103,020,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,079,098.94	-	-	336,000,000	-	336,000,000.00	359,560,000.00	366,751,200.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	83,737,737.63	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	25,000,000	-	25,000,000.00	50,500,000.00	51,510,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	20,000,000	-	20,000,000.00	50,500,000.00	51,510,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	40,000,000	-	40,000,000.00	50,500,000.00	51,510,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2303	REHABILITATION / REPAIRS	-	-	-	60,000,000	150,000,000.00	210,000,000.00	60,600,000.00	61,812,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	60,000,000	150,000,000.00	210,000,000.00	60,600,000.00	61,812,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	60,000,000	150,000,000.00	210,000,000.00	60,600,000.00	61,812,000.00
2304	PRESERVATION OF THE ENVIRONMENT	60,282,860.30	-	-	110,000,000	-	110,000,000.00	111,100,000.00	113,322,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	60,282,860.30	-	-	110,000,000	-	110,000,000.00	111,100,000.00	113,322,000.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	60,282,860.30	-	-	110,000,000	-	110,000,000.00	111,100,000.00	113,322,000.00
2305	OTHER CAPITAL PROJECTS	100,516,895.02	-	-	169,000,000	-	169,000,000.00	200,990,000.00	205,009,800.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	100,516,895.02	-	-	169,000,000	-	169,000,000.00	200,990,000.00	205,009,800.00
23050101	RESEARCH AND DEVELOPMENT	77,943,145.02	-	-	160,000,000	-	160,000,000.00	191,900,000.00	195,738,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	22,573,750.00	-	-	9,000,000	-	9,000,000.00	9,090,000.00	9,271,800.00
051702200100 - Adamawa State Scholarship Trust Fund									
2	EXPENDITURES	894,310,969.72	1,167,935,860.00	987,255,572.46	2,208,501,750	4,504,334,300.00	6,712,836,050.00	1,287,442,800.00	1,310,272,400.00
21	PERSONNEL COST	7,131,992.28	9,277,860.00	8,448,351.32	9,086,900	-	9,086,900.00	72,199,300.00	72,199,300.00
2101	SALARY	4,825,069.60	5,423,640.00	5,289,483.08	4,781,700	-	4,781,700.00	25,182,300.00	25,182,300.00
210101	SALARIES AND WAGES	4,825,069.60	5,423,640.00	5,289,483.08	4,781,700	-	4,781,700.00	25,182,300.00	25,182,300.00
21010101	BASIC-SALARY	2,875,069.60	4,086,840.00	3,965,974.08	4,781,700	-	4,781,700.00	25,182,300.00	25,182,300.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	1,950,000.00	1,336,800.00	1,323,509.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,306,922.68	3,854,220.00	3,158,868.24	4,305,200	-	4,305,200.00	47,017,000.00	47,017,000.00
210201	ALLOWANCES	2,306,922.68	3,854,220.00	3,158,868.24	4,305,200	-	4,305,200.00	47,017,000.00	47,017,000.00
21020102	HOUSING/RENT ALLOWANCE	657,815.32	936,680.00	907,415.34	1,096,000	-	1,096,000.00	2,366,900.00	2,366,900.00
21020103	TRANSPORT ALLOWANCE	271,761.68	382,700.00	380,292.41	447,800	-	447,800.00	5,201,700.00	5,201,700.00
21020104	MEAL SUBSIDY	57,094.48	80,320.00	73,553.10	94,000	-	94,000.00	136,500.00	136,500.00
21020105	UTILITY ALLOWANCE	135,112.40	204,480.00	204,244.41	223,200	-	223,200.00	10,784,500.00	10,784,500.00
21020107	LEAVE ALLOWANCE	285,552.00	382,840.00	381,650.28	312,000	-	312,000.00	4,323,400.00	4,323,400.00
21020114	TEACHING ALLOWANCE	136,515.24	328,400.00	190,962.59	384,300	-	384,300.00	-	-
21020135	FURNITURE ALLOWANCE	363,071.56	561,600.00	561,084.67	604,500	-	604,500.00	10,248,000.00	10,248,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	400,000.00	977,200.00	459,665.44	1,143,400	-	1,143,400.00	13,956,000.00	13,956,000.00
22	OTHER RECURRENT COSTS	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
2202	OVERHEAD COST	137,767,583.44	30,537,200.00	23,532,979.26	12,414,850	4,334,300.00	16,749,150.00	147,673,500.00	149,151,700.00
220201	TRAVEL & TRANSPORT - GENERAL	2,206,000.00	5,600,000.00	3,631,600.00	3,761,700	1,313,000.00	5,074,700.00	16,422,400.00	16,586,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	720,000.00	1,120,000.00	878,000.00	752,320	262,600.00	1,014,920.00	6,019,600.00	6,079,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	571,000.00	1,120,000.00	846,900.00	752,320	262,600.00	1,014,920.00	4,815,700.00	4,863,900.00

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22020105	HOTEL ACCOMMODATION - LOCAL	-	160,000.00	150,000.00	107,560	37,600.00	145,160.00	-	-
22020109	PER-DIEM/ESTACODES	915,000.00	3,200,000.00	1,756,700.00	2,149,500	750,200.00	2,899,700.00	5,587,100.00	5,643,000.00
220202	UTILITIES - GENERAL	1,314,000.00	2,360,000.00	1,551,000.00	720,220	251,500.00	971,720.00	2,079,600.00	2,100,600.00
22020201	ELECTRICITY CHARGES	455,000.00	552,000.00	327,000.00	215,020	75,100.00	290,120.00	602,000.00	608,100.00
22020203	INTERNET ACCESS CHARGES	520,000.00	768,000.00	554,000.00	376,160	131,300.00	507,460.00	574,600.00	580,400.00
22020209	OTHER UTILITY CHARGES	339,000.00	1,040,000.00	670,000.00	129,040	45,100.00	174,140.00	903,000.00	912,100.00
220203	MATERIALS & SUPPLIES - GENERAL	5,221,100.00	5,329,800.00	3,699,900.00	2,633,330	919,300.00	3,552,630.00	26,869,600.00	27,138,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,091,000.00	4,145,800.00	3,122,900.00	1,837,760	641,400.00	2,479,160.00	-	-
22020304	MAGAZINES & PERIODICALS	-	24,000.00	20,000.00	16,210	5,700.00	21,910.00	9,029,400.00	9,119,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	155,000.00	320,000.00	310,000.00	215,020	75,100.00	290,120.00	1,204,000.00	1,216,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	342,500.00	320,000.00	220,000.00	215,020	75,100.00	290,120.00	6,565,300.00	6,631,000.00
22020312	OTHER MATERIALS AND SUPPLIES	632,600.00	520,000.00	27,000.00	349,320	122,000.00	471,320.00	10,070,900.00	10,171,700.00
220204	MAINTENANCE SERVICES - GENERAL	1,735,700.00	2,954,000.00	2,381,100.00	1,779,020	621,100.00	2,400,120.00	26,737,900.00	27,005,700.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	390,000.00	528,000.00	378,000.00	354,690	123,800.00	478,490.00	44,000.00	44,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	201,000.00	400,000.00	370,000.00	268,700	93,800.00	362,500.00	25,282,400.00	25,535,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	395,000.00	600,000.00	597,000.00	403,100	140,700.00	543,800.00	192,700.00	194,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	65,000.00	328,000.00	302,000.00	220,390	77,000.00	297,390.00	903,000.00	912,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	125,200.00	440,000.00	395,100.00	295,640	103,200.00	398,840.00	232,700.00	235,100.00
22020406	OTHER MAINTENANCE SERVICES	559,500.00	658,000.00	339,000.00	236,500	82,600.00	319,100.00	83,100.00	84,000.00
220205	TRAINING - GENERAL	121,680,000.00	232,000.00	100,000.00	155,880	54,500.00	210,380.00	-	-
22020501	LOCAL TRAINING	121,680,000.00	232,000.00	100,000.00	155,880	54,500.00	210,380.00	-	-
220206	OTHER SERVICES - GENERAL	45,000.00	144,000.00	143,600.00	96,830	33,800.00	130,630.00	794,600.00	802,600.00
22020605	CLEANING & FUMIGATION SERVICES	45,000.00	144,000.00	143,600.00	96,830	33,800.00	130,630.00	794,600.00	802,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000.00	320,000.00	-	215,020	75,100.00	290,120.00	903,000.00	912,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	70,000.00	320,000.00	-	215,020	75,100.00	290,120.00	903,000.00	912,100.00
220208	FUEL & LUBRICANTS - GENERAL	172,365.00	886,000.00	755,000.00	526,770	183,900.00	710,670.00	31,061,200.00	31,371,900.00
22020801	MOTOR VEHICLE FUEL COST	172,365.00	550,000.00	475,000.00	301,010	105,100.00	406,110.00	30,098,000.00	30,399,000.00
22020803	PLANT / GENERATOR FUEL COST	-	336,000.00	280,000.00	225,760	78,800.00	304,560.00	963,200.00	972,900.00
220209	FINANCIAL CHARGES - GENERAL	2,286,048.44	5,457,900.00	5,455,879.26	171,980	60,100.00	232,080.00	60,200.00	60,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,286,048.44	5,457,900.00	5,455,879.26	171,980	60,100.00	232,080.00	60,200.00	60,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,037,370.00	7,253,500.00	5,814,900.00	2,354,100	822,000.00	3,176,100.00	42,745,000.00	43,172,700.00
22021001	REFRESHMENT & MEALS	1,247,000.00	889,000.00	884,900.00	322,480	112,600.00	435,080.00	8,427,500.00	8,511,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	435,000.00	648,900.00	646,700.00	268,700	93,800.00	362,500.00	30,098,000.00	30,399,000.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021003	PUBLICITY & ADVERTISEMENTS	-	600,000.00	540,000.00	241,860	84,500.00	326,360.00	1,011,300.00	1,021,500.00
22021006	POSTAGES & COURIER SERVICES	-	8,000.00	-	5,470	2,000.00	7,470.00	-	-
22021009	SPORTING ACTIVITIES	190,370.00	1,730,000.00	945,000.00	139,770	48,800.00	188,570.00	150,500.00	152,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	165,000.00	224,000.00	70,000.00	150,510	52,600.00	203,110.00	3,009,800.00	3,039,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	2,129,600.00	1,869,800.00	537,400	187,600.00	725,000.00	47,900.00	48,400.00
22021027	DAILY RATED ALLOWANCE	1,000,000.00	1,024,000.00	858,500.00	687,910	240,100.00	928,010.00	-	-
23	CAPITAL EXPENDITURE	749,411,394.00	1,128,120,800.00	955,274,241.88	2,187,000,000	4,500,000,000.00	6,687,000,000.00	1,067,570,000.00	1,088,921,400.00
2302	CONSTRUCTION / PROVISION	-	-	-	130,000,000	-	130,000,000.00	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	130,000,000	-	130,000,000.00	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	130,000,000	-	130,000,000.00	-	-
2305	OTHER CAPITAL PROJECTS	749,411,394.00	1,128,120,800.00	955,274,241.88	2,057,000,000	4,500,000,000.00	6,557,000,000.00	1,067,570,000.00	1,088,921,400.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	749,411,394.00	1,128,120,800.00	955,274,241.88	2,057,000,000	4,500,000,000.00	6,557,000,000.00	1,067,570,000.00	1,088,921,400.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	749,411,394.00	1,128,120,800.00	955,274,241.88	2,057,000,000	4,500,000,000.00	6,557,000,000.00	1,067,570,000.00	1,088,921,400.00
051702300100 - College of Nursing & Midwifery Yola									
2	EXPENDITURES	476,326,525.96	1,059,494,640.00	469,732,081.50	1,435,369,710	55,092,300.00	1,490,462,010.00	2,413,804,600.00	2,443,449,400.00
21	PERSONNEL COST	299,177,025.46	590,255,840.00	314,938,446.88	667,519,000	-	667,519,000.00	358,612,600.00	358,612,600.00
2101	SALARY	243,445,278.45	504,043,240.00	255,633,271.98	589,198,900	-	589,198,900.00	152,224,800.00	152,224,800.00
210101	SALARIES AND WAGES	243,445,278.45	504,043,240.00	255,633,271.98	589,198,900	-	589,198,900.00	152,224,800.00	152,224,800.00
21010101	BASIC-SALARY	242,945,278.45	503,588,740.00	255,183,271.98	589,198,900	-	589,198,900.00	152,224,800.00	152,224,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	500,000.00	454,500.00	450,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	55,731,747.01	86,212,600.00	59,305,174.90	78,320,100	-	78,320,100.00	206,387,800.00	206,387,800.00
210201	ALLOWANCES	55,731,747.01	86,212,600.00	59,305,174.90	78,320,100	-	78,320,100.00	206,387,800.00	206,387,800.00
21020102	HOUSING/RENT ALLOWANCE	935,902.56	11,680,460.00	3,798,171.46	13,666,200	-	13,666,200.00	24,054,600.00	24,054,600.00
21020103	TRANSPORT ALLOWANCE	-	1,762,000.00	1,744,500.63	-	-	-	-	-
21020104	MEAL SUBSIDY	-	879,000.00	870,227.85	-	-	-	-	-
21020105	UTILITY ALLOWANCE	374,361.00	3,890,160.00	1,207,647.79	4,551,600	-	4,551,600.00	9,070,600.00	9,070,600.00
21020106	ENTERTAINMENT ALLOWANCE	374,361.00	741,740.00	739,171.00	570,100	-	570,100.00	1,500,000.00	1,500,000.00
21020107	LEAVE ALLOWANCE	124,788.00	729,760.00	700,993.98	853,900	-	853,900.00	5,795,800.00	5,795,800.00
21020108	DOMESTIC STAFF ALLOWANCE	935,902.56	1,284,360.00	1,283,942.06	1,456,100	-	1,456,100.00	278,200.00	278,200.00
21020109	SHIFT ALLOWANCE	276,160.00	532,980.00	149,160.00	623,700	-	623,700.00	10,570,200.00	10,570,200.00
21020110	CALL DUTY ALLOWANCE	7,803,468.81	18,122,520.00	3,638,945.52	21,203,400	-	21,203,400.00	8,617,800.00	8,617,800.00
21020112	HARZARD ALLOWANCE	24,663,951.75	29,264,440.00	29,151,446.84	20,890,200	-	20,890,200.00	-	-
21020120	JOURNAL ALLOWANCE	187,180.56	-	-	-	-	-	6,505,400.00	6,505,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020130	SPECIAL ALLOWANCE	-	1,452,440.00	375,987.50	1,699,400	-	1,699,400.00	-	-
21020137	DRIVER'S ALLOWANCE	935,902.56	-	-	-	-	-	20,767,300.00	20,767,300.00
21020138	ADMIN ALLOWANCE	311,967.48	230,880.00	51,994.58	270,200	-	270,200.00	2,716,000.00	2,716,000.00
21020140	ACADEMIC ALLOWANCE	9,787,800.73	-	-	-	-	-	112,605,800.00	112,605,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	9,020,000.00	15,641,860.00	15,592,985.69	12,535,300	-	12,535,300.00	3,906,100.00	3,906,100.00
22	OTHER RECURRENT COSTS	82,149,500.50	198,716,100.00	110,383,910.62	157,850,710	55,092,300.00	212,943,010.00	1,146,192,000.00	1,157,656,800.00
2202	OVERHEAD COST	82,149,500.50	198,716,100.00	110,383,910.62	157,850,710	55,092,300.00	212,943,010.00	1,146,192,000.00	1,157,656,800.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,390.00	6,800,000.00	2,813,190.00	4,702,000	1,641,000.00	6,343,000.00	42,999,400.00	43,429,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	36,117,600.00	36,478,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,812,440.00	3,400,000.00	1,057,620.00	2,351,000	820,500.00	3,171,500.00	1,805,900.00	1,824,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,187,950.00	3,400,000.00	1,755,570.00	2,351,000	820,500.00	3,171,500.00	5,044,500.00	5,095,000.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	-	-	31,400.00	31,800.00
220202	UTILITIES - GENERAL	1,356,740.00	11,505,100.00	3,851,550.00	11,465,190	4,001,600.00	15,466,790.00	15,152,800.00	15,304,700.00
22020201	ELECTRICITY CHARGES	-	1,897,600.00	-	1,946,370	679,300.00	2,625,670.00	602,000.00	608,100.00
22020202	TELEPHONE CHARGES	90,000.00	99,200.00	-	67,200	23,500.00	90,700.00	146,900.00	148,400.00
22020203	INTERNET ACCESS CHARGES	908,740.00	2,533,600.00	2,522,550.00	2,460,450	858,700.00	3,319,150.00	57,800.00	58,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	15,000.00	2,533,600.00	450,000.00	2,471,880	862,700.00	3,334,580.00	874,100.00	882,900.00
22020205	WATER RATES	243,000.00	240,300.00	239,000.00	134,400	47,000.00	181,400.00	1,733,700.00	1,751,100.00
22020206	SEWERAGE CHARGES	-	2,533,600.00	640,000.00	2,592,760	904,900.00	3,497,660.00	10,835,300.00	10,943,700.00
22020209	OTHER UTILITY CHARGES	100,000.00	1,667,200.00	-	1,792,130	625,500.00	2,417,630.00	903,000.00	912,100.00
220203	MATERIALS & SUPPLIES - GENERAL	15,736,250.00	43,168,800.00	18,032,910.00	34,216,080	11,942,000.00	46,158,080.00	238,202,100.00	240,584,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	306,250.00	1,493,600.00	784,400.00	2,471,880	862,700.00	3,334,580.00	602,000.00	608,100.00
22020302	BOOKS	2,519,400.00	2,533,600.00	-	3,761,500	1,312,800.00	5,074,300.00	509,300.00	514,400.00
22020303	NEWSPAPERS	-	-	-	335,900	117,300.00	453,200.00	88,274,000.00	89,156,800.00
22020304	MAGAZINES & PERIODICALS	-	-	-	335,900	117,300.00	453,200.00	122,710,200.00	123,937,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,776,500.00	8,176,800.00	3,439,650.00	5,492,380	1,916,900.00	7,409,280.00	30,100.00	30,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,500,000.00	8,176,800.00	1,154,000.00	5,492,380	1,916,900.00	7,409,280.00	3,587,000.00	3,622,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,472,000.00	3,400,000.00	2,695,460.00	2,283,800	797,100.00	3,080,900.00	5,778,900.00	5,836,700.00
22020309	UNIFORMS & OTHER CLOTHING	3,560,000.00	7,260,000.00	3,630,000.00	4,607,860	1,608,200.00	6,216,060.00	10,233,400.00	10,335,800.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	396,000.00	5,465,600.00	745,000.00	3,671,300	1,281,300.00	4,952,600.00	6,019,600.00	6,079,800.00
22020312	OTHER MATERIALS AND SUPPLIES	876,100.00	3,762,400.00	3,554,400.00	3,143,580	1,097,200.00	4,240,780.00	361,200.00	364,900.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	1,330,000.00	2,900,000.00	2,030,000.00	2,619,600	914,300.00	3,533,900.00	96,400.00	97,400.00
220204	MAINTENANCE SERVICES - GENERAL	11,674,800.00	21,053,600.00	9,705,050.00	19,514,310	6,810,800.00	26,325,110.00	759,387,700.00	766,981,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,287,500.00	4,914,400.00	1,012,000.00	4,644,150	1,620,900.00	6,265,050.00	27,900.00	28,200.00

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22020402	MAINTENANCE OF OFFICE FURNITURE	985,500.00	2,645,600.00	1,299,000.00	2,448,320	854,500.00	3,302,820.00	758,469,600.00	766,054,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,649,000.00	3,400,000.00	2,170,000.00	3,627,200	1,265,900.00	4,893,100.00	48,200.00	48,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,041,800.00	2,645,600.00	1,226,100.00	2,448,320	854,500.00	3,302,820.00	602,000.00	608,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	3,512,000.00	252,500.00	3,030,760	1,057,800.00	4,088,560.00	232,700.00	235,100.00
22020406	OTHER MAINTENANCE SERVICES	4,711,000.00	3,936,000.00	3,745,450.00	3,315,560	1,157,200.00	4,472,760.00	7,300.00	7,400.00
220206	OTHER SERVICES - GENERAL	5,171,940.00	10,888,000.00	3,498,600.00	8,243,690	2,877,200.00	11,120,890.00	3,949,200.00	3,988,900.00
22020601	SECURITY SERVICES	1,695,000.00	3,316,800.00	1,425,000.00	2,485,300	867,400.00	3,352,700.00	1,204,000.00	1,216,100.00
22020603	RESIDENTIAL RENT	-	-	-	-	-	-	96,400.00	97,400.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	498,400.00	30,000.00	335,900	117,300.00	453,200.00	1,444,800.00	1,459,300.00
22020605	CLEANING & FUMIGATION SERVICES	3,476,940.00	7,072,800.00	2,043,600.00	5,422,490	1,892,500.00	7,314,990.00	1,204,000.00	1,216,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,695,230.00	10,191,900.00	2,406,850.00	9,930,340	3,465,900.00	13,396,240.00	41,557,000.00	41,972,800.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	2,568,000.00	2,919,100.00	2,406,850.00	2,618,550	913,900.00	3,532,450.00	296,700.00	299,700.00
22020703	LEGAL SERVICES	82,230.00	977,600.00	-	1,128,480	393,900.00	1,522,380.00	24,078,400.00	24,319,200.00
22020704	ENGINEERING SERVICES	-	2,098,400.00	-	2,081,250	726,400.00	2,807,650.00	12,039,200.00	12,159,600.00
22020705	ARCHITECTURAL SERVICES	-	2,098,400.00	-	2,081,250	726,400.00	2,807,650.00	4,661,100.00	4,707,800.00
051702400100 - College of Health Technology Michika									
2	EXPENDITURES	217,396,989.53	1,555,240,300.00	843,254,967.45	2,482,008,700	118,000,900.00	2,600,009,600.00	2,868,728,800.00	2,903,532,800.00
21	PERSONNEL COST	215,544,960.34	450,850,800.00	303,836,958.04	527,350,400	-	527,350,400.00	1,021,440,700.00	1,021,440,700.00
2101	SALARY	189,659,809.34	319,479,340.00	264,981,876.10	373,790,900	-	373,790,900.00	25,042,700.00	25,042,700.00
210101	SALARIES AND WAGES	189,659,809.34	319,479,340.00	264,981,876.10	373,790,900	-	373,790,900.00	25,042,700.00	25,042,700.00
21010101	BASIC-SALARY	189,159,809.34	319,479,340.00	264,981,876.10	373,790,900	-	373,790,900.00	25,042,700.00	25,042,700.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	500,000.00	-	-	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,885,151.00	131,371,460.00	38,855,081.94	153,559,500	-	153,559,500.00	996,398,000.00	996,398,000.00
210201	ALLOWANCES	25,885,151.00	131,371,460.00	38,855,081.94	153,559,500	-	153,559,500.00	996,398,000.00	996,398,000.00
21020102	HOUSING/RENT ALLOWANCE	3,059,355.24	44,596,520.00	8,342,601.83	52,178,000	-	52,178,000.00	1,530,000.00	1,530,000.00
21020103	TRANSPORT ALLOWANCE	712,870.56	25,504,620.00	5,382,210.16	29,840,500	-	29,840,500.00	4,315,500.00	4,315,500.00
21020104	MEAL SUBSIDY	333,275.40	12,432,880.00	2,183,014.24	14,546,600	-	14,546,600.00	165,300.00	165,300.00
21020105	UTILITY ALLOWANCE	364,908.24	9,563,620.00	1,851,924.49	11,189,500	-	11,189,500.00	10,266,100.00	10,266,100.00
21020107	LEAVE ALLOWANCE	620,231.04	10,398,860.00	1,629,026.39	12,166,700	-	12,166,700.00	4,301,600.00	4,301,600.00
21020108	DOMESTIC STAFF ALLOWANCE	822,444.48	6,708,820.00	1,115,988.06	7,849,400	-	7,849,400.00	-	-
21020109	SHIFT ALLOWANCE	1,378,349.20	2,941,780.00	1,218,390.08	3,442,000	-	3,442,000.00	-	-
21020110	CALL DUTY ALLOWANCE	26,457.88	-	-	-	-	-	18,190,600.00	18,190,600.00
21020112	HARZARD ALLOWANCE	515,929.12	711,620.00	445,651.00	832,700	-	832,700.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020118	SIWES ALLOWANCE	1,275,589.02	2,164,240.00	2,163,560.05	2,459,200	-	2,459,200.00	945,497,100.00	945,497,100.00
21020119	FIELD ALLOWANCE	1,275,589.02	2,164,240.00	2,163,560.05	2,459,200	-	2,459,200.00	-	-
21020140	ACADEMIC ALLOWANCE	5,740,151.80	10,828,820.00	9,736,018.39	12,669,800	-	12,669,800.00	2,901,400.00	2,901,400.00
21020145	OTHER ALLOWANCES AND BENEFITS	9,760,000.00	3,355,440.00	2,623,137.20	3,925,900	-	3,925,900.00	9,230,400.00	9,230,400.00
22	OTHER RECURRENT COSTS	1,852,029.19	127,556,800.00	23,219,519.25	338,103,300	118,000,900.00	456,104,200.00	214,567,200.00	216,715,900.00
2202	OVERHEAD COST	1,852,029.19	127,556,800.00	23,219,519.25	338,103,300	118,000,900.00	456,104,200.00	214,567,200.00	216,715,900.00
220201	TRAVEL & TRANSPORT - GENERAL	90,000.00	19,676,800.00	7,118,700.00	27,469,930	9,587,300.00	37,057,230.00	11,089,300.00	11,200,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	2,428,800.00	963,000.00	3,946,200	1,377,300.00	5,323,500.00	3,611,800.00	3,648,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	90,000.00	14,432,000.00	4,916,200.00	19,343,410	6,750,900.00	26,094,310.00	3,009,800.00	3,039,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	88,000.00	-	1,007,600	351,700.00	1,359,300.00	1,805,900.00	1,824,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	2,332,000.00	1,239,500.00	2,605,590	909,400.00	3,514,990.00	26,500.00	26,800.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	176,000.00	-	118,300	41,300.00	159,600.00	48,200.00	48,700.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	176,000.00	-	403,100	140,700.00	543,800.00	30,100.00	30,500.00
22020109	PER-DIEM/ESTACODES	-	44,000.00	-	45,730	16,000.00	61,730.00	2,557,000.00	2,582,600.00
220202	UTILITIES - GENERAL	304,000.00	2,816,000.00	-	5,636,900	1,967,700.00	7,604,600.00	37,717,000.00	38,094,700.00
22020201	ELECTRICITY CHARGES	-	457,600.00	-	441,380	154,100.00	595,480.00	602,000.00	608,100.00
22020202	TELEPHONE CHARGES	304,000.00	26,400.00	-	373,820	130,500.00	504,320.00	264,900.00	267,600.00
22020203	INTERNET ACCESS CHARGES	-	308,000.00	-	542,770	189,500.00	732,270.00	161,400.00	163,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	44,000.00	-	567,620	198,100.00	765,720.00	59,400.00	60,000.00
22020205	WATER RATES	-	44,000.00	-	433,320	151,300.00	584,620.00	240,800.00	243,300.00
22020206	SEWERAGE CHARGES	-	616,000.00	-	548,140	191,400.00	739,540.00	36,117,600.00	36,478,800.00
22020207	LEASED COMMUNICATION LINES(S)	-	44,000.00	-	59,150	20,700.00	79,850.00	120,400.00	121,700.00
22020209	OTHER UTILITY CHARGES	-	1,276,000.00	-	2,670,700	932,100.00	3,602,800.00	150,500.00	152,100.00
220203	MATERIALS & SUPPLIES - GENERAL	110,000.00	24,893,600.00	1,201,000.00	26,830,120	9,364,100.00	36,194,220.00	23,724,900.00	23,962,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	110,000.00	3,036,000.00	-	2,677,760	934,600.00	3,612,360.00	-	-
22020302	BOOKS	-	2,816,000.00	-	2,563,240	894,600.00	3,457,840.00	1,527,800.00	1,543,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	308,000.00	-	930,360	324,700.00	1,255,060.00	180,600.00	182,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	4,840,000.00	900,000.00	5,363,560	1,871,900.00	7,235,460.00	798,500.00	806,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	5,720,000.00	-	3,842,120	1,340,900.00	5,183,020.00	60,200.00	60,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	88,000.00	-	436,600	152,400.00	589,000.00	4,815,700.00	4,863,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	6,600,000.00	-	6,448,300	2,250,500.00	8,698,800.00	9,029,400.00	9,119,700.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	220,800.00	-	2,149,980	750,400.00	2,900,380.00	6,019,600.00	6,079,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	176,000.00	-	503,800	175,900.00	679,700.00	1,264,200.00	1,276,900.00
22020312	OTHER MATERIALS AND SUPPLIES	-	1,088,800.00	301,000.00	1,914,400	668,200.00	2,582,600.00	28,900.00	29,200.00
220204	MAINTENANCE SERVICES - GENERAL	25,000.00	26,517,600.00	3,043,000.00	67,434,790	23,535,100.00	90,969,890.00	941,000.00	950,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000.00	4,840,000.00	170,000.00	15,963,450	5,571,300.00	21,534,750.00	182,100.00	184,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	3,960,000.00	-	15,273,360	5,330,500.00	20,603,860.00	252,900.00	255,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	7,320,000.00	950,000.00	12,268,700	4,281,800.00	16,550,500.00	192,700.00	194,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	5,016,000.00	1,923,000.00	11,656,740	4,068,300.00	15,725,040.00	120,400.00	121,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	4,356,000.00	-	6,306,980	2,201,200.00	8,508,180.00	136,300.00	137,700.00
22020406	OTHER MAINTENANCE SERVICES	-	1,025,600.00	-	5,965,560	2,082,000.00	8,047,560.00	56,600.00	57,200.00
220205	TRAINING - GENERAL	-	4,154,400.00	2,672,000.00	6,215,750	2,169,400.00	8,385,150.00	61,099,000.00	61,710,100.00
22020501	LOCAL TRAINING	-	3,080,800.00	2,672,000.00	4,083,980	1,425,400.00	5,509,380.00	-	-
22020502	INTERNATIONAL TRAINING	-	88,000.00	-	126,350	44,100.00	170,450.00	60,196,000.00	60,798,000.00
22020503	OTHER TRAININGS	-	985,600.00	-	2,005,420	699,900.00	2,705,320.00	903,000.00	912,100.00
220206	OTHER SERVICES - GENERAL	500,000.00	9,108,000.00	-	22,452,620	7,836,100.00	30,288,720.00	688,800.00	695,800.00
22020601	SECURITY SERVICES	-	1,390,400.00	-	1,605,680	560,400.00	2,166,080.00	-	-
22020602	OFFICE RENT	-	1,601,600.00	-	1,747,560	609,900.00	2,357,460.00	-	-
22020603	RESIDENTIAL RENT	-	396,000.00	-	1,609,420	561,700.00	2,171,120.00	144,500.00	146,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	500,000.00	3,960,000.00	-	15,636,000	5,457,000.00	21,093,000.00	14,500.00	14,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	1,760,000.00	-	1,853,960	647,100.00	2,501,060.00	529,800.00	535,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	3,912,800.00	400,000.00	7,061,740	2,464,800.00	9,526,540.00	31,959,400.00	32,279,400.00
22020701	FINANCIAL CONSULTING	-	2,200,000.00	400,000.00	2,149,500	750,200.00	2,899,700.00	1,204,000.00	1,216,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	868,000.00	-	1,926,430	672,400.00	2,598,830.00	296,000.00	299,000.00
22020703	LEGAL SERVICES	-	88,000.00	-	260,650	91,000.00	351,650.00	21,189,000.00	21,400,900.00
22020704	ENGINEERING SERVICES	-	88,000.00	-	798,050	278,600.00	1,076,650.00	481,600.00	486,500.00
22020705	ARCHITECTURAL SERVICES	-	88,000.00	-	126,350	44,100.00	170,450.00	3,852,600.00	3,891,200.00
22020706	SURVEYING SERVICES	-	88,000.00	-	126,350	44,100.00	170,450.00	3,852,600.00	3,891,200.00
22020709	OTHER CONSULTING SERVICES	-	492,800.00	-	1,674,410	584,400.00	2,258,810.00	1,083,600.00	1,094,500.00
220208	FUEL & LUBRICANTS - GENERAL	-	3,712,000.00	270,000.00	42,339,360	14,776,600.00	57,115,960.00	746,500.00	754,100.00
22020801	MOTOR VEHICLE FUEL COST	-	1,901,600.00	-	3,350,150	1,169,300.00	4,519,450.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,062,400.00	270,000.00	37,815,000	13,197,500.00	51,012,500.00	264,900.00	267,600.00
22020803	PLANT / GENERATOR FUEL COST	-	748,000.00	-	1,174,210	409,800.00	1,584,010.00	481,600.00	486,500.00
220209	FINANCIAL CHARGES - GENERAL	123,029.19	792,000.00	18,658.00	572,400	199,800.00	772,200.00	126,500.00	127,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	123,029.19	748,000.00	18,658.00	475,570	166,000.00	641,570.00	120,400.00	121,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020902	INSURANCE PREMIUM	-	44,000.00	-	96,830	33,800.00	130,630.00	6,100.00	6,200.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	31,973,600.00	8,496,161.25	132,089,690	46,100,000.00	178,189,690.00	46,474,800.00	46,940,100.00
22021001	REFRESHMENT & MEALS	150,000.00	1,109,600.00	-	1,417,030	494,600.00	1,911,630.00	1,204,000.00	1,216,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	1,320,000.00	100,000.00	3,123,400	1,090,100.00	4,213,500.00	36,117,600.00	36,478,800.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,408,000.00	-	1,927,430	672,700.00	2,600,130.00	1,011,300.00	1,021,500.00
22021004	MEDICAL EXPENSES-LOCAL	-	704,000.00	-	2,005,060	699,800.00	2,704,860.00	794,600.00	802,600.00
22021006	POSTAGES & COURIER SERVICES	-	123,200.00	-	418,630	146,200.00	564,830.00	121,700.00	123,000.00
22021007	WELFARE PACKAGES	-	105,600.00	-	1,414,340	493,700.00	1,908,040.00	132,500.00	133,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	660,000.00	-	1,786,760	623,600.00	2,410,360.00	-	-
22021009	SPORTING ACTIVITIES	-	176,000.00	-	2,133,300	744,600.00	2,877,900.00	1,266,500.00	1,279,200.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	2,179,720	760,800.00	2,940,520.00	469,100.00	473,800.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	2,270,400.00	-	1,914,400	668,200.00	2,582,600.00	3,009,800.00	3,039,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	500,000.00	23,436,800.00	8,396,161.25	111,982,860	39,082,100.00	151,064,960.00	240,800.00	243,300.00
22021026	MONITORING AND EVALUATION RECURRENT	-	660,000.00	-	1,786,760	623,600.00	2,410,360.00	2,106,900.00	2,128,000.00
23	CAPITAL EXPENDITURE	-	976,832,700.00	516,198,490.16	1,616,555,000	-	1,616,555,000.00	1,632,720,900.00	1,665,376,200.00
2301	FIXED ASSETS PURCHASED	-	246,000,000.00	-	501,990,000	-	501,990,000.00	507,010,000.00	517,150,400.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	246,000,000.00	-	501,990,000	-	501,990,000.00	507,010,000.00	517,150,400.00
23010105	PURCHASE OF MOTOR VEHICLES	-	147,000,000.00	-	188,870,000	-	188,870,000.00	190,758,700.00	194,574,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	45,000,000.00	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	33,000,000.00	-	89,385,000	-	89,385,000.00	90,278,900.00	92,084,500.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	8,000,000.00	-	23,735,000	-	23,735,000.00	23,972,400.00	24,451,900.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	13,000,000.00	-	150,000,000	-	150,000,000.00	151,500,000.00	154,530,000.00
2302	CONSTRUCTION / PROVISION	-	425,702,000.00	236,219,625.41	818,923,000	-	818,923,000.00	827,112,300.00	843,654,900.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	425,702,000.00	236,219,625.41	818,923,000	-	818,923,000.00	827,112,300.00	843,654,900.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	142,094,000.00	131,474,167.62	443,900,000	-	443,900,000.00	448,339,000.00	457,305,900.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	163,608,000.00	104,745,457.79	239,673,000	-	239,673,000.00	242,069,800.00	246,911,400.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	60,000,000.00	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	35,350,000	-	35,350,000.00	35,703,500.00	36,417,600.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	60,000,000.00	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
2303	REHABILITATION / REPAIRS	-	305,130,700.00	279,978,864.75	245,642,000	-	245,642,000.00	248,098,600.00	253,060,900.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	305,130,700.00	279,978,864.75	245,642,000	-	245,642,000.00	248,098,600.00	253,060,900.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	20,000,000.00	19,800,000.00	47,975,000	-	47,975,000.00	48,454,800.00	49,423,900.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	275,630,700.00	260,178,864.75	78,477,000	-	78,477,000.00	79,261,900.00	80,847,300.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	9,500,000.00	-	19,190,000	-	19,190,000.00	19,381,900.00	19,769,700.00
2305	OTHER CAPITAL PROJECTS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
052100100100 - Ministry of Health and Human Services									
2	EXPENDITURES	1,865,885,879.84	3,964,513,680.00	3,142,853,874.77	11,513,266,160	6,783,263,900.00	18,296,530,060.00	12,643,992,200.00	12,893,042,400.00
21	PERSONNEL COST	190,697,043.82	225,615,520.00	203,473,876.24	258,711,500	-	258,711,500.00	165,213,000.00	165,213,000.00
2101	SALARY	178,587,799.02	210,256,820.00	193,200,813.19	239,165,700	-	239,165,700.00	96,505,400.00	96,505,400.00
210101	SALARIES AND WAGES	178,587,799.02	210,256,820.00	193,200,813.19	239,165,700	-	239,165,700.00	96,505,400.00	96,505,400.00
21010101	BASIC-SALARY	172,940,358.39	204,415,020.00	187,383,884.44	239,165,700	-	239,165,700.00	96,505,400.00	96,505,400.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	5,647,440.63	5,841,800.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,109,244.80	15,358,700.00	10,273,063.05	19,545,800	-	19,545,800.00	68,707,600.00	68,707,600.00
210201	ALLOWANCES	12,109,244.80	15,358,700.00	10,273,063.05	19,545,800	-	19,545,800.00	68,707,600.00	68,707,600.00
21020102	HOUSING/RENT ALLOWANCE	197,190.00	2,287,300.00	412,798.14	2,676,200	-	2,676,200.00	21,997,500.00	21,997,500.00
21020103	TRANSPORT ALLOWANCE	59,000.16	1,149,320.00	219,715.89	1,344,800	-	1,344,800.00	6,297,600.00	6,297,600.00
21020104	MEAL SUBSIDY	10,713.00	85,160.00	84,389.82	17,400	-	17,400.00	968,800.00	968,800.00
21020105	UTILITY ALLOWANCE	29,903.76	100,900.00	100,267.80	47,800	-	47,800.00	3,484,700.00	3,484,700.00
21020107	LEAVE ALLOWANCE	86,184.00	153,420.00	153,060.03	138,000	-	138,000.00	462,900.00	462,900.00
21020109	SHIFT ALLOWANCE	2,547,906.40	3,013,140.00	2,998,379.70	1,783,400	-	1,783,400.00	9,200,600.00	9,200,600.00
21020110	CALL DUTY ALLOWANCE	676,297.40	1,300,460.00	1,297,097.40	1,127,200	-	1,127,200.00	14,848,500.00	14,848,500.00
21020112	HARZARD ALLOWANCE	4,009,681.24	5,314,020.00	3,931,821.25	6,217,500	-	6,217,500.00	-	-
21020135	FURNITURE ALLOWANCE	172,368.84	234,980.00	215,533.02	275,000	-	275,000.00	11,447,000.00	11,447,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,320,000.00	1,720,000.00	860,000.00	5,918,500	-	5,918,500.00	-	-
22	OTHER RECURRENT COSTS	97,665,817.02	188,540,900.00	170,010,798.51	95,304,660	33,263,900.00	128,568,560.00	52,749,200.00	53,278,800.00
2202	OVERHEAD COST	97,665,817.02	188,540,900.00	170,010,798.51	95,304,660	33,263,900.00	128,568,560.00	52,749,200.00	53,278,800.00
220201	TRAVEL & TRANSPORT - GENERAL	9,009,000.00	13,200,000.00	6,897,200.00	13,426,800	4,686,300.00	18,113,100.00	14,845,700.00	14,994,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,149,500.00	4,000,000.00	4,000,000.00	1,612,100	562,700.00	2,174,800.00	60,200.00	60,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,736,000.00	2,400,000.00	697,200.00	1,612,100	562,700.00	2,174,800.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	408,000.00	4,400,000.00	1,400,000.00	2,955,500	1,031,500.00	3,987,000.00	1,204,000.00	1,216,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,715,500.00	2,400,000.00	800,000.00	1,612,100	562,700.00	2,174,800.00	301,000.00	304,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	5,635,000	1,966,700.00	7,601,700.00	12,678,500.00	12,805,300.00
220202	UTILITIES - GENERAL	1,487,000.00	2,752,800.00	1,405,000.00	1,080,860	377,500.00	1,458,360.00	999,800.00	1,010,100.00
22020201	ELECTRICITY CHARGES	504,000.00	800,000.00	600,000.00	537,400	187,600.00	725,000.00	301,000.00	304,100.00
22020203	INTERNET ACCESS CHARGES	430,000.00	1,186,400.00	385,000.00	259,600	90,700.00	350,300.00	287,500.00	290,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	240,000.00	140,800.00	115,000.00	78,520	27,500.00	106,020.00	290,900.00	293,900.00
22020209	OTHER UTILITY CHARGES	313,000.00	625,600.00	305,000.00	205,340	71,700.00	277,040.00	120,400.00	121,700.00
220203	MATERIALS & SUPPLIES - GENERAL	1,782,650.00	2,423,200.00	1,732,100.00	1,224,750	427,600.00	1,652,350.00	8,090,400.00	8,171,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	817,500.00	1,367,200.00	1,175,000.00	515,360	179,900.00	695,260.00	3,009,800.00	3,039,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	328,000.00	288,800.00	55,000.00	194,030	67,800.00	261,830.00	3,009,800.00	3,039,900.00
22020312	OTHER MATERIALS AND SUPPLIES	637,150.00	767,200.00	502,100.00	515,360	179,900.00	695,260.00	2,070,800.00	2,091,600.00
220204	MAINTENANCE SERVICES - GENERAL	9,579,900.00	11,259,200.00	8,012,731.22	7,562,890	2,639,700.00	10,202,590.00	2,299,900.00	2,323,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,472,000.00	4,800,000.00	4,397,481.22	3,224,200	1,125,300.00	4,349,500.00	1,769,800.00	1,787,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,006,000.00	886,400.00	254,250.00	595,400	207,800.00	803,200.00	192,700.00	194,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,445,300.00	2,400,000.00	843,000.00	1,612,100	562,700.00	2,174,800.00	301,000.00	304,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	824,600.00	2,400,000.00	2,400,000.00	1,612,100	562,700.00	2,174,800.00	4,400.00	4,500.00
22020406	OTHER MAINTENANCE SERVICES	832,000.00	772,800.00	118,000.00	519,090	181,200.00	700,290.00	32,000.00	32,400.00
220205	TRAINING - GENERAL	2,422,500.00	3,776,000.00	3,758,000.00	2,536,500	885,500.00	3,422,000.00	2,729,000.00	2,756,400.00
22020501	LOCAL TRAINING	434,500.00	1,600,000.00	1,592,000.00	1,074,800	375,200.00	1,450,000.00	802,700.00	810,800.00
22020502	INTERNATIONAL TRAINING	1,688,000.00	1,600,000.00	1,590,000.00	1,074,800	375,200.00	1,450,000.00	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	300,000.00	576,000.00	576,000.00	386,900	135,100.00	522,000.00	1,926,300.00	1,945,600.00
220206	OTHER SERVICES - GENERAL	343,000.00	559,600.00	350,000.00	234,970	82,200.00	317,170.00	457,600.00	462,300.00
22020601	SECURITY SERVICES	220,000.00	232,800.00	190,000.00	156,450	54,700.00	211,150.00	192,700.00	194,700.00
22020605	CLEANING & FUMIGATION SERVICES	123,000.00	326,800.00	160,000.00	78,520	27,500.00	106,020.00	264,900.00	267,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,008,000.00	1,437,600.00	1,245,000.00	965,820	337,300.00	1,303,120.00	8,114,600.00	8,195,900.00
22020701	FINANCIAL CONSULTING	130,000.00	120,800.00	40,000.00	81,200	28,400.00	109,600.00	1,204,000.00	1,216,100.00
22020703	LEGAL SERVICES	878,000.00	1,200,000.00	1,180,000.00	806,100	281,400.00	1,087,500.00	2,889,500.00	2,918,400.00
22020709	OTHER CONSULTING SERVICES	-	116,800.00	25,000.00	78,520	27,500.00	106,020.00	4,021,100.00	4,061,400.00
220208	FUEL & LUBRICANTS - GENERAL	2,513,500.00	2,687,300.00	2,618,797.51	1,580,490	551,800.00	2,132,290.00	2,094,900.00	2,116,000.00
22020801	MOTOR VEHICLE FUEL COST	1,648,500.00	1,544,800.00	1,478,797.51	1,037,710	362,200.00	1,399,910.00	24,100.00	24,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	615,000.00	576,000.00	575,500.00	386,900	135,100.00	522,000.00	1,589,200.00	1,605,100.00
22020803	PLANT / GENERATOR FUEL COST	250,000.00	566,500.00	564,500.00	155,880	54,500.00	210,380.00	481,600.00	486,500.00

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220209	FINANCIAL CHARGES - GENERAL	120,641.02	464,000.00	232,679.78	311,750	108,900.00	420,650.00	1,461,600.00	1,476,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	120,641.02	464,000.00	232,679.78	311,750	108,900.00	420,650.00	1,461,600.00	1,476,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	69,399,626.00	149,981,200.00	143,759,290.00	66,379,830	23,167,100.00	89,546,930.00	11,655,700.00	11,772,700.00
22021001	REFRESHMENT & MEALS	315,400.00	382,000.00	337,200.00	155,880	54,500.00	210,380.00	4,815,700.00	4,863,900.00
22021003	PUBLICITY & ADVERTISEMENTS	430,000.00	385,600.00	385,000.00	259,020	90,400.00	349,420.00	2,817,200.00	2,845,400.00
22021004	MEDICAL EXPENSES-LOCAL	51,474,976.00	100,307,200.00	99,858,590.00	53,735,400	18,753,700.00	72,489,100.00	102,600.00	103,700.00
22021006	POSTAGES & COURIER SERVICES	-	24,000.00	-	16,210	5,700.00	21,910.00	180,600.00	182,500.00
22021007	WELFARE PACKAGES	1,614,950.00	1,600,000.00	1,346,000.00	1,074,800	375,200.00	1,450,000.00	159,000.00	160,600.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000.00	384,000.00	301,000.00	257,970	90,100.00	348,070.00	60,200.00	60,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,524,000.00	1,600,000.00	241,500.00	1,074,800	375,200.00	1,450,000.00	2,167,100.00	2,188,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,661,300.00	38,000,000.00	34,977,500.00	5,373,600	1,875,400.00	7,249,000.00	89,100.00	90,000.00
22021027	DAILY RATED ALLOWANCE	6,079,000.00	7,298,400.00	6,312,500.00	4,432,150	1,546,900.00	5,979,050.00	1,264,200.00	1,276,900.00
23	CAPITAL EXPENDITURE	1,577,523,019.00	3,550,357,260.00	2,769,369,200.02	11,159,250,000	6,750,000,000.00	17,909,250,000.00	12,426,030,000.00	12,674,550,600.00
2301	FIXED ASSETS PURCHASED	293,636,229.00	1,297,556,000.00	1,018,372,016.13	1,719,750,000	3,600,000,000.00	5,319,750,000.00	2,783,560,000.00	2,839,231,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	293,636,229.00	1,297,556,000.00	1,018,372,016.13	1,719,750,000	3,600,000,000.00	5,319,750,000.00	2,783,560,000.00	2,839,231,200.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
23010106	PURCHASE OF VANS	-	-	-	10,000,000	-	10,000,000.00	90,900,000.00	92,718,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	32,000,000	-	32,000,000.00	941,320,000.00	960,146,400.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	293,636,229.00	1,267,556,000.00	1,018,372,016.13	1,577,750,000	3,600,000,000.00	5,177,750,000.00	1,635,190,000.00	1,667,893,800.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	30,000,000.00	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	65,000,000	-	65,000,000.00	80,800,000.00	82,416,000.00
2302	CONSTRUCTION / PROVISION	777,951,648.00	1,036,986,960.00	876,040,089.53	5,536,500,000	875,000,000.00	6,411,500,000.00	6,442,790,000.00	6,571,645,800.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	777,951,648.00	1,036,986,960.00	876,040,089.53	5,536,500,000	875,000,000.00	6,411,500,000.00	6,442,790,000.00	6,571,645,800.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	1,575,000,000	-	1,575,000,000.00	1,919,000,000.00	1,957,380,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	318,294,211.00	200,000,000.00	75,874,756.30	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	459,657,437.00	836,986,960.00	800,165,333.23	3,911,500,000	875,000,000.00	4,786,500,000.00	4,473,290,000.00	4,562,755,800.00
2303	REHABILITATION / REPAIRS	88,345,878.00	409,072,100.00	173,406,564.04	2,063,000,000	1,575,000,000.00	3,638,000,000.00	2,300,780,000.00	2,346,795,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	88,345,878.00	409,072,100.00	173,406,564.04	2,063,000,000	1,575,000,000.00	3,638,000,000.00	2,300,780,000.00	2,346,795,600.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	88,345,878.00	409,072,100.00	173,406,564.04	2,013,000,000	1,575,000,000.00	3,588,000,000.00	2,219,980,000.00	2,264,379,600.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	50,000,000	-	50,000,000.00	80,800,000.00	82,416,000.00
2305	OTHER CAPITAL PROJECTS	417,589,264.00	806,742,200.00	701,550,530.32	1,840,000,000	700,000,000.00	2,540,000,000.00	898,900,000.00	916,878,000.00

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230501	ACQUISITION OF NON TANGIBLE ASSETS	417,589,264.00	806,742,200.00	701,550,530.32	1,840,000,000	700,000,000.00	2,540,000,000.00	898,900,000.00	916,878,000.00
23050101	RESEARCH AND DEVELOPMENT	407,589,264.00	415,154,600.00	352,430,219.39	605,000,000	700,000,000.00	1,305,000,000.00	611,050,000.00	623,271,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23050103	MONITORING AND EVALUATION	-	361,587,600.00	349,120,310.93	1,130,000,000	-	1,130,000,000.00	181,800,000.00	185,436,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS	-	10,000,000.00	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	10,000,000.00	10,000,000.00	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
23050109	SPECIAL GRANTS AND INTERVENTION	-	10,000,000.00	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
052100300100 - Primary Health Care Development Agency									
2	EXPENDITURES	77,902,379.62	218,020,180.00	164,239,709.69	662,579,940	6,074,000.00	668,653,940.00	2,903,064,700.00	2,914,482,500.00
21	PERSONNEL COST	68,571,321.31	117,111,680.00	70,746,362.38	125,915,400	-	125,915,400.00	2,285,973,700.00	2,285,973,700.00
2101	SALARY	63,162,941.48	107,994,860.00	65,723,921.59	105,162,100	-	105,162,100.00	2,293,200.00	2,293,200.00
210101	SALARIES AND WAGES	63,162,941.48	107,994,860.00	65,723,921.59	105,162,100	-	105,162,100.00	2,293,200.00	2,293,200.00
21010101	BASIC-SALARY	53,299,570.59	89,882,060.00	47,703,582.95	105,162,100	-	105,162,100.00	2,293,200.00	2,293,200.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	9,863,370.89	18,112,800.00	18,020,338.64	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,408,379.83	9,116,820.00	5,022,440.79	20,753,300	-	20,753,300.00	2,283,680,500.00	2,283,680,500.00
210201	ALLOWANCES	5,408,379.83	9,116,820.00	5,022,440.79	20,753,300	-	20,753,300.00	2,283,680,500.00	2,283,680,500.00
21020107	LEAVE ALLOWANCE	13,768.00	-	-	-	-	-	-	-
21020109	SHIFT ALLOWANCE	2,863,514.26	5,550,220.00	2,531,710.58	6,493,900	-	6,493,900.00	338,840,800.00	338,840,800.00
21020110	CALL DUTY ALLOWANCE	292,855.92	-	-	-	-	-	318,836,000.00	318,836,000.00
21020112	HARZARD ALLOWANCE	1,078,241.65	1,993,200.00	918,870.97	2,332,100	-	2,332,100.00	86,713,600.00	86,713,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,160,000.00	1,573,400.00	1,571,859.24	11,927,300	-	11,927,300.00	1,539,290,100.00	1,539,290,100.00
22	OTHER RECURRENT COSTS	7,111,058.31	29,353,000.00	22,646,347.31	17,398,340	6,074,000.00	23,472,340.00	92,632,000.00	93,560,200.00
2202	OVERHEAD COST	7,111,058.31	29,353,000.00	22,646,347.31	17,398,340	6,074,000.00	23,472,340.00	92,632,000.00	93,560,200.00
220201	TRAVEL & TRANSPORT - GENERAL	361,751.00	1,520,000.00	368,850.00	3,358,600	1,172,400.00	4,531,000.00	34,120,800.00	34,462,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	190,501.00	440,000.00	-	1,007,600	351,700.00	1,359,300.00	2,407,900.00	2,432,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	171,250.00	440,000.00	368,850.00	671,700	234,500.00	906,200.00	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	400,000.00	-	1,343,400	468,900.00	1,812,300.00	31,633,400.00	31,949,800.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	240,000.00	-	335,900	117,300.00	453,200.00	79,500.00	80,300.00
220203	MATERIALS & SUPPLIES - GENERAL	1,312,000.00	4,341,700.00	4,265,750.00	1,533,800	535,500.00	2,069,300.00	12,521,200.00	12,646,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	867,000.00	2,198,000.00	2,190,750.00	1,141,900	398,600.00	1,540,500.00	6,019,600.00	6,079,800.00
22020302	BOOKS	-	40,000.00	-	29,630	10,400.00	40,030.00	120,400.00	121,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	295,000.00	411,600.00	410,000.00	235,100	82,100.00	317,200.00	6,019,600.00	6,079,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	150,000.00	1,680,100.00	1,665,000.00	118,300	41,300.00	159,600.00	301,400.00	304,500.00

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22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	12,000.00	-	8,870	3,100.00	11,970.00	60,200.00	60,900.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	5,793,700.00	5,553,308.00	2,369,650	827,400.00	3,197,050.00	2,765,300.00	2,793,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	335,000.00	816,000.00	810,000.00	159,610	55,800.00	215,410.00	645,000.00	651,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	660,400.00	656,000.00	235,100	82,100.00	317,200.00	151,800.00	153,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	1,596,500.00	1,589,000.00	671,700	234,500.00	906,200.00	240,800.00	243,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	524,000.00	1,018,700.00	1,016,408.00	671,700	234,500.00	906,200.00	481,600.00	486,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	27,000.00	200,000.00	60,000.00	147,820	51,600.00	199,420.00	12,600.00	12,800.00
22020406	OTHER MAINTENANCE SERVICES	416,000.00	1,302,100.00	1,291,900.00	335,900	117,300.00	453,200.00	1,125,100.00	1,136,400.00
22020407	MAINTENANCE OF AIRCRAFTS	48,000.00	200,000.00	130,000.00	147,820	51,600.00	199,420.00	108,400.00	109,500.00
220205	TRAINING - GENERAL	-	5,600,000.00	2,324,000.00	3,627,300	1,266,100.00	4,893,400.00	1,531,200.00	1,546,700.00
22020501	LOCAL TRAINING	-	1,200,000.00	480,000.00	671,700	234,500.00	906,200.00	1,284,300.00	1,297,200.00
22020502	INTERNATIONAL TRAINING	-	2,000,000.00	-	1,477,800	515,800.00	1,993,600.00	150,500.00	152,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	2,400,000.00	1,844,000.00	1,477,800	515,800.00	1,993,600.00	96,400.00	97,400.00
220206	OTHER SERVICES - GENERAL	250,500.00	661,800.00	606,500.00	354,700	123,800.00	478,500.00	249,300.00	251,900.00
22020601	SECURITY SERVICES	150,000.00	421,800.00	420,000.00	177,350	61,900.00	239,250.00	90,300.00	91,300.00
22020605	CLEANING & FUMIGATION SERVICES	100,500.00	240,000.00	186,500.00	177,350	61,900.00	239,250.00	159,000.00	160,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	96,000.00	-	70,940	24,800.00	95,740.00	1,682,600.00	1,699,500.00
22020701	FINANCIAL CONSULTING	-	96,000.00	-	70,940	24,800.00	95,740.00	794,600.00	802,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	-	888,000.00	896,900.00
220208	FUEL & LUBRICANTS - GENERAL	2,126,400.00	2,396,400.00	1,986,000.00	1,045,380	365,000.00	1,410,380.00	9,920,500.00	10,019,900.00
22020801	MOTOR VEHICLE FUEL COST	693,000.00	1,540,800.00	1,535,000.00	709,380	247,600.00	956,980.00	24,100.00	24,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	862,500.00	442,800.00	280,000.00	134,400	47,000.00	181,400.00	264,900.00	267,600.00
22020803	PLANT / GENERATOR FUEL COST	570,900.00	412,800.00	171,000.00	201,600	70,400.00	272,000.00	9,631,500.00	9,727,900.00
220209	FINANCIAL CHARGES - GENERAL	21,407.31	160,000.00	127,413.33	134,400	47,000.00	181,400.00	34,400.00	34,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,407.31	160,000.00	127,413.33	134,400	47,000.00	181,400.00	34,400.00	34,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,539,000.00	8,783,400.00	7,414,525.98	4,903,570	1,712,000.00	6,615,570.00	29,806,700.00	30,105,200.00
22021001	REFRESHMENT & MEALS	40,000.00	280,000.00	240,000.00	206,970	72,300.00	279,270.00	240,800.00	243,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	90,000.00	280,000.00	158,000.00	134,400	47,000.00	181,400.00	12,039,200.00	12,159,600.00
22021003	PUBLICITY & ADVERTISEMENTS	120,000.00	160,000.00	100,000.00	168,000	58,700.00	226,700.00	15,877,700.00	16,036,500.00
22021004	MEDICAL EXPENSES-LOCAL	90,000.00	8,400.00	-	6,760	2,400.00	9,160.00	435,400.00	439,800.00
22021006	POSTAGES & COURIER SERVICES	-	44,000.00	-	33,600	11,800.00	45,400.00	78,400.00	79,200.00
22021007	WELFARE PACKAGES	501,000.00	2,853,800.00	1,875,000.00	335,900	117,300.00	453,200.00	63,600.00	64,300.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	136,000.00	50,000.00	335,900	117,300.00	453,200.00	180,600.00	182,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	488,000.00	1,249,700.00	1,245,155.98	671,700	234,500.00	906,200.00	289,000.00	291,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	2,725,500.00	2,706,370.00	2,002,740	699,000.00	2,701,740.00	602,000.00	608,100.00
22021027	DAILY RATED ALLOWANCE	210,000.00	1,046,000.00	1,040,000.00	1,007,600	351,700.00	1,359,300.00	-	-
23	CAPITAL EXPENDITURE	2,220,000.00	71,555,500.00	70,847,000.00	519,266,200	-	519,266,200.00	524,459,000.00	534,948,600.00
2301	FIXED ASSETS PURCHASED	-	-	-	89,705,000	-	89,705,000.00	90,602,100.00	92,414,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	89,705,000	-	89,705,000.00	90,602,100.00	92,414,200.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	89,705,000	-	89,705,000.00	90,602,100.00	92,414,200.00
2302	CONSTRUCTION / PROVISION	-	-	-	304,766,000	-	304,766,000.00	307,813,700.00	313,970,100.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	304,766,000	-	304,766,000.00	307,813,700.00	313,970,100.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	304,766,000	-	304,766,000.00	307,813,700.00	313,970,100.00
2305	OTHER CAPITAL PROJECTS	2,220,000.00	71,555,500.00	70,847,000.00	124,795,200	-	124,795,200.00	126,043,200.00	128,564,300.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,220,000.00	71,555,500.00	70,847,000.00	124,795,200	-	124,795,200.00	126,043,200.00	128,564,300.00
23050101	RESEARCH AND DEVELOPMENT	-	65,650,000.00	65,000,000.00	60,500,000	-	60,500,000.00	61,105,000.00	62,327,200.00
23050103	MONITORING AND EVALUATION	2,220,000.00	-	-	-	-	-	-	-
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS	-	5,905,500.00	5,847,000.00	7,700,000	-	7,700,000.00	7,777,000.00	7,932,600.00
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	56,595,200	-	56,595,200.00	57,161,200.00	58,304,500.00
052100200100 - Adamawa State Contributory Health Management Agency									
2	EXPENDITURES	4,574,931.83	156,900,800.00	9,521,988.76	1,340,904,200	375,075,700.00	1,715,979,900.00	589,570,200.00	597,939,300.00
21	PERSONNEL COST	-	-	-	4,695,600	-	4,695,600.00	16,991,100.00	16,991,100.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	4,695,600	-	4,695,600.00	16,991,100.00	16,991,100.00
210201	ALLOWANCES	-	-	-	4,695,600	-	4,695,600.00	16,991,100.00	16,991,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	4,695,600	-	4,695,600.00	16,991,100.00	16,991,100.00
22	OTHER RECURRENT COSTS	2,282,351.83	156,900,800.00	9,521,988.76	1,074,708,600	375,075,700.00	1,449,784,300.00	308,464,100.00	311,550,900.00
2202	OVERHEAD COST	2,282,351.83	156,900,800.00	9,521,988.76	1,074,708,600	375,075,700.00	1,449,784,300.00	308,464,100.00	311,550,900.00
220201	TRAVEL & TRANSPORT - GENERAL	29,120.00	5,200,000.00	-	11,696,900	4,082,500.00	15,779,400.00	2,788,400.00	2,816,400.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,120.00	1,200,000.00	-	5,433,900	1,896,500.00	7,330,400.00	2,407,900.00	2,432,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,600,000.00	-	4,650,800	1,623,200.00	6,274,000.00	301,000.00	304,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	800,000.00	-	537,400	187,600.00	725,000.00	79,500.00	80,300.00
22020109	PER-DIEM/ESTACODES	-	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	-	-
220202	UTILITIES - GENERAL	40,000.00	2,500,800.00	-	3,788,540	1,322,500.00	5,111,040.00	7,763,700.00	7,841,800.00
22020201	ELECTRICITY CHARGES	-	640,000.00	-	429,940	150,100.00	580,040.00	60,200.00	60,900.00
22020202	TELEPHONE CHARGES	-	400,000.00	-	268,700	93,800.00	362,500.00	63,900.00	64,600.00
22020203	INTERNET ACCESS CHARGES	40,000.00	400,000.00	-	1,343,400	468,900.00	1,812,300.00	57,800.00	58,400.00

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22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	240,000.00	-	1,007,600	351,700.00	1,359,300.00	80,600.00	81,500.00
22020205	WATER RATES	-	20,800.00	-	67,200	23,500.00	90,700.00	7,350,700.00	7,424,300.00
22020209	OTHER UTILITY CHARGES	-	800,000.00	-	671,700	234,500.00	906,200.00	150,500.00	152,100.00
220203	MATERIALS & SUPPLIES - GENERAL	426,700.00	4,000,000.00	1,185,000.00	7,052,900	2,461,800.00	9,514,700.00	993,300.00	1,003,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	426,700.00	1,600,000.00	885,000.00	2,015,100	703,300.00	2,718,400.00	-	-
22020302	BOOKS	-	400,000.00	-	335,900	117,300.00	453,200.00	90,300.00	91,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	640,000.00	300,000.00	671,700	234,500.00	906,200.00	301,000.00	304,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	560,000.00	-	671,700	234,500.00	906,200.00	-	-
22020312	OTHER MATERIALS AND SUPPLIES	-	800,000.00	-	3,358,500	1,172,200.00	4,530,700.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	271,500.00	4,400,000.00	780,699.00	11,418,900	3,985,500.00	15,404,400.00	13,362,500.00	13,496,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	54,500.00	400,000.00	-	2,686,800	937,700.00	3,624,500.00	9,354,500.00	9,448,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	400,000.00	-	2,015,100	703,300.00	2,718,400.00	3,033,900.00	3,064,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	52,000.00	1,600,000.00	300,000.00	2,015,100	703,300.00	2,718,400.00	192,700.00	194,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	90,000.00	1,200,000.00	200,000.00	3,358,500	1,172,200.00	4,530,700.00	602,000.00	608,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	75,000.00	400,000.00	-	671,700	234,500.00	906,200.00	12,600.00	12,800.00
22020406	OTHER MAINTENANCE SERVICES	-	400,000.00	280,699.00	671,700	234,500.00	906,200.00	166,800.00	168,500.00
220205	TRAINING - GENERAL	-	400,000.00	-	6,717,000	2,344,300.00	9,061,300.00	-	-
22020501	LOCAL TRAINING	-	400,000.00	-	6,717,000	2,344,300.00	9,061,300.00	-	-
220206	OTHER SERVICES - GENERAL	-	160,000.00	-	335,900	117,300.00	453,200.00	-	-
22020602	OFFICE RENT	-	160,000.00	-	335,900	117,300.00	453,200.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	350,000.00	1,360,000.00	317,000.00	10,485,400	3,659,700.00	14,145,100.00	7,019,300.00	7,089,700.00
22020801	MOTOR VEHICLE FUEL COST	270,000.00	800,000.00	317,000.00	9,343,400	3,260,900.00	12,604,300.00	24,100.00	24,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	80,000.00	-	335,900	117,300.00	453,200.00	794,600.00	802,600.00
22020803	PLANT / GENERATOR FUEL COST	80,000.00	400,000.00	-	671,700	234,500.00	906,200.00	240,800.00	243,300.00
22020806	COOKING GAS/FUEL COST	-	80,000.00	-	134,400	47,000.00	181,400.00	5,959,800.00	6,019,400.00
220209	FINANCIAL CHARGES - GENERAL	4,031.83	120,400,000.00	1,640,276.26	990,786,060	345,784,400.00	1,336,570,460.00	210,700.00	213,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,031.83	400,000.00	6,191.97	268,700	93,800.00	362,500.00	120,400.00	121,700.00
22020902	INSURANCE PREMIUM	-	120,000,000.00	1,634,084.29	990,517,360	345,690,600.00	1,336,207,960.00	90,300.00	91,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,161,000.00	18,480,000.00	5,599,013.50	32,427,000	11,317,700.00	43,744,700.00	276,326,200.00	279,090,000.00
22021001	REFRESHMENT & MEALS	50,000.00	800,000.00	15,000.00	3,358,500	1,172,200.00	4,530,700.00	120,400.00	121,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	800,000.00	-	3,358,500	1,172,200.00	4,530,700.00	270,882,000.00	273,590,900.00
22021003	PUBLICITY & ADVERTISEMENTS	-	400,000.00	-	3,358,500	1,172,200.00	4,530,700.00	1,685,500.00	1,702,400.00
22021004	MEDICAL EXPENSES-LOCAL	-	400,000.00	-	335,900	117,300.00	453,200.00	409,100.00	413,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021006	POSTAGES & COURIER SERVICES	-	80,000.00	-	134,400	47,000.00	181,400.00	-	-
22021007	WELFARE PACKAGES	-	1,600,000.00	-	2,015,100	703,300.00	2,718,400.00	159,000.00	160,600.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	400,000.00	-	1,343,400	468,900.00	1,812,300.00	602,000.00	608,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	30,000.00	400,000.00	-	671,700	234,500.00	906,200.00	361,200.00	364,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	336,000.00	12,000,000.00	4,341,013.50	8,015,100	2,797,300.00	10,812,400.00	1,204,000.00	1,216,100.00
22021027	DAILY RATED ALLOWANCE	745,000.00	1,600,000.00	1,243,000.00	9,835,900	3,432,800.00	13,268,700.00	903,000.00	912,100.00
23	CAPITAL EXPENDITURE	2,292,580.00	-	-	261,500,000	-	261,500,000.00	264,115,000.00	269,397,300.00
2301	FIXED ASSETS PURCHASED	2,292,580.00	-	-	11,000,000	-	11,000,000.00	11,110,000.00	11,332,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,292,580.00	-	-	11,000,000	-	11,000,000.00	11,110,000.00	11,332,200.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	4,000,000	-	4,000,000.00	4,040,000.00	4,120,800.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,292,580.00	-	-	7,000,000	-	7,000,000.00	7,070,000.00	7,211,400.00
2302	CONSTRUCTION / PROVISION	-	-	-	200,500,000	-	200,500,000.00	202,505,000.00	206,555,100.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	200,500,000	-	200,500,000.00	202,505,000.00	206,555,100.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	200,500,000	-	200,500,000.00	202,505,000.00	206,555,100.00
2305	OTHER CAPITAL PROJECTS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	50,000,000	-	50,000,000.00	50,500,000.00	51,510,000.00
052102700100 - Adamawa State Referral Center									
2	EXPENDITURES	35,064,190.55	-	-	-	-	-	506,467,500.00	509,490,500.00
21	PERSONNEL COST	27,085,863.32	-	-	-	-	-	204,319,600.00	204,319,600.00
2101	SALARY	24,829,261.60	-	-	-	-	-	3,381,800.00	3,381,800.00
210101	SALARIES AND WAGES	24,829,261.60	-	-	-	-	-	3,381,800.00	3,381,800.00
21010101	BASIC-SALARY	23,514,261.60	-	-	-	-	-	3,381,800.00	3,381,800.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	1,315,000.00	-	-	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,256,601.72	-	-	-	-	-	200,937,800.00	200,937,800.00
210201	ALLOWANCES	2,256,601.72	-	-	-	-	-	200,937,800.00	200,937,800.00
21020102	HOUSING/RENT ALLOWANCE	198,344.16	-	-	-	-	-	57,387,100.00	57,387,100.00
21020103	TRANSPORT ALLOWANCE	49,184.64	-	-	-	-	-	5,214,600.00	5,214,600.00
21020104	MEAL SUBSIDY	9,013.44	-	-	-	-	-	4,747,500.00	4,747,500.00
21020105	UTILITY ALLOWANCE	24,565.80	-	-	-	-	-	-	-
21020109	SHIFT ALLOWANCE	802,116.00	-	-	-	-	-	2,896,500.00	2,896,500.00
21020112	HARZARD ALLOWANCE	450,000.00	-	-	-	-	-	30,818,600.00	30,818,600.00
21020135	FURNITURE ALLOWANCE	173,377.68	-	-	-	-	-	30,818,600.00	30,818,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020145	OTHER ALLOWANCES AND BENEFITS	550,000.00	-	-	-	-	-	69,054,900.00	69,054,900.00
22	OTHER RECURRENT COSTS	7,978,327.23	-	-	-	-	-	302,147,900.00	305,170,900.00
2202	OVERHEAD COST	7,978,327.23	-	-	-	-	-	302,147,900.00	305,170,900.00
220201	TRAVEL & TRANSPORT - GENERAL	405,000.00	-	-	-	-	-	18,656,100.00	18,842,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	60,200.00	60,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	-	18,058,800.00	18,239,400.00
22020105	HOTEL ACCOMMODATION - LOCAL	405,000.00	-	-	-	-	-	529,800.00	535,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	-	-	7,300.00	7,400.00
220202	UTILITIES - GENERAL	-	-	-	-	-	-	7,382,900.00	7,457,000.00
22020201	ELECTRICITY CHARGES	-	-	-	-	-	-	1,781,900.00	1,799,800.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	-	3,673,200.00	3,710,000.00
22020205	WATER RATES	-	-	-	-	-	-	422,900.00	427,200.00
22020209	OTHER UTILITY CHARGES	-	-	-	-	-	-	1,504,900.00	1,520,000.00
220203	MATERIALS & SUPPLIES - GENERAL	696,900.00	-	-	-	-	-	178,675,900.00	180,463,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	511,900.00	-	-	-	-	-	1,805,900.00	1,824,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	170,000.00	-	-	-	-	-	301,000.00	304,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	-	171,993,900.00	173,713,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	-	-	-	1,204,000.00	1,216,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	-	-	-	-	-	2,407,900.00	2,432,000.00
22020309	UNIFORMS & OTHER CLOTHING	15,000.00	-	-	-	-	-	-	-
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	-	-	963,200.00	972,900.00
220204	MAINTENANCE SERVICES - GENERAL	3,869,500.00	-	-	-	-	-	57,881,600.00	58,460,600.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,086,900.00	-	-	-	-	-	379,300.00	383,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,500.00	-	-	-	-	-	13,219,200.00	13,351,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	614,500.00	-	-	-	-	-	337,100.00	340,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	136,800.00	-	-	-	-	-	1,805,900.00	1,824,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	474,000.00	-	-	-	-	-	2,900.00	3,000.00
22020406	OTHER MAINTENANCE SERVICES	1,544,800.00	-	-	-	-	-	42,137,200.00	42,558,600.00
220205	TRAINING - GENERAL	443,000.00	-	-	-	-	-	943,200.00	952,800.00
22020501	LOCAL TRAINING	443,000.00	-	-	-	-	-	642,200.00	648,700.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	-	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	793,500.00	-	-	-	-	-	284,300.00	287,200.00
22020601	SECURITY SERVICES	-	-	-	-	-	-	125,300.00	126,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	793,500.00	-	-	-	-	-	159,000.00	160,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	75,000.00	-	-	-	-	-	2,263,600.00	2,286,400.00
22020701	FINANCIAL CONSULTING	75,000.00	-	-	-	-	-	370,900.00	374,700.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	-	809,100.00	817,200.00
22020709	OTHER CONSULTING SERVICES	-	-	-	-	-	-	1,083,600.00	1,094,500.00
220208	FUEL & LUBRICANTS - GENERAL	535,500.00	-	-	-	-	-	24,100.00	24,400.00
22020801	MOTOR VEHICLE FUEL COST	535,500.00	-	-	-	-	-	24,100.00	24,400.00
220209	FINANCIAL CHARGES - GENERAL	11,828.23	-	-	-	-	-	78,300.00	79,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,828.23	-	-	-	-	-	78,300.00	79,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,148,099.00	-	-	-	-	-	35,957,900.00	36,317,600.00
22021001	REFRESHMENT & MEALS	129,500.00	-	-	-	-	-	12,039,200.00	12,159,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	70,000.00	-	-	-	-	-	10,835,300.00	10,943,700.00
22021003	PUBLICITY & ADVERTISEMENTS	65,599.00	-	-	-	-	-	12,039,200.00	12,159,600.00
22021006	POSTAGES & COURIER SERVICES	-	-	-	-	-	-	418,100.00	422,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	-	-	-	626,100.00	632,400.00
22021027	DAILY RATED ALLOWANCE	883,000.00	-	-	-	-	-	-	-
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)									
2	EXPENDITURES	-	57,059,140.00	32,181,467.48	231,980,060	4,336,300.00	236,316,360.00	2,507,945,700.00	2,514,668,100.00
21	PERSONNEL COST	-	34,396,540.00	20,351,468.63	39,558,200	-	39,558,200.00	2,017,649,700.00	2,017,649,700.00
2101	SALARY	-	31,193,420.00	18,268,829.75	36,496,400	-	36,496,400.00	31,712,000.00	31,712,000.00
210101	SALARIES AND WAGES	-	31,193,420.00	18,268,829.75	36,496,400	-	36,496,400.00	31,712,000.00	31,712,000.00
21010101	BASIC-SALARY	-	31,193,420.00	18,268,829.75	36,496,400	-	36,496,400.00	31,712,000.00	31,712,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	3,203,120.00	2,082,638.88	3,061,800	-	3,061,800.00	1,985,937,700.00	1,985,937,700.00
210201	ALLOWANCES	-	3,203,120.00	2,082,638.88	3,061,800	-	3,061,800.00	1,985,937,700.00	1,985,937,700.00
21020103	TRANSPORT ALLOWANCE	-	655,060.00	649,184.64	80,200	-	80,200.00	-	-
21020104	MEAL SUBSIDY	-	13,200.00	9,013.44	15,500	-	15,500.00	-	-
21020105	UTILITY ALLOWANCE	-	33,800.00	24,565.80	39,600	-	39,600.00	-	-
21020109	SHIFT ALLOWANCE	-	1,047,060.00	567,427.35	1,225,100	-	1,225,100.00	116,969,800.00	116,969,800.00
21020112	HARZARD ALLOWANCE	-	585,880.00	360,725.81	685,600	-	685,600.00	31,706,800.00	31,706,800.00
21020135	FURNITURE ALLOWANCE	-	238,920.00	173,377.68	279,600	-	279,600.00	1,837,261,100.00	1,837,261,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	629,200.00	298,344.16	736,200	-	736,200.00	-	-
22	OTHER RECURRENT COSTS	-	22,662,600.00	11,829,998.85	12,421,860	4,336,300.00	16,758,160.00	308,496,000.00	311,582,400.00
2202	OVERHEAD COST	-	22,662,600.00	11,829,998.85	12,421,860	4,336,300.00	16,758,160.00	308,496,000.00	311,582,400.00
220201	TRAVEL & TRANSPORT - GENERAL	-	348,000.00	-	-	-	-	159,000.00	160,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	348,000.00	-	-	-	-	159,000.00	160,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220203	MATERIALS & SUPPLIES - GENERAL	-	2,022,400.00	717,500.00	703,320	245,600.00	948,920.00	16,975,500.00	17,145,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	1,364,000.00	577,500.00	671,700	234,500.00	906,200.00	1,805,900.00	1,824,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	640,000.00	140,000.00	31,620	11,100.00	42,720.00	3,009,800.00	3,039,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	-	-	-	3,611,800.00	3,648,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	-	-	-	-	-	4,334,200.00	4,377,600.00
22020309	UNIFORMS & OTHER CLOTHING	-	18,400.00	-	-	-	-	4,213,800.00	4,256,000.00
220204	MAINTENANCE SERVICES - GENERAL	-	4,836,800.00	2,473,600.00	3,733,570	1,303,300.00	5,036,870.00	6,689,100.00	6,756,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	1,222,000.00	729,000.00	1,007,600	351,700.00	1,359,300.00	4,298,000.00	4,341,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	80,000.00	41,000.00	403,100	140,700.00	543,800.00	1,264,200.00	1,276,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	772,800.00	135,100.00	67,200	23,500.00	90,700.00	337,100.00	340,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	670,000.00	155,000.00	671,700	234,500.00	906,200.00	60,200.00	60,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	492,000.00	40,000.00	201,600	70,400.00	272,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	-	1,600,000.00	1,373,500.00	1,382,370	482,500.00	1,864,870.00	729,600.00	736,900.00
220205	TRAINING - GENERAL	-	6,421,600.00	3,386,500.00	2,344,240	818,200.00	3,162,440.00	5,417,700.00	5,472,000.00
22020501	LOCAL TRAINING	-	421,600.00	410,000.00	329,140	114,900.00	444,040.00	3,611,800.00	3,648,000.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	6,000,000.00	2,976,500.00	2,015,100	703,300.00	2,718,400.00	1,805,900.00	1,824,000.00
220206	OTHER SERVICES - GENERAL	-	516,400.00	284,128.66	390,280	136,300.00	526,580.00	458,100.00	462,900.00
22020601	SECURITY SERVICES	-	-	-	-	-	-	240,800.00	243,300.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	18,400.00	2,628.66	-	-	-	84,800.00	85,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	498,000.00	281,500.00	390,280	136,300.00	526,580.00	132,500.00	133,900.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	70,400.00	-	-	-	-	941,000.00	950,500.00
22020701	FINANCIAL CONSULTING	-	70,400.00	-	-	-	-	53,000.00	53,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	-	888,000.00	896,900.00
220208	FUEL & LUBRICANTS - GENERAL	-	2,977,000.00	1,499,200.00	1,597,500	557,700.00	2,155,200.00	167,128,200.00	168,799,500.00
22020801	MOTOR VEHICLE FUEL COST	-	1,662,000.00	686,000.00	996,870	348,000.00	1,344,870.00	9,029,400.00	9,119,700.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	640,000.00	372,500.00	63,230	22,100.00	85,330.00	1,589,200.00	1,605,100.00
22020803	PLANT / GENERATOR FUEL COST	-	675,000.00	440,700.00	537,400	187,600.00	725,000.00	156,509,600.00	158,074,700.00
220209	FINANCIAL CHARGES - GENERAL	-	1,145,700.00	26,870.19	67,200	23,500.00	90,700.00	571,900.00	577,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	46,500.00	26,870.19	67,200	23,500.00	90,700.00	481,600.00	486,500.00
22020902	INSURANCE PREMIUM	-	1,099,200.00	-	-	-	-	90,300.00	91,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	4,324,300.00	3,442,200.00	3,585,750	1,251,700.00	4,837,450.00	110,155,500.00	111,257,400.00
22021001	REFRESHMENT & MEALS	-	105,600.00	17,000.00	201,600	70,400.00	272,000.00	240,800.00	243,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021002	HONORARIUM & SITTING ALLOWANCE	-	105,600.00	14,500.00	100,800	35,200.00	136,000.00	102,333,200.00	103,356,600.00
22021003	PUBLICITY & ADVERTISEMENTS	-	52,800.00	20,000.00	-	-	-	1,854,700.00	1,873,300.00
22021004	MEDICAL EXPENSES-LOCAL	-	136,000.00	68,000.00	33,600	11,800.00	45,400.00	818,200.00	826,400.00
22021007	WELFARE PACKAGES	-	629,200.00	626,900.00	335,900	117,300.00	453,200.00	635,700.00	642,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	-	-	1,238,900.00	1,251,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	1,291,100.00	1,287,800.00	1,343,400	468,900.00	1,812,300.00	866,900.00	875,600.00
22021027	DAILY RATED ALLOWANCE	-	2,004,000.00	1,408,000.00	1,570,450	548,100.00	2,118,550.00	2,167,100.00	2,188,800.00
23	CAPITAL EXPENDITURE	-	-	-	180,000,000	-	180,000,000.00	181,800,000.00	185,436,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	158,000,000	-	158,000,000.00	159,580,000.00	162,771,600.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	158,000,000	-	158,000,000.00	159,580,000.00	162,771,600.00
23010113	PURCHASE OF COMPUTERS	-	-	-	7,000,000	-	7,000,000.00	7,070,000.00	7,211,400.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	6,000,000	-	6,000,000.00	6,060,000.00	6,181,200.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	145,000,000	-	145,000,000.00	146,450,000.00	149,379,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	22,000,000	-	22,000,000.00	22,220,000.00	22,664,400.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	22,000,000	-	22,000,000.00	22,220,000.00	22,664,400.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
052110200100 - Adamawa State Hospital Services Management Board									
2	EXPENDITURES	4,948,383,528.72	5,718,616,180.00	5,335,131,141.65	7,177,617,200	98,333,600.00	7,275,950,800.00	772,817,000.00	775,613,400.00
21	PERSONNEL COST	4,768,808,420.46	5,528,046,820.00	5,168,562,061.52	6,895,865,000	-	6,895,865,000.00	493,376,500.00	493,376,500.00
2101	SALARY	3,586,899,332.47	3,957,118,780.00	3,862,845,187.01	5,217,608,400	-	5,217,608,400.00	102,358,600.00	102,358,600.00
210101	SALARIES AND WAGES	3,586,899,332.47	3,957,118,780.00	3,862,845,187.01	5,217,608,400	-	5,217,608,400.00	102,358,600.00	102,358,600.00
21010101	BASIC-SALARY	3,561,111,996.98	3,921,660,960.00	3,840,841,912.86	5,217,608,400	-	5,217,608,400.00	102,358,600.00	102,358,600.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	25,787,335.49	35,457,820.00	22,003,274.15	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,181,909,087.99	1,570,928,040.00	1,305,716,874.51	1,678,256,600	-	1,678,256,600.00	391,017,900.00	391,017,900.00
210201	ALLOWANCES	1,181,909,087.99	1,570,928,040.00	1,305,716,874.51	1,678,256,600	-	1,678,256,600.00	391,017,900.00	391,017,900.00
21020102	HOUSING/RENT ALLOWANCE	67,431.60	61,359,060.00	60,754,992.45	413,600	-	413,600.00	1,698,800.00	1,698,800.00
21020103	TRANSPORT ALLOWANCE	40,235.88	49,885,780.00	49,392,381.59	67,000	-	67,000.00	610,000.00	610,000.00
21020104	MEAL SUBSIDY	8,953.68	24,927,220.00	24,680,909.65	62,700	-	62,700.00	873,500.00	873,500.00
21020105	UTILITY ALLOWANCE	18,376.92	20,080,180.00	19,884,863.46	417,700	-	417,700.00	1,473,700.00	1,473,700.00
21020106	ENTERTAINMENT ALLOWANCE	-	160,200.00	124,787.00	187,500	-	187,500.00	3,499,600.00	3,499,600.00
21020107	LEAVE ALLOWANCE	29,472.00	16,690,940.00	16,529,736.34	487,100	-	487,100.00	-	-
21020108	DOMESTIC STAFF ALLOWANCE	-	717,840.00	311,967.52	840,000	-	840,000.00	-	-
21020109	SHIFT ALLOWANCE	281,856,228.85	367,137,200.00	322,153,922.93	429,550,600	-	429,550,600.00	943,800.00	943,800.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020110	CALL DUTY ALLOWANCE	241,635,646.39	377,769,900.00	264,993,182.41	441,990,900	-	441,990,900.00	13,635,200.00	13,635,200.00
21020112	HARZARD ALLOWANCE	460,729,407.13	604,937,000.00	501,754,630.50	707,776,300	-	707,776,300.00	16,351,900.00	16,351,900.00
21020114	TEACHING ALLOWANCE	34,787.16	-	-	-	-	-	-	-
21020123	RESPONSIBILITY ALLOWANCE	143,790.00	-	-	-	-	-	2,178,300.00	2,178,300.00
21020132	NON CLINICAL ALLOWANCE	188,220.18	298,000.00	168,389.64	348,700	-	348,700.00	-	-
21020137	DRIVER'S ALLOWANCE	-	373,840.00	311,967.52	437,500	-	437,500.00	-	-
21020138	ADMIN ALLOWANCE	-	133,500.00	103,989.16	156,300	-	156,300.00	39,875,300.00	39,875,300.00
21020140	ACADEMIC ALLOWANCE	2,463,910.20	3,584,100.00	3,581,388.57	3,873,100	-	3,873,100.00	21,574,800.00	21,574,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	194,692,628.00	42,873,280.00	40,969,765.77	91,647,600	-	91,647,600.00	288,303,000.00	288,303,000.00
22	OTHER RECURRENT COSTS	179,575,108.26	190,569,360.00	166,569,080.13	281,752,200	98,333,600.00	380,085,800.00	279,440,500.00	282,236,900.00
2202	OVERHEAD COST	179,575,108.26	190,569,360.00	166,569,080.13	281,752,200	98,333,600.00	380,085,800.00	279,440,500.00	282,236,900.00
220201	TRAVEL & TRANSPORT - GENERAL	1,351,138.00	2,048,720.00	823,864.00	28,896,830	10,085,100.00	38,981,930.00	53,000.00	53,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	11,605,080	4,050,200.00	15,655,280.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	15,778,000	5,506,600.00	21,284,600.00	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	1,351,138.00	2,048,720.00	823,864.00	1,513,750	528,300.00	2,042,050.00	53,000.00	53,600.00
220202	UTILITIES - GENERAL	3,813,000.00	4,636,880.00	2,334,520.00	2,806,940	979,900.00	3,786,840.00	60,751,700.00	61,359,400.00
22020201	ELECTRICITY CHARGES	403,650.00	576,080.00	223,900.00	425,680	148,600.00	574,280.00	237,800.00	240,200.00
22020202	TELEPHONE CHARGES	-	322,080.00	-	238,060	83,100.00	321,160.00	21,794,000.00	22,012,000.00
22020203	INTERNET ACCESS CHARGES	250,000.00	341,440.00	112,000.00	252,350	88,100.00	340,450.00	115,100.00	116,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	295,500.00	282,480.00	60,000.00	208,800	72,900.00	281,700.00	3,009,800.00	3,039,900.00
22020205	WATER RATES	169,350.00	179,520.00	98,100.00	168,000	58,700.00	226,700.00	2,535,000.00	2,560,400.00
22020206	SEWERAGE CHARGES	-	113,520.00	-	100,800	35,200.00	136,000.00	33,060,000.00	33,390,600.00
22020209	OTHER UTILITY CHARGES	2,694,500.00	2,821,760.00	1,840,520.00	1,413,250	493,300.00	1,906,550.00	-	-
220203	MATERIALS & SUPPLIES - GENERAL	13,684,100.00	18,393,360.00	13,567,000.00	112,990,610	39,434,100.00	152,424,710.00	49,534,300.00	50,030,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,429,500.00	2,295,520.00	300,000.00	1,696,150	592,000.00	2,288,150.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,220,000.00	7,897,520.00	6,510,000.00	48,765,820	17,019,300.00	65,785,120.00	30,098,000.00	30,399,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,665,000.00	5,852,400.00	5,520,000.00	4,324,140	1,509,200.00	5,833,340.00	30,100.00	30,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	820,000.00	1,020,000.00	610,000.00	873,200	304,800.00	1,178,000.00	745,300.00	752,800.00
22020309	UNIFORMS & OTHER CLOTHING	250,000.00	659,120.00	490,000.00	56,837,020	19,836,200.00	76,673,220.00	4,213,800.00	4,256,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	49,600.00	282,480.00	128,000.00	208,800	72,900.00	281,700.00	-	-
22020312	OTHER MATERIALS AND SUPPLIES	250,000.00	386,320.00	9,000.00	285,480	99,700.00	385,180.00	13,845,100.00	13,983,600.00
220204	MAINTENANCE SERVICES - GENERAL	12,025,150.00	138,921,120.00	137,125,133.33	18,500,780	6,457,000.00	24,957,780.00	7,984,100.00	8,064,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,329,450.00	3,633,920.00	3,104,950.00	2,685,000	937,100.00	3,622,100.00	4,652,000.00	4,698,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	671,000.00	830,000.00	497,500.00	482,490	168,400.00	650,890.00	611,400.00	617,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	196,850.00	378,640.00	283,200.00	279,840	97,700.00	377,540.00	240,800.00	243,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,982,000.00	2,324,320.00	2,322,900.00	1,618,050	564,700.00	2,182,750.00	2,407,900.00	2,432,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	630,850.00	1,320,740.00	941,550.00	1,343,400	468,900.00	1,812,300.00	3,900.00	4,000.00
22020406	OTHER MAINTENANCE SERVICES	7,215,000.00	130,433,500.00	129,975,033.33	12,092,000	4,220,200.00	16,312,200.00	68,100.00	68,800.00
220205	TRAINING - GENERAL	1,415,224.00	6,898,880.00	356,000.00	2,974,850	1,038,300.00	4,013,150.00	4,314,100.00	4,357,400.00
22020501	LOCAL TRAINING	360,000.00	5,600,000.00	356,000.00	2,015,100	703,300.00	2,718,400.00	4,013,100.00	4,053,300.00
22020502	INTERNATIONAL TRAINING	1,055,224.00	1,298,880.00	-	959,750	335,000.00	1,294,750.00	301,000.00	304,100.00
220206	OTHER SERVICES - GENERAL	1,239,000.00	2,797,520.00	270,000.00	2,067,060	721,500.00	2,788,560.00	345,600.00	349,100.00
22020601	SECURITY SERVICES	360,000.00	1,676,400.00	270,000.00	1,238,650	432,300.00	1,670,950.00	319,100.00	322,300.00
22020605	CLEANING & FUMIGATION SERVICES	879,000.00	1,121,120.00	-	828,410	289,200.00	1,117,610.00	26,500.00	26,800.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	359,920.00	-	266,070	92,900.00	358,970.00	1,406,300.00	1,420,400.00
22020701	FINANCIAL CONSULTING	-	282,480.00	-	208,800	72,900.00	281,700.00	529,800.00	535,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	77,440.00	-	57,270	20,000.00	77,270.00	876,500.00	885,300.00
220208	FUEL & LUBRICANTS - GENERAL	2,585,680.00	3,725,720.00	3,510,396.00	4,828,700	1,685,400.00	6,514,100.00	18,757,200.00	18,944,900.00
22020801	MOTOR VEHICLE FUEL COST	1,979,030.00	2,370,920.00	2,278,000.00	2,082,300	726,800.00	2,809,100.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	316,400.00	282,480.00	257,396.00	208,800	72,900.00	281,700.00	1,854,100.00	1,872,700.00
22020803	PLANT / GENERATOR FUEL COST	290,250.00	1,072,320.00	975,000.00	1,410,600	492,300.00	1,902,900.00	16,854,900.00	17,023,500.00
22020805	SEA BOAT FUEL COST	-	-	-	1,127,000	393,400.00	1,520,400.00	48,200.00	48,700.00
220209	FINANCIAL CHARGES - GENERAL	235,618.26	271,520.00	190,691.80	199,960	69,800.00	269,760.00	1,031,200.00	1,041,600.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	235,618.26	271,520.00	190,691.80	199,960	69,800.00	269,760.00	1,031,200.00	1,041,600.00
220210	MISCELLANEOUS EXPENSES GENERAL	143,226,198.00	12,515,720.00	8,391,475.00	108,220,400	37,769,600.00	145,990,000.00	135,263,000.00	136,616,200.00
22021001	REFRESHMENT & MEALS	1,047,000.00	2,583,920.00	2,354,900.00	1,909,220	666,400.00	2,575,620.00	21,068,600.00	21,279,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	752,500.00	927,520.00	737,250.00	685,390	239,300.00	924,690.00	108,473,200.00	109,558,000.00
22021003	PUBLICITY & ADVERTISEMENTS	650,000.00	561,440.00	262,925.00	414,890	144,800.00	559,690.00	3,536,600.00	3,572,000.00
22021004	MEDICAL EXPENSES-LOCAL	172,000.00	708,400.00	100,000.00	523,430	182,700.00	706,130.00	368,900.00	372,600.00
22021006	POSTAGES & COURIER SERVICES	-	265,760.00	160,000.00	196,440	68,600.00	265,040.00	-	-
22021007	WELFARE PACKAGES	4,060,000.00	3,348,320.00	1,715,300.00	2,473,960	863,500.00	3,337,460.00	120,400.00	121,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,150.00	522,200.00	261,100.00	132,700	46,400.00	179,100.00	295,000.00	298,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	-	179,520.00	-	132,700	46,400.00	179,100.00	30,100.00	30,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	500,000.00	618,640.00	-	457,190	159,600.00	616,790.00	120,400.00	121,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	135,944,548.00	-	-	99,225,600	34,629,800.00	133,855,400.00	708,000.00	715,100.00
22021027	DAILY RATED ALLOWANCE	-	2,800,000.00	2,800,000.00	2,068,880	722,100.00	2,790,980.00	541,800.00	547,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
052110300100 - Adamawa Traditional Medicine Board									
2	EXPENDITURES	2,896,315.20	4,484,600.00	3,445,080.00	5,077,920	1,409,000.00	6,486,920.00	443,669,400.00	446,766,000.00
21	PERSONNEL COST	650,000.00	-	-	1,046,500	-	1,046,500.00	134,160,000.00	134,160,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	650,000.00	-	-	1,046,500	-	1,046,500.00	134,160,000.00	134,160,000.00
210201	ALLOWANCES	650,000.00	-	-	1,046,500	-	1,046,500.00	134,160,000.00	134,160,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	650,000.00	-	-	1,046,500	-	1,046,500.00	134,160,000.00	134,160,000.00
22	OTHER RECURRENT COSTS	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
2202	OVERHEAD COST	2,246,315.20	4,484,600.00	3,445,080.00	4,031,420	1,409,000.00	5,440,420.00	309,509,400.00	312,606,000.00
220201	TRAVEL & TRANSPORT - GENERAL	108,080.00	638,100.00	435,941.00	974,100	1,409,000.00	2,383,100.00	122,258,200.00	123,481,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	78,080.00	438,100.00	435,941.00	134,400	-	134,400.00	60,200.00	60,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	1,409,000.00	1,409,000.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	30,000.00	200,000.00	-	168,000	-	168,000.00	1,204,000.00	1,216,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	671,700	-	671,700.00	120,392,000.00	121,596,000.00
220202	UTILITIES - GENERAL	86,340.00	603,200.00	316,000.00	96,830	-	96,830.00	6,320,600.00	6,383,900.00
22020201	ELECTRICITY CHARGES	48,840.00	568,000.00	296,000.00	33,600	-	33,600.00	301,000.00	304,100.00
22020202	TELEPHONE CHARGES	37,500.00	35,200.00	20,000.00	29,630	-	29,630.00	3,009,800.00	3,039,900.00
22020203	INTERNET ACCESS CHARGES	-	-	-	33,600	-	33,600.00	3,009,800.00	3,039,900.00
220203	MATERIALS & SUPPLIES - GENERAL	207,600.00	293,200.00	239,300.00	201,600	-	201,600.00	12,039,200.00	12,159,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	207,600.00	293,200.00	239,300.00	134,400	-	134,400.00	3,009,800.00	3,039,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	67,200	-	67,200.00	9,029,400.00	9,119,700.00
220204	MAINTENANCE SERVICES - GENERAL	397,500.00	959,100.00	778,979.00	416,620	-	416,620.00	9,287,700.00	9,380,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	167,000.00	379,300.00	377,500.00	168,000	-	168,000.00	5,056,500.00	5,107,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	89,200.00	160,000.00	-	134,400	-	134,400.00	2,589,000.00	2,614,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	216,600.00	210,400.00	67,200	-	67,200.00	481,600.00	486,500.00
22020406	OTHER MAINTENANCE SERVICES	141,300.00	203,200.00	191,079.00	47,020	-	47,020.00	1,160,600.00	1,172,300.00
220205	TRAINING - GENERAL	276,500.00	160,000.00	160,000.00	403,100	-	403,100.00	2,066,800.00	2,087,600.00
22020501	LOCAL TRAINING	-	-	-	268,700	-	268,700.00	2,006,600.00	2,026,700.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	276,500.00	160,000.00	160,000.00	134,400	-	134,400.00	60,200.00	60,900.00
220206	OTHER SERVICES - GENERAL	16,000.00	24,000.00	13,800.00	20,180	-	20,180.00	79,500.00	80,300.00
22020605	CLEANING & FUMIGATION SERVICES	16,000.00	24,000.00	13,800.00	20,180	-	20,180.00	79,500.00	80,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	39,000.00	32,000.00	-	51,900	-	51,900.00	1,913,900.00	1,933,200.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	39,000.00	32,000.00	-	26,940	-	26,940.00	950,700.00	960,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020703	LEGAL SERVICES	-	-	-	24,960	-	24,960.00	963,200.00	972,900.00
220208	FUEL & LUBRICANTS - GENERAL	260,500.00	374,900.00	373,520.00	168,000	-	168,000.00	30,964,900.00	31,274,600.00
22020801	MOTOR VEHICLE FUEL COST	213,000.00	256,000.00	255,000.00	134,400	-	134,400.00	30,098,000.00	30,399,000.00
22020803	PLANT / GENERATOR FUEL COST	47,500.00	118,900.00	118,520.00	33,600	-	33,600.00	866,900.00	875,600.00
220209	FINANCIAL CHARGES - GENERAL	8,295.20	35,200.00	16,406.00	29,630	-	29,630.00	96,400.00	97,400.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,295.20	35,200.00	16,406.00	29,630	-	29,630.00	96,400.00	97,400.00
220210	MISCELLANEOUS EXPENSES GENERAL	846,500.00	1,364,900.00	1,111,134.00	1,669,460	-	1,669,460.00	124,482,200.00	125,727,500.00
22021001	REFRESHMENT & MEALS	62,600.00	124,000.00	96,700.00	67,200	-	67,200.00	6,196,000.00	6,258,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	61,000.00	120,000.00	55,000.00	84,000	-	84,000.00	96,313,600.00	97,276,800.00
22021003	PUBLICITY & ADVERTISEMENTS	25,000.00	53,200.00	53,000.00	33,600	-	33,600.00	17,335,300.00	17,508,700.00
22021004	MEDICAL EXPENSES-LOCAL	10,000.00	40,000.00	-	33,600	-	33,600.00	794,600.00	802,600.00
22021007	WELFARE PACKAGES	37,500.00	421,700.00	418,500.00	40,360	-	40,360.00	180,600.00	182,500.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	926,980	-	926,980.00	30,100.00	30,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	380,400.00	216,000.00	107,934.00	181,420	-	181,420.00	602,000.00	608,100.00
22021027	DAILY RATED ALLOWANCE	270,000.00	390,000.00	380,000.00	302,300	-	302,300.00	3,030,000.00	3,060,300.00
052111300100 - Adamawa Essential Drugs Programme									
2	EXPENDITURES	60,487,551.49	85,670,820.00	68,171,854.80	90,087,790	2,980,200.00	93,067,990.00	728,465,900.00	729,278,700.00
21	PERSONNEL COST	52,406,068.98	72,067,320.00	57,684,839.86	81,552,500	-	81,552,500.00	647,322,000.00	647,322,000.00
2101	SALARY	45,886,992.98	62,672,180.00	50,912,622.07	73,326,500	-	73,326,500.00	40,248,000.00	40,248,000.00
210101	SALARIES AND WAGES	45,886,992.98	62,672,180.00	50,912,622.07	73,326,500	-	73,326,500.00	40,248,000.00	40,248,000.00
21010101	BASIC-SALARY	45,886,992.98	62,672,180.00	50,912,622.07	73,326,500	-	73,326,500.00	40,248,000.00	40,248,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,519,076.00	9,395,140.00	6,772,217.79	8,226,000	-	8,226,000.00	607,074,000.00	607,074,000.00
210201	ALLOWANCES	6,519,076.00	9,395,140.00	6,772,217.79	8,226,000	-	8,226,000.00	607,074,000.00	607,074,000.00
21020103	TRANSPORT ALLOWANCE	-	1,488,900.00	1,474,141.11	-	-	-	-	-
21020104	MEAL SUBSIDY	-	102,500.00	101,477.76	-	-	-	-	-
21020105	UTILITY ALLOWANCE	-	51,300.00	50,738.88	-	-	-	-	-
21020107	LEAVE ALLOWANCE	-	41,000.00	40,591.11	-	-	-	-	-
21020108	DOMESTIC STAFF ALLOWANCE	-	34,200.00	33,825.93	-	-	-	-	-
21020109	SHIFT ALLOWANCE	2,924,701.00	3,132,920.00	3,126,443.00	2,909,100	-	2,909,100.00	83,850,000.00	83,850,000.00
21020112	HARZARD ALLOWANCE	1,704,375.00	2,454,320.00	1,575,000.00	2,871,600	-	2,871,600.00	321,984,000.00	321,984,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,890,000.00	2,090,000.00	370,000.00	2,445,300	-	2,445,300.00	201,240,000.00	201,240,000.00
22	OTHER RECURRENT COSTS	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
2202	OVERHEAD COST	8,081,482.51	13,603,500.00	10,487,014.94	8,535,290	2,980,200.00	11,515,490.00	81,143,900.00	81,956,700.00
220201	TRAVEL & TRANSPORT - GENERAL	542,000.00	276,000.00	272,000.00	231,820	81,000.00	312,820.00	12,100.00	12,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	542,000.00	276,000.00	272,000.00	231,820	81,000.00	312,820.00	12,100.00	12,300.00
220202	UTILITIES - GENERAL	85,000.00	120,000.00	80,000.00	100,800	35,200.00	136,000.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020201	ELECTRICITY CHARGES	85,000.00	120,000.00	80,000.00	100,800	35,200.00	136,000.00	-	-
220203	MATERIALS & SUPPLIES - GENERAL	415,100.00	445,300.00	308,500.00	739,000	258,000.00	997,000.00	3,611,800.00	3,648,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	305,100.00	132,000.00	66,000.00	403,100	140,700.00	543,800.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	233,300.00	232,500.00	335,900	117,300.00	453,200.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	-	80,000.00	10,000.00	-	-	-	3,009,800.00	3,039,900.00
220204	MAINTENANCE SERVICES - GENERAL	771,500.00	1,824,100.00	1,647,500.00	1,713,100	598,200.00	2,311,300.00	28,492,700.00	28,778,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	410,500.00	880,000.00	860,500.00	671,700	234,500.00	906,200.00	1,820,400.00	1,838,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	112,000.00	200,000.00	194,500.00	335,900	117,300.00	453,200.00	25,646,900.00	25,903,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000.00	200,000.00	157,000.00	335,900	117,300.00	453,200.00	385,300.00	389,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	24,000.00	192,100.00	191,000.00	73,960	25,900.00	99,860.00	301,000.00	304,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000.00	176,000.00	68,500.00	147,820	51,600.00	199,420.00	218,700.00	220,900.00
22020406	OTHER MAINTENANCE SERVICES	125,000.00	176,000.00	176,000.00	147,820	51,600.00	199,420.00	120,400.00	121,700.00
220205	TRAINING - GENERAL	234,500.00	232,000.00	171,000.00	194,940	68,200.00	263,140.00	2,006,600.00	2,026,700.00
22020501	LOCAL TRAINING	-	88,000.00	75,000.00	73,960	25,900.00	99,860.00	2,006,600.00	2,026,700.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	234,500.00	144,000.00	96,000.00	120,980	42,300.00	163,280.00	-	-
220206	OTHER SERVICES - GENERAL	133,000.00	253,500.00	253,100.00	184,800	64,500.00	249,300.00	106,000.00	107,100.00
22020605	CLEANING & FUMIGATION SERVICES	133,000.00	253,500.00	253,100.00	184,800	64,500.00	249,300.00	106,000.00	107,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	88,000.00	85,000.00	73,960	25,900.00	99,860.00	159,000.00	160,600.00
22020701	FINANCIAL CONSULTING	-	88,000.00	85,000.00	73,960	25,900.00	99,860.00	159,000.00	160,600.00
220208	FUEL & LUBRICANTS - GENERAL	1,074,150.00	5,288,600.00	3,103,282.25	2,015,200	703,400.00	2,718,600.00	13,233,600.00	13,366,100.00
22020801	MOTOR VEHICLE FUEL COST	1,074,150.00	5,272,600.00	3,103,282.25	1,679,300	586,100.00	2,265,400.00	12,039,200.00	12,159,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	-	-	953,600.00	963,200.00
22020803	PLANT / GENERATOR FUEL COST	-	16,000.00	-	335,900	117,300.00	453,200.00	240,800.00	243,300.00
220209	FINANCIAL CHARGES - GENERAL	401,067.51	86,400.00	86,102.09	7,460	2,700.00	10,160.00	30,100.00	30,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	401,067.51	86,400.00	86,102.09	7,460	2,700.00	10,160.00	30,100.00	30,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,425,165.00	4,989,600.00	4,480,530.60	3,274,210	1,143,100.00	4,417,310.00	33,492,000.00	33,827,400.00
22021001	REFRESHMENT & MEALS	173,500.00	132,000.00	29,000.00	110,840	38,700.00	149,540.00	889,700.00	898,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	25,000.00	120,000.00	120,000.00	100,800	35,200.00	136,000.00	30,098,000.00	30,399,000.00
22021003	PUBLICITY & ADVERTISEMENTS	130,000.00	240,000.00	230,000.00	335,900	117,300.00	453,200.00	903,000.00	912,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	44,000.00	30,000.00	36,980	13,000.00	49,980.00	204,600.00	206,700.00
22021006	POSTAGES & COURIER SERVICES	15,000.00	35,200.00	31,000.00	29,630	10,400.00	40,030.00	-	-
22021007	WELFARE PACKAGES	40,000.00	130,500.00	130,000.00	73,960	25,900.00	99,860.00	120,400.00	121,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	66,400.00	48,500.00	100,800	35,200.00	136,000.00	313,100.00	316,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,027,665.00	2,400,000.00	2,052,330.60	2,015,100	703,300.00	2,718,400.00	60,200.00	60,900.00
22021027	DAILY RATED ALLOWANCE	1,014,000.00	1,821,500.00	1,809,700.00	470,200	164,100.00	634,300.00	903,000.00	912,100.00
052111400100 - Adamawa State Specialist Hospital Yola									
2	EXPENDITURES	258,658,671.33	391,325,880.00	264,399,523.93	382,027,710	40,053,800.00	422,081,510.00	1,087,578,500.00	1,094,158,200.00
21	PERSONNEL COST	106,086,488.61	101,842,420.00	101,207,610.98	57,266,300	-	57,266,300.00	641,887,800.00	641,887,800.00
2101	SALARY	85,743,006.50	82,953,900.00	82,527,311.20	46,650,900	-	46,650,900.00	43,602,000.00	43,602,000.00
210101	SALARIES AND WAGES	85,743,006.50	82,953,900.00	82,527,311.20	46,650,900	-	46,650,900.00	43,602,000.00	43,602,000.00
21010101	BASIC-SALARY	85,743,006.50	82,953,900.00	82,527,311.20	46,650,900	-	46,650,900.00	43,602,000.00	43,602,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,343,482.11	18,888,520.00	18,680,299.78	10,615,400	-	10,615,400.00	598,285,800.00	598,285,800.00
210201	ALLOWANCES	20,343,482.11	18,888,520.00	18,680,299.78	10,615,400	-	10,615,400.00	598,285,800.00	598,285,800.00
21020102	HOUSING/RENT ALLOWANCE	83,569.31	2,052,100.00	2,031,756.18	-	-	-	4,781,700.00	4,781,700.00
21020103	TRANSPORT ALLOWANCE	11,142.58	2,132,000.00	2,110,835.67	-	-	-	-	-
21020105	UTILITY ALLOWANCE	33,427.73	-	-	-	-	-	1,096,000.00	1,096,000.00
21020106	ENTERTAINMENT ALLOWANCE	33,427.73	-	-	-	-	-	447,800.00	447,800.00
21020107	LEAVE ALLOWANCE	53,628.00	612,820.00	607,240.14	58,700	-	58,700.00	94,000.00	94,000.00
21020108	DOMESTIC STAFF ALLOWANCE	83,569.31	-	-	-	-	-	223,200.00	223,200.00
21020109	SHIFT ALLOWANCE	3,106,518.00	-	-	-	-	-	312,000.00	312,000.00
21020110	CALL DUTY ALLOWANCE	1,976,440.00	491,100.00	380,160.00	574,700	-	574,700.00	-	-
21020112	HARZARD ALLOWANCE	6,348,000.00	-	-	-	-	-	384,300.00	384,300.00
21020137	DRIVER'S ALLOWANCE	83,569.31	-	-	-	-	-	-	-
21020138	ADMIN ALLOWANCE	27,856.44	-	-	-	-	-	604,500.00	604,500.00
21020140	ACADEMIC ALLOWANCE	3,292,705.70	-	-	-	-	-	1,143,400.00	1,143,400.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,209,628.00	13,600,500.00	13,550,307.79	9,982,000	-	9,982,000.00	589,198,900.00	589,198,900.00
22	OTHER RECURRENT COSTS	152,572,182.72	289,483,460.00	163,191,912.95	114,761,410	40,053,800.00	154,815,210.00	233,590,700.00	235,928,400.00
2202	OVERHEAD COST	152,572,182.72	289,483,460.00	163,191,912.95	114,761,410	40,053,800.00	154,815,210.00	233,590,700.00	235,928,400.00
220201	TRAVEL & TRANSPORT - GENERAL	-	6,651,920.00	-	4,468,260	1,559,700.00	6,027,960.00	33,497,000.00	33,832,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	2,155,120.00	-	1,447,660	505,300.00	1,952,960.00	60,200.00	60,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	1,205,600.00	-	809,840	282,700.00	1,092,540.00	31,903,900.00	32,223,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	2,085,600.00	-	1,400,920	489,000.00	1,889,920.00	1,268,000.00	1,280,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,205,600.00	-	809,840	282,700.00	1,092,540.00	264,900.00	267,600.00
220202	UTILITIES - GENERAL	25,000.00	2,780,800.00	-	1,868,060	652,200.00	2,520,260.00	13,051,200.00	13,181,800.00
22020201	ELECTRICITY CHARGES	-	2,085,600.00	-	1,400,920	489,000.00	1,889,920.00	-	-
22020202	TELEPHONE CHARGES	-	347,600.00	-	233,570	81,600.00	315,170.00	2,215,900.00	2,238,100.00
22020203	INTERNET ACCESS CHARGES	25,000.00	347,600.00	-	233,570	81,600.00	315,170.00	10,835,300.00	10,943,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220203	MATERIALS & SUPPLIES - GENERAL	4,553,200.00	17,110,000.00	430,000.00	11,492,980	4,011,400.00	15,504,380.00	27,714,500.00	27,991,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000.00	2,779,920.00	40,000.00	1,867,340	651,800.00	2,519,140.00	1,926,300.00	1,945,600.00
22020302	BOOKS	-	1,390,400.00	-	933,980	326,000.00	1,259,980.00	72,300.00	73,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,940,000.00	4,849,840.00	340,000.00	3,257,610	1,137,000.00	4,394,610.00	12,039,200.00	12,159,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,350,000.00	2,299,440.00	-	1,544,570	539,100.00	2,083,670.00	1,204,000.00	1,216,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,233,200.00	4,400,000.00	50,000.00	2,955,500	1,031,500.00	3,987,000.00	12,472,700.00	12,597,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	1,390,400.00	-	933,980	326,000.00	1,259,980.00	-	-
220204	MAINTENANCE SERVICES - GENERAL	328,000.00	11,933,200.00	1,180,000.00	8,015,700	2,797,800.00	10,813,500.00	50,277,500.00	50,780,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	2,085,600.00	-	1,400,920	489,000.00	1,889,920.00	788,900.00	796,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	296,000.00	1,390,400.00	-	933,980	326,000.00	1,259,980.00	48,817,700.00	49,305,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	3,590,400.00	1,000,000.00	2,411,680	841,700.00	3,253,380.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	32,000.00	1,390,400.00	180,000.00	933,980	326,000.00	1,259,980.00	481,600.00	486,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	2,085,600.00	-	1,400,920	489,000.00	1,889,920.00	8,700.00	8,800.00
22020406	OTHER MAINTENANCE SERVICES	-	1,390,800.00	-	934,220	326,100.00	1,260,320.00	180,600.00	182,500.00
220205	TRAINING - GENERAL	-	3,484,720.00	-	2,340,810	817,100.00	3,157,910.00	3,652,000.00	3,688,600.00
22020501	LOCAL TRAINING	-	2,464,800.00	-	1,655,630	577,900.00	2,233,530.00	642,200.00	648,700.00
22020502	INTERNATIONAL TRAINING	-	1,019,920.00	-	685,180	239,200.00	924,380.00	3,009,800.00	3,039,900.00
220206	OTHER SERVICES - GENERAL	15,687,000.00	10,950,240.00	1,540,000.00	7,355,250	2,567,000.00	9,922,250.00	481,700.00	486,600.00
22020601	SECURITY SERVICES	15,687,000.00	6,950,240.00	1,540,000.00	4,668,450	1,629,300.00	6,297,750.00	349,200.00	352,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	4,000,000.00	-	2,686,800	937,700.00	3,624,500.00	132,500.00	133,900.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	3,034,400.00	-	2,038,310	711,500.00	2,749,810.00	327,400.00	330,800.00
22020701	FINANCIAL CONSULTING	-	1,644,000.00	-	1,104,330	385,500.00	1,489,830.00	301,000.00	304,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,390,400.00	-	933,980	326,000.00	1,259,980.00	26,400.00	26,700.00
220208	FUEL & LUBRICANTS - GENERAL	630,000.00	15,616,400.00	320,500.00	10,489,480	3,661,000.00	14,150,480.00	60,412,900.00	61,017,200.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	3,105,520.00	142,000.00	2,085,990	728,100.00	2,814,090.00	58,992,100.00	59,582,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	696,000.00	-	467,520	163,200.00	630,720.00	1,324,400.00	1,337,700.00
22020803	PLANT / GENERATOR FUEL COST	430,000.00	11,814,880.00	178,500.00	7,935,970	2,769,700.00	10,705,670.00	96,400.00	97,400.00
220209	FINANCIAL CHARGES - GENERAL	9,996,982.72	898,880.00	121,987.56	603,840	210,800.00	814,640.00	1,805,900.00	1,824,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,996,982.72	898,880.00	121,987.56	603,840	210,800.00	814,640.00	1,805,900.00	1,824,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	121,352,000.00	217,022,900.00	159,599,425.39	66,088,720	23,065,300.00	89,154,020.00	42,370,600.00	42,794,800.00
22021001	REFRESHMENT & MEALS	-	2,844,000.00	-	1,910,330	666,800.00	2,577,130.00	1,504,900.00	1,520,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	2,779,920.00	-	1,867,340	651,800.00	2,519,140.00	30,338,800.00	30,642,200.00
22021003	PUBLICITY & ADVERTISEMENTS	-	695,200.00	-	467,040	163,000.00	630,040.00	2,335,100.00	2,358,500.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021004	MEDICAL EXPENSES-LOCAL	13,500.00	1,390,400.00	-	933,980	326,000.00	1,259,980.00	903,000.00	912,100.00
22021006	POSTAGES & COURIER SERVICES	-	695,200.00	-	467,040	163,000.00	630,040.00	4,213,800.00	4,256,000.00
22021007	WELFARE PACKAGES	12,267,000.00	2,781,600.00	-	1,868,440	652,100.00	2,520,540.00	185,500.00	187,400.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	2,590,800.00	-	1,740,320	607,400.00	2,347,720.00	1,805,900.00	1,824,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,715,120.00	-	1,152,120	402,100.00	1,554,220.00	722,400.00	729,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	10,360,000.00	55,898,160.00	14,597,000.00	20,754,110	7,243,200.00	27,997,310.00	361,200.00	364,900.00
22021027	DAILY RATED ALLOWANCE	98,611,500.00	145,632,500.00	145,002,425.39	34,928,000	12,189,900.00	47,117,900.00	-	-
23	CAPITAL EXPENDITURE	-	-	-	210,000,000	-	210,000,000.00	212,100,000.00	216,342,000.00
2301	FIXED ASSETS PURCHASED	-	-	-	140,000,000	-	140,000,000.00	141,400,000.00	144,228,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	140,000,000	-	140,000,000.00	141,400,000.00	144,228,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	10,000,000	-	10,000,000.00	10,100,000.00	10,302,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	90,000,000	-	90,000,000.00	90,900,000.00	92,718,000.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	69,000,000	-	69,000,000.00	69,690,000.00	71,083,800.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	69,000,000	-	69,000,000.00	69,690,000.00	71,083,800.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	47,000,000	-	47,000,000.00	47,470,000.00	48,419,400.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	-	2,000,000	-	2,000,000.00	2,020,000.00	2,060,400.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	15,000,000	-	15,000,000.00	15,150,000.00	15,453,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	-	-	1,000,000	-	1,000,000.00	1,010,000.00	1,030,200.00
053500100100 - Ministry of Environment and Natural Resources Development									
2	EXPENDITURES	424,361,074.38	872,784,440.00	695,366,154.70	4,663,413,800	46,886,500.00	4,710,300,300.00	6,517,102,700.00	6,637,680,500.00
21	PERSONNEL COST	412,497,028.49	548,561,340.00	402,869,716.23	630,253,800	-	630,253,800.00	63,815,200.00	63,815,200.00
2101	SALARY	371,119,321.06	502,386,340.00	368,268,530.47	576,484,600	-	576,484,600.00	-	-
210101	SALARIES AND WAGES	371,119,321.06	502,386,340.00	368,268,530.47	576,484,600	-	576,484,600.00	-	-
21010101	BASIC-SALARY	365,361,880.43	492,721,740.00	358,655,788.59	576,484,600	-	576,484,600.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	5,757,440.63	9,664,600.00	9,612,741.88	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,377,707.43	46,175,000.00	34,601,185.76	53,769,200	-	53,769,200.00	63,815,200.00	63,815,200.00
210201	ALLOWANCES	41,377,707.43	46,175,000.00	34,601,185.76	53,769,200	-	53,769,200.00	63,815,200.00	63,815,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020102	HOUSING/RENT ALLOWANCE	443,902.36	2,415,840.00	2,398,915.67	834,100	-	834,100.00	-	-
21020103	TRANSPORT ALLOWANCE	130,071.24	1,385,080.00	1,373,039.97	209,200	-	209,200.00	-	-
21020104	MEAL SUBSIDY	21,429.60	625,620.00	619,661.43	34,800	-	34,800.00	4,551,600.00	4,551,600.00
21020105	UTILITY ALLOWANCE	69,620.24	717,800.00	711,863.06	148,800	-	148,800.00	570,100.00	570,100.00
21020106	ENTERTAINMENT ALLOWANCE	3,980.12	-	-	-	-	-	853,900.00	853,900.00
21020107	LEAVE ALLOWANCE	227,440.00	694,360.00	690,559.11	366,300	-	366,300.00	1,456,100.00	1,456,100.00
21020108	DOMESTIC STAFF ALLOWANCE	144,553.44	-	-	-	-	-	623,700.00	623,700.00
21020109	SHIFT ALLOWANCE	13,170,663.09	17,780,560.00	12,502,778.11	20,803,400	-	20,803,400.00	21,203,400.00	21,203,400.00
21020110	CALL DUTY ALLOWANCE	1,509,001.44	1,927,400.00	628,750.60	2,255,100	-	2,255,100.00	-	-
21020112	HARZARD ALLOWANCE	11,859,019.30	15,928,300.00	10,978,654.08	18,636,200	-	18,636,200.00	20,890,200.00	20,890,200.00
21020135	FURNITURE ALLOWANCE	388,026.60	554,640.00	553,281.86	649,000	-	649,000.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	13,410,000.00	4,145,400.00	4,143,681.87	9,832,300	-	9,832,300.00	13,666,200.00	13,666,200.00
22	OTHER RECURRENT COSTS	11,864,045.89	95,860,300.00	80,112,375.97	134,340,000	46,886,500.00	181,226,500.00	848,979,200.00	857,470,800.00
2202	OVERHEAD COST	11,864,045.89	95,860,300.00	80,112,375.97	134,340,000	46,886,500.00	181,226,500.00	848,979,200.00	857,470,800.00
220201	TRAVEL & TRANSPORT - GENERAL	2,458,000.00	4,682,400.00	1,400,000.00	8,597,800	3,000,900.00	11,598,700.00	10,598,500.00	10,704,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,748,000.00	3,200,000.00	1,400,000.00	3,895,900	1,359,700.00	5,255,600.00	60,200.00	60,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	710,000.00	1,482,400.00	-	2,015,100	703,300.00	2,718,400.00	8,969,300.00	9,059,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	671,700	234,500.00	906,200.00	1,268,000.00	1,280,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	1,343,400	468,900.00	1,812,300.00	301,000.00	304,100.00
22020109	PER-DIEM/ESTACODES	-	-	-	671,700	234,500.00	906,200.00	-	-
220203	MATERIALS & SUPPLIES - GENERAL	780,000.00	1,551,200.00	80,000.00	1,242,800	433,900.00	1,676,700.00	12,978,300.00	13,108,200.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	175,000.00	400,000.00	20,000.00	1,007,600	351,700.00	1,359,300.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	430,000.00	351,200.00	-	80,620	28,200.00	108,820.00	12,039,200.00	12,159,600.00
22020312	OTHER MATERIALS AND SUPPLIES	175,000.00	800,000.00	60,000.00	154,580	54,000.00	208,580.00	337,100.00	340,500.00
220204	MAINTENANCE SERVICES - GENERAL	1,260,000.00	911,200.00	220,000.00	2,283,900	797,200.00	3,081,100.00	361,200.00	365,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	590,000.00	351,200.00	-	268,700	93,800.00	362,500.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000.00	400,000.00	170,000.00	335,900	117,300.00	453,200.00	240,800.00	243,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	630,000.00	160,000.00	50,000.00	1,679,300	586,100.00	2,265,400.00	120,400.00	121,700.00
220205	TRAINING - GENERAL	-	3,200,000.00	-	9,403,800	3,282,200.00	12,686,000.00	1,348,700.00	1,362,500.00
22020501	LOCAL TRAINING	-	-	-	1,343,400	468,900.00	1,812,300.00	325,300.00	328,600.00
22020502	INTERNATIONAL TRAINING	-	-	-	3,358,500	1,172,200.00	4,530,700.00	180,600.00	182,500.00
22020503	OTHER TRAININGS	-	-	-	1,343,400	468,900.00	1,812,300.00	240,800.00	243,300.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	3,200,000.00	-	3,358,500	1,172,200.00	4,530,700.00	602,000.00	608,100.00
220206	OTHER SERVICES - GENERAL	-	-	-	72,858,520	25,427,700.00	98,286,220.00	794,600.00	802,600.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	72,858,520	25,427,700.00	98,286,220.00	794,600.00	802,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	201,600	70,400.00	272,000.00	529,800.00	535,100.00
22020701	FINANCIAL CONSULTING	-	-	-	201,600	70,400.00	272,000.00	529,800.00	535,100.00
220208	FUEL & LUBRICANTS - GENERAL	740,000.00	400,000.00	45,000.00	3,143,680	1,097,300.00	4,240,980.00	2,408,000.00	2,432,200.00
22020801	MOTOR VEHICLE FUEL COST	740,000.00	400,000.00	45,000.00	2,418,100	844,000.00	3,262,100.00	1,805,900.00	1,824,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	403,100	140,700.00	543,800.00	529,800.00	535,100.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	322,480	112,600.00	435,080.00	72,300.00	73,100.00
220209	FINANCIAL CHARGES - GENERAL	15,045.89	71,800.00	71,772.48	134,400	47,000.00	181,400.00	45,200.00	45,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,045.89	71,800.00	71,772.48	134,400	47,000.00	181,400.00	45,200.00	45,700.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,611,000.00	85,043,700.00	78,295,603.49	36,473,500	12,729,900.00	49,203,400.00	819,914,900.00	828,114,800.00
22021001	REFRESHMENT & MEALS	95,000.00	400,000.00	-	349,320	122,000.00	471,320.00	1,204,000.00	1,216,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	210,000.00	211,200.00	-	806,100	281,400.00	1,087,500.00	18,179,200.00	18,361,000.00
22021003	PUBLICITY & ADVERTISEMENTS	170,000.00	800,000.00	-	403,100	140,700.00	543,800.00	106,000.00	107,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	-	-	782,548,000.00	790,373,500.00
22021007	WELFARE PACKAGES	800,000.00	800,000.00	5,000.00	1,880,800	656,400.00	2,537,200.00	120,400.00	121,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	1,141,900	398,600.00	1,540,500.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST	-	80,000.00	-	470,200	164,100.00	634,300.00	10,836,600.00	10,945,000.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	537,400	187,600.00	725,000.00	2,217,200.00	2,239,400.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	1,343,400	468,900.00	1,812,300.00	30,100.00	30,500.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	1,054,620	368,100.00	1,422,720.00	301,000.00	304,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	785,000.00	702,400.00	-	873,200	304,800.00	1,178,000.00	361,200.00	364,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	76,408,100.00	75,740,603.49	22,837,600	7,970,400.00	30,808,000.00	14,000.00	14,200.00
22021026	MONITORING AND EVALUATION RECURRENT	1,060,000.00	480,000.00	-	779,260	272,000.00	1,051,260.00	2,552,400.00	2,578,000.00
22021027	DAILY RATED ALLOWANCE	3,491,000.00	5,162,000.00	2,550,000.00	3,996,600	1,394,900.00	5,391,500.00	1,444,800.00	1,459,300.00
23	CAPITAL EXPENDITURE	-	228,362,800.00	212,384,062.50	3,898,820,000	-	3,898,820,000.00	5,604,308,300.00	5,716,394,500.00
2301	FIXED ASSETS PURCHASED	-	-	-	2,405,000,000	-	2,405,000,000.00	3,691,550,000.00	3,765,381,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	2,405,000,000	-	2,405,000,000.00	3,691,550,000.00	3,765,381,000.00
23010104	PURCHASE MOTOR CYCLES	-	-	-	340,000,000	-	340,000,000.00	848,400,000.00	865,368,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	2,040,000,000	-	2,040,000,000.00	2,817,900,000.00	2,874,258,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	25,000,000	-	25,000,000.00	25,250,000.00	25,755,000.00
2303	REHABILITATION / REPAIRS	-	196,601,200.00	180,937,062.50	911,495,000	-	911,495,000.00	920,610,000.00	939,022,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	196,601,200.00	180,937,062.50	911,495,000	-	911,495,000.00	920,610,000.00	939,022,200.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	196,601,200.00	180,937,062.50	911,495,000	-	911,495,000.00	920,610,000.00	939,022,200.00
2304	PRESERVATION OF THE ENVIRONMENT	-	10,014,200.00	9,915,000.00	490,000,000	-	490,000,000.00	696,900,000.00	710,838,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	10,014,200.00	9,915,000.00	490,000,000	-	490,000,000.00	696,900,000.00	710,838,000.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	10,014,200.00	9,915,000.00	390,000,000	-	390,000,000.00	595,900,000.00	607,818,000.00
23040102	EROSION & FLOOD CONTROL	-	-	-	100,000,000	-	100,000,000.00	101,000,000.00	103,020,000.00
2305	OTHER CAPITAL PROJECTS	-	21,747,400.00	21,532,000.00	92,325,000	-	92,325,000.00	295,248,300.00	301,153,300.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	21,747,400.00	21,532,000.00	92,325,000	-	92,325,000.00	295,248,300.00	301,153,300.00
23050101	RESEARCH AND DEVELOPMENT	-	21,747,400.00	21,532,000.00	-	-	-	-	-
23050103	MONITORING AND EVALUATION	-	-	-	92,325,000	-	92,325,000.00	295,248,300.00	301,153,300.00
053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects									
2	EXPENDITURES	-	8,980,200.00	8,891,219.25	724,340,000	48,867,900.00	773,207,900.00	1,077,893,600.00	1,087,259,500.00
21	PERSONNEL COST	-	454,500.00	450,000.00	210,085,300	-	210,085,300.00	519,508,500.00	519,508,500.00
2101	SALARY	-	454,500.00	450,000.00	192,161,600	-	192,161,600.00	-	-
210101	SALARIES AND WAGES	-	454,500.00	450,000.00	192,161,600	-	192,161,600.00	-	-
21010101	BASIC-SALARY	-	-	-	192,161,600	-	192,161,600.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	-	454,500.00	450,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	17,923,700	-	17,923,700.00	519,508,500.00	519,508,500.00
210201	ALLOWANCES	-	-	-	17,923,700	-	17,923,700.00	519,508,500.00	519,508,500.00
21020102	HOUSING/RENT ALLOWANCE	-	-	-	278,100	-	278,100.00	270,200.00	270,200.00
21020103	TRANSPORT ALLOWANCE	-	-	-	69,800	-	69,800.00	12,535,300.00	12,535,300.00
21020104	MEAL SUBSIDY	-	-	-	11,700	-	11,700.00	373,790,900.00	373,790,900.00
21020105	UTILITY ALLOWANCE	-	-	-	49,700	-	49,700.00	-	-
21020107	LEAVE ALLOWANCE	-	-	-	122,200	-	122,200.00	52,178,000.00	52,178,000.00
21020109	SHIFT ALLOWANCE	-	-	-	6,934,500	-	6,934,500.00	29,840,500.00	29,840,500.00
21020110	CALL DUTY ALLOWANCE	-	-	-	751,700	-	751,700.00	14,546,600.00	14,546,600.00
21020111	CLINICAL ALLOWANCE	-	-	-	-	-	-	11,189,500.00	11,189,500.00
21020112	HARZARD ALLOWANCE	-	-	-	6,212,100	-	6,212,100.00	12,166,700.00	12,166,700.00
21020118	SIWES ALLOWANCE	-	-	-	-	-	-	7,849,400.00	7,849,400.00
21020123	RESPONSIBILITY ALLOWANCE	-	-	-	-	-	-	3,442,000.00	3,442,000.00
21020135	FURNITURE ALLOWANCE	-	-	-	216,400	-	216,400.00	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	3,277,500	-	3,277,500.00	1,699,400.00	1,699,400.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22	OTHER RECURRENT COSTS	-	-	-	140,015,500	48,867,900.00	188,883,400.00	180,403,300.00	182,209,300.00
2202	OVERHEAD COST	-	-	-	140,015,500	48,867,900.00	188,883,400.00	180,403,300.00	182,209,300.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-	2,628,800	20,000,000.00	22,628,800.00	45,454,500.00	45,909,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	456,800	5,000,000.00	5,456,800.00	1,805,900.00	1,824,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	788,000	10,000,000.00	10,788,000.00	301,000.00	304,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	596,000	-	596,000.00	909,400.00	918,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	192,000	5,000,000.00	5,192,000.00	301,000.00	304,100.00
22020109	PER-DIEM/ESTACODES	-	-	-	596,000	-	596,000.00	42,137,200.00	42,558,600.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-	894,000	2,000,000.00	2,894,000.00	61,159,200.00	61,771,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	894,000	2,000,000.00	2,894,000.00	602,000.00	608,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	-	-	60,196,000.00	60,798,000.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	-	-	361,200.00	364,900.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	1,026,400	3,000,000.00	4,026,400.00	2,169,600.00	2,191,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	238,400	-	238,400.00	1,567,600.00	1,583,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	298,000	-	298,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	490,000	3,000,000.00	3,490,000.00	602,000.00	608,100.00
220205	TRAINING - GENERAL	-	-	-	2,344,000	19,500,000.00	21,844,000.00	2,177,300.00	2,199,400.00
22020501	LOCAL TRAINING	-	-	-	192,000	5,000,000.00	5,192,000.00	642,200.00	648,700.00
22020502	INTERNATIONAL TRAINING	-	-	-	980,000	5,000,000.00	5,980,000.00	180,600.00	182,500.00
22020503	OTHER TRAININGS	-	-	-	192,000	6,000,000.00	6,192,000.00	150,500.00	152,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	980,000	3,500,000.00	4,480,000.00	1,204,000.00	1,216,100.00
220206	OTHER SERVICES - GENERAL	-	-	-	-	-	-	106,000.00	107,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	-	-	106,000.00	107,100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	178,800	-	178,800.00	1,854,100.00	1,872,700.00
22020701	FINANCIAL CONSULTING	-	-	-	178,800	-	178,800.00	1,854,100.00	1,872,700.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	789,280	3,535,000.00	4,324,280.00	30,411,100.00	30,715,300.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	145,600	2,000,000.00	2,145,600.00	30,098,000.00	30,399,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	357,600	-	357,600.00	264,900.00	267,600.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	286,080	1,535,000.00	1,821,080.00	48,200.00	48,700.00
220209	FINANCIAL CHARGES - GENERAL	-	-	-	119,200	-	119,200.00	481,600.00	486,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	119,200	-	119,200.00	481,600.00	486,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	-	-	132,035,020	832,900.00	132,867,920.00	36,589,900.00	36,956,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021001	REFRESHMENT & MEALS	-	-	-	309,920	2,000,000.00	2,309,920.00	1,008,300.00	1,018,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	715,200	2,000,000.00	2,715,200.00	31,602,900.00	31,919,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	357,600	2,000,000.00	2,357,600.00	361,200.00	364,900.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	-	-	602,000.00	608,100.00
22021007	WELFARE PACKAGES	-	-	-	668,800	3,000,000.00	3,668,800.00	150,500.00	152,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	13,200	1,000,000.00	1,013,200.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST	-	-	-	417,200	-	417,200.00	1,805,900.00	1,824,000.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	476,800	-	476,800.00	118,900.00	120,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	192,000	1,000,000.00	1,192,000.00	36,200.00	36,600.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	-	-	301,000.00	304,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	774,800	-	774,800.00	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	10,264,000	60,000,000.00	70,264,000.00	60,200.00	60,900.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	-	-	180,600.00	182,500.00
22021027	DAILY RATED ALLOWANCE	-	-	-	117,845,500	- 70,167,100.00	47,678,400.00	362,200.00	365,900.00
23	CAPITAL EXPENDITURE	-	8,525,700.00	8,441,219.25	374,239,200	-	374,239,200.00	377,981,800.00	385,541,700.00
2301	FIXED ASSETS PURCHASED	-	8,525,700.00	8,441,219.25	313,335,000	-	313,335,000.00	212,110,200.00	216,352,600.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	8,525,700.00	8,441,219.25	313,335,000	-	313,335,000.00	212,110,200.00	216,352,600.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	30,600,000	-	30,600,000.00	13,837,000.00	14,113,800.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	208,135,000	-	208,135,000.00	118,170,000.00	120,533,400.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	8,525,700.00	8,441,219.25	74,600,000	-	74,600,000.00	80,103,200.00	81,705,400.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	30,000,000	-	30,000,000.00	117,488,300.00	119,838,100.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	30,000,000	-	30,000,000.00	117,488,300.00	119,838,100.00
23040105	WATER POLLUTION PREVENTION & CONTROL	-	-	-	30,000,000	-	30,000,000.00	117,488,300.00	119,838,100.00
2305	OTHER CAPITAL PROJECTS	-	-	-	30,904,200	-	30,904,200.00	48,383,300.00	49,351,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	30,904,200	-	30,904,200.00	48,383,300.00	49,351,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	30,904,200	-	30,904,200.00	48,383,300.00	49,351,000.00
054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services									
2	EXPENDITURES	56,624,921.88	698,067,750.00	499,589,820.08	2,835,494,160	1,797,101,400.00	4,632,595,560.00	6,362,917,400.00	6,463,569,300.00
21	PERSONNEL COST	2,423,720.31	5,746,500.00	4,362,696.56	6,723,500	-	6,723,500.00	832,700.00	832,700.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,423,720.31	5,746,500.00	4,362,696.56	6,723,500	-	6,723,500.00	832,700.00	832,700.00
210201	ALLOWANCES	2,423,720.31	5,746,500.00	4,362,696.56	6,723,500	-	6,723,500.00	832,700.00	832,700.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,423,720.31	5,746,500.00	4,362,696.56	6,723,500	-	6,723,500.00	832,700.00	832,700.00
22	OTHER RECURRENT COSTS	32,785,201.57	49,195,400.00	18,227,123.52	32,629,770	11,390,400.00	44,020,170.00	2,659,217,700.00	2,685,812,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
2202	OVERHEAD COST	32,785,201.57	49,195,400.00	18,227,123.52	32,629,770	11,390,400.00	44,020,170.00	2,659,217,700.00	2,685,812,200.00
220201	TRAVEL & TRANSPORT - GENERAL	15,714,000.00	7,456,000.00	1,539,000.00	4,970,800	1,735,100.00	6,705,900.00	25,583,500.00	25,839,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	601,600.00	1,240,000.00	-	832,940	290,700.00	1,123,640.00	60,200.00	60,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,473,000.00	2,056,000.00	1,539,000.00	1,343,400	468,900.00	1,812,300.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	9,825,400.00	800,000.00	-	537,400	187,600.00	725,000.00	8,427,500.00	8,511,800.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,700,000.00	1,600,000.00	-	1,074,800	375,200.00	1,450,000.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,114,000.00	1,760,000.00	-	1,182,260	412,700.00	1,594,960.00	15,891,800.00	16,050,800.00
220202	UTILITIES - GENERAL	202,500.00	530,300.00	358,000.00	322,680	112,800.00	435,480.00	12,115,400.00	12,236,700.00
22020203	INTERNET ACCESS CHARGES	-	160,000.00	-	107,560	37,600.00	145,160.00	57,800.00	58,400.00
22020205	WATER RATES	115,000.00	210,300.00	210,000.00	107,560	37,600.00	145,160.00	11,154,600.00	11,266,200.00
22020209	OTHER UTILITY CHARGES	87,500.00	160,000.00	148,000.00	107,560	37,600.00	145,160.00	903,000.00	912,100.00
220203	MATERIALS & SUPPLIES - GENERAL	393,300.00	1,060,200.00	508,800.00	553,920	193,800.00	747,720.00	1,328,844,900.00	1,342,133,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	219,000.00	396,200.00	393,800.00	107,560	37,600.00	145,160.00	301,000.00	304,100.00
22020304	MAGAZINES & PERIODICALS	-	80,000.00	-	53,780	18,800.00	72,580.00	60,200.00	60,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	112,000.00	-	75,260	26,300.00	101,560.00	1,324,312,000.00	1,337,555,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	32,000.00	112,000.00	-	75,260	26,300.00	101,560.00	30,100.00	30,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	40,000.00	-	26,940	9,500.00	36,440.00	1,926,300.00	1,945,600.00
22020309	UNIFORMS & OTHER CLOTHING	-	40,000.00	-	26,940	9,500.00	36,440.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	80,000.00	-	53,780	18,800.00	72,580.00	2,167,100.00	2,188,800.00
22020312	OTHER MATERIALS AND SUPPLIES	142,300.00	200,000.00	115,000.00	134,400	47,000.00	181,400.00	48,200.00	48,700.00
220204	MAINTENANCE SERVICES - GENERAL	1,099,000.00	1,763,900.00	1,236,500.00	752,620	262,900.00	1,015,520.00	856,628,600.00	865,195,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	505,000.00	507,100.00	505,000.00	107,560	37,600.00	145,160.00	842,996,300.00	851,426,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	227,500.00	400,000.00	-	268,700	93,800.00	362,500.00	7,584,700.00	7,660,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	117,500.00	160,000.00	47,500.00	107,560	37,600.00	145,160.00	6,019,600.00	6,079,800.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000.00	160,000.00	148,500.00	107,560	37,600.00	145,160.00	28,000.00	28,300.00
22020406	OTHER MAINTENANCE SERVICES	229,000.00	536,800.00	535,500.00	161,240	56,300.00	217,540.00	-	-
220205	TRAINING - GENERAL	2,000,000.00	19,760,000.00	210,000.00	13,272,760	4,632,400.00	17,905,160.00	358,994,100.00	362,584,200.00
22020501	LOCAL TRAINING	2,000,000.00	1,760,000.00	210,000.00	1,182,260	412,700.00	1,594,960.00	357,489,100.00	361,064,000.00
22020502	INTERNATIONAL TRAINING	-	2,000,000.00	-	1,343,400	468,900.00	1,812,300.00	602,000.00	608,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	16,000,000.00	-	10,747,100	3,750,800.00	14,497,900.00	903,000.00	912,100.00
220206	OTHER SERVICES - GENERAL	1,769,000.00	882,200.00	880,000.00	268,700	93,800.00	362,500.00	-	-
22020601	SECURITY SERVICES	1,769,000.00	882,200.00	880,000.00	268,700	93,800.00	362,500.00	-	-

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	536,000.00	20,000.00	360,460	126,200.00	486,660.00	10,794,600.00	10,902,900.00
22020701	FINANCIAL CONSULTING	-	176,000.00	20,000.00	118,300	41,300.00	159,600.00	301,000.00	304,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	160,000.00	-	107,560	37,600.00	145,160.00	2,143,000.00	2,164,500.00
22020703	LEGAL SERVICES	-	40,000.00	-	26,940	9,500.00	36,440.00	963,200.00	972,900.00
22020704	ENGINEERING SERVICES	-	40,000.00	-	26,940	9,500.00	36,440.00	4,815,700.00	4,863,900.00
22020705	ARCHITECTURAL SERVICES	-	40,000.00	-	26,940	9,500.00	36,440.00	963,200.00	972,900.00
22020706	SURVEYING SERVICES	-	80,000.00	-	53,780	18,800.00	72,580.00	1,608,500.00	1,624,600.00
220208	FUEL & LUBRICANTS - GENERAL	1,552,000.00	1,658,000.00	1,079,000.00	806,200	281,500.00	1,087,700.00	47,530,900.00	48,006,300.00
22020801	MOTOR VEHICLE FUEL COST	1,467,000.00	858,000.00	855,000.00	268,700	93,800.00	362,500.00	46,952,900.00	47,422,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	160,000.00	55,000.00	107,560	37,600.00	145,160.00	529,800.00	535,100.00
22020803	PLANT / GENERATOR FUEL COST	85,000.00	640,000.00	169,000.00	429,940	150,100.00	580,040.00	48,200.00	48,700.00
220209	FINANCIAL CHARGES - GENERAL	73,361.57	120,000.00	38,076.79	80,620	28,200.00	108,820.00	4,832,600.00	4,881,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	73,361.57	120,000.00	38,076.79	80,620	28,200.00	108,820.00	4,832,600.00	4,881,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,982,040.00	15,428,800.00	12,357,746.73	11,241,010	3,923,700.00	15,164,710.00	13,893,100.00	14,032,600.00
22021001	REFRESHMENT & MEALS	570,340.00	801,000.00	800,000.00	215,020	75,100.00	290,120.00	180,600.00	182,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	320,000.00	20,000.00	215,020	75,100.00	290,120.00	9,029,400.00	9,119,700.00
22021003	PUBLICITY & ADVERTISEMENTS	80,000.00	320,000.00	40,000.00	215,020	75,100.00	290,120.00	41,000.00	41,500.00
22021004	MEDICAL EXPENSES-LOCAL	352,000.00	160,000.00	69,000.00	107,560	37,600.00	145,160.00	301,000.00	304,100.00
22021006	POSTAGES & COURIER SERVICES	-	160,000.00	-	107,560	37,600.00	145,160.00	1,204,000.00	1,216,100.00
22021007	WELFARE PACKAGES	1,470,000.00	1,840,000.00	881,000.00	1,235,940	431,400.00	1,667,340.00	6,100.00	6,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	400,000.00	-	268,700	93,800.00	362,500.00	349,800.00	353,300.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	200,000.00	-	134,400	47,000.00	181,400.00	830,800.00	839,200.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	309,000.00	400,000.00	109,000.00	268,700	93,800.00	362,500.00	1,685,500.00	1,702,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,200,700.00	10,827,800.00	10,438,746.73	8,473,090	2,957,200.00	11,430,290.00	264,900.00	267,600.00
23	CAPITAL EXPENDITURE	21,416,000.00	643,125,850.00	477,000,000.00	2,796,140,890	1,785,711,000.00	4,581,851,890.00	3,702,867,000.00	3,776,924,400.00
2301	FIXED ASSETS PURCHASED	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	-	-	5,000,000	-	5,000,000.00	5,050,000.00	5,151,000.00
2302	CONSTRUCTION / PROVISION	21,416,000.00	-	-	2,204,940,890	-	2,204,940,890.00	2,935,317,500.00	2,994,023,900.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	21,416,000.00	-	-	2,204,940,890	-	2,204,940,890.00	2,935,317,500.00	2,994,023,900.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	-	1,773,940,890	-	1,773,940,890.00	2,388,907,500.00	2,436,685,700.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	262,500,000	-	262,500,000.00	353,500,000.00	360,570,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	83,000,000	-	83,000,000.00	83,830,000.00	85,506,600.00

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23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	67,500,000	-	67,500,000.00	90,900,000.00	92,718,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	21,416,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	-	18,000,000	-	18,000,000.00	18,180,000.00	18,543,600.00
2303	REHABILITATION / REPAIRS	-	-	-	20,000,000	150,000,000.00	170,000,000.00	20,200,000.00	20,604,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	20,000,000	150,000,000.00	170,000,000.00	20,200,000.00	20,604,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	-	-	150,000,000.00	150,000,000.00	-	-
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
2305	OTHER CAPITAL PROJECTS	-	643,125,850.00	477,000,000.00	566,200,000	1,635,711,000.00	2,201,911,000.00	742,299,500.00	757,145,500.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	643,125,850.00	477,000,000.00	566,200,000	1,635,711,000.00	2,201,911,000.00	742,299,500.00	757,145,500.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	20,000,000	-	20,000,000.00	20,200,000.00	20,604,000.00
23050103	MONITORING AND EVALUATION	-	643,125,850.00	477,000,000.00	24,000,000	-	24,000,000.00	24,240,000.00	24,724,800.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	409,700,000	-	409,700,000.00	546,359,500.00	557,286,700.00
23050109	SPECIAL GRANTS AND INTERVENTION	-	-	-	-	1,635,711,000.00	1,635,711,000.00	-	-
23050110	PROVISION OF AGRICULTURAL INPUTS	-	-	-	112,500,000	-	112,500,000.00	151,500,000.00	154,530,000.00
055100100100 - Ministry for Local Government Affairs									
2	EXPENDITURES	73,150,624.35	97,275,140.00	82,923,856.80	150,238,000	1,877,400.00	152,115,400.00	8,142,064,100.00	8,147,289,800.00
21	PERSONNEL COST	70,870,192.85	92,131,400.00	78,694,107.05	104,862,800	-	104,862,800.00	7,660,030,700.00	7,660,030,700.00
2101	SALARY	43,686,668.62	56,304,900.00	50,519,824.42	59,041,900	-	59,041,900.00	2,459,200.00	2,459,200.00
210101	SALARIES AND WAGES	43,686,668.62	56,304,900.00	50,519,824.42	59,041,900	-	59,041,900.00	2,459,200.00	2,459,200.00
21010101	BASIC-SALARY	38,839,227.99	50,463,100.00	44,702,895.67	59,041,900	-	59,041,900.00	2,459,200.00	2,459,200.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,847,440.63	5,841,800.00	5,816,928.75	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,183,524.23	35,826,500.00	28,174,282.63	45,820,900	-	45,820,900.00	7,657,571,500.00	7,657,571,500.00
210201	ALLOWANCES	27,183,524.23	35,826,500.00	28,174,282.63	45,820,900	-	45,820,900.00	7,657,571,500.00	7,657,571,500.00
21020102	HOUSING/RENT ALLOWANCE	7,911,212.35	11,518,000.00	9,250,438.05	13,476,100	-	13,476,100.00	-	-
21020103	TRANSPORT ALLOWANCE	2,597,916.59	3,384,600.00	3,384,498.70	3,957,200	-	3,957,200.00	-	-
21020104	MEAL SUBSIDY	491,943.04	751,000.00	677,339.52	878,700	-	878,700.00	12,669,800.00	12,669,800.00
21020105	UTILITY ALLOWANCE	1,322,764.48	2,001,600.00	1,819,264.47	2,341,900	-	2,341,900.00	3,925,900.00	3,925,900.00
21020106	ENTERTAINMENT ALLOWANCE	25,342.80	41,500.00	17,127.43	48,600	-	48,600.00	-	-
21020107	LEAVE ALLOWANCE	3,492,188.00	5,096,000.00	4,044,543.83	5,962,400	-	5,962,400.00	5,524,547,600.00	5,524,547,600.00
21020108	DOMESTIC STAFF ALLOWANCE	722,767.20	1,069,900.00	542,766.85	1,251,900	-	1,251,900.00	-	-
21020118	SIWES ALLOWANCE	80,799.48	-	-	-	-	-	751,170,500.00	751,170,500.00
21020119	FIELD ALLOWANCE	80,799.48	100,600.00	82,119.18	117,800	-	117,800.00	781,716,900.00	781,716,900.00

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21020135	FURNITURE ALLOWANCE	5,934,193.33	9,317,500.00	7,094,529.23	10,901,600	-	10,901,600.00	129,114,900.00	129,114,900.00
21020140	ACADEMIC ALLOWANCE	363,597.48	-	-	-	-	-	436,598,500.00	436,598,500.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,160,000.00	2,545,800.00	1,261,655.37	6,884,700	-	6,884,700.00	17,827,400.00	17,827,400.00
22	OTHER RECURRENT COSTS	2,280,431.50	5,143,740.00	4,229,749.75	5,375,200	1,877,400.00	7,252,600.00	441,633,400.00	446,051,100.00
2202	OVERHEAD COST	2,280,431.50	4,995,900.00	4,229,749.75	5,275,880	1,842,700.00	7,118,580.00	421,433,400.00	425,649,100.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-	2,117,750	739,500.00	2,857,250.00	31,973,000.00	32,293,100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	335,900	117,300.00	453,200.00	602,000.00	608,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	335,900	117,300.00	453,200.00	602,000.00	608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	335,900	117,300.00	453,200.00	529,800.00	535,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	335,900	117,300.00	453,200.00	81,000.00	81,900.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	335,900	117,300.00	453,200.00	60,200.00	60,900.00
22020109	PER-DIEM/ESTACODES	-	-	-	438,250	153,000.00	591,250.00	30,098,000.00	30,399,000.00
220202	UTILITIES - GENERAL	4,152.00	57,520.00	52,380.75	38,550	13,500.00	52,050.00	4,196,000.00	4,238,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	10,080.00	10,000.00	6,810	2,400.00	9,210.00	3,009,800.00	3,039,900.00
22020205	WATER RATES	-	38,640.00	35,000.00	26,030	9,100.00	35,130.00	42,400.00	42,900.00
22020209	OTHER UTILITY CHARGES	4,152.00	8,800.00	7,380.75	5,710	2,000.00	7,710.00	1,143,800.00	1,155,300.00
220203	MATERIALS & SUPPLIES - GENERAL	185,000.00	433,940.00	429,960.00	291,450	102,000.00	393,450.00	15,175,500.00	15,327,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	160,000.00	315,440.00	314,960.00	211,910	74,000.00	285,910.00	3,009,800.00	3,039,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000.00	6,720.00	5,000.00	4,610	1,700.00	6,310.00	12,039,200.00	12,159,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	6,720.00	5,000.00	4,610	1,700.00	6,310.00	30,100.00	30,500.00
22020312	OTHER MATERIALS AND SUPPLIES	20,000.00	105,060.00	105,000.00	70,320	24,600.00	94,920.00	96,400.00	97,400.00
220204	MAINTENANCE SERVICES - GENERAL	235,000.00	283,560.00	279,960.00	206,030	72,000.00	278,030.00	361,913,000.00	365,532,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	220,000.00	265,000.00	264,960.00	177,930	62,100.00	240,030.00	361,657,600.00	365,274,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	2,560.00	-	17,260	6,100.00	23,360.00	72,300.00	73,100.00
22020406	OTHER MAINTENANCE SERVICES	15,000.00	16,000.00	15,000.00	10,840	3,800.00	14,640.00	183,100.00	185,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	26,880.00	25,000.00	18,130	6,400.00	24,530.00	3,202,500.00	3,234,600.00
22020701	FINANCIAL CONSULTING	-	16,800.00	15,000.00	11,320	4,000.00	15,320.00	794,600.00	802,600.00
22020709	OTHER CONSULTING SERVICES	-	10,080.00	10,000.00	6,810	2,400.00	9,210.00	2,407,900.00	2,432,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,435,000.00	2,652,720.00	2,050,000.00	1,620,790	565,800.00	2,186,590.00	550,600.00	556,200.00
22020801	MOTOR VEHICLE FUEL COST	1,080,000.00	2,240,000.00	1,640,000.00	1,343,400	468,900.00	1,812,300.00	422,900.00	427,200.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	22,720.00	20,000.00	15,350	5,400.00	20,750.00	79,500.00	80,300.00
22020803	PLANT / GENERATOR FUEL COST	355,000.00	390,000.00	390,000.00	262,040	91,500.00	353,540.00	48,200.00	48,700.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
220209	FINANCIAL CHARGES - GENERAL	11,479.50	17,800.00	17,689.00	26,940	9,500.00	36,440.00	180,600.00	182,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,479.50	17,800.00	17,689.00	26,940	9,500.00	36,440.00	180,600.00	182,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	409,800.00	1,523,480.00	1,374,760.00	956,240	334,000.00	1,290,240.00	4,242,200.00	4,284,900.00
22021003	PUBLICITY & ADVERTISEMENTS	34,880.00	59,800.00	39,840.00	53,490	18,700.00	72,190.00	395,500.00	399,500.00
22021006	POSTAGES & COURIER SERVICES	19,920.00	78,160.00	74,960.00	52,590	18,400.00	70,990.00	1,444,800.00	1,459,300.00
22021007	WELFARE PACKAGES	355,000.00	520,000.00	400,000.00	268,700	93,800.00	362,500.00	30,100.00	30,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	18,480.00	15,000.00	12,420	4,400.00	16,820.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	47,040.00	45,000.00	31,640	11,100.00	42,740.00	1,023,400.00	1,033,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	800,000.00	799,960.00	537,400	187,600.00	725,000.00	1,348,400.00	1,361,900.00
2203	LOANS AND ADVANCES	-	147,840.00	-	99,320	34,700.00	134,020.00	20,200,000.00	20,402,000.00
220301	STAFF LOANS & ADVANCES	-	147,840.00	-	99,320	34,700.00	134,020.00	20,200,000.00	20,402,000.00
22030101	MOTOR CYCLE ADVANCES	-	147,840.00	-	99,320	34,700.00	134,020.00	20,200,000.00	20,402,000.00
23	CAPITAL EXPENDITURE	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
2302	CONSTRUCTION / PROVISION	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	40,000,000	-	40,000,000.00	40,400,000.00	41,208,000.00
055100500100 - Local Government Staff Pension Board									
2	EXPENDITURES	98,768,521.87	141,101,220.00	51,724,326.63	94,405,620	14,289,900.00	108,695,520.00	4,690,811,300.00	4,695,561,100.00
21	PERSONNEL COST	66,780,425.70	63,909,600.00	4,256,798.01	29,198,000	-	29,198,000.00	4,240,614,000.00	4,240,614,000.00
2101	SALARY	21,152,804.85	11,248,380.00	4,256,798.01	13,313,500	-	13,313,500.00	1,512,938,300.00	1,512,938,300.00
210101	SALARIES AND WAGES	21,152,804.85	11,248,380.00	4,256,798.01	13,313,500	-	13,313,500.00	1,512,938,300.00	1,512,938,300.00
21010101	BASIC-SALARY	-	3,338,500.00	-	11,301,100	-	11,301,100.00	975,982,800.00	975,982,800.00
21010102	OVER TIME PAYMENTS	-	-	-	2,012,400	-	2,012,400.00	536,955,500.00	536,955,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	21,152,804.85	7,909,880.00	4,256,798.01	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,627,620.85	52,661,220.00	-	15,884,500	-	15,884,500.00	2,727,675,700.00	2,727,675,700.00
210201	ALLOWANCES	45,627,620.85	52,661,220.00	-	15,884,500	-	15,884,500.00	2,727,675,700.00	2,727,675,700.00
21020102	HOUSING/RENT ALLOWANCE	5,752,073.45	3,374,900.00	-	1,997,700	-	1,997,700.00	9,716,000.00	9,716,000.00
21020103	TRANSPORT ALLOWANCE	1,850,940.21	539,580.00	-	1,677,000	-	1,677,000.00	-	-
21020104	MEAL SUBSIDY	348,208.22	1,369,960.00	-	202,000	-	202,000.00	696,633,300.00	696,633,300.00
21020105	UTILITY ALLOWANCE	1,004,341.29	56,580.00	-	883,600	-	883,600.00	114,800.00	114,800.00
21020106	ENTERTAINMENT ALLOWANCE	39,086.40	3,429,620.00	-	429,400	-	429,400.00	147,900.00	147,900.00
21020107	LEAVE ALLOWANCE	2,504,704.00	1,882,020.00	-	939,900	-	939,900.00	271,200.00	271,200.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
21020108	DOMESTIC STAFF ALLOWANCE	1,300,980.96	-	-	1,805,900	-	1,805,900.00	-	-
21020111	CLINICAL ALLOWANCE	293,082.00	424,380.00	-	-	-	-	1,745,100.00	1,745,100.00
21020114	TEACHING ALLOWANCE	106,639.08	154,880.00	-	-	-	-	-	-
21020127	UNIFORM ALLOWANCE	4,447,329.98	6,095,960.00	-	-	-	-	-	-
21020135	FURNITURE ALLOWANCE	2,840,000.00	1,380,000.00	-	-	-	-	2,015,267,000.00	2,015,267,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	25,140,235.26	33,953,340.00	-	7,949,000	-	7,949,000.00	3,780,400.00	3,780,400.00
22	OTHER RECURRENT COSTS	31,988,096.17	77,191,620.00	47,467,528.62	40,938,620	14,289,900.00	55,228,520.00	425,685,600.00	429,945,100.00
2202	OVERHEAD COST	31,988,096.17	77,191,620.00	47,467,528.62	40,938,620	14,289,900.00	55,228,520.00	425,685,600.00	429,945,100.00
220201	TRAVEL & TRANSPORT - GENERAL	4,570,747.58	9,299,200.00	6,598,106.37	4,470,980	1,560,700.00	6,031,680.00	27,983,100.00	28,263,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,390,918.18	4,563,200.00	4,447,106.37	1,343,400	468,900.00	1,812,300.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	929,829.40	1,080,000.00	1,080,000.00	671,700	234,500.00	906,200.00	602,000.00	608,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	300,000.00	1,040,000.00	-	698,640	243,900.00	942,540.00	2,974,200.00	3,004,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	900,000.00	1,440,000.00	1,071,000.00	967,240	337,600.00	1,304,840.00	53,000.00	53,600.00
22020109	PER-DIEM/ESTACODES	50,000.00	1,176,000.00	-	790,000	275,800.00	1,065,800.00	24,353,900.00	24,597,500.00
220202	UTILITIES - GENERAL	-	2,448,000.00	250,000.00	1,520,470	530,900.00	2,051,370.00	21,523,900.00	21,739,600.00
22020201	ELECTRICITY CHARGES	-	1,040,000.00	250,000.00	671,700	234,500.00	906,200.00	120,400.00	121,700.00
22020202	TELEPHONE CHARGES	-	144,800.00	-	67,200	23,500.00	90,700.00	2,106,900.00	2,128,000.00
22020203	INTERNET ACCESS CHARGES	-	600,000.00	-	403,100	140,700.00	543,800.00	230,200.00	232,600.00
22020205	WATER RATES	-	23,200.00	-	15,630	5,500.00	21,130.00	17,681,800.00	17,858,700.00
22020206	SEWERAGE CHARGES	-	200,000.00	-	67,200	23,500.00	90,700.00	1,204,000.00	1,216,100.00
22020207	LEASED COMMUNICATION LINES(S)	-	440,000.00	-	295,640	103,200.00	398,840.00	180,600.00	182,500.00
220203	MATERIALS & SUPPLIES - GENERAL	8,645,000.00	10,239,600.00	6,693,526.50	4,420,470	1,543,100.00	5,963,570.00	310,581,500.00	313,687,700.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,530,000.00	4,362,800.00	4,361,526.50	1,504,640	525,200.00	2,029,840.00	1,204,000.00	1,216,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,550,000.00	960,000.00	230,000.00	671,700	234,500.00	906,200.00	300,980,000.00	303,989,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	336,000.00	80,000.00	225,760	78,800.00	304,560.00	30,100.00	30,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	360,000.00	-	67,200	23,500.00	90,700.00	7,223,600.00	7,295,900.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	900,000.00	904,800.00	-	607,770	212,200.00	819,970.00	541,800.00	547,300.00
22020312	OTHER MATERIALS AND SUPPLIES	2,665,000.00	3,316,000.00	2,022,000.00	1,343,400	468,900.00	1,812,300.00	602,000.00	608,100.00
220204	MAINTENANCE SERVICES - GENERAL	5,925,909.07	15,632,400.00	14,081,658.80	7,802,160	2,723,200.00	10,525,360.00	8,075,600.00	8,156,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,792,552.80	3,590,400.00	3,544,658.80	2,015,100	703,300.00	2,718,400.00	758,500.00	766,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	810,471.94	7,247,200.00	6,470,000.00	1,679,300	586,100.00	2,265,400.00	5,056,500.00	5,107,100.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	465,000.00	914,000.00	662,000.00	401,470	140,200.00	541,670.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	645,000.00	904,800.00	830,000.00	1,007,600	351,700.00	1,359,300.00	2,227,300.00	2,249,600.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	1,017,600.00	630,000.00	683,590	238,600.00	922,190.00	33,300.00	33,700.00
22020406	OTHER MAINTENANCE SERVICES	2,132,884.33	1,958,400.00	1,945,000.00	2,015,100	703,300.00	2,718,400.00	-	-
22020407	MAINTENANCE OF AIRCRAFTS	80,000.00	-	-	-	-	-	-	-
220205	TRAINING - GENERAL	1,097,000.00	2,767,200.00	1,193,000.00	1,858,860	648,800.00	2,507,660.00	12,219,800.00	12,342,100.00
22020501	LOCAL TRAINING	1,097,000.00	2,601,600.00	1,193,000.00	1,747,560	609,900.00	2,357,460.00	12,039,200.00	12,159,600.00
22020502	INTERNATIONAL TRAINING	-	165,600.00	-	111,300	38,900.00	150,200.00	180,600.00	182,500.00
220206	OTHER SERVICES - GENERAL	1,820,000.00	1,926,100.00	1,720,000.00	1,877,640	655,500.00	2,533,140.00	245,700.00	248,300.00
22020601	SECURITY SERVICES	100,000.00	640,500.00	640,000.00	399,840	139,600.00	539,440.00	-	-
22020603	RESIDENTIAL RENT	1,710,000.00	1,085,600.00	1,080,000.00	1,343,400	468,900.00	1,812,300.00	192,700.00	194,700.00
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	200,000.00	-	134,400	47,000.00	181,400.00	53,000.00	53,600.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	545,000.00	3,027,200.00	330,000.00	1,833,080	639,900.00	2,472,980.00	23,936,000.00	24,175,600.00
22020701	FINANCIAL CONSULTING	445,000.00	2,247,200.00	300,000.00	1,509,440	526,800.00	2,036,240.00	4,815,700.00	4,863,900.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	100,000.00	181,600.00	-	122,040	42,600.00	164,640.00	820,600.00	828,900.00
22020703	LEGAL SERVICES	-	181,600.00	30,000.00	67,200	23,500.00	90,700.00	481,600.00	486,500.00
22020704	ENGINEERING SERVICES	-	272,000.00	-	67,200	23,500.00	90,700.00	17,818,100.00	17,996,300.00
22020705	ARCHITECTURAL SERVICES	-	144,800.00	-	67,200	23,500.00	90,700.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	2,292,723.06	5,696,000.00	2,483,195.00	4,245,220	1,481,700.00	5,726,920.00	3,279,700.00	3,312,700.00
22020801	MOTOR VEHICLE FUEL COST	1,092,723.06	2,061,600.00	1,118,195.00	2,015,100	703,300.00	2,718,400.00	1,444,800.00	1,459,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	205,000.00	520,000.00	515,000.00	349,320	122,000.00	471,320.00	53,000.00	53,600.00
22020803	PLANT / GENERATOR FUEL COST	650,000.00	2,800,000.00	850,000.00	1,880,800	656,400.00	2,537,200.00	577,900.00	583,700.00
22020806	COOKING GAS/FUEL COST	345,000.00	314,400.00	-	-	-	-	1,204,000.00	1,216,100.00
220209	FINANCIAL CHARGES - GENERAL	83,027.40	223,440.00	197,389.01	150,180	52,500.00	202,680.00	90,300.00	91,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	83,027.40	223,440.00	197,389.01	150,180	52,500.00	202,680.00	90,300.00	91,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,008,689.06	25,932,480.00	13,920,652.94	12,759,560	4,453,600.00	17,213,160.00	17,750,000.00	17,928,100.00
22021001	REFRESHMENT & MEALS	951,000.00	3,240,000.00	1,720,000.00	2,351,000	820,500.00	3,171,500.00	180,600.00	182,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,045,136.26	4,240,000.00	4,116,355.90	2,848,040	994,000.00	3,842,040.00	11,136,300.00	11,247,700.00
22021003	PUBLICITY & ADVERTISEMENTS	30,000.00	1,415,200.00	80,000.00	201,600	70,400.00	272,000.00	335,000.00	338,400.00
22021004	MEDICAL EXPENSES-LOCAL	1,365,000.00	1,194,400.00	410,000.00	802,370	280,100.00	1,082,470.00	25,700.00	26,000.00
22021006	POSTAGES & COURIER SERVICES	120,000.00	996,000.00	-	669,020	233,500.00	902,520.00	1,444,800.00	1,459,300.00
22021007	WELFARE PACKAGES	10,000.00	2,600,000.00	2,100,000.00	2,015,100	703,300.00	2,718,400.00	301,000.00	304,100.00

Code	Economic	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,040,000.00	-	698,640	243,900.00	942,540.00	-	-
22021009	SPORTING ACTIVITIES	-	80,800.00	-	54,360	19,000.00	73,360.00	3,303,200.00	3,336,300.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	398,400.00	-	267,650	93,500.00	361,150.00	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,300,000.00	1,245,600.00	-	836,680	292,100.00	1,128,780.00	421,400.00	425,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,187,552.80	9,482,080.00	5,494,297.04	2,015,100	703,300.00	2,718,400.00	602,000.00	608,100.00
23	CAPITAL EXPENDITURE	-	-	-	24,269,000	-	24,269,000.00	24,511,700.00	25,002,000.00
2303	REHABILITATION / REPAIRS	-	-	-	24,269,000	-	24,269,000.00	24,511,700.00	25,002,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	24,269,000	-	24,269,000.00	24,511,700.00	25,002,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	24,269,000	-	24,269,000.00	24,511,700.00	25,002,000.00

Adamawa State Government
2025 Approved Supplementary Budget - Capital Expenditure by MDA

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
011100100100 - Office of the Governor												
	Total Capital Expenditure				-	-	-	650,000,000.00	-	650,000,000.00	656,500,000.00	669,630,000.00
13100124000100	Construction of Sporting Facilities in Government House Yola North LGA	23020112	70811	20232000	-	-	-	300,000,000.00	-	300,000,000.00	303,000,000.00	309,060,000.00
13100125000100	Purchase of ICT infrastructure equipment - computerization of the Governor's office Yola North LGA	23010148	70111	20242200	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
14100125005400	Purchase and of Solar installation in Government House Yola North LGA	23010148	70111	20232000	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
011100100200 - Office of the Deputy Governor												
	Total Capital Expenditure				-	32,867,800.00	32,542,283.33	271,000,000.00	-	271,000,000.00	273,710,000.00	279,184,200.00
04050123000101	Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office Yola North LGA	23030109	70731	20232000	-	32,867,800.00	32,542,283.33	22,000,000.00	-	22,000,000.00	22,220,000.00	22,664,400.00
10100123000100	Drilling of 1 No. Borehole & Construction of Water Tanks in Yola North	23020109	70631	20232000	-	-	-	5,500,000.00	-	5,500,000.00	5,555,000.00	5,666,100.00
13100123000200	Renovation of Deputy Governor's Office, Yola North	23030122	70111	20232000	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
13100124000400	Renovation of Lodge one at the deputy governors office Yola North	23030109	70111	20232000	-	-	-	93,500,000.00	-	93,500,000.00	94,435,000.00	96,323,700.00
011100500100 - Sustainable Development Goals (Former MDG's Office)												
	Total Capital Expenditure				-	621,459,725.00	621,459,724.46	1,350,000,000.00	2,490,000,000.00	3,840,000,000.00	1,363,500,000.00	1,390,770,000.00
03100123000100	Provision of Conditional Cash Transfer CCT Project Support in the State	23050109	71071	20242200	-	621,459,725.00	621,459,724.46	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
03100123000200	Provision for Project Support on Conditional Grant Scheme in the State (MDAs)	23050109	71071	20242200	-	-	-	1,200,000,000.00	(1,200,000,000.00)	-	1,212,000,000.00	1,236,240,000.00
03100125020100	Conditional Cash Transfer to 3000No. Poor and vulnerable Households in the state	23050109	71071	20242200	-	-	-	-	150,000,000.00	150,000,000.00	-	-
03100125021100	Training of 500No. Poor and vulnerable HouseHolds on vocational skills in the state	23050108	71071	20242200	-	-	-	-	50,000,000.00	50,000,000.00	-	-
03100125022100	Capacity building to farmers and communities on mechanized and improved agricultural practices including domestic farmingfor growing of nutrient dense foods in the state	23050108	71071	20242200	-	-	-	-	50,000,000.00	50,000,000.00	-	-
03100125025100	Provision of farm inputs and resources to enhance productivity	23010144	71071	20242200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
03100125024100	Provision/distribution of foodstuffs for vulnerable households	23010140	71071	20242200	-	-	-	-	50,000,000.00	50,000,000.00	-	-
03100125026100	Provision/distribution of delivery/maternity kids to various hospitals	23010122	71071	20242200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
03100125027100	Provision/distribution of first aid boxes to primary schools in the state	23010122	71071	20242200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
03100125028100	Menstrual hygiene awareness among the Secondary School girls	23010122	71071	20242200	-	-	-	-	60,000,000.00	60,000,000.00	-	-
03100125029100	Provision/distribution of scholastic materials for children in Primary Schools in the State	23010124	71071	20242200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
03100125030100	Capacity building for school Teachers in the State	23050108	71071	20242200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
03100125031100	Construction of 1133No solar powered boreholes including storages and reticulation system	23020109	71071	20242200	-	-	-	-	850,000,000.00	850,000,000.00	-	-
03100125032100	Rehabilitation/Reactivation of existing boreholes - hand pump, solar powered, storages and reticulation system	23020109	71071	20242200	-	-	-	-	150,000,000.00	150,000,000.00	-	-
03100125033100	Establishment and training of boreholes management committees at the ward levels	23050108	71071	20242200	-	-	-	-	20,000,000.00	20,000,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
03100125034100	Site selection, certification and sensitization	23050108	71071	20242200	-	-	-	-	30,000,000.00	30,000,000.00	-	-
03100125035100	Construction of VIP Toilets in some selected schools, markets and public centres	23020104	71071	20242200	-	-	-	-	150,000,000.00	150,000,000.00	-	-
03100125036100	SDGs stakeholder engagements on Sustainable Development Goals (SDGs)	23050108	71071	20242200	-	-	-	-	30,000,000.00	30,000,000.00	-	-
03100125037100	Strengthen technical capacity of government MDAs and CSOs on implementation of Sustainable Development	23050108	71071	20242200	-	-	-	-	30,000,000.00	30,000,000.00	-	-
03100125038100	Promote Public Private and civil Society Partnerships on Sustainable Development Goals (SDGs)	23050108	71071	20242200	-	-	-	-	20,000,000.00	20,000,000.00	-	-
03100125039100	Enhance knowledge sharing and cooperation on science, technology & innovations	23050108	71071	20242200	-	-	-	-	20,000,000.00	20,000,000.00	-	-
03100125054100	Consultancy for the SDGs Grants from FGN	23050109	71071	20242200	-	-	-	-	240,000,000.00	240,000,000.00	-	-
03100125055100	Monitoring and Evaluation (State Project suport unit cost)	23050103	71071	20242200	-	-	-	-	60,000,000.00	60,000,000.00	-	-
03100125056100	Construction of 24No. Open market shelters in 21 Local Government Areas in the State	23020124	71071	20242200	-	-	-	-	540,000,000.00	540,000,000.00	-	-
03100125057100	Grading of 6No. Rural roads and river crossing in selected Local Government Areas in the state	23020114	71071	20242200	-	-	-	-	540,000,000.00	540,000,000.00	-	-
03100125058100	Consultancy for the Local Government Grants	23050109	71071	20242200	-	-	-	-	120,000,000.00	120,000,000.00	-	-
03100125059100	Monitoring and Evaluation (LG Project suport unit cost)	23050103	71071	20242200	-	-	-	-	30,000,000.00	30,000,000.00	-	-
11100123000100	Construction/ Establishment of 1 No. ICT Center at the Headquarters	23020127	70132	20232000	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)												
	Total Capital Expenditure				80,016,075.00	183,273,299.00	183,130,498.60	2,000,000,000.00	-	2,000,000,000.00	2,019,999,800.00	2,060,399,200.00
03100124000100	Purchase of food and Nutrition item in Emergency situation in the State	23010140	71091	20242200	-	989,800.00	980,000.00	-	-	-	302,999,800.00	309,059,200.00
04030723000103	Covid-19 Pandemic Disaster recovery (Clinical Intervention)	23010122	70741	20242200	3,000,000.00	-	-	-	-	-	-	-
13100122000200	Covid-19 Pandemic & other Disasters State Emergency Management Preparedness	23010122	70741	20242200	76,216,075.00	168,850,499.00	168,850,498.60	-	-	-	-	-
13100123000300	Purchase /Procurement of Office Furniture (Cushion set, Tables & Chairs) and Equipment	23010112	71091	20242200	-	1,515,000.00	1,500,000.00	-	-	-	-	-
13100123000400	Povision for purchase of Quick Response, Relief Materials and Sensitization	23010140	71091	20242200	800,000.00	11,110,000.00	11,000,000.00	-	-	-	202,000,000.00	206,040,000.00
13100123000600	Covid-19 Pandemic State Emergency Coordination, Monitoring and Evaluation	23050103	70741	20242200	-	808,000.00	800,000.00	-	-	-	-	-
13100125011100	State Emergency Preparedness and Control of unpredicted Disasters Outbreaks in the State	23010122	70741	20242200	-	-	-	2,000,000,000.00	-	2,000,000,000.00	1,515,000,000.00	1,545,300,000.00
011101000100 - Bureau for Public Procurement												
	Total Capital Expenditure				137,570,004.00	25,000,000.00	18,093,800.00	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
11100123000300	Upgrade/Maintenance of e- procurement infrastructure	23050102	70133	20242200	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
13100122000300	Establishment of e-Procurement portal through Commercial Over The Shelves (COTS) method	23050102	70133	20242200	-	-	-	-	-	-	-	-
13100123000800	3 Sensitization workshops on e-Procurement system for all MDAs	23050102	70133	20242200	25,000,000.00	25,000,000.00	18,093,800.00	-	-	-	-	-
13100123001000	Furnishing of new office complex (cushion set, Table, Chairs and Air Conditional)	23010112	70133	20242200	112,570,004.00	-	-	-	-	-	-	-
011101800100 - Security and Special Services Department												
	Total Capital Expenditure				-	10,865,500.00	85,000.00	4,525,690,400.00	-	4,525,690,400.00	4,570,947,400.00	4,662,366,500.00
11100123000400	Purchase of 1 set of Telecommunication Gagents	23010142	70361	20242200	-	10,865,500.00	85,000.00	-	-	-	-	-
13100123001100	Purchase of 5No.Fire Fighting Engine at Headquarters	23010123	70321	20242200	-	-	-	550,496,000.00	-	550,496,000.00	556,001,000.00	567,121,100.00
13100123001200	Construction of new 2No. fire Stations in H/Assembly,Ganye and Mubi	23020114	70321	20220300	-	-	-	74,000,000.00	-	74,000,000.00	74,740,000.00	76,234,800.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
13100123001300	Purchaes of 76No.Security Vehicles and Equipments	23010128	70361	20242200	-	-	-	3,800,000,000.00	-	3,800,000,000.00	3,838,000,000.00	3,914,760,000.00
13100123001400	Purchase of 5 litres Foam of Water Chemical	23010135	70321	20242200	-	-	-	3,394,400.00	-	3,394,400.00	3,428,400.00	3,497,000.00
13100123001500	Refurbishing of 2No. Fire Fighting Trucks (Yola & Michika)	23030135	70321	20242200	-	-	-	47,800,000.00	-	47,800,000.00	48,278,000.00	49,243,600.00
13100124000900	Renovation of Fire station Headquarters yola	23030105	70321	20232000	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
011110100100 - Community and Social Development Agency												
	Total Capital Expenditure				328,827,340.00	440,401,000.00	374,250,432.63	1,100,000,000.00	-	1,100,000,000.00	1,111,000,000.00	1,133,220,000.00
04020223000101	Construction of 21 NO. of Clinics in 21 LGA	23020105	70721	20242200	13,926,514.00	-	-	-	-	-	-	-
04020223000201	CSDA Projects in 33 Communities (CARES)	23020118	70721	20242200	314,900,826.00	-	-	-	-	-	-	-
13100122000400	Provision for Community and Social Development Agency's Projects in 33 Communities (CARES)	23020118	70474	20242200	-	250,000,000.00	207,895,242.50	650,000,000.00	-	650,000,000.00	656,500,000.00	669,630,000.00
13100123001800	Provision for Development of Boarder Regions (Across the State)	23020118	70474	20242200	-	131,423,100.00	130,369,398.00	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
17100123000100	Rehabilitation of Rural Rodas in 21 LGA in the State (NGCARES)	23030113	70451	20242200	-	33,977,900.00	33,977,100.45	400,000,000.00	-	400,000,000.00	404,000,000.00	412,080,000.00
17100124000101	Construction of rural roads within the 21LGAs	23020114	70451	20242200	-	25,000,000.00	2,008,691.68	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
011118500100 - Department of Chieftaincy Affairs												
	Total Capital Expenditure				13,450,000.00	-	-	1,500,000,000.00	-	1,500,000,000.00	3,535,000,000.00	3,605,700,000.00
10100123000400	Renovation of Lamido of Adamawa Palace, Yola	23030103	70621	20232000	13,450,000.00	-	-	-	-	-	-	-
14100125093100	Purchase of 1No. 100KVA Soundproof Generator	23030102	70435	20232000	-	-	-	200,000,000.00	-	200,000,000.00	-	-
17100125010100	Construction and Renovation of Emirs and Chiefs Palaces in the State	23030103	70621	20242200	-	-	-	1,300,000,000.00	-	1,300,000,000.00	3,535,000,000.00	3,605,700,000.00
011110300100 - Boundary Commission												
	Total Capital Expenditure				8,065,000.00	6,897,300.00	6,828,957.00	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
01070623000700	Sensitization/ Seminar &Enlightenment Campaigns & Capacity Building in the State	23050108	70451	20242200	8,065,000.00	-	-	-	-	-	-	-
13100122002300	Delimitation, Delineation, & Demercation of Local Boundaries	23020122	70133	20232000	-	1,981,800.00	1,962,157.00	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
13100123020500	Delimitation, Delineation, & Demercation of Inter State Boundaries	23020122	70133	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100123020600	Establishment of ICT centre and Equipment	23020122	70133	20242200	-	4,915,500.00	4,866,800.00	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100123020700	Sensitization/ Seminar &Enlightenment Campaigns & Capacity Building	23050108	70133	20232000	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
016100100100 - Office of the Secretary to the State Government												
	Total Capital Expenditure				52,973,133.00	2,198,734,800.00	2,130,674,351.33	10,731,700,000.00	-	10,731,700,000.00	11,445,017,000.00	11,673,917,400.00
01020123000100	Provision for Adamawa AgriBusiness Support Program (ADAS) through upgrading of cattle markets and others	23020113	70421	20242200	-	-	-	2,200,000.00	-	2,200,000.00	2,222,000.00	2,266,500.00
03100123000300	Provision of Micro-Credit for Vulnerables and People with Special Needs	23050103	70133	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050323000100	Establishment of E-library in SSG's office	23020113	70971	20242200	-	54,798,200.00	54,255,601.08	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
10100123000800	Upgrading of water supply system in State Secretariat Complex	23030104	70631	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
11100124001500	Provision of ICT Infrastructure for SABER implementation via state Committee for Export Promotion	23020122	70133	20242200	-	1,754,879,400.00	1,749,385,524.68	2,200,000,000.00	(60,000,000.00)	2,140,000,000.00	2,222,000,000.00	2,266,440,000.00
13100122000800	Construction of Offices at Muslim Pilgrims Welfare Board	23020103	70841	20242200	52,973,133.00	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
13100122000900	Renovation of Liaison Office Abuja and furnishing	23030128	70133	20242200	-	120,000,000.00	60,640,000.00	300,000,000.00	-	300,000,000.00	303,000,000.00	309,060,000.00
13100123005800	Purchase of Tele. Equipment in State Secretariat	23010142	70133	20242200	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
13100123005900	Construction of Car Porches in State Secretariat Complex	23020118	70133	20242200	-	-	-	700,000,000.00	-	700,000,000.00	707,000,000.00	721,140,000.00
13100123006000	Landscaping within the State Secretariat Complex	23040105	70133	20242200	-	-	-	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
13100123006100	Servicing of Fire Service Equipment within the State Secretariat	23030109	70321	20242200	-	-	-	65,000,000.00	-	65,000,000.00	65,650,000.00	66,963,000.00
13100123006200	Renovation of Liaison Offices Kaduna	23030123	70133	20242200	-	-	-	80,000,000.00	-	80,000,000.00	80,800,000.00	82,416,000.00
13100123006300	Renovation/Maintenance of Building at Adamawa State Plaza, Abuja	23030123	70133	20242200	-	269,057,200.00	266,393,225.57	850,000,000.00	-	850,000,000.00	858,500,000.00	875,670,000.00
13100123006400	Completion of one Storey office Complex at Christian Pilgrim	23030123	70841	20242200	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
13100123006500	Renovation of offices at State Secretariat Complex	23030123	70133	20242200	-	-	-	450,000,000.00	-	450,000,000.00	454,500,000.00	463,590,000.00
13100123006600	Establishment of Internet Facilities and Connectivity in State Secretariat	23020123	70133	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
13100123006700	Renovation of Offices at Muslim Pilgrims Welfare Board	23030123	70841	20242200	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
13100123006800	Capacity Building for Special Advisers (SA Programme)	23050108	70133	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
13100123006900	Renovation of office Blocks/Fencing and Landscaping of Christian Pilgrims Board	23030123	70133	20242200	-	-	-	110,000,000.00	-	110,000,000.00	111,100,000.00	113,322,000.00
13100123007000	Renovation of Conference Hall , EXECO Chamber and Furnishing	23030123	70133	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100123007100	Provision for Landscaping of Hajj Camp	23040105	70841	20242200	-	-	-	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
13100125007200	Renewal of Certificate of Occupancy for Adamawa State Liaison Office, Lagos	23020128	70133	20242200	-	-	-	500,000,000.00	-	500,000,000.00	-	-
14100123000600	Completion and Reactivation of Electric Supply in State Secretariat.	23020103	70435	20242200	-	-	-	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
14100123000700	Rehabilitation of Roads in State Secretariat Complex	23030113	70451	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
14100123000800	Reactivation of Electric Lighting in State and Maintenance of Electricity	23030140	70435	20242200	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
14100125001000	Construction of 1No. Block of storey Building with 8No. Offices at Christian Pilgrims Welfare Board, Yola North	23020103	70841	20232000	-	-	-	110,000,000.00	-	110,000,000.00	111,100,000.00	113,322,000.00
14100125006000	Purchase of 6 No. HP Desktop computers & 6 No. HP laptops in Muslim Pilgrims Welfare Board in the State	23010113	70133	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
14100125006100	Purchase of 2(3 in 1)& 2table scanner (laserjet)in Muslim Pilgrims Welfare Board, Yola North LGA	23010118	70133	20232000	-	-	-	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
14100125006200	Take off funding to Investment in Digital and Crative Enterprise Program in the State	23050102	70133	20242200	-	-	-	375,000,000.00	-	375,000,000.00	505,000,000.00	515,100,000.00
14100125006300	Purchase of solar equipment and installation at christian pilgrims board, Yola North LGA	23010149	70133	20232000	-	-	-	13,000,000.00	-	13,000,000.00	13,130,000.00	13,392,600.00
14100125006400	Purchase of ICT infrastructure installation at christian pilgrims board, Yola North LGA	23010146	70133	20232000	-	-	-	7,000,000.00	-	7,000,000.00	7,070,000.00	7,211,400.00
14100125006500	Purchase/Supply of ICT for implementing MDAs, Smart schools,Smart Hospitals and 3 NO.Talent MTTs.	23010146	70133	20242200	-	-	-	2,325,000,000.00	(1,600,000,000.00)	725,000,000.00	3,131,000,000.00	3,193,620,000.00
14100125006600	Purchase/Supply of ICT infrastructure for Adamawa Investment Promotion & Public Private Partnership Unit (ADIPA) inthe State	23010146	70133	20242200	-	-	-	225,000,000.00	-	225,000,000.00	303,000,000.00	309,060,000.00
14100125006700	Purchase of office Equipment and Furniture for Adamawa Investment Promotion & Public Private Partnership Unit (ADIPA) and Christian Pilgrims Welfare Board Yola North LGA	23010142	70133	20232000	-	-	-	375,000,000.00	-	375,000,000.00	505,000,000.00	515,100,000.00
14100125006800	Capacity Building for 22,596 No. Enumertors (Medium Scale Business) on data capture & collation in the State	23050108	70133	20242200	-	-	-	27,000,000.00	-	27,000,000.00	27,270,000.00	27,815,400.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
14100125006900	Monitoring and Evaluation of conditional grant to NANO Business (MSME) in the State	23050103	70133	20242200	-	-	-	12,000,000.00	-	12,000,000.00	12,120,000.00	12,362,400.00
14100125007000	Purchase/Supply of Office Furniture to conditional grant to NANO Business (MSME) in the State	23010112	70133	20242200	-	-	-	4,000,000.00	-	4,000,000.00	4,040,000.00	4,120,800.00
13100125071100	Design of Emblem/Crest for Adamawa State	23050111	70133	20242200	-	-	-	-	60,000,000.00	60,000,000.00	-	-
13100125072100	Renovation of the Office of Adamawa State Digital Academy along Fufore Road in Yola South LGA - Donated by NCC	23030121	70133	20232100	-	-	-	-	1,100,000,000.00	1,100,000,000.00	-	-
13100125073100	Purchase of Office Furniture and Fittings for the Office of Adamawa State Digital Academy along Fufore Road in Yola South LGA - Donated by NCC	23010112	70133	20232100	-	-	-	-	400,000,000.00	400,000,000.00	-	-
13100125074100	Consultancy for the Renovation of the Office of Adamawa State Digital Academy along Fufore Road in Yola South LGA - Donated by NCC	23030121	70133	20232100	-	-	-	-	100,000,000.00	100,000,000.00	-	-
016102100100 - Poverty Alleviation Agency												
	Total Capital Expenditure				1,833,452,271.00	5,177,294,925.00	5,071,046,656.25	13,445,000,000.00	-	13,445,000,000.00	12,801,750,000.00	13,057,785,000.00
03100122000100	Provision/Supply of Facilitating digital SMEs (NG-CARES) in the State	23050108	71091	20242200	19,534,750.00	595,282,625.00	595,282,624.00	2,000,000,000.00	(1,000,000,000.00)	1,000,000,000.00	2,020,000,000.00	2,060,400,000.00
03100122000200	Capacity Building for Staff of Poverty Alleviation Agency and Youths in the State	23050108	71091	20242200	530,938,500.00	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
03100123000500	Purchase/Supply of Technical Equipment & Machineries for TTC's in the State	23010129	71091	20242200	29,436,930.00	100,000,000.00	29,363,200.00	150,000,000.00	(100,000,000.00)	50,000,000.00	151,500,000.00	154,530,000.00
03100123000600	Supply of Technical Equipment for Welding other related items in the State	23010129	71091	20242200	856,000.00	21,816,000.00	21,600,000.00	40,000,000.00	(40,000,000.00)	-	40,400,000.00	41,208,000.00
03100123000700	Construction of Welding Workshops in the 21 LGAs of the State	23020128	71091	20242200	15,040,000.00	-	-	150,000,000.00	(150,000,000.00)	-	151,500,000.00	154,530,000.00
03100123000800	Renovation of existing PAWECA Office in the State	23030121	71091	20242200	944,400.00	3,333,000.00	3,300,000.00	100,000,000.00	-	100,000,000.00	50,500,000.00	51,510,000.00
03100123000900	Purchase of TV/Radio production equipment in the State	23010142	71091	20242200	1,070,000.00	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
03100123001000	Organization of Demo Day for SMEs in the state	23050108	71091	20242200	-	-	-	150,000,000.00	-	150,000,000.00	202,000,000.00	206,040,000.00
03100123001100	Media Campaign/sensitization/enlightment on poverty reduction & wealth creation and vacations in the State	23050108	71091	20242200	263,000.00	15,010,700.00	14,862,000.00	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
03100123001200	Training of Master Trainers in the State	23050108	71091	20242200	430,000.00	174,594,300.00	173,162,600.00	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
03100123001300	Rehabilitation of farming skills acquisition centres (FSAC) in 21 LGAs	23030121	71091	20242200	7,396,000.00	-	-	20,000,000.00	(20,000,000.00)	-	20,200,000.00	20,604,000.00
03100123001400	Rehabilitation and upgrading of 10 Technical Training Centres in the state	23030121	71091	20242200	2,710,800.00	24,380,400.00	24,139,000.00	550,000,000.00	(150,000,000.00)	400,000,000.00	252,500,000.00	257,550,000.00
03100123001600	Provision of Social welfare for aged/physically challenged	23050101	71091	20242200	122,374,762.00	75,750,000.00	75,000,000.00	120,000,000.00	(100,000,000.00)	20,000,000.00	121,200,000.00	123,624,000.00
03100123001800	Procurement of equipment & tools for distribution to the graduate trainees (start up kits)	23010139	71091	20242200	330,000.00	6,325,000.00	6,325,000.00	1,000,000,000.00	(980,000,000.00)	20,000,000.00	1,010,000,000.00	1,030,200,000.00
03100123002000	Organization of Skill Training for Women & Youths in different Trades/Skills/Vocations	23050108	71091	20242200	-	-	-	1,700,000,000.00	-	1,700,000,000.00	2,020,000,000.00	2,060,400,000.00
03100123002100	Provision for Adamwa State Social support program (HCD)	23050109	71091	20242200	656,168,758.00	4,056,354,300.00	4,036,984,371.00	3,000,000,000.00	3,220,000,000.00	6,220,000,000.00	3,030,000,000.00	3,090,600,000.00
03100123002200	Provision for development of infrastructures as Constituency projects	23020118	71091	20242200	-	4,448,600.00	4,404,500.00	50,000,000.00	(30,000,000.00)	20,000,000.00	50,500,000.00	51,510,000.00
03100123002300	provision for Women Skill Aqizition and Empoerment Programme for Women in Kola - Guyuk in Guyuk LGA	23050108	71091	20220600	429,309,371.00	50,000,000.00	36,786,800.00	80,000,000.00	(80,000,000.00)	-	80,800,000.00	82,416,000.00
03100123002400	Provision for Youth Skills Aqizition and Empoerment Programme for Youths in Duma - Guyuk LGA	23050108	71091	20220600	16,649,000.00	50,000,000.00	49,836,561.25	-	-	-	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
03100125001200	Purchase/Supply of skill Aqization equipments for empowerment of youths in 21 local government of Adamawa State	23010148	71091	20242200	-	-	-	1,110,000,000.00	(1,100,000,000.00)	10,000,000.00	1,121,100,000.00	1,143,522,000.00
03100125001300	Construction of Skill Aqization Training center in 21 LGA of the State	23020128	71091	20242200	-	-	-	2,000,000,000.00	830,000,000.00	2,830,000,000.00	2,020,000,000.00	2,060,400,000.00
03100125001400	Establishment of Mordern Workshop including Automobile Driving center, Tilling/POP, Capentey unit and GSM repairs unit in Yola North LGA	23050108	71091	20232000	-	-	-	150,000,000.00	(150,000,000.00)	-	151,500,000.00	154,530,000.00
03100125006100	Empowerment of Youths, Women and Vulnerables in Hong LGA (HOA)	23020118	70112	20230700	-	-	-	100,000,000.00	-	100,000,000.00	-	-
03100125007100	Empowerment of Youths, Women and Vulnerables in Jada/Mbulo in Jada LGA (HOA)	23020118	70112	20220800	-	-	-	70,000,000.00	-	70,000,000.00	-	-
03100125008100	Empowerment of Youths, Women and Vulnerables in Mubi South LGA (HOA)	23020118	70112	20211500	-	-	-	50,000,000.00	-	50,000,000.00	-	-
03100125009100	Empowerment of Youths, Women and Vulnerables in Guyuk LGA (HOA)	23020118	70112	20220600	-	-	-	100,000,000.00	-	100,000,000.00	-	-
03100125010100	Cash Empowerment Youths, Women and Vulnerables in Lamurde LGA (HOA)	23020118	70112	20220900	-	-	-	60,000,000.00	-	60,000,000.00	-	-
03100125011100	Empowerment of Youths, Women and Vulnerables in Madagali LGA (HOA)	23020118	70112	20211000	-	-	-	30,000,000.00	-	30,000,000.00	-	-
03100125012100	Purchase of Agricultural inputs for empowering farmers in Nasarawo/Binyeri, Mayo Belwa LGA (HOA)	23020118	70112	20221200	-	-	-	30,000,000.00	-	30,000,000.00	-	-
03100125013100	Empowerment of Multipurpose Co-operative Societies in Mayo Belwa LGA	23020118	70112	20221200	-	-	-	30,000,000.00	-	30,000,000.00	-	-
03100125014100	Purchase of Agricultural inputs for empowering farmers in Mubi North LGA (HOA)	23020118	70112	20211400	-	-	-	50,000,000.00	-	50,000,000.00	-	-
03100125015100	Purchase of Agricultural inputs for empowering farmers in Numan LGA (HOA)	23020118	70112	20221600	-	-	-	100,000,000.00	-	100,000,000.00	-	-
03100125016100	Empowerment of Multipurpose Co-operative Societies in Song LGA (HOA)	23020118	70112	20231800	-	-	-	50,000,000.00	-	50,000,000.00	-	-
03100125034400	Establishment of Mordern Workshop including Automobile Driving center, Tilling/POP, Capentey unit and GSM repairs unit in Mubi LGA	23050108	71091	20211400	-	-	-	150,000,000.00	(150,000,000.00)	-	151,500,000.00	154,530,000.00
03100125076100	Empowerment of Youths, Women and Vulnerables in Ganye LGA (HOA)	23020118	70112	20230700	-	-	-	100,000,000.00	-	100,000,000.00	-	-
016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)												
	Total Capital Expenditure				5,036,676.00	59,709,000.00	59,270,700.00	800,000,000.00	-	800,000,000.00	1,010,000,000.00	1,030,200,000.00
01030125005100	Construction of Drip Irrigation Facility in 21 LGAs in the State	23020118	70421	20242200	-	-	-	200,000,000.00	-	200,000,000.00	-	-
13100122001100	Monitoring and evaluation of small holder farmers	23050103	71091	20242200	4,871,676.00	37,231,100.00	37,010,900.00	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
13100123007200	Domestication National Programme of Action at State & LG	23050103	71091	20242200	-	22,027,900.00	21,809,800.00	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100123007300	Media activities on Govt.Programme through Radio TV & Print	23050103	71091	20242200	165,000.00	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
13100124001500	Procurement of Highspeed Fiber Optic Network Connectivity	23010148	71091	20232000	-	450,000.00	450,000.00	-	-	-	101,000,000.00	103,020,000.00
13100124001600	Establishment of Technology start up Hubs	23020103	71091	20232000	-	-	-	350,000,000.00	-	350,000,000.00	353,500,000.00	360,570,000.00
13100124001800	Procurement of E - Governance & Digitalizatin Services in the state	23050102	71091	20242200	-	-	-	-	-	-	303,000,000.00	309,060,000.00
13100124001900	Establishment of cyber security unit & framework in the state	23020103	71091	20242200	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
016105400100 - Adamawa State Information Technology Development Agency (ASITDA)												
	Total Capital Expenditure				-	-	-	850,000,000.00	-	850,000,000.00	858,500,000.00	875,670,000.00
02100124000400	Procurement of Highspeed Fiber Optic Network Connectivity	2302012	70831	20242200	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
02100124000500	Establishment of Technology start up Hubs	2302012	70831	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
02100124000600	Capacity building /training on Digital skills for women and Youth in the State	23050108	70831	20242200	-	-	-	300,000,000.00	-	300,000,000.00	303,000,000.00	309,060,000.00
02100124000700	Procurement of E - Governance & Digitalization Services in the state	23050102	70831	20242200	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
02100124000800	Establishment of cyber security unit & framework in the state	2302012	70831	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
016105600100 - State Action on Business Enabling Reforms (SABER)												
	Total Capital Expenditure				-	-	-	14,000,000,000.00	2,500,000,000.00	16,500,000,000.00	14,140,000,000.00	14,422,800,000.00
11100125004200	Development of online software for digitization of CoFs in the state (DL1)	23050102	70461	20242200	-	-	-	1,400,000,000.00	500,000,000.00	1,900,000,000.00	1,414,000,000.00	1,442,280,000.00
11100125004300	Establishment of ICT infrastructure Framework Responsible for Investment in Land Intensive Agriculture (FRILIA) in the state (DL1)	23050102	70461	20242200	-	-	-	1,200,000,000.00	500,000,000.00	1,700,000,000.00	1,212,000,000.00	1,236,240,000.00
11100125004400	Establishment ICT infrastructure on Gigabit Passive Optical Network (GPON) fibre optical deployment in all SABER implementing MDAs in the state (DL2)	23050102	70461	20242200	-	-	-	1,300,000,000.00	500,000,000.00	1,800,000,000.00	1,313,000,000.00	1,339,260,000.00
11100125004500	Establishment of ICT infrastructure for effective public private Partnership (PPP) framework (DL3) in the State	23050102	70461	20242200	-	-	-	1,200,000,000.00	200,000,000.00	1,400,000,000.00	1,212,000,000.00	1,236,240,000.00
11100125004600	Establishment of ICT infrastructure for Investment Promotion Environment for Investors in the state (DL4) in the State	23050102	70461	20242200	-	-	-	750,000,000.00	-	750,000,000.00	757,500,000.00	772,650,000.00
11100125004700	Development of MIS software for transparency procedure of Vehicle inspection, Business Registration Permit, Environmental Impact Assessment (EIA) report	23050102	70461	20242200	-	-	-	1,500,000,000.00	300,000,000.00	1,800,000,000.00	1,515,000,000.00	1,545,300,000.00
11100125004800	Development of grievance Redress Mechanism (GRM) software for traders across the State (DL6)	23050102	70461	20242200	-	-	-	900,000,000.00	-	900,000,000.00	909,000,000.00	927,180,000.00
11100125004900	Development of online e-Commerce platform for export linkages across the globe	23050102	70461	20242200	-	-	-	900,000,000.00	-	900,000,000.00	909,000,000.00	927,180,000.00
11100125005000	Construction of ICT Infrastructure across the 21 LGAs in line with framework for responsible and inclusive land intensive Agricultural Investment (FRILIA) and Food Security committee	23050102	70461	20242200	-	-	-	900,000,000.00	-	900,000,000.00	909,000,000.00	927,180,000.00
11100125005100	Development of software for the collection of taxes, levies and fees from business and automated e-receipt generation in the state (DL7)	23050102	70461	20242200	-	-	-	1,000,000,000.00	200,000,000.00	1,200,000,000.00	1,010,000,000.00	1,030,200,000.00
11100125005200	Establishment of 9 No. Of small courts to settle commercial disputes across the state (DL8)	23050102	70461	20242200	-	-	-	1,200,000,000.00	150,000,000.00	1,350,000,000.00	1,212,000,000.00	1,236,240,000.00
11100125005300	Consultancy Fee for SABER programme reports	23050102	70461	20232000	-	-	-	1,750,000,000.00	150,000,000.00	1,900,000,000.00	1,767,500,000.00	1,802,850,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
016105700100 - Adamawa State Social Investment Programme Agency												
	Total Capital Expenditure				-	-	-	184,000,000.00	-	184,000,000.00	185,840,000.00	189,556,800.00
03100125000100	Renovation/Rehabilitation of office Building Yola North LGA	2303012	71091	20242200	-	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
03100125000200	Purchase and Installation of ICT Materials for computer and deployment of Internet service Yola North LGA	23010146	71091	20242200	-	-	-	18,000,000.00	-	18,000,000.00	18,180,000.00	18,543,600.00
03100125000300	Purchase/Supply of 25 No. HP Laptops in the State	23010113	71091	20242200	-	-	-	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
03100125000400	Purchase of 1 NO. DI Photocopy Machine Yola North LGA	23010113	71091	20232000	-	-	-	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
03100125000500	Purchase of furniture and other office fittings in Yola North LGA	23010113	71091	20242200	-	-	-	28,000,000.00	-	28,000,000.00	28,280,000.00	28,845,600.00
03100125000600	Purchase of Electrical office equipment in Yola North	23010143	71091	20242200	-	-	-	12,000,000.00	-	12,000,000.00	12,120,000.00	12,362,400.00
03100125000700	Capacity Building for Training the Trainers under the cash transfer unit of social investment program in the 21 LGAs	23050108	71091	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
03100125000800	Sensitization on Government Enterprises and empowerment program (GEEP), Cash Transfer, school feeding and N- Power Programmes	23050108	71091	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
03100125000900	Capacity Building on Health and Hygiene for Home Grown School Feeding vendors in the State	23050108	71091	20242200	-	-	-	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
03100125001000	Revalidation of all Schools /Pupils across the 21 LGAs for capture into the Nation Home grown School feeding programmes	23050102	71091	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
03100125001100	Purchase of 5KVA Generating Set for office at Yola North	23010113	71091	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
011200400100 - House of Assembly Service Commission												
	Total Capital Expenditure				-	-	-	399,667,200.00	-	399,667,200.00	504,664,000.00	514,757,700.00
10100123000600	Drilling of a bore hole with Overhead Tank at HASC Complex	23020105	70631	20242200	-	-	-	36,360,000.00	-	36,360,000.00	36,723,600.00	37,458,100.00
13100123003900	Provision of 5no. utility vehicles (SUV)	23010105	70131	20242200	-	-	-	1,939,200.00	-	1,939,200.00	1,958,600.00	1,997,800.00
13100123004000	Purchase of office furniture and equipment at HASC Complex (Cushion, Tables and Chairs)	23010112	70131	20242200	-	-	-	163,610,000.00	-	163,610,000.00	266,246,100.00	271,571,100.00
13100123004100	Procurement of internet Facilities	23050102	70131	20242200	-	-	-	50,500,000.00	-	50,500,000.00	51,005,000.00	52,025,100.00
13100123004200	Purchase of (Mikano) 500kva generating set.	23010113	70435	20242200	-	-	-	31,512,000.00	-	31,512,000.00	31,827,200.00	32,463,800.00
13100123004300	Construction of office block for the Commission	23020103	70131	20242200	-	-	-	9,090,000.00	-	9,090,000.00	9,180,900.00	9,364,600.00
13100123004400	Procurement of 20No. Computer sets and Accessories	23010113	70131	20242200	-	-	-	24,240,000.00	-	24,240,000.00	24,482,400.00	24,972,100.00
13100123004500	Furnishing of the office block complex (Cushion, Tables and Chairs)	23030103	70131	20242200	-	-	-	82,416,000.00	-	82,416,000.00	83,240,200.00	84,905,100.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
012300100100 - Ministry of Information and Strategy												
	Total Capital Expenditure				18,143,026.00	60,484,600.00	34,645,767.56	354,874,800.00	-	354,874,800.00	823,023,700.00	839,484,300.00
11100123000900	Construction and equipment of 5no. Informtion centres with press and Internet Facility	2302012	70831	20242200	18,143,026.00	60,484,600.00	34,645,767.56	160,000,000.00	-	160,000,000.00	161,600,000.00	164,832,000.00
11100123001000	Organize sensitization to stop School age Children from Hawking - ECR	23050108	70831	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
11100123001100	Public enlightenment, Advocacy and Sensitization on Covid-19 Pandemic	23050108	70831	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
11100125000100	Purchase/Supply of 20no. Digital/Electronic Bill board & accessories in the State	23010150	70831	20232000	-	-	-	98,111,000.00	-	98,111,000.00	503,092,200.00	513,154,100.00
11100125000200	Production of 5,000 pieces standard Nigerian National flags for Distribution in the State	23050111	70831	20242200	-	-	-	5,000,000.00	-	5,000,000.00	25,250,000.00	25,755,000.00
11100125000300	Purchase of Optime projector complet with 4000 lumes Yola North LGA	23010111	70831	20232000	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
11100125000400	Purchase of DI printing machine (sharp) Yola North LGA	23010114	70831	20232000	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
11100125000500	Purchase of All-in-One PCS multi purpose Graphic Computer for hand designs visual illustrations diaries model HDF250B Yola North LGA	23010114	70831	20242200	-	-	-	2,500,000.00	-	2,500,000.00	2,525,000.00	2,575,500.00
14100125005500	Purchase & instalation of solarpanel & accessories in H/Q Yola North LGA	23010149	70831	20232000	-	-	-	5,263,800.00	-	5,263,800.00	45,716,500.00	46,630,900.00
012300300100 - Adamawa Television Corporation												
	Total Capital Expenditure				-	157,000,000.00	-	1,859,220,600.00	-	1,859,220,600.00	2,774,188,000.00	2,829,673,600.00
11100123001200	Purchase of 1 1/2 Hp Airconditioners	23010149	70831	20242200	-	-	-	6,500,000.00	-	6,500,000.00	6,565,000.00	6,696,300.00
11100123001300	Purchase of 2 Hp Airconditioners	23010149	70831	20242200	-	-	-	7,500,000.00	-	7,500,000.00	7,575,000.00	7,726,500.00
11100123001400	Purchase of 4 Bluegate UPS	23010111	70831	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
11100123001500	Purchase of 12No. Engine Digital Cameras	23010142	70831	20242200	-	-	-	108,000,000.00	-	108,000,000.00	109,080,000.00	111,261,600.00
11100123001600	Purchase of ICT Facilities and softwares	2302012	70831	20242200	-	-	-	17,100,000.00	-	17,100,000.00	17,271,000.00	17,616,500.00
11100123001700	Purchase of 2 No.75mm Armoured Cable for Ganye and Michika	23010141	70831	20242200	-	-	-	14,400,000.00	-	14,400,000.00	14,544,000.00	14,834,900.00
11100123001800	Purchase of 20 Fire Extinguishers	23010123	70321	20242200	-	-	-	1,850,000.00	-	1,850,000.00	1,868,500.00	1,905,900.00
11100123001900	Purchase of Transmitter Circuit Breaker & Studio Lights	23010141	70831	20242200	-	-	-	2,500,000.00	-	2,500,000.00	2,525,000.00	2,575,500.00
11100123002000	Purchase of Base station P.I.E : Audio limiter, VDA,Video pr	23010139	70831	20242200	-	-	-	7,500,000.00	-	7,500,000.00	7,575,000.00	7,726,500.00
11100123002100	Purchase of digital ENG TV OB VAN 4 Camera type with uplink	23010139	70831	20242200	-	-	-	200,000,000.00	-	200,000,000.00	303,000,000.00	309,060,000.00
11100123002200	Purchase of 4 Sennheiser hand held mics	23010139	70831	20242200	-	-	-	3,200,000.00	-	3,200,000.00	3,232,000.00	3,296,700.00
11100123002400	purchase of 2 radio mics EW 122P G4	23010139	70831	20242200	-	-	-	1,800,000.00	-	1,800,000.00	1,818,000.00	1,854,400.00
11100123002500	Purchase of 3TONs Airconditioners for Transmitter and Studio	23010149	70831	20242200	-	-	-	4,800,000.00	-	4,800,000.00	4,848,000.00	4,945,000.00
11100123002600	Purchase Black Magic SDI Distributor	23010141	70831	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
11100123002700	Black Magic Analog-SDI Converters Purchase	23010139	70831	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
11100123002800	Purchase of Black Magic HDMI-SDI Converters	23010141	70831	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
11100123002900	Purchase of 2 Transmitter Power supply Module for yola Base Station	23010141	70831	20242200	-	-	-	7,000,000.00	-	7,000,000.00	7,070,000.00	7,211,400.00
11100123003000	Purchase of 2 Epiphany Pearl-2 Video	23010139	70831	20242200	-	-	-	18,950,000.00	-	18,950,000.00	19,139,500.00	19,522,300.00
11100123003100	Purchase of 4 field sony PXW FX9	23010139	70831	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
11100123003200	Purchase of ATEM Switcher - ATEM 2 M/E	23010139	70831	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
11100123003300	Purchase of Behringer Audio Console SCM-12X	23010139	70831	20242200	-	-	-	700,000.00	-	700,000.00	707,000.00	721,200.00
11100123003400	Purchase of Lavella Mics Sendheizer EW112	23010139	70831	20242200	-	-	-	700,000.00	-	700,000.00	707,000.00	721,200.00
11100123003500	Purchase of Roving Mics Sendheizer EW100G	23010139	70831	20242200	-	-	-	1,600,000.00	-	1,600,000.00	1,616,000.00	1,648,400.00
11100123003600	Purchase of Studio Cameras JVC-GY-HM850Pro- HD	23010139	70831	20242200	-	-	-	28,000,000.00	-	28,000,000.00	28,280,000.00	28,845,600.00
11100123003700	Purchase of Back Filters	23010139	70831	20242200	-	-	-	7,200,000.00	-	7,200,000.00	7,272,000.00	7,417,500.00
11100123003800	Purchase of DM107s Dual Cameras foldable RC drone camera	23010139	70831	20242200	-	-	-	1,200,000.00	-	1,200,000.00	1,212,000.00	1,236,300.00
11100123003900	Purchase of Falcon three TV Processor and loudness control axel technology	23010139	70831	20242200	-	-	-	12,000,000.00	-	12,000,000.00	12,120,000.00	12,362,400.00
11100123004000	Renovation of ATV yola office	23030121	70831	20242200	-	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
11100123004100	Purchase of 2N0. video tripod system cayer BV30L 72	23010139	70831	20242200	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
11100123004300	ATEM 2 M/E Production Panel	23010139	70831	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
11100123004400	8 Studio Television Monitors	23010139	70831	20242200	-	-	-	1,200,000.00	-	1,200,000.00	1,212,000.00	1,236,300.00
11100123004600	Purchase of 6 Toyota Corolla LE Vehicles for the station	23010109	70831	20242200	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
11100123004700	Purchase of 8 Sony battery chargers	23010139	70831	20242200	-	-	-	320,000.00	-	320,000.00	323,200.00	329,700.00
11100123004800	Purchase of 12 Extra sony batteries	23010139	70831	20242200	-	-	-	480,000.00	-	480,000.00	484,800.00	494,500.00
11100123004900	Purchase of 10 Camera bags	23010139	70831	20242200	-	-	-	1,200,000.00	-	1,200,000.00	1,212,000.00	1,236,300.00
11100123005000	Purchase of 6 Tripods	23010139	70831	20242200	-	-	-	1,800,000.00	-	1,800,000.00	1,818,000.00	1,854,400.00
11100123005100	Purchase of Deep storage Cabinet	23010139	70831	20242200	-	-	-	300,000.00	-	300,000.00	303,000.00	309,100.00
11100123005200	Purchase of 4 sound cards	23010139	70831	20242200	-	-	-	1,200,000.00	-	1,200,000.00	1,212,000.00	1,236,300.00
11100123005300	Purchase of 6 Eaton Glasgow 400A TP+N Metal Isolator	23010139	70831	20242200	-	-	-	2,600,000.00	-	2,600,000.00	2,626,000.00	2,678,600.00
11100123005400	Digging of Borehole for Ganye, Michika and Mubi	23020109	70631	20242200	-	-	-	4,500,000.00	-	4,500,000.00	4,545,000.00	4,635,900.00
11100123005500	Procurement of 1No. Set of TVU Park News Gathering	23020127	70831	20242200	-	-	-	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
11100123005600	Preparation and purchase of Set-up boxes for Digitization	23020127	70831	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
11100123005700	Completion of ATV Mubi Station	23020109	70831	20242200	-	87,000,000.00	-	157,660,000.00	-	157,660,000.00	159,236,600.00	162,421,400.00
11100123005800	Retensioning and Painting of Ganye, Gombi and Michika Masts	23030127	70831	20242200	-	-	-	32,000,000.00	-	32,000,000.00	32,320,000.00	32,966,400.00
11100123005900	Renovation of offices at Ganye, Gombi and Michika	23030127	70831	20242200	-	-	-	21,000,000.00	-	21,000,000.00	21,210,000.00	21,634,200.00
11100123006000	Payment of License fee for all the 5 Stations	23050102	70831	20242200	-	-	-	16,000,000.00	-	16,000,000.00	16,160,000.00	16,483,200.00
11100123006100	Process for licensing of Mubi Booster Station	23050102	70831	20242200	-	-	-	5,050,000.00	-	5,050,000.00	5,100,500.00	5,202,600.00
11100123006200	Procurement of programmes Content from Content producers	23050102	70831	20242200	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
11100123006300	Provision internet service at Yola Base Station	23020127	70831	20242200	-	-	-	4,320,000.00	-	4,320,000.00	4,363,200.00	4,450,500.00
11100123006400	Purchase of Black Magic SDI-Analog Converters	23010143	70831	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
11100123006500	Purchase of 1No Complete Digital TV Production Studio Equipm	23010139	70831	20242200	-	-	-	137,974,000.00	-	137,974,000.00	139,353,800.00	142,140,900.00
11100123006600	Purchase of New Compact Playout Server	23010139	70831	20242200	-	-	-	9,000,000.00	-	9,000,000.00	9,090,000.00	9,271,800.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
11100123006700	Purchase of Tricaster and accessories	23010139	70831	20242200	-	-	-	90,000,000.00	-	90,000,000.00	90,900,000.00	92,718,000.00
11100123006800	Purchase of Lagrand UPS power supply batteries	23010113	70831	20242200	-	-	-	4,500,000.00	-	4,500,000.00	4,545,000.00	4,635,900.00
11100123006900	Purchase of Lagand UPS power supply Inverter	23010113	70831	20242200	-	70,000,000.00	-	2,500,000.00	-	2,500,000.00	2,525,000.00	2,575,500.00
11100123007000	Purchase of 4 Sennheiser lapel mic	23010139	70831	20242200	-	-	-	1,800,000.00	-	1,800,000.00	1,818,000.00	1,854,400.00
11100124000500	Completion of ATV Yola Fencing	23020103	70831	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
11100125000600	Purchase of 100KVA Solar Power supply Yola North LGA	23010149	70831	20232000	-	-	-	50,000,000.00	-	50,000,000.00	101,000,000.00	103,020,000.00
11100125000700	Purchase of NEW TEM SH STL IP Studio Transmitter link Yola North LGA	23010143	70831	20232000	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
11100125000800	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Yola Station Yola North	23010143	70831	20232000	-	-	-	87,928,475.00	-	87,928,475.00	290,807,775.00	296,623,950.00
11100125000900	Purchase of Roland Octa-capture USB 2.0 Audio Interface	23050102	70831	20232000	-	-	-	1,000,000.00	-	1,000,000.00	2,020,000.00	2,060,400.00
11100125001000	Purchase of Behringer X-touch Universal Control Surface	23050102	70831	20232000	-	-	-	542,700.00	-	542,700.00	1,558,200.00	1,589,400.00
11100125001100	Purchase of Rode DESTOP Clamp and Adaptor	23050102	70831	20232000	-	-	-	90,000.00	-	90,000.00	90,900.00	92,800.00
11100125001200	Purchase of AKG9 pattern large Condenser microphone Yola North LGA	23050102	70831	20232000	-	-	-	500,000.00	-	500,000.00	1,515,000.00	1,545,300.00
11100125001300	Purchase of Komplete 11 Ultimate production suite software Yola North	23050102	70831	20232000	-	-	-	300,000.00	-	300,000.00	4,343,000.00	4,429,900.00
11100125001400	Purchase of Avid Pro tools 12 software Yola North	23050102	70831	20232000	-	-	-	500,000.00	-	500,000.00	2,020,000.00	2,060,400.00
11100125001500	Purchase of ARF Headamp6 6 channel Headphone Amplifier Yola North LGA	23050102	70831	20232000	-	-	-	750,000.00	-	750,000.00	757,500.00	772,700.00
11100125001600	Purchase of Headphone AKG K72 closed back studio Headphones Yola North LGA	23050102	70831	20232000	-	-	-	300,000.00	-	300,000.00	2,323,000.00	2,369,500.00
11100125001700	Purchase of DJI Drone Mavic 3 PRO Yola North LGA	23050102	70831	20232000	-	-	-	1,000,000.00	-	1,000,000.00	6,060,000.00	6,181,200.00
11100125001800	Purchase of Datavideo ITC-100 Intercom system, Yola North LGA	23010143	70831	20232000	-	-	-	1,000,000.00	-	1,000,000.00	5,050,000.00	5,151,000.00
11100125001900	Purchase of mini 4 x 1 SDI Switch, Yola North LGA	23010143	70831	20232000	-	-	-	500,000.00	-	500,000.00	1,010,000.00	1,030,200.00
11100125002000	Purchase of mini AVIMATRIX SDI 1x 4 SDI SPLITTER 3G/HD/SD , Yola North LGA	23010143	70831	20232000	-	-	-	500,000.00	-	500,000.00	1,515,000.00	1,545,300.00
11100125002100	Connection of ATV to Nigcomsat Satellite Platfor and subscription for 2 years, Yola North LGA	23010143	70831	20232000	-	-	-	126,500,000.00	-	126,500,000.00	26,765,000.00	27,300,300.00
11100125002200	Behringer Wing 48-Channel, 28 Bus full stereo digital Audio Console, Yola North LGA	23010143	70831	20232000	-	-	-	3,000,000.00	-	3,000,000.00	8,080,000.00	8,241,600.00
11100125002300	Purchase of DEL R730Xd Server 24 Core 128GB RAM, Yola North LGA	23010143	70831	20232000	-	-	-	500,000.00	-	500,000.00	2,525,000.00	2,575,500.00
11100125002400	Purchase of Cat6 outdoor Ethernet UTP cables 305m, Yola North LGA	23010143	70831	20232000	-	-	-	400,000.00	-	400,000.00	909,000.00	927,200.00
11100125002500	Purchase of scandisk 1TB portable SS Drive, Yola North LGA	23010143	70831	20232000	-	-	-	250,000.00	-	250,000.00	757,500.00	772,700.00
11100125002600	Purchase of 4 Extreme portable SS drive, Yola North LGA	23050102	70831	20232000	-	-	-	320,000.00	-	320,000.00	2,343,200.00	2,390,100.00
11100125002700	Purchase of 128GB USB Ultra Flair Flash drives, Yola North LGA	23050102	70831	20232000	-	-	-	250,000.00	-	250,000.00	252,500.00	257,600.00
11100125002800	Purchase of Apple IPAD 10th Genertion 10.9" WIFI 64G-Silver, Yola North LGA	23050102	70831	20232000	-	-	-	500,000.00	-	500,000.00	1,515,000.00	1,545,300.00
11100125002900	Purchase of Tablet A105 101 128GB Computer in the State	23050102	70831	20242200	-	-	-	400,000.00	-	400,000.00	909,000.00	927,200.00
11100125003000	Purchase of UNI-T Handheld Oscilloscope UTD 1062C, Yola North LGA	23050102	70831	20232000	-	-	-	500,000.00	-	500,000.00	1,515,000.00	1,545,300.00
11100125003100	Purchase of UNI-T Handheld Digital Oscilloscope UTD 2072CL, Yola North LGA	23050102	70831	20232000	-	-	-	200,000.00	-	200,000.00	707,000.00	721,200.00
11100125003200	Purchase of Professional Network tool Kit15 in 1-R45 Crimper tool Cat5 and Cat6, Yola North LGA	23050102	70831	20232000	-	-	-	500,000.00	-	500,000.00	1,515,000.00	1,545,300.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
11100125003300	Purchase of Newest RT809H Bios Programmer+31 N and Flash Universal Programmer +Section Pen, Yola North LGA	23050102	70831	20232000	-	-	-	300,000.00	-	300,000.00	808,000.00	824,200.00
11100125003400	Purchase of Openig tool 62 in 1 box mini magnet opening tool kitscrew Driver minimum order 50, Yola North LGA	23050102	70831	20232000	-	-	-	500,000.00	-	500,000.00	1,010,000.00	1,030,200.00
11100125003500	Purchase of HDMI USB Capture card, Yola North LGA	23050102	70831	20232000	-	-	-	500,000.00	-	500,000.00	2,020,000.00	2,060,400.00
11100125031800	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Ganye Station Ganye LGA	23010143	70831	20220300	-	-	-	87,928,475.00	-	87,928,475.00	290,807,775.00	296,623,950.00
11100125032800	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Michika Station Michika LGA	23010143	70831	20211300	-	-	-	87,928,475.00	-	87,928,475.00	290,807,775.00	296,623,950.00
11100125033800	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Gombi Station, Gombi LGA	23010143	70831	20230500	-	-	-	87,928,475.00	-	87,928,475.00	290,807,775.00	296,623,950.00
012300400100 - Adamawa Broadcasting Corporation												
	Total Capital Expenditure				-	1,846,303,400.00	1,842,875,000.00	1,000,909,500.00	-	1,000,909,500.00	1,404,818,600.00	1,432,915,000.00
11100123007100	Purchase of 10Nos of 3-Horsepower standing A/c for AM/FM Transmitter, Yola North LGA	23010139	70831	20242200	-	-	-	7,500,000.00	-	7,500,000.00	7,575,000.00	7,726,500.00
11100123007200	Construction of wall fencing of Hong Booster Station, Hong LGA	23030123	70831	20230700	-	-	-	14,500,000.00	-	14,500,000.00	14,645,000.00	14,937,900.00
11100123007300	Renovation of storm damaged booster station at Hong LGA	23030123	70831	20230700	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
11100124000600	Connection of ola base station to 33kv dedicated power	23020103	70831	20232000	-	-	-	33,000,000.00	-	33,000,000.00	33,330,000.00	33,996,600.00
11100124000700	Purchase of 2no. 350kva Gen transmission station at mbamba	23010119	70831	20232100	-	-	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00
11100124000800	Provision of internet service in the broacasting house	23020123	70831	20232000	-	-	-	7,000,000.00	-	7,000,000.00	7,070,000.00	7,211,400.00
11100124000900	Purchase of 1NO of AM transmitter spare parts at Yola North	23010142	70831	20232000	-	-	-	46,000,000.00	-	46,000,000.00	46,460,000.00	47,389,200.00
11100124001000	Purchase of 1NO of FM transmitter spare parts at Yola North	23020123	70831	20232000	-	1,846,303,400.00	1,842,875,000.00	400,000,000.00	-	400,000,000.00	404,000,000.00	412,080,000.00
11100125041100	Renovation/Rehabilitation of AM/FM Studio	23030123	70831	20232000	-	-	-	100,000,000.00	-	100,000,000.00	202,000,000.00	206,040,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
14100123000500	Provision of Digital Studio, Upgrading of Mast Wave-G& Repl of ATU	23010139	70831	20242200	-	-	-	42,000,000.00	-	42,000,000.00	42,420,000.00	43,268,400.00
14100125005600	Construction of solar energy for both Transmitter/studio (AM & FM), Yola LGA	23010149	70831	20232000	-	-	-	219,909,500.00	-	219,909,500.00	424,108,600.00	432,590,800.00
14100125005700	Provision of Solar energy for both BH, TX AND TRANSMISSION LINE for Security light, Yola LGA	23010149	70831	20232000	-	-	-	11,000,000.00	-	11,000,000.00	21,210,000.00	21,634,200.00
14100125005800	Renovation of Offices at the Broadcasting House, Yola LGA	23030129	70831	20232000	-	-	-	50,000,000.00	-	50,000,000.00	101,000,000.00	103,020,000.00
14100125005900	Purchase of 1 No. Hilux Pickup Van, Yola LGA	23010109	70831	20232000	-	-	-	10,000,000.00	-	10,000,000.00	40,400,000.00	41,208,000.00
012301300100 - Government Printing Press												
	Total Capital Expenditure				-	34,800,000.00	4,140,484.15	147,689,400.00	-	147,689,400.00	157,246,900.00	160,392,400.00
11100123007400	Purchase of 1No. 100KVA PERKINS Gen (Mikano Model), Yola LGA	23010119	70435	20232000	-	9,998,125.00	4,140,484.15	17,526,200.00	-	17,526,200.00	17,701,500.00	18,055,600.00
11100123007500	Purchase of Jogger Folding Machine, Yola LGA	23010139	70831	20232000	-	-	-	21,172,500.00	-	21,172,500.00	21,384,300.00	21,812,000.00
11100123007600	Purchase of 1 No. Exercise Book Rulling Machine (English), Yola LGA	23010139	70831	20232000	-	-	-	19,761,000.00	-	19,761,000.00	19,958,700.00	20,357,900.00
11100123007700	Purchase of 1No. Set of Plate Processor A1, Yola LGA	23010139	70831	20232000	-	-	-	21,172,500.00	-	21,172,500.00	21,384,300.00	21,812,000.00
11100124001100	Renovation of security complex block, Yola LGA	23030129	70831	20232100	-	-	-	41,874,500.00	-	41,874,500.00	42,293,300.00	43,139,200.00
11100124001200	Purchase of 1No Direct image Machine (DI) A2 size, Yola LGA	23010149	70831	20232100	-	7,645,625.00	-	4,705,000.00	-	4,705,000.00	4,752,100.00	4,847,200.00
11100124001300	Purchase of 1No kord 64 machine grey colour, Yola LGA	23010149	70831	20232100	-	17,156,250.00	-	15,879,400.00	-	15,879,400.00	16,038,200.00	16,359,000.00
11100125003600	Purchase of Flex Machines 10 Feet , Yola LGA	23010149	70831	20232100	-	-	-	3,233,800.00	-	3,233,800.00	8,316,200.00	8,482,600.00
11100125003700	Purchase of Punching Machine with Extra teeth and closer, Yola LGA	23010149	70831	20232100	-	-	-	764,400.00	-	764,400.00	1,782,100.00	1,817,800.00
11100125003800	Purchase of Polar Mohr 92/EMC- Monitor, Yola LGA	23010149	70831	20232100	-	-	-	940,700.00	-	940,700.00	2,970,200.00	3,029,700.00
11100125003900	Purchase of Perforating Machine, Yola LGA	23010149	70831	20232100	-	-	-	529,400.00	-	529,400.00	534,700.00	545,400.00
11100125004000	Purchase of 1 No. Numbering Machine , Yola LGA	23010149	70831	20232100	-	-	-	130,000.00	-	130,000.00	131,300.00	134,000.00
012305500100 - Adamawa Press Limited												
	Total Capital Expenditure				-	-	-	85,482,200.00	-	85,482,200.00	88,357,300.00	90,125,000.00
11100123007800	Purchase of 10 Nos.Computer Desktops, Laptops and License Anti-Virus in the State	23010119	70831	20242200	-	-	-	5,289,300.00	-	5,289,300.00	5,342,200.00	5,449,100.00
11100123007900	Purchased of 6No. Laserjet Printers, Yola LGA	23010114	70831	20242200	-	-	-	2,679,000.00	-	2,679,000.00	2,705,800.00	2,760,000.00
11100123008000	Purchase of 5Nos Sony Digital Recorders with unlimited SD Me	23010139	70831	20242200	-	-	-	1,060,200.00	-	1,060,200.00	1,070,900.00	1,092,400.00
11100123008100	Purchase of Internet facilities and Installation	23010139	70831	20242200	-	-	-	1,754,100.00	-	1,754,100.00	1,771,700.00	1,807,200.00
11100123008200	Purchase of 3No. Scanjet Scanners	23010118	70831	20242200	-	-	-	1,307,600.00	-	1,307,600.00	1,320,700.00	1,347,200.00
11100123008300	Purchase of 5 Nos Nikon Digital Camera D 3000 professional	23010139	70831	20242200	-	-	-	3,592,900.00	-	3,592,900.00	3,628,900.00	3,701,500.00
11100123008400	Purchase of 10 Nos. Ipad Air 12GB	23010139	70831	20242200	-	-	-	3,769,600.00	-	3,769,600.00	3,807,300.00	3,883,500.00
11100124001400	Purchase of MOZ 2No.offset printing Machine	23010114	70831	20232000	-	-	-	64,790,000.00	-	64,790,000.00	65,437,900.00	66,746,700.00
11100125004100	Purchase & Installation of 1 MOZ machine, Yola LGA	23010114	70831	20232000	-	-	-	1,239,500.00	-	1,239,500.00	3,271,900.00	3,337,400.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
012500700100 - Adamawa State Staff Pension Board												
	Total Capital Expenditure				-	-	-	142,500,000.00	-	142,500,000.00	148,975,000.00	151,954,500.00
13100123004600	Construction of 1No. Block of 5No. Office & an Archive, Yola LGA	23020105	71021	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
13100123004700	Provision of LAN to Office within the Board & ICT Unit	23020127	71021	20242200	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
13100125000200	Construction of 1No. Industrial Borehole with Overhead Tank, Yola LGA	23020105	71021	20232000	-	-	-	2,500,000.00	-	2,500,000.00	7,575,000.00	7,726,500.00
012500800100 - Department of Labour and Productivity												
	Total Capital Expenditure				-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100123004800	Establishment of Information Centres on Labour Matters	23020105	70131	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
014000100100 - Office of the State Auditor General												
	Total Capital Expenditure				-	-	-	49,500,000.00	-	49,500,000.00	49,995,000.00	50,994,900.00
10100123000700	Drilling of Borehole State Audit Headquarters	23020105	70631	20242200	-	-	-	9,500,000.00	-	9,500,000.00	9,595,000.00	9,786,900.00
13100123004900	Block wall fencing of the State Audit Hqtrs	23020105	70112	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100123005000	Construction of office block 'B' at the State Auditor General	23020105	70112	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
13100123005100	Construction of office block 'A' at the State Auditor General	23020105	70112	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
014700100100 - Civil Service Commission												
	Total Capital Expenditure				-	-	-	715,000,000.00	-	715,000,000.00	560,550,000.00	571,761,000.00
13100122000500	Establishment of ICT Centre	23020127	70131	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
13100122000600	Purchase and Installation of 35 K V A Generating set	23010119	70435	20242200	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
13100123005200	Sinking of 1No. Motorized borehole with O/T in the Premises	23020105	70631	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100123005300	Landscaping of Civil service commission premises	23040105	70131	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
13100123005400	Renovation/Remodeling of 3NO Blocks of 7 offices each	23030127	70131	20242200	-	-	-	100,000,000.00	400,000,000.00	500,000,000.00	101,000,000.00	103,020,000.00
13100125000300	Construction of one block (one storey building) , Yola LGA	23020105	70131	20232000	-	-	-	400,000,000.00	(400,000,000.00)	-	404,000,000.00	412,080,000.00
13100125019100	Recruitment Exercise in the State	23050105	70131	20242200	-	-	-	160,000,000.00	-	160,000,000.00	-	-
014900100100 - Local Government Service Commission												
	Total Capital Expenditure				-	-	-	48,600,000.00	-	48,600,000.00	352,086,000.00	359,127,800.00
13100123005600	Establishment of ICT Center Yola North LGA	23010113	70131	20242200	-	-	-	4,000,000.00	-	4,000,000.00	4,040,000.00	4,120,800.00
13100123005700	Renovation of Administrative Block Yola North LGA	23030127	70131	20242200	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
13100124001200	Purchase of ICT Equipments at Head Quarter	23010142	70133	20242200	-	-	-	8,000,000.00	-	8,000,000.00	8,080,000.00	8,241,600.00
13100124001300	construction of 1NO training complex with capacity of of 150 participants at Head Quarter	23020105	70133	20242200	-	-	-	7,000,000.00	-	7,000,000.00	7,070,000.00	7,211,400.00
13100125000600	Capacity building for Local Government Staff in the State	23050108	70133	20242200	-	-	-	27,600,000.00	-	27,600,000.00	330,876,000.00	337,493,600.00
014800100100 - Adamawa State Independence Electoral Commission												
	Total Capital Expenditure				-	680,965,700.00	675,738,231.94	188,120,000.00	-	188,120,000.00	250,601,300.00	255,613,400.00
13100122000700	Provision to support the conduct of Local Government Election	23050105	70161	20242200	-	680,965,700.00	675,738,231.94	-	-	-	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
13100123005500	provision to support the conduct of Bye election	23050103	70161	20232000	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
13100125000400	Construction of store, Gate House, Chapel, Perimeter Fencing and External works	23030123	70161	20242200	-	-	-	131,155,000.00	-	131,155,000.00	193,066,600.00	196,928,000.00
13100125000500	Construction of 7 No. Compartment car parks at Headquarter	23020128	70161	20232000	-	-	-	6,965,000.00	-	6,965,000.00	7,034,700.00	7,175,400.00
016300100100 - Ministry for Special Duties												
	Total Capital Expenditure				-	-	-	26,341,000.00	-	26,341,000.00	26,604,500.00	27,136,800.00
13100123007500	Provision for Supervision of Disaster Areas in the State	23050103	70133	20242200	-	-	-	9,900,000.00	-	9,900,000.00	9,999,000.00	10,199,000.00
13100123007600	Social Re-orientation on Drug Abuse, Unwanted Pregnancy, Ethnic/Religious Crises and Food/Nutrition. In Gombi, Hong, and Mubi North L.G.A	23050108	70133	20230500	-	-	-	2,691,000.00	-	2,691,000.00	2,718,000.00	2,772,400.00
13100123007700	Assessment, Monitoring and Evaluation of State Constituency projects across the 21 L. G. As of the State	23050103	70133	20230500	-	-	-	7,700,000.00	-	7,700,000.00	7,777,000.00	7,932,600.00
13100123007800	Supervision/Sensitization activities of special projects in areas of peace, security and reconciliation	23050103	70133	20230500	-	-	-	6,050,000.00	-	6,050,000.00	6,110,500.00	6,232,800.00
021500100100 - Ministry of Agriculture												
	Total Capital Expenditure				58,855,033.00	3,381,094,160.00	3,360,822,723.43	12,237,800,000.00	-	12,237,800,000.00	12,400,578,000.00	12,648,589,600.00
01010123000100	Purchase of Information Technology Equipment Computerization in the State	23020113	70421	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
01010123000200	Reconnaissance & Impact Survey of Agric in Adamawa State	23030123	70421	20242200	-	-	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
01010124000100	Renovation of 4No. Area Produce Office at Numan Mubi Ganye	23030123	70421	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
01010224000500	Establishments of Food security information system secretariat -ADSC-FSMIS	23010144	70421	20242200	-	-	-	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
01010224000600	Establishment of Land Coordinates, Site inspection, Clearing, delineation and Allocation of farm land/ implements	23010103	70421	20242200	-	-	-	1,500,000,000.00	-	1,500,000,000.00	1,515,000,000.00	1,545,300,000.00
01010224000700	Establishment of 30No of farm adoptive research trials (seeds Multiplication)	23010103	70421	20242200	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
01010224000800	Purchase of Agricultural equipments and Machinaries	23010144	70421	20242200	-	-	-	2,300,000,000.00	-	2,300,000,000.00	2,323,000,000.00	2,369,460,000.00
01010224000900	Purchase of 21N0. Tractors in the State.	23010139	70421	20242200	-	10,000,000.00	-	2,215,000,000.00	-	2,215,000,000.00	217,150,000.00	221,493,000.00
01030125000100	Provision of Tree Crop Nurseries for Planting across 21 LGA	23040103	71091	20242200	-	-	-	2,000,000.00	-	2,000,000.00	42,420,000.00	43,268,400.00
01030323000400	Fencing of 3No. Orchards at Mubi Hong & Toungo	23020113	70421	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
01030323000500	Resuscitation of Fertilizer Blending Plants, Yola	23030112	70421	20242200	58,855,033.00	40,859,000.00	40,858,981.76	-	-	-	-	-
01030323000600	Provision of Agricultural inputs to farmers under Fadama III (NG-CARES)	23010144	70421	20220300	-	409,179,400.00	405,128,032.00	-	-	-	-	-
01040223000100	Rehabilitation of 2No. Warehouse at Numan and Ganye	23030112	70421	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
01040422000100	Procurement of storage Pest Control Chemical/Equipments	23010144	70421	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
01040422000200	Procurement of Assorted improve Seeds for sale to farmers at subsidized rate	23010144	70421	20242200	-	193,277,600.00	191,363,868.00	340,800,000.00	-	340,800,000.00	344,208,000.00	351,092,200.00
01040423000100	Procurement of pesticides and herbicides for sale to farmers	23010144	70421	20242200	-	434,933,800.00	430,627,500.00	710,000,000.00	-	710,000,000.00	717,100,000.00	731,442,000.00
01040423000200	Procurement of assorted fertilizers for sale to farmers at subsidized rate	23010144	70421	20242200	-	2,292,844,360.00	2,292,844,341.67	2,000,000,000.00	-	2,000,000,000.00	3,030,000,000.00	3,090,600,000.00
01040423000300	Provision of Field pest control(Quelea birds and locust)	23020118	70421	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
01040424000100	Procurement of Knapsack Sprayers Wheel Warrows Cutlass etc. for Distribution	23010127	70421	20242200	-	-	-	300,000,000.00	-	300,000,000.00	303,000,000.00	309,060,000.00
01100124000100	Purchase of Assorted Food items (Strategic food Security) in the State	23010140	71091	20242200	-	-	-	2,000,000,000.00	-	2,000,000,000.00	3,030,000,000.00	3,090,600,000.00
021510200100 - Adamawa ADP												
	Total Capital Expenditure				-	-	-	208,500,000.00	-	208,500,000.00	210,585,000.00	214,796,700.00
01010123000300	Rehabilitation of ADP Offices at Yola	23030127	70421	20242200	-	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
01020123000200	Upgrading of 4No. Small Ruminants (Livestock OFAR ie)	23030112	70421	20242200	-	-	-	3,500,000.00	-	3,500,000.00	3,535,000.00	3,605,700.00
01040223000200	Renovation of 15No. Stores all over the state	23030112	70421	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
01040224000100	Renovation of 1No main store at ADADP Head quarters Yola	23030112	70421	20232100	-	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
01040423000400	Purchase of 2000 Litres of Agrochemical	23010144	70421	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
01070123000300	Procurement of Assorted Equipment ie 4No. GPR 13No. R/boot & 22No. Rain Gauge	23010127	70421	20242200	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
01070423000100	Establishment of 30 No. On-Farm Adaptive Research Trials in the State	23050103	70421	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
01070423000200	Conduct of 1No. Village Listing Survey (VLS) in the State	23050103	70421	20242200	-	-	-	7,000,000.00	-	7,000,000.00	7,070,000.00	7,211,400.00
01070423000300	Conduct of 3No. Agric. Produc. Survey/Farmer Advisory Services in the State	23050103	70421	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
01100123000200	Establishment of 260No Management Training Plots (MTPs) in the State	23010103	70421	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
021510300100 - Adamawa Agricultural Mechanization Authority												
	Total Capital Expenditure				-	-	-	368,200,000.00	-	368,200,000.00	430,462,000.00	439,071,300.00
01010123000400	Construction and renovation of 2 block offices with board room	23030127	70421	20242200	-	-	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
01070123000400	Provision of Mechanization services logistics	23050103	70421	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
01070123000800	Fabrication of Agricultural tools and equipment (planter, thrasher, Hammer mill)	23020113	70421	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
01070124000300	Fabrication of 1000No Hand driven planters at Head quarter	23010127	70421	20242200	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
01070125000300	Purchase of 1 No. Toyota bus (Van) Yola North	23010106	70421	20232000	-	-	-	1,000,000.00	-	1,000,000.00	8,080,000.00	8,241,600.00
01070125000400	Purchase of Office Equipments including Furnitures at Yola North	23010112	70421	20242200	-	-	-	5,000,000.00	-	5,000,000.00	10,100,000.00	10,302,000.00
01070125000500	Purchase of 3No. Destop Computers in the State	23010113	70421	20242200	-	-	-	1,000,000.00	-	1,000,000.00	3,030,000.00	3,090,600.00
01070125000600	Purchase of Computer HP Printers (3No) in the State	23010114	70421	20242200	-	-	-	500,000.00	-	500,000.00	2,020,000.00	2,060,400.00
01070125000700	Purchase of 1 No. photovopy machine in Yola North Lga	23010115	70421	20232000	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
01070125000800	Purchase of 3 type writers (Electronic) in Yola North LGA	23010116	70421	20232000	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
01070125000900	Purchase of 4 shredding Machines, Yola North	23010117	70421	20232000	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
01070125001000	Purchase of 6 Scanners in Yola North	23010118	70421	20232000	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
01070125001100	Purchase of SKVA Generating set, Yola North	23010119	70421	20232000	-	-	-	500,000.00	-	500,000.00	1,515,000.00	1,545,300.00
01070125001200	Rehabilitation /Repairs of water facilities, Yola North LGA	23030104	70421	20232000	-	-	-	500,000.00	-	500,000.00	1,010,000.00	1,030,200.00
01070125001300	Rehabilitation/repairs of Boundry fencing across the State	23030123	70421	20242200	-	-	-	1,000,000.00	-	1,000,000.00	3,030,000.00	3,090,600.00
01070125001400	Rehabilitation/Repairs of Power Generator plant Yola North LGA	23030102	70421	20232000	-	-	-	200,000.00	-	200,000.00	202,000.00	206,100.00
01070125001500	Purchase/Supply of Materials for fabrication of Mouldborad (Animal Traction) Plough in the State	23010107	70421	20242200	-	-	-	5,000,000.00	-	5,000,000.00	20,200,000.00	20,604,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
01070125001600	Purchase/Supply of Materials for fabrication of G/Nut X Bambora Nut 500NO in the State	23010107	70421	20242200	-	-	-	1,000,000.00	-	1,000,000.00	5,050,000.00	5,151,000.00
01070125001700	Purchase/Supply of Materials for fabrication of G/N Mithy Machine 250NO in the State	23010107	70421	20242200	-	-	-	2,000,000.00	-	2,000,000.00	10,100,000.00	10,302,000.00
01070125001800	Purchase/Supply of Materials for fabrication of Tractor Machine Parts in the State	23010107	70421	20242200	-	-	-	1,000,000.00	-	1,000,000.00	5,050,000.00	5,151,000.00
01070125001900	Purchase/Supply of Materials for fabrication of rotey Seed planted 2x3row (row) 1000NO in the State	23010107	70421	20242200	-	-	-	1,000,000.00	-	1,000,000.00	5,050,000.00	5,151,000.00
01070125002000	Purchase/Supply of Materials for fabrication of Jab Planter 1000NO in the State	23010107	70421	20242200	-	-	-	1,000,000.00	-	1,000,000.00	5,050,000.00	5,151,000.00
022000100100 - Ministry of Finance												
	Total Capital Expenditure				5,539,396,784.00	6,746,672,000.00	6,696,671,909.45	8,261,500,000.00	-	8,261,500,000.00	5,777,200,000.00	5,892,744,000.00
13100122001200	Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hillux, 4 T/Camry, 26 /Corolla (2022 models)	23010109	70112	20242200	5,151,632,940.00	5,446,672,000.00	5,446,671,909.45	-	-	-	-	-
13100122001400	Renovation of Central Stores in Yola North LGA	23030121	70112	20232000	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
13100123007900	Empowerment of Women, Youth and Vulnerable (Constituency Projects) in the State	23020118	70112	20242200	-	1,300,000,000.00	1,250,000,000.00	-	-	-	-	-
13100123021300	State Fiscal Transparency, Accountability and Sustainability Projects Execution	23050103	70112	20242200	387,763,844.00	-	-	-	-	-	-	-
13100124002100	Revitalization of Adamawa Investment Company	23050109	70112	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
13100124002300	Recapitalization of Adamawa State Securities	23050103	70112	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100125000700	Purchase of 42 No. SUVs Jeeps in the State	23010108	70112	20242200	-	-	-	5,511,500,000.00	-	5,511,500,000.00	2,525,000,000.00	2,575,500,000.00
13100125000800	Purchase of 50 NO. Executive Saloon Cars in the State	23010109	70112	20242200	-	-	-	50,000,000.00	-	50,000,000.00	1,313,000,000.00	1,339,260,000.00
13100125000900	Purchase of 48 No. Motor Vans/Trucks e.g Hilux or Open Body Vans in the State	23010108	70112	20242200	-	-	-	1,630,000,000.00	-	1,630,000,000.00	1,313,000,000.00	1,339,260,000.00
13100125001000	Purchase of 42 Toyota Brand of Buses in the State	23010108	70112	20242200	-	-	-	750,000,000.00	-	750,000,000.00	303,000,000.00	309,060,000.00
13100125001200	Purchase and Installation of Solar System Infrastructure in the State	23010149	70112	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
022000700100 - Office of the Accountant General												
	Total Capital Expenditure				-	146,815,581.00	145,363,100.02	437,267,800.00	-	437,267,800.00	441,640,500.00	450,473,400.00
13100123008100	Construction of New E-Payment Block at AG's Office Yola North LGA	23020103	70112	20232000	-	146,815,581.00	145,363,100.02	212,267,800.00	-	212,267,800.00	214,390,500.00	218,678,400.00
13100123008200	Rehabilitation of Treasury in AG's Office	23030123	70112	20232000	-	-	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
13100125002900	Purchase of Office Furnitures and Fittings Yola North LGA	23010112	70112	20232000	-	-	-	130,000,000.00	-	130,000,000.00	131,300,000.00	133,926,000.00
13100125003000	Purchase of Computers and Installation Local Area Network within the new building, in the State	23010146	70112	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
14100125008900	Purchase/Installation of Solar Infrastructure for provision of Solar power source, Yola North LGA	23010149	70112	20232000	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
022000800100 - Board of Internal Revenue												
	Total Capital Expenditure				9,027,443.00	-	-	127,000,000.00	-	127,000,000.00	168,670,000.00	172,043,400.00
13100123008300	Procurement of 1No.of JMG (200KVA) generator Yola	23010119	70112	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
13100123008600	Completion of renovation/landscaping of Gombi Revenue Office	23030123	70112	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
13100123008700	Purchase of Office Equipment (10 HP Destop Computers, 4 HP Printers and Scanners) in the State	23010142	70112	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100123008800	Purchase of 14No operational vehicles to enhance Revenue	23010109	70112	20242200	9,027,443.00	-	-	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
13100125001300	Completion of renovation work at Ganye Revenue office	23030123	70112	20220300	-	-	-	2,000,000.00	-	2,000,000.00	12,120,000.00	12,362,400.00
13100125001400	Completion of renovation/landscaping of Jimeta Revenue Office	23030123	70112	20232000	-	-	-	5,000,000.00	-	5,000,000.00	15,150,000.00	15,453,000.00
13100125001500	Renovation work at Headquarters, Yola	23030123	70112	20232000	-	-	-	10,000,000.00	-	10,000,000.00	20,200,000.00	20,604,000.00
13100125001600	Completion of renovation/landscaping of Yola Revenue Office	23030123	70112	20232000	-	-	-	5,000,000.00	-	5,000,000.00	15,150,000.00	15,453,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
022200100100 - Ministry of Commerce												
	Total Capital Expenditure				-	9,634,635,900.00	9,606,109,838.89	21,788,000,000.00	1,750,000,000.00	23,538,000,000.00	21,399,880,000.00	21,827,877,600.00
06100124001600	Consultancy fee for the Construction of Shops at Jimeta Shopping Complex in Yola North	23020103	70112	20232000	-	-	-	1,200,000,000.00	-	1,200,000,000.00	-	-
13100123008900	Production of Trade & Investment Directory(10 000 Copies)	23010129	70411	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
13100123009000	Renovation of Mubi Burnt Bricks Industries Ltd in Mubi North LGA	23030121	70411	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100123009200	Construction of 1 NO Block of 5 Office in 4 Zonal Trade Offi	23020103	70411	20242200	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
13100123009300	Establishment of Garment Industry	23020103	70411	20242200	-	-	-	-	-	-	2,020,000,000.00	2,060,400,000.00
13100123009400	Development of Industrial Park in Yola	23020119	70411	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
13100123009500	Furnishing of 2N0.State Raw Material Display Centre	23010112	70411	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100123009600	Rehabilitation of Jimeta Modern Market	23030124	70411	20242200	-	-	-	30,000,000.00	500,000,000.00	530,000,000.00	30,300,000.00	30,906,000.00
13100123009700	Monitoring and Ealuation of Area Commercial Offices	23050103	70411	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
13100123009800	Organizing of Domestic Trade Fairs and Local Exhibition	23050104	70411	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
13100123009900	Adamawa State Trade Sensitization on Marketing Skill	23050108	70411	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
13100123010000	Production of Industl. Directory/Copendium of Manufactur. Outfits	23010129	70411	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
13100123010100	Rehabilitation of Yola Office Stationery Factory	23030121	70411	20242200	-	70,007,700.00	69,314,530.50	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100123010300	Conduct of Business Premises Census	23050101	70411	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100123010500	Part Payment for Equity Participation in Magnesite Company	23050109	70411	20242200	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
13100124002400	Electrification of Jimeta Modern Market	23020103	70411	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100124002500	Establishment of 3No. Cottage Industry	23020103	70411	20242200	-	-	-	500,000.00	-	500,000.00	505,000.00	515,100.00
13100124002600	Construction of Modern Market at Pella,Ga'anda & Maiha	23020124	70411	20211100	-	-	-	-	-	-	2,020,000,000.00	2,060,400,000.00
13100124002700	Establishment of Micro Finance Bank	23020103	70411	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
13100124002800	Rehabilitation of 1Nos. of Block of Offices at Mubi	23030121	70411	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100124003000	Construction of Jimeta Shopping complex	23020124	70411	20232000	-	7,000,000,000.00	6,983,213,029.91	15,000,000,000.00	-	15,000,000,000.00	15,150,000,000.00	15,453,000,000.00
13100124008700	Construction of Yola Market in Yola Town	23020124	70411	20232100	-	2,564,628,200.00	2,553,582,278.48	4,800,000,000.00	-	4,800,000,000.00	2,020,000,000.00	2,060,400,000.00
13100125008700	State Committee on Export Promotion	23050109	70411	20242200	-	-	-	500,000,000.00	-	500,000,000.00	-	-
13100124030100	Renovation of 3 No. Block at Ministry's Headquarters Yola North	23030121	70411	20232000	-	-	-	-	750,000,000.00	750,000,000.00	-	-
13100124031100	Furnising of 3 No. Block at Ministry's Headquarters Yola North	23030121	70411	20232000	-	-	-	-	500,000,000.00	500,000,000.00	-	-
13100125008800	Participation in National and International Trade Fairs	23050104	70411	20242200	-	-	-	100,000,000.00	-	100,000,000.00	-	-
022900100100 - Ministry of Transportation												
	Total Capital Expenditure				18,049,225.00	-	-	241,000,000.00	612,575,000.00	853,575,000.00	243,410,000.00	248,278,200.00
17100123000200	Completion of J/Yola Sunshine Terminus including Landscapng of Prem	23020124	70411	20232000	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
17100123000300	Purchase of 50 No. Buses For Urban & Rural Mass Transit Prog	23010108	70451	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
17100123000400	Purchase of 20 No. 18 Seater Hammer Toyota Buses	23010108	70451	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100123000500	Establishment of Standard Driving School in Yola	23020103	70451	20232000	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
17100123000600	Construction of 10No Bus Stops in Jimeta - Yola Metropolis	23020114	70451	20232000	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
17100123000700	Construction of Modern Motor Parks Mubi North ,Mubi South, Ma	23020124	70451	20211500	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
17100123000800	Provision of Truck Transit Parks (TTP) & Border Trade information centre (BTIC) at Mubi Ngurore, Sahuda and Jimeta	23020124	70451	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
17100123000900	Renovation of Sunshine Terminus and Workshop	23030124	70451	20232000	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
17100123001000	Perimeter Wall Fencing & Const of Office Block	23020103	70451	20232000	18,049,225.00	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
17100123001100	Establishment of Adamawa State Road Traffic and Transport Management Agency Take-off	23050103	70451	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
17100123001200	Renovation of VIO hqtrs and 3 zonal offices at Ganye, Mubi & Numan	23030123	70451	20242200	-	-	-	65,000,000.00	-	65,000,000.00	15,150,000.00	15,453,000.00
17100123001300	Purchase of 3No. Operational/Patrol Vehicles, 2 Towing Van &	23010103	70451	20232000	-	-	-	-	-	-	50,500,000.00	51,510,000.00
13100125030100	Purchase of 5N0. 15-Seater Toyota Bus	23010108	70451	20232000	-	-	-	-	291,750,000.00	291,750,000.00	-	-
13100125031100	Purchase of 5N0. 16-Seater Toyota Bus	23010108	70451	20232000	-	-	-	-	320,825,000.00	320,825,000.00	-	-
022905300100 - Adamawa State Transport Board												
	Total Capital Expenditure				-	-	-	212,575,000.00	-	212,575,000.00	618,700,800.00	631,074,900.00
17100125000100	Purchase of 5N0. of Toyota Hiace 15-S SR AC P at Adamawa Transport Company	23010103	70451	20232000	-	-	-	91,750,000.00	-	91,750,000.00	294,667,500.00	300,560,900.00
17100125000200	Purchase of 5N0. of Toyota Hiace 16-S MR AC P. at Adamawa Transport Company	23010103	70451	20232000	-	-	-	120,825,000.00	-	120,825,000.00	324,033,300.00	330,514,000.00
023300100100 - Ministry of Mineral Resources Development												
	Total Capital Expenditure				-	-	-	501,000,000.00	-	501,000,000.00	869,610,000.00	887,002,200.00
21100123000100	Establishment of Gemological Centre at Yola	23020103	70441	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
21100123000200	Establishment of Mineral Res Envir Mgt Committee (MIREMCO)	23050103	70441	20232000	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
21100123000300	Construction of additional 2No.zonal offices at Michika and Numan	23020103	70441	20242200	-	-	-	18,000,000.00	-	18,000,000.00	18,180,000.00	18,543,600.00
21100123000400	Construction of 3NO. Zonal Office Mubi Yola and Ganye	23020103	70441	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
21100124000100	Purchase of Industri Mining Mach & Eqp for Geosurvey of the State	23010123	70441	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
21100124000200	Establishment of Chemical Analysis Laboratory	23020103	70441	20232000	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
21100124000300	Environmental impact assessment (EIA) and Community Development	23050103	70441	20232000	-	-	-	120,000,000.00	-	120,000,000.00	222,200,000.00	226,644,000.00
21100124000400	Renewal of exploration licenses	23050103	70441	20232000	-	-	-	23,000,000.00	-	23,000,000.00	134,330,000.00	137,016,600.00
21100124000500	Purchase of Transport Equipment & Runing of Mine Ore	23050103	70441	20232000	-	-	-	40,000,000.00	-	40,000,000.00	101,000,000.00	103,020,000.00
21100124000600	Aerial geological Survey of the State	23050103	70441	20232000	-	-	-	55,000,000.00	-	55,000,000.00	136,350,000.00	139,077,000.00
21100124000700	Renovation of Office Buildings/Pur. Of Office Furniture/Fittings at Yola	23030143	70441	20232000	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
21100124000800	Construction of Zonal Office Operations at Mubi, Yola, Numan, Michika and Ganye	23020103	70441	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
21100125000900	Purchase of Geophysical Exploration/Survey eqp: Portable Mineralogy XRD Analyser etc.	23010133	70441	20232000	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
21100125001000	Geological Exploration for the whole State	23010133	70441	20242200	-	-	-	10,000,000.00	-	10,000,000.00	20,200,000.00	20,604,000.00
023305200100 - Adamawa State Mining Company												

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Capital Expenditure				12,824,408.00	7,793,810.00	7,793,700.00	539,022,300.00	-	539,022,300.00	1,451,392,800.00	1,480,421,000.00
21100123000500	Building of Office Complex, Furnishing and Office Equipment for the Adamawa Mining Company (AMC)	23020103	70441	20242200	-	-	-	100,805,600.00	-	100,805,600.00	503,793,700.00	513,869,600.00
21100123000600	Renovation of Adamawa State Mining Company office Building	23030123	70441	20242200	-	-	-	3,001,500.00	-	3,001,500.00	3,031,600.00	3,092,300.00
21100123000700	Cost of Geophysical Survey, Geochemical analysis, Revenue estimate and Feasibility studies of five Mineral types and Gem stones	23050103	70441	20242200	11,232,908.00	7,793,810.00	7,793,700.00	186,968,000.00	-	186,968,000.00	693,837,700.00	707,714,500.00
21100123000800	Cost of new exploration licences/Renewal of existing licences and ground rent	23050103	70441	20242200	-	-	-	65,000,000.00	-	65,000,000.00	65,650,000.00	66,963,000.00
21100123000900	Purchase of Tippers and Dump Trucks for quarry operations	23010103	70441	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
21100123001000	Purchase of Industrial Mining machines and equipment for Small Scale Mining	23010123	70441	20242200	-	-	-	14,000,000.00	-	14,000,000.00	14,140,000.00	14,422,800.00
21100123001100	Establishment of Chemical Analysis Laboratory	23020103	70441	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
21100123001200	Purchase of low bed, haib and fork lift for commercial purpose	23010139	70441	20242200	-	-	-	12,059,600.00	-	12,059,600.00	12,180,200.00	12,423,900.00
21100123001300	Environmental impact assessment (EIA) and Community Development at Guyuk, Fufore, Mayo Belwa, Ganye, Demsa, Jada and Gombi	23050103	70441	20242200	1,591,500.00	-	-	11,350,600.00	-	11,350,600.00	11,464,200.00	11,693,500.00
21100123001400	Procurement of 1No. Standby Generator set(60KVA)	23010119	70441	20242200	-	-	-	5,587,000.00	-	5,587,000.00	5,642,900.00	5,755,800.00
21100123001500	Provision for Partnership Development (JVC)	23050109	70441	20242200	-	-	-	132,250,000.00	-	132,250,000.00	133,572,500.00	136,244,000.00
023400100100 - Ministry of Works and Energy Development												
	Total Capital Expenditure				30,368,814,830.10	58,588,118,530.00	57,892,177,914.49	89,823,500,000.00	38,100,000,000.00	127,923,500,000.00	88,154,820,000.00	89,917,916,400.00
01010123000600	Adamawa Agric Business Support (ADAS) programme in the State	23020114	70441	20242200	601,757,337.00	-	-	-	-	-	-	-
01020123000300	Renovation of Cattle markets in 3 sanetarial zones for (ADAS) programme in the State	23030124	70421	20242200	-	2,302,917,900.00	2,292,987,983.45	165,000,000.00	-	165,000,000.00	166,650,000.00	169,983,000.00
05060125001800	Provision of CCTV Cameras in selected locations across the State.	23010148	70461	20242200	-	-	-	112,500,000.00	-	112,500,000.00	151,500,000.00	154,530,000.00
14100125001900	Purchase & Installation Solar Electricity across the State	23010149	70435	20242200	-	-	-	750,000,000.00	-	750,000,000.00	1,010,000,000.00	1,030,200,000.00
17100122000100	Construction of Uba township stormwater drain	23020127	70451	20242200	148,434,494.00	-	-	-	-	-	-	-
17100122000200	Construction of Kaduna street (0.22km)	23020114	70451	20232000	40,000,000.00	10,000,000.00	5,000,000.00	-	-	-	-	-
17100122000300	Construction of Lusaka street (0.23km)	23020114	70451	20232000	40,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122000400	Construction of Abeokuta street in Jimeta- (130m)	23020114	70451	20232000	45,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122000500	Construction of Ndaforo Street in Jimeta- (230m)	23020114	70451	20242200	40,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122000600	Construction of Benue Street (0.8km)	23020114	70451	20232000	50,000,000.00	15,000,000.00	6,059,016.40	-	-	-	-	-
17100122000700	Construction of Falu Road Karewa , Yola North	23020114	70451	20232000	45,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122000800	Construction of Lagos Crescent, Jimeta (0.5km)	23020114	70451	20242200	50,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122000900	Constr.of Jambutu Street & Mambila Street Yola North (0.6km)	23020114	70451	20232000	60,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122001000	Construction of Mafia By-Pass and Fall-out drain (1.20km)	23020114	70451	20232100	30,000,000.00	57,560,750.00	57,560,704.79	-	-	-	-	-
17100122001100	Construction of Demsa Township Road (2km)	23020114	70451	20242200	808,910,309.00	30,000,000.00	29,528,298.05	-	-	-	-	-
17100122001200	Construction of Philip Makem Street and Link(1.20km)	23020114	70451	20232100	40,000,000.00	10,000,000.00	-	-	-	-	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100122001300	Construction of Total Junction Fly-over Jimeta	23020114	70451	20232000	-	160,000,000.00	120,133,120.46	-	-	-	-	-
17100122001400	Construction of Bekaji Estate Roads (10km)	23020114	70451	20232000	800,000,000.00	160,000,000.00	159,883,855.81	-	-	-	-	-
17100122001500	Construction of Njobbore Road off Vinkl (2.5km)	23020114	70451	20230400	-	136,000,000.00	135,545,247.57	-	-	-	-	-
17100122001600	Construction Nyibango Road Off Army Barracks Road and Links (2km)	23020114	70451	20232100	-	27,000,000.00	-	-	-	-	-	-
17100122001700	Construction of Hong Township Roads (2km)	23020114	70451	20230700	-	200,000,000.00	199,727,029.23	-	-	-	-	-
17100122001800	Constr of Lamurde township roads (3km)	23020114	70451	20220900	33,039,288.00	20,000,000.00	19,337,629.95	-	-	-	-	-
17100122001900	Construction of Mampaya road in Uba Town (2.5km)	23020114	70451	20230700	500,000,000.00	254,559,320.00	254,559,312.52	-	-	-	-	-
17100122002000	Construction of Gulak Townships Roads (5km)	23020114	70451	20211000	-	74,816,800.00	74,571,008.84	-	-	-	-	-
17100122002100	Construction of Jada Township Roads (6km)	23020114	70451	20220800	-	35,000,000.00	-	-	-	-	-	-
17100122002200	Construct. of NYSC Orientation Camps Road	23020114	70451	20230400	-	135,000,000.00	133,499,470.26	-	-	-	-	-
17100122002300	Construction of Maiha-Fulbere-Zhediniyi-Pella Rd-39.58km	23020114	70451	20232100	2,397,308,422.00	140,000,000.00	135,337,772.01	-	-	-	-	-
17100122002400	Design & Construction of 1st Fly-Over at Police roundabout- Retention (5% payment to Contarctor after a project has been certified by the Implementing MDA)	23020114	70451	20232000	300,000,000.00	50,000,000.00	45,155,001.00	-	-	-	-	-
17100122002500	Design and Construction of Mubi By Pass - (11.90km)	23020114	70451	20211500	772,335,601.00	72,000,000.00	71,102,883.12	-	-	-	-	-
17100122002700	Reconstruction of Nepa road, Jimeta (2.3km)	23030113	70451	20232000	50,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122002900	Rehabilitation of Road Network in Yola Abbator	23030113	70451	20232000	14,075,128.00	85,000,000.00	80,472,524.78	-	-	-	-	-
17100122003000	Rehabilitation of Old Access Road to Gov't House Yola and Links	23030113	70451	20232000	40,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122003100	Rehabilitation of Urban Township Roads in the State	23030113	70451	20242200	1,687,879,679.00	209,016,600.00	208,927,292.28	3,000,000,000.00	2,500,000,000.00	5,500,000,000.00	3,030,000,000.00	3,090,600,000.00
17100122003200	Reconstruction of Bachure road (3.0km)	23020114	70451	20232100	50,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17100122005000	Construction of Guyuk Township Roads - Retention (5% payment to Contarctor after a project has beencertified by the Implemmenting MDA)	23020114	70451	20220600	-	35,000,000.00	34,775,001.79	-	-	-	-	-
17100123001600	Construction of Vinikilang Road (0.11km)	23020114	70451	20232000	-	29,147,300.00	28,937,909.48	-	-	-	-	-
17100123001700	Construction of Weekly Scope Road & Links (2.5km)	23020114	70451	20232000	-	20,000,000.00	14,226,038.86	-	-	-	-	-
17100123001900	Construction of Zumo road Yola Town(0.75km) Yola South LGA	23020114	70451	20232100	20,000,000.00	28,381,300.00	28,298,306.03	-	-	-	-	-
17100123002000	Construction of Michika Township roads	23020114	70451	20211300	-	35,000,000.00	34,055,418.92	-	-	-	-	-
17100123002100	Construction of Gashaka Street in Jimeta (0.7km)	23020114	70451	20232000	35,000,000.00	35,000,000.00	-	-	-	-	-	-
17100123002200	Construction of Girei-Pariya-Wurobokki-Malabu road with a spur (5km)	23020114	70451	20230400	-	-	-	4,000,000,000.00	-	4,000,000,000.00	4,040,000,000.00	4,120,800,000.00
17100123002300	Construction of Mbamba Street Yola (0.5km)	23020114	70451	20232100	25,000,000.00	43,476,300.00	43,293,306.03	-	-	-	-	-
17100123002400	Construction of Doctor's Quarter Road Yola (1.6Km)	23020114	70451	20232000	25,000,000.00	43,376,300.00	43,293,306.03	-	-	-	-	-
17100123002600	Construction of Sarkin Kano Aliyu Road (1.0km)	23020114	70451	20232000	-	-	-	450,000,000.00	500,000,000.00	950,000,000.00	454,500,000.00	463,590,000.00
17100123002800	Construction of Sabon Pegi road and drainages in Yola	23020114	70451	20232000	-	-	-	-	-	-	-	-
17100123002900	Construction of Ribadu square roads	23020114	70451	20232000	1,842,805,593.00	90,000,000.00	54,332,423.77	-	-	-	-	-
17100123003000	Construction of Madagali township roads (10km)	23020114	70451	20211000	1,179,363,145.00	550,000,000.00	550,000,000.00	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100123003200	Reconstruction and Rehabilitation of Kola Junction from Buskiri to Tsalbu Road with spur in Dumna Ward	23030113	70451	20220600	219,367,354.00	-	-	-	-	-	-	-
17100123003300	Construction of Mubi South Township roads (10km)	23020114	70451	20211500	-	1,045,561,500.00	1,039,664,781.47	-	-	-	-	-
17100123003400	Construction of roads in 1000 housing units Estate, Malkohi, (Road Network) Yola South LGA	23020114	70451	20232100	3,012,767,853.10	1,951,261,100.00	1,947,783,171.74	125,000,000.00	-	125,000,000.00	126,250,000.00	128,775,000.00
17100123003500	Rehabilitation and Expansion of Yola Bypass road (5.5km)	23030113	70451	20232100	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
17100123003600	Completion of Kiri Junction-Kiri -Shelleng Road (37.5km)	23020114	70451	20221700	400,000,000.00	141,000,000.00	137,846,154.01	-	-	-	-	-
17100123003700	Reconstruction of Yolde Pate Road (4.5km) On-going	23020114	70451	20232100	33,370,094.00	100,000,000.00	83,875,657.15	-	-	-	-	-
17100123003900	Consultancy for Design and Supervision	23050103	70451	20242200	-	522,361,560.00	522,361,554.87	750,000,000.00	-	750,000,000.00	757,500,000.00	772,650,000.00
17100123004000	Reconstruction of Old Gombi Road	23020114	70451	20230500	321,387,425.00	31,000,000.00	-	31,000,000.00	-	31,000,000.00	31,310,000.00	31,936,200.00
17100123004200	Mubi Roundabout Flyover	23020114	70451	20232000	4,000,000,000.00	4,661,877,760.00	4,661,877,753.70	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
17100123004300	Reconstruction of Sebore-Tola Binyeri road – 36Km	23030113	70451	20221200	-	-	-	1,000,000,000.00	-	1,000,000,000.00	3,030,000,000.00	3,090,600,000.00
17100123004400	Completion of Gombi-Ga'anda road – 36Km	23020114	70451	20230500	-	-	-	1,000,000,000.00	-	1,000,000,000.00	1,010,000,000.00	1,030,200,000.00
17100123004700	Construction of Kofare Road Network – 8Km	23020114	70451	20232100	-	-	-	4,800,000,000.00	-	4,800,000,000.00	4,848,000,000.00	4,944,960,000.00
17100123005000	Construction of Jauro-Road – Damare. (5km)	23020114	70451	20232100	-	-	-	-	-	-	-	-
17100123005100	Construction of Michika-Mararraba Garta-Kamale (20km)	23020114	70451	20211300	-	1,211,850,000.00	1,200,000,000.00	5,000,000,000.00	4,500,000,000.00	9,500,000,000.00	5,050,000,000.00	5,151,000,000.00
17100123005200	Construction of Philip-Maken Extention and Links	23020114	70451	20232100	1,836,156,116.00	100,500,000.00	100,495,034.34	-	-	-	-	-
17100123005300	Construction of Federal Housing Road Network (15km)	23020114	70451	20230400	-	10,000,000,100.00	10,000,000,000.06	6,000,000,000.00	3,200,000,000.00	9,200,000,000.00	6,060,000,000.00	6,181,200,000.00
17100123005400	Construction of Mildo-Sukur - 16Km, Bakin Dutse-Maggar& others	23020114	70451	20211000	227,032,184.00	1,595,719,890.00	1,595,719,872.81	-	-	-	-	-
17100123005700	completion of muchalla bridge in mubi north	23020114	70451	20211400	66,030,304.00	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
17100123005800	Provision for setting up Adamawa State Renewable Energy policy document/implementation.	23050103	70451	20242200	-	-	-	-	-	-	-	-
17100123005900	Purchase of Bucket crane and Utility vehicle for monitoring and maintainance.	23010107	70451	20211300	-	60,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
17100123006100	Procurement of 1No. 10 tone Mercedes Truck crane lorry.	23010107	70451	20242200	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
17100123006200	Dualization of Ahmadu Bello Way	23020114	70451	20232000	-	79,000,000.00	37,228,631.57	-	-	-	-	-
17100123006400	Construction of Samunaka Storm Water Drainages	23020118	70451	20232100	531,277,130.00	900,000,000.00	900,000,000.00	-	-	-	-	-
17100123006500	Reclaiming and embankment Protection of Choci Bridge along Yola road	23020118	70451	20232000	50,000,000.00	20,000,000.00	14,316,669.25	-	-	-	-	-
17100123006700	Construction of Adamawa Supper Highway (from Welcome to Yola to Rumde Killa to AA Lawan 20 km)	23020114	70451	20232000	6,500,000,000.00	19,141,187,400.00	19,139,789,445.02	15,000,000,000.00	10,000,000,000.00	25,000,000,000.00	15,150,000,000.00	15,453,000,000.00
17100123006800	Construction of Gulak Storm Water Drain Phase II	23020118	70451	20211000	-	-	-	200,000,000.00	-	200,000,000.00	1,212,000,000.00	1,236,240,000.00
17100123006900	Construction of 3 span Bridge at wuro Ngayandi along Michika- Maiduguri High Way	23020114	70451	20211300	640,435,480.00	600,000,000.00	572,758,873.69	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
17100123007000	Construction of Malamre clinic road	23020114	70451	20232000	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
17100123009100	Construction of Bobini Road in Guyuk LGA	23020114	70451	20242200	588,679,097.00	-	-	-	-	-	-	-
17100124000600	Procurement of Basic Equipment for maintence of Solar facilities	23020103	70451	20242200	-	45,000,000.00	-	-	-	-	-	-
17100124000800	Construction of Sokoto Street in Mubi 1.2Km	23020114	70451	20211500	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100124000900	Construction of Majalisa Street in Jimeta (0.7km)	23020114	70451	20232000	-	-	-	-	-	-	-	-
17100124001500	Construction of Terminus Street in Jimeta	23020114	70451	20232000	-	600,000,000.00	600,000,000.00	-	-	-	-	-
17100124001600	Construction of Makurdi Street in Jimeta	23020114	70451	20232000	-	2,500,000,000.00	2,500,000,000.00	-	-	-	-	-
17100124001800	Construction of Bello Ahmadu road	23020114	70451	20232000	171,402,797.00	-	-	-	-	-	-	-
17100124001900	Supply and installation of integrated stand alone solar streetlight along majors streets in Urban Areas within the state.	23020123	70641	20242200	-	1,425,593,800.00	1,422,122,535.16	-	-	-	-	-
17100124002000	Construction of Hajj Camp Road (1.0Km)	23020114	70451	20232000	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
17100124002500	Reconstruction of Sabon Gari Mildu-Sukur Road	23020114	70451	20211300	-	-	-	4,000,000,000.00	2,600,000,000.00	6,600,000,000.00	4,040,000,000.00	4,120,800,000.00
17100124002600	Construction of Yolde Pate-Moddire road	23020114	70451	20232100	-	29,758,350.00	29,758,347.71	-	-	-	-	-
17100124002700	Construction of Jada Road in Karewa GRA	23020114	70451	20232000	-	-	-	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
17100124002800	Construction of Waziri Street	23020114	70451	20232000	-	30,000,000.00	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
17100124002900	Construction of Abdullahi Bashir Road in Jimeta	23020114	70451	20232000	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
17100124003000	Construction of Bole in Jimeta	23020114	70451	20232000	-	46,456,300.00	46,293,289.57	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
17100124003200	Construction of Bekaji Dual Carriageway in Jimeta	23020114	70451	20232000	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
17100124003300	Construction of Gasol Street in Karewa	23020114	70451	20232000	-	30,000,000.00	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
17100124003400	Construction of Gumti road in Jimeta	23020114	70451	20232000	-	40,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
17100124003500	Construction of Chalawa Road in Jimeta	23020114	70451	20232000	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
17100124003600	Construction of Hamman Yero Road in Jimeta	23020114	70451	20232000	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
17100124003700	Reconstruction of Remaining Section of Atiku Abubakar way	23020114	70451	20232000	-	21,000,000.00	-	-	-	-	-	-
17100124003900	Construction of LCCN Road to Ganye Gate on Jada Mbulo at Ganye LGA	23020114	70451	20220300	-	-	-	600,000,000.00	-	600,000,000.00	606,000,000.00	618,120,000.00
17100124004200	Construction of road from Gombi to Fotta/Ga'anda	23020114	70451	20230500	-	-	-	-	-	-	-	-
17100124005400	Construction of Sukur Road In Michika LGA	23020114	70451	20211300	-	-	-	-	-	-	-	-
17100124005800	Construction of Storm water drains in the State (Ecological Fund Projects)	23040102	70561	20242200	-	1,095,738,200.00	1,094,790,213.54	1,200,000,000.00	-	1,200,000,000.00	1,212,000,000.00	1,236,240,000.00
17100124005900	Rehabilitation/Expansion of 3km road (Galadima Aminu Way)	23030113	70451	20232000	-	5,000,000,000.00	5,000,000,000.00	8,500,000,000.00	2,200,000,000.00	10,700,000,000.00	8,585,000,000.00	8,756,700,000.00
17100124006200	Construction of Kirchinga Road In Michika LGA	23020114	70451	20211300	-	-	-	2,000,000,000.00	1,100,000,000.00	3,100,000,000.00	2,020,000,000.00	2,060,400,000.00
17100124007000	Maintenance of Gamu Bridge Ganye Towngo Road	23020114	70451	20221900	-	300,000,000.00	294,896,067.40	300,000,000.00	-	300,000,000.00	303,000,000.00	309,060,000.00
17100124007100	Provision of Solar Power street light in 7No. Villageas in the State	23020105	70451	20242200	-	-	-	-	-	-	-	-
17100125000400	Construction of Shuwa Bridge in Madagali LGA	23020114	70451	20211000	-	-	-	3,400,000,000.00	-	3,400,000,000.00	3,434,000,000.00	3,502,680,000.00
17100125000500	Construction of Hyembula Bridge in Madagali LGA	23020114	70451	20211000	-	-	-	1,900,000,000.00	-	1,900,000,000.00	1,919,000,000.00	1,957,380,000.00
17100125000600	Construction of Maiha Township Roads - 5Km, Maiha LGA	23020114	70451	20211100	-	-	-	3,500,000,000.00	-	3,500,000,000.00	1,010,000,000.00	1,030,200,000.00
17100125000700	Reconstruction of Internal Roads Army Barracks - 3.5Km, Yola North	23020114	70451	20232100	-	-	-	450,000,000.00	1,800,000,000.00	2,250,000,000.00	606,000,000.00	618,120,000.00
17100125000900	Construction of Palam Road in Madagali LGA - 9Km, Madagali LGA	23020114	70451	20211000	-	-	-	2,000,000,000.00	1,700,000,000.00	3,700,000,000.00	2,020,000,000.00	2,060,400,000.00
17100125001000	Construction of Storm water drains at Magaji unit in Yola South LGA	23020114	70451	20232100	-	-	-	300,000,000.00	-	300,000,000.00	303,000,000.00	309,060,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100125002900	Completion of Mararaban Dumne 25km Song LGA	23020114	70451	20231800	-	-	-	1,950,000,000.00	-	1,950,000,000.00	2,626,000,000.00	2,678,520,000.00
17100125003000	Completion of Mubi-Maiha Road 26KM Maiha LGA	23020114	70451	20211100	-	-	-	750,000,000.00	-	750,000,000.00	1,010,000,000.00	1,030,200,000.00
17100125003100	Construction of Road Network at State Polytechnic Yola North	23020114	70451	20232000	-	-	-	450,000,000.00	-	450,000,000.00	606,000,000.00	618,120,000.00
17100125003200	Construction of Wayam Ring Road in Numan LGA	23020114	70451	20221600	-	-	-	450,000,000.00	-	450,000,000.00	606,000,000.00	618,120,000.00
17100125003300	Construction/Expension of concrete storm water drain from FGGC to behind the airforce comprehensive secondary school	23020114	70451	20232000	-	-	-	2,900,000,000.00	-	2,900,000,000.00	2,929,000,000.00	2,987,580,000.00
17100125003400	Consultancy Servicers for setting up Adamawa State Intergraded Energy policy document/implementation and Electrical Act	23020114	70451	20242200	-	-	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
17100125003500	Provision for Retrofitting, Redesign of integrated solar Street light in Adamawa State	23010149	70641	20242200	-	-	-	750,000,000.00	-	750,000,000.00	1,010,000,000.00	1,030,200,000.00
17100125003600	Reconstruction of Jada-Mbulo-Ganye and Yabbi Bridge in Ganye LGA	23020114	70451	20220300	-	-	-	1,725,000,000.00	-	1,725,000,000.00	303,000,000.00	309,060,000.00
17100125003700	Reconstruction of Road Network in MAU Teaching Hospital Yola South	23020114	70451	20232100	-	-	-	300,000,000.00	-	300,000,000.00	404,000,000.00	412,080,000.00
17100125003800	Construction of Mubi-Gude-Gella Road in Mubi South – 16Km	23020114	70451	20211500	-	-	-	3,500,000,000.00	-	3,500,000,000.00	4,040,000,000.00	4,120,800,000.00
17100125005100	Construction of Rural Road from Kojoli to Koma with 2 main bridges Mayo Kila and Mayosanche Jada LGA - Leko/Koma Constituency	23020114	70451	20220800	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125011100	Construction of of Old Demsa Road to Sabon Layi in Demsa LGA - Demsa Constituency	23020114	70451	20220100	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125012100	Construction of 18km Road from Kaya, Kubu, Kuda to Mbutiku in Madagli LGA - Madagli Constituency	23020114	70451	20211000	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125013100	Construction of 30Km Road from Yolde Pate to Yadim in Fufore LGA - Vere Constituency	23020114	70451	20230200	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125014100	Construction of 4.5Km Road Daware Road , Fufore LGA - FuforeConstituency	23020114	70451	20230200	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125015100	Construction of Nasarawo Jereng Township Roads (7.05Km) in Mayo Belwa - Nasarawo/Binyeri Constituency	23020114	70451	20221200	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125016100	Construction of Road from T-Junction in Sabo Gari to St. Garvin Church in Verre in Mayo Belwa - Mayo Belwa Constituency	23020114	70451	20221200	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125017100	Construction of Rural Road 6km from Jan Number to Gashala Kofam in Hong LGA - Uba/Gaya Constituency	23020114	70451	20230700	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100125018100	Construction of 35km Road Baza to Zah in Michika LGA - Michika Constituency	23020114	70451	20211300	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125019100	Construction of T-Junction Road from Gella - Mujara in Mubi South LGA Mubi South Constituency	23020114	70451	20211500	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125029100	Construction of 5.2 KM New Mubi bye-pass Road to Tike in Mubi South LGA	23020114	70451	20211500	-	-	-	1,200,000,000.00	-	1,200,000,000.00	48,480,000.00	49,449,600.00
17100125033100	Construction of Weekly Scope Road 3km	23020114	70451	20232000	-	-	-	-	1,000,000,000.00	1,000,000,000.00	-	-
17100125030100	Construction of 24KM Road from Maiha to Mubi in Maiha LGA	23020114	70451	20211100	-	-	-	3,000,000,000.00	7,000,000,000.00	10,000,000,000.00	48,480,000.00	49,449,600.00
023400400100 - Adamawa State Road Maintenance Agency												
	Total Capital Expenditure				-	-	-	80,000,000.00	-	80,000,000.00	131,300,000.00	133,926,000.00
17100123007300	Maintenance, overhaul and repairs of machines and Equipment	23030139	70451	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
17100125004000	Rehabilitation/Maintenance of state Roads	23030113	70451	20242200	-	-	-	50,000,000.00	-	50,000,000.00	101,000,000.00	103,020,000.00
023600100100 - Ministry of Culture and Tourism												
	Total Capital Expenditure				-	135,000,000.00	-	3,478,531,000.00	1,920,171,700.00	5,398,702,700.00	277,750,000.00	283,305,000.00
13100123010600	Construction of Kiri Holiday Resort	23020119	70821	20221700	-	65,000,000.00	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
13100124003200	Renovation of Arts Theater Auditorium	23030118	70821	20232000	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
13100124003300	Rehabilitation of State Capital Amusement Park, Yola North LGA	23030118	70821	20232000	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
13100124003400	Renovation of Jimeta awareness park Yola North Lga	23030124	70821	20232000	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
13100124003500	Renovation of Numan Motel, Numan LGA	23030118	70821	20221600	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
13100124003600	Development of Tourism master plan Yola North	23050103	70821	20232000	-	70,000,000.00	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
13100124003700	Rehabilitation of Sukur world heritage, Madagali LGA	23030118	70821	20211000	-	-	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
13100125077100	Construction of Adamawa State Amusement Park, Yola North LGA	23020119	70821	20232000	-	-	-	3,208,531,000.00	1,920,171,700.00	5,128,702,700.00	5,050,000.00	5,151,000.00
023600300100 - Adamawa State Agency for Museum and Monuments												
	Total Capital Expenditure				600,000.00	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
13100123010700	Construction of Hall of Fame Museum Complex at Yola	23020103	70821	20232000	-	-	-	22,000,000.00	-	22,000,000.00	22,220,000.00	22,664,400.00
13100123010800	Construction of 3No. Palace Museum at Mubi, Ganye and Numan	23020103	70821	20242200	600,000.00	-	-	24,000,000.00	-	24,000,000.00	24,240,000.00	24,724,800.00
13100123010900	Purchase of Artifact/Antiquities	23010130	70821	20242200	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
13100124003800	Construction of 1NO Block of 5NO Offices with WASH facilities at H/quarter	23020103	70821	20242200	-	-	-	12,000,000.00	-	12,000,000.00	12,120,000.00	12,362,400.00
023600400100 - Arts Council												
	Total Capital Expenditure				-	50,000,000.00	-	280,000,000.00	-	280,000,000.00	282,800,000.00	288,456,000.00
13100124003900	Construction of administrative block at head quarter	23020103	70821	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100124004000	Renovation of closed theater auditorium at head quarter	23030123	70821	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100124004100	Renovation of council offices at head quarter	23030123	70821	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100124004200	Renovation of open theater at head quarter	23030123	70821	20242200	-	50,000,000.00	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
13100124004300	Construction of public toilet at head quarter	23020103	70821	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
023605200100 - Hotel and Tourism Board												
	Total Capital Expenditure				-	-	-	102,000,000.00	-	102,000,000.00	373,700,000.00	381,174,000.00
13100123011000	Renovation of Yola International Hotel (including Furnishing)	23030123	70473	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100123011100	Construction of 50 Bedroom Mubi Hotel : preliminary works, site acquisition survey, design/BOQ Preparation , IEA report Preparation	23020128	70473	20211400	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100123011200	Construction of international peace park at pella junction Hong, preliminary works, site acquisition survey, Design /BQ preparation, IEA report preparation	23020124	70473	20230700	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100125001700	Purchase Of 3 No. HP Desktop Computers (Core i5),in the State	23010113	70133	20242200	-	-	-	5,000,000.00	-	5,000,000.00	10,100,000.00	10,302,000.00
13100125001800	Purchase Of 3 No.Toyota Hilux 4.0 (2024 model), Yola North Lga	23010109	70133	20232000	-	-	-	10,000,000.00	-	10,000,000.00	151,500,000.00	154,530,000.00
13100125001900	Renovation of Numan Motel Numan LGA	23030118	70473	20221600	-	-	-	5,000,000.00	-	5,000,000.00	20,200,000.00	20,604,000.00
13100125002000	Renovation of Catering Rest House in Ganye LGA	23030103	70473	20220300	-	-	-	5,000,000.00	-	5,000,000.00	15,150,000.00	15,453,000.00
13100125002100	Construction of Amusement park in Gulak, Madagali LGA	23030124	70133	20211000	-	-	-	5,000,000.00	-	5,000,000.00	20,200,000.00	20,604,000.00
13100125002200	Purchase of Office Furniture for Hotel and Toursm furnishing in the State Capital Yola North LGA	23010112	70133	20242200	-	-	-	10,000,000.00	-	10,000,000.00	80,800,000.00	82,416,000.00
13100125032000	Renovation of Catering Rest House in Song LGA	23030103	70473	20231800	-	-	-	2,000,000.00	-	2,000,000.00	15,150,000.00	15,453,000.00
023800100100 - Ministry of Budget and Economic Planning												
	Total Capital Expenditure				-	80,000,000.00	2,490,000.00	2,577,718,400.00	1,869,000,000.00	4,446,718,400.00	10,290,744,700.00	10,496,559,700.00
13100124004600	Purchase of Office Funitures to Ministry of Budget and Economic Planning to furnish Budget Exerminers, Analyst & ICT Offices	23010112	70132	20242200	-	-	-	57,500,000.00	-	57,500,000.00	159,075,000.00	162,256,500.00
13100124004700	Provision of office equipment for the coordination of Nutrition Support Programme in the State	23010112	70132	20242200	-	-	-	100,218,400.00	-	100,218,400.00	728,563,500.00	743,134,800.00
13100124004800	Provision to Develop and coordinate State Economic, Social Development Plans and Policies including Collaboration with Natinonal and Internatioal partners in Planning Issues (Plans & Policies Devel)	23050103	70132	20242200	-	-	-	55,000,000.00	-	55,000,000.00	106,050,000.00	108,171,000.00
13100124004900	Provision for Coordination of Economic Development activities with Natinonal and Internatioal Cooperation/partners.	23050103	70132	20242200	-	-	-	57,500,000.00	-	57,500,000.00	159,075,000.00	162,256,500.00
13100124005000	Provision for State Development Plan - Coordination and Programme Support	23050103	70132	20242200	-	-	-	52,500,000.00	-	52,500,000.00	53,025,000.00	54,085,500.00
13100124005100	Purchase of Accounting/Budget software - NG-CARES Programme	23050102	70132	20242200	-	-	-	55,000,000.00	-	55,000,000.00	106,050,000.00	108,171,000.00
13100124005200	Provision for Annual Evaluation MDAs of Service Charter	23050103	70132	20242200	-	-	-	31,500,000.00	-	31,500,000.00	31,815,000.00	32,451,300.00
13100124005300	Reasearch and Analysis of Adamawa State GDP	23050103	70132	20242200	-	-	-	6,000,000.00	-	6,000,000.00	127,260,000.00	129,805,200.00
13100124005400	Provision for Preparation of State Medium - Term Sector Strategy (MTSS)	23050103	70132	20242200	-	-	-	21,000,000.00	-	21,000,000.00	21,210,000.00	21,634,200.00
13100124005500	Capacity Building for Ministry of Budget and Economic Planning on state project Monitoring	23050108	70132	20242200	-	80,000,000.00	2,490,000.00	84,000,000.00	-	84,000,000.00	84,840,000.00	86,536,800.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
13100124005600	Provision for Quarterly MDA Budget reviewed meetings / performance and report	23050103	70132	20242200	-	-	-	52,500,000.00	-	52,500,000.00	53,025,000.00	54,085,500.00
13100124005700	Provision for Preparation of State Fiscal Strategy Paper(FSP)	23050103	70132	20242200	-	-	-	21,000,000.00	-	21,000,000.00	21,210,000.00	21,634,200.00
13100124005800	Provision for Preparation of State Annual Budgets	23050103	70132	20242200	-	-	-	84,000,000.00	-	84,000,000.00	84,840,000.00	86,536,800.00
13100124005900	Provision for update and printing of State Development plan	23050103	70132	20242200	-	-	-	42,000,000.00	-	42,000,000.00	42,420,000.00	43,268,400.00
13100124006000	Provision for the conduct of Citizens engagement town Hall Meeting	23050103	70132	20242200	-	-	-	73,000,000.00	-	73,000,000.00	73,730,000.00	75,204,600.00
11100125050100	Purchase and instation of ICT infrastructure for the Digitization of E-budgeting	2.3E+07	#####	2E+07					150,000,000.00	150,000,000.00	700,000,000.00	600,000,000.00
13100125010100	Contingency Funds For capital Expenditure in the State	23050112	70132	20242200	-	-	-	1,785,000,000.00	1,414,625,405.00	3,199,625,405.00	8,438,556,200.00	8,607,327,400.00
04010225050103	Purchase and Installation of Laboratory Equipments and Other medical Items for Medical Students at Modibbo Adama Universty Teaching Hospital(Adamawa State Government Support)	23010122	70112	20232100	-	-	-	-	304,374,595.00	304,374,595.00	-	-
023800200100 - Adamawa State Planning Commission												
	Total Capital Expenditure				34,003,840.00	127,643,700.00	79,370,000.00	215,000,000.00	-	215,000,000.00	227,250,000.00	231,795,000.00
13100123011400	Provision for Websit Subscription and upgrade - ASPC.	23050102	70132	20232000	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100123011500	Provision for Food and Nutrition coodination in the State	23050103	70132	20232000	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100123011600	Provision for Annuql Evaluation of MDAs Service Charter	23050103	70132	20242200	-	9,564,700.00	9,470,000.00	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
13100123011700	Provision for the conduct of Reasearch and Analysis of Adamawa State GDP	23050103	70132	20242200	-	5,050,000.00	5,000,000.00	-	-	-	-	-
13100123012000	Provision of Quarterly MDA Budget reviewed meetings / performance and report	23050103	70132	20232000	1,500,000.00	-	-	-	-	-	-	-
13100123012200	Purchase of policy document for Gander base violence - UNFPA	23050103	70132	20242200	-	50,000,000.00	50,000,000.00	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
13100123012300	Development of policy document for Children - UNICEF	23050103	70132	20242200	5,000,000.00	-	-	-	-	-	-	-
13100123012500	Monitoring and Evaluation of on-going State Projects and new projects in the Approved budget	23050103	70132	20232000	3,934,000.00	7,070,000.00	7,000,000.00	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100123012600	Provision for update and printing of State Development plan	23050103	70132	20242200	3,000,000.00	5,959,000.00	5,900,000.00	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100123012700	Provision for Citizen Led Project Monitoring and Transperancy (Eyes and Eears Open Governance)	23050103	70132	20242200	-	50,000,000.00	2,000,000.00	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
13100123021400	Preparation of State Annual Capital Budgets	23050103	70132	20242200	16,569,840.00	-	-	-	-	-	-	-
13100123021500	Citizens engagement town Hall Meeting/ Budget (SFTAS)	23050108	70132	20242200	4,000,000.00	-	-	-	-	-	-	-
13100124004500	Provision to Support for NGCARES Projects (SCCU/SCSC)	23050109	70132	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100125002300	Provision of Support for National Council of Development Planning/CoP (annual) Yola North LGA	23050103	70132	20232000	-	-	-	10,000,000.00	-	10,000,000.00	20,200,000.00	20,604,000.00
023800400100 - Adamawa State Bureau of Statistics												
	Total Capital Expenditure				10,764,298.00	11,615,300.00	11,599,240.00	459,280,000.00	-	459,280,000.00	463,872,800.00	473,150,700.00
01070623000300	Capacity Building for officer in SBS and PRS in State	23050108	70132	20242200	210,000.00	-	-	-	-	-	-	-
05060123000600	Purchase of 52No. Computer Aided Personal Interview (CAPI) T in the State	23010113	70132	20242200	4,650,000.00	-	-	-	-	-	-	-
13100123013100	Computerization of State Operations (Human Resource Managem	23050102	70132	20242200	-	-	-	5,500,000.00	-	5,500,000.00	5,555,000.00	5,666,100.00
13100123013200	Design and Preliminary work at the SBS Headquarters	23020103	70132	20242200	-	-	-	22,000,000.00	-	22,000,000.00	22,220,000.00	22,664,400.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
13100123013300	Purchase of internet facilities and subscription (GSM Platf	23050102	70132	20242200	889,609.00	-	-	1,650,000.00	-	1,650,000.00	1,666,500.00	1,699,900.00
13100123013400	Purchase of hardware accessories for Data Bank/Data	23020122	70132	20242200	-	-	-	5,750,000.00	-	5,750,000.00	5,807,500.00	5,923,700.00
13100123013500	Production of Statistical Publications	23050102	70132	20242200	-	-	-	42,000,000.00	-	42,000,000.00	42,420,000.00	43,268,400.00
13100123013600	Research, development and methodology in new and existing fie	23050102	70132	20242200	774,609.00	11,615,300.00	11,599,240.00	21,000,000.00	-	21,000,000.00	21,210,000.00	21,634,200.00
13100123013700	Design and development of ASBS official website	23050102	70132	20242200	1,513,880.00	-	-	5,100,000.00	-	5,100,000.00	5,151,000.00	5,254,100.00
13100123013800	Purchase of 15No. Desktop and 30No. Laptop computers for ASBS State Capital	23010112	70132	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100123013900	Renovation of State Bureau of Statistics Office	23030122	70132	20242200	2,031,700.00	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100123014000	Purchase of 40No. Computer Aided Personal Interview (CAPI) T in the State	23010112	70132	20242200	-	-	-	9,300,000.00	-	9,300,000.00	9,393,000.00	9,580,900.00
13100123014100	leasing of assorted software application for data collection and analysis (ASBS) Headquarters state capital	23050102	70132	20242200	30,000.00	-	-	10,280,000.00	-	10,280,000.00	10,382,800.00	10,590,500.00
13100123014200	Capacity Building for officer in SBS and PRS in MDAs	23050108	70132	20242200	-	-	-	10,500,000.00	-	10,500,000.00	10,605,000.00	10,817,100.00
13100123014300	Conduction of Statistical surveys	23050102	70132	20242200	664,500.00	-	-	160,000,000.00	-	160,000,000.00	-	-
13100123014400	Provision of LAN / Wireless Networking of SBSHQ and zonal offices State wide	23020122	70132	20242200	-	-	-	7,000,000.00	-	7,000,000.00	168,670,000.00	172,043,400.00
13100123014500	Design and preliminary work on 9No. Blocks of zonal Statistical offices with 7No. Offices each in the 3 Senatorial district in the State	23020102	70132	20242200	-	-	-	6,300,000.00	-	6,300,000.00	6,363,000.00	6,490,300.00
13100125002400	Conducting State Gross Domestic Product (SGDP) including State Labour Force Surveys (SLFS)	23050102	70132	20242200	-	-	-	85,100,000.00	-	85,100,000.00	3,131,000.00	3,193,700.00
13100125002500	Formation and Bi-annual State Consultative Committee on Statistics (SCCS) Meetings in the State	23050102	70132	20232000	-	-	-	13,000,000.00	-	13,000,000.00	95,950,000.00	97,869,000.00
13100125002600	Construction of database cloud computing service for data collection e.g Kobocollect toolbox, and Survey Solution, Yola North	23020122	70132	20232000	-	-	-	4,800,000.00	-	4,800,000.00	4,848,000.00	4,945,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025000100100 - Fiscal Responsibility Commission												
	Total Capital Expenditure				-	32,436,400.00	8,500,000.00	625,000,000.00	-	625,000,000.00	701,950,000.00	715,989,000.00
13100123014600	Provision for Preparation of annual report on the activities of the Commission	23050103	70112	20242200	-	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
13100123014700	Establishment of ICT centre (Headquarter)	23020127	70112	20242200	-	8,585,000.00	8,500,000.00	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
13100123014800	Capacity building for members/staff/CSOs, OPS etc.	23050108	70112	20242200	-	1,000,000.00	-	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
13100123014900	Monitoring and Evaluation of the Implementation of State/Loc	23050103	70112	20242200	-	17,000,000.00	-	270,000,000.00	-	270,000,000.00	272,700,000.00	278,154,000.00
13100123015000	Provision of 3No. of office toilet for permanent council members	23020103	70112	20242200	-	-	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00
13100123015100	Provision for Development of template for implementation of FRL at LGA's	23050103	70112	20242200	-	5,851,400.00	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100125002700	Establishment of 1No. Offices in each Senatorial Zones in the State	23010148	70112	20242200	-	-	-	10,000,000.00	-	10,000,000.00	80,800,000.00	82,416,000.00
025200100100 - Ministry of Water Resources												
	Total Capital Expenditure				91,557,951.00	813,676,000.00	809,085,027.90	5,360,000,000.00	-	5,360,000,000.00	6,262,000,000.00	6,387,240,000.00
10100122000200	Development of Soil /Water Laboratory	23020103	70631	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
10100122000300	Estab/React of 34No Hydro Gauge Stations on 9Rivers in State	23020103	70435	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
10100122000400	Exten. Services to Water Users Assoc. for Dry Season Farm.	23020103	70631	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
10100123000900	Procurement of Irrigation water Pumps for dry Season farmers	23010127	70631	20242200	-	-	-	160,000,000.00	-	160,000,000.00	161,600,000.00	164,832,000.00
10100123001000	Provision for Water Sector Policy Support and Development(Quarterly consultancy)	23050103	70631	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
10100123001200	Gearing of Water Service Delivery (Bridging gaps in Public water)	23020103	70631	20242200	36,411,714.00	788,737,200.00	784,393,227.90	1,135,000,000.00	-	1,135,000,000.00	1,212,000,000.00	1,236,240,000.00
10100123001400	Construction of 1No Small Earth Dams in kukumto in Demsa	23020103	70631	20220100	47,422,855.00	-	-	700,000,000.00	-	700,000,000.00	707,000,000.00	721,140,000.00
10100123001500	Completion of the construction of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc -Covid-19 Pandemic	23020103	70631	20242200	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
10100123001900	Construction of Michika Town Dam Michika LGA	23020103	70631	20211300	5,063,705.00	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
10100123002000	Provision for Water and Sanitation and Hygiene WASH Coordination Activities	23050103	70631	20220100	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
10100123002100	Rehabilitation and Expansion Pakka Earth dam	23030104	70631	20211100	-	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
10100124000500	Expansion of Water Scheme in Gulak, Madagali LGA	23020103	70631	20211000	-	24,938,800.00	24,691,800.00	365,000,000.00	-	365,000,000.00	303,000,000.00	309,060,000.00
10100125000200	Drilling of 10No. Boreholes in Maiha LGA (HOA)	23020103	70631	20211100	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125000300	Construction of 10 No observatory wells in benue river banks in the State	23020103	70631	20242200	-	-	-	20,000,000.00	-	20,000,000.00	101,000,000.00	103,020,000.00
10100125000400	Drilling of 6No. Boreholes in Fufore/Gurin in Fufore LGA (HOA)	23020103	70631	20230200	-	-	-	60,000,000.00	-	60,000,000.00	-	-
10100125006100	Drilling of 10No. Boreholes in Michika LGA (HOA)	23020103	70631	20211300	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125007100	Drilling of 3No. Boreholes in Jada/Mbulo Jada LGA (HOA)	23020103	70631	20220800	-	-	-	30,000,000.00	-	30,000,000.00	-	-
10100125008100	Drilling of 10No. Boreholes in Demsa LGA (HOA)	23020103	70631	20220100	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125009100	Drilling of 5No. Boreholes in Yola North LGA (HOA)	23020103	70631	20232000	-	-	-	50,000,000.00	-	50,000,000.00	-	-
10100125010100	Distribution Water Network for Mallamre Quarters in Yola North	23020103	70631	20232000	-	-	-	10,000,000.00	-	10,000,000.00	20,200,000.00	20,604,000.00
10100125011100	Provision and upgrade of water Booster Stations from Gude to Gella in Mubi South	23020103	70631	20211500	-	-	-	100,000,000.00	-	100,000,000.00	606,000,000.00	618,120,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
10100125012100	Provision and Upgrading of Mayo Belwa water Scheme in Mayo Belwa	23020105	70631	20221200	-	-	-	100,000,000.00	-	100,000,000.00	505,000,000.00	515,100,000.00
10100125013100	Reticulation of Pipeline, Distribution/Rehabilitation and Solarization Mubi Treatment Plan	23020105	70631	20211400	-	-	-	400,000,000.00	-	400,000,000.00	909,000,000.00	927,180,000.00
10100125014100	Provision of Sustainable Power for Irrigation in the State (SPIN)	23020113	70421	20242200	-	-	-	100,000,000.00	-	100,000,000.00	303,000,000.00	309,060,000.00
10100125020100	Feasibility studies and constructn of yinagu small earth Dam in Gulak Madagali	23020113	70421	20211000	-	-	-	400,000,000.00	-	400,000,000.00	1,010,000,000.00	1,030,200,000.00
10100125050100	Drilling of 10No. Boreholes in Verre in Fufore LGA (HOA)	23020105	70631	20230200	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125051100	Drilling of 10No. Boreholes in Girei LGA (HOA)	23020105	70631	20230400	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125052100	Drilling of 10No. Boreholes in Yola South LGA (HOA)	23020105	70631	20232100	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125053100	Drilling of 10No. Boreholes in Gombi LGA (HOA)	23020105	70631	20230500	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125054100	Drilling of 10No. Boreholes in Uba/Gaya Hong LGA (HOA)	23020105	70631	20230700	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125056100	Drilling of 10No. Boreholes in Leko/Koma Jada LGA (HOA)	23020105	70631	20220800	-	-	-	100,000,000.00	-	100,000,000.00	-	-
10100125057100	Drilling of 7No. Boreholes in Madagali LGA (HOA)	23020105	70631	20211000	-	-	-	70,000,000.00	-	70,000,000.00	-	-
10100125058100	Drilling of 7No. Boreholes in Nasarawa/Binyeri Mayo Belwa LGA (HOA)	23020105	70631	20221200	-	-	-	70,000,000.00	-	70,000,000.00	-	-
10100125059100	Drilling of 7No. Boreholes in Mayo Belwa LGA (HOA)	23020105	70631	20221200	-	-	-	70,000,000.00	-	70,000,000.00	-	-
10100125061100	Drilling of 5No. Boreholes in Mubi North LGA (HOA)	23020105	70631	20211400	-	-	-	50,000,000.00	-	50,000,000.00	-	-
10100125062100	Drilling of 5No. Boreholes in Song LGA (HOA)	23020105	70631	20231800	-	-	-	50,000,000.00	-	50,000,000.00	-	-
10100125063100	Drilling of 10No. Borehole in Toungo LGA (HOA)	23020105	70631	20221900	-	-	-	100,000,000.00	-	100,000,000.00	-	-
13100123021600	Completion of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc -Covid-19 Pandemic	23020105	70421	20230400	2,659,677.00	-	-	-	-	-	-	-
025210200100 - Adamawa State Water Board												
	Total Capital Expenditure				13,180,094.00	156,461,500.00	122,740,767.00	2,030,324,500.00	-	2,030,324,500.00	4,373,627,800.00	4,461,100,800.00
10100122002600	Procurement of Water T/Chemicals	23030104	70631	20242200	-	90,000,000.00	63,201,123.50	200,110,000.00	-	200,110,000.00	353,611,100.00	360,683,400.00
10100123002400	Development of Urban water schemes (Rehab. of YI, Jmt & Nm T/P)	23020105	70631	20242200	6,785,094.00	26,617,000.00	26,353,441.00	471,804,500.00	20,000,000.00	491,804,500.00	779,522,600.00	795,113,100.00
10100123002500	Dredging/Desilating of 4 Treatment Plant Intakes	23020105	70631	20242200	-	-	-	80,000,000.00	-	80,000,000.00	80,800,000.00	82,416,000.00
10100123002700	Rehabilitation of 50No. of Bohole/ replacement of damage pipeline in the state	23030104	70631	20242200	-	-	-	425,000,000.00	125,000,000.00	550,000,000.00	429,250,000.00	437,835,000.00
10100123002800	Reticulation/ distribution of pipeline network in mubi district	23030104	70631	20211400	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
10100124000600	provision for monitoring of Water, Sanitation, & Hygen (WASH) activities	23050103	70631	20242200	-	303,000.00	300,000.00	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
10100124000700	Provision for Emergency intervension in urban water supply	23020105	70631	20242200	-	10,000,000.00	3,637,202.50	100,000,000.00	-	100,000,000.00	202,000,000.00	206,040,000.00
10100124000800	Purchase of New Drilling Rig and Accessories	23020105	70631	20242200	-	29,541,500.00	29,249,000.00	190,100,000.00	(145,000,000.00)	45,100,000.00	394,001,000.00	401,881,100.00
10100124000900	Renovation of Water Board offices and Fencing	23030123	70631	20242200	-	-	-	54,110,000.00	-	54,110,000.00	54,651,100.00	55,744,200.00
10100125000500	Conduct of Customer Enemuration in the 21 LGAs of Adamawa State	23050103	70631	20242200	-	-	-	3,100,000.00	-	3,100,000.00	23,331,000.00	23,797,700.00
10100125000600	Purchase/Supply of 500 No. Prepaid Water metres in the State	23020105	70631	20242200	-	-	-	130,000,000.00	-	130,000,000.00	434,300,000.00	442,986,000.00
10100125000700	Provision of ICT Infrastructures at Water Board Headquarter automation, Yola North	23010146	70631	20232000	-	-	-	8,100,000.00	-	8,100,000.00	38,481,000.00	39,250,700.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
1010012500800	Provision of 22No 6" Boreholes with complete 11kw pump, solarized and reticulation network each in the State	23020105	70631	20242200	-	-	-	195,000,000.00	-	195,000,000.00	1,206,950,000.00	1,231,089,000.00
1010012500900	Provision of 3No 6" Boreholes with complete 7.5kw pump each, solarized and 3km reticulation network each at Yola South LGA	23020105	70631	20232100	-	-	-	25,000,000.00	-	25,000,000.00	106,050,000.00	108,171,000.00
1010012500100	Provision of ABEM SAS 4000 Terrameter, 2No Water Level Sounder 200m Long Yola North	23020105	70631	20232100	-	-	-	18,000,000.00	-	18,000,000.00	38,380,000.00	39,147,600.00
10100125001100	Provision of 4No 8" Boreholes with complete 11kw pump, solarized and 3km reticulation network at Girei LGA	23020105	70631	20230400	-	-	-	40,000,000.00	-	40,000,000.00	141,400,000.00	144,228,000.00
13100123021700	Procurement of 1No. Electrical Motor & Accessories, Yola North	23010135	70631	20232100	6,395,000.00	-	-	-	-	-	-	-
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)												
	Total Capital Expenditure				-	12,367,500.00	12,244,957.19	540,414,200.00	-	540,414,200.00	877,098,500.00	894,641,200.00
10100123002900	Rehabilitation of 80No. Broken down Hand Pump Boreholes-Covid-19 Pandemic	23030104	70631	20242200	-	-	-	83,600,000.00	-	83,600,000.00	380,770,000.00	388,385,400.00
10100123003000	Establishment of WASHCOMS in 100 Communities in the state-Covid-19 Pandemic	23020105	70631	20242200	-	-	-	10,000,000.00	-	10,000,000.00	12,286,700.00	12,532,500.00
10100123003100	Emergency respond on COVID 19 and other related outbreaks, Prevention and control in affected Rural communities.	23040105	70631	20242200	-	-	-	20,000,000.00	-	20,000,000.00	84,436,000.00	86,124,800.00
10100123003200	Provision of 210 VIP Latrines in Schools and Clinics - Covid-19 Pandemic	23020118	70631	20242200	-	-	-	34,700,000.00	-	34,700,000.00	136,047,000.00	138,768,000.00
10100123003300	Provision of 105No. Hand Pump Bore/Holes in Communities of insurgency affected LGA's	23020105	70631	20242200	-	12,367,500.00	12,244,957.19	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
10100123003400	Trigerring of 100 communities in CLTs-Covid-19 Pandemic	23050108	70631	20242200	-	-	-	10,374,000.00	-	10,374,000.00	10,477,800.00	10,687,400.00
10100123003500	Construction of 2 No. Bohales in Banjiram Guyuk	23020105	70631	20242200	-	-	-	32,100,000.00	-	32,100,000.00	10,100,000.00	10,302,000.00
10100123003600	Training of 105 Village Level Operation and Maintenance (VLO)	23050108	70631	20242200	-	-	-	24,600,000.00	-	24,600,000.00	24,846,000.00	25,343,000.00
10100123003700	Provision of 14No. Solar Power Boreholes in Rural Areas-Covid-19 Pandemic	23020105	70631	20242200	-	-	-	7,350,000.00	-	7,350,000.00	7,423,500.00	7,572,000.00
10100123003800	contruction of 3No. of protected hand dug wells in some communities	23020105	70631	20242200	-	-	-	4,320,000.00	-	4,320,000.00	4,363,200.00	4,450,500.00
10100123003900	Provision of water suply through GCCC for UNICEF DGIS ASWA III	23020105	70631	20242200	-	-	-	25,155,200.00	-	25,155,200.00	10,100,000.00	10,302,000.00
10100123004000	Provision of water facilities at Madagali	23020105	70631	20242200	-	-	-	32,100,000.00	-	32,100,000.00	20,200,000.00	20,604,000.00
10100124001000	Purchase of 3No of New drilling rigs and Accessories	23010143	70631	20242200	-	-	-	177,000,000.00	-	177,000,000.00	32,421,000.00	33,069,500.00
10100124001100	Purchase of 3No supporting trucks to drilling rig	23010143	70631	20242200	-	-	-	12,165,000.00	-	12,165,000.00	25,406,800.00	25,915,000.00
10100124001200	Purchase of Chemical equipments for WASH in the state	23010125	70631	20242200	-	-	-	10,000,000.00	-	10,000,000.00	32,421,000.00	33,069,500.00
10100124001300	Construction/Drilling 1No. of Borehole at Suwa Lamurde LGA	23020105	70631	20220900	-	-	-	27,300,000.00	-	27,300,000.00	27,573,000.00	28,124,500.00
10100125001200	Training/implementation of water safety plan (WSP)/Water Quality Monitoring in 90 Rural Communities of the State	23050108	70631	20242200	-	-	-	5,000,000.00	-	5,000,000.00	15,150,000.00	15,453,000.00
10100125001300	Purchase of Emergency Response Medicines/Equipment on Cholera Out Break and other related Diseases in Rural Communities	23010122	70631	20242200	-	-	-	2,000,000.00	-	2,000,000.00	10,100,000.00	10,302,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
10100125001400	GCCC for Clean Nigeria Campaign (CNC)/PEWASH (Federal Government Intervention Programme Implementing same WASH Services done by State Government at the other LGA of the State).	23050109	70631	20242200	-	-	-	5,000,000.00	-	5,000,000.00	10,100,000.00	10,302,000.00
10100125001500	Training of 21 Local Area Mechanics on Village Level Operation and Maintenance of WASH facilities across the State	23050108	70631	20242200	-	-	-	2,650,000.00	-	2,650,000.00	7,726,500.00	7,881,100.00
025210400100 - Small Towns Water Supply Agency												
	Total Capital Expenditure				24,817,900.00	35,000,000.00	34,504,302.38	180,000,000.00	-	180,000,000.00	353,500,300.00	360,571,800.00
10100123004100	Reh/Upgrading & Commissioning of 3 No. Completed EDF 7 W/Supply Project-Covid-19 Pandemic	23030104	70631	20242200	-	-	-	19,660,500.00	-	19,660,500.00	19,857,200.00	20,254,400.00
10100123004200	Provi of 1No. water supply facility in 1No. S/towns in Gombi-Covid-19 Pandemic	23020109	70631	20230500	-	-	-	30,000.00	-	30,000.00	30,300.00	31,000.00
10100123004300	Digitization of Existing Pipe Network in project Small Town	23020109	70631	20242200	-	-	-	80,000.00	-	80,000.00	80,800.00	82,500.00
10100123004400	Construction of new water supply systems in the State	23020109	70631	20242200	-	-	-	9,500.00	-	9,500.00	9,600.00	9,800.00
10100123004500	Conduct fesibility studies, design pland for new water supply	23050109	70631	20242200	-	-	-	147,000.00	-	147,000.00	148,500.00	151,500.00
10100123004600	Construction of Sanitaion centre in 9 Small towns in the State-Covid-19 Pandemic	23020109	70631	20242200	-	-	-	60,000.00	-	60,000.00	60,600.00	61,900.00
10100123004700	Construction of Conference/Capacity Devpt. Center for USAID ST-WASH Activities	23020109	70631	20242200	-	-	-	50,000.00	-	50,000.00	50,500.00	51,600.00
10100123004800	Provision for the conduct of Customer Enumeration of project Small Towns	23050109	70631	20242200	-	-	-	4,000,000.00	-	4,000,000.00	4,040,000.00	4,120,800.00
10100123004900	Conduct Community led total sanitation in 6No. Small towns-Covid-19 Pandemic	23020109	70631	20242200	-	-	-	40,000.00	-	40,000.00	40,400.00	41,300.00
10100123005000	Provision of ICT Materials and Office equipment to WCA	23020127	70631	20242200	-	-	-	50,000.00	-	50,000.00	50,500.00	51,600.00
10100123005100	Provision for Metering Project of Small Towns	23050109	70631	20242200	-	-	-	20,000.00	-	20,000.00	20,200.00	20,700.00
10100123005200	Purchase of Chemical equipments for WASH in Vinkilang	23010129	70631	20242200	-	-	-	3,000.00	-	3,000.00	3,100.00	3,200.00
10100123005300	Provision for Adamawa State WASH Policy Implementation	23050109	70631	20242200	-	-	-	5,000.00	-	5,000.00	5,100.00	5,300.00
10100123005400	Purchase of Chemical equipments for WASH in Gangarasso-Sangasumi Ganje	23010129	70631	20242200	-	-	-	50,000.00	-	50,000.00	50,500.00	51,600.00
10100123005500	Purchase of Start kits WASH in the state	23010129	70631	20242200	-	-	-	50,000.00	-	50,000.00	50,500.00	51,600.00
10100123005600	Construction of 2 No. Toilets in the State	23020118	70631	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
10100123005700	Renovation of Boreholes in 2 senatorial zones in the State	23030104	70631	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
10100123005800	Purchase of sanitation equipments at Yola market	23010129	70631	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
10100123005900	Rehabilitation of Water facilities in 3 Senatorial zones	23030104	70631	20242200	-	-	-	6,075,000.00	-	6,075,000.00	6,135,800.00	6,258,600.00
10100123006000	Provision for Development of WASH sector plan revitalization	23050109	70631	20242200	-	-	-	2,000,000.00	-	2,000,000.00	3,030,000.00	3,090,600.00
10100123006100	Rehabiliation of solar power bohole and reticulation Gaya Hong LGA	23030104	70631	20230700	-	-	-	20,000.00	-	20,000.00	20,200.00	20,700.00
10100123006200	Rehabiliation of solar power bohole and reticulation Mulgublvu Mubi south LGA	23030104	70631	20211400	-	-	-	20,000.00	-	20,000.00	20,200.00	20,700.00
10100123006300	Provision of 4No. 3 Compartment of 2 unit improved VIP latrine at Uba Hong LGA	23020118	70631	20242200	-	-	-	30,000.00	-	30,000.00	30,300.00	31,000.00
10100123006400	Construction WASH facilities in the State	23020109	70631	20242200	-	35,000,000.00	34,504,302.38	36,000,000.00	-	36,000,000.00	35,350,000.00	36,057,000.00
10100123006500	Provision of WASH Facilities for Genda based project in the State	23030104	70631	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
10100123006600	Purchase of accounting software for Community accountability reporting mechanism (CARM) in the State	23050102	70631	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
10100123006700	Provision of Climate Change mitigation (EIA) Instruments in the state	23010125	70631	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
10100123006800	Renovation of WASH infrastructure (MCRP, GIZ, USAID DIAGEO etc) in the State	23030104	70631	20242200	-	-	-	5,600,000.00	-	5,600,000.00	5,656,000.00	5,769,200.00
10100125001600	Sustainability of donor funded projects WASH facilities boreholes - VIP lalerines in Garkida, Pella, Vinikilang, Dumne and Gangaraso-Sangasumi across the State	23050105	70631	20242200	-	-	-	50,000,000.00	-	50,000,000.00	101,000,000.00	103,020,000.00
10100125001700	Provision for Banjiram 1 water project Guyuk LGA	23020105	70631	20220600	-	-	-	20,000,000.00	-	20,000,000.00	101,000,000.00	103,020,000.00
10100125001800	Purchase/Supply and installation of water meters establishment of customer units for revenue collection	23020105	70631	20242200	-	-	-	10,000,000.00	-	10,000,000.00	50,500,000.00	51,510,000.00
13100123021800	USAID ST WASH cost share activities at Girei, Song and Gayan	23050108	70631	20231800	24,817,900.00	-	-	-	-	-	-	-
025300100100 - Ministry of Housing and Urban Development												
	Total Capital Expenditure				1,814,616,826.00	5,464,799,180.00	4,419,617,443.10	27,944,944,700.00	17,515,000,000.00	45,459,944,700.00	14,900,289,900.00	15,198,296,200.00
06100122000300	Construction of 2000 housing units in the various LGAs in the State	23020102	70631	20242200	-	-	-	-	-	-	-	-
06100122000400	Renovation of Government Lodge II in Yola North	23030103	70631	20231800	-	40,000,000.00	-	150,000,000.00	-	150,000,000.00	-	-
06100122000500	Renovation of Deputy Governor's Residence Yola North LGA	23030103	70611	20232000	-	147,833,800.00	147,558,208.20	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
06100122000600	Renovation of Governors Lodge - Maitama Abuja	23030103	70611	20242200	2,144,598.00	50,000,000.00	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
06100122000800	Renovation of 2 No. block of Offices at CSC Yola North LGA	23020123	70641	20242200	-	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
06100123000100	Construction of new Governors office complex Yola	23020103	70611	20242200	-	2,034,788,400.00	2,025,889,500.40	500,000,000.00	-	500,000,000.00	606,000,000.00	618,120,000.00
06100123000200	Renovation of Government Lodges in Government House Yola	23030103	70611	20242200	-	1,494,852,800.00	1,487,973,010.61	413,669,000.00	700,000,000.00	1,113,669,000.00	505,000,000.00	515,100,000.00
06100123000300	Construction of Warehouse at Government House Yola	23020103	70611	20242200	251,379,007.00	45,000,000.00	-	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
06100123000400	Construction of Fire Service Station at 1000 Housing units Malkohi	23020110	70321	20232000	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
06100123002500	Consultancy fee for the design and supervision of the New Government Office Complex	23020103	70321	20232000	-	195,000,000.00	147,587,605.58	100,000,000.00	-	100,000,000.00	-	-
06100124000100	Provi of Solar System Street Lighting & Electricity in Yola	23020123	70641	20242200	-	40,000,000.00	-	100,000,000.00	-	100,000,000.00	555,500,000.00	566,610,000.00
06100124000200	Construction of Two Bedroom Charlet in NIMPS Yola North LGA	23030103	70611	20232000	-	5,000,000.00	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00
06100124000300	Furnishing of speakers Lodge at Government House Lodge House of Assembly Projects	23010123	70111	20242200	-	8,800,000.00	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
06100125000200	Furnishing of Hostel for Nigerian Law School in Yola South.	23010112	70611	20232100	-	-	-	206,250,000.00	-	206,250,000.00	277,750,000.00	283,305,000.00
06100125000600	Furnishing of House of Assembly office extention	23010112	70611	20232000	-	-	-	225,000,000.00	-	225,000,000.00	303,000,000.00	309,060,000.00
06100125000800	Renovation of 7 No. block of Offices at ABC Yola South LGA	23020123	70641	20232100	-	-	-	300,000,000.00	-	300,000,000.00	-	-
06100125000900	Consultancy for the design and supervision of SSG's office.	23010112	70611	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
06100125001000	Furnishing of Head of Service of Official residence in Jimeta - Yola.	23010112	70611	20232000	-	-	-	10,000,000.00	-	10,000,000.00	101,000,000.00	103,020,000.00
06100125001100	Furnishing of SSG's official Residence in Jimeta - Yola.	23010112	70611	20232000	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
06100125001200	Consultancy for the design and Supervision of Head of Service official Residence in Jimeta - Yola	23020102	70611	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
06100125001500	Remodeling /Renovation of residential property at Madagali LGA to be converted to a court.	23030103	70611	20211000	-	-	-	170,000,000.00	-	170,000,000.00	606,000,000.00	618,120,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
06100125001600	Purchase/Furnishing of residential property at Madagali LGA to be converted to a court, Madagali LGA	23010123	70611	20211000	-	-	-	225,000,000.00	-	225,000,000.00	303,000,000.00	309,060,000.00
06100125001800	Purchase/Furnishing of 1 No. Flat of Speaker's Residence Yola North	23010123	70611	20232000	-	-	-	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
06100125001900	Purchase/Furnishing of 1 No. Flat of Deputy speaker's residence Yola North LGA	23010123	70611	20232000	-	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
06100125002500	Purchase/Furnishing of Majority Leader's official Residence Yola North LGA	23010123	70611	20232000	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
06100125002600	Purchase/Furnishing of Office Building at Yola North - Government Lodge J1	23010123	70611	20232000	-	-	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
06100125002700	Purchase/Furnishing of Office Building at Maitama Abuja Governors Lodge	23010123	70611	20242200	-	-	-	135,000,000.00	-	135,000,000.00	181,800,000.00	185,436,000.00
06100125002800	Purchase/Furnishing of Deputy Governor's Residence in Yola-North.	23010123	70611	20232000	-	-	-	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
06100125002900	Purchase/Furnishing of Police Out-Post at Malkohi 1000 Housing Unit Yola North LGA	23010112	70611	20232000	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
06100125003000	Purchase/Furnishing of Deputy Governor's office Building in Yola-North LGA.	23010112	70611	20232000	-	-	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
06100125003100	Consultancy for the design and supervision of Government lodges in Government House Yola.	23020103	70611	20232000	-	-	-	25,000,000.00	30,000,000.00	55,000,000.00	25,250,000.00	25,755,000.00
06100125003500	Consultancy for the Renovation design and supervision of Governor's Lodge Maitama-abuja.	23020103	70611	20242200	-	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
06100125003700	Consultancy for the design and supervision of Deputy Governor's Office in Yola North LGA.	23020103	70611	20232000	-	-	-	65,000,000.00	-	65,000,000.00	65,650,000.00	66,963,000.00
06100125011100	Purchase and Installation of 2,000 Pieces of Solar Street Lights in Jambutu, Doubeli, Nasarawo, Karewa in Yola North LGA - Yola North Constituency	23020123	70611	20232000	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
06100125012100	Purchase and Installation of 5500No Solar Street Light in the 10No Wards in Yola South LGA (Yola South Constituency)	23020123	70611	20232100	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
06100125016100	Consultancy for remodeling of Adamawa State Governor's lodge in Kaduna	23020103	70611	20242200	-	-	-	50,000,000.00	-	50,000,000.00	-	-
06100125017100	Renovation/remodeling of Adamawa State Governor's lodge in Kaduna	23020104	70611	20242200	-	-	-	750,000,000.00	200,000,000.00	950,000,000.00	-	-
06100125018100	Purchase and Furnishing of Adamawa State Governor's lodge in Kaduna	23010123	70611	20242200	-	-	-	300,000,000.00	-	300,000,000.00	-	-
06100125019100	Purchase of Residential property at Dougeri Jimeta –Yola	23010103	70611	20232000	-	-	-	200,000,000.00	-	200,000,000.00	-	-
06100125020100	Construction of 1000 housing units in Maikohi In Yola South LGA	23020103	70611	20232100	-	-	-	1,800,580,000.00	-	1,800,580,000.00	2,976,915,500.00	3,036,453,900.00
06100125021100	Consultancy for the design for 1000 Housing Unit at Malkohi Yola South LGA (Supervision inclusive)	23020104	70611	20232100	-	-	-	300,000,000.00	-	300,000,000.00	303,000,000.00	309,060,000.00
06100125022100	Consultancy fee for the design and Supervision of Adamawa International Conference Centre (ICC) in the State Capital	23020104	70611	20242200	-	-	-	1,124,124,700.00	-	1,124,124,700.00	-	-
06100125023100	Construction of Adamawa International Conference Centre (ICC) in the State Capital	23020103	70611	20242200	-	-	-	12,000,000,000.00	-	12,000,000,000.00	-	-
13100123015200	Construction of Police out-Post at Malkohi 1000 Housing units Malkohi	23020103	70311	20232000	-	95,000,000.00	12,215,000.00	85,000,000.00	100,000,000.00	185,000,000.00	85,850,000.00	87,567,000.00
13100123015300	Renovation of Government House, Yola North	23030123	70111	20232000	125,306,552.00	44,000,000.00	-	-	-	-	303,000,000.00	309,060,000.00
13100123015400	Renovation of Deputy Governor's Office Yola North LGA	23030123	70111	20232000	-	-	-	360,000,000.00	-	360,000,000.00	363,600,000.00	370,872,000.00
13100123015500	Renovation of SSG office in Jimeta-Yola	23030123	70133	20242200	-	58,098,800.00	58,018,541.41	75,000,000.00	-	75,000,000.00	75,750,000.00	77,265,000.00
13100123015600	Renovation of Head of Service office in Jimeta-Yola	23030103	70131	20242200	-	30,000,000.00	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
13100123015700	Renovation of SSG's official Guest House in Jimeta –Yola.	23030103	70133	20232000	995,314.00	-	-	240,000,000.00	-	240,000,000.00	242,400,000.00	247,248,000.00
13100124006200	Procurement of 2N0 Hilux Vehicles House of Assembly Projects	23010103	70133	20242200	-	10,000,000.00	-	-	-	-	-	-
13100124006300	Purchase of 2No. 18 and 12 seater Toyato Buses House of Assembly Projects	23010103	70133	20242200	-	10,000,000.00	-	-	-	-	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
13100124006400	Replacement of Confrence Address System in Confrence Room &C House of Assembly Projects	2301014	70111	20242200	-	4,950,000.00	-	5,940,000.00	-	5,940,000.00	5,999,400.00	6,119,400.00
13100124006500	Purchase of 11N0. of Air conditioning systems House of Assembly Projects	2301011	70111	20242200	-	7,000,000.00	1,200,000.00	8,400,000.00	-	8,400,000.00	8,484,000.00	8,653,700.00
13100124006600	Purchase of 25 sets of (Cushion, Table and Chairs) Furnitures and Electronics House of Assembly Projects	2301011	70111	20242200	-	51,801,000.00	-	242,161,000.00	-	242,161,000.00	244,582,700.00	249,474,400.00
13100124006700	Purchase of 1N0. Projector for trainings House of Assembly Projects	2301014	70111	20242200	-	330,000.00	-	396,000.00	-	396,000.00	400,000.00	408,000.00
13100124006800	Purchase of 30 N0. Tablet Computers House of Assembly Projects	2301011	70111	20242200	-	4,950,000.00	-	5,940,000.00	-	5,940,000.00	5,999,400.00	6,119,400.00
13100124006900	Purchase of 7N0. of HP desktop Computer set House of Assembly Projects	2301011	70111	20242200	-	5,000,000.00	-	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
13100124007000	Purchase of 2N0. Digital Film Camera HxR-MC 1500 House of Assembly Projects	2301014	70111	20242200	-	2,640,000.00	-	3,168,000.00	-	3,168,000.00	3,199,700.00	3,263,700.00
13100124007100	Purchase of 18 No. HP Pavillion laptops with Printers House of Assembly Projects	2301011	70111	20242200	-	5,500,000.00	-	6,600,000.00	-	6,600,000.00	6,666,000.00	6,799,400.00
13100124007200	Purchase of 2N0. Photocopier Machines House of Assembly Projects	2301011	70111	20242200	-	20,000,000.00	-	4,200,000.00	-	4,200,000.00	4,242,000.00	4,326,900.00
13100124007400	Provision of 140kw solar powered electricity in the Assembly Complex House of Assembly Projects	2302010	70111	20242200	-	32,000,000.00	-	158,400,000.00	-	158,400,000.00	159,984,000.00	163,183,700.00
13100124007500	Procurement and Establishment of E- Legislature Infrastructural Hardwares House of Assembly Projects	2305010	70111	20242200	-	10,000,000.00	-	96,000,000.00	-	96,000,000.00	96,960,000.00	98,899,200.00
13100124007600	Drilling of 2N0. of New Boreholes and Installation House of Assembly Projects	2302010	70111	20242200	-	2,750,000.00	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100124007700	Establishment and Hosting of Legislative Portal House of Assembly Projects	2305010	70111	20242200	-	5,000,000.00	-	42,000,000.00	-	42,000,000.00	42,420,000.00	43,268,400.00
13100124007800	Renovation of Deputy Speaker's Residence House of Assembly Projects	2303010	70111	20242200	-	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	-
13100124007900	Renovation of Speaker's Residence House of Assembly Projects	2303010	70111	20242200	-	-	-	180,000,000.00	-	180,000,000.00	181,800,000.00	185,436,000.00
13100124008000	Renovation of Majority Leader's Residence House of Assembly Projects	2303010	70111	20242200	-	53,000,000.00	-	5,000,000.00	-	5,000,000.00	-	-
13100124008100	Completion of House of Assembly Office Extension House of Assembly Projects	2302010	70111	20242200	-	-	-	1,000,000,000.00	500,000,000.00	1,500,000,000.00	525,200,000.00	535,704,000.00
13100124008200	Procurement of wireless internet and e-library facility House of Assembly Projects	2305010	70111	20242200	-	2,750,000.00	-	3,300,000.00	-	3,300,000.00	3,333,000.00	3,399,700.00
13100124008500	Construction of Hostel for Nigerian Law school at Yola South	2302010	70611	20232100	-	521,482,780.00	521,482,773.15	600,000,000.00	-	600,000,000.00	606,000,000.00	618,120,000.00
13100124008600	Construction of Adamwa State Fuel Dumb in the State Capital	2302011	70611	20232000	-	-	-	82,000,000.00	-	82,000,000.00	133,320,000.00	135,986,400.00
13100124008900	Consultancy fee for the Renovation of Government Lodges in Government House Yola	2302010	70611	20232000	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
13100124009400	Renovation of Lamido's Palace in Yola South	2301011	70611	20232000	-	-	-	-	-	-	-	-
13100124009600	Consutancy fee for the Construction of Hostel for Nigerian Law school	2302010	70611	20232100	-	75,000,000.00	-	100,000,000.00	-	100,000,000.00	50,500,000.00	51,510,000.00
13100124009700	Consutancy fee for the Renovation of Lamido's Palace in Yola South	2302010	70611	20232100	-	50,000,000.00	-	-	-	-	-	-
13100124009800	Consutancy fee for the Completion of House of Assembly Office Extension House of Assembly Projects	2302010	70611	20232000	-	74,091,600.00	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100124009900	Purchase of Furnitures for the Government Lodges in Government House Yola	2301011	70611	20232000	-	-	-	240,000,000.00	2,000,000,000.00	2,240,000,000.00	545,400,000.00	556,308,000.00
13100124010000	Purchase of Furnitures for Head of Service Residence in Jimeta -Yola	2302010	70611	20232000	-	30,000,000.00	-	75,000,000.00	-	75,000,000.00	75,750,000.00	77,265,000.00
13100124010100	Purchase of Furnitures for the new Governors office complex Yola	2301011	70611	20232000	1,228,718,747.00	-	-	360,000,000.00	-	360,000,000.00	363,600,000.00	370,872,000.00
13100124010200	Consutancy fee for Speaker's Residence House of Assembly Projects	2302010	70611	20232000	-	25,000,000.00	17,692,803.75	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
13100124010300	Consutancy fee for Deputy Speaker's Residence House of Assembly Projects	2302010	70611	20232000	-	10,000,000.00	-	10,800,000.00	-	10,800,000.00	10,908,000.00	11,126,200.00
13100124010400	Consutancy fee for Majority Leader's residence	2302010	70611	20232000	-	30,000,000.00	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
13100124010500	Consultancy fee for Renovation of Government Lodge II in Yola North	23020102	70611	20232000	-	10,000,000.00	-	40,000,000.00	-	40,000,000.00	202,000,000.00	206,040,000.00
13100124010600	Consultancy fee for Construction of Fire Service Station at 1000 Housing units Malkohi	23020102	70611	20232100	-	5,000,000.00	-	9,000,000.00	-	9,000,000.00	9,090,000.00	9,271,800.00
13100124010700	Consultancy fee for Construction of Police out-Post at Malkohi 1000 Housing units Malkohi	23020102	70611	20232100	-	5,000,000.00	-	9,000,000.00	10,000,000.00	19,000,000.00	9,090,000.00	9,271,800.00
13100125004100	Monitoring and Evaluation of Projects in the State	23050103	70611	20242200	-	-	-	100,000,000.00	-	100,000,000.00	303,000,000.00	309,060,000.00
13100125005100	Purchase of 1No. Fire fighting Truck and Kids for 1000 Housing Unit at Malkohi Yola South LGA	23010123	70611	20232100	-	-	-	150,000,000.00	-	150,000,000.00	202,000,000.00	206,040,000.00
13100125006100	Purchase of Office Furnitures of Fire Service at Malkohi Housing Unit	23010112	70611	20232100	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
13100125015300	Renovation of and Automation of Government House Main Gate Yola North	23030123	70111	20232000	-	-	-	380,000,000.00	200,000,000.00	580,000,000.00	303,000,000.00	309,060,000.00
13100125048100	Consultancy for the design and supervision of Construction 15 No Blocks of Office buildings at CSC, SSG and INEC	23020102	70611	20242200	-	-	-	350,000,000.00	-	350,000,000.00	-	-
13100125049100	Construction of New INEC office blocks A to F including Mosque	23020102	70611	20242200	-	-	-	300,000,000.00	500,000,000.00	800,000,000.00	-	-
13100125078100	Consultancy for the Construction of Adamawa State Amusement Park, Yola North LGA	23020119	70821	20232000	-	-	-	200,000,000.00	-	200,000,000.00	-	-
14100124000100	Maintenance of YOLA ELECTRICITY DISTRIBUTION COMPANY (YEDC) Sub Station House of Assembly Projects	23030102	70435	20232000	-	4,180,000.00	-	5,016,000.00	-	5,016,000.00	5,066,200.00	5,167,600.00
14100125092100	Purchase of 1No. 1000KVA CUMMINS Generator in Government House Yola North	23030102	70435	20232000	-	-	-	615,000,000.00	-	615,000,000.00	-	-
17100122005200	Provision of Street Light in Jimeta-Yola	23020123	70641	20232000	80,766,056.00	20,000,000.00	-	-	-	-	505,000,000.00	515,100,000.00
17100123007700	Provision of Street Light in Mubi Town.	23020123	70631	20211400	-	10,000,000.00	-	10,000,000.00	-	10,000,000.00	101,000,000.00	103,020,000.00
17100124004400	Provision of Street Light in Yola Town, Yola South LGA	23020123	70631	20232100	-	30,000,000.00	-	-	-	-	-	-
06100125031100	Construction of office Complex for Urban Planning and Development Authority in the State Capital	23020102	70611	20242200	-	-	-	-	1,550,000,000.00	1,550,000,000.00	-	-
06100125032100	Consultancy for Construction of office Complex for Urban Planning and Development Authority in the State Capital	23020102	70611	20242200	-	-	-	-	175,000,000.00	175,000,000.00	-	-
06100125033100	Construction of office complex for Post Primary School Management Board in the State Capital	23020102	70611	20242200	-	-	-	-	1,400,000,000.00	1,400,000,000.00	-	-
06100125034100	Consultancy for Construction of office complex for Post Primary School Management Board in the State Capital	23020102	70611	20242200	-	-	-	-	150,000,000.00	150,000,000.00	-	-
06100125035100	Construction of Perimeter Fence and Gate House for the new palaces of the six new cheifdoms in the State	23020102	70611	20242200	-	-	-	-	3,000,000,000.00	3,000,000,000.00	-	-
06100125036100	Consultancy for Construction of Perimeter Fence and Gate House for the new palaces of the six new cheifdoms in the State	23020102	70611	20242200	-	-	-	-	250,000,000.00	250,000,000.00	-	-
06100125037100	Construction of Adamawa State Council of Traditional Rulers Complex in the state capital	23020102	70611	20242200	-	-	-	-	2,000,000,000.00	2,000,000,000.00	-	-
06100125038100	Consultancy for Construction of Adamawa State Council of Traditional Rulers Complex in the state capital	23020102	70111	20242200	-	-	-	-	250,000,000.00	250,000,000.00	-	-
14100125030100	Purchase and Installation of Electrical constantine wire for Security fence for Government House.	23010143	70111	20232000	-	-	-	-	1,500,000,000.00	1,500,000,000.00	-	-
14100125031100	Purchase and Installation of Electrical constantine wire for Security fence for Deputy Governor's Office in the State.	23010143	70111	20232000	-	-	-	-	1,000,000,000.00	1,000,000,000.00	-	-
06100125039100	Renovation of 20 No. blocks of Staff Quarters in Mubi Army barrack	23030102	70311	20211500	-	-	-	-	1,000,000,000.00	1,000,000,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
06100125040100	Construction of GOC Residence at Mubi LGA	23030103	70311	20211500	-	-	-	-	500,000,000.00	500,000,000.00	-	-
06100125041100	Renovation of Counter Terrorism Unit (CTU) at Gulak, Madagali LGA	23020103	70311	20211000	-	-	-	-	500,000,000.00	500,000,000.00	-	-
13100125042100	Purchase of Furniture for Government Lodges in Government House	23010121	70111	20232000	-	-	-	-		1,000,000,000.00	-	-
17100125004400	Complete renovation of Government House (Painting, remodelling, Fittings and Features) in Yola North LGA	23030121	70111	20232000	125,306,552.00	44,000,000.00	-	650,000,000.00	-	650,000,000.00	303,000,000.00	309,060,000.00
025305300100 - Adamawa State Urban Planning & Development Authority												
	Total Capital Expenditure				-	-	-	867,782,800.00	-	867,782,800.00	1,078,460,700.00	1,100,030,100.00
06100123000600	Implementation of Street Naming and House Numbering across the State	23020118	70621	20242200	-	-	-	32,000,000.00	-	32,000,000.00	32,320,000.00	32,966,400.00
06100123000700	Provision of Commercial Tricycles (Keke-Napep) Park	23010104	70451	20232000	-	-	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
06100123000800	construct of 8 NO: Pedestral Briddge in the State Capital	23020118	70621	20242200	-	-	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
06100123000900	Construction of Perimeter wall fencing ASUPDA Headquarters	23020103	70621	20232000	-	-	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
06100123001000	Construction of 9No. Zonal offices	23020119	70621	20242200	-	-	-	108,000,000.00	-	108,000,000.00	109,080,000.00	111,261,600.00
06100123001100	Establishment of recreational Parks and Gardens for children	23020124	70621	20242200	-	-	-	12,600,000.00	-	12,600,000.00	12,726,000.00	12,980,600.00
06100123001200	Provision and Rehabilitation of Traffic light in Urban Center	23030123	70451	20242200	-	-	-	13,200,000.00	-	13,200,000.00	13,332,000.00	13,598,700.00
06100123001300	Maintenance of Storm Water Drainage	23030104	70451	20242200	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
06100123001400	Renovation of Ribadu Square	23030124	70621	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
06100123001500	Rehabilitation of ASUPDA; Headquarters	23030121	70621	20232000	-	-	-	189,982,800.00	-	189,982,800.00	292,882,700.00	298,740,400.00
06100124000400	Establishment of 20NO Commercial bill board stand frame jimeta/yola	23020118	70611	20232000	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
06100124000500	Landscaping of urban roads jimeta/yola	23040103	70451	20232000	-	-	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
06100124000600	Acquisition of 50 Hectres of Land for relocation of mechanic village/building materials and timber market Yola South	23010103	70611	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
06100124000700	construction of trade fair complex at Numan road	23020124	70621	20232100	-	-	-	155,000,000.00	-	155,000,000.00	156,550,000.00	159,681,000.00
06100124000800	construction of international cattle market Ngurore Yola south	23020124	70621	20232100	-	-	-	58,000,000.00	-	58,000,000.00	58,580,000.00	59,751,600.00
06100124000900	construction of taller park Numan road Yola South	23020124	70621	20232100	-	-	-	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
06100125004300	Monitoring and Evaluation of Illegal Structures/Demolition in the State	23050103	71061	20242200	-	-	-	30,000,000.00	-	30,000,000.00	131,300,000.00	133,926,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
026000100100 - Ministry of Lands and Survey												
	Total Capital Expenditure				171,297,577.00	670,000,000.00	606,824,048.47	3,246,278,200.00	2,404,633,123.00	5,650,911,323.00	3,278,741,000.00	3,344,315,900.00
06100122000900	Provision for Adamawa Geographical Information System (GIS)	23050102	70611	20242200	160,312,527.00	670,000,000.00	606,824,048.47	1,246,278,200.00	-	1,246,278,200.00	1,258,741,000.00	1,283,915,900.00
06100123001600	Compensation for Acquisition of Land	23010103	70611	20242200	-	-	-	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
06100123001700	Reconstruct of Land & Survey Parameter Wall Fencing(366.6m)	23020103	70611	20242200	6,508,000.00	-	-	800,000,000.00	-	800,000,000.00	808,000,000.00	824,160,000.00
06100123001800	Renovation of 3No. Land & Survey Area Offices	23020103	70611	20242200	3,157,050.00	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
13100125040100	Compensation for Acquisition of Land for Nigeria Law School Yola	23010103	70611	20232100	-	-	-	-	951,208,280.00	951,208,280.00	-	-
13100125041100	Compensation for Acquisition of Land for Federal University of Agriculture Mubi	23010103	70611	20211400	-	-	-	-	268,200,000.00	268,200,000.00	-	-
13100125043100	Compensation for Acquisition of Land for Pu'ulaku Proposed layout Yola Town	23010103	70611	20232100	-	-	-	-	250,024,843.00	250,024,843.00	-	-
13100125044100	Compensation for Acquisition of Land for proposed layout along Sahuda Road Mubi	23010103	70611	20211500	-	-	-	-	291,200,000.00	291,200,000.00	-	-
13100125045100	Compensation for Acquisition of Land for Proposed layout at Njairi Mubi	23010103	70611	20211500	-	-	-	-	600,000,000.00	600,000,000.00	-	-
13100125046100	Compensation for Acquisition of Land for Mubi Trailer Park	23010103	70611	20211500	-	-	-	-	44,000,000.00	44,000,000.00	-	-
06100123001900	Provision for Preparation and Implementation of Master Plan	23050103	70611	20242200	1,320,000.00	-	-	600,000,000.00	-	600,000,000.00	606,000,000.00	618,120,000.00
026000200100 - Office of the Surveyor General												
	Total Capital Expenditure				63,985,849.00	10,000,000.00	3,300,500.00	914,098,500.00	-	914,098,500.00	812,139,500.00	828,382,300.00
06100122001000	Procurement of Survey Equipment	23010133	70611	20242200	24,099,849.00	-	-	27,500,000.00	-	27,500,000.00	27,775,000.00	28,330,500.00
06100123002000	Construction of ICT Center for Adamawa State Geo-Portal; for title Deed Plans in line with global best practices in the in office of the surveyor, Yola North LQA	23050103	70611	20232000	19,242,000.00	-	-	-	-	-	27,775,000.00	28,330,500.00
06100123002100	Construction of the Office of the Surveyor General at Yola North LQA	23020103	70611	20232000	5,509,000.00	-	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
06100123002200	Purchase of Lithography Equipment in the State	23030139	70611	20242200	5,550,000.00	-	-	5,500,000.00	-	5,500,000.00	5,555,000.00	5,666,100.00
06100123002300	Provision for Mapping across the State	23050103	70611	20242200	5,585,000.00	10,000,000.00	3,300,500.00	66,500,000.00	-	66,500,000.00	16,665,000.00	16,998,300.00
06100123002400	Conduct of Survey Controls across the State	23050103	70611	20242200	4,000,000.00	-	-	71,500,000.00	-	71,500,000.00	72,215,000.00	73,659,300.00
06100124001000	Purchase of ICT Equipment	23010148	70611	20242200	-	-	-	82,000,000.00	-	82,000,000.00	22,220,000.00	22,664,400.00
06100125003900	Construction of 1no. Block with 4 offices across the State (Numan, Mubi, Ganye, Michika, Guyuk and Yola)	23020103	70611	20242200	-	-	-	154,000,000.00	200,000,000.00	354,000,000.00	155,540,000.00	158,650,800.00
06100125004000	Construction of ICT Center for Adamawa State Geo-Portal; for title Deed Plans in line with global best practices in the in office of the surveyor, Yola North LQA	23020127	70611	20232000	-	-	-	-	-	-	146,450,000.00	149,379,000.00
06100125004100	Rehabilitation of 5no blocks of offices at the office of the Surveyor Genaral Adamawa state	23030123	70611	20232000	-	-	-	249,598,500.00	(200,000,000.00)	49,598,500.00	252,094,500.00	257,136,400.00
06100125004200	Purchase/Furnishing of the Office of the Surveyor General Adamawa state	23010112	70611	20232000	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
11100125008100	Purchase of ICT Infrastructure for Adamawa State Geo Portal in the State	23010148	70461	20242200	-	-	-	172,500,000.00	-	172,500,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
026500100100 - Ministry of Livestock & Aquaculture Development												
	Total Capital Expenditure				63,736,725.00	70,593,700.00	61,355,261.25	1,001,224,700.00	-	1,001,224,700.00	1,011,237,000.00	1,031,461,800.00
01010123000500	Furnishing and equipping office complex including computers and ICT equipments	23010112	70421	20242200	440,000.00	-	-	152,000,000.00	-	152,000,000.00	153,520,000.00	156,590,400.00
01020122000100	Provision for Livestock resilience and productivity Project	23050103	70421	20242200	8,610,175.00	22,000,000.00	20,000,000.00	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
01020123000400	Rehabilitation of basic facilities in Cattle, Other livestock and Aquaculture Wet Markets	23030112	70421	20242200	490,000.00	-	-	4,000,000.00	-	4,000,000.00	4,040,000.00	4,120,800.00
01020223000100	Renvoation of the Yola Modern Abattoir	23030112	70421	20232000	4,102,500.00	1,393,800.00	1,380,000.00	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
01020324000100	Provision for Animal improvement programme (Poultry) using outstanding breeds.	23030112	70421	20242200	-	-	-	6,724,700.00	-	6,724,700.00	6,792,000.00	6,927,900.00
01020523000100	Provision for Animal Vaccination Programme	23050103	70421	20232000	11,031,922.00	12,109,900.00	11,990,000.00	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
01020523000200	Construction of Veterinary Hospital in the State	23020108	70421	20211300	6,006,628.00	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
01020523000300	Emerging and Re-emerging of Disease Control	23050103	70421	20242200	2,975,000.00	12,000,000.00	9,985,261.25	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
01020524000100	Rehabilitation of Veterinary Clinics in 8 LGAs-(Madagali, Michika, Numan,Mubi,Maiha,Song, Hong & Ganye)	23030109	70421	20242200	-	-	-	7,000,000.00	-	7,000,000.00	7,070,000.00	7,211,400.00
01020623000100	Rehabilitation of Earth Dams & B/hole in6No Plot Grazing Reserve	23030112	70421	20232000	1,000,000.00	1,500,000.00	1,500,000.00	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
01020623000200	Establishment of grazing reserves, gazettelement and development..	23030112	70421	20242200	950,000.00	3,510,000.00	3,500,000.00	235,000,000.00	-	235,000,000.00	237,350,000.00	242,097,000.00
01020624000100	Renovation of Primary, Secondary and Tertiary Stock routes in the State	23030113	70421	20232000	-	-	-	235,000,000.00	-	235,000,000.00	237,350,000.00	242,097,000.00
01030323000800	Carryout (M&E) supervision and produce monthly, quarterly and annual reports CHE the DG, SLTO, SLPMDs Hon. Comm.	23050103	70421	20242200	2,908,000.00	-	-	5,500,000.00	-	5,500,000.00	5,555,000.00	5,666,100.00
01050323000100	Purchase 100 of Tanks for Sales to Fish Farmers and Producti	23010127	70631	20242200	1,500,000.00	10,000,000.00	5,000,000.00	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
01050424000100	Purchase of 3Nos flying boats and accessories for checkmating fisheries activities(Numan, Yola North & Fufore)	23010109	70361	20242200	-	8,080,000.00	8,000,000.00	85,000,000.00	-	85,000,000.00	85,850,000.00	87,567,000.00
01070622000100	Capacity building and Livehood intervention support in the State	23050108	70421	20242200	21,977,500.00	-	-	-	-	-	-	-
13100123022000	Provision of Funiture and Equipment	23010142	70421	20242200	1,745,000.00	-	-	-	-	-	-	-
026600100100 - Ministry of Entrepreneurship Development												
	Total Capital Expenditure				2,545,000.00	44,394,400.00	43,954,720.75	151,000,000.00	-	151,000,000.00	152,510,000.00	155,560,200.00
01070623000500	Basic Entrepreneurship skills acquisition programme and ICT training in the State	23050108	70421	20242200	445,000.00	-	-	65,000,000.00	-	65,000,000.00	-	-
03100123002500	Procurement of Agriculture Inputs- Assistance to Agric Corporative,	23010127	71051	20242200	-	26,557,700.00	26,294,700.00	-	-	-	-	-
03100123003500	Cooperative Education & Enlightenment	23050108	71051	20242200	-	-	-	24,000,000.00	-	24,000,000.00	24,240,000.00	24,724,800.00
03100123003700	Participation in Kaduna, Abuja, Kano, and Enugu trade fairs	23050104	71051	20242200	-	-	-	5,000,000.00	-	5,000,000.00	101,000,000.00	103,020,000.00
03100123004000	Conduct of Survey for Adamawa youth Skills Development Scheme	23050103	71051	20242200	-	15,058,500.00	14,909,362.00	27,000,000.00	-	27,000,000.00	27,270,000.00	27,815,400.00
03100123004800	Renovation of Director Planning Office Block	23030123	71051	20220100	-	2,778,200.00	2,750,658.75	-	-	-	-	-
04070323000100	Adamawa State Cooperatives sensitization and Marketing skill	23050108	71051	20242200	2,100,000.00	-	-	30,000,000.00	-	30,000,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025400100100 - Ministry of Rural Infrastructure & Community Development												
	Total Capital Expenditure				1,564,039,382.00	2,717,980,360.00	2,028,987,009.79	9,463,567,540.00	2,510,235,000.00	11,973,802,540.00	11,274,090,500.00	11,499,573,000.00
14100122000200	Electrification of Tola-Binyeri Mayo-Belwa	23020103	70621	20221200	82,793,598.00	-	-	-	-	-	-	-
14100122000300	Electrification OF BOLE I,II, & III	23020103	70621	20232100	278,689,820.00	59,500,000.00	-	-	-	-	-	-
14100122000500	Provision of Electricity Supply to 7 Villages	23020103	70621	20242200	440,586,265.00	110,993,900.00	110,429,561.32	-	-	-	-	-
14100122000600	Electrification of 12 Towns & Villages & Procur. of Dist. Tran	23020103	70621	20242200	113,964,689.00	28,930,000.00	28,930,000.00	350,000,000.00	-	350,000,000.00	454,500,000.00	463,590,000.00
14100122000700	Completion of the Electrification Projects in 42 Towns and Villages	23020103	70621	20242200	-	569,110,000.00	563,818,790.01	650,072,200.00	-	650,072,200.00	656,573,000.00	669,704,500.00
14100122000900	Electrification of 30 Towns & Villages & Procur. of Dis Trans	23020103	70621	20242200	-	25,567,200.00	25,314,000.00	700,000,000.00	-	700,000,000.00	707,000,000.00	721,140,000.00
14100123001800	Electrification of Muchalla-Mijilu Mubi North	23020103	70621	20211400	-	16,893,200.00	16,725,905.00	202,993,580.00	-	202,993,580.00	205,023,600.00	209,124,100.00
14100123003200	Completion of electrification of WANE in Michika LGA	23020103	70621	20211300	4,000,000.00	-	-	-	-	-	-	-
14100123003600	Electrification of Mayo Nguli, Dede-Jamtari, Kwashari	23020103	70621	20211500	-	5,500,000.00	-	-	-	-	-	-
14100123003700	Electrification of Lamurde to Girji 15Km Mubi South LGA	23020103	70435	20211500	-	372,700.00	369,000.00	-	-	-	-	-
14100123004200	Electrification of Sabon Gari Didango, Tudun Gwasala, Layanli, Kwale, zurani, Kowon etc	23020103	70621	20220100	-	20,000,000.00	-	-	-	-	-	-
14100123004300	Completion of the Electrification Projects in 3 Towns & Villages	23020103	70621	20242200	-	1,369,000.00	1,355,365.00	400,000,000.00	-	400,000,000.00	404,000,000.00	412,080,000.00
14100123004400	Provision of Solar Power Street light at Sch. of Health Tech. Michika	23020123	70621	20211300	-	20,000,000.00	-	-	-	-	-	-
14100123004600	Electrification of Kagi-Dubu Dubu Maiha	23020103	70621	20211100	-	37,000,000.00	-	-	-	-	-	-
14100123004800	Electrification of Bobini- Bodeno in Guyuk LGA	23020103	70621	20220600	-	-	-	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
14100123004900	Electrification of Ketembere in shellen LGA.	23020103	70621	20221700	9,260,600.00	58,000.00	57,365.00	-	-	-	-	-
14100123005000	Electrification of Waduku and Suwa in Lamurde L.G.A.	23020103	70621	20220900	376,412,426.00	29,038,000.00	2,809,857.00	220,450,000.00	-	220,450,000.00	222,654,500.00	227,107,600.00
14100123005200	Electrification of Tingno in Lamude LGA	23020103	70435	20220900	-	323,200.00	320,000.00	-	-	-	-	-
14100123005400	Electrification of Sabon Gari in Lamurde LGA	23020103	70621	20220900	-	-	-	-	-	-	-	-
14100123005500	Electrification of Kala'a, Dziga yerima, kwakah, Mulla, Jabba, Pella, Tasha Tidiny, zhedinyi, Dakza, Mombol and Bulivi Lugaa, in Hong LGA	23020103	70621	20230700	-	30,000,000.00	-	16,365,800.00	-	16,365,800.00	16,529,500.00	16,860,100.00
14100123005600	Rural Electrification of Dong, Bille, Kpasham, Kodomon	23020103	70435	20220100	-	21,076,900.00	20,868,192.00	-	-	-	-	-
14100123005700	Electrification of Kudiri in Demsa LGA	23020103	70435	20220100	-	5,757,000.00	5,700,000.00	-	-	-	-	-
14100123005900	Electrification of Dillo Bwatiye in Fufore LGA	23020103	70621	20230200	148,601,805.00	-	-	-	-	-	-	-
14100123006000	Electrification of 1000 Fintri Housing at Malkohi at Yola South LGA	23020103	70621	20232100	-	672,422,000.00	665,764,324.16	166,441,900.00	-	166,441,900.00	168,106,400.00	171,468,600.00
14100123006100	Electrification of Mapeo and So'o at Jada LGA	23020103	70621	20220800	-	-	-	45,632,120.00	-	45,632,120.00	46,088,500.00	47,010,300.00
14100123006600	Electrification of Shiuri in Song LGA	23020103	70621	20231800	9,979,001.00	-	-	-	-	-	-	-
14100123006700	Electrification of Gashala Pubba in Hong LGA	23020103	70435	20230700	-	16,697,800.00	16,532,400.00	-	-	-	-	-
14100123006800	Rural Electrification of Karlahi at Fufore LGA	23020103	70621	20230200	-	-	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
14100124000300	Electrification of Dasin Abba Kumba in Fufore L.G.A	23020103	70435	20230200	-	1,272,600.00	1,260,000.00	-	-	-	-	-
14100124000400	Electrification of Chafajaule in Fufore L.G.A	23020103	70621	20230200	-	61,644,700.00	-	-	-	-	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
14100124000500	Electrification of Bogare in Yola South L.G.A	23020103	70621	20232100	-	46,452,200.00	-	-	-	-	-	-
14100124000600	Electrification Projects of Ga'anda, Gabun, Boga and Fotta in Gombi L.G.A	23020103	70621	20230500	-	57,315,700.00	-	260,000,000.00	-	260,000,000.00	262,600,000.00	267,852,000.00
14100124000700	Electrification Project of Mwarawo and Nzungwaling in Demsa	23020103	70621	20220100	-	44,739,200.00	3,349,524.00	210,000,000.00	-	210,000,000.00	212,100,000.00	216,342,000.00
14100124000800	Electrification Project of Billachi - Bwatiye in Fufore L.G.A	23020103	70621	20230200	-	52,180,000.00	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
14100124000900	Electrification of Tasha, Tidiy, Zhedinyi, Dakza, Hyema Mombol, Luga, Gerar, Jabba, Pella Gwaje and Biliyi in Hong L.G.A	23020103	70621	20230700	-	48,200,000.00	-	-	-	-	-	-
14100124001000	Electrification of zige, Yerima, Kwakwal and Mulla in Hong L.G.A	23020103	70621	20230700	-	33,780,000.00	-	-	-	-	-	-
14100124001100	Electrification of Munga, Kubutake and Mbalwa in Hong L.G.A	23020103	70621	20230700	-	-	-	-	-	-	-	-
14100124001200	Electrification of Waduku and Suwa in Lamurde L.G.A.	23020103	70621	20220900	-	3,199,140.00	3,199,138.00	-	-	-	-	-
14100124001300	Electrification Project of Lawaru, Marraba Bidoma, Tagombali, Bali and Kwafara in Demsa L.G.A	23020103	70621	20220100	-	80,800.00	80,000.00	230,000,000.00	-	230,000,000.00	232,300,000.00	236,946,000.00
14100125001200	Electrification of Kiri - Naya in Toungo LGA - Toungo Constituency	23020114	70621	20221900	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
14100125002000	Electrification of Gindin Gada Numan LGA	23030102	70621	20221600	-	-	-	151,810,900.00	-	151,810,900.00	204,439,100.00	208,527,900.00
14100125002100	Electrification of Fema Fufore LGA	23030102	70621	20230200	-	-	-	104,003,800.00	-	104,003,800.00	140,058,600.00	142,859,800.00
14100125002200	Electrification of Koma in Jada LGA	23030102	70621	20220800	-	-	-	176,925,600.00	-	176,925,600.00	238,260,700.00	243,026,000.00
14100125002300	Electrification of Kwapukai	23030102	70621	20220900	-	-	-	65,494,700.00	-	65,494,700.00	88,200,000.00	89,964,000.00
14100125002400	Electrification of Mbemun Lamurde LGA	23030102	70621	20220900	-	-	-	127,769,000.00	-	127,769,000.00	172,062,600.00	175,503,900.00
14100125002500	Electrification of Primary Health Clinic Mayo Hakko in Jada LGA	23030102	70621	20221200	-	-	-	65,390,800.00	-	65,390,800.00	88,059,700.00	89,820,900.00
14100125007100	Purchase and Installation of Transformer in Yola North (HOA)	23010149	70831	20232000	-	-	-	50,000,000.00	-	50,000,000.00	-	-
14100125008100	Rural Electrification in Fufore/Gurin Fufore LGA (HOA)	23010149	70831	20230200	-	-	-	40,000,000.00	-	40,000,000.00	-	-
14100125009100	Rural Electrification in Mubi South LGA (HOA)	23010149	70831	20211500	-	-	-	50,000,000.00	-	50,000,000.00	-	-
14100125010100	Rural Electrification in Shelleng LGA (HOA)	23010149	70831	20221700	-	-	-	70,000,000.00	-	70,000,000.00	-	-
14100125011100	Electrification of Jabblamba-Ruwo Amsami and Daneyel and Extension to Tambo in Girei LGA - Girei Constituency	23020103	70621	20230400	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
14100125012100	Electrification of Ganye - Dashen in Jada LGA - Jada/Mbulu Constituency	23020103	70621	20220800	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
14100125013100	Electrification of Kwapukei, Anguwan Naira-Anguwan Laka and Hayin Gada in Numan LGA - Numan Constituency	23020103	70621	20221600	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
14100125014100	Electrification of Tasha Tiding Zhedinyi, Dakza and Hyema Communities in Hong LGA - Hong Constituency	23020103	70621	20230700	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
14100125019100	Electrification of Kiri-Naya in Toungo LGA - Toungo Constituency	23020103	70621	20221900	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
14100125020100	Electrification of Bajen from Rigange, Lamurde LGA - Lamurde Constituency	23020103	70621	20220900	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
14100125024100	Rural Electrification of Opalo-Shemen-Zeken-Hoki in Lamurde LGA	23020103	70621	20211500	-	-	-	24,378,200.00	-	24,378,200.00	24,622,000.00	25,114,500.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100123007800	Construction Of 15.1km Suwa-Tipto, 91Nos of Culvert, drainage & mini Bridge in Lamurde L.G.A (Ecological Fund)	23020118	70621	20220900	99,082,378.00	-	-	-	-	-	-	-
17100123007900	Construction and Rehabilitation of 8N0. of Rural Feeder roads across the State	23020114	70451	20242200	-	1,434,200.00	1,420,000.00	-	-	-	-	-
17100123008100	Construction of Road Buba Paka - Maksha Pri Schook (3.5 km)	23020114	70621	20211100	668,800.00	-	-	-	-	-	-	-
17100123008200	Cons. Of 6.3km Gyawana-Zekun earth road in Lamurde L.G.A	23020114	70621	20220900	-	-	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
17100123008400	Rehabilitation of Heavy Duty Equipments	23030143	70621	20242200	-	-	-	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
17100123008700	Construction of Kubteka, Mbalwahe, Kwataut and Makera rural road in Hong LGA	23020114	70621	20230700	-	-	-	-	-	-	-	-
17100123008800	Construction/Rehabilitation of NYSC Gate-Labondo-Gereng-Borrong (42km) Road	23020114	70621	20230400	-	552,695,700.00	547,223,393.30	415,557,040.00	-	415,557,040.00	1,049,281,600.00	1,070,267,300.00
17100124005000	Rehabilitation of Marraba Daware/Daware to Wuro - Dole 5km rural roads in Fufore L.G.A	23030113	70621	20230200	-	75,000,000.00	-	-	-	-	-	-
17100124005100	Construction of Dumne - Prambe 12KM rural feeder road in Song L.G.A	23020114	70621	20231800	-	114,920.00	114,914.00	-	-	-	-	-
17100124005200	Construction of Luky - Kubutake- Mbalwa - Mutuku (20Km) in Hong L.G.A	23020114	70621	20230700	-	-	-	-	-	-	-	-
17100124005600	Construction of Sebore Gude Gedkwara 13.5km road in Mubi South L.G.A	23020114	70621	20211500	-	57,460,000.00	10,435,459.00	-	-	-	-	-
17100124005700	Construction of Rural Roads from Mayo sasha to Timbo Village in Youngo LGA	23020114	70621	20221900	-	11,802,300.00	2,909,822.00	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
17100124006100	Construction of main Road - Maiha - Dzaka (5km) in Hong L.G.A.	23020114	70621	20230700	-	-	-	-	-	-	-	-
17100125001100	Construction of Culvert in Shelleng LGA (HOA)	23020118	70621	20221700	-	-	-	30,000,000.00	-	30,000,000.00	-	-
17100125002000	Construction of Bidoma Junction to Dong-Vulpi-Gamadio(35km) Road	23020114	70621	20221900	-	-	-	1,037,995,000.00	-	1,037,995,000.00	2,071,166,600.00	2,112,590,000.00
17100125002100	Electrification of Tsware, Bangwun, Kpakmiyagi, Kudiri in Demsa LGA	23020103	70621	20220100	-	-	-	127,500,000.00	-	127,500,000.00	171,700,000.00	175,134,000.00
17100125002300	Construction of 5-Cell Box Culvert at Gugu, Guyuk LGA	23020114	70621	20220600	-	-	-	75,000,000.00	-	75,000,000.00	101,000,000.00	103,020,000.00
17100125002400	Provision of Assistance for the Construction of self help roads and culverts to various communities	23020114	70621	20242200	-	-	-	75,000,000.00	-	75,000,000.00	101,000,000.00	103,020,000.00
17100125002500	Provision of Assistance for the construction self help class rooms to various communities across the State	23020107	70621	20242200	-	-	-	112,500,000.00	-	112,500,000.00	151,500,000.00	154,530,000.00
17100125002600	Construction of Gugu Township Roads; Guyuk LGA	23020114	70621	20220600	-	-	-	150,000,000.00	-	150,000,000.00	202,000,000.00	206,040,000.00
17100125002700	Construction Rural Roads Network in Banjiram Towns including Culverts in Guyuk LGA	23020114	70621	20220600	-	-	-	187,500,000.00	-	187,500,000.00	252,500,000.00	257,550,000.00
17100125002800	Construction of Kodomti along Numan to Jalingo Road to Shaforon Numan/Jalingo to Shaforon (8.5km) Road	23020114	70621	20221600	-	-	-	582,472,000.00	-	582,472,000.00	784,396,300.00	800,084,300.00
17100125006100	Construction of road from Banjiram to Chikila in Guyuk	23020114	70621	20220600	-	-	-	107,314,900.00	-	107,314,900.00	144,517,800.00	147,408,200.00
17100125051100	Construction of 4.5 km Road Daware Road in Fufore LGA - Fufore/Gurin Constituency	23020114	70621	20230200	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125052100	Construction of 35km road Baza - Zah in Michika LGA - Michika Constituency	23020114	70621	20211300	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125053100	Construction of 18 km road from Kaya, Kubu, Kuda-Mbutiku Madagali LGA - Madagali Constituency	23020114	70621	20211000	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125054100	Construction of Rural Road from Kubtava - Mutuku - Makera in Hong LGA - Hong Constituency	23020114	70621	20230700	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100125055100	Construction of Rural Roads 25km in Gombi North/South Wards - Gombi Constituency	23020114	70621	20230500	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125056100	Rural Electrification Gundo through Wuro Ladde, Gwagarap, Gombeyel, Boburo, Gamji, Jamali and Bakta in Shelleng LGA - Shelleng Constituency	23020114	70621	20221700	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125057100	Rural Electrification of Bahuli, Digil, Muchalla, Mijilu and Victim Wards in Mubi North LGA - Mubi North Constituency	23020114	70621	20211400	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125058100	Rural Electrification of Dumne - Kuma in Song LGA - Song Constituency	23020114	70621	20231800	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
17100125059100	Construction of Rural Road from Karasude to Gretea with Box Culvert at Karasude, Michika LGA (Member Michika)	23020114	70621	20211300	-	-	-	-	200,000,000.00	200,000,000.00	-	-
17100125060100	Construction of Rural Road from Ngaibi to Gashaka in Hong LGA (Speaker)	23020114	70621	20230700	-	-	-	-	120,000,000.00	120,000,000.00	-	-
14100125033100	Rural Electrification of Sabon Gari Uba to Kuma in Hong LGA (Member Uba/Gaya)	23020103	70621	20230700	-	-	-	-	74,000,000.00	74,000,000.00	-	-
14100125034100	Rural Electrification of Pella to Hyema Garari in Hong LGA (Speaker)	23020103	70621	20230700	-	-	-	-	116,000,000.00	116,000,000.00	-	-
14100125035100	Rural Electrification of Marraraban Dwam to Sabon Gari at Demsa LGA (Member Demsa)	23020103	70621	20220100	-	-	-	-	62,500,000.00	62,500,000.00	-	-
14100125036100	Rural Electrification of Hayin Gada Ngbalang to Kwapukei, Numan LGA (Member Numan)	23020103	70621	20221600	-	-	-	-	71,400,000.00	71,400,000.00	-	-
14100125037100	Rural Electrification of Rigange, Bajan, Nzumoso to Shafaron and Kanti, Lamurde LGA(Member Lamurde)	23020103	70621	20220900	-	-	-	-	125,000,000.00	125,000,000.00	-	-
14100125038100	Rural Electrification Kiri to Shelleng, Shelleng LGA (Member Shelleng)	23020103	70621	20221700	-	-	-	-	125,000,000.00	125,000,000.00	-	-
14100125039100	Rural Electrification of Ganye to Dashen in Jada LGA (Member Jada)	23020103	70621	20220800	-	-	-	-	62,500,000.00	62,500,000.00	-	-
14100125041100	Rural Electrification of Polewire to Ndikong, Mayo Belwa LGA (Member Mayo Belwa)	23020103	70621	20221200	-	-	-	-	200,000,000.00	200,000,000.00	-	-
14100125042100	Rural Electrification of Chigari to Karlahi Baraje, Fufore LGA (Member Verre)	23020103	70621	20230200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
14100125043100	Rural Electrification of Jabbi Lamba to Tambo at Girei LGA (Member Girei)	23020103	70621	20230400	-	-	-	-	100,000,000.00	100,000,000.00	-	-
14100125044100	Rural Electrification of Mapeo to Koma II Ward in Jada LGA(Member Jada)	23020103	70621	20220800	-	-	-	-	62,500,000.00	62,500,000.00	-	-
14100125045100	Rural Electrification of Maiha Gari to Tambaja, Maiha LGA (Member Maiha)	23020103	70621	20211100	-	-	-	-	250,000,000.00	250,000,000.00	-	-
14100125046100	Rural Electrification of Timbokom to Nayema, Toungo LGA (Member Toungo)	23020103	70621	20221900	-	-	-	-	250,000,000.00	250,000,000.00	-	-
14100125047100	Rural Electrification of Suwa to Pallam, Madagali LGA (Member Madagali)	23020103	70621	20211000	-	-	-	-	125,000,000.00	125,000,000.00	-	-
14100125048100	Rural Electrification of Koti to Batum Community, Song LGA (Member Song)	23020103	70621	20231800	-	-	-	-	83,335,000.00	83,335,000.00	-	-
17100125071100	Construction of 2.2 KM road from main road (Numan - Yola) to Sangere Bode/Dundere Settlement, Yola South	23020114	70621	20232100	-	-	-	500,000,000.00	83,000,000.00	583,000,000.00	-	-
17100125050100	Construction of Box Culvert of 4 cells at Gada Kwashekye Boni Road Madzi ward, Michika LGA	23020114	70621	20211300	-	-	-	-	150,000,000.00	150,000,000.00	-	-
17100125067100	Construction of Box Culvert of 4 cells at Gada Yabali Road at Tumbara Gnabali Ward, Michika LGA	23020114	70621	20211300	-	-	-	-	150,000,000.00	150,000,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
025400200100 - Rural Access and Mobility Project												
	Total Capital Expenditure				-	357,458,700.00	353,919,475.06	4,000,000,000.00	-	4,000,000,000.00	2,323,000,000.00	2,369,460,000.00
13100125007100	Purchase/Procurement of 1 No. 18-seater Bus 2024 model in State	23010108	70112	20242200	-	-	-	100,000,000.00	-	100,000,000.00	-	-
13100125008100	Purchase/Procurement 2No 4 Wheel Drive pickup vehicle 2024 model in the State	23010108	70112	20242200	-	-	-	150,000,000.00	-	150,000,000.00	-	-
13100125009100	Renovation of 1 block of office in Yola North LGA	23010112	70611	20232000	-	-	-	25,000,000.00	-	25,000,000.00	-	-
13100125012100	Construction of 2No Blocks office with Conference Hall, Yola North LGA	23020103	70611	20232000	-	-	-	150,000,000.00	-	150,000,000.00	-	-
13100125013100	GCCC Refund Taxes on AFD funds to World Bank Funds Projects in the State	23050109	70122	20242200	-	-	-	300,000,000.00	-	300,000,000.00	-	-
13100125014100	Monitoring and Evalutaion of Rural Roads Network in respect of Agricultural Produce in the State	23050103	70981	20242200	-	-	-	65,000,000.00	-	65,000,000.00	-	-
13100125015100	Procurement of 20Nos Laptop for SPIU Staff in the State	23050102	70461	20242200	-	-	-	30,000,000.00	-	30,000,000.00	-	-
13100125016100	Installation of Internet Service for Project Office in Yola North LGA	23010148	70461	20232000	-	-	-	15,000,000.00	-	15,000,000.00	-	-
13100125017100	Meeting/Sensitization Workshops and Seminars across communities in the State	23050108	70133	20242200	-	-	-	50,000,000.00	-	50,000,000.00	-	-
13100125018100	Purchase of ICT Infrastruaction and GIS Mapping Softwares for Rural Roads Management in the State	23010148	70461	20242200	-	-	-	50,000,000.00	-	50,000,000.00	-	-
13100125020100	Purchase of office furnitures and Fittings in Yola North LGA	23010112	70133	20232000	-	-	-	10,000,000.00	-	10,000,000.00	-	-
14100125001100	Purchase and Installation of solar system at the project office Yola North	23010148	70435	20232000	-	-	-	40,000,000.00	-	40,000,000.00	-	-
17100123008900	Construction/Rehabilitation of 45.5KM and Annual Mechanized Maintenance of 561.8km of rural roads across the State	23020114	70451	20242200	-	357,458,700.00	353,919,475.06	450,000,000.00	-	450,000,000.00	454,500,000.00	463,590,000.00
17100123009000	Rehabilitation of rural roads due to erosions across the State	23030113	70621	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
17100125004100	Construction/Rehabilitation of Mararraba Main Road - Humbo-Dumne Bridge JSurface Dressing) 24.85km Road Song LGA	23030113	70621	20231800	-	-	-	1,500,000,000.00	-	1,500,000,000.00	1,818,000,000.00	1,854,360,000.00
17100125020100	Feasiblity study/Prioritization of 50km of rural roads in the State	23050103	70981	20242200	-	-	-	201,750,000.00	-	201,750,000.00	-	-
17100125021100	Implementation of Abbreviated Restlement Action Plan (ARAP)(Compensation to Project affected persons(PAPs) during Construction of Rural Roads Network in the State)	23050103	70981	20242200	-	-	-	150,000,000.00	-	150,000,000.00	-	-
17100125022100	Construction of Bazza - Kalikasa -Kasudi Zah 26.5Km in Michika LGA	23020114	70451	20211300	-	-	-	296,800,000.00	-	296,800,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
17100125023100	Construction of Shuwa - Pallam 8km in Madagali LGA	23020114	70451	202211000	-	-	-	89,600,000.00	-	89,600,000.00	-	-
17100125024100	Construction of Jambutu - Boggare 11 Km in Yola South LGA	23020114	70451	202321000	-	-	-	123,200,000.00	-	123,200,000.00	-	-
17100125025100	Construction of Kwanan waya - Namtari Manga 4.5km in Yola south LGA	23020114	70451	202321000	-	-	-	50,400,000.00	-	50,400,000.00	-	-
17100125026100	Consultancy fee for Rural Roads network in the State	23020119	70811	202422000	-	-	-	103,250,000.00	-	103,250,000.00	-	-
031801100100 - Adamawa State Judicial Service Commission												
	Total Capital Expenditure				-	-	-	77,737,500.00	-	77,737,500.00	78,514,900.00	80,085,300.00
13100123015900	Purchase of (1) Toyota Hummer bus model 2019 23,750,000	23010108	70331	202422000	-	-	-	4,987,500.00	-	4,987,500.00	5,037,400.00	5,138,200.00
13100123016000	Preliminary Works and Design of the State Cust.and Sharia Co	23020103	70331	202422000	-	-	-	5,250,000.00	-	5,250,000.00	5,302,500.00	5,408,600.00
13100123016100	Survey and Demarcation of acquired land for coop village	23020118	70331	202422000	-	-	-	10,500,000.00	-	10,500,000.00	10,605,000.00	10,817,100.00
13100123016200	Construction of Judicial Service Commission secretariat	23020103	70331	202422000	-	-	-	42,000,000.00	-	42,000,000.00	42,420,000.00	43,268,400.00
13100123016300	Acquiring of land for construction of Guest House	23010103	70331	202422000	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
031805100100 - High Court of Justice												
	Total Capital Expenditure				100,000.00	-	-	120,020,000.00	-	120,020,000.00	121,220,200.00	123,644,900.00
13100123016400	Purchase of motor Vehicle for Hon. CJ - land Cruiser 2020 model	23010109	70331	202422000	-	-	-	8,000,000.00	-	8,000,000.00	8,080,000.00	8,241,600.00
13100123016500	Purchase of (2) Toyota Hilux 2019 model 6x25,250,000	23010109	70331	202422000	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100123016600	Purchase of (7) Toyota Corolla 2017 model Toyota Corolla 7x10,520,000=73,640,000.	23010109	70331	202422000	-	-	-	14,000,000.00	-	14,000,000.00	14,140,000.00	14,422,800.00
13100123016700	Purchase of (8) Parodo Jeep 2019 model for Hon. Judges/CR 8x25,500,000= 204,000,000.	23010109	70331	202422000	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
13100123016800	Purchase of desktop computer for Hon.CJ secretary	23010113	70331	202422000	-	-	-	60,000.00	-	60,000.00	60,600.00	61,900.00
13100123016900	Purchase of (20) Laptops for Hon.CJ Judges,CR, DCR & DIR. Finance 20x300,000=6,000,000	23010113	70331	202422000	-	-	-	1,200,000.00	-	1,200,000.00	1,212,000.00	1,236,300.00
13100123017000	Purchase of (20) laserjet printers for Hon. CJ,Judges/CR/DCR/DIRS 20x200,000=4,000,000.	23010114	70331	202422000	-	-	-	800,000.00	-	800,000.00	808,000.00	824,200.00
13100123017100	Purchase of Photocopy machine 6x800,000=4,800,000.	23010115	70331	202422000	-	-	-	960,000.00	-	960,000.00	969,600.00	989,000.00
13100123017200	Drilling of (7) Bore-hole, pipes & Other accessories (7X3,500,00=24,500,000)	23020109	70331	202422000	-	-	-	4,900,000.00	-	4,900,000.00	4,949,000.00	5,048,000.00
13100123017300	Rehabilitation/Repairs of Two High Courts Complexs CMC/SMC/MC Across Adamawa State	23030121	70331	202422000	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
13100123017400	Purchase of Law Books & annual/monthly/weekly Law reports.	23010125	70331	202422000	-	-	-	12,100,000.00	-	12,100,000.00	12,221,000.00	12,465,500.00
13100123017500	Purchase of Gen. set SP 60 Maikano 4X20,000,000=40,000,000.	23010119	70331	202422000	-	-	-	8,000,000.00	-	8,000,000.00	8,080,000.00	8,241,600.00
13100123017600	Purchase of HC Complexs, CMC/SMC/MC furnitures & electrical fittings	23010111	70331	202422000	100,000.00	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
031805200100 - Customary Court of Appeal												
	Total Capital Expenditure				-	-	-	90,000,000.00	-	90,000,000.00	90,900,000.00	92,718,100.00
13100123017700	Purchase of (2) Toyota Corolla 2017 model for DCR & Director Finance 2x10,520,000=21,040,000.	23010109	70331	20242200	-	-	-	12,000,000.00	-	12,000,000.00	12,120,000.00	12,362,400.00
13100123017800	Purchase of one Toyota Hilux 2019 model (25,250,000)	23010109	70331	20242200	-	-	-	13,000,000.00	-	13,000,000.00	13,130,000.00	13,392,600.00
13100123017900	Purchase of One Land Cruiser Jeep 2020 model for Hon. President CCA	23010109	70331	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
13100123018000	Purchases of (3) Parado Jeep 2019 model for Hon. Judges & CR 3x25,500,000= 76,500,000.	23010109	70331	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
13100123018100	Purchase of (6) Laptops for Hon.Presi. Judges,CR, DCR & DIR. Finance 6x300,000=1,800,000	23010113	70331	20242200	-	-	-	1,970,000.00	-	1,970,000.00	1,989,700.00	2,029,500.00
13100123018200	Drilling of One Bore-hole pipes & Other accessories	23020109	70331	20242200	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
13100123018300	Rehabilitation/Repairs of CCA Complex	23030123	70331	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
13100123018400	Purchase of (9) laserjet printers for Hon. Judges,Dir's & CR secretaries 9x200,000=1,800,000.	23010114	70331	20242200	-	-	-	1,980,000.00	-	1,980,000.00	1,999,800.00	2,039,800.00
13100123018500	Purchase of Electrical Equipments	23010143	70331	20242200	-	-	-	2,750,000.00	-	2,750,000.00	2,777,500.00	2,833,100.00
13100123018600	Rehabilitation/Repairs of CCA Libraries	23030110	70331	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
13100123018700	Purchase of Furnitures/Fittings	23010112	70331	20242200	-	-	-	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
13100123018800	Purchases of Law Books & annual/monthly/weekly Law reports.	23010129	70331	20242200	-	-	-	2,300,000.00	-	2,300,000.00	2,323,000.00	2,369,500.00
031805300100 - Sharia Court of Appeal												
	Total Capital Expenditure				-	-	-	90,000,000.00	-	90,000,000.00	90,900,100.00	92,718,200.00
13100123018900	Purchase of motor Vehicle: Hon. Grand Kadi - Land Cruiser 2020 model	23010109	70331	20242200	-	-	-	18,000,000.00	-	18,000,000.00	18,180,000.00	18,543,600.00
13100123019000	Purchase of (6) Toyota Corolla 2017 model 6x10,520,000.00	23010109	70331	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
13100123019100	Purchase of (4) Prado Jeep 2019 model for Hon. Kadis & Chief Registrar 4x 25,500,000	23010109	70331	20242200	-	-	-	37,645,800.00	-	37,645,800.00	38,022,300.00	38,782,800.00
13100123019200	Purchase of (3) laserjet printers and (3) laptops for Hon.GK, CR and DF. 6x 250,000.00	23010114	70331	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
13100123019300	Rehabitation/repairs of Sharia Court of Appeal	23030123	70331	20242200	-	-	-	1,780,000.00	-	1,780,000.00	1,797,800.00	1,833,800.00
13100123019400	Purchase of Law Books, Journals, Monthly, Weekly Annual Law report	23010129	70331	20242200	-	-	-	1,574,200.00	-	1,574,200.00	1,590,000.00	1,621,800.00
031805500100 - Area Courts												
	Total Capital Expenditure				-	-	-	100,000,100.00	-	100,000,100.00	101,000,300.00	103,020,800.00
13100123019500	Purchase of (1) Toyota Hilux 2019 model	23010109	70331	20242200	-	-	-	7,575,000.00	-	7,575,000.00	7,650,800.00	7,803,900.00
13100123019600	Purchase of (20) for laserjet printers Area Court Judges 20x200,000=4, 000,000	23010114	70331	20242200	-	-	-	1,200,000.00	-	1,200,000.00	1,212,000.00	1,236,300.00
13100123019700	Purchase of furnitures & Elect.I fit. for Inspectorate offices in three judicial div.(3x2,000,000=6,000,000)	23010112	70331	20242200	-	-	-	4,225,000.00	-	4,225,000.00	4,267,300.00	4,352,700.00
13100123019800	Purchases of office/Court Hall furnitures & electrical fittings for 21 AC (21x2,000,000=22,000,000)	23010112	70331	20242200	-	-	-	6,600,000.00	-	6,600,000.00	6,666,000.00	6,799,400.00
13100123019900	Constructions/Provision of Area Courts In 21 Local Govt.	23020109	70331	20242200	-	-	-	48,155,100.00	-	48,155,100.00	48,636,700.00	49,609,500.00
13100123020000	Constructions/Provision of Area Courts inspectorate offices in three judicial div. (3x15,000,000.)	23020109	70331	20242200	-	-	-	13,500,000.00	-	13,500,000.00	13,635,000.00	13,907,700.00
13100123020100	Purchase of (20) Laptops for Area Court Judges 20x300,000=6,100,000	23010113	70331	20242200	-	-	-	1,800,000.00	-	1,800,000.00	1,818,000.00	1,854,400.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
13100123020200	Purchase of(3) Utility Veh. For Inspectorate offices 406 Peugeot 2010 model for (3x3,000,000.	23010105	70331	20242200	-	-	-	2,700,000.00	-	2,700,000.00	2,727,000.00	2,781,600.00
13100123020300	Purchase of Law Books & annual/monthly/weekly Law reports.	23010125	70331	20242200	-	-	-	14,245,000.00	-	14,245,000.00	14,387,500.00	14,675,300.00
032600100100 - Ministry of Justice												
	Total Capital Expenditure				-	1,700,000,000.00	1,699,860,175.71	5,250,000,000.00	1,500,000,000.00	6,750,000,000.00	5,555,000,000.00	5,252,989,800.00
13100125047100	Construction of High Court Complex at Gular Madagali LGA	23020103	70611	20211000	-	-	-	-	800,000,000.00	800,000,000.00	-	-
13100125050100	Construction of Residential Quarters for Judges Gulak at Madagali	23020102	70611	20211000	-	-	-	-	700,000,000.00	700,000,000.00	-	-
06100125004500	Purchase of Office Furniture for High Courts in the State	23030123	70331	20242200	-	-	-	2,000,000,000.00	-	2,000,000,000.00	2,020,000,000.00	2,060,400,000.00
06100125004600	Purchased/supply of ICT Infrastructure for automation of Judiciary across the State	23010146	70631	20232100	-	-	-	450,000,000.00	-	450,000,000.00	1,010,000,000.00	617,089,800.00
06100125004700	Renovation and Upgrading of Judiciary/area Courts across the state.	23030123	70331	20242200	-	-	-	100,000,000.00	-	100,000,000.00	1,010,000,000.00	1,030,200,000.00
13100123020400	Construction of Ministry of Justice Complex, Yola North	23020103	70331	20242200	-	-	-	100,000,000.00	-	100,000,000.00	505,000,000.00	515,100,000.00
13100124008300	Renovation of High Courts Complex in the State	23030123	70331	20242200	-	1,700,000,000.00	1,699,860,175.71	2,100,000,000.00	-	2,100,000,000.00	1,010,000,000.00	1,030,200,000.00
13100125008300	Consultancy for Renovation of High Courts Complex in the State (Lot A and B)	23030123	70331	20242200	-	-	-	500,000,000.00	-	500,000,000.00	-	-
051300100100 - Ministry of Youth and Sports Development												
	Total Capital Expenditure				38,740,479.00	4,194,479,100.00	4,192,553,484.05	9,398,495,500.00	7,365,000,000.00	16,763,495,500.00	7,230,161,400.00	7,374,764,700.00
08100122000100	Construction of NYSC Orientation camp at Yola South LGA	23020103	70811	20232100	-	-	-	2,290,000,000.00	5,750,000,000.00	8,040,000,000.00	252,500,000.00	257,550,000.00
08100123000100	Construction of Adamawa State Youth Memorial Center, Jambutu	23020103	70811	20211400	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
08100124000300	Construction of Jimeta Stadium along Numan Road in Yola Noth LGA	23020115	70811	20232000	38,740,479.00	4,194,479,100.00	4,192,553,484.05	6,584,902,900.00	750,000,000.00	7,334,902,900.00	6,650,752,000.00	6,783,767,100.00
08100125000100	Consultancy for Construction of NYSC Orientation camp at Yola South LGA	23020103	70811	20232100	-	-	-	199,920,000.00	565,000,000.00	764,920,000.00	-	-
08100125010100	Consultancy for Construction of 10,000 Cap.state sport comp. along Numan Road, Yola North	23020115	70811	20232000	-	-	-	273,672,600.00	300,000,000.00	573,672,600.00	276,409,400.00	281,937,600.00
051305100100 - Sports Council												
	Total Capital Expenditure				-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
08100123000400	Purchase/Supply of sport Equipments in the State	23010126	70811	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
08100123000500	Renovation of Seven Zonal Offices and Furnishing	23030123	70811	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
08100123000600	Reconstruction of sport council Office building	23030123	70811	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
051400100100 - Ministry of Women Affairs												
	Total Capital Expenditure				3,000,000.00	21,176,700.00	15,950,500.00	4,865,000,000.00	-	4,865,000,000.00	7,575,000,000.00	7,726,500,300.00
04030625004504	Capacity building/Sensitization awareness of Communities across the State on Malnutrition	23010140	70481	20242200	-	-	-	94,800,000.00	-	94,800,000.00	95,748,000.00	97,663,000.00
04030625004604	Purchase/supply of food nutrition kids for distribution across the State	23010140	70481	20242200	1,200,000.00	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04070423000104	Sensitization activism for GBV Commoreation in communities across the State	23050108	70481	20242200	1,800,000.00	-	-	-	-	-	-	-
07100123000100	Conduct of Survey for Mapping of Orphans and Vulnerable Children in 21 LGAs	23050103	71041	20242200	-	10,776,700.00	10,670,000.00	121,000,000.00	-	121,000,000.00	122,210,000.00	124,654,200.00
07100123000200	Purchase of Bill Board to Sensitised and Strengthening Women's in Politics.	23020118	71041	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
07100123000300	Procurement of Instructional Materials for Gender Equality and Equity for Women	23010124	71041	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
07100123000400	Procurement of Instructional Materials in 21 LGAs on Child's Right to Enhance Awareness	23010124	71041	20221600	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
07100123000500	Provision of Office Furniture Social Investment Programme Offices	23010112	71041	20242200	-	-	-	4,500,000.00	-	4,500,000.00	4,545,000.00	4,635,900.00
07100123000600	Purchase of ICT Equipment for Gender Mainstream. Through Implementation of CEDAW.	23010146	71041	20242200	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
07100123000700	Purchase of Skills Acquisition Equipment Tools to 1000No for Women in the State	23010129	71041	20242200	-	-	-	11,440,000.00	-	11,440,000.00	11,554,400.00	11,785,500.00
07100123000800	Procurement of Banners and Bill Boards for 16 days of activism for GBV Commemoration	23010146	71041	20242200	-	10,400,000.00	5,280,500.00	11,440,000.00	-	11,440,000.00	11,554,400.00	11,785,500.00
07100123000900	Purchase of Banners and Bill Boards for Advocacy/sensitization to stakeholders on the need report GVB	23010146	71041	20242200	-	-	-	5,200,000.00	-	5,200,000.00	5,252,000.00	5,357,100.00
07100123001000	Rehabilitation of safe and child friendly spaces Office in state wide	23030122	71041	20242200	-	-	-	111,000,000.00	-	111,000,000.00	11,110,000.00	11,332,200.00
07100124000100	Field Enrollment/Supervision of payment for over 63,000 Beneficiaries in the Implementing 21 LG of the state (CCT)	23050103	71041	20242200	-	-	-	6,200,000.00	-	6,200,000.00	6,262,000.00	6,387,300.00
07100124000200	Construction of Office Block Government Remand Home in Yola North.	23020103	71041	20220300	-	-	-	1,008,120,000.00	-	1,008,120,000.00	3,442,201,200.00	3,511,045,300.00
07100124000300	Renovation of Office Block Government Remand Home in Mubi	23030122	71041	20211400	-	-	-	5,500,000.00	-	5,500,000.00	5,555,000.00	5,666,100.00
07100124000400	Renovation of Office Block for persons with disabilities in Yola North	23030122	71041	20232000	-	-	-	124,300,000.00	-	124,300,000.00	125,543,000.00	128,053,900.00
07100124000500	Renovation of Office Block for blind in Numan.	23030122	71041	20221600	-	-	-	5,500,000.00	-	5,500,000.00	5,555,000.00	5,666,100.00
07100124000800	Provision of skill acquisition/Empowerment of Women in the 3 senatorial Zone (NFWP World Bank assisted Projects)	23010146	70481	20242200	-	-	-	3,300,000,000.00	-	3,300,000,000.00	3,636,000,000.00	3,708,720,000.00
07100125000100	Establishment of People with disability (PWD) Commission, Yola North	23020103	70481	20232000	-	-	-	5,000,000.00	-	5,000,000.00	30,300,000.00	30,906,000.00
07100125000200	Establishment of People with disability (PWD) Commission, Guyuk North	23050108	70481	20220600	-	-	-	5,000,000.00	-	5,000,000.00	15,150,000.00	15,453,000.00
051700100100 - Ministry of Education and Human Capital Development												
	Total Capital Expenditure				4,542,745,247.00	11,469,837,500.00	11,258,370,555.56	38,621,703,860.00	14,662,872,500.00	53,284,576,360.00	43,365,348,200.00	44,232,655,200.00
02100122000402	National Drug Law Enforcement Agency (State Drug Control Committee)	23050103	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05010122000102	Procurement of furnitures and office equipments in the Ministry	23010112	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05010122000202	Renovation of Offices in the Ministry of Tertiary and Professional Education	23010102	70981	20232000	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
05010122000502	Purchase of 20No. of projectors and Screens in the State	23010113	70981	20232000	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05010123000102	Provision of Internet Facilities at Headquarters 5 Z / Offices in the State	23010146	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05010123001402	Purchase of 1 Generator power plan (Maikano SP100) in the State	23010119	70435	20232000	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05010123001602	Procurement of internet facilities in the Ministry	23010147	70981	20232000	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05010123001702	Rehabilitation of Offices in the Ministry	23030122	70981	20232000	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
05010123001802	Procurement of Furniture and office equipment in the Ministry	23010112	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05010223000102	Capacity Building for Officer of EMIS, GMS and PRS in the State	23050108	70981	20232000	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05010422000102	Monitoring and Evaluation of Schools Generally in the State	23050103	70981	20242200	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
05020124000102	Procurement and Distribution of RANA/EGC for early graded learners in the State	23010129	70922	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05030222000102	Specific needs of women and girls living with disabilities	23050103	70981	20242200	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
05030522000102	Mobilisation for public-private partnership for girl child education	23050103	70981	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05040123000102	Quality assurance management in all schools in the state	23050103	70981	20242200	1,663,600.00	5,000,000.00	2,676,600.00	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05040223000102	Procurement of instructional materials	23010124	70981	20232100	537,000.00	50,000,000.00	49,681,333.48	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
05040223000202	Purchase of Instructional materials focal communities in the State -UNICEF	23010124	70981	20242200	-	10,000,000.00	3,107,000.00	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05040223000302	Purchase of white coloured schools chalks for snr. Secondary	23010124	70922	20242200	-	18,534,300.00	18,350,751.00	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
05040223000402	Procurement of Technical equipments for Technical Schools	23010124	70922	20242200	31,230,237.00	50,000,000.00	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
05040223000502	Payment of WAEC, NECO, NABTEB and BECE Exams	23050108	70922	20242200	1,185,057,733.00	1,900,000,000.00	1,840,051,908.75	2,500,000,000.00	-	2,500,000,000.00	2,525,000,000.00	2,575,500,000.00
05040223000702	Purchase of various assorted text books for Snr. Sec Sch	23010124	70922	20242200	-	27,801,400.00	27,526,126.50	430,000,000.00	-	430,000,000.00	434,300,000.00	442,986,000.00
05040224000202	Putrchase of Instructional Material for Adolescent Girls Initiative for Learning And Empowerment(AGILE) World Bank Assisted	23010124	70981	20242200	-	-	-	450,000,000.00	-	450,000,000.00	555,500,000.00	566,610,000.00
05040224000302	Procurement of Technical Hand tools for 10 Best Centres	23010124	70922	20242200	-	50,000,000.00	15,271,371.61	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05040224000402	Purchase of IEC Instructional Materials for Schools in the State	23010124	70981	20242200	-	100,000,000.00	70,000,000.00	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05040322000102	Capital building for Teachers on SRH in the State	23050108	70981	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05040322000202	Capital building of staff and teachers on the rights of the child Library	23050108	70981	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05040422000102	Sensitisation and enrichment of school curriculum to cover SRH and GBV	23050108	70981	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05040623000102	Payment of WACE, NECO registration for SEP, SSI and	23050108	70981	20242200	257,767,672.00	222,212,800.00	220,507,659.78	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
05040623000202	Payment For Student Exchange Program	23050108	70981	20242200	10,835,000.00	53,500,000.00	53,465,330.00	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05040623000302	Pur./Proc. of WAEC Science Practical Chem. & Reagents	23010124	70922	20242200	39,326,842.00	50,000,000.00	34,193,445.20	130,000,000.00	-	130,000,000.00	131,300,000.00	133,926,000.00
05040623000402	Payment of Junior NABTEB Examination for thirteen (13) BEST CENTERS in the State	23020107	70981	20242200	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
05050122002202	Upgrading and Equiping of Science Laboratory in 21No. Senior	23030108	70922	20242200	-	-	-	350,000,000.00	-	350,000,000.00	505,000,000.00	515,100,000.00
05050122003302	Construction of Dies Office in the State	23030108	70922	20242200	-	-	-	350,000,000.00	-	350,000,000.00	454,500,000.00	463,590,000.00
05050123000102	Renovation of Storm and Fire Damages in Schools Generally	23030108	70981	20242200	-	-	-	400,000,000.00	-	400,000,000.00	505,000,000.00	515,100,000.00
05050123002802	Renovation of GSS Uba classroom blocks Structures	23020107	70922	20230700	24,452,742.00	-	-	-	-	-	-	-
05050123002902	Completion of 1No Exam Hall & Furnitures at GDSS Vunikilang	23030108	70922	20230400	47,891,376.00	4,824,500.00	4,824,500.00	-	-	-	-	-
05050123003002	Procurement of 21,000 Nos of 18 Students density mattresses	23010147	70922	20242200	2,300,000.00	-	-	-	-	-	-	-
05050123003902	Provision for the conduct of Annuaal Jets Science competition	23050104	70922	20242200	3,004,600.00	10,000,000.00	5,677,000.00	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05050123004002	Training/Povision of CCTV, Solar Panel and lights for thirty eight (38) Boarding Schools in the State	23010148	70981	20242200	-	1,861,500.00	1,843,000.00	400,000,000.00	-	400,000,000.00	404,000,000.00	412,080,000.00
05050123004102	Provision of double bunk beds in schools	23010147	70922	20242200	-	-	-	500,000,000.00	-	500,000,000.00	757,500,000.00	772,650,000.00
05050123004202	Payment of Electricity Bill for thirty eight (38) Boarding Schools in the State	23020103	70981	20242200	-	-	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
05050123004302	construction/ Rehabilitation of 11No. Of secondary schools in three senatorial zones in the State (GSS Shuwa, GSSMichika, GSS Girei, GMMC Yola, GSS Yola)	23030108	70922	20230400	646,712,744.00	171,136,320.00	171,136,311.65	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05050123004802	Construction of Three (3Nos) Mega Science Senior Secondary Schools One Per Senatorial Zone in the State	23020107	70922	20242200	446,174,146.00	7,966,681,550.00	7,966,681,546.53	10,293,215,560.00	-	10,293,215,560.00	10,908,000,000.00	11,126,160,000.00
05050123008602	Const. of Exam Hall Compl of PTA blk of 3cls at GDSS Bagale	23020107	70922	20230200	1,757,200.00	210,269,600.00	208,187,638.00	-	-	-	-	-
05050123008702	Renovation of GSS Fufore	23030108	70922	20230200	20,467,776.00	210,180,600.00	208,099,566.12	-	-	-	-	-
05050123008802	Renovation of Aliyu Mustafa College Yola	23030108	70922	20232100	2,689,341.00	-	-	-	-	-	-	-
05050123008902	Renovation of AAGSSS Jada	23030108	70922	20220800	107,465,471.00	-	-	-	-	-	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
05050123009002	Renovation of GSS Bazza	23030108	70922	20211300	2,085,265.00	-	-	-	-	-	-	-
05050123009102	Renovation of GBBSS Girei	23030108	70922	20230400	25,431,254.00	-	-	-	-	-	-	-
05050123009202	Annual Natn council on edu act being handled 3ce annually	23050103	70922	20242200	6,033,600.00	-	-	-	-	-	-	-
05050124000600	Construction of Exam Hall at GSS Pare Numan	23020107	70922	20221600	-	69,814,500.00	69,123,256.25	-	-	-	-	-
05050124001102	Rehabilitation of 15 Number Business Engineering Science and Technology Centers (BEST) Yola, Michika, Gombi,Song,and others	23030108	70981	20242200	64,919,284.00	-	-	300,000,000.00	-	300,000,000.00	505,000,000.00	515,100,000.00
05050124001302	Construction of Secondary school in Muguvu at Mubi South	23020107	70922	20211400	-	235,680.00	235,675.02	-	-	-	-	-
05050124001602	Reno.of Existing struct.in Sec.sch.GS&TC Numan,Yola,Mubi,GSS Mayo Belwa,Shelleng,Aliyu Mustapha Coll. Yola,Banjiram,Toungo, Song& Goron,GDSS Pella,Kojoli, Lafiya Lamurde,kpasham,Borrong, Kwabapale,Gurum,Malabu, Goron,Gella & Pakka	23020107	70922	20242200	173,231,524.00	-	-	800,000,000.00	-	800,000,000.00	1,010,000,000.00	1,030,200,000.00
05050125002102	Construction Examination Hall in Lamurde LGA (HOA)	23030108	70922	20220900	-	-	-	40,000,000.00	-	40,000,000.00	-	-
05050125010102	Construction 5No Science Laboratories and Equipping of GSS Guyuk, GSS Banjiram, GDSS Bobini, GDSS Lamza and GDSS Kola in Guyuk LGA - Guyuk Constituency	23020107	70922	20220600	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
05050125011102	Education in Emergency/RRA	23010140	70922	20242200	-	-	-	75,000,000.00	-	75,000,000.00	101,000,000.00	103,020,000.00
05050125012102	Procurement of Dignity Pads (JSS - SSS3) in the State	23010140	70922	20242200	-	-	-	75,000,000.00	-	75,000,000.00	101,000,000.00	103,020,000.00
05050125013102	Procurement of Electronic Boards for selected Schools	23010150	70981	20242200	-	-	-	900,000,000.00	-	900,000,000.00	1,212,000,000.00	1,236,240,000.00
05050125014102	Purchase of Instructional Materials (Tables,Chairs, Laboratory Re-Agencts, Workshop Equipmtent and Other Teaching Aids for 3No Mega Secondary Schools in the State	23010124	70981	20242200	-	-	-	7,000,000,000.00	(200,000,000.00)	6,800,000,000.00	7,070,000,000.00	7,211,400,000.00
05050222000102	Procurement of School Furniture General (Tables and Chairs)	23010124	70981	20242200	1,394,543,746.00	281,961,750.00	281,961,735.67	2,500,000,000.00	-	2,500,000,000.00	3,030,000,000.00	3,090,600,000.00
05050323000202	Renovation and Provision of E- Library at Yola, Numan and Mubi	23030110	70981	20242200	-	-	-	600,000,000.00	-	600,000,000.00	707,000,000.00	721,140,000.00
05060123000302	Establishment/Provision of EMIS unit in the Ministry	23010113	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05060123000702	Integreting of Computer Education in public Schools	23050103	70981	20242200	9,120,294.00	-	-	-	-	-	-	-
05060323000102	Conduct of Biometric data on Schools/Gomobileschool Information Management System	23050103	70981	20211000	20,444,400.00	354,000.00	354,000.00	1,700,000,000.00	-	1,700,000,000.00	2,020,000,000.00	2,060,400,000.00
05100122000102	Sex Education in Primary and Secondary Schools	23050103	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05100122000202	GBV Senitisation and Awareness programs for Schools	23050103	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05100123000102	Consultancy payment for design of capital projects of the Ministry	23050103	70981	20242200	15,051,600.00	5,469,000.00	5,414,800.00	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
05100123000202	provision for Annual Natn council on edu act being handled 3ce annually	23050104	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05100123000302	OLYMPAID NATIONAL Science being held Annually	23050104	70981	20220100	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05100123000402	Purchase of bannare and Bill board for Gender Responsiveness implementation on Education Sector	23010148	70981	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05100124006302	Capacity Building for accelerated Basic Education Programme for Children ages from 10-15-Mass Education Programme	23050108	70981	20242200	-	-	-	82,988,300.00	-	82,988,300.00	83,818,200.00	85,494,600.00
05100125002602	Construction of Perimeter Fence in Secondary Schools in all Secondary Schools across the State (Agile Intervened)	23020129	70981	20242200	-	-	-	4,425,000,000.00	(1,500,000,000.00)	2,925,000,000.00	5,959,000,000.00	6,078,180,000.00
05040125059102	Upgrade of Gulak Mega Scieence School to College of Technology, Innovation and enterprenuership studies Madagali	23020107	70981	20211000	-	-	-	-	2,420,107,500.00	2,420,107,500.00	-	-
05040125060102	Construction of perimiter Fencing for Lamurde Mega Science School.	23020107	70981	20220900	-	-	-	-	450,000,000.00	450,000,000.00	-	-
05040125061102	Construction of Electro-Machanical Worksop for Lamurde Mega Science School.	23020107	70981	20220900	-	-	-	-	150,000,000.00	150,000,000.00	-	-
05040125062102	Construction of fence wall and Watch Towers at ADSU Mubi	23020107	70981	20211400	-	-	-	-	1,600,000,000.00	1,600,000,000.00	-	-
05040125063102	Compensation of Land for Hong Mega Science Schools Site in Hong LGA	23020107	70981	20230700	-	-	-	-	700,000,000.00	700,000,000.00	-	-
05040125077102	Compensation of Land for Gulak Mega Science Schools Site in Madagali LGA	23020107	70981	20211000	-	-	-	-	70,000,000.00	70,000,000.00	-	-
05040125064102	Construction of Perimeter Fencing for Hong Mega Science School.	23020107	70981	20230700	-	-	-	-	300,000,000.00	300,000,000.00	-	-
05040125065102	Construction of Electro-Machanical workshop for Hong Mega Science School.	23020107	70981	20230700	-	-	-	-	150,000,000.00	150,000,000.00	-	-
05040125066102	Take-Off Adamawa State College of Technology, Innovation and Enterprenuership Studies Gulak , Madagali LGA	23020107	70981	20211000	-	-	-	-	2,000,000,000.00	2,000,000,000.00	-	-
05040125067102	Take-Off fund for 21 Model Schools in the State	23020107	70981	20242200	-	-	-	-	2,100,000,000.00	2,100,000,000.00	-	-
05040125068102	Construction of Repurposing Solar Photovoltaic centers in the State	23020107	70981	20242200	-	-	-	-	200,000,000.00	200,000,000.00	-	-
05040125069102	Consultancy payment for Mega Science Schools in the State	23020107	70981	20242200	-	-	-	-	650,000,000.00	650,000,000.00	-	-
05040125073102	Construction of 1No. Exams Hall at GDSS Hyelbla, Madagali LGA (Member Madagali)	23020107	70981	20211000	-	-	-	-	125,000,000.00	125,000,000.00	-	-
05040125003102	Construction of 1No. Exams Hall at GDSS Midlau, Madagali LGA (Member Madagali)	23020107	70981	20211000	-	-	-	-	125,000,000.00	125,000,000.00	-	-
05040125004102	Construction of 1No. Exams Hall at GDSS Pallam, Madagali LGA (Member Madagali)	23020107	70981	20211000	-	-	-	-	125,000,000.00	125,000,000.00	-	-
05040125005102	Construction of 1N0, Exams Hall at GDSS Tambo in Girei LGA (Member Girei)	23020107	70981	20230400	-	-	-	-	100,000,000.00	100,000,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
05040125006102	Construction of 1N0, Exams Hall at GDSS Gereng in Girei LGA (Member Girei)	23020107	70981	20230400	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125007102	Construction of 1N0, Exams Hall at GDSS Jabbi Lamba in Girei LGA (Member Girei)	23020107	70981	20230400	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125008102	Construction of 1N0, Exams Hall at GDSS Vunoklan at Girei LGA (Member Girei)	23020107	70981	20230400	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125009102	Construction of 1No. Exams Hall at GSS Koma, Jada LGA (Member Leko-Koma)	23020107	70981	20220800	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125010102	Construction of 1No. Exams Hall at GDSS Mapeo , Jada LGA (Member Leko-Koma)	23020107	70981	20220800	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125011102	Construction of 2No. Block of Classroom and 1No. Office at Abejo Leko Ward, Jada LGA (Member Leko-Koma)	23020107	70981	20220800	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125022102	Construction of 2No. Block of Classroom at Koma in Jada LGA (Member Leko-Koma)	23020107	70981	20220800	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125013102	Construction of 2No. Block of Classroom at Yelli, Jada LGA (Member Leko-Koma)	23020107	70981	20220800	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125014102	Construction of 1No. Exams hall at GDSS Karlahi, Fufore LGA (Member Verre)	23020107	70981	20230200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125015102	Construction of 1N0 Exams hall at GDSS Mayo-Ine, Fufore LGA (Member Verre)	23020107	70981	20230200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125016102	Construction 1No block of 3 Classroom and 1No. Office at Womsara Primary School, Fufore LGA (Member Verre)	23020107	70981	20230200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125017102	Construction 1No. block of 3classroom and 1No. office at Ogburi School, Fufore LGA (Member Verre)	23020107	70981	20230200	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125018102	Construction of 1N0. Exams Hall at GSSS Mayo Belwa, Mayo Belwa LGA (Member Mayo Belwa)	23020107	70981	20221200	-	-	-	-	150,000,000.00	150,000,000.00	-	-
05040125019102	Construction 1No block of 3classroom and 1 No. office at Yoffo Batane, Mayo Belwa LGA (Member Mayo Belwa)	23020107	70981	20221200	-	-	-	-	150,000,000.00	150,000,000.00	-	-
05040125020102	Construction 1No. Exams Hall at GDSS Jameli, Shelleng LGA (Member Shelleng)	23020107	70981	20221700	-	-	-	-	125,000,000.00	125,000,000.00	-	-
05040125021101	Construction of 1No. Block of 3 classroom and 1No. office at Baka Primary, Shelleng LGA (Member Shelleng)	23020107	70981	20221700	-	-	-	-	125,000,000.00	125,000,000.00	-	-
05040125022101	Construction of 1N0. Block of classroom at Ketembare Primary School Shelleng LGA	23020107	70981	20221700	-	-	-	-	100,000,000.00	100,000,000.00	-	-
05040125023102	Construction of 1No. Block of 3 Classroom at GDSS Kullal, Shelleng LGA (Member Shelleng)	23020107	70981	20221700	-	-	-	-	125,000,000.00	125,000,000.00	-	-
05040125024102	Construction of 1No. Exams Hall at GDSS Dubwagun, Lamurde LGA(Member Lamurde)	23020107	70981	20220900	-	-	-	-	125,000,000.00	125,000,000.00	-	-
05040125025102	Construction of 1No, Exams Hall at GDSS Lafia, Lamurde LGA(Member Lamurde)	23020107	70981	20220900	-	-	-	-	125,000,000.00	125,000,000.00	-	-
05040125026102	Construction of 1No Exams Hall at GDSS Waduku, Lamurde LGA(Member Lamurde)	23020107	70981	20220900	-	-	-	-	125,000,000.00	125,000,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
05040125027101	Construction of 1No. Block of 3 Classroom and 1No. office at Imburu Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	-	-	-	-	71,400,000.00	71,400,000.00	-	-
05040125028101	Construction of 1No. Block of 3 Classroom and 1No. office at Bare Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	-	-	-	-	71,600,000.00	71,600,000.00	-	-
05040125029101	Construction of 1No. Block of 3 Classroom and 1 No. Office at Kanti Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	-	-	-	-	71,400,000.00	71,400,000.00	-	-
05040125030101	Construction of 1No. Block of 3 Classroom and o1No. Office at Vulpi Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	-	-	-	-	71,400,000.00	71,400,000.00	-	-
05040125031101	Construction of 1No. Block of 3 Classroom and 1No. Office at Shafaron Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	-	-	-	-	71,400,000.00	71,400,000.00	-	-
05040125032101	Construction of 1No. Block of 3 Classroom and 1No. Office at Nzumoso Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	-	-	-	-	71,400,000.00	71,400,000.00	-	-
05040125033101	Construction of 1No. Block of 3 Classroom and Office at Gwamba Primary School at Demsa LGA (Member Demsa)	23020107	70981	20220100	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125034101	Construction of 1No. Block of 3 Classroom and Office at Sabon Layi Primary School at Demsa LGA (Member Demsa)	23020107	70981	20220100	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125035101	Construction of 1No. Block of 3 Classroom and Office at Pude Primary School Demsa LGA (Member Demsa)	23020107	70981	20220100	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125036102	Renovation of 1No. Exams Hall at GSS Tagombali at Demsa LGA (Member Demsa)	23020107	70981	20220100	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125037102	Renovation of 1No. Exams Hall at GDSS Kpasham at Demsa LGA (Member Demsa)	23020107	70981	20220100	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125038102	Construction of 1No. Block of 3 Classroom and 1No. Office at Garaha Lar Primary School in Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	-	-	-	-	71,000,000.00	71,000,000.00	-	-
05040125039102	Construction of 1No. Block of 3 Classroom and 1 No. Office at Mayo Ladde Primary School Gaya in Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	-	-	-	-	71,000,000.00	71,000,000.00	-	-
05040125040102	Construction of 1No. Block of 3 Classroom and 1No. Office at Wuro Kai Primary School Uba, Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	-	-	-	-	71,000,000.00	71,000,000.00	-	-
05040125041102	Construction of 1No. Block of 3 Classroom and 1 No. Office at Gashalla Migzil Primary School Uba in Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	-	-	-	-	71,000,000.00	71,000,000.00	-	-
05040125042102	Renovation of 1No. Exams Hall at GSS Uba in Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	-	-	-	-	71,000,000.00	71,000,000.00	-	-
05040125043102	Renovation of 1No. Exams Hall at GDSS Kuva Gahya in Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	-	-	-	-	71,000,000.00	71,000,000.00	-	-
05040125044102	Construction of 1No. Exams Hall at GDSS Kirakwah in Hong LGA (Speaker)	23020107	70981	20230700	-	-	-	-	116,000,000.00	116,000,000.00	-	-
05040125045102	Construction of 1No. Exams Hall at GDSS Zhedinyi in Hong LGA (Speaker)	23020107	70981	20230700	-	-	-	-	116,000,000.00	116,000,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
05040125046102	Construction of 1No. Exams Hall at GDSS Kala'a in Hong LGA (Speaker)	23020107	70981	20230700	-	-	-	-	116,000,000.00	116,000,000.00	-	-
05040125047102	Construction of 1No. Exams Hall at GDSS Dilwachira in Hong LGA (Speaker)	23020107	70981	20230700	-	-	-	-	116,000,000.00	116,000,000.00	-	-
05040125048102	Construction 1No. Block of 3 classroom and 1 No. Office at GJSS Dagera Gada in Nyibango ward, Jada LGA (Member Jada)	23020107	70981	20220800	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125049102	Construction 1No. Block of 3 classroom and 1 No. Office at Tsohon Tike Primary School Jada II, Jada LGA (Member Jada)	23020107	70981	20220800	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125050102	Construction of 1No.Exams Hall at GSS Jada, Jada I Ward in Jada LGA(Member Jada)	23020107	70981	20220800	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125051102	Construction 1No. Block of 3 classroom and 1No. Office at Wuro Abbo Primary School in Mayo Kalaye, Jada LGA (Member Jada)	23020107	70981	20220800	-	-	-	-	62,500,000.00	62,500,000.00	-	-
05040125052102	Construction of 1No. Block of 3 Classroom and 1 No. Office at GDSS Kakta, Song LGA (Member Song)	23020107	70981	20231800	-	-	-	-	83,333,000.00	83,333,000.00	-	-
05040125053102	Construction of 1No. Block of 3 Classroom and 1No. Office at Sukfu Primary School, Song LGA (Member Song)	23020107	70981	20231800	-	-	-	-	83,333,000.00	83,333,000.00	-	-
05040125054102	Construction of 1No. Block of 3 Classroom and 1No. Office at JimboPrimary School, Song LGA (Member Song)	23020107	70981	20231800	-	-	-	-	83,333,000.00	83,333,000.00	-	-
05040125055102	Construction of 1No. Block of 3 Classroom and 1No. Office at Balma Primary School, Song LGA (Member Song)	23020107	70981	20231800	-	-	-	-	83,333,000.00	83,333,000.00	-	-
05040125056102	Construction of 1No. Exams Hall at Gaungo GDSS (Member Song)	23020107	70981	20231800	-	-	-	-	83,333,000.00	83,333,000.00	-	-
05040125057102	Construction of Fence wall and Gate House at GSS Toungo, Toungo LGA (Member Toungo)	23020107	70981	20221900	-	-	-	-	250,000,000.00	250,000,000.00	-	-
05040125058102	Annual School Census Data Capture across the State	23050107	70981	20242200	2,550,800.00	-	-	7,500,000.00	200,000,000.00	207,500,000.00	30,300,000.00	30,906,000.00
05040125101100	Training on Solar Technology in the State	23050107	70951	20242200					200,000,000.00	200,000,000.00		

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051700300100 - Adamawa State Universal Basic Education Board												
	Total Capital Expenditure				-	-	-	1,973,200,300.00	-	1,973,200,300.00	2,396,932,700.00	2,444,871,900.00
05050123004901	Construction of 10 NO Classrooms of Primary School at 10 wards in Maiha	23020107	70912	20211100	-	-	-	359,876,600.00	-	359,876,600.00	363,475,400.00	370,745,000.00
05050123005001	Construction of VIP Toilet at Special Education Centre Jada	23020107	70912	20220800	-	-	-	16,746,700.00	-	16,746,700.00	16,914,200.00	17,252,500.00
05050123005101	Construction of 3 Classrooms With Office For ECCDE. Girei III	23020107	70912	20230400	-	-	-	35,987,700.00	-	35,987,700.00	36,347,600.00	37,074,600.00
05050125009101	Renovation of Damaged School Structures by windstorm in the 21 LGAs of the State	23030108	70912	20242200	-	-	-	500,000,000.00	-	500,000,000.00	-	-
05050223000101	Procurement of 100 sets of Teachers's Tables With Chairs Prested Type for Yola North LGEA	23010112	70912	20232000	-	-	-	8,500,000.00	-	8,500,000.00	8,585,000.00	8,756,700.00
05050225001401	Supply of 10,000.00 Two seater Pupil furniture to be supplied in various schools across the state	23050103	70912	20242200	-	-	-	150,000,000.00	-	150,000,000.00	656,500,000.00	669,630,000.00
05050225001501	Education Data Collection Indicators, Processing, and Reporting for the 21 LGEAs	23050103	70912	20242200	-	-	-	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
05050225001601	Conduct of Annual School Census in the State	23050103	70912	20242200	-	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
05050225001701	Conduct of School Conditional Surveys	23050108	70912	20242200	-	-	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
05050225001801	Purchase/supply of RANA text for Primary 1-Primary 3	23010124	70912	20242200	-	-	-	250,000,000.00	-	250,000,000.00	252,500,000.00	257,550,000.00
05050225001901	Purchase of Instructional Materials (Teaching and Learning Materials TLMs)	23010124	70912	20242200	-	-	-	200,000,000.00	-	200,000,000.00	505,000,000.00	515,100,000.00
05050225002001	Rehabilitation of 1block of classrooms at Old Demsa LGA	23030123	70912	20220100	-	-	-	16,547,000.00	-	16,547,000.00	16,712,500.00	17,046,800.00
05050225002101	Rehabilitation of 1 block classrooms at Kodumon, Lamurde LGA	23030123	70912	20220100	-	-	-	16,655,000.00	-	16,655,000.00	16,821,600.00	17,158,100.00
05050225002201	Rehabilitation of 1 block classrooms at Nbangwuo, Lamurde LGA	23030123	70912	20220100	-	-	-	15,435,600.00	-	15,435,600.00	15,590,000.00	15,901,800.00
05050225002301	Rehabilitation of 1 block classrooms at Kwanyine, Lamurde LGA	23030123	70912	20220100	-	-	-	18,987,500.00	-	18,987,500.00	19,177,400.00	19,561,000.00
05050225002401	Renovation of 1 block of classrooms at Wurobakke primary school, Lamurde LGA	23030123	70912	20220100	-	-	-	16,757,900.00	-	16,757,900.00	16,925,500.00	17,264,100.00
05050225002501	Renovation of 1 block of classrooms at Waja islamiya primary school, Hong LGA	23030123	70912	20230700	-	-	-	18,987,400.00	-	18,987,400.00	19,177,300.00	19,560,900.00
05050225002601	Renovation of 1 block of classrooms at tasha tiding primary school, Hong LGA	23030123	70912	20230700	-	-	-	22,098,500.00	-	22,098,500.00	22,319,500.00	22,765,900.00
05050225002701	Construction of three blocks of Classrooms at Mayo-Mbunga primary School, Maiha LGA	23020107	70912	20211100	-	-	-	107,963,000.00	-	107,963,000.00	109,042,700.00	111,223,600.00
05050225002801	Drilling of motorised Boreole at Board HQ, Yola North	23020109	70912	20232000	-	-	-	18,657,400.00	-	18,657,400.00	18,844,000.00	19,220,900.00
05050225002901	Kick off of Billiungual Education Program in the State	23020107	70912	20242200	-	-	-	50,000,000.00	-	50,000,000.00	151,500,000.00	154,530,000.00
051700800100 - Adamawa State Library Board												
	Total Capital Expenditure				-	-	-	400,000,000.00	-	400,000,000.00	808,000,000.00	824,160,000.00
05010123000300	Renovation of Offices at Headquarters in the State	23030123	70971	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
05050223000200	Purchase of 10No. Shelves	23010147	70971	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
05050323000300	Purchase of 30No. Laptops for E-Library	23010113	70971	20242200	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
05050323000400	Provision of internet service at e-library	23020127	70971	20242200	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
05050323000500	Purchase of e-Library in Adamawa Lib hqtrs	23020117	70971	20242200	-	-	-	195,000,000.00	-	195,000,000.00	196,950,000.00	200,889,000.00
05050325002000	Reconstruction of 6 no. Offices and Walling of Mubi Divisional Library Mubi	23030123	70971	20211500	-	-	-	100,000,000.00	-	100,000,000.00	303,000,000.00	309,060,000.00
05050325002100	Reconstruction of 6 no. Offices and Walling of Numan Divisional Library	23030123	70971	20221600	-	-	-	100,000,000.00	-	100,000,000.00	303,000,000.00	309,060,000.00
051700900100 - Adamawa State Mass Education Board (ADSMEB)												

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
	Total Capital Expenditure				-	20,000,000.00	19,400,000.00	326,811,400.00	-	326,811,400.00	1,039,099,600.00	1,059,881,800.00
05010123000401	Construction of 1 No. blk of 5 Offices With a Boardroom at Hqtrs Mubi LGA	23020103	70951	20211400	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
05040323000101	Capacity Building for Trainer of Trainees (ToT) across the State	23050108	70951	20242200	-	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
05050123005201	Reconstruction & Fencing of women development centre at malamre	23020103	70951	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
05050124009601	Capacity Building for Trainer of Trainees (ToT)	23050108	70951	20242200	-	20,000,000.00	19,400,000.00	-	-	-	-	-
05050125000101	Purchase of Teaching and Learning materials	23010124	70951	20242200	-	-	-	38,822,600.00	-	38,822,600.00	89,710,900.00	91,505,200.00
05050125000201	Purchase of Learning kits for Mainstreaming from ABEP Learning Center to JSS 1 and from ABEP Learning Center to Primary Four	23010124	70951	20242200	-	-	-	26,988,800.00	-	26,988,800.00	57,558,700.00	58,709,900.00
05050125000301	Renovation of zonal offices in 21 local government areas of the state	23030123	70951	20242200	-	-	-	10,000,000.00	-	10,000,000.00	50,500,000.00	51,510,000.00
05050125000401	Construction of 200 Temporary Learning space across the state	23020103	70951	20242200	-	-	-	100,000,000.00	-	100,000,000.00	606,000,000.00	618,120,000.00
05050125000501	Purchase of office Furniture and Filling Cabinet Yola North	23010112	70951	20232000	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
05050125000601	Purchase of 1 No. Generating Set Yola North	23010119	70951	20232000	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
05050125000701	Purchase of 8 No. HP Laptop in Yola North LGA	23010113	70951	20232000	-	-	-	4,600,000.00	-	4,600,000.00	9,696,000.00	9,890,000.00
05050125000801	Purchase of 2 No. HP SHARP Printer Machine, Yola North LGA	23010114	70951	20232000	-	-	-	1,400,000.00	-	1,400,000.00	3,434,000.00	3,502,700.00
05050125000901	Purchase of 1 No. Projector and Accessories, Yola North LGA	23010148	70951	20232000	-	-	-	1,500,000.00	-	1,500,000.00	1,515,000.00	1,545,300.00
05050125001001	Purchase of 80 No. Phone Tablets for Data collection Yola North LGA	23010122	70951	20232000	-	-	-	8,000,000.00	-	8,000,000.00	48,480,000.00	49,449,600.00
05050125001101	Purchase of 20No. Medical Wheel Chairs, Yola North LGA	23010122	70951	20232000	-	-	-	5,000,000.00	-	5,000,000.00	20,200,000.00	20,604,000.00
05050125001201	Purchase of 30No. Fabricated Wheel Chair, Yola North LGA	23010122	70951	20232000	-	-	-	6,000,000.00	-	6,000,000.00	21,210,000.00	21,634,200.00
05050125001301	Purchase of 50No. Crutches, Yola North LGA	23010122	70951	20242200	-	-	-	1,500,000.00	-	1,500,000.00	6,565,000.00	6,696,300.00
051705100100 - Post Primary Schools Mgt Board												
	Total Capital Expenditure				-	50,000,000.00	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00
05010123000500	Construction of 5No. PPSMB Zonal Offices at Yola, Ganye, Mub	23020103	70922	20242200	-	10,000,000.00	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
05010123000600	Rehabilitation of 3No. Office blocks with 21 offices each PPSMB HQ	23030123	70922	20242200	-	35,000,000.00	-	38,500,000.00	-	38,500,000.00	38,885,000.00	39,662,700.00
05010123000700	Provision of Internet Facilities at PPSMB Headquarters	23020127	70922	20242200	-	5,000,000.00	-	5,500,000.00	-	5,500,000.00	5,555,000.00	5,666,100.00
051706400100 - Education Resource Centre												
	Total Capital Expenditure				-	100,000,000.00	-	110,000,000.00	-	110,000,000.00	111,100,000.00	113,322,300.00
05010123000800	Purchase of 12No. HP Computer Sets in the State	23010113	70971	20242200	-	1,800,000.00	-	1,980,000.00	-	1,980,000.00	1,999,800.00	2,039,800.00
05010123000900	Installation of Internet Facilities in the State	23010148	70971	20242200	-	600,000.00	-	660,000.00	-	660,000.00	666,600.00	680,000.00
05010123001000	Renovation of 4No. Office Blocks at Headquarters in the State	23030123	70971	20242200	-	2,400,000.00	-	2,640,000.00	-	2,640,000.00	2,666,400.00	2,719,800.00
05010123001100	Renovation of 4No. Office Blocks at Hqtrs in the State	23030123	70971	20242200	-	88,000,000.00	-	96,800,000.00	-	96,800,000.00	97,768,000.00	99,723,400.00
05010123001200	Purchase of 1No.Multi-functional printer-Mx Sharp in the State	23010114	70971	20242200	-	1,200,000.00	-	1,320,000.00	-	1,320,000.00	1,333,200.00	1,359,900.00
05010123001300	Purchase of 10No. File Cabinets in the State	23010112	70971	20242200	-	2,400,000.00	-	2,640,000.00	-	2,640,000.00	2,666,400.00	2,719,800.00
05040223000900	Purchase of 1000No. of Junior and Senior Secondary School Registers	23010124	70971	20242200	-	3,600,000.00	-	3,960,000.00	-	3,960,000.00	3,999,600.00	4,079,600.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051700500100 - College of Agriculture, Science and Technology Ganye									-			
	Total Capital Expenditure				-	-	-	1,365,544,800.00	-	1,365,544,800.00	874,200,900.00	891,685,600.00
05020622001103	Accreditation fee for the School Programmes with National Board for Technical Education (NBTE) in the State	23050108	70981	20242200	-	-	-	460,000,000.00	-	460,000,000.00	-	-
05040223001003	Procurement of of field and laboratory equipment for departments Ganye LGA	23010124	70941	20220300	-	-	-	56,742,000.00	(50,000,000.00)	6,742,000.00	57,309,500.00	58,455,700.00
05040224000503	Purchase of Library Text Books. Ganye LGA	23010125	70941	20220300	-	-	-	26,156,000.00	-	26,156,000.00	26,417,600.00	26,946,000.00
05040324000103	Capacity Building for the Staff of Collage of Agric Ganye	23050108	70941	20220300	-	-	-	5,500,000.00	-	5,500,000.00	5,555,000.00	5,666,100.00
05050123005303	Procurement of Orchard for the College at Ganye LGA	23010124	70941	20220300	-	-	-	7,586,700.00	-	7,586,700.00	7,662,600.00	7,815,900.00
05050124001703	Constr. Of two Laboratory, two lecture halls and 5 offices for Forestry Technology (FOT) at Adamawa State College of Agriculture Ganye	23020107	70941	20220300	-	-	-	35,265,900.00	-	35,265,900.00	35,618,600.00	36,331,000.00
05050124001803	Construction of 1No.736m2 Hostel block per hostel, Ganye LGA	23020107	70941	20220300	-	-	-	25,424,500.00	174,575,500.00	200,000,000.00	25,678,800.00	26,192,400.00
05050124001903	Construction of two laboratories, two drawning studio,two lecture halls and 5 offices for Department of Agricultural Bio-Environmental Technology at Ganye	23020107	70941	20220300	-	-	-	35,156,200.00	-	35,156,200.00	35,507,800.00	36,218,000.00
05050124002003	Construction of 1No.650m2 Extension department Building, Ganye LGA	23020107	70941	20220300	-	-	-	25,321,500.00	-	25,321,500.00	25,574,800.00	26,086,300.00
05050124002103	Construction of 1No.510m2 Multipurpose theatre, Ganye LGA	23020107	70941	20220300	-	-	-	47,450,600.00	72,549,400.00	120,000,000.00	47,925,200.00	48,883,800.00
05050124002203	Construction of 1No.961m2 Library Building, Ganye LGA	23020107	70941	20220300	-	-	-	55,000,000.00	(47,124,900.00)	7,875,100.00	55,550,000.00	56,661,000.00
05050124002303	construction of 2NO Lab, 2 Drawing studios, 2 Lecture halls and 5 offices for Dept of Agric Tech Plus at Ganye	23020107	70941	20220300	-	-	-	25,411,500.00	-	25,411,500.00	25,665,700.00	26,179,100.00
05050124002403	contruction of 2 Lab, 2 Drawing Boards, 2 lecture halls and 5 office for Dept of animal health tech at Ganye	23020107	70941	20220300	-	-	-	45,980,000.00	(40,000,000.00)	5,980,000.00	46,439,800.00	47,368,600.00
05050124002503	construction of 2lab, 2 drawing boards and 2 lecture halls and 5 offices for Dept of Forestry Technology plus at Ganye	23020107	70941	20220300	-	-	-	35,160,000.00	-	35,160,000.00	35,511,600.00	36,221,900.00
05050124002603	Construction Of two Laboratory, two lecture halls and 5 offices for Animal Health and Production Dept (AHP) at Ganye	23020107	70941	20220300	-	-	-	50,000,000.00	(40,000,000.00)	10,000,000.00	50,500,000.00	51,510,000.00
05050124002703	Construction Of two Laboratory, two lecture halls and 5 offices for Agricultural Technology (AGT) at Ganye	23020107	70941	20220300	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050124002803	Rehabilitation / Repairs of office buildings	23030123	70941	20220300	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050124002903	Purches of Computers and Printers	23010114	70941	20220300	-	-	-	9,075,000.00	-	9,075,000.00	9,165,800.00	9,349,200.00
05050124003003	Construction of 2 blocks of 5 offices	23020107	70941	20220300	-	-	-	50,000,000.00	50,000,000.00	100,000,000.00	50,500,000.00	51,510,000.00
05050223000303	Procurement and installation of laboratory furniture for departments	23010124	70941	20220300	-	-	-	51,517,100.00	-	51,517,100.00	52,032,300.00	53,073,000.00
05050224000103	Purchase of Office furniture / Equipments	23010112	70941	20220300	-	-	-	88,000,000.00	-	88,000,000.00	88,880,000.00	90,657,600.00
05050424000103	Rehabilitation / Repair of 2NO Industrial Borehole	23030104	70941	20220300	-	-	-	8,297,800.00	-	8,297,800.00	8,380,800.00	8,548,500.00
05100124000103	Purches of Toyota Corolla Motor Vehicles for Principal officers	23010104	70941	20220300	-	-	-	82,500,000.00	(80,000,000.00)	2,500,000.00	83,325,000.00	84,991,500.00
05100124001003	Purchase of 2No Hummer Buses in the State.	23010108	70451	20242200	-	-	-	40,000,000.00	(40,000,000.00)	-	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051700400100 - College of Legal Studies Yola												
	Total Capital Expenditure				-	-	-	798,451,500.00	-	798,451,500.00	887,236,200.00	904,981,100.00
05040224000603	Purchase/supply of Library Textbooks, Equipments and other related items in the State	23010125	70941	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
05050123005403	Renovation of 1No. Blks of 13No. Offices with 7No. Toilets Yola South LGA	23030106	70941	20232100	-	-	-	57,601,000.00	-	57,601,000.00	58,177,100.00	59,340,700.00
05050123005503	Renovation /Extension of College Library Yola South	23030110	70941	20232100	-	-	-	46,500,000.00	-	46,500,000.00	46,965,000.00	47,904,300.00
05050123005603	Construction of one Block of 8NO. of 2 offices each with toilets Yola South	23020105	70941	20232100	-	-	-	42,600,500.00	-	42,600,500.00	43,026,600.00	43,887,200.00
05050124003103	Procurement of 2000 No. Units of Class room Furniture for Distribution across the State	23010143	70941	20232100	-	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
05050124003203	Procurement of Cooling Systems Yola South LGA	23010145	70941	20232100	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05050124003303	Extention of fence wall and increase of existing fence wall height at new permanent site	23020105	70941	20232100	-	-	-	120,000,000.00	-	120,000,000.00	121,200,000.00	123,624,000.00
05050124003403	Construction of 1No.Block of One Storey Building of 2No. Exam Hall	23020105	70941	20232100	-	-	-	160,000,000.00	-	160,000,000.00	161,600,000.00	164,832,000.00
05050124003503	Construction of one Block of Six (6)Deanery offices each with toilets	23020105	70941	20232100	-	-	-	39,750,000.00	-	39,750,000.00	40,147,500.00	40,950,500.00
05050223000403	Purchase of furniture and Office fittings	23010112	70941	20232100	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
05050223000503	Purchase of 300 unit of assorted Collapsible Exams Hall seats	23010143	70941	20232100	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
05050224000203	Procurement of Office Furniture and Equipments	23010112	70941	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
05050323000603	Purchase of Clinical and Laboratory Equipment	23010124	70941	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05100123000503	Purchase of 2NO. Hilux Vehicles	23010105	70941	20232100	-	-	-	56,000,000.00	-	56,000,000.00	56,560,000.00	57,691,200.00
05100124000203	Procurement of Toyota Corolla model 2013	23010105	70941	20232100	-	-	-	18,000,000.00	-	18,000,000.00	18,180,000.00	18,543,600.00
05100124000303	Procurement of Toyota Camry salon 2015 model 2	23010105	70941	20232100	-	-	-	36,000,000.00	-	36,000,000.00	36,360,000.00	37,087,200.00
05100125002703	Procurement of computer systems: Desktops, Laptops & Assessories in the State	23010113	70941	20242200	-	-	-	20,000,000.00	-	20,000,000.00	40,400,000.00	41,208,000.00
05100125002803	Construction of Reliable water supply system and Drilling of Bohole and Reticulation to the College Yola South LGA	23020105	70941	20232100	-	-	-	30,000,000.00	-	30,000,000.00	60,600,000.00	61,812,000.00
05100125002903	Purchase of 3 Nos Small Sized Utility Vehicles Yola South LGA	23010105	70941	20232100	-	-	-	2,000,000.00	-	2,000,000.00	12,120,000.00	12,362,400.00
05100125003003	Construction of One Block of Five Nos Director's Offices Yola South LGA	23020105	70941	20232100	-	-	-	5,000,000.00	-	5,000,000.00	25,250,000.00	25,755,000.00
051701800100 - Adamawa State Polytechnic Yola												
	Total Capital Expenditure				-	50,000,000.00	-	560,000,000.00	-	560,000,000.00	565,600,000.00	576,912,000.00
05050123005703	Provision for Design of Master Plan of Jambutu Campus Yola North LGA	23050103	70942	20232000	-	2,000,000.00	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
05050123005803	Renovation of School Lecture/office Buildings, Yola North LGA	23030106	70942	20232000	-	10,000,000.00	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05050123005903	Rehabilitation of Road network in the Main Campus, Yola North LGA	23030113	70942	20232000	-	10,000,000.00	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05050123006003	Rehabilitation of male and female Hostel, Yola North LGA	23020107	70942	20232000	-	-	-	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
05050123006103	Provision for Design of Master Plan of Numan Campus Numan LGA	23050103	70942	20221600	-	1,500,000.00	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
05050423000103	Construction of comprehensive surface tank in the main campus, Yola North LGA	23020105	70942	20232000	-	26,500,000.00	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051701900100 - College of Education Hong												
	Total Capital Expenditure				952,126,468.66	150,000,000.00	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
05050123006203	Renovation of 2 no. Hostel Block, Hong LGA	23020107	70941	20230700	-	25,000,000.00	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
05050124003603	Electricity Connection to Academic Area and other part of the college, Hong LGA	23020103	70941	20230700	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
05050124003703	Construction of Male and Female Hostels	23020107	70941	20230700	-	50,000,000.00	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050124003803	Construction of 5km fencing of the College	23020107	70941	20230700	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
05050423000203	Construction of Water System in the School premises	23020105	70941	20230700	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
05050423000303	Sinking of 5No. Industrial & 15No. Solar boreholes	23020105	70631	20230700	952,126,468.66	15,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
051702100100 - Adamawa State University Mubi												
	Total Capital Expenditure				541,117,796.98	-	-	1,810,000,000.00	550,000,000.00	2,360,000,000.00	1,828,100,000.00	1,864,662,000.00
05020622000103	Consultancy Payment for NUC Accreditation/Academic Facilities	23050103	70942	20211400	77,943,145.02	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05040323000203	Capacity Building of Planning Unit	23050108	70942	20211400	22,573,750.00	-	-	9,000,000.00	-	9,000,000.00	9,090,000.00	9,271,800.00
05050122004203	Purchase of Landed Physical structures in Mubi LGA	23010103	70942	20211400	-	-	-	10,000,000.00	-	10,000,000.00	30,300,000.00	30,906,000.00
05050122004303	Purchase of Plant Equipment 1 No. Mikano Geneating set in Mubi LGA	23010119	70435	20211400	-	-	-	80,000,000.00	-	80,000,000.00	80,800,000.00	82,416,000.00
05050122004403	Purchase of tools/Equipmnt for entrepreneurship centre in Mubi LGA	23010124	70942	20211400	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
05050122004503	Construction of Faculty of Social and management Sciences in Mubi LGA	23020107	70942	20211400	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050122004603	Rehabilitation of Lecture/Office Buildings in Mubi LGA	23030123	70942	20211400	-	-	-	50,000,000.00	150,000,000.00	200,000,000.00	50,500,000.00	51,510,000.00
05050122004703	Construction School fencing and Land scaping	23040103	70942	20211400	60,282,860.30	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
05050123006303	Purchase of 2No. of 100KVA generator	23010119	70435	20211400	13,930,061.74	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
05050123006403	Construction of College of Medical Science Complex	23020107	70942	20211400	-	-	-	5,000,000.00	-	5,000,000.00	10,100,000.00	10,302,000.00
05050123006503	Construction of Faculty of Education	23020107	70942	20211400	-	-	-	4,000,000.00	-	4,000,000.00	4,040,000.00	4,120,800.00
05050123006603	Construction and Establishment of Faculty of Law	23020107	70942	20211400	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050123006703	Completion of 2No. Lecture Theatres	23020107	70942	20211400	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
05050123006803	Construction of Post graduate School	23020107	70942	20211400	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
05050123006903	Construction of Faculty of Arts at Former School of Health Site	23020107	70942	20211400	-	-	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
05050123007003	Construction of Faculty of Environmental Science Complex	23020107	70942	20211400	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
05050123007103	Design and Construction of 2 No. Hostel	23020107	70942	20211400	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05050123007203	Construction of Roads And Drainages (On Going Project)	23020114	70451	20211400	-	-	-	25,000,000.00	-	25,000,000.00	50,500,000.00	51,510,000.00
05050123007303	Completion of abandoned University Staff School	23020107	70942	20211400	80,079,098.94	-	-	5,000,000.00	-	5,000,000.00	10,100,000.00	10,302,000.00
05050123007403	Construction of Faculty of Agriculture Complex	23020107	70942	20211400	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
05050123007503	Construction of Sasaka Building for Agricultural Economics and Extension	23020107	70942	20211400	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
05050123007603	Construction of Entrepreneurship centre	23020107	70942	20211400	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05050123007703	Construction of Recreational Centers and Social Amenities	23020119	70942	20211400	-	-	-	20,000,000.00	-	20,000,000.00	50,500,000.00	51,510,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
05050123007803	Construction of conference center (400-500 seat capacity)	23020118	70942	20211400	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05050123007903	Construction of Staff 3 No. Quarters	23020102	70942	20211400	17,043,343.35	-	-	10,000,000.00	-	10,000,000.00	30,300,000.00	30,906,000.00
05050123008003	Supply and Installation of Teaching and Research Facilities	23010124	70942	20211400	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
05050123008103	Renovation of Senate Buildings	23030125	70942	20211400	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05050123008203	Purchase of Teaching and Research Facilities/Equipment	23010124	70942	20211400	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050222000403	Purchase of furniture for Academic Buildings	23010147	70942	20211400	185,527,800.00	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050222000503	Provi of Furniture&Equipt for C/r,theatre, Lab,Office Hostel	23010147	70942	20211400	-	-	-	100,000,000.00	100,000,000.00	200,000,000.00	101,000,000.00	103,020,000.00
05050223000603	Purchase of 300 No. Lecture Seats and cost of Installation	23010147	70942	20211400	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
05050223000703	Furnishing of Offices in Works Department	23010112	70942	20211400	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
05050322000103	Construction of Library Complex	23020115	70942	20211400	83,737,737.63	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050323000703	Rehabilitation of E-Library	23020115	70942	20211400	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050323000803	Construction of Laboratory equipment	23010125	70942	20211400	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
05050323000903	Construction of Laboratory for University Clinic and Furnish	23020107	70942	20211400	-	-	-	40,000,000.00	-	40,000,000.00	50,500,000.00	51,510,000.00
05050422000103	Extension of Water Supply	23020105	70631	20211400	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05050523000103	Purchase of Security Facilities	23010128	70361	20211400	-	-	-	10,000,000.00	-	10,000,000.00	20,200,000.00	20,604,000.00
05060122000103	Completing ICT Centre (On Going)	23020127	70942	20211400	-	-	-	40,000,000.00	-	40,000,000.00	50,500,000.00	51,510,000.00
05060123000503	Procuremnt of 2 Nos.HP Micro Tower saver 3.0GHZ 4GB RAM 500GD	23010113	70942	20211400	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
05060223000103	Provision of Research and Teaching Facilities(Farm Edu Res Cent etc)	23050107	70942	20211400	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
05100123000603	Consultancy payment for Uiversity Projects	23050107	70942	20211400	-	-	-	70,000,000.00	-	70,000,000.00	101,000,000.00	103,020,000.00
09100123002103	Landscaping of School Environment	23040107	70942	20211400	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
09100123002203	Purchase of ornamental plants for beautification of the environment	23010129	70942	20211400	-	-	-	30,000,000.00	-	30,000,000.00	40,400,000.00	41,208,000.00
09100125000103	Provision of Power Suply	23020103	70942	20211400	-	-	-	70,000,000.00	150,000,000.00	220,000,000.00	101,000,000.00	103,020,000.00
09100125000203	Purchase of Motor Vehicles	23010105	70942	20211400	-	-	-	305,000,000.00	150,000,000.00	455,000,000.00	101,000,000.00	103,020,000.00
051702200100 - Adamawa State Scholarship Trust Fund												
	Total Capital Expenditure				749,411,394.00	1,128,120,800.00	955,274,241.88	2,187,000,000.00	4,500,000,000.00	6,687,000,000.00	1,067,570,000.00	1,088,921,400.00
05040322000403	Capacity building through payment of Best Performing Secondary Students/JAMB	23050108	70961	20242200	68,072,850.00	85,000,000.00	4,754,300.00	132,000,000.00	-	132,000,000.00	133,320,000.00	135,986,400.00
05040322000503	Capacity building through payment of Foreign scholarship	23050108	70961	20242200	102,050,594.00	343,140,500.00	341,277,650.00	160,000,000.00	4,500,000,000.00	4,660,000,000.00	161,600,000.00	164,832,000.00
05040322000603	Capacity building through payment of Students Scholarship Allowance	23050108	70961	20242200	579,287,950.00	241,000,000.00	154,657,891.88	660,000,000.00	-	660,000,000.00	666,600,000.00	679,932,000.00
05040324000203	Capacity building through payment of Scholarship for female students with 9 credits in SSCE in 21 LGAs	23050108	70961	20242200	-	458,980,300.00	454,584,400.00	105,000,000.00	-	105,000,000.00	106,050,000.00	108,171,000.00
05040325002003	Outstanding Scholarship for students at Mewar University, India	23050108	70961	20242200	-	-	-	1,000,000,000.00	-	1,000,000,000.00	-	-
13100125090100	Construction of Computer Base Center and ICT Infrastructure in State	23020127	70961	20242200	-	-	-	130,000,000.00	-	130,000,000.00	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
051702300100 - College of Nursing & Midwifery Yola												
	Total Capital Expenditure				95,000,000.00	270,522,700.00	44,409,724.00	610,000,000.00	-	610,000,000.00	909,000,000.00	927,180,000.00
05040223001203	Purchase of Nursing/Midwifery Demonstration Equipment	23010124	70941	20232100	-	38,000,000.00	-	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
05050123008303	Construction of 2ND. block of Student Hostel	23020107	70941	20232100	95,000,000.00	28,172,700.00	28,172,700.00	-	-	-	-	-
05050123008403	Construction of Sport Centre	23020112	70941	20232100	-	27,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
05050123008503	Construction 1 No. Block office, Landscaping and Car Park	23020103	70941	20232100	-	37,000,000.00	16,237,024.00	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05050323001003	Purchase of Library Books	23010129	70941	20232100	-	60,000,000.00	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05050423000403	Reticulation Water treatment Plant	23020109	70631	20232100	-	80,350,000.00	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05050425002203	Purchase 1 No. Toyota 18 Seater Bus, Yola South LGA	23010109	70631	20232100	-	-	-	10,000,000.00	-	10,000,000.00	50,500,000.00	51,510,000.00
05050425002303	Purchase of ICT Infrastructure for CBT and Twin Lecture Theater, Yola South LGA	23010148	70631	20232100	-	-	-	150,000,000.00	-	150,000,000.00	353,500,000.00	360,570,000.00
05050425002403	Purchase of 1 No. Genetor MIKANO for Administrative Block, Yola South LGA	23010119	70631	20232100	-	-	-	20,000,000.00	-	20,000,000.00	70,700,000.00	72,114,000.00
05050425002503	Purchase/instalation of Solar system at Administrative Block, Yola South LGA	23010149	70631	20232100	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
051702400100 - College of Health Technology Michika												
	Total Capital Expenditure				-	976,832,700.00	516,198,490.16	1,616,555,000.00	-	1,616,555,000.00	1,632,720,900.00	1,665,376,200.00
05050124003903	Construction Of Office Block For HODs, Michika LGA	23020103	70941	20211300	-	9,500,000.00	-	166,650,000.00	-	166,650,000.00	168,316,500.00	171,682,900.00
05050124004003	Construction of Lecturers/ Tutors Offices	23020107	70941	20211300	-	15,000,000.00	-	21,210,000.00	-	21,210,000.00	21,422,100.00	21,850,600.00
05050124004103	Construction of Admin Block	23020103	70941	20211300	-	132,594,000.00	131,474,167.62	146,450,000.00	-	146,450,000.00	147,914,500.00	150,872,800.00
05050124004203	Construction Classroom Block	23020107	70941	20211300	-	105,608,000.00	104,745,457.79	35,350,000.00	-	35,350,000.00	35,703,500.00	36,417,600.00
05050124004303	Construction of Multi-Purpose Hall	23020107	70941	20211300	-	25,000,000.00	-	46,258,000.00	-	46,258,000.00	46,720,600.00	47,655,100.00
05050124004403	Construction of Demonstration Centre/Tasting Lab.	23020107	70941	20211300	-	18,000,000.00	-	136,855,000.00	-	136,855,000.00	138,223,600.00	140,988,100.00
05050124004503	Procurement of Recreational Facilities	23010130	70941	20211300	-	8,000,000.00	-	23,735,000.00	-	23,735,000.00	23,972,400.00	24,451,900.00
05050124004603	Purchase of Plants and Equipments	23010139	70941	20211300	-	13,000,000.00	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
05050124004703	Renovation of Admin Block	23030123	70941	20211300	-	5,500,000.00	-	9,090,000.00	-	9,090,000.00	9,180,900.00	9,364,600.00
05050124004803	Renovation of Classroom Block	23030106	70941	20211300	-	5,000,000.00	-	13,635,000.00	-	13,635,000.00	13,771,400.00	14,046,900.00
05050124004903	Renovation of Hostel Blocks	23030106	70941	20211300	-	262,630,700.00	260,178,864.75	18,685,000.00	-	18,685,000.00	18,871,900.00	19,249,400.00
05050124005003	Renovation of Works Block	23030123	70941	20211300	-	4,000,000.00	-	10,100,000.00	-	10,100,000.00	10,201,000.00	10,405,100.00
05050124005103	Provision of Solar light in Michika Campus	23030102	70941	20211300	-	20,000,000.00	19,800,000.00	47,975,000.00	-	47,975,000.00	48,454,800.00	49,423,900.00
05050124005203	Renovation of Staff Quarters and Fittings	23030103	70941	20211300	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
05050224000303	Purchase of Furniture and Fittings	23010112	70941	20211300	-	45,000,000.00	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050324000103	Costruction Library Complex	23020111	70941	20211300	-	60,000,000.00	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
05050324000203	Purchase of Reference Materials for E-Library	23010129	70941	20211300	-	33,000,000.00	-	89,385,000.00	-	89,385,000.00	90,278,900.00	92,084,500.00
05050324000303	Renovation f Laboratories	23030106	70941	20211300	-	8,000,000.00	-	46,157,000.00	-	46,157,000.00	46,618,600.00	47,551,000.00
05060124000103	Construction Of ICT Centre	23020127	70941	20211300	-	60,000,000.00	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
05100122000703	Purchase of Motor Vehicles 1 No. Hilux Van	23010105	70941	20211300	-	80,000,000.00	-	60,600,000.00	-	60,600,000.00	61,206,000.00	62,430,200.00
05100124000403	Purchase of Motor Vehicles	23010105	70941	20211300	-	67,000,000.00	-	128,270,000.00	-	128,270,000.00	129,552,700.00	132,143,800.00
05100125003103	Provision for accreditation programmes	23050105	70941	20211300	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
09100125002403	Construction of 1No. Bursary Block and Store, Michika LGA	23020105	70941	20211300	-	-	-	80,800,000.00	-	80,800,000.00	81,608,000.00	83,240,200.00
09100125002503	Construction of 4 Blocks Of Hostel, Michika LGA	23020105	70941	20211300	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
09100125002603	Construction of Car Parks at College of Health Tech. Michika	23020118	70941	20211300	-	-	-	35,350,000.00	-	35,350,000.00	35,703,500.00	36,417,600.00
052100100100 - Ministry of Health and Human Services												
	Total Capital Expenditure				1,577,523,019.00	3,550,357,260.00	2,769,369,200.02	11,159,250,000.00	6,750,000,000.00	17,909,250,000.00	12,426,030,000.00	12,674,550,600.00
04010122000102	Consultancy for Design and supervision Projects in the State	23050105	70761	20242200	-	100,000,000.00	90,122,785.77	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
04010123000102	Consultancy Payment for Health capital projects in the State	23050105	70761	20242200	-	324,990,400.00	322,564,719.39	400,000,000.00	700,000,000.00	1,100,000,000.00	404,000,000.00	412,080,000.00
04010123000202	Consultancy payment for State Health Council in the State	23050105	70761	20242200	-	30,000,000.00	-	-	-	-	-	-
04010123000302	Consultancy payment for State Logistics management coordinating unit	23050105	70761	20232100	-	5,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04010123000402	Consultancy payment for Partners coordination on health related issues	23050105	70761	20232000	-	10,000,000.00	-	-	-	-	-	-
04010123000502	Consultancy payment for Community mobilization of health workers	23050105	70741	20232000	407,589,264.00	5,000,000.00	-	-	-	-	-	-
04020223000302	Covid-19 Pandemic Establishment/Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shellenge	23020108	70741	20242200	2,836,146.00	-	-	-	-	-	-	-
04020223000403	Rehabilitation of Structures at General Hospital Ganye-Covid-19 Pandemic	23030105	70741	20220300	33,807,357.00	-	-	-	-	-	-	-
04020223000502	Rehabilitation & Upgrading of Gulak C/Hosp.to Gen. Hospital-Covid-19 Pandemic	23030105	70741	20211000	12,831,803.00	-	-	-	-	-	-	-
04030123000102	Purchase of Sexual and Reproductive Health care tools (UNFPA)	23010122	70741	20232000	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04030223000102	Purchase of Banners and Bill boards sanitization for Mother and Child Week Outreach EU-UNICEF	23010125	70761	20232000	-	30,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04030223000202	Maternal and Child health Week (Bi-annual MNCHW)	23050104	70741	20232100	-	10,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04030423000102	Procurement of Testing Kits and other Consumables-Covid-19 Pandemic	23010122	70761	20232000	-	10,000,000.00	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
04030424000102	Purchase of HIV/AIDS/STDs Test equipments in the state	23010122	70741	20242200	-	40,000,000.00	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04030623000102	Provision for Purchase of Nutritional food items for the treatment of Malnutrition	23050105	70761	20232100	-	10,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04030723000202	Purchase for Medicines for State Humanitarian Emergency control (WHO, UNICEF, UNFPA)	23010122	70761	20232000	-	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04030723000302	State Emergency Preparedness and Control Outbreak-Covid-19 Pandemic	23050105	70741	20242200	-	10,000,000.00	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04030724000102	Purchase of 1 No.Emergency Ambulance Services for state Statewide service	23010122	70761	20242200	-	20,000,000.00	-	-	-	-	-	-

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
04040323000102	Training of front line Health personnels on Pandemic outbreaks	23050108	70761	20232000	10,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
04050122000102	Purchase of equipment for Cleaning and fumigation of Specialist Hospital Yola	23010122	70741	20232000	36,474,745.00	54,000,000.00	-	54,000,000.00	-	54,000,000.00	54,540,000.00	55,630,800.00
04050122000203	Construction and Equiping of General Hospital mayobelwa including Staff quarters	23020108	70731	20221200	-	437,948,600.00	437,948,583.88	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
04050122000302	Supply of Medical equipment to Hospitals in the State	23010122	70731	20242200	-	80,000,000.00	-	150,000,000.00	-	150,000,000.00	151,500,000.00	154,530,000.00
04050122000402	Construction of Cottage Hospital Dumne with Staff Quarters & Equipment	23020102	70731	20231800	30,198,597.00	100,000,000.00	46,227,251.82	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050122000502	Construction of residential block of flats (1) each in new cottage hospitals at Guyuk, Shelleng, Girei, Gombi, Gulak, and Michika	23020102	70731	20220100	288,095,614.00	100,000,000.00	29,647,504.48	-	-	-	-	-
04050122000702	Provision of Health facilities for Mother and Child during and after birth in the Hospital	23020108	70731	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050122001002	Rehab/Renovation of Cottage Hospital with Staff Quarters in Guyuk LGA	23030105	70731	20220600	-	20,000,000.00	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
04050122001103	Rehabilitation of Structures of General Hospital Numan	23030105	70731	20221600	-	30,000,000.00	14,055,233.81	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04050122001203	Rehabilitation of Structures at General Hospital Ganye-	23030105	70731	20220300	-	50,000,000.00	-	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
04050122001303	Rehabilitation & Upgrading of Gulak C/Hosp.to General Hospital	23030105	70731	20211000	-	50,000,000.00	10,967,817.06	50,000,000.00	810,000,000.00	860,000,000.00	50,500,000.00	51,510,000.00
04050122001403	Rehabilitation of General Hospital Mubi	23030105	70731	20211400	-	50,000,000.00	20,299,080.70	-	-	-	-	-
04050122001502	Rehabilitation of Song Cottage Hospital	23030105	70731	20231800	-	50,000,000.00	21,545,349.14	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050122001602	Rehabilitation of Fufore Cottage Hospital	23030105	70731	20230200	33,817,918.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050122001702	Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng	23020108	70731	20242200	-	150,000,000.00	114,174,144.03	60,000,000.00	-	60,000,000.00	60,600,000.00	61,812,000.00
04050122001804	Rehabilitation of Specialist Hospital Yola-	23030122	70741	20232000	-	-	-	20,000,000.00	-	20,000,000.00	50,500,000.00	51,510,000.00
04050123000402	Provision for Blood Transfusion Bank in all Hospitals	23020108	70731	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050123000502	Purchase of Lab & X-ray equip. for Adamawa German Hosp.	23010122	70731	20232000	-	-	-	70,000,000.00	-	70,000,000.00	70,700,000.00	72,114,000.00
04050123000602	Construction of Cott. Hospital Jada Inclu staff quarters	23020108	70731	20220800	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050123000702	Construction and Upgrading at Toungo Cottage Hospital	23020108	70731	20221900	-	-	-	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
04050123000802	Provision of Health facilities for Control of Non communicable Diseases	23020108	70741	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04050123000902	Contruction and Equiping of Sexual Assault Referral Centre (H	23020108	70721	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04050123001102	Establishment public Health laboratory	23020108	70741	20242200	-	-	-	300,000,000.00	-	300,000,000.00	303,000,000.00	309,060,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
04050123001202	Renovation at Michika Gen Hosp	23030105	70731	20211300	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050123001302	Construction of cottage hospital in Demsa	23020106	70731	20202100	63,229,500.00	200,559,100.00	199,563,384.68	35,000,000.00	-	35,000,000.00	35,350,000.00	36,057,000.00
04050123001402	Construction and equipng of 1No Dialysis Center, Yola Specialist-Covid-19 Pandemic	23020106	70732	20232000	-	-	-	42,000,000.00	500,000,000.00	542,000,000.00	42,420,000.00	43,268,400.00
04050123001602	Purchase and Installation of 30KVA solar hybride System	23050103	70436	20242200	-	261,587,600.00	258,997,525.16	1,030,000,000.00	-	1,030,000,000.00	80,800,000.00	82,416,000.00
04050123001702	Renov. of Warehouse at Medical Stores Kofare	23030105	70711	20232100	-	10,000,000.00	8,349,000.00	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04050123001802	Rehab of structures at Traditional Medicine Board	23030105	70721	20242200	3,088,800.00	18,861,200.00	18,773,450.00	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
04050123001902	Rehabilitation of Structures of Gen. Hospital Garkida-Covid-19 Pandemic	23030105	70731	20230500	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050123002002	Purchase of Hospital Equipment in the State	23010122	70731	20242200	-	123,387,000.00	122,165,268.23	100,000,000.00	900,000,000.00	1,000,000,000.00	101,000,000.00	103,020,000.00
04050123002302	Renovation of Hospital Services Management Board in the State	23030121	70761	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04050123002402	Contruction of additional 2 No. cottage hospitals in the State	23020106	70731	20242200	173,509,943.00	-	-	200,000,000.00	-	200,000,000.00	252,500,000.00	257,550,000.00
04050123002502	Construction of 1 No. Clinic in Fintiri quarters Malkohi Yola South	23020106	70731	20232100	-	6,396,200.00	6,396,166.66	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
04050123002602	Construction of New Government House Clinic in the State	23020106	70731	20242200	-	42,083,060.00	42,083,053.98	900,000,000.00	-	900,000,000.00	1,010,000,000.00	1,030,200,000.00
04050123002702	Digitalization of Health Facilities in Adamawa State	23050102	70731	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050123002802	Procurement of Rapid Test Kits for HIV, Hepatitis B and syphilis in the State	23010122	70741	20242200	255,231,484.00	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04050124000102	Purchase of City Scan and Other Specialised Medical Equipment	23010122	70732	20242200	-	880,096,700.00	876,333,325.00	500,000,000.00	-	500,000,000.00	505,000,000.00	515,100,000.00
04050125000102	Rehabilitation of Cottage Hospital Borrong in Demsa LGA	23030105	70741	20220100	-	-	-	30,000,000.00	100,000,000.00	130,000,000.00	-	-
04060122000202	Purchase of Malaria medicines for Control programme(WB & Global Fund)	23010122	70741	20242200	1,930,000.00	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04060122000401	Purchase of Drugs for Basic Health Care Centers in the State	23010122	70741	20232000	-	17,698,400.00	17,523,090.66	-	-	-	-	-
04060123000102	Purchase of Medicines for Control of Mental and substance use disorders	23010122	70761	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04060123000202	Provision of poison & Medicines Information Services	23010122	70711	20232000	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
04060123000302	Povision of Medicines for Medical Out Reach Service in the State (WHO)	23010122	70741	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04060123000402	Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	23010122	70741	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04060123000702	Renovation of Warehouses at Medical Store-Kofare	23030105	70741	20232000	4,800,000.00	15,511,700.00	15,358,083.33	-	-	-	-	-
04060123000802	Establishment of Herbal Farms in the State	23050103	70721	20242200	-	30,164,200.00	29,865,500.00	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04060123000902	Purchase of Medicines for Tropical Disease Control Programme in the State	23010122	70711	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
04060123001002	Purchase of Medicines for Tuberculosis and Leprosy Control Programme (WHO)	23010122	70732	20242200	-	2,373,900.00	2,350,332.24	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04060123001102	Establishment of Medicines Compounding Unit in 12 Hospitals	23020106	70731	20242200	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
04060124000102	Upgrad of AEDP to State Drugs Distribution Centre/Recaptation to supply	23030105	70711	20232000	-	64,699,200.00	64,058,550.00	1,000,000,000.00	-	1,000,000,000.00	1,010,000,000.00	1,030,200,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
04060223000102	Purchase of Immunization Medicines in the ststae -WHO	23010122	70741	20232000	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04060223000202	Purchase of Routine Immunization and Polio Eradication	23010122	70741	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04060223000302	Provisn of Medicines for Mectizan for the Control of River Blindness	23010122	70711	20232000	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04070223000102	Conduct survey for Maternal and Perinatal death surveillance and response	23050103	70731	20232000	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04070223000202	Conduct survey of for HMIS- Collec. Analysis and Dissemination of Data	23050103	70761	20211300	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04070223000302	Conduct survey for the Varification of medical/pharmacist students on Training in Various Universities	23050103	70761	20232100	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
04070223000402	Organise research activities in collab with Research Institute	23050103	70751	20232100	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04070422000102	Planning for Health Development	23050103	70741	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04070425000302	Construction of New General Hospital In Mubi LGA	23020106	70741	20211500	-	-	-	375,000,000.00	-	375,000,000.00	505,000,000.00	515,100,000.00
04070425000402	Construction o f Admin Block, Male/Female Hostel, class Rooms and Hall at School of Health Michika LGA	23020103	70741	20211300	-	-	-	850,000,000.00	-	850,000,000.00	757,500,000.00	772,650,000.00
04070425000502	Construction of Computer based Training center and Twin Lecture Theatre at Callage of Nursing & Midwifery in the State	23020103	70741	20242200	-	-	-	350,000,000.00	-	350,000,000.00	656,500,000.00	669,630,000.00
04070425000702	Construction 3 No. of 2Bedroom Flat Staff Quarters at SHY, Yola North LGA	23020103	70741	20232000	-	-	-	375,000,000.00	-	375,000,000.00	505,000,000.00	515,100,000.00
04070425000802	Purchase of 10 No. Dialysis Machine at SHY.(Frezenus 5008), Yola North LGA	23010122	70741	20232000	-	-	-	200,000,000.00	-	200,000,000.00	202,000,000.00	206,040,000.00
04070425001002	Rehabilitation of the State Dermatological Hospital, Garkida, Gombi LGA	23030103	70741	20230500	-	-	-	150,000,000.00	-	150,000,000.00	202,000,000.00	206,040,000.00
04070425001102	Construction/Provision of Adamawa State Blood Transfusion Service (ASBTS), Yola North LGA	23020106	70741	20232000	-	-	-	32,000,000.00	-	32,000,000.00	52,520,000.00	53,570,400.00
04070425001302	Provision for Health Care Waste Management System in Health Facilities, Yola North LGA	23020106	70741	20232000	-	-	-	30,000,000.00	-	30,000,000.00	50,500,000.00	51,510,000.00
04070425001402	Establishment of State Council Coordination on Health Project, Yola North LGA	23020106	70741	20242200	-	-	-	20,000,000.00	-	20,000,000.00	40,400,000.00	41,208,000.00
04070425001502	Purchase/procument of Test panels product for the State enhanced external quality assurance proficiency, Yola North LGA	23010122	70741	20232000	-	-	-	20,000,000.00	-	20,000,000.00	40,400,000.00	41,208,000.00
04070425001602	Purchase of Ambulance for College of Health Technology, Michika LGA	23010103	70741	20211300	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
04070425001702	Provision for Support Management of Fake Drugs and unwholesome food products, Yola North LGA	23010122	70741	20232000	-	-	-	63,750,000.00	-	63,750,000.00	85,850,000.00	87,567,000.00
04070425001802	Purchase of Oxygen Plants, Yola North LGA	23010122	70741	20232000	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
04070425001902	Construction of emergency clinic in the State Secretariat Complex, Yola North LGA	23020106	70741	20232000	-	-	-	10,000,000.00	-	10,000,000.00	30,300,000.00	30,906,000.00
04070425002002	Provision for Solar equipment to support storage of health commodities at the Ministry of Health, Yola North	23010143	70741	20232000	-	-	-	15,000,000.00	-	15,000,000.00	30,300,000.00	30,906,000.00
04070425002102	Provision/Supply of Solar equipment for Cottage , General and Specialist Hospitals across the State	23010143	70741	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04070425002202	Renovation of offices at the State Ministry of Health and Human Services, Yola North LGA	23030103	70741	20232000	-	-	-	10,000,000.00	40,000,000.00	50,000,000.00	50,500,000.00	51,510,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
04070425002302	Purchase/Supply of furniture for Cottage and General Hospitals across the State	23010112	70741	20232000	-	-	-	32,000,000.00	-	32,000,000.00	941,320,000.00	960,146,400.00
04070425002402	Construction and Upgrading of Cottage Hospital Guyuk to General Hospital Guyuk, Guyuk LGA	23030105	70741	20220600	-	-	-	375,000,000.00	500,000,000.00	875,000,000.00	505,000,000.00	515,100,000.00
04070425010102	Construction of New Cottage Hospital in Koma, Jada LGA	23020106	70741	20220800	220,081,848.00	-	-	487,500,000.00	-	487,500,000.00	656,500,000.00	669,630,000.00
04070425011102	Upgrading of Belel Maternity Clinic to Cottage Hospital in Maiha LGA - Maiha Constituency	23030105	70741	20211100	-	-	-	48,000,000.00	-	48,000,000.00	48,480,000.00	49,449,600.00
04050125020102	Purchase of MRI and other specialised medical equipment in the State	23010122	70741	20242200	-	-	-	-	2,200,000,000.00	2,200,000,000.00	-	-
04050125021102	Purchase of 1000No. Hospital Beds in the State	23010122	70741	20242200	-	-	-	-	500,000,000.00	500,000,000.00	-	-
04020225030102	Upgrading of Belel Maternity Clinic to Cottage Hospital, Maiha LGA (Member Maiha)	23020106	70741	20211100	-	-	-	-	250,000,000.00	250,000,000.00	-	-
04020225031101	Renovation of Primary Health Care Centre Kodomun at Demsa LGA (Member Demsa)	23030105	70741	20220100	-	-	-	-	62,500,000.00	62,500,000.00	-	-
04020225032101	Renovation of Clinic at Old Demsa , Demsa LGA (Member Demsa)	23030105	70741	20220100	-	-	-	-	62,500,000.00	62,500,000.00	-	-
04020225033102	Upgrading of Sankipo Health Outpost to Clinic and Consulting Room at Danaba Ward in Jada LGA (Member Jada)	23020106	70741	20220800	-	-	-	-	62,500,000.00	62,500,000.00	-	-
04020225034102	Construction of fence and building of 1No Staff Quarter in Nbulu ward Clinic Jada LGA (Member Jada)	23020106	70741	20220800	-	-	-	-	62,500,000.00	62,500,000.00	-	-
13100125003102	Purchase of 1No. Hilux Van for Essential Drugs Distribution Agency, Yola LGA	23010106	70741	20242200	-	-	-	10,000,000.00	-	10,000,000.00	90,900,000.00	92,718,000.00
052100300100 - Primary Health Care Development Agency												
	Total Capital Expenditure				2,220,000.00	71,555,500.00	70,847,000.00	519,266,200.00	-	519,266,200.00	524,459,000.00	534,948,600.00
04030623000101	Rehabilitation of Nutrition Centers in the State	23050103	70741	20242200	2,220,000.00	-	-	-	-	-	-	-
04030724000201	State Emergency Preparedness and Control Outbreaks and Diseas	23050103	70741	20242200	-	65,650,000.00	65,000,000.00	2,200,000.00	-	2,200,000.00	2,222,000.00	2,266,500.00
04050124000201	Construction of Primary Health Care at Sugu Ganye LGA	23020106	70741	20220300	-	-	-	23,166,000.00	-	23,166,000.00	23,397,700.00	23,865,700.00
04050124000301	Fencing/ Construction of Primary Health Care Staff Quarters in Gurumpawo at Ganye LGA	23020106	70741	20220300	-	-	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00
04050124000401	Construction of Primary Health Center Gangzamanu Youngo LGA	23020106	70741	20221900	-	-	-	113,300,000.00	(113,300,000.00)	-	114,433,000.00	116,721,700.00
04050124000501	Construction of Primary Health Center Jada LGA	23020106	70741	20220800	-	-	-	113,300,000.00	(113,300,000.00)	-	114,433,000.00	116,721,700.00
04060123001201	Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	23010122	70711	20232000	-	-	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
04060123001301	Purchase of Nutritional Medicines and food items in the state	23050105	70741	20242200	-	-	-	56,595,200.00	-	56,595,200.00	57,161,200.00	58,304,500.00
04060124000201	Purchase of Medicines for HIV/AIDs Victims - EU/UNICEF Accelerated Programme	23010122	70711	20232000	-	-	-	11,000,000.00	-	11,000,000.00	11,110,000.00	11,332,200.00
04060223000401	Purchase of anti- Cholera and Measule Medicines for control of outbreak diseases	23010122	70741	20242200	-	-	-	12,705,000.00	-	12,705,000.00	12,832,100.00	13,088,800.00
04060223000501	Provision of ITN Medicines & Envi. Control to Control Malaria	23010122	70741	20242200	-	-	-	55,000,000.00	-	55,000,000.00	55,550,000.00	56,661,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
04100122000101	Comm. Advocacy and Social Mobilization	23050108	70761	20242200	-	-	-	-	-	-	-	-
04100123000101	Consultancy payment for State Immunization Plus Days (SIPDS)	23050101	70761	20232000	-	-	-	58,300,000.00	-	58,300,000.00	58,883,000.00	60,060,700.00
04100123000201	MNCHW Week Campaign	23050104	70741	20242200	-	5,905,500.00	5,847,000.00	7,700,000.00	-	7,700,000.00	7,777,000.00	7,932,600.00
4060125071101	Construction of Model-2 Primary Health care Clinic in Bolki Village, Numan LGA								226,600,000.00	226,600,000.00	226,600,000.00	679,800,000.00
052100200100 - Adamawa State Contributory Health Management Agency												
	Total Capital Expenditure				2,292,580.00	-	-	261,500,000.00	-	261,500,000.00	264,115,000.00	269,397,300.00
04010123000602	Construction of Conference Hall and additional 4 offices at ASCHMA in Yola North LGA	23020101	70741	20242200	-	-	-	200,500,000.00	-	200,500,000.00	202,505,000.00	206,555,100.00
04090222000102	Payment for Basic Minimum Package of Health Services (BMPHS) for 81,667 Vulnerables people in 21 LGAs	23050101	70741	20232000	-	-	-	-	-	-	-	-
04090223000102	Design and Deployment of ICT Solution/Platform for ASCHMA	23050101	70741	20242200	-	-	-	-	-	-	-	-
04090225002402	Annual Subscription of ICT Solution/Platform for ASCHMA	23050102	70741	20242200	-	-	-	50,000,000.00	-	50,000,000.00	50,500,000.00	51,510,000.00
04090225002502	Procurement of two(2) Apple mackbook corei5,256SSD 8GB Computer Destop in the State	23010122	70741	20242200	2,292,580.00	-	-	7,000,000.00	-	7,000,000.00	7,070,000.00	7,211,400.00
04090225002602	Procurement of two(2) MX356nv35ppm apple Printer	23010114	70741	20242200	-	-	-	4,000,000.00	-	4,000,000.00	4,040,000.00	4,120,800.00
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)												
	Total Capital Expenditure				-	-	-	180,000,000.00	-	180,000,000.00	181,800,000.00	185,436,000.00
04030423000203	Construction of 2 blocks of 5 offices each	23020101	70741	20242200	-	-	-	-	-	-	-	-
04050122001903	Procurement of Stand by Power Plant	23010119	70741	20232000	-	-	-	-	-	-	-	-
04050123002903	Purchase of Hospital of test kits in the State	23010122	70741	20242200	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
04050123003003	Purchase of Reagents in the State	23010122	70741	20242200	-	-	-	30,000,000.00	-	30,000,000.00	30,300,000.00	30,906,000.00
04050123003103	Purchase of 4No. CD Machines in the State	23010122	70741	20242200	-	-	-	-	-	-	-	-
04050123003203	Purchase of HIV / other infection Protective Equipment in the State	23010122	70741	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
04050123003303	Consultancy payment for Support & strengthen ward base FBOS/CBOS for onership of HI	23050101	70741	20242200	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
04050123003403	System strenthening, coordination, meeting capacity buildin	23050108	70741	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
04060123001403	Purchases of Medicines for Distribution in the State	23010122	70711	20242200	-	-	-	-	-	-	-	-
04060125000103	Procurement of6No. Laptops and 6No. External Hard Drives in the State	23010113	70711	20242200	-	-	-	7,000,000.00	-	7,000,000.00	7,070,000.00	7,211,400.00
04060125000203	Procurement of 1 No. DI Printer (Sharp- MX4100N) Yola North LGA	23010114	70711	20242200	-	-	-	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
052111400100 - Adamawa State Specialist Hospital Yola												
	Total Capital Expenditure				-	-	-	210,000,000.00	-	210,000,000.00	212,100,000.00	216,342,000.00
04050123003503	Construction of Dialysis Unit, Yola North	23020106	70732	20232000	-	-	-	15,000,000.00	-	15,000,000.00	15,150,000.00	15,453,000.00
04050123003603	Procurement of MRI Machine Yola North LGA	23010122	70732	20232000	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
04050123003703	procurement of invasive surgery unit equipment, Yola North LGA	23010122	70732	20232000	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
04050123003803	Purchase and Installation of solar Panels in the State	23020103	70732	20232000	-	-	-	2,000,000.00	-	2,000,000.00	2,020,000.00	2,060,400.00
04050124000603	Procurement of laparos copic equipment in the State	23010113	70732	20232000	-	-	-	10,000,000.00	-	10,000,000.00	10,100,000.00	10,302,000.00
04050124000703	Construction of 3 Blocks of 3 bedroom for doctors at specialist hospital, yola	23020102	70732	20232000	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
04050124000803	Construction of kidney centre and procurement of equipment in the State	23020103	70732	20232000	-	-	-	42,000,000.00	-	42,000,000.00	42,420,000.00	43,268,400.00
04050124000903	Procurement of laparos copic surgery equipments in the State	23010122	70732	20232000	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
04050124001003	Construction of Accident & emergency centre at specialist hospital yola	23020103	70732	20232000	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
04050124001103	Purchase of solar power KV 500 KWTs in the State	23010143	70732	20232000	-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
04050124001203	Landscaping of 16,000 Sq metres of land in Yola North LGA	23040103	70732	20232000	-	-	-	1,000,000.00	-	1,000,000.00	1,010,000.00	1,030,200.00
04050124001303	Purchase and Procurement Matuary fridges at Specialist hospital Yola	23010122	70732	20232000	-	-	-	45,000,000.00	-	45,000,000.00	45,450,000.00	46,359,000.00
053500100100 - Ministry of Environment and Natural Resources Development												
	Total Capital Expenditure				-	228,362,800.00	212,384,062.50	3,898,820,000.00	-	3,898,820,000.00	5,604,308,300.00	5,716,394,500.00
09100123000300	Renovation and Equipment of Multi-Purpose Laboratory at Yola North LGA		70561	20242200	-	196,601,200.00	180,937,062.50	911,495,000.00	-	911,495,000.00	920,610,000.00	939,022,200.00
09100123000800	Production of 2m Tree Seedling in Amenity and Forest Nurseries	23040103	70561	20242200	-	10,014,200.00	9,915,000.00	-	-	-	-	-
09100123000900	Construction, Acquisition and Purchase of Animal and Feeds	23050103	70561	20242200	-	21,747,400.00	21,532,000.00	-	-	-	-	-
09100123001400	Flood and Erosion Control(Ecological Fund) in the State	23040103	70561	20242200	-	-	-	100,000,000.00	-	100,000,000.00	101,000,000.00	103,020,000.00
09100125002100	Climate Change Mitigation and Adoption Projects across the State	23040103	70561	20242200	-	-	-	390,000,000.00	-	390,000,000.00	595,900,000.00	607,818,000.00
09100125002200	Purchase/Supply of Backhoe loaders (Flugong CLG 777) in the State	23010103	70561	20242200	-	-	-	600,000,000.00	-	600,000,000.00	606,000,000.00	618,120,000.00
09100125002300	Purchasesupply of Chemicals for fumigation and decontamination for prevention and control of disease outbreak across the State	23010122	70561	20242200	-	-	-	25,000,000.00	-	25,000,000.00	25,250,000.00	25,755,000.00
09100125002700	Purchase/Supply of Front Loaders (Fluggong Wheel Loader) across the state	23010104	70561	20242200	-	-	-	340,000,000.00	-	340,000,000.00	848,400,000.00	865,368,000.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
09100125002900	Purchase of NO. 2 Gully Emptier -Howo Trucks), Yola North LGA	23010105	70561	20232000	-	-	-	150,000,000.00	-	150,000,000.00	303,000,000.00	309,060,000.00
09100125003000	Purchase of 3No. Roll of Tipper-(USE-DAF), Yola North LGA	23010105	70561	20232000	-	-	-	630,000,000.00	-	630,000,000.00	636,300,000.00	649,026,000.00
09100125003300	Purchase of No. 6 Howo Euro (40 Tones Capacity 6x4 dump Tippers for use in the State	23010105	70561	20242200	-	-	-	660,000,000.00	-	660,000,000.00	1,272,600,000.00	1,298,052,000.00
13100125001100	Monitoring & Evaluation / Workshop on Alternative Source of Energy (Briquette Production) across the State	23050103	70561	20242200	-	-	-	92,325,000.00	-	92,325,000.00	295,248,300.00	301,153,300.00
053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects												
	Total Capital Expenditure				-	8,525,700.00	8,441,219.25	374,239,200.00	-	374,239,200.00	377,981,800.00	385,541,700.00
09100124000100	Capacity Building on Environmental Education and Awareness across the State	23050108	70561	20242200	-	-	-	30,904,200.00	-	30,904,200.00	48,383,300.00	49,351,000.00
09100124000200	Establishment of Standard Environmental Quality Control, Research and Development Laboratory at Yola North LGA	23020103	70561	20242200	-	-	-	-	-	-	-	-
09100124000300	Provision of Sanitary Land Fill	23010103	70561	20242200	-	-	-	30,600,000.00	-	30,600,000.00	13,837,000.00	14,113,800.00
09100124000400	Provision of Sanitary Medical Waste Treatment Facilities	23040105	70561	20242200	-	-	-	30,000,000.00	-	30,000,000.00	117,488,300.00	119,838,100.00
09100124000500	Purchase of Chemical for Fumigation of Public Places at Yola North LGA	23010127	70561	20242200	-	72,000.00	71,219.25	34,325,000.00	-	34,325,000.00	70,735,400.00	72,150,200.00
09100124000600	Establishment of Forest Nurseries as Research Centres in Seven Zones	23020113	70561	20242200	-	-	-	-	-	-	-	-
09100124000700	Purchase of fumigation chemicals for Pest and Vector Control in the State	23010127	70561	20242200	-	8,453,700.00	8,370,000.00	40,275,000.00	-	40,275,000.00	9,367,800.00	9,555,200.00
09100124000800	Establishment of Refuse Collection Centres and Public Convenience in the State	23020127	70561	20242200	-	-	-	-	-	-	-	-
09100125000800	Purchase of No. 1 Complete Tractor Set with Roller Broom, Yola North LGA	23010105	70561	20242200	-	-	-	75,000,000.00	-	75,000,000.00	65,650,000.00	66,963,000.00
09100125000900	Purchase of NO. 1 Sewage Evacuator, Yola North LGA	23010105	70561	20232000	-	-	-	133,135,000.00	-	133,135,000.00	52,520,000.00	53,570,400.00

Full Programme Code and Programme Level Description	Project Name	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Final Budget	2024 Full Year Actuals	2025 Revised Budget	2025 Adjustments	2025 Approved Supplementary Estimate	2026 Out-Year Estimate	2027 Out-Year Estimate
054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services												
	Total Capital Expenditure				21,416,000.00	643,125,850.00	477,000,000.00	2,796,140,890.00	1,785,711,000.00	4,581,851,890.00	3,702,867,000.00	3,776,924,400.00
02100123000100	Drilling of 50No.Hand Pump Borholes in the State	23020105	70631	20242200	-	-	-	-	-	-	-	-
02100123000200	Construction of Immigration/Police Post at border areas in the State	23020105	70311	20242200	-	-	-	-	-	-	-	-
02100123000300	Purchase of Bill Boards to Sensitized the youth on reduction of the High rate of Drug Abuse Among the Communities in the State.	23020118	71091	20242200	-	-	-	-	-	-	-	-
02100123000400	Procurement of Public address sound system in the State	23010142	71091	20232000	-	-	-	5,000,000.00	-	5,000,000.00	5,050,000.00	5,151,000.00
02100123000500	Monitoring and Evaluation of Coordinating Humanitarian NGOs both Local and Internationalin quarterly basis in the State	23050103	71091	20242200	-	643,125,850.00	477,000,000.00	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
02100123000600	Staff Capacity Development in the State	23050108	71091	20242200	-	-	-	-	-	-	-	-
02100123000700	Integrating and developing the border communities	23020122	71091	20242200	21,416,000.00	-	-	-	-	-	-	-
02100123000800	Procurement of Office Furniture/Equipment	23010112	71091	20232000	-	-	-	-	-	-	-	-
02100123000900	Procurement of plant generator & saver	23010135	70435	20232000	-	-	-	-	-	-	-	-
02100123001000	Purchase of Bill Board for sensization of Disengagement, Disassociation, Reintegration and reconciliation preventing violent extremism in the State	23020118	71091	20242200	-	-	-	83,000,000.00	-	83,000,000.00	83,830,000.00	85,506,600.00
02100124000100	Purchase of software for Need assesment / routine supervision for Rec &Rech of damaged infrastructure in communities affected by insurgency and other disaster	23050102	71091	20242200	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
02100124000200	Construction of security out-post at Labondo IDPs settlement Girei, Malkohi, Yola South and Alema Camp Konan Yail Gombi	23020127	70311	20232100	-	-	-	18,000,000.00	-	18,000,000.00	18,180,000.00	18,543,600.00
02100124000300	Renovation of multi-purpose centre at Malkohi Yola South	23030142	71091	20232100	-	-	-	20,000,000.00	-	20,000,000.00	20,200,000.00	20,604,000.00
02100125000100	Training/Sencitization workshop for Disaster pron communities on any warning signal in the State	23050108	71091	20242200	-	-	-	131,250,000.00	-	131,250,000.00	176,750,000.00	180,285,000.00
02100125000200	Provision of transportation for 7000NO. IDPs to return to Ancestral homes, host community and other areas in the State	23050108	71091	20242200	-	-	-	262,500,000.00	-	262,500,000.00	353,500,000.00	360,570,000.00
02100125000300	Capacity building of 1100NO. IDPs in the affected communities in the State	23050108	71091	20242200	-	-	-	15,950,000.00	-	15,950,000.00	16,109,500.00	16,431,700.00
02100125000400	Monitoring and Evaluation of Durable Solution activities in the 5M LGAs in the State	23050103	71091	20242200	-	-	-	4,000,000.00	-	4,000,000.00	4,040,000.00	4,120,800.00
02100125000500	Construction of 1100NO Shelters for IDPs in the 5M LGAs Durable Solution site in the State	23020102	71091	20242200	-	-	-	1,436,440,890.00	-	1,436,440,890.00	1,934,407,500.00	1,973,095,700.00
02100125000600	Construction of 5NO. Health facilities in the 5M LGAs Durable Solution site in the State	23020102	71091	20242200	-	-	-	187,500,000.00	-	187,500,000.00	252,500,000.00	257,550,000.00
02100125000700	Construction of 5NO. Schools in the 5M LGAs DurableSolution site in the State	23020107	71091	20242200	-	-	-	150,000,000.00	-	150,000,000.00	202,000,000.00	206,040,000.00
02100125000800	Provision of WASH Facilities in the 5M LGAs Durable Solution site in the State	23020107	71091	20242200	-	-	-	112,500,000.00	-	112,500,000.00	151,500,000.00	154,530,000.00

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02100125000900	Provision of Market site for the 5M LGAs Durable solution sites in the State	23020119	71091	20242200	-	-	-	67,500,000.00	-	67,500,000.00	90,900,000.00	92,718,000.00
02100125001000	Provision of Support for livelihood restoration (Agricultural inputs, vocational trainings) for the 5M LGAs Durable Solution in the State	23050110	71091	20242200	-	-	-	112,500,000.00	-	112,500,000.00	151,500,000.00	154,530,000.00
03100125041100	Upgrading/Renovation of Damare IDP Camp in Yola South LGA	23030103	71091	20232100	-	-	-	-	150,000,000.00	150,000,000.00	-	-
03100125042100	Intervention/Support for 1,326 No. of flood victims at Numan LGA	23050109	71091	20221600	-	-	-	-	338,793,000.00	338,793,000.00	-	-
03100125043100	Intervention/Support for 706 No. of flood victims at Hong LGA	23050109	71091	20230700	-	-	-	-	180,383,000.00	180,383,000.00	-	-
03100125044100	Intervention/Support for 4,370 No. of flood victims at Yola South LGA	23050109	71091	20232100	-	-	-	-	1,116,535,000.00	1,116,535,000.00	-	-
02100125001100	Construction of 5No.Vacational Training Centres in the 5M LGAs Durable Solution in the State	23020102	71091	20242200	-	-	-	150,000,000.00	-	150,000,000.00	202,000,000.00	206,040,000.00
055100100100 - Ministry for Local Government Affairs												
	Total Capital Expenditure				-	-	-	40,000,000.00	-	40,000,000.00	40,400,000.00	41,208,000.00
13100123020800	Construction of 1 block of office for Skill prioritization at NFE Centres-(ECR), Yola North LGA	23020103	70621	20232000	-	-	-	6,000,000.00	-	6,000,000.00	6,060,000.00	6,181,200.00
13100123020900	Construction of 1No. local govt zonal offices across the State	23020103	70621	20242200	-	-	-	4,000,000.00	-	4,000,000.00	4,040,000.00	4,120,800.00
13100123021000	Construction of Zonal Local Government Inspectorate Offices	23020103	70621	20242200	-	-	-	27,000,000.00	-	27,000,000.00	27,270,000.00	27,815,400.00
13100124008400	Construction of 1 block of office for Increasing the Number and quality of NFLCs (ECR)	23020103	70621	20242200	-	-	-	3,000,000.00	-	3,000,000.00	3,030,000.00	3,090,600.00
055100500100 - Local Government Staff Pension Board												
	Total Capital Expenditure				-	-	-	24,269,000.00	-	24,269,000.00	24,511,700.00	25,002,000.00
13100123021100	Renovation of block of office building at the Board	23030123	71021	20242200	-	-	-	24,269,000.00	-	24,269,000.00	24,511,700.00	25,002,000.00

ADAMAWA STATE HOUSE OF ASSEMBLY

A BILL

FOR

A LAW TO FURTHER ISSUE AND APPROPRIATE THE SUM OF SIX HUNDRED AND TWENTY-ONE BILLION, TWO HUNDRED AND EIGHTY-EIGHT MILLION, TWO HUNDRED AND FORTY-FIVE THOUSAND, NINE HUNDRED AND TWENTY-THREE NAIRA ONLY BEING 2025 APPROVED SUPPLEMENTARY ESTIMATE FOR THE SERVICES OF ADAMAWA STATE OF NIGERIA FOR THE YEAR 2025 WHICH INCLUDES STATUTORY EXPENDITURE UNDER 425 AND MATTERS INCIDENTAL THERETO.

Date of Commencement

()

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

Short title and
Commencement.

1. This Law may be cited as the Adamawa State Approved Supplementary Estimate Appropriation Law 2025 and shall be deemed to have come into effect on the ²⁵September, 2025

Interpretation.

2. In this Law, unless the context otherwise requires: -
“Governor” means the Governor of Adamawa State of Nigeria;
“Accountant-General” means the Accountant General of Adamawa State.

Expenditure of
N167,541,217,610.00
Authorised out
Consolidated Revenue
Fund

3. The Accountant-General may, on the Warrant of the Governor, issue from the consolidated revenue fund of Adamawa State of Nigeria during the year ending on 31st day of December, 2025 any sums not exceeding on the whole sum of ONE HUNDRED AND SIXTY SEVEN BILLION, FIVE HUNDRED AND FORTY ONE MILLION, TWO HUNDRED AND SEVENTEEN THOUSAND, SIX HUNDRED AND TEN NAIRA ONLY being the total of the amounts set forth opposite the Heads specified in the manner expressed in the first schedule.

**Appropriation of
N167,541,217,610.
00**

4. The said sum on the whole not exceeding the sum of **ONE HUNDRED AND SIXTY-SEVEN BILLION, FIVE HUNDRED AND FORTY-ONE MILLION, TWO HUNDRED AND SEVENTEEN THOUSAND, SIX HUNDRED AND TEN NAIRA ONLY** shall be appropriated to the purposes and in the manner expressed in the first Schedule

**Expenditure
N453,747,028,313.
Authorised out of
the Capital
Development.**

5. The Accountant-General may, on the Warrant of the Governor issue from the Capital Development Fund of Adamawa State of Nigeria as in 2025 Approved Budget Estimate during the year ending on the whole, the sum of **FOUR HUNDRED AND FIFTY THREE BILLION, SEVEN HUNDRED AND FORTY SEVEN MILLION, TWENTY EIGHT THOUSAND, THREE HUNDRED AND THIRTEEN NAIRA, ONLY** being the total amounts set forth opposite the Heads specified in the manner expressed in the second Schedule

Second schedule.

**Appropriation of
N453,747,028,313**

6. The said sum on the whole not exceeding the sum of **FOUR HUNDRED AND FIFTY-THREE BILLION, SEVEN HUNDRED AND FORTY-SEVEN MILLION, TWENTY-EIGHT THOUSAND, THREE HUNDRED AND THIRTEEN NAIRA, ONLY** shall be appropriated to the purpose and in the manner expressed in the second schedule as 2025 Approved Supplementary Budget Estimate.

FIRST SCHEDULE
RECURRENT EXPENDITURE

ADMIN CODE	TITLE	₦
011100100100	Office of the Governor	5,875,297,500.00
011100100200	Office of the Deputy Governor	860,330,100.00
011100500100	Sustainable Development Goals (Former MDG's Office)	45,309,700.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	27,341,120.00
011101000100	Bureau for Public Procurement	820,934,000.00
011101600100	World Bank Development Partner Projects (WBDPP)	229,409,400.00
011101700100	Cabinet Affairs Office	119,828,450.00
011101800100	Security and Special Services Department	11,997,754,000.00
011110100100	Community and Social Development Agency	30,641,260.00
011118400100	Gongola Basin Energy Development Company	12,841,590.00
011118500100	Department of Chieftaincy Affairs	108,805,100.00
011110300100	Boundary Commission	46,545,000.00
016100100100	Office of the Secretary to the State Government	8,367,109,810.00
016102100100	Poverty Alleviation Agency	317,145,500.00
016103700100	Muslim Pilgrims Welfare Board	3,405,684,740.00
016103800100	Christian Pilgrims Welfare Board	3,176,392,640.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	22,657,010.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	898,874,510.00
016105600100	State Action on Business Enabling Reforms (SABER)	181,226,200.00
016105700100	Adamawa State Social Investment Programme Agency	40,303,500.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	54,376,900.00
011200300100	Adamawa State House of Assembly (Legislature)	12,826,019,310
011200400100	House of Assembly Service Commission	450,929,920.00
012300100100	Ministry of Information and Strategy	453,349,100.00
012300300100	Adamawa Television Corporation	346,130,360.00
012300400100	Adamawa Broadcasting Corporation	263,039,330.00
012301300100	Government Printing Press	63,981,500.00

012305500100	Adamawa Press Limited	100,735,530.00
012500100100	Office of the Head of Service	1,161,199,070.00
012500500100	Establishment and Training Department	787,177,330.00
012500700100	Adamawa State Staff Pension Board	22,269,000,030.00
012500800100	Department of Labour and Productivity	17,885,050.00
014000100100	Office of the State Auditor General	1,030,047,320.00
014000200100	Office of the Auditor General for Local Government	154,275,540.00
014000300100	Audit Commission	80,212,090.00
014700100100	Civil Service Commission	110,765,100.00
014900100100	Local Government Service Commission	14,621,810.00
014800100100	Adamawa State Independence Electoral Commission	76,401,980.00
016300100100	Ministry for Special Duties	53,099,530.00
021500100100	Ministry of Agriculture	434,639,040.00
021510200100	Adamawa ADP	172,721,600.00
021510300100	Adamawa Agricultural Mechanization Authority	129,705,810.00
022000100100	Ministry of Finance	3,071,294,120.00
022000200100	Debt Management Agency	91,929,440.00
022000700100	Office of the Accountant General	27,412,922,770.00
022000800100	Board of Internal Revenue	2,130,931,660.00
022000900100	State Fiscal Transparency, Accountability and Sustainability Programme	11,348,020.00
022200100100	Ministry of Commerce	300,513,440.00
022201900100	Jimeta Ultra-Modern Market Office	119,568,400.00
022900100100	Ministry of Transportation	171,862,500.00
022905300100	Adamawa State Transport Board	344,230,320.00
023300100100	Ministry of Mineral Resources Development	41,289,220.00
023305100100	Guyuk Cement Company	842,400.00
023305200100	Adamawa State Mining Company	27,857,880.00
023400100100	Ministry of Works and Energy Development	1,744,489,230.00
023400400100	Adamawa State Road Maintenance Agency	11,038,460.00
023400500100	Energy Development	482,067,200.00
023600100100	Ministry of Culture and Tourism	149,590,370.00

023600300100	Adamawa State Agency for Museum and Monuments	22,861,310.00
023600400100	Arts Council	155,816,330.00
023605200100	Hotel and Tourism Board	3,256,810.00
023800100100	Ministry of Budget and Economic Planning	1,088,885,410.00
023800200100	Adamawa State Planning Commission	252,154,650.00
023800400100	Adamawa State Bureau of Statistics	394,995,500.00
025000100100	Fiscal Responsibility Commission	113,058,310.00
025200100100	Ministry of Water Resources	107,413,760.00
025210200100	Adamawa State Water Board	838,931,900.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	47,525,910.00
025210400100	Small Towns Water Supply Agency	26,464,800.00
025300100100	Ministry of Housing and Urban Development	159,159,620.00
025305300100	Adamawa State Urban Planning & Development Authority	148,861,300.00
026000100100	Ministry of Lands and Survey	174,804,490.00
026000200100	Office of the Surveyor General	135,182,440.00
026500100100	Ministry of Livestock & Aquaculture Development	958,633,810.00
026600100100	Ministry of Entrepreneurship Development	153,646,000.00
025400100100	Ministry of Rural Infrastructure & Community Development	97,431,560.00
031801100100	Adamawa State Judicial Service Commission	156,062,680.00
031805100100	High Court of Justice	1,333,768,400.00
031805200100	Customary Court of Appeal	161,040,130.00
031805300100	Sharia Court of Appeal	227,476,550.00
031805500100	Area Courts	1,611,687,370.00
032600100100	Ministry of Justice	1,447,671,560.00
051300100100	Ministry of Youth and Sports Development	391,200,800.00
051305100100	Sports Council	126,516,550.00
051305300100	Adamawa United Foot Ball Club	254,053,670.00
051400100100	Ministry of Women Affairs	411,552,200.00
051700100100	Ministry of Education and Human Capital Development	588,695,480.00
051700300100	Adamawa State Universal Basic Education Board	470,228,120.00

051700800100	Adamawa State Library Board	257,833,830.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	204,435,440.00
051705100100	Post Primary Schools Mgt Board	14,469,781,540.00
051706200100	Ministry of Tertiary and Professional Education	24,171,300.00
051706400100	Education Resource Centre	169,747,630.00
051700500100	College of Agriculture, Science and Technology Ganye	910,468,700.00
051700400100	College of Legal Studies Yola	1,301,032,640.00
051701800100	Adamawa State Polytechnic Yola	3,105,341,620.00
051701900100	College of Education Hong	2,110,787,950.00
051702100100	Adamawa State University Mubi	6,199,521,200.00
051702200100	Adamawa State Scholarship Trust Fund	25,836,050.00
051702300100	College of Nursing & Midwifery Yola	880,462,010.00
051702400100	College of Health Technology Michika	983,454,600.00
052100100100	Ministry of Health and Human Services	387,280,060.00
052100300100	Primary Health Care Development Agency	149,387,740.00
052100200100	Adamawa State Contributory Health Management Agency	1,454,479,900.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	56,316,360.00
052110200100	Adamawa State Hospital Services Management Board	7,275,950,800.00
052110300100	Adamawa Traditional Medicine Board	6,486,920.00
052111300100	Adamawa Essential Drugs Programme	93,067,990.00
052111400100	Adamawa State Specialist Hospital Yola	212,081,510.00
053500100100	Ministry of Environment and Natural Resources Development	811,480,300.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)-Projects	398,968,700.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	50,743,670.00
055100100100	Ministry for Local Government Affairs	112,115,400.00
055100500100	Local Government Staff Pension Board	84,426,520.00
	Total Recurrent Expenditure	167,541,217,610.00

**SECOND SCHEDULE
CAPITAL EXPENDITURE**

CODE	TITLE	₦
011100100100	Office of the Governor	650,000,000.00
011100100200	Office of the Deputy Governor	271,000,000.00
011100500100	Sustainable Development Goals (Former MDG's Office)	3,840,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	2,000,000,000.00
011101000100	Bureau for Public Procurement	25,000,000.00
011101800100	Security and Special Services Department	4,525,690,400.00
011110100100	Community and Social Development Agency	1,100,000,000.00
011118500100	Department of Chieftaincy Affairs	1,500,000,000.00
011110300100	Boundary Commission	120,000,000.00
016100100100	Office of the Secretary to the State Government	10,731,700,000.00
016102100100	Poverty Alleviation Agency	13,445,000,000.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	800,000,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	850,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	16,500,000,000.00
016105700100	Adamawa State Social Investment Programme Agency	184,000,000.00
011200400100	House of Assembly Service Commission	399,667,200.00
012300100100	Ministry of Information and Strategy	354,874,800.00
012300300100	Adamawa Television Corporation	1,859,220,600.00
012300400100	Adamawa Broadcasting Corporation	1,000,909,500.00
012301300100	Government Printing Press	147,689,400.00
012305500100	Adamawa Press Limited	85,482,200.00
012500700100	Adamawa State Staff Pension Board	142,500,000.00
012500800100	Department of Labour and Productivity	10,000,000.00
014000100100	Office of the State Auditor General	49,500,000.00
014700100100	Civil Service Commission	715,000,000.00
014900100100	Local Government Service Commission	

		48,600,000.00
014800100100	Adamawa State Independence Electoral Commission	188,120,000.00
016300100100	Ministry for Special Duties	26,341,000.00
021500100100	Ministry of Agriculture	12,237,800,000.00
021510200100	Adamawa ADP	208,500,000.00
021510300100	Adamawa Agricultural Mechanization Authority	368,200,000.00
022000100100	Ministry of Finance	8,261,500,000.00
022000700100	Office of the Accountant General	437,267,800.00
022000800100	Board of Internal Revenue	127,000,000.00
022200100100	Ministry of Commerce	23,538,000,000.00
022900100100	Ministry of Transportation	853,575,000.00
022905300100	Adamawa State Transport Board	212,575,000.00
023300100100	Ministry of Mineral Resources Development	501,000,000.00
023305200100	Adamawa State Mining Company	539,022,300.00
023400100100	Ministry of Works and Energy Development	127,923,500,000.00
023400400100	Adamawa State Road Maintenance Agency	80,000,000.00
023600100100	Ministry of Culture and Tourism	5,398,702,700.00
023600300100	Adamawa State Agency for Museum and Monuments	60,000,000.00
023600400100	Arts Council	280,000,000.00
023605200100	Hotel and Tourism Board	102,000,000.00
023800100100	Ministry of Budget and Economic Planning	4,446,718,400.00
023800200100	Adamawa State Planning Commission	215,000,000.00
023800400100	Adamawa State Bureau of Statistics	459,280,000.00
025000100100	Fiscal Responsibility Commission	625,000,000.00
025200100100	Ministry of Water Resources	5,360,000,000.00
025210200100	Adamawa State Water Board	2,030,324,500.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	540,414,200.00
025210400100	Small Towns Water Supply Agency	180,000,000.00
025300100100	Ministry of Housing and Urban Development	45,459,944,700.00
025305300100	Adamawa State Urban Planning & Development Authority	

		867,782,800.00
026000100100	Ministry of Lands and Survey	5,650,911,323.00
026000200100	Office of the Surveyor General	914,098,500.00
026500100100	Ministry of Livestock & Aquaculture Development	1,001,224,700.00
026600100100	Ministry of Entrepreneurship Development	151,000,000.00
025400100100	Ministry of Rural Infrastructure & Community Development	11,973,802,540.00
025400200100	Rural Access and Mobility Project	4,000,000,000.00
031801100100	Adamawa State Judicial Service Commission	77,737,500.00
031805100100	High Court of Justice	120,020,000.00
031805200100	Customary Court of Appeal	90,000,000.00
031805300100	Sharia Court of Appeal	90,000,000.00
031805500100	Area Courts	100,000,100.00
032600100100	Ministry of Justice	6,750,000,000.00
051300100100	Ministry of Youth and Sports Development	16,763,495,500.00
051305100100	Sports Council	20,000,000.00
051400100100	Ministry of Women Affairs	4,865,000,000.00
051700100100	Ministry of Education and Human Capital Development	53,284,576,360.00
051700300100	Adamawa State Universal Basic Education Board	1,973,200,300.00
051700800100	Adamawa State Library Board	400,000,000.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	326,811,400.00
051705100100	Post Primary Schools Mgt Board	55,000,000.00
051706400100	Education Resource Centre	110,000,000.00
051700500100	College of Agriculture, Science and Technology Ganye	1,365,544,800.00
051700400100	College of Legal Studies Yola	798,451,500.00
051701800100	Adamawa State Polytechnic Yola	560,000,000.00
051701900100	College of Education Hong	150,000,000.00
051702100100	Adamawa State University Mubi	2,360,000,000.00
051702200100	Adamawa State Scholarship Trust Fund	6,687,000,000.00
051702300100	College of Nursing & Midwifery Yola	610,000,000.00
051702400100	College of Health Technology Michika	

		1,616,555,000.00
052100100100	Ministry of Health and Human Services	17,909,250,000.00
052100300100	Primary Health Care Development Agency	519,266,200.00
052100200100	Adamawa State Contributory Health Management Agency	261,500,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	180,000,000.00
052111400100	Adamawa State Specialist Hospital Yola	210,000,000.00
053500100100	Ministry of Environment and Natural Resources Development	3,898,820,000.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	374,239,200.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	4,581,851,890.00
055100100100	Ministry for Local Government Affairs	40,000,000.00
055100500100	Local Government Staff Pension Board	24,269,000.00
	Total Expenditure	453,747,028,313.00

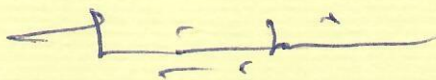
EXPLANATORY NOTE

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

The purpose of this Law is to provide for further issue and Approved 2025 Supplementary Budget Estimate Appropriation of the sum of **₦621,288,245,923.00** for the services of Adamawa State of Nigeria for the year 2025, which includes statutory expenditure under Head 425 as Draft for the year;

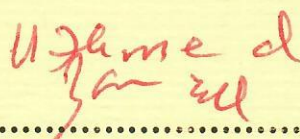
CODE	TITLE	₦
2103010 1	GRATUITY	13,232,000,000.00
2103010 2	PENSION	9,594,000,000.00
2103010 3	DEATH BENEFITS	1,560,000,000.00
2103010 6	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	934,809,200.00
	TOTAL	25,320,809,200.00

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



.....
UMAR USMAN HAMIDU LALEH
Clerk to Adamawa State House of Assembly

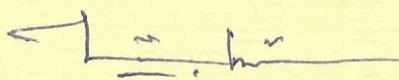
I assent this^{25th}..... day of.....^{September}.....2025



.....
RT. HON. (Dr) AHMADU UMARU FINTIRI CON, GSSRS
Governor,
Adamawa State of Nigeria

SCHEDULE OF BILL

SHORT TITLE	LONG TITLE	SUMMARY OF CONTENTS	DATE PASSED BY THE HOUSE
Adamawa Supplementary Appropriation Law, 2025.	A Bill for A Law to further issue and appropriate The Sum of Six Hundred and Twenty-One Billion, Two Hundred and Eighty-Eight Million, Two Hundred and Forty-Five Thousand, Nine Hundred and Twenty-Three Naira only being 2025 approved supplementary estimate for the services of Adamawa State of Nigeria for the Year 2025 which includes statutory expenditure under 425 and other Matters Incidental Thereto.	The Bill seeks to further issue and appropriate The Sum of Six Hundred and Twenty-One Billion, Two Hundred and Eighty-Eight Million, Two Hundred and Forty-Five Thousand, Nine Hundred and Twenty-Three Naira only being 2025 approved supplementary estimate for the services of Adamawa State of Nigeria for the Year 2025 which includes statutory expenditure under 425 and other Matters Incidental Thereto.	24 th August, 2025



UMAR USMAN HAMIDU LALEH
 Clerk to Adamawa State House of Assembly