



2026 APPROVED BUDGET ESTIMATES OF ADAMAWA STATE GOVERNMENT OF NIGERIA

"SUSTAINABLE GROWTH AND ECONOMIC RENEWAL"

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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

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*ADAMAWA STATE PLANNING COMMISSION
ADAMAWA STATE*

PERMANENT SECRETARY

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

PERMANENT SECRETARY

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

ACCOUNTANT GENERAL

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

EXECUTIVE CHAIRMAN

***HAMMAN ADAMA NJABARI
BOARD OF INTERNAL REVENUE
ADAMAWA STATE***

PROFILE



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

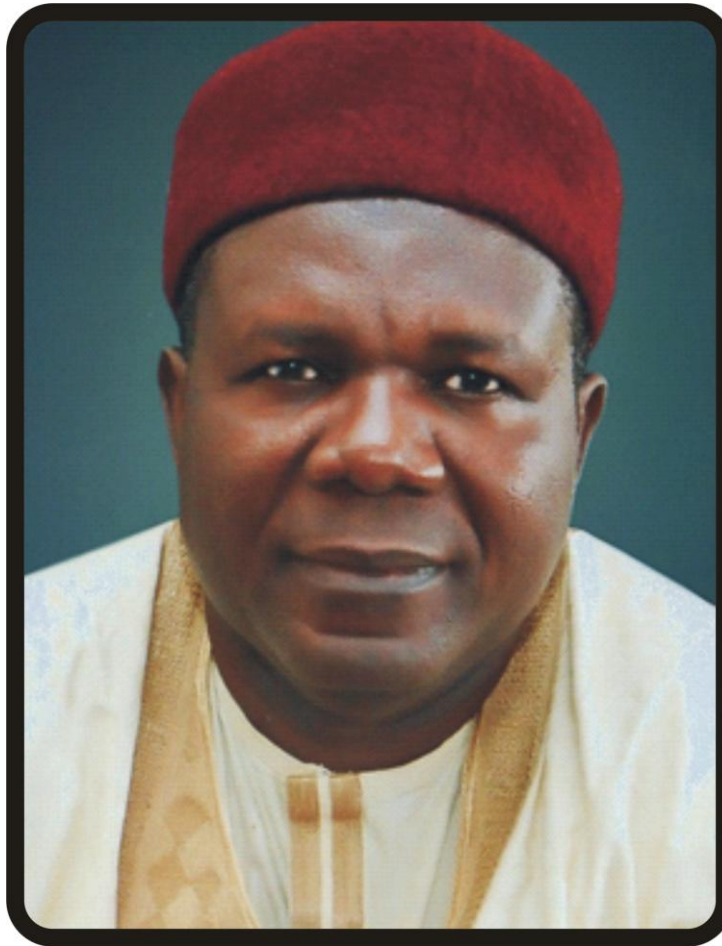


**HER EXCELLENCY
PROF. KALETAPWA G. FARAUTA
DEPUTY GOVERNOR**



**HON. AWWAL TUKUR
SECRETARY TO THE STATE GOVERNMENT
ADAMAWA STATE**

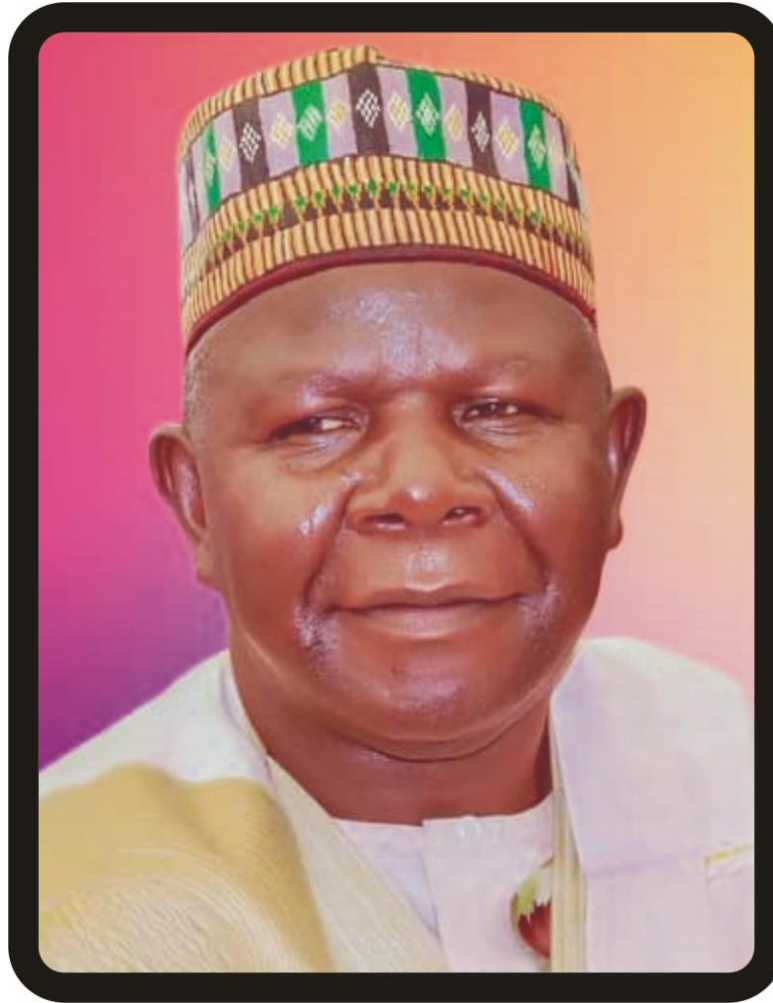
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DR. EDGAR AMOS SUNDAY
CHIEF OF STAFF
ADAMAWA STATE



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



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



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

XVIII



**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**



KEFAS JAMES TAGWI (ACA)
ACCOUNTANT GENERAL
ADAMAWA STATE



HAMMAN ADAMA NJABARI
EXECUTIVE CHAIRMAN
BOARD OF INTERNAL REVENUE

SPEECH BY HIS EXCELLENCY, RT. HON. (DR.) AHMADU UMARU FINTIRI, CON, THE GOVERNOR OF ADAMAWA STATE, ON THE OCCASION OF THE PRESENTATION OF THE 2026 APPROPRIATION BILL TO THE ADAMAWA STATE HOUSE OF ASSEMBLY 18TH DECEMBER, 2025
Mr. Speaker, Honourable Members,

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

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

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

attend to legislative business, both insight and oversight, is a testament that you are as responsible as the executive, in understanding the needs of our people and what is required to build the Adamawa state of today and indeed the future.

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

Nation's conventional definition of an ideal household as five (5) people eating from the same pot, this is an empowerment that is expected to free at least 700,000 people from abject poverty on the minimum. We intend to do more as we walk into 2026.

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

completed and we hope to commission it with a match early in 2026. We have positively touched and are touching every sector in the State.

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

perhaps one of the best performance in the country. Our investment rating is BBB+, making us among the few sub-nationals with an investment rating by credible rating agencies in the country.

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

combat poverty and hunger through more targeted deployment of resources into agriculture, commerce and capital injection into Small and Medium Enterprises. These are pivotal building blocks for the progress and development of our society.

REVIEW OF THE 2025 BUDGET

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

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

11. It is worth noting that out of the Approved Budget for 2025 financial year, the State Government realized the sum of **₦235,344,898,351.29** representing 37.9% as Revenue from all its revenue sources as at 30th September, 2025. The breakdown of the total Revenue shows that **₦211,966,404,342.97** representing 50.29% was realized from Statutory Allocation while **₦10,763,494,008.32** representing 43.81% was generated from Internally Generated Revenue and **₦12,615,000,000** representing 7.2% from Capital Receipts.
12. In the same vein, the total sum of **₦189,514,300,722.29** representing 30.5% of the total expenditure was expended on the various recurrent and capital development as at September, 2025. The breakdown of this expenditure is made up of the sum of **₦47,734,770,279.34** representing 63.7%, expended on Personnel emolument, while **₦52,090,357,568.05** representing 56.25% was expended on Overhead Cost, and **₦89,689,172,874.90** representing 19.77% was expended on Capital Development projects and programmes in the state within the first 9 months of the financial year.

2026 Proposed Budget Estimate

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

Table 1

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

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

15. The 2026 Proposed Budget is in line with the Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP). Out of the total Proposed Budget Estimate of **₦583,331,380,496.00** the sum of **₦209,640,415,814.00** which represents 35.94% is earmarked for recurrent services, while the balance of **₦373,690,964,682.00** which is **64.06%** of the total Projected Annual Budget is earmarked for Capital Development Programmes and services in the state.

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

Table 2: Revenue

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

7	National Liquidify Natural Gas	125,101,495,250.00	21.45
8	State infrastructure & security	25,225,225,230.00	4.32
9	Signature bonus	40,000,000,000.00	6.86
10	Other FAAC distribution	1,300,000,000.00	0.22
11	Independent revenue	35,843,944,797.00	6.14
12	Capital receipts	71,166,114,200.00	12.20
	Total	583,331,380,496.00	100.00

Table 3: Expenditure

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

BREAK DOWN OF THE BUDGET

17. While we await a detailed breakdown of the 2026 Budget by the Honourable Commissioner of Budget and Economic Planning in a press briefing shortly after this presentation, permit me to furnish you with the allocations of funds aimed at touching the lives of the people in the 2026 proposed Budget:

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

MAJOR POLICY OBJECTIVES OF THE 2026 ESTIMATES

18. 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.
19. 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
20. Mr. Speaker, Honourable members, let me also inform you that Adamawa State 2026 Budget preparation has a gradual shift from the usual analog system to the present world of digitization of programmes and policies. In the light of this therefore, we are introducing e-budgeting which will reduce the usual preparation of budget on hard copies to the use of CD plates and flash drives. This is intended to cut cost to enable funds to be allocated for developmental and social programmes that will benefit the people. By this we are expecting MDAs to brace up in training their staff and equipping their ICT facilities for meaningful progress.

21. 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.
22. The vision 20-20-30 National Plan as well as the Sustainable Development Goals will continue to be in our developmental targets. As we pursue our duties with diligence, we will ensure that all social and economic spheres are addressed as required focusing on key priority areas to change the fortunes of the state.

RETIREMENT EXPENDITURE

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

23. CAPITAL EXPENDITURE

In the 2025 fiscal year, the sum of **N453,747,028,313.00** was earmarked for capital expenditure. However, the sum of **N89,689,172,874.90** was expended as at 30th September, 2025 on priority projects and programmes which includes infrastructure, Education, Health, Agriculture,

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

24. 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.

25. 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

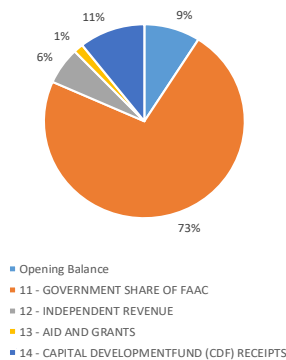
26. In conclusion, I wish to express my sincere appreciation and profound gratitude to the entire House, for the cordial relationship that exists so far between the two organs of Government. It is my fervent wish that we maintain this relationship in the interest of nurturing democracy and service to our people.
27. Mr. Speaker, Honourable Members, the 2025 budget has served our state and our people. The 2026 budget is crafted to place them on the path of sustainable growth and economic renewal. I therefore, present to you the state 2026 Appropriation Bill christened the **Budget of Sustainable Growth and Economic Renewal**.
28. 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, Nigeria 2026 Approved Budget Summary

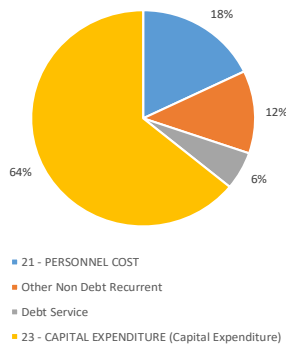
Item	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Opening Balance	37,641,338,152.24		51,324,763,327.22	58,262,346,561.16	52,726,123,191.21				
Recurrent Revenue	156,022,452,756.79	394,700,582,500.00	394,700,582,500.00	171,405,135,024.07	459,439,143,104.79		681,586,722,834.00	956,318,534,820.00	2,138,814,053,836.00
11 - GOVERNMENT SHARE OF FAAC	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	160,641,641,015.75	423,595,198,307.79		627,820,805,638.50	875,669,659,026.75	1,968,555,316,050.25
12 - INDEPENDENT REVENUE	20,298,250,818.56	24,568,582,500.00	24,568,582,500.00	10,763,494,008.32	35,843,944,797.00		53,765,917,195.50	80,648,875,793.25	170,258,737,785.75
Recurrent Expenditure	128,933,033,168.19	137,256,217,610.00	167,541,217,610.00	99,825,127,847.40	209,640,415,814.00		220,430,336,110.00	232,799,549,490.00	580,890,725,404.00
21 - PERSONNEL COST	52,522,371,889.30	74,227,057,900.00	74,935,973,630.00	47,734,770,279.34	104,231,043,377.00		109,442,601,710.00	114,914,738,020.00	328,588,383,107.00
22 - OTHER RECURRENT COSTS, of which:	76,410,661,278.90	63,029,159,710.00	92,605,243,980.00	52,090,357,568.05	105,409,372,437.00		110,987,734,400.00	117,884,811,470.00	252,302,342,297.00
Other Non Debt Recurrent	44,988,400,901.09	46,036,237,870.00	68,955,369,140.00	27,832,582,924.59	72,222,237,137.00		78,241,242,320.00	83,500,994,760.00	153,984,898,207.00
Debt Service	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00		32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
Transfer to Capital Account	64,730,757,740.83	257,444,364,890.00	278,484,128,217.22	129,842,353,737.84	302,524,850,482.00		461,156,386,724.00	723,518,985,330.00	1,557,923,328,432.00
Other Receipts	106,192,425,165.94	91,517,465,100.00	175,262,900,095.78	12,615,000,000.00	71,166,114,200.00		98,945,068,770.00	116,663,185,650.00	215,608,254,420.00
13 - AID AND GRANTS	74,192,425,165.94	3,750,000,000.00	84,995,434,995.78		9,160,000,000.00		4,785,000,000.00	5,263,500,000.00	10,048,500,000.00
14 - CAPITAL DEVELOPMENTFUND (CDF) REC	32,000,000,000.00	87,767,465,100.00	90,267,465,100.00	12,615,000,000.00	62,006,114,200.00		94,160,068,770.00	111,399,685,650.00	205,559,754,420.00
23 - CAPITAL EXPENDITURE (Capital Exp	119,602,272,479.55	348,961,829,990.00	453,747,028,313.00	89,731,230,546.63	373,690,964,682.00	2,146,394,800.00	560,101,455,494.00	840,182,170,980.00	1,773,531,582,852.00
Total Revenue (including OB)	299,856,216,074.97	486,218,047,600.00	621,288,245,923.00	242,282,481,585.23	583,331,380,496.00		780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
Total Expenditure	248,535,305,647.75	486,218,047,600.00	621,288,245,923.00	189,556,358,394.03	583,331,380,496.00	2,146,394,800.00	780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
Closing Balance	51,320,910,427.22			52,726,123,191.21		-2,146,394,800.00		0	-

Key Budget Metrics: Adamawa State 2026 Approved Budget

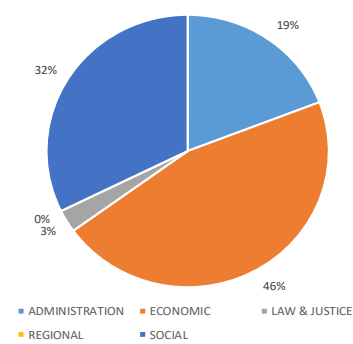
Revenue by Economic



Expenditure by Economic



Expenditure Administrative Sector



Adamawa State Government, Nigeria

2026 Approved Budget - 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	423,595,198,307.79	35,843,944,797.00	459,439,143,104.79	9,160,000,000.00	62,006,114,200.00	71,166,114,200.00	530,605,257,304.79
010000000000	Administration Sector	-	882,655,700.00	882,655,700.00	2,340,000,000.00	4,069,350,000.00	6,409,350,000.00	7,292,005,700.00
011100000000	Governor's Office	-	619,808,100.00	619,808,100.00	2,340,000,000.00	-	2,340,000,000.00	2,959,808,100.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	-	-	2,340,000,000.00	-	2,340,000,000.00	2,340,000,000.00
011101000100	Bureau for Public Procurement (BPP)	-	614,573,000.00	614,573,000.00	-	-	-	614,573,000.00
011101800100	Security and Special Services Department	-	5,235,100.00	5,235,100.00	-	-	-	5,235,100.00
016100000000	Office of the Secretary to the State Government	-	-	-	-	4,069,350,000.00	4,069,350,000.00	4,069,350,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	-	-	-	4,069,350,000.00	4,069,350,000.00	4,069,350,000.00
012300000000	Ministry of Information and Strategy	-	83,981,000.00	83,981,000.00	-	-	-	83,981,000.00
012300100100	Ministry of Information and Strategy	-	1,781,900.00	1,781,900.00	-	-	-	1,781,900.00
012300300100	Adamawa Television Corporation (ATV)	-	14,633,000.00	14,633,000.00	-	-	-	14,633,000.00
012300400100	Adamawa Broadcasting Corporation (ABC)	-	24,006,500.00	24,006,500.00	-	-	-	24,006,500.00
012301300100	Government Printing Press (GPP)	-	12,759,600.00	12,759,600.00	-	-	-	12,759,600.00
012305500100	Adamawa Press Limited (APL)	-	30,800,000.00	30,800,000.00	-	-	-	30,800,000.00
012500000000	Office of the Head of Service	-	7,174,100.00	7,174,100.00	-	-	-	7,174,100.00
012500100100	Office of the Head of Service	-	5,244,300.00	5,244,300.00	-	-	-	5,244,300.00
012500500100	Establishment and Training Department	-	1,929,800.00	1,929,800.00	-	-	-	1,929,800.00
014000000000	Office of the State Auditor General	-	171,592,500.00	171,592,500.00	-	-	-	171,592,500.00
014000100100	Office of the State Auditor General	-	171,592,500.00	171,592,500.00	-	-	-	171,592,500.00
014700000000	Civil Service Commission (CSC)	-	100,000.00	100,000.00	-	-	-	100,000.00
014700100100	Civil Service Commission	-	100,000.00	100,000.00	-	-	-	100,000.00
020000000000	Economic Sector	423,595,198,307.79	20,598,521,300.00	444,193,719,607.79	-	57,936,764,200.00	57,936,764,200.00	502,130,483,807.79
021500000000	Ministry of Agriculture	-	3,013,133,000.00	3,013,133,000.00	-	2,668,542,810.00	2,668,542,810.00	5,681,675,810.00
021500100100	Ministry of Agriculture	-	3,013,133,000.00	3,013,133,000.00	-	2,668,542,810.00	2,668,542,810.00	5,681,675,810.00
022000000000	Ministry of Finance	423,595,198,307.79	15,030,129,500.00	438,625,327,807.79	-	47,465,511,390.00	47,465,511,390.00	486,090,839,197.79
022000100100	Ministry of Finance	-	274,783,500.00	274,783,500.00	-	-	-	274,783,500.00
022000700100	Office of the Accountant General	423,595,198,307.79	-	423,595,198,307.79	-	47,465,511,390.00	47,465,511,390.00	471,060,709,697.79
022000800100	Board of Internal Revenue	-	14,755,346,000.00	14,755,346,000.00	-	-	-	14,755,346,000.00
022200000000	Ministry of Commerce, Trade and Industries	-	696,479,900.00	696,479,900.00	-	-	-	696,479,900.00
022200100100	Ministry of Commerce	-	604,374,700.00	604,374,700.00	-	-	-	604,374,700.00
022201900100	Jimeta Ultra Modern Market Office	-	92,105,200.00	92,105,200.00	-	-	-	92,105,200.00
022900000000	Ministry of Transportation	-	164,850,600.00	164,850,600.00	-	-	-	164,850,600.00
022900100100	Ministry of Transportation	-	81,413,100.00	81,413,100.00	-	-	-	81,413,100.00
022905300100	Adamawa State Transport Board	-	83,437,500.00	83,437,500.00	-	-	-	83,437,500.00
023300000000	Ministry of Mineral Resources Development	-	61,284,100.00	61,284,100.00	-	-	-	61,284,100.00
023300100100	Ministry of Mineral Resources Development	-	61,284,100.00	61,284,100.00	-	-	-	61,284,100.00
023400000000	Ministry of Works and Energy Development	-	1,140,500.00	1,140,500.00	-	-	-	1,140,500.00
023400400100	Adamawa State Road Maintenance Agency	-	1,140,500.00	1,140,500.00	-	-	-	1,140,500.00
023600000000	Ministry of Culture and Tourism	-	26,442,500.00	26,442,500.00	-	-	-	26,442,500.00
023600100100	Ministry of Culture and Tourism	-	22,586,200.00	22,586,200.00	-	-	-	22,586,200.00
023600400100	Arts Council	-	3,856,300.00	3,856,300.00	-	-	-	3,856,300.00
025200000000	Ministry of Water Resources	-	6,612,900.00	6,612,900.00	-	2,340,000,000.00	2,340,000,000.00	2,346,612,900.00
025200100100	Ministry of Water Resources	-	-	-	-	2,340,000,000.00	2,340,000,000.00	2,340,000,000.00

025210200100	Adamawa State Water Board	-	6,612,900.00	6,612,900.00	-	-	-	6,612,900.00
025300000000	Ministry of Housing and Urban Development	-	97,079,400.00	97,079,400.00	-	-	-	97,079,400.00
025300100100	Ministry of Housing and Urban Development	-	3,049,600.00	3,049,600.00	-	-	-	3,049,600.00
025305300100	Adamawa State Urban Planning & Development Board	-	94,029,800.00	94,029,800.00	-	-	-	94,029,800.00
026000000000	Ministry of Lands and Survey	-	291,223,800.00	291,223,800.00	-	-	-	291,223,800.00
026000100100	Ministry of Lands and Survey	-	248,037,100.00	248,037,100.00	-	-	-	248,037,100.00
026000200100	Office of the Surveyor General	-	43,186,700.00	43,186,700.00	-	-	-	43,186,700.00
026500000000	Ministry of Livestock & Aquaculture Development	-	1,208,845,100.00	1,208,845,100.00	-	-	-	1,208,845,100.00
026500100100	Ministry of Livestock & Aquaculture Development	-	1,208,845,100.00	1,208,845,100.00	-	-	-	1,208,845,100.00
026600000000	Ministry of Entrepreneurship Development	-	1,300,000.00	1,300,000.00	-	-	-	1,300,000.00
026600100100	Ministry of Entrepreneurship Development	-	1,300,000.00	1,300,000.00	-	-	-	1,300,000.00
026700000000	Ministry of Rural Infrastructure & Community Development	-	-	-	-	5,462,710,000.00	5,462,710,000.00	5,462,710,000.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	-	-	-	-	5,462,710,000.00	5,462,710,000.00	5,462,710,000.00
030000000000	Law and Justice Sector	-	214,450,400.00	214,450,400.00	-	-	-	214,450,400.00
031800000000	Adamawa State Judicial Service Commission	-	104,450,400.00	104,450,400.00	-	-	-	104,450,400.00
031805100100	High Court of Justice	-	71,225,600.00	71,225,600.00	-	-	-	71,225,600.00
031805200100	Customary Court of Appeal	-	250,000.00	250,000.00	-	-	-	250,000.00
031805300100	Sharia Court of Appeal	-	200,000.00	200,000.00	-	-	-	200,000.00
031805500100	Area Courts	-	32,774,800.00	32,774,800.00	-	-	-	32,774,800.00
032600000000	Ministry of Justice	-	110,000,000.00	110,000,000.00	-	-	-	110,000,000.00
032600100100	Ministry of Justice	-	110,000,000.00	110,000,000.00	-	-	-	110,000,000.00
050000000000	Social Sector	-	14,148,317,397.00	14,148,317,397.00	6,820,000,000.00	-	6,820,000,000.00	20,968,317,397.00
051300000000	Ministry of Youth & Sports Development	-	10,145,200.00	10,145,200.00	-	-	-	10,145,200.00
051300100100	Ministry of Youth and Sports Development	-	10,145,200.00	10,145,200.00	-	-	-	10,145,200.00
051400000000	Ministry of Women Affairs	-	4,100,600.00	4,100,600.00	1,720,000,000.00	-	1,720,000,000.00	1,724,100,600.00
051400100100	Ministry of Women Affairs	-	4,100,600.00	4,100,600.00	1,720,000,000.00	-	1,720,000,000.00	1,724,100,600.00
051700000000	Ministry of Education and Human Capital Development	-	8,168,325,300.00	8,168,325,300.00	-	-	-	8,168,325,300.00
051700100100	Ministry of Education and Human Capital Development	-	75,023,400.00	75,023,400.00	-	-	-	75,023,400.00
051705100100	Post Primary Schools Mgt Board	-	141,400.00	141,400.00	-	-	-	141,400.00
051700500100	College of Agriculture, Science and Technology Ganye	-	95,260,000.00	95,260,000.00	-	-	-	95,260,000.00
051700400100	College of Legal Studies Yola	-	164,614,700.00	164,614,700.00	-	-	-	164,614,700.00
051701800100	Adamawa State Polytechnic Yola	-	609,856,900.00	609,856,900.00	-	-	-	609,856,900.00
051701900100	College of Education Hong	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00
051702100100	Adamawa State University Mubi	-	6,700,000,000.00	6,700,000,000.00	-	-	-	6,700,000,000.00
051702300100	College of Nursing Sciences Yola	-	241,425,600.00	241,425,600.00	-	-	-	241,425,600.00
051702400100	College of Health Technology Michika	-	132,003,300.00	132,003,300.00	-	-	-	132,003,300.00
056900000000	Ministry of Tertiary and Professional Education	-	1,980,100.00	1,980,100.00	-	-	-	1,980,100.00
056900100100	Ministry of Tertiary and Professional Education	-	1,980,100.00	1,980,100.00	-	-	-	1,980,100.00
052100000000	Ministry of Health and Human Services	-	5,858,931,600.00	5,858,931,600.00	5,100,000,000.00	-	5,100,000,000.00	10,958,931,600.00
052100100100	Ministry of Health and Human Services	-	10,677,000.00	10,677,000.00	5,050,000,000.00	-	5,050,000,000.00	5,060,677,000.00
052100300100	Primary Health Care Development Agency	-	-	-	50,000,000.00	-	50,000,000.00	50,000,000.00
052100200100	Adamawa State Contributory Health Management Agency	-	5,096,000,000.00	5,096,000,000.00	-	-	-	5,096,000,000.00
052110200100	Adamawa State Hospital Services Management Board	-	468,784,100.00	468,784,100.00	-	-	-	468,784,100.00
052110300100	Adamawa Traditional Medicine Board	-	275,625,000.00	275,625,000.00	-	-	-	275,625,000.00
052111300100	Adamawa State Drugs Supply Management Agency	-	7,845,500.00	7,845,500.00	-	-	-	7,845,500.00
053500000000	Ministry of Environment and Natural Resources Development	-	104,834,597.00	104,834,597.00	-	-	-	104,834,597.00
053500100100	Ministry of Environment and Natural Resources Development	-	54,136,660.00	54,136,660.00	-	-	-	54,136,660.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA) - P	-	50,697,937.00	50,697,937.00	-	-	-	50,697,937.00

Adamawa State Government, Nigeria

2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	104,231,043,377.00	105,409,372,437.00	209,640,415,814.00	373,690,964,682.00	583,331,380,496.00
010000000000	Administration Sector	43,789,981,540.00	40,710,998,456.00	84,500,979,996.00	27,306,234,094.00	111,807,214,090.00
011100000000	Governor's Office	1,074,781,100.00	20,507,969,300.00	21,582,750,400.00	4,540,000,000.00	26,122,750,400.00
011100100100	Office of the Governor	365,445,760.00	7,000,000,000.00	7,365,445,760.00	-	7,365,445,760.00
011100100200	Office of the Deputy Governor	100,203,520.00	952,007,600.00	1,052,211,120.00	-	1,052,211,120.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	158,000,000.00	158,000,000.00	2,340,000,000.00	2,498,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	-	25,270,000.00	25,270,000.00	2,000,000,000.00	2,025,270,000.00
011101000100	Bureau for Public Procurement (BPP)	392,284,760.00	445,000,000.00	837,284,760.00	-	837,284,760.00
011101600100	World Bank Development Partner Projects(WBDPP)	-	150,000,200.00	150,000,200.00	-	150,000,200.00
011101700100	Cabinet Affairs Office	2,132,560.00	115,362,300.00	117,494,860.00	-	117,494,860.00
011101800100	Security and Special Services Department	76,003,650.00	10,934,500,000.00	11,010,503,650.00	-	11,010,503,650.00
01110100100	Community and Social Development Agency	-	35,646,800.00	35,646,800.00	-	35,646,800.00
011118400100	Gongola Basin Energy Development Company	10,918,770.00	139,022,700.00	149,941,470.00	-	149,941,470.00
011118500100	Department of Chieftaincy Affairs	124,820,880.00	510,951,600.00	635,772,480.00	200,000,000.00	835,772,480.00
011110300100	Boundary Commission	2,971,200.00	42,208,100.00	45,179,300.00	-	45,179,300.00
016100000000	Office of the Secretary to the State Government	13,711,187,102.00	9,839,015,300.00	23,550,202,402.00	21,693,859,094.00	45,244,061,496.00
016100100100	Office of the Secretary to the State Government	13,520,275,822.00	3,400,000,000.00	16,920,275,822.00	9,336,509,094.00	26,256,784,916.00
016102100100	Poverty Alleviation Agency	27,734,260.00	230,272,000.00	258,006,260.00	8,000,000,000.00	8,258,006,260.00
016103700100	Muslim Pilgrims Welfare Commission	57,234,070.00	2,627,000,300.00	2,684,234,370.00	-	2,684,234,370.00
016103800100	Christian Pilgrims Welfare Board	78,615,090.00	2,584,587,100.00	2,663,202,190.00	-	2,663,202,190.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA)	-	42,353,000.00	42,353,000.00	200,000,000.00	242,353,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	250,000,000.00	250,000,000.00	-	250,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	13,903,960.00	106,342,900.00	120,246,860.00	4,069,350,000.00	4,189,596,860.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	13,423,900.00	35,760,000.00	49,183,900.00	88,000,000.00	137,183,900.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	303,000,000.00	303,000,000.00	-	303,000,000.00
016105900100	Adamawa State Peace Commission	-	259,700,000.00	259,700,000.00	-	259,700,000.00
011200000000	Adamawa State House of Assembly	3,627,549,318.00	5,998,937,622.00	9,626,486,940.00	-	9,626,486,940.00
011200300100	Adamawa State House of Assembly (Legislature)	2,646,558,628.00	5,947,937,622.00	8,594,496,250.00	-	8,594,496,250.00
011200400100	House of Assembly Service Commission	980,990,690.00	51,000,000.00	1,031,990,690.00	-	1,031,990,690.00
012300000000	Ministry of Information and Strategy	933,746,640.00	712,073,200.00	1,645,819,840.00	572,375,000.00	2,218,194,840.00
012300100100	Ministry of Information and Strategy	122,172,570.00	470,001,400.00	592,173,970.00	354,000,000.00	946,173,970.00
012300300100	Adamawa Television Corporation (ATV)	363,287,200.00	54,377,700.00	417,664,900.00	-	417,664,900.00
012300400100	Adamawa Broadcasting Corporation (ABC)	298,728,980.00	86,573,700.00	385,302,680.00	218,375,000.00	603,677,680.00
012301300100	Government Printing Press (GPP)	45,623,890.00	56,120,400.00	101,744,290.00	-	101,744,290.00
012305500100	Adamawa Press Limited (APL)	103,934,000.00	45,000,000.00	148,934,000.00	-	148,934,000.00
012500000000	Office of the Head of Service	23,666,063,800.00	2,017,884,400.00	25,683,948,200.00	-	25,683,948,200.00
012500100100	Office of the Head of Service	852,586,520.00	1,299,129,400.00	2,151,715,920.00	-	2,151,715,920.00
012500500100	Establishment and Training Department	493,285,530.00	670,000,000.00	1,163,285,530.00	-	1,163,285,530.00
012500700100	Adamawa State Staff Pension Board	22,318,631,220.00	35,450,000.00	22,354,081,220.00	-	22,354,081,220.00
012500800100	Department of Labour and Productivity	1,560,530.00	13,305,000.00	14,865,530.00	-	14,865,530.00
014000000000	Office of the State Auditor General	475,582,160.00	1,067,245,000.00	1,542,827,160.00	-	1,542,827,160.00
014000100100	Office of the State Auditor General	300,951,970.00	827,674,000.00	1,128,625,970.00	-	1,128,625,970.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
014000200100	Office of the Auditor General for Local Government	170,521,620.00	12,936,000.00	183,457,620.00	-	183,457,620.00
014000300100	Audit Commission	4,108,570.00	226,635,000.00	230,743,570.00	-	230,743,570.00
014700000000	Civil Service Commission (CSC)	98,624,930.00	135,000,000.00	233,624,930.00	-	233,624,930.00
014700100100	Civil Service Commission	98,624,930.00	135,000,000.00	233,624,930.00	-	233,624,930.00
014900000000	Local Government Service Commission	37,831,940.00	14,109,300.00	51,941,240.00	-	51,941,240.00
014900100100	Local Government Service Commission	37,831,940.00	14,109,300.00	51,941,240.00	-	51,941,240.00
014800000000	Adamawa State Independence Electoral Commission	154,185,300.00	39,752,200.00	193,937,500.00	-	193,937,500.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	154,185,300.00	39,752,200.00	193,937,500.00	-	193,937,500.00
016300000000	Ministry for Special Duties	10,429,250.00	379,012,134.00	389,441,384.00	500,000,000.00	889,441,384.00
016300100100	Ministry for Special Duties	10,429,250.00	379,012,134.00	389,441,384.00	500,000,000.00	889,441,384.00
020000000000	Economic Sector	7,466,904,710.00	44,245,904,513.00	51,712,809,223.00	215,941,552,493.00	267,654,361,716.00
021500000000	Ministry of Agriculture	674,754,650.00	149,794,400.00	824,549,050.00	3,604,236,320.00	4,428,785,370.00
021500100100	Ministry of Agriculture	460,705,290.00	121,363,200.00	582,068,490.00	3,540,060,000.00	4,122,128,490.00
021510200100	Adamawa Agricultural Development Program (AADP)	128,315,930.00	15,335,900.00	143,651,830.00	-	143,651,830.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	85,733,430.00	13,095,300.00	98,828,730.00	64,176,320.00	163,005,050.00
022000000000	Ministry of Finance	2,007,343,160.00	40,094,647,413.00	42,101,990,573.00	10,475,000,000.00	52,576,990,573.00
022000100100	Ministry of Finance	110,268,820.00	3,040,001,100.00	3,150,269,920.00	10,475,000,000.00	13,625,269,920.00
022000200100	Debt Management Agency	60,512,980.00	49,723,300.00	110,236,280.00	-	110,236,280.00
022000700100	Office of the Accountant General	1,165,899,470.00	36,004,228,700.00	37,170,128,170.00	-	37,170,128,170.00
022000800100	Board of Internal Revenue	670,661,890.00	1,000,694,313.00	1,671,356,203.00	-	1,671,356,203.00
022200000000	Ministry of Commerce, Trade and Industries	280,427,010.00	381,315,000.00	661,742,010.00	20,224,285,090.00	20,886,027,100.00
022200100100	Ministry of Commerce	280,427,010.00	144,333,400.00	424,760,410.00	20,224,285,090.00	20,649,045,500.00
022201900100	Jimeta Ultra Modern Market Office	-	118,490,800.00	118,490,800.00	-	118,490,800.00
022202000100	Jimeta Ultra-Modern Shopping Mall	-	118,490,800.00	118,490,800.00	-	118,490,800.00
022900000000	Ministry of Transportation	161,905,040.00	446,908,500.00	608,813,540.00	500,000,000.00	1,108,813,540.00
022900100100	Ministry of Transportation	111,494,170.00	90,000,000.00	201,494,170.00	500,000,000.00	701,494,170.00
022905300100	Adamawa State Transport Board	50,410,870.00	356,908,500.00	407,319,370.00	-	407,319,370.00
023300000000	Ministry of Mineral Resources Development	25,305,520.00	73,947,600.00	99,253,120.00	300,000,000.00	399,253,120.00
023300100100	Ministry of Mineral Resources Development	19,309,420.00	42,554,900.00	61,864,320.00	300,000,000.00	361,864,320.00
023305200100	Adamawa State Mining Company	5,996,100.00	31,392,700.00	37,388,800.00	-	37,388,800.00
023400000000	Ministry of Works and Energy Development	184,208,920.00	1,825,089,100.00	2,009,298,020.00	120,862,306,430.00	122,871,604,450.00
023400100100	Ministry of Works and Energy Development	167,672,950.00	1,659,608,300.00	1,827,281,250.00	120,862,306,430.00	122,689,587,680.00
023400400100	Adamawa State Road Maintenance Agency	16,535,970.00	15,480,800.00	32,016,770.00	-	32,016,770.00
023400500100	Energy Development	-	150,000,000.00	150,000,000.00	-	150,000,000.00
023600000000	Ministry of Culture and Tourism	302,869,570.00	147,301,700.00	450,171,270.00	2,150,416,510.00	2,600,587,780.00
023600100100	Ministry of Culture and Tourism	78,652,800.00	50,390,000.00	129,042,800.00	2,150,416,510.00	2,279,459,310.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	38,443,110.00	17,070,300.00	55,513,410.00	-	55,513,410.00
023600400100	Arts Council	178,090,160.00	58,439,400.00	236,529,560.00	-	236,529,560.00
023605200100	Hotel and Tourism Board	7,683,500.00	21,402,000.00	29,085,500.00	-	29,085,500.00
023800000000	Ministry of Budget and Economic Planning	632,003,760.00	442,151,800.00	1,074,155,560.00	1,467,500,000.00	2,541,655,560.00
023800100100	Ministry of Budget and Economic Planning	82,875,910.00	289,448,500.00	372,324,410.00	1,002,500,000.00	1,374,824,410.00
023800200100	Adamawa State Planning Commission	172,031,450.00	75,203,300.00	247,234,750.00	280,000,000.00	527,234,750.00
023800400100	Adamawa State Bureau of Statistics	377,096,400.00	77,500,000.00	454,596,400.00	185,000,000.00	639,596,400.00
025000000000	Fiscal Responsibility Commission	188,585,540.00	48,000,000.00	236,585,540.00	120,000,000.00	356,585,540.00
025000100100	Fiscal Responsibility Commission	188,585,540.00	48,000,000.00	236,585,540.00	120,000,000.00	356,585,540.00
025200000000	Ministry of Water Resources	1,212,602,380.00	211,088,600.00	1,423,690,980.00	7,148,474,123.00	8,572,165,103.00
025200100100	Ministry of Water Resources	100,681,810.00	36,088,600.00	136,770,410.00	4,227,012,953.00	4,363,783,363.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
025210200100	Adamawa State Water Board	1,041,741,330.00	114,000,000.00	1,155,741,330.00	1,933,128,370.00	3,088,869,700.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	58,856,950.00	17,000,000.00	75,856,950.00	485,400,000.00	561,256,950.00
025210400100	Small Towns Water Supply Agency	11,322,290.00	44,000,000.00	55,322,290.00	502,932,800.00	558,255,090.00
025300000000	Ministry of Housing and Urban Development	236,700,810.00	106,640,400.00	343,341,210.00	29,257,748,900.00	29,601,090,110.00
025300100100	Ministry of Housing and Urban Development	69,310,850.00	58,005,700.00	127,316,550.00	27,019,748,900.00	27,147,065,450.00
025305300100	Adamawa State Urban Planning & Development Board	167,389,960.00	48,634,700.00	216,024,660.00	2,238,000,000.00	2,454,024,660.00
026000000000	Ministry of Lands and Survey	277,945,800.00	104,252,600.00	382,198,400.00	3,959,098,500.00	4,341,296,900.00
026000100100	Ministry of Lands and Survey	187,635,150.00	49,285,800.00	236,920,950.00	1,650,000,000.00	1,886,920,950.00
026000200100	Office of the Surveyor General	90,310,650.00	54,966,800.00	145,277,450.00	2,309,098,500.00	2,454,375,950.00
026500000000	Ministry of Livestock & Aquaculture Development	1,006,698,140.00	131,349,900.00	1,138,048,040.00	661,500,000.00	1,799,548,040.00
026500100100	Ministry of Livestock & Aquaculture Development	1,006,698,140.00	131,349,900.00	1,138,048,040.00	661,500,000.00	1,799,548,040.00
026600000000	Ministry of Entrepreneurship Development	201,341,620.00	44,990,600.00	246,332,220.00	-	246,332,220.00
026600100100	Ministry of Entrepreneurship Development	201,341,620.00	44,990,600.00	246,332,220.00	-	246,332,220.00
026700000000	Ministry of Rural Infrastructure & Community Development	74,212,790.00	38,426,900.00	112,639,690.00	15,210,986,620.00	15,323,626,310.00
026700100100	Ministry of Rural Infrastructure & Community Development	74,212,790.00	38,426,900.00	112,639,690.00	9,748,276,620.00	9,860,916,310.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	-	-	-	5,462,710,000.00	5,462,710,000.00
030000000000	Law and Justice Sector	3,788,074,390.00	7,509,694,578.00	11,297,768,968.00	4,396,000,000.00	15,693,768,968.00
031800000000	Adamawa State Judicial Service Commission	3,437,913,210.00	2,869,617,878.00	6,307,531,088.00	98,000,000.00	6,405,531,088.00
031801100100	Adamawa State Judicial Service Commission	208,928,420.00	102,590,798.00	311,519,218.00	-	311,519,218.00
031805100100	High Court of Justice	575,355,790.00	1,702,643,020.00	2,277,998,810.00	-	2,277,998,810.00
031805200100	Customary Court of Appeal	238,570,030.00	275,776,860.00	514,346,890.00	-	514,346,890.00
031805300100	Sharia Court of Appeal	311,050,730.00	243,239,870.00	554,290,600.00	-	554,290,600.00
031805500100	Area Courts	2,104,008,240.00	545,367,330.00	2,649,375,570.00	98,000,000.00	2,747,375,570.00
032600000000	Ministry of Justice	350,161,180.00	4,640,076,700.00	4,990,237,880.00	4,298,000,000.00	9,288,237,880.00
032600100100	Ministry of Justice	350,161,180.00	4,640,076,700.00	4,990,237,880.00	4,298,000,000.00	9,288,237,880.00
050000000000	Social Sector	49,186,082,737.00	12,942,774,890.00	62,128,857,627.00	126,047,178,095.00	188,176,035,722.00
051300000000	Ministry of Youth & Sports Development	210,781,270.00	2,568,140,900.00	2,778,922,170.00	16,873,111,360.00	19,652,033,530.00
051300100100	Ministry of Youth and Sports Development	45,914,720.00	1,500,000,000.00	1,545,914,720.00	16,873,111,360.00	18,419,026,080.00
051305100100	Sports Council	132,544,410.00	320,183,500.00	452,727,910.00	-	452,727,910.00
051305300100	Adamawa United Foot Ball Club	32,322,140.00	747,957,400.00	780,279,540.00	-	780,279,540.00
051400000000	Ministry of Women Affairs	265,363,170.00	435,002,200.00	700,365,370.00	2,241,380,000.00	2,941,745,370.00
051400100100	Ministry of Women Affairs	265,363,170.00	435,002,200.00	700,365,370.00	2,241,380,000.00	2,941,745,370.00
051700000000	Ministry of Education and Human Capital Development	39,919,941,557.00	8,269,218,400.00	48,189,159,957.00	65,186,480,167.00	113,375,640,124.00
051700100100	Ministry of Education and Human Capital Development	320,642,200.00	207,568,800.00	528,211,000.00	43,972,771,757.00	44,500,982,757.00
051700300100	Adamawa State Universal Basic Education Board	443,968,280.00	104,834,400.00	548,802,680.00	-	548,802,680.00
051700800100	Adamawa State Library Board	328,831,900.00	5,468,800.00	334,300,700.00	-	334,300,700.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	222,332,710.00	13,481,400.00	235,814,110.00	-	235,814,110.00
051705100100	Post Primary Schools Mgt Board	22,170,380,060.00	1,750,279,100.00	23,920,659,160.00	-	23,920,659,160.00
051706400100	Education Resource Centre	30,059,010.00	161,488,300.00	191,547,310.00	120,000,000.00	311,547,310.00
051700500100	College of Agriculture, Science and Technology Ganye	2,265,111,500.00	51,280,700.00	2,316,392,200.00	220,482,810.00	2,536,875,010.00
051700400100	College of Legal Studies Yola	1,018,136,660.00	264,950,000.00	1,283,086,660.00	-	1,283,086,660.00
051701800100	Adamawa State Polytechnic Yola	2,390,527,450.00	488,750,000.00	2,879,277,450.00	180,000,000.00	3,059,277,450.00
051701900100	College of Education Hong	2,215,532,960.00	75,000,000.00	2,290,532,960.00	100,000,000.00	2,390,532,960.00
051702100100	Adamawa State University Mubi	6,109,081,570.00	4,045,137,400.00	10,154,218,970.00	14,600,000,000.00	24,754,218,970.00
051702200100	Adamawa State Scholarship Trust Fund	36,881,730.00	38,800,600.00	75,682,330.00	5,500,000,000.00	5,575,682,330.00
051702300100	College of Nursing Sciences Yola	516,968,500.00	241,425,600.00	758,394,100.00	311,425,600.00	1,069,819,700.00
051702400100	College of Health Technology Michika	619,298,970.00	132,003,300.00	751,302,270.00	181,800,000.00	933,102,270.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
051702500100	College of Technology, Innovation and Enterprenuership Studies Gulak	1,232,188,057.00	688,750,000.00	1,920,938,057.00	-	1,920,938,057.00
056900000000	Ministry of Tertiary and Professional Education	24,302,910.00	-	24,302,910.00	-	24,302,910.00
056900100100	Ministry of Tertiary and Professional Education	24,302,910.00	-	24,302,910.00	-	24,302,910.00
052100000000	Ministry of Health and Human Services	7,767,052,270.00	1,245,768,590.00	9,012,820,860.00	38,624,967,368.00	47,637,788,228.00
052100100100	Ministry of Health and Human Services	334,293,260.00	200,000,400.00	534,293,660.00	32,454,772,168.00	32,989,065,828.00
052100300100	Primary Health Care Development Agency	171,996,070.00	63,171,900.00	235,167,970.00	1,074,195,200.00	1,309,363,170.00
052100200100	Adamawa State Contributory Health Management Agency	9,993,500.00	123,100,390.00	133,093,890.00	5,096,000,000.00	5,229,093,890.00
052102700100	Adamawa State Referral Center	46,738,540.00	-	46,738,540.00	-	46,738,540.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	39,328,300.00	20,351,000.00	59,679,300.00	-	59,679,300.00
052110200100	Adamawa State Hospital Services Management Board	6,769,480,180.00	520,975,000.00	7,290,455,180.00	-	7,290,455,180.00
052110300100	Adamawa Traditional Medicine Board	17,988,300.00	39,765,000.00	57,753,300.00	-	57,753,300.00
052111300100	Adamawa State Drugs Supply Management Agency	188,564,610.00	25,000,000.00	213,564,610.00	-	213,564,610.00
052111400100	Adamawa State Specialist Hospital Yola	188,669,510.00	253,404,900.00	442,074,410.00	-	442,074,410.00
053500000000	Ministry of Environment and Natural Resources Development	720,115,300.00	316,851,100.00	1,036,966,400.00	2,584,239,200.00	3,621,205,600.00
053500100100	Ministry of Environment and Natural Resources Development	512,765,940.00	149,512,300.00	662,278,240.00	2,210,000,000.00	2,872,278,240.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	207,349,360.00	167,338,800.00	374,688,160.00	374,239,200.00	748,927,360.00
055400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	7,059,680.00	49,127,700.00	56,187,380.00	500,000,000.00	556,187,380.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	7,059,680.00	49,127,700.00	56,187,380.00	500,000,000.00	556,187,380.00
055100000000	Ministry for Local Government Affairs	271,466,580.00	58,666,000.00	330,132,580.00	37,000,000.00	367,132,580.00
055100100100	Ministry for Local Government Affairs	123,987,590.00	6,890,300.00	130,877,890.00	37,000,000.00	167,877,890.00
055100500100	Local Government Staff Pension Board	147,478,990.00	51,775,700.00	199,254,690.00	-	199,254,690.00

Adamawa State Government, Nigeria

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

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	<u>Total Revenue</u>	<u>262,214,877,922.73</u>	<u>486,218,047,600.00</u>	<u>569,963,482,595.78</u>	<u>184,020,135,024.07</u>	<u>530,605,257,304.79</u>	<u>780,531,791,604.00</u>	<u>1,072,981,720,470.00</u>	<u>2,354,422,308,256.00</u>
010000000000	Administration Sector	192,429,771.20	14,823,601,400.00	19,153,601,400.00	12,946,457,118.73	7,292,005,700.00	10,893,008,550.00	14,953,512,825.00	26,729,177,075.00
011100000000	Governor's Office	152,914,514.95	729,939,100.00	2,559,939,100.00	179,004,560.13	2,959,808,100.00	4,394,712,150.00	5,206,068,225.00	10,220,588,475.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	600,000,000.00	2,430,000,000.00	-	2,340,000,000.00	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
011101000100	Bureau for Public Procurement (BPP)	150,484,014.95	126,564,000.00	126,564,000.00	177,486,926.92	614,573,000.00	921,859,500.00	1,382,789,250.00	2,919,221,750.00
011101800100	Security and Special Services Department	2,430,500.00	3,375,100.00	3,375,100.00	1,517,633.21	5,235,100.00	7,852,650.00	11,778,975.00	24,866,725.00
016100000000	Office of the Secretary to the State Government	-	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
012300000000	Ministry of Information and Strategy	38,205,131.25	91,894,600.00	91,894,600.00	23,065,888.33	83,981,000.00	125,971,500.00	188,957,250.00	398,909,750.00
012300100100	Ministry of Information and Strategy	-	8,067,100.00	8,067,100.00	1,336,249.13	1,781,900.00	2,672,850.00	4,009,275.00	8,464,025.00
012300300100	Adamawa Television Corporation (ATV)	10,113,000.00	24,569,400.00	24,569,400.00	7,754,147.66	14,633,000.00	21,949,500.00	32,924,250.00	69,506,750.00
012300400100	Adamawa Broadcasting Corporation (ABC)	6,621,742.42	15,619,100.00	15,619,100.00	5,237,854.60	24,006,500.00	36,009,750.00	54,014,625.00	114,030,875.00
012301300100	Government Printing Press (GPP)	2,997,510.00	12,926,700.00	12,926,700.00	3,650,400.41	12,759,600.00	19,139,400.00	28,709,100.00	60,608,100.00
012305500100	Adamawa Press Limited (APL)	18,472,878.83	30,712,300.00	30,712,300.00	5,087,236.53	30,800,000.00	46,200,000.00	69,300,000.00	146,300,000.00
012500000000	Office of the Head of Service	842,300.00	1,662,200.00	1,662,200.00	674,830.19	7,174,100.00	10,761,725.00	16,141,725.00	34,076,975.00
012500100100	Office of the Head of Service	-	37,100.00	37,100.00	6,145.27	5,244,300.00	7,866,450.00	11,799,675.00	24,910,425.00
012500500100	Establishment and Training Department	842,300.00	1,625,100.00	1,625,100.00	668,684.92	1,929,800.00	2,894,700.00	4,342,050.00	9,166,550.00
014000000000	Office of the State Auditor General	-	-	-	128,694,364.90	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
014000100100	Office of the State Auditor General	-	-	-	128,694,364.90	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
014700000000	Civil Service Commission (CSC)	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
014700100100	Civil Service Commission	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
020000000000	Economic Sector	256,739,170,627.74	464,738,456,300.00	544,153,891,295.78	170,453,635,862.30	502,130,483,807.79	748,094,631,358.50	1,025,711,980,101.75	2,259,469,984,145.25
021500000000	Ministry of Agriculture	1,031,210,294.00	16,016,930,700.00	16,016,930,700.00	1,047,436,100.57	5,681,675,810.00	11,492,743,270.00	14,449,897,400.00	28,955,773,670.00
021500100100	Ministry of Agriculture	1,031,210,294.00	16,016,930,700.00	16,016,930,700.00	1,047,436,100.57	5,681,675,810.00	11,492,743,270.00	14,449,897,400.00	28,955,773,670.00
022000000000	Ministry of Finance	254,113,322,089.82	442,974,322,300.00	522,389,757,295.78	168,004,358,838.64	486,090,839,197.79	730,898,999,888.50	1,003,455,750,401.75	2,214,449,731,175.25
022000100100	Ministry of Finance	62,139,595.00	145,220,000.00	145,220,000.00	59,386,932.80	274,783,500.00	618,262,875.00	1,305,221,625.00	2,130,521,625.00
022000700100	Office of the Accountant General	241,916,627,104.17	429,912,000,000.00	509,327,434,995.78	160,641,641,015.75	471,060,709,697.79	708,353,805,638.50	969,637,959,026.75	2,143,056,616,050.25
022000800100	Board of Internal Revenue	12,134,555,390.65	12,917,102,300.00	12,917,102,300.00	7,303,330,890.09	14,755,346,000.00	22,133,019,000.00	33,199,528,500.00	70,087,893,500.00
022200000000	Ministry of Commerce, Trade and Industries	66,639,310.00	150,509,600.00	150,509,600.00	59,554,881.21	696,479,900.00	1,044,719,850.00	1,567,079,775.00	3,308,279,525.00
022200100100	Ministry of Commerce	31,776,550.00	116,943,500.00	116,943,500.00	38,373,416.51	604,374,700.00	906,562,050.00	1,359,843,075.00	2,870,779,825.00
022201900100	Jimeta Ultra Modern Market Office	34,862,760.00	33,566,100.00	33,566,100.00	21,181,464.70	92,105,200.00	138,157,800.00	207,236,700.00	437,499,700.00
022900000000	Ministry of Transportation	64,790,050.00	190,214,500.00	190,214,500.00	70,236,073.07	164,850,600.00	247,275,900.00	370,913,850.00	783,040,350.00
022900100100	Ministry of Transportation	55,100,050.00	77,467,100.00	77,467,100.00	28,719,225.05	81,413,100.00	122,119,650.00	183,179,475.00	386,712,225.00
022905300100	Adamawa State Transport Board	9,690,000.00	112,747,400.00	112,747,400.00	41,516,848.02	83,437,500.00	125,156,250.00	187,734,375.00	396,328,125.00
023300000000	Ministry of Mineral Resources Development	5,310,000.00	27,879,800.00	27,879,800.00	7,613,058.12	61,284,100.00	91,926,150.00	137,889,225.00	291,099,475.00
023300100100	Ministry of Mineral Resources Development	5,310,000.00	27,879,800.00	27,879,800.00	7,613,058.12	61,284,100.00	91,926,150.00	137,889,225.00	291,099,475.00
023400000000	Ministry of Works and Energy Development	655,000.00	636,000.00	636,000.00	105,348.10	1,140,500.00	1,710,750.00	2,566,125.00	5,417,375.00
023400400100	Adamawa State Road Maintenance Agency	655,000.00	636,000.00	636,000.00	105,348.10	1,140,500.00	1,710,750.00	2,566,125.00	5,417,375.00
023600000000	Ministry of Culture and Tourism	2,690,400.00	36,103,200.00	36,103,200.00	7,775,295.18	26,442,500.00	39,663,750.00	59,495,625.00	125,601,875.00
023600100100	Ministry of Culture and Tourism	2,207,400.00	33,888,200.00	33,888,200.00	6,733,398.93	22,586,200.00	33,879,300.00	50,818,950.00	107,284,450.00
023600400100	Arts Council	483,000.00	2,215,000.00	2,215,000.00	1,041,896.25	3,856,300.00	5,784,450.00	8,676,675.00	18,317,425.00
025200000000	Ministry of Water Resources	1,946,000.00	1,706,625,000.00	1,706,625,000.00	2,057,878.56	2,346,612,900.00	9,919,350.00	14,879,025.00	31,411,275.00
025200100100	Ministry of Water Resources	-	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	-	-
025210200100	Adamawa State Water Board	1,946,000.00	6,625,000.00	6,625,000.00	2,057,878.56	6,612,900.00	9,919,350.00	14,879,025.00	31,411,275.00
025300000000	Ministry of Housing and Urban Development	88,045,030.81	109,436,800.00	109,436,800.00	31,473,499.63	97,079,400.00	145,619,100.00	218,428,650.00	461,127,150.00
025300100100	Ministry of Housing and Urban Development	1,980,000.00	9,784,400.00	9,784,400.00	2,286,956.40	3,049,600.00	4,574,400.00	6,861,600.00	14,485,600.00
025305300100	Adamawa State Urban Planning & Development Board	86,065,030.81	99,652,400.00	99,652,400.00	29,186,543.23	94,029,800.00	141,044,700.00	211,567,050.00	446,641,550.00
026000000000	Ministry of Lands and Survey	157,695,773.67	227,143,500.00	227,143,500.00	112,370,712.51	291,223,800.00	436,835,700.00	655,253,550.00	1,383,313,050.00
026000100100	Ministry of Lands and Survey	127,304,926.17	198,814,400.00	198,814,400.00	93,790,045.74	248,037,100.00	372,055,650.00	558,083,475.00	1,178,176,225.00
026000200100	Office of the Surveyor General	30,390,847.50	28,329,100.00	28,329,100.00	18,580,666.77	43,186,700.00	64,780,050.00	97,170,075.00	205,136,825.00

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
026500000000	Ministry of Livestock & Aquaculture Development	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	1,109,846,999.26	1,208,845,100.00	1,813,267,650.00	2,719,901,475.00	5,742,014,225.00
026500100100	Ministry of Livestock & Aquaculture Development	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	1,109,846,999.26	1,208,845,100.00	1,813,267,650.00	2,719,901,475.00	5,742,014,225.00
026600000000	Ministry of Entrepreneurship Development	932,000.00	1,160,200.00	1,160,200.00	807,177.45	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
026600100100	Ministry of Entrepreneurship Development	932,000.00	1,160,200.00	1,160,200.00	807,177.45	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
026700000000	Ministry of Rural Infrastructure & Community Development	-	-	-	-	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	-	-	-	-	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
030000000000	Law and Justice Sector	40,633,935.00	85,880,300.00	85,880,300.00	38,284,592.22	214,450,400.00	321,675,600.00	482,513,400.00	1,018,639,400.00
031800000000	Adamawa State Judicial Service Commission	40,633,935.00	85,880,300.00	85,880,300.00	38,284,592.22	104,450,400.00	156,675,600.00	235,013,400.00	496,139,400.00
031805100100	High Court of Justice	13,494,435.00	35,290,600.00	35,290,600.00	10,205,979.78	71,225,600.00	106,838,400.00	160,257,600.00	338,321,600.00
031805200100	Customary Court of Appeal	309,100.00	17,402,600.00	17,402,600.00	2,957,595.65	250,000.00	375,000.00	562,500.00	1,187,500.00
031805300100	Sharia Court of Appeal	12,300.00	116,100.00	116,100.00	33,130.99	200,000.00	300,000.00	450,000.00	950,000.00
031805500100	Area Courts	26,818,100.00	33,071,000.00	33,071,000.00	25,087,885.80	32,774,800.00	49,162,200.00	73,743,300.00	155,680,300.00
032600000000	Ministry of Justice	-	-	-	-	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
032600100100	Ministry of Justice	-	-	-	-	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
050000000000	Social Sector	5,242,643,588.79	6,570,109,600.00	6,570,109,600.00	581,757,450.82	20,968,317,397.00	21,222,476,095.50	31,833,714,143.25	67,204,507,635.75
051300000000	Ministry of Youth & Sports Development	11,154,174.19	19,000,500.00	19,000,500.00	7,608,681.81	10,145,200.00	15,217,800.00	22,826,700.00	48,189,700.00
051300100100	Ministry of Youth and Sports Development	11,154,174.19	19,000,500.00	19,000,500.00	7,608,681.81	10,145,200.00	15,217,800.00	22,826,700.00	48,189,700.00
051400000000	Ministry of Women Affairs	1,019,000.00	3,153,245,100.00	3,153,245,100.00	633,523.89	1,724,100,600.00	6,150,900.00	9,226,350.00	19,477,850.00
051400100100	Ministry of Women Affairs	1,019,000.00	3,153,245,100.00	3,153,245,100.00	633,523.89	1,724,100,600.00	6,150,900.00	9,226,350.00	19,477,850.00
051700000000	Ministry of Education and Human Capital Development	4,829,726,973.60	2,658,864,100.00	2,658,864,100.00	444,339,686.21	8,168,325,300.00	12,252,487,950.00	18,378,731,925.00	38,799,545,175.00
051700100100	Ministry of Education and Human Capital Development	19,300,000.00	29,746,500.00	29,746,500.00	8,832,259.81	75,023,400.00	112,535,100.00	168,802,650.00	356,361,150.00
051705100100	Post Primary Schools Mgt Board	130,000.00	-	-	16,000.00	141,400.00	212,100.00	318,150.00	671,650.00
051700500100	College of Agriculture, Science and Technology Ganye	22,962,000.00	46,892,200.00	46,892,200.00	7,767,302.12	95,260,000.00	142,890,000.00	214,335,000.00	452,485,000.00
051700400100	College of Legal Studies Yola	111,754,655.00	83,706,000.00	83,706,000.00	13,865,201.31	164,614,700.00	246,922,050.00	370,383,075.00	781,919,825.00
051701800100	Adamawa State Polytechnic Yola	281,640,437.95	575,781,500.00	575,781,500.00	95,373,409.29	609,856,900.00	914,785,350.00	1,372,178,025.00	2,896,820,275.00
051701900100	College of Education Hong	144,018,590.00	128,125,300.00	128,125,300.00	21,222,889.07	150,000,000.00	225,000,000.00	337,500,000.00	712,500,000.00
051702100100	Adamawa State University Mubi	4,052,055,890.65	1,599,292,100.00	1,599,292,100.00	264,909,409.41	6,700,000,000.00	10,050,000,000.00	15,075,000,000.00	31,825,000,000.00
051702300100	College of Nursing Sciences Yola	96,874,400.00	90,614,900.00	90,614,900.00	15,009,604.07	241,425,600.00	362,138,400.00	543,207,600.00	1,146,771,600.00
051702400100	College of Health Technology Michika	100,991,000.00	104,705,600.00	104,705,600.00	17,343,611.13	132,003,300.00	198,004,950.00	297,007,425.00	627,015,675.00
056900000000	Ministry of Tertiary and Professional Education	-	8,965,000.00	8,965,000.00	1,484,978.58	1,980,100.00	2,970,150.00	4,455,225.00	9,405,475.00
056900100100	Ministry of Tertiary and Professional Education	-	8,965,000.00	8,965,000.00	1,484,978.58	1,980,100.00	2,970,150.00	4,455,225.00	9,405,475.00
052100000000	Ministry of Health and Human Services	390,834,141.00	678,905,300.00	678,905,300.00	116,633,482.97	10,958,931,600.00	8,788,397,400.00	13,182,596,100.00	27,829,925,100.00
052100100100	Ministry of Health and Human Services	3,208,000.00	10,056,000.00	10,056,000.00	2,767,694.04	5,060,677,000.00	16,015,500.00	24,023,250.00	50,715,750.00
052100300100	Primary Health Care Development Agency	-	-	-	-	50,000,000.00	-	-	-
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	-	5,096,000,000.00	7,644,000,000.00	11,466,000,000.00	24,206,000,000.00
052110200100	Adamawa State Hospital Services Management Board	323,872,810.00	632,820,000.00	632,820,000.00	107,617,335.69	468,784,100.00	703,176,150.00	1,054,764,225.00	2,226,724,475.00
052110300100	Adamawa Traditional Medicine Board	363,000.00	506,400.00	506,400.00	364,380.89	275,625,000.00	413,437,500.00	620,156,250.00	1,309,218,750.00
052111300100	Adamawa State Drugs Supply Management Agency	63,390,331.00	35,522,900.00	35,522,900.00	5,884,072.35	7,845,500.00	11,768,250.00	17,652,375.00	37,266,125.00
053500000000	Ministry of Environment and Natural Resources Development	9,909,300.00	51,129,600.00	51,129,600.00	11,057,097.36	104,834,597.00	157,251,895.50	235,877,843.25	497,964,335.75
053500100100	Ministry of Environment and Natural Resources Development	5,400,600.00	24,708,400.00	24,708,400.00	6,517,644.21	54,136,660.00	81,204,990.00	121,807,485.00	257,149,135.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)	4,508,700.00	26,421,200.00	26,421,200.00	4,539,453.15	50,697,937.00	76,046,905.50	114,070,358.25	240,815,200.75

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Adamawa State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification									
	Total Recurrent Revenue	156,022,452,756.79	394,700,582,500.00	394,700,582,500.00	171,405,135,024.07	459,439,143,104.79	681,586,722,834.00	956,318,534,820.00	2,138,814,053,836.00
010000000000	Administration Sector	192,429,771.20	223,601,400.00	223,601,400.00	331,457,118.73	882,655,700.00	1,323,983,550.00	1,985,975,325.00	4,192,614,575.00
011100000000	Governor's Office	152,914,514.95	129,939,100.00	129,939,100.00	179,004,560.13	619,808,100.00	929,712,150.00	1,394,568,225.00	2,944,088,475.00
011101000100	Bureau for Public Procurement (BPP)	150,484,014.95	126,564,000.00	126,564,000.00	177,486,926.92	614,573,000.00	921,859,500.00	1,382,789,250.00	2,919,221,750.00
011101800100	Security and Special Services Department	2,430,500.00	3,375,100.00	3,375,100.00	1,517,633.21	5,235,100.00	7,852,650.00	11,778,975.00	24,866,725.00
012300000000	Ministry of Information and Strategy	38,205,131.25	91,894,600.00	91,894,600.00	23,065,888.33	83,981,000.00	125,971,500.00	188,957,250.00	398,909,750.00
012300100100	Ministry of Information and Strategy	-	8,067,100.00	8,067,100.00	1,336,249.13	1,781,900.00	2,672,850.00	4,009,275.00	8,464,025.00
012300300100	Adamawa Television Corporation (ATV)	10,113,000.00	24,569,400.00	24,569,400.00	7,754,147.66	14,633,000.00	21,949,500.00	32,924,250.00	69,506,750.00
012300400100	Adamawa Broadcasting Corporation (ABC)	6,621,742.42	15,619,100.00	15,619,100.00	5,237,854.60	24,006,500.00	36,009,750.00	54,014,625.00	114,030,875.00
012301300100	Government Printing Press (GPP)	2,997,510.00	12,926,700.00	12,926,700.00	3,650,400.41	12,759,600.00	19,139,400.00	28,709,100.00	60,608,100.00
012305500100	Adamawa Press Limited (APL)	18,472,878.83	30,712,300.00	30,712,300.00	5,087,236.53	5,000,000.00	46,200,000.00	69,300,000.00	146,300,000.00
012500000000	Office of the Head of Service	842,300.00	1,662,200.00	1,662,200.00	674,830.19	7,174,100.00	10,761,150.00	16,141,725.00	34,076,975.00
012500100100	Office of the Head of Service	-	37,100.00	37,100.00	6,145.27	5,244,300.00	7,866,450.00	11,799,675.00	24,910,425.00
012500500100	Establishment and Training Department	842,300.00	1,625,100.00	1,625,100.00	668,684.92	1,929,800.00	2,894,700.00	4,342,050.00	9,166,550.00
014000000000	Office of the State Auditor General	-	-	-	128,694,364.90	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
014000100100	Office of the State Auditor General	-	-	-	128,694,364.90	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
014700000000	Civil Service Commission (CSC)	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
014700100100	Civil Service Commission	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
020000000000	Economic Sector	150,546,745,461.80	390,970,991,200.00	390,970,991,200.00	170,453,635,862.30	444,193,719,607.79	658,718,587,588.50	922,016,331,951.75	2,066,398,292,225.25
021500000000	Ministry of Agriculture	1,031,210,294.00	3,729,465,600.00	3,729,465,600.00	1,047,436,100.57	3,013,133,000.00	4,519,699,500.00	6,779,549,250.00	14,312,381,750.00
021500100100	Ministry of Agriculture	1,031,210,294.00	3,729,465,600.00	3,729,465,600.00	1,047,436,100.57	3,013,133,000.00	4,519,699,500.00	6,779,549,250.00	14,312,381,750.00
022000000000	Ministry of Finance	147,920,896,923.88	383,194,322,300.00	383,194,322,300.00	168,004,358,838.64	438,625,327,807.79	650,365,999,888.50	909,487,450,401.75	2,039,948,431,175.25
022000100100	Ministry of Finance	62,139,595.00	145,220,000.00	145,220,000.00	59,386,932.80	274,783,500.00	412,175,250.00	618,262,875.00	1,305,221,625.00
022000700100	Office of the Accountant General	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	160,641,641,015.75	423,595,198,307.79	627,820,805,638.50	875,669,659,026.75	1,968,555,316,050.25
022000800100	Board of Internal Revenue	12,134,555,390.65	12,917,102,300.00	12,917,102,300.00	7,303,330,890.09	14,755,346,000.00	22,133,019,000.00	33,199,528,500.00	70,087,893,500.00
022200000000	Ministry of Commerce, Trade and Industries	66,639,310.00	150,509,600.00	150,509,600.00	59,554,881.21	696,479,900.00	1,044,719,850.00	1,567,079,775.00	3,308,279,525.00
022200100100	Ministry of Commerce	31,776,550.00	116,943,500.00	116,943,500.00	38,373,416.51	604,374,700.00	906,562,050.00	1,359,843,075.00	2,870,779,825.00
022201900100	Jimeta Ultra Modern Market Office	34,862,760.00	33,566,100.00	33,566,100.00	21,181,464.70	92,105,200.00	138,157,800.00	207,236,700.00	437,499,700.00
022900000000	Ministry of Transportation	64,790,050.00	190,214,500.00	190,214,500.00	70,236,073.07	164,850,600.00	247,275,900.00	370,913,850.00	783,040,350.00
022900100100	Ministry of Transportation	55,100,050.00	77,467,100.00	77,467,100.00	28,719,225.05	81,413,100.00	122,119,650.00	183,179,475.00	386,712,225.00
022905300100	Adamawa State Transport Board	9,690,000.00	112,747,400.00	112,747,400.00	41,516,848.02	83,437,500.00	125,156,250.00	187,734,375.00	396,328,125.00
023300000000	Ministry of Mineral Resources Development	5,310,000.00	27,879,800.00	27,879,800.00	7,613,058.12	61,284,100.00	91,926,150.00	137,889,225.00	291,099,475.00
023300100100	Ministry of Mineral Resources Development	5,310,000.00	27,879,800.00	27,879,800.00	7,613,058.12	61,284,100.00	91,926,150.00	137,889,225.00	291,099,475.00
023400000000	Ministry of Works and Energy Development	655,000.00	636,000.00	636,000.00	105,348.10	1,140,500.00	1,710,750.00	2,566,125.00	5,417,375.00
023400400100	Adamawa State Road Maintenance Agency	655,000.00	636,000.00	636,000.00	105,348.10	1,140,500.00	1,710,750.00	2,566,125.00	5,417,375.00
023600000000	Ministry of Culture and Tourism	2,690,400.00	36,103,200.00	36,103,200.00	7,775,295.18	26,442,500.00	39,663,750.00	59,495,625.00	125,601,875.00
023600100100	Ministry of Culture and Tourism	2,207,400.00	33,888,200.00	33,888,200.00	6,733,398.93	22,586,200.00	33,879,300.00	50,818,950.00	107,284,450.00
023600400100	Arts Council	483,000.00	2,215,000.00	2,215,000.00	1,041,896.25	3,856,300.00	5,784,450.00	8,676,675.00	18,317,425.00
025200000000	Ministry of Water Resources	1,946,000.00	6,625,000.00	6,625,000.00	2,057,878.56	6,612,900.00	9,919,350.00	14,879,025.00	31,411,275.00
025210200100	Adamawa State Water Board	1,946,000.00	6,625,000.00	6,625,000.00	2,057,878.56	6,612,900.00	9,919,350.00	14,879,025.00	31,411,275.00
025300000000	Ministry of Housing and Urban Development	88,045,030.81	109,436,800.00	109,436,800.00	31,473,499.63	97,079,400.00	145,619,100.00	218,428,650.00	461,127,150.00
025300100100	Ministry of Housing and Urban Development	1,980,000.00	9,784,400.00	9,784,400.00	2,286,956.40	3,049,600.00	4,574,400.00	6,861,600.00	14,485,600.00
025305300100	Adamawa State Urban Planning & Development Board	86,065,030.81	99,652,400.00	99,652,400.00	29,186,543.23	94,029,800.00	141,044,700.00	211,567,050.00	446,641,550.00
026000000000	Ministry of Lands and Survey	157,695,773.67	227,143,500.00	227,143,500.00	112,370,712.51	291,223,800.00	436,835,700.00	655,253,550.00	1,383,313,050.00
026000100100	Ministry of Lands and Survey	127,304,926.17	198,814,400.00	198,814,400.00	93,790,045.74	248,037,100.00	372,055,650.00	558,083,475.00	1,178,176,225.00
026000200100	Office of the Surveyor General	30,390,847.50	28,329,100.00	28,329,100.00	18,580,666.77	43,186,700.00	64,780,050.00	97,170,075.00	205,136,825.00
026500000000	Ministry of Livestock & Aquaculture Development	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	1,109,846,999.26	1,208,845,100.00	1,813,267,650.00	2,719,901,475.00	5,742,014,225.00
026500100100	Ministry of Livestock & Aquaculture Development	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	1,109,846,999.26	1,208,845,100.00	1,813,267,650.00	2,719,901,475.00	5,742,014,225.00
026600000000	Ministry of Entrepreneurship Development	932,000.00	1,160,200.00	1,160,200.00	807,177.45	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
026600100100	Ministry of Entrepreneurship Development	932,000.00	1,160,200.00	1,160,200.00	807,177.45	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
030000000000	Law and Justice Sector	40,633,935.00	85,880,300.00	85,880,300.00	38,284,592.22	214,450,400.00	321,675,600.00	482,513,400.00	1,018,639,400.00
031800000000	Adamawa State Judicial Service Commission	40,633,935.00	85,880,300.00	85,880,300.00	38,284,592.22	104,450,400.00	156,675,600.00	235,013,400.00	496,139,400.00
031805100100	High Court of Justice	13,494,435.00	35,290,600.00	35,290,600.00	10,205,979.78	71,225,600.00	106,838,400.00	160,257,600.00	338,321,600.00
031805200100	Customary Court of Appeal	309,100.00	17,402,600.00	17,402,600.00	2,957,595.65	250,000.00	375,000.00	562,500.00	1,187,500.00
031805300100	Sharia Court of Appeal	12,300.00	116,100.00	116,100.00	33,130.99	200,000.00	300,000.00	450,000.00	950,000.00
031805500100	Area Courts	26,818,100.00	33,071,000.00	33,071,000.00	25,087,885.80	32,774,800.00	49,162,200.00	73,743,300.00	155,680,300.00

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
032600000000	Ministry of Justice	-	-	-	-	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
032600100100	Ministry of Justice	-	-	-	-	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
050000000000	Social Sector	5,242,643,588.79	3,420,109,600.00	3,420,109,600.00	581,757,450.82	14,148,317,397.00	21,222,476,095.50	31,833,714,143.25	67,204,507,635.75
051300000000	Ministry of Youth & Sports Development	11,154,174.19	19,000,500.00	19,000,500.00	7,608,681.81	10,145,200.00	15,217,800.00	22,826,700.00	48,189,700.00
051300100100	Ministry of Youth and Sports Development	11,154,174.19	19,000,500.00	19,000,500.00	7,608,681.81	10,145,200.00	15,217,800.00	22,826,700.00	48,189,700.00
051400000000	Ministry of Women Affairs	1,019,000.00	3,245,100.00	3,245,100.00	633,523.89	4,100,600.00	6,150,900.00	9,226,350.00	19,477,850.00
051400100100	Ministry of Women Affairs	1,019,000.00	3,245,100.00	3,245,100.00	633,523.89	4,100,600.00	6,150,900.00	9,226,350.00	19,477,850.00
051700000000	Ministry of Education and Human Capital Development	4,829,726,973.60	2,658,864,100.00	2,658,864,100.00	444,339,686.21	8,168,325,300.00	12,252,487,950.00	18,378,731,925.00	38,799,545,175.00
051700100100	Ministry of Education and Human Capital Development	19,300,000.00	29,746,500.00	29,746,500.00	8,832,259.81	75,023,400.00	112,535,100.00	168,802,650.00	356,361,150.00
051705100100	Post Primary Schools Mgt Board	130,000.00	-	-	16,000.00	141,400.00	212,100.00	318,150.00	671,650.00
051700500100	College of Agriculture, Science and Technology Ganye	22,962,000.00	46,892,200.00	46,892,200.00	7,767,302.12	95,260,000.00	142,890,000.00	214,335,000.00	452,485,000.00
051700400100	College of Legal Studies Yola	111,754,655.00	83,706,000.00	83,706,000.00	13,865,201.31	164,614,700.00	246,922,050.00	370,383,075.00	781,919,825.00
051701800100	Adamawa State Polytechnic Yola	281,640,437.95	575,781,500.00	575,781,500.00	95,373,409.29	609,856,900.00	914,785,350.00	1,372,178,025.00	2,896,820,275.00
051701900100	College of Education Hong	144,018,590.00	128,125,300.00	128,125,300.00	21,222,889.07	150,000,000.00	225,000,000.00	337,500,000.00	712,500,000.00
051702100100	Adamawa State University Mubi	4,052,055,890.65	1,599,292,100.00	1,599,292,100.00	264,909,409.41	6,700,000,000.00	10,050,000,000.00	15,075,000,000.00	31,825,000,000.00
051702300100	College of Nursing Sciences Yola	96,874,400.00	90,614,900.00	90,614,900.00	15,009,604.07	241,425,600.00	362,138,400.00	543,207,600.00	1,146,771,600.00
051702400100	College of Health Technology Michika	100,991,000.00	104,705,600.00	104,705,600.00	17,343,611.13	132,003,300.00	198,004,950.00	297,007,425.00	627,015,675.00
056900000000	Ministry of Tertiary and Professional Education	-	8,965,000.00	8,965,000.00	1,484,978.58	1,980,100.00	2,970,150.00	4,455,225.00	9,405,475.00
056900100100	Ministry of Tertiary and Professional Education	-	8,965,000.00	8,965,000.00	1,484,978.58	1,980,100.00	2,970,150.00	4,455,225.00	9,405,475.00
052100000000	Ministry of Health and Human Services	390,834,141.00	678,905,300.00	678,905,300.00	116,633,482.97	5,858,931,600.00	8,788,397,400.00	13,182,596,100.00	27,829,925,100.00
052100100100	Ministry of Health and Human Services	3,208,000.00	10,056,000.00	10,056,000.00	2,767,694.04	10,677,000.00	16,015,500.00	24,023,250.00	50,715,750.00
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	-	5,096,000,000.00	7,644,000,000.00	11,466,000,000.00	24,206,000,000.00
052110200100	Adamawa State Hospital Services Management Board	323,872,810.00	632,820,000.00	632,820,000.00	107,617,335.69	468,784,100.00	703,176,150.00	1,054,764,225.00	2,226,724,475.00
052110300100	Adamawa Traditional Medicine Board	363,000.00	506,400.00	506,400.00	364,380.89	275,625,000.00	413,437,500.00	620,156,250.00	1,309,218,750.00
052111300100	Adamawa State Drugs Supply Management Agency	63,390,331.00	35,522,900.00	35,522,900.00	5,884,072.35	7,845,500.00	11,768,250.00	17,652,375.00	37,266,125.00
053500000000	Ministry of Environment and Natural Resources Development	9,909,300.00	51,129,600.00	51,129,600.00	11,057,097.36	104,834,597.00	157,251,895.50	235,877,843.25	497,964,335.75
053500100100	Ministry of Environment and Natural Resources Development	5,400,600.00	24,708,400.00	24,708,400.00	6,517,644.21	54,136,660.00	81,204,990.00	121,807,485.00	257,149,135.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)	4,508,700.00	26,421,200.00	26,421,200.00	4,539,453.15	50,697,937.00	76,046,905.50	114,070,358.25	240,815,200.75

Adamawa State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

	Total Capital Receipts	106,192,425,165.94	91,517,465,100.00	175,262,900,095.78	12,615,000,000.00	71,166,114,200.00	98,945,068,770.00	116,663,185,650.00	215,608,254,420.00
010000000000	Administration Sector	-	14,600,000,000.00	18,930,000,000.00	12,615,000,000.00	6,409,350,000.00	9,569,025,000.00	12,967,537,500.00	22,536,562,500.00
011100000000	Governor's Office	-	600,000,000.00	2,430,000,000.00	-	2,340,000,000.00	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	600,000,000.00	2,430,000,000.00	-	2,340,000,000.00	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
016100000000	Office of the Secretary to the State Government	-	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
020000000000	Economic Sector	106,192,425,165.94	73,767,465,100.00	153,182,900,095.78	-	57,936,764,200.00	89,376,043,770.00	103,695,648,150.00	193,071,691,920.00
021500000000	Ministry of Agriculture	-	12,287,465,100.00	12,287,465,100.00	-	2,668,542,810.00	6,973,043,770.00	7,670,348,150.00	14,643,391,920.00
021500100100	Ministry of Agriculture	-	12,287,465,100.00	12,287,465,100.00	-	2,668,542,810.00	6,973,043,770.00	7,670,348,150.00	14,643,391,920.00
022000000000	Ministry of Finance	106,192,425,165.94	59,780,000,000.00	139,195,434,995.78	-	47,465,511,390.00	80,533,000,000.00	93,968,300,000.00	174,501,300,000.00
022000700100	Office of the Accountant General	106,192,425,165.94	59,780,000,000.00	139,195,434,995.78	-	47,465,511,390.00	80,533,000,000.00	93,968,300,000.00	174,501,300,000.00
025200000000	Ministry of Water Resources	-	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	-	-
025200100100	Ministry of Water Resources	-	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	-	-
026700000000	Ministry of Rural Infrastructure & Community Development	-	-	-	-	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	-	-	-	-	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
050000000000	Social Sector	-	3,150,000,000.00	3,150,000,000.00	-	6,820,000,000.00	-	-	-
051400000000	Ministry of Women Affairs	-	3,150,000,000.00	3,150,000,000.00	-	1,720,000,000.00	-	-	-
051400100100	Ministry of Women Affairs	-	3,150,000,000.00	3,150,000,000.00	-	1,720,000,000.00	-	-	-
052100000000	Ministry of Health and Human Services	-	-	-	-	5,100,000,000.00	-	-	-
052100100100	Ministry of Health and Human Services	-	-	-	-	5,050,000,000.00	-	-	-
052100300100	Primary Health Care Development Agency	-	-	-	-	50,000,000.00	-	-	-

Adamawa State Government, Nigeria

2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
1	REVENUE	262,214,877,922.73	486,218,047,600.00	569,963,482,595.78	184,020,135,024.07	530,605,257,304.79	780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
11	GOVERNMENT SHARE OF FAAC	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	160,641,641,015.75	423,595,198,307.79	627,820,805,638.50	875,669,659,026.75	1,968,555,316,050.25
1101	GOVERNMENT SHARE OF FAAC	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	160,641,641,015.75	423,595,198,307.79	627,820,805,638.50	875,669,659,026.75	1,968,555,316,050.25
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	14,620,681,326.07	53,000,000,000.00	53,000,000,000.00	51,932,444,926.88	89,243,259,910.00	114,449,609,698.50	105,612,865,116.75	342,879,862,240.25
11010101	STATUTORY ALLOCATION	14,620,681,326.07	53,000,000,000.00	53,000,000,000.00	51,932,444,926.88	89,243,259,910.00	114,449,609,698.50	105,612,865,116.75	342,879,862,240.25
110102	STATE GOVERNMENT SHARE OF VAT	68,059,760,759.02	91,000,000,000.00	91,000,000,000.00	64,773,688,982.10	106,364,918,650.00	159,547,377,975.00	239,321,066,962.50	505,233,363,587.50
11010201	SHARE OF VAT	68,059,760,759.02	91,000,000,000.00	91,000,000,000.00	64,773,688,982.10	106,364,918,650.00	159,547,377,975.00	239,321,066,962.50	505,233,363,587.50
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	53,043,759,853.14	226,132,000,000.00	226,132,000,000.00	43,935,507,106.77	227,987,019,747.79	353,823,817,965.00	530,735,726,947.50	1,120,442,090,222.50
11010302	EXCESS NON-OIL	6,167,846,999.18	12,000,000,000.00	12,000,000,000.00	16,268,783,168.80	29,691,710,900.00	44,537,566,350.00	66,806,349,525.00	141,035,626,775.00
11010303	EXCHANGE GAIN	30,536,518,000.99	50,000,000,000.00	50,000,000,000.00	4,343,609,746.76	7,791,479,670.00	11,687,219,505.00	17,530,829,257.50	37,009,528,432.50
11010304	ECOLOGICAL/FLOOD FUNDS	1,437,844,137.00	10,632,000,000.00	10,632,000,000.00	1,370,010,643.50	3,000,000,000.00	4,500,000,000.00	6,750,000,000.00	14,250,000,000.00
11010305	ELECTRONIC MONEY TRANSFER LEVY		3,500,000,000.00	3,500,000,000.00	2,079,475,690.39	3,772,634,260.00	5,658,951,390.00	8,488,427,085.00	17,920,012,735.00
11010311	NATIONAL LIQUIDIFIED NATURAL GAS DIVIDEND					117,205,969,687.79	187,652,242,875.00	281,478,364,312.50	594,232,102,437.50
11010313	STATE INFRASTRUCTURE AND SECURITY		42,000,000,000.00	42,000,000,000.00	18,918,918,918.93	25,225,225,230.00	37,837,837,845.00	56,756,756,767.50	119,819,819,842.50
11010314	SIGNATURE BONUS		60,000,000,000.00	60,000,000,000.00		40,000,000,000.00	60,000,000,000.00	90,000,000,000.00	190,000,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	14,901,550,715.97	48,000,000,000.00	48,000,000,000.00	954,708,938.39	1,300,000,000.00	1,950,000,000.00	2,925,000,000.00	6,175,000,000.00
12	INDEPENDENT REVENUE	20,298,250,818.56	24,568,582,500.00	24,568,582,500.00	10,763,494,008.32	35,843,944,797.00	53,765,917,195.50	80,648,875,793.25	170,258,737,785.75
1201	TAX REVENUE	15,139,415,204.68	15,632,596,400.00	15,632,596,400.00	7,813,486,893.90	16,764,372,400.00	25,146,558,600.00	37,719,837,900.00	79,630,768,900.00
120101	PERSONAL TAXES	8,204,185,747.14	10,879,431,800.00	10,879,431,800.00	6,339,431,659.25	13,222,349,000.00	19,833,523,500.00	29,750,285,250.00	62,806,157,750.00
12010101	DIRECT ASSESSMENT	197,903,720.80	210,940,000.00	210,940,000.00	98,629,799.67	200,000,000.00	300,000,000.00	450,000,000.00	950,000,000.00
12010102	PAY AS YOU EARN (PAYE) FEDERAL		2,599,771,800.00		2,233,570,620.85	1,000,000,000.00	1,500,000,000.00	2,250,000,000.00	4,750,000,000.00
12010103	PAY AS YOU EARN (PAYE) STATE	1,888,717,605.65	1,898,460,000.00	1,898,460,000.00	1,600,638,506.94	3,600,000,000.00	5,400,000,000.00	8,100,000,000.00	17,100,000,000.00
12010104	PAY AS YOU EARN (PAYE)LOCAL GOVERNMENT	154,534,269.69	369,145,000.00	369,145,000.00	194,923,718.92	318,290,400.00	477,435,600.00	716,153,400.00	1,511,879,400.00
12010105	PAY AS YOU EARN (PAYE)COMPANIES	3,147,962,022.99	2,636,750,000.00	2,636,750,000.00	1,677,605,691.23	2,904,000,000.00	4,356,000,000.00	6,534,000,000.00	13,794,000,000.00
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	2,815,068,128.01	3,164,365,000.00	5,764,136,800.00	534,063,321.64	5,200,058,600.00	7,800,087,900.00	11,700,131,850.00	24,700,278,350.00
120103	OTHER TAXES	6,935,229,457.54	4,753,164,600.00	4,753,164,600.00	1,474,055,234.65	3,542,023,400.00	5,313,035,100.00	7,969,552,650.00	16,824,611,150.00
12010301	5% WHT ON PAYMENT TO CONTRACTORS	469,507,791.87	843,760,000.00	843,760,000.00	376,515,163.73	250,000,000.00	375,000,000.00	562,500,000.00	1,187,500,000.00
12010302	10% WHT ON RENT	11,921,662.97	21,094,000.00	21,094,000.00	6,246,619.31	50,000,000.00	75,000,000.00	112,500,000.00	237,500,000.00
12010303	DEVELOPMENTAL LEVY - GENERAL	12,877,310.84	59,089,700.00	59,089,700.00	10,473,816.36	26,170,600.00	39,255,900.00	58,883,850.00	124,310,350.00
12010304	STAMP DUTIES (STATE)	5,970,343.92	5,273,500.00	5,273,500.00	1,920,057.23	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12010305	CAPITAL GAINS TAX	13,255,000.00	105,470,000.00	105,470,000.00	20,220,226.57	50,000,000.00	75,000,000.00	112,500,000.00	237,500,000.00
12010306	POOLS BETTING/CASINO/SNOOKER	1,129,648.98	527,400.00	527,400.00	4,387,404.21	20,000,000.00	30,000,000.00	45,000,000.00	95,000,000.00
12010307	PRODUCE SALES TAX	1,024,434,194.00	3,717,950,000.00	3,717,950,000.00	1,051,688,634.55	3,005,852,800.00	4,508,779,200.00	6,763,168,800.00	14,277,800,800.00
12010309	2.5% CHARGES ON HOTEL AND TAX	3,144,151,965.56				100,000,000.00	150,000,000.00	225,000,000.00	475,000,000.00
12010310	WHT ON BANK INTEREST	2,251,981,539.40			2,603,312.69	30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
1202	NON-TAX REVENUE	5,158,835,613.88	8,935,986,100.00	8,935,986,100.00	2,950,007,114.42	19,079,572,397.00	28,619,358,595.50	42,929,037,893.25	90,627,968,885.75
120201	LICENCES - GENERAL	130,531,339.37	404,355,700.00	404,355,700.00	102,296,434.48	298,241,200.00	447,361,800.00	671,042,700.00	1,416,645,700.00
12020101	DRIVING LICENCES	36,439,732.00	53,291,500.00	53,291,500.00	22,867,918.09	63,604,700.00	95,407,050.00	143,110,575.00	302,122,325.00
12020102	PLASTIC NUMBER PLATE	1,752,805.37	1,582,100.00	1,582,100.00	262,061.67	349,500.00	524,250.00	786,375.00	1,660,125.00
12020103	FISHING LICENCES	1,067,500.00	11,644,100.00	11,644,100.00	2,426,248.77	3,373,000.00	5,059,500.00	7,589,250.00	16,021,750.00
12020104	WILD LIFE HUNTING LICENCES	231,500.00	227,200.00	227,200.00	70,634.35	365,300.00	547,950.00	821,925.00	1,735,175.00
12020105	POOLS AND GAMING MACHINES LICENCES	25,000.00	97,579,500.00	97,579,500.00	16,163,231.12	23,551,000.00	35,326,500.00	52,989,750.00	111,867,250.00
12020106	CINEMATOGRAPHY LICENCES		1,060,000.00	1,060,000.00	175,580.16	334,200.00	501,300.00	751,950.00	1,587,450.00
12020107	PATENT MEDICAL LICENCE		265,000.00	265,000.00	43,895.36	58,600.00	87,900.00	131,850.00	278,350.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	740,000.00	11,156,500.00	11,156,500.00	1,907,981.78	423,000.00	634,500.00	951,750.00	2,009,250.00
12020109	OPERATING PERMIT FOR WATERWAYS ASSOCIATION/ UNIONS	20,000.00	21,200.00	21,200.00	3,511.59	4,700.00	7,050.00	10,500.00	22,325.00
12020110	TRADE ANIMAL LICENCE		105,724,400.00	105,724,400.00	17,512,365.81	23,349,900.00	35,024,850.00	52,537,275.00	110,912,025.00
12020111	HIDES & SKIN LOADING LICENCE	8,728,400.00	1,030,500.00	1,030,500.00	2,016,693.71	10,111,200.00	15,166,800.00	22,750,200.00	48,028,200.00
12020112	MEAT STORAGE AND SALES LICENCE		4,548,400.00	4,548,400.00	753,404.55	1,004,600.00	1,506,900.00	2,260,350.00	4,771,850.00
12020114	HAWKING PERMIT	64,000.00	1,011,400.00	1,011,400.00	178,029.95	376,900.00	565,350.00	848,025.00	1,790,275.00
12020115	RENEWAL OF LICENSE TO PRACTICE	80,000.00	122,500.00	122,500.00	190,291.07	203,800.00	305,700.00	458,550.00	968,050.00
12020125	DRIED FISH & MEAT LICENCES		10,600.00	10,600.00	1,755.79	2,400.00	3,600.00	5,400.00	11,400.00
12020127	FISHING PERMITS		696,200.00	696,200.00	115,319.71	153,800.00	230,700.00	346,050.00	730,550.00
12020128	HAWKER'S PERMITS		31,800.00	31,800.00	5,267.40	7,100.00	10,650.00	15,975.00	33,725.00
12020130	PRODUCE BUYING/MERCHANT LICENCES		105,500.00	105,500.00	17,475.18	2,500,000.00	3,750,000.00	5,625,000.00	11,875,000.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISTRATION)	160,000.00	153,200.00	153,200.00	83,376.28	135,600.00	203,400.00	305,100.00	644,100.00
12020135	POOL BETTING & CASINO LICENCES/GAMING		14,695,600.00	14,695,600.00	2,934,203.67	3,912,300.00	5,868,450.00	8,802,675.00	18,583,425.00
12020138	DRIVERS' LICENCES	46,950,702.00	35,463,800.00	35,463,800.00	16,333,282.92	77,000,000.00	115,500,000.00	173,250,000.00	365,750,000.00
12020139	PATENT MEDICINE & DRUG STORES LICENCES		1,898,500.00	1,898,500.00	314,470.69	419,300.00	628,950.00	943,425.00	1,991,675.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12020141	HEALTH FACILITIES LICENCES		5,300.00	5,300.00	877.89	1,200.00	1,800.00	2,700.00	5,700.00
12020142	TRADE PERMIT LICENCES	5,000.00				30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
12020143	FOREST LICENCE,CHAIN SAW LICENCES	74,500.00	536,500.00	536,500.00	105,867.81	1,212,100.00	1,818,150.00	2,727,225.00	5,757,475.00
12020145	LICENCING OF COMPUTER BASED BUSINESS CENTRE				230,000.00	166,700.00	250,050.00	375,075.00	791,825.00
12020146	HEAVY DUTY PERMIT	3,843,000.00	1,325,000.00	1,325,000.00	219,475.19	292,700.00	439,050.00	658,575.00	1,390,325.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUSES & T	15,274,400.00	17,246,200.00	17,246,200.00	4,886,689.72	10,082,000.00	15,123,000.00	22,684,500.00	47,889,500.00
12020149	LICENCES OF MEDICINE STORES/HERBS CENTER	59,000.00	665,900.00	665,900.00	137,301.09	228,600.00	342,900.00	514,350.00	1,085,850.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	330,000.00	265,000.00	265,000.00	53,895.36	1,058,600.00	1,587,900.00	2,381,850.00	5,028,350.00
12020151	REGISTRATION PERMIT	9,410,000.00	1,484,600.00	1,484,600.00	3,135,911.60	711,500.00	1,067,250.00	1,600,875.00	3,379,625.00
12020152	LEARNERS PERMIT	1,192,000.00	3,702,100.00	3,702,100.00	1,039,221.99	2,556,400.00	3,834,600.00	5,751,900.00	12,142,900.00
12020153	HIDES & SKIN BUYERS LICENSE	24,900.00	580,400.00	580,400.00	96,138.40	128,300.00	192,450.00	288,675.00	609,425.00
12020155	AUCTIONEER LICENCES		105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
12020156	ENVIRONMENTAL M/PURPOSE LABORATORY LICENCES		316,500.00	316,500.00	112,425.58	350,000.00	525,000.00	787,500.00	1,662,500.00
12020157	LIQUOR LICENCES	187,000.00	316,500.00	316,500.00	102,425.58	300,000.00	450,000.00	675,000.00	1,425,000.00
12020158	TAMBOLA LICENCE		15,900.00	15,900.00	68,633.70	3,600.00	5,400.00	8,100.00	17,100.00
12020159	HACKNEY PERMIT	3,289,000.00	15,953,000.00	15,953,000.00	4,412,132.56	20,848,900.00	31,273,350.00	46,910,025.00	99,032,275.00
12020161	ROAD / ROOF RACK PERMIT	17,500.00	300,800.00	300,800.00	49,824.99	58,300.00	87,450.00	131,175.00	276,925.00
12020162	TROPHY DEALER LICENCES	9,000.00	2,800,300.00	2,800,300.00	474,847.42	875,300.00	1,312,950.00	1,969,425.00	4,157,675.00
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES M		1,060,000.00	1,060,000.00	175,581.46	234,200.00	351,300.00	526,950.00	1,112,450.00
12020166	LAND CLEARANCE PERMIT		211,000.00	211,000.00	34,950.38	46,700.00	70,050.00	105,075.00	221,825.00
12020168	LEASED VEHICLE OPERATING PERMIT					11,400,000.00	17,100,000.00	25,650,000.00	54,150,000.00
12020169	LOCAL VEHICLE BRANDING LICENCES	556,400.00	14,270,100.00	14,270,100.00	2,420,723.14	6,151,700.00	9,227,550.00	13,841,325.00	29,220,575.00
12020170	PREMIUM ON MINERAL LICENCES		527,400.00	527,400.00	87,359.41	116,500.00	174,750.00	262,125.00	553,375.00
12020171	FISH/BIRDS COMMERCIAL FEEDS SALLERS LICENCES		116,100.00	116,100.00	19,230.99	25,700.00	38,550.00	57,825.00	122,075.00
12020172	FISH/POULTRY/BEEF COLD ROOM OPERATORS LICENCE		232,100.00	232,100.00	38,445.42	51,300.00	76,950.00	115,425.00	243,675.00
120204	FEES - GENERAL	3,289,718,959.64	6,657,148,200.00	6,662,924,200.00	1,953,885,579.50	13,113,169,897.00	19,669,754,845.50	29,504,632,268.25	62,287,557,010.75
12020401	MOTOR VEHICLE FEES - GENERAL	7,555,045.00	52,735,000.00	52,735,000.00	11,376,913.28	15,280,000.00	22,920,000.00	34,380,000.00	72,580,000.00
12020402	TIMBER AND FOREST FEES	405,500.00	10,584,100.00	10,584,100.00	2,730,667.93	18,176,900.00	27,265,350.00	40,898,025.00	86,340,275.00
12020403	RENEWAL FEES - GENERAL	28,484,300.00	53,606,900.00	53,606,900.00	21,625,536.43	204,318,500.00	306,477,750.00	459,716,625.00	970,512,875.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	136,349,189.14	110,158,300.00	110,158,300.00	68,194,040.17	278,849,300.00	418,273,950.00	627,410,925.00	1,324,534,175.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	15,360,947.50	21,342,100.00	21,342,100.00	11,941,828.48	23,638,900.00	35,458,350.00	53,187,525.00	112,284,775.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	70,000.00	2,117,400.00	2,117,400.00	350,729.66	1,351,200.00	2,026,800.00	3,040,200.00	6,418,200.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY F	24,059,925.73	34,573,600.00	34,573,600.00	11,791,743.64	15,598,560.00	23,397,840.00	35,096,760.00	74,093,160.00
12020410	REGISTRATION FEES - GENERAL	52,327,325.00	547,500,500.00	547,500,500.00	210,723,944.95	854,972,700.00	1,282,459,050.00	1,923,688,575.00	4,061,120,325.00
12020411	COURT FEES - GENERAL	16,805,050.00	82,593,800.00	82,593,800.00	23,956,669.82	64,570,637.00	96,855,955.50	145,283,933.25	306,710,525.75
12020412	REGISTRATION OF PRIVATE SCHOOLS	16,265,000.00	21,189,400.00	21,189,400.00	6,179,847.52	60,021,100.00	90,031,650.00	135,047,475.00	285,100,225.00
12020413	ANNUAL DUES	340,000.00	3,417,200.00	3,417,200.00	566,030.68	1,170,200.00	1,755,300.00	2,632,950.00	5,558,450.00
12020414	ADMIN CHARGES	584,000.00	86,231,500.00	86,231,500.00	14,549,984.22	59,021,500.00	88,532,250.00	132,798,375.00	280,352,125.00
12020415	ADAPOLY VENTURES	19,753,289.00	59,274,200.00	59,274,200.00	9,818,277.26	30,500,000.00	45,750,000.00	68,625,000.00	144,875,000.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	410,523,910.00	325,649,400.00	325,649,400.00	55,980,734.14	277,808,900.00	416,713,350.00	625,070,025.00	1,319,592,275.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	822,282,088.20	381,014,800.00	381,014,800.00	63,111,927.48	872,229,600.00	1,308,344,400.00	1,962,516,600.00	4,143,090,600.00
12020419	DONGLE FEES		62,121,900.00	62,121,900.00	10,289,975.52	13,720,000.00	20,580,000.00	30,870,000.00	65,170,000.00
12020420	PG SCHOOL RALATED FEES	54,556,797.00	74,883,700.00	74,883,700.00	12,403,860.86	65,000,000.00	97,500,000.00	146,250,000.00	308,750,000.00
12020421	SPORTS FEES	69,906,900.00	128,082,300.00	128,082,300.00	21,215,766.67	89,450,700.00	134,176,050.00	201,264,075.00	424,890,825.00
12020422	SIWES FEES	19,418,500.00	10,810,700.00	10,810,700.00	1,790,702.35	22,500,000.00	33,750,000.00	50,625,000.00	106,875,000.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	328,000.00	2,287,400.00	2,287,400.00	784,890.87	2,362,100.00	3,543,150.00	5,314,725.00	11,219,975.00
12020424	FOOD AND SOCIAL SERVICES FEES	655,800.00	8,962,500.00	8,962,500.00	1,487,563.40	6,763,200.00	10,144,800.00	15,217,200.00	32,125,200.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	1,980,000.00	3,800,100.00	3,800,100.00	1,464,455.50	2,023,500.00	3,035,250.00	4,552,875.00	9,611,625.00
12020426	REGISTRATION OF WOMEN GROUPS	807,000.00	132,000.00	132,000.00	67,864.67	1,006,000.00	1,509,000.00	2,263,500.00	4,778,500.00
12020427	YELLOW CARDS FEES	38,733,300.00	158,205,000.00	158,205,000.00	27,137,691.27	55,000,000.00	82,500,000.00	123,750,000.00	261,250,000.00
12020428	REGISTRATION OF PRIVATE HOSPITALS/DISPENSARIES FEES	1,131,000.00	1,398,200.00	1,398,200.00	436,600.16	4,729,300.00	7,093,950.00	10,640,925.00	22,464,175.00
12020429	SPECIAL OPERATIONS FEES (CHEMIST)	5,000.00	2,088,400.00	2,088,400.00	375,926.51	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020430	NURSERY/MATERNITY HOMES FEES	760,000.00	1,160,700.00	1,160,700.00	1,712,510.36	5,262,500.00	7,893,750.00	11,840,625.00	24,996,875.00
12020432	TOWING OF LIGHT/ HEAVY VEHICLES FEES	1,000.00			251,700.00	335,600.00	503,400.00	755,100.00	1,594,100.00
12020433	DEFECT VEHICLE INSPECTION FEES	115,000.00	1,162,900.00	1,162,900.00	192,624.68	12,600.00	18,900.00	28,350.00	59,850.00
12020434	IMPOUNDED VEHICLE PACKING FEES	289,000.00	1,170,800.00	1,170,800.00	568,933.24	1,002,400.00	1,503,600.00	2,255,400.00	4,761,400.00
12020437	LIGHT VEHICLE INSPECTION FATAL/MINOR FEES		105,500.00	105,500.00	17,475.18	23,400.00	35,100.00	52,650.00	111,150.00
12020438	HEAVY DUTY ACCIDENT INSPECTION FATAL/MINOR FEES		527,400.00	527,400.00	87,359.41	2,342,900.00	3,514,350.00	5,271,525.00	11,128,775.00
12020441	FIRE SAFETY INSPECTIONS FEES	2,430,500.00	3,507,600.00	3,507,600.00	1,382,505.68	5,212,800.00	7,819,200.00	11,728,800.00	24,760,800.00
12020442	PRINTING FEES - GENERAL	2,535,870.00	10,547,000.00	10,547,000.00	2,467,222.64	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	1,082,000.00				10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12020444	APPLICATION FEES PRODUCE MERCHANTS		11,700.00	11,700.00	1,938.75	2,600.00	3,900.00	5,850.00	12,350.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12020445	GRADING FEES	6,356,100.00	5,803,500.00	5,803,500.00	1,000,503.11	277,117,200.00	415,675,800.00	623,513,700.00	1,316,306,700.00
12020446	LAND CLEARING FEES		265,000.00	265,000.00	43,895.36	58,600.00	87,900.00	131,850.00	278,350.00
12020447	SIGN BILL BOARD AND ADVERTS FEES	740,000.00	11,749,600.00	11,749,600.00	1,946,223.29	20,265,700.00	30,398,550.00	45,597,825.00	96,262,075.00
12020449	LIVESTOCK FARMS/FIRM INSPECTION FEES	13,000.00	1,054,700.00	1,054,700.00	174,702.25	651,000.00	976,500.00	1,464,750.00	3,092,250.00
12020450	FILLING STATION PERMIT FEES	75,000.00	5,406,000.00	5,406,000.00	2,426,659.90	7,474,000.00	11,211,000.00	16,816,500.00	35,501,500.00
12020451	APPROVAL OF BUILDING PLANS FEES	16,268,025.00	12,153,900.00	12,153,900.00	10,601,992.18	31,183,500.00	46,775,250.00	70,162,875.00	148,121,625.00
12020452	MAST INSTALLATION BASE FEES	1,200,000.00	5,300.00	5,300.00	1,200,877.89	6,000,000.00	9,000,000.00	13,500,000.00	28,500,000.00
12020453	STREET NAMING AND HOUSE NUMBERING FEES	845,000.00	21,094,000.00	21,094,000.00	3,494,045.31	20,000,000.00	30,000,000.00	5,733,000.00	95,000,000.00
12020454	SEARCH FEES	12,010,000.00	10,076,400.00	10,076,400.00	6,604,071.68	11,175,600.00	16,763,400.00	25,145,100.00	53,084,100.00
12020455	BEACON PLACEMENT FEES	3,019,900.00	4,252,600.00	4,252,600.00	1,764,408.29	4,111,700.00	6,167,550.00	9,251,325.00	19,530,575.00
12020456	SLAUGHTER PREMISES FEES	5,236,250.00	12,667,000.00	12,667,000.00	2,731,432.96	2,548,000.00	3,822,000.00	5,733,000.00	12,103,000.00
12020457	MEAT INSPECTION FEES		527,400.00	527,400.00	87,359.41	116,500.00	174,750.00	262,125.00	553,375.00
12020458	TRADE ANIMAL FEES	1,190,845,129.44	3,325,196,140.00	3,325,196,140.00	1,117,577,641.59	1,200,581,500.00	1,800,872,250.00	2,701,308,375.00	5,702,762,125.00
12020459	BOARDING/LODGING FEES	12,450,000.00	9,065,200.00	9,065,200.00	1,501,574.83	2,002,100.00	3,003,150.00	4,504,725.00	9,509,975.00
12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS FEES	4,965,500.00	4,482,500.00	4,482,500.00	742,488.76	990,000.00	1,485,000.00	2,227,500.00	4,702,500.00
12020461	ACCOMMODATION FEES	108,600,000.00	84,571,300.00	84,571,300.00	14,008,531.04	149,191,000.00	223,786,500.00	335,679,750.00	708,657,250.00
12020462	EDUCATIONAL VISIT FEES	17,987,500.00	22,597,000.00	22,597,000.00	3,743,005.66	25,882,000.00	38,823,000.00	58,234,500.00	122,939,500.00
12020464	DAILY TOLL TICKET FEES	13,048,140.00	5,794,560.00	5,794,560.00	5,686,400.55	35,208,600.00	52,812,900.00	79,219,350.00	167,240,850.00
12020465	LOADING & OFF LOADING FEES	5,974,620.00	4,851,700.00	4,851,700.00	3,436,583.66	30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
12020466	FACILITY FEES	44,944,893.00	65,513,400.00	65,513,400.00	19,512,295.81	34,725,100.00	52,087,650.00	78,131,475.00	164,944,225.00
12020468	TRANSFER OF OWNERSHIP FEES	2,502,775.00	5,273,500.00	5,273,500.00	1,781,087.39	3,000,000.00	4,500,000.00	6,750,000.00	14,250,000.00
12020469	CERTIFICATE OF ROAD WORTHINESS FEES	25,887,425.00	10,547,000.00	10,547,000.00	17,667,797.64	56,990,500.00	85,485,750.00	128,228,625.00	270,704,875.00
12020470	WATER RATES	1,946,000.00	5,459,000.00	5,459,000.00	1,629,238.89	6,041,100.00	9,061,650.00	13,592,475.00	28,695,225.00
12020471	IDENTITY CARD FEES[ID]		24,427,200.00	24,427,200.00	4,046,162.08	15,422,700.00	23,134,050.00	34,701,075.00	73,257,825.00
12020472	STUDENT LEVY	36,738,750.00	43,369,300.00	43,369,300.00	7,183,763.12	94,589,500.00	141,884,250.00	212,826,375.00	449,300,125.00
12020473	CHARGES ON STATE GOVERNMENT CONTRACT		632,820,000.00	632,820,000.00	104,821,359.50	2,741,189,800.00	4,111,784,700.00	6,167,677,050.00	13,020,651,550.00
12020474	HOTEL GUEST SERVICE CHARGE	3,132,215.63				61,400,000.00	92,100,000.00	138,150,000.00	291,650,000.00
12020475	UTILITY SERVICES					1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
12020479	LAND DEMARCATION FEE (SPLIT CHARGE)		1,582,100.00	1,582,100.00	262,061.67	349,500.00	524,250.00	786,375.00	1,660,125.00
12020480	BUILDING CONVERSION FEE (CHANGE OF PURPOSE FEE)	15,873,500.00	1,054,700.00	1,054,700.00	174,702.25	233,000.00	349,500.00	524,250.00	1,106,750.00
12020482	APPLICATION FEES/CONSENT LETTER	1,680,000.00	15,894,700.00	15,894,700.00	13,272,824.57	32,464,200.00	48,696,300.00	73,044,450.00	154,204,950.00
12020483	TOLL GATE FEES		15,820,500.00	15,820,500.00	2,620,533.98	3,494,100.00	5,241,150.00	7,861,725.00	16,596,975.00
12020484	FISH/BIRDS FARMS HATCHERY/PRODUCTS MOVEMENT FEES		2,214,900.00	2,214,900.00	366,879.72	489,200.00	733,800.00	1,100,700.00	2,323,700.00
12020485	REGISTRATION OF HOTEL FEES	850,000.00	5,390,100.00	5,390,100.00	892,826.19	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12020486	REGISTRATION/RENEWAL OF CULTURAL ASSOCIATION/WASTE C	222,000.00	2,194,200.00	2,194,200.00	363,450.92	980,000.00	1,470,000.00	2,205,000.00	4,655,000.00
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	10,406,000.00	9,418,100.00	9,418,100.00	1,560,029.76	15,210,700.00	22,816,050.00	34,224,075.00	72,250,825.00
12020492	CHANGE OF COURSE APPLICATICATION FEES		11,601,700.00	17,377,700.00	1,921,724.91	47,275,900.00	70,913,850.00	106,370,775.00	224,560,525.00
12020493	HEALTH INSURANCE SUBSCRIPTION					5,096,000,000.00	7,644,000,000.00	11,466,000,000.00	24,206,000,000.00
120205	FINES - GENERAL	29,698,609.06	40,443,000.00	34,667,000.00	23,444,163.53	84,592,600.00	126,888,900.00	190,333,350.00	401,814,850.00
12020501	PENALTY FOR OFFENCES - GENERAL		593,600.00	593,600.00	98,325.54	131,200.00	196,800.00	295,200.00	623,200.00
12020505	ROAD TRAFFIC (MISC. OFF)		5,776,000.00		956,746.56			-	-
12020508	SANITATION FINE	3,848,900.00	12,985,000.00	12,985,000.00	2,779,857.65	13,270,500.00	19,905,750.00	29,858,625.00	63,034,875.00
12020509	GULLY EMPTIER FINE	4,000.00	5,273,500.00	5,273,500.00	873,512.39	3,300,000.00	4,950,000.00	7,425,000.00	15,675,000.00
12020510	STRAY ANIMAL FINE		527,400.00	527,400.00	87,359.41	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020511	COURT FINE	23,908,885.00	11,647,300.00	11,647,300.00	17,745,392.90	49,852,700.00	74,779,050.00	112,168,575.00	236,800,325.00
12020512	FINE FOR HARMFUL ECOSYTEM ACTIVITIES	1,936,824.06	1,530,700.00	1,530,700.00	253,548.01	5,838,200.00	8,757,300.00	13,135,950.00	27,731,450.00
12020513	FIREWOOD/CHARCOAL RATES FINE		316,500.00	316,500.00	52,425.58	5,500,000.00	8,250,000.00	12,375,000.00	26,125,000.00
12020514	FOREST DE-RESERVASION FINE		1,793,000.00	1,793,000.00	596,995.49	2,200,000.00	3,300,000.00	4,950,000.00	10,450,000.00
12020515	EFFLUENT DISCHARGE/HAZADOUS SUBSTANCE DISCHARGE/NOISE					3,500,000.00	5,250,000.00	7,875,000.00	16,625,000.00
120206	SALES - GENERAL	177,938,996.00	416,546,900.00	416,546,900.00	71,095,427.30	261,690,300.00	392,535,450.00	588,803,175.00	1,243,028,925.00
12020601	SALES OF JOURNAL & PUBLICATIONS	461,640.00	1,160,700.00	1,160,700.00	531,260.23	10,023,600.00	15,035,400.00	22,553,100.00	47,612,100.00
12020603	SALES OF ID CARDS	21,287,450.00	2,155,900.00	2,155,900.00	357,107.93	18,981,200.00	28,471,800.00	42,707,700.00	90,160,700.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS		1,060,000.00	1,060,000.00	175,580.16	234,200.00	351,300.00	526,950.00	1,112,450.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL		530,000.00	530,000.00	87,790.73	117,100.00	175,650.00	263,475.00	556,225.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,441,000.00	2,742,300.00	2,742,300.00	454,239.14	15,400,000.00	23,100,000.00	34,650,000.00	73,150,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	3,000,250.00						-	-
12020616	SALES OF ADMISSION FORMS	55,931,800.00	22,412,600.00	22,412,600.00	3,712,460.37	69,785,400.00	104,678,100.00	157,017,150.00	331,480,650.00
12020617	COTTAGE INDUSTRY SALES					150,000.00	225,000.00	337,500.00	712,500.00
12020619	SALES OF PRODUCTS	150,000.00	2,968,000.00	2,968,000.00	491,624.76	655,700.00	983,550.00	1,475,325.00	3,114,575.00
12020622	SALES OF TRANSFER OF SERVICE FORMS	467,825.00	147,900.00	147,900.00	24,498.38	109,400.00	164,100.00	246,150.00	519,650.00
12020625	SALES OF STATIONERIES & SCHOOL DIRECTORY	20,000.00						-	-
12020626	SALES OF APPLICATION FORMS FOR PRIVATE SCHOOLS	3,015,000.00	8,547,000.00	8,547,000.00	2,650,739.32	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12020629	SALES OF APPLICATION FORMS	85,000.00	6,789,200.00	6,789,200.00	1,124,574.39	16,712,500.00	25,068,750.00	37,603,125.00	79,384,375.00
12020630	SALES OF SEEDLINGS/FRUITS	4,772,100.00	20,166,000.00	20,166,000.00	3,534,731.96	4,795,300.00	7,192,950.00	10,789,425.00	22,777,675.00
12020631	COTTAGE INDUSTRIES SALES		1,054,700.00	1,054,700.00	174,702.25			-	-
12020633	SALES OF NEWSPAPERS	326,300.00	843,800.00	843,800.00	139,768.42	800,000.00	1,200,000.00	1,800,000.00	3,800,000.00
12020638	SALES OF EMPLOYMENT FORMS	130,000.00	1,664,800.00	1,664,800.00	275,760.24	367,700.00	551,550.00	827,325.00	1,746,575.00
12020639	SALES OF IN SERVICE FORM	130,000.00	158,500.00	158,500.00	26,254.17	155,200.00	232,800.00	349,200.00	737,200.00
12020640	SALES OF EMPLOYMENT & CONTRACT REGISTRATION				234,000.00	3,576,000.00	5,364,000.00	8,046,000.00	16,986,000.00
12020644	SALES STUDENT I.D CARD	5,126,000.00						-	-
12020646	SALES OF STUDENT HAND BOOK	14,847,000.00	10,547,300.00	10,547,300.00	1,747,072.31	24,984,600.00	37,476,900.00	56,215,350.00	118,676,850.00
12020648	SALES OF IN-SERVICES TRAINING FORMS	26,600.00	52,800.00	52,800.00	28,246.46	68,400.00	102,600.00	153,900.00	324,900.00
12020649	SALES OF RETIREMENT FORMS	315,700.00	586,500.00	586,500.00	143,149.00	800,700.00	1,201,050.00	1,801,575.00	3,803,325.00
12020650	SALES OF SHOPS/STORES	3,015,000.00	2,120,000.00	2,120,000.00	381,160.32	601,600.00	902,400.00	1,353,600.00	2,857,600.00
12020651	SALES OF DRUGS	63,390,331.00	299,197,900.00	299,197,900.00	49,559,638.79	66,079,600.00	99,119,400.00	148,679,100.00	313,878,100.00
12020653	SALES OF OTHER FORMS		31,641,000.00	31,641,000.00	5,241,067.97	6,988,100.00	10,482,150.00	15,723,225.00	33,193,475.00
12020654	SALES OF LEARNING MATERIAL					304,000.00	456,000.00	684,000.00	1,444,000.00
12020655	SALES OF STATE INDIGINE LETTER					5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
120207	EARNINGS -GENERAL	1,347,978,758.75	1,057,260,700.00	1,057,260,700.00	543,210,591.16	1,555,143,000.00	2,332,714,500.00	3,499,071,750.00	7,386,929,250.00
12020702	EARNINGS FROM LABORATORY SERVICES					24,684,000.00	37,026,000.00	55,539,000.00	117,249,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	505,000.00	636,000.00	636,000.00	155,348.10	140,500.00	210,750.00	316,125.00	667,375.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES		240,700.00	240,700.00	39,870.12	53,300.00	79,950.00	119,925.00	253,175.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES		1,160,200.00	1,160,200.00	192,177.45	256,300.00	384,450.00	576,675.00	1,217,425.00
12020710	EARNINGS FROM GUEST HOUSES		21,200.00	21,200.00	3,511.59	4,700.00	7,050.00	10,575.00	22,325.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES		2,109,400.00	2,109,400.00	349,404.52	465,900.00	698,850.00	1,048,275.00	2,213,025.00
12020716	EARNINGS FROM AMUSEMENT PARKS	450,400.00	2,109,400.00	2,109,400.00	522,504.52	5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
12020717	EARNINGS FROM HOTELS	685,000.00	26,431,100.00	26,431,100.00	5,129,091.44	6,858,900.00	10,288,350.00	15,432,525.00	32,579,775.00
12020720	EARNINGS FROM PROGRAMME SPONSORSHIP		9,492,300.00	9,492,300.00	1,573,750.37	2,098,400.00	3,147,600.00	4,721,400.00	9,967,400.00
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	20,209,847.11	44,092,000.00	44,092,000.00	8,444,153.59	46,743,900.00	70,115,850.00	105,173,775.00	222,033,525.00
12020722	EARNINGS FROM STATE CULTURAL TROUPES	118,000.00	263,700.00	263,700.00	359,679.70	841,400.00	1,262,100.00	1,893,150.00	3,996,650.00
12020723	EARNINGS FROM GATE TAKINGS	270,000.00	596,000.00	596,000.00	583,722.42	1,503,600.00	2,255,400.00	3,383,100.00	7,142,100.00
12020725	RETAINED EARNINGS ON COLLECTION	1,045,219,013.16	530,000,000.00	530,000,000.00	412,790,083.32	830,000,000.00	1,245,000,000.00	1,867,500,000.00	3,942,500,000.00
12020729	EARNINGS FROM 5% ADSUCONS SERVICES (REMITANCE)	5,956,636.84	52,735,000.00	52,735,000.00	8,735,113.28	46,235,100.00	69,352,650.00	104,028,975.00	219,616,725.00
12020730	EARNINGS FROM MEDICAL LAB TEST	13,108,900.00	24,047,200.00	24,047,200.00	3,983,218.28	47,750,000.00	71,625,000.00	107,437,500.00	226,812,500.00
12020733	TRACTOR HIRING SERVICES	17,986,351.00	1,054,700.00	1,054,700.00	174,702.25	3,500,000.00	5,250,000.00	7,875,000.00	16,625,000.00
12020734	SUNDRY/OTHER EARNINGS		35,859,800.00	35,859,800.00	5,939,877.28	35,000,000.00	52,500,000.00	78,750,000.00	166,250,000.00
12020736	EARNINGS FROM ENTERPRENEURSHIP DEVELOPMENT CENTER	25,092,000.00	45,879,500.00	45,879,500.00	7,599,556.83	42,312,500.00	63,468,750.00	95,203,125.00	200,984,375.00
12020737	INCOME FROM ADSU FARM	13,669,900.00	7,382,900.00	7,382,900.00	1,222,915.85	2,500,000.00	3,750,000.00	5,625,000.00	11,875,000.00
12020738	EARNINGS FROM PORTAL ACCESS/MAINTENANCE	47,490,500.00	73,301,700.00	73,301,700.00	12,141,815.75	64,500,000.00	96,750,000.00	145,125,000.00	306,375,000.00
12020740	EARNINGS FROM HIRING OF ACADEMIC GOWN	4,448,000.00	2,109,400.00	2,109,400.00	349,404.52	9,000,000.00	13,500,000.00	20,250,000.00	42,750,000.00
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	88,441,300.00	43,443,200.00	43,443,200.00	7,196,004.04	53,544,000.00	80,316,000.00	120,474,000.00	254,334,000.00
12020744	EARNINGS FROM INTERNET SERVICES		53,000.00	53,000.00	8,778.99	17,761,800.00	26,642,700.00	39,964,050.00	84,368,550.00
12020746	TRIP EARNINGS - COMPANY VEHICLES (CV)	4,450,300.00	37,231,700.00	37,231,700.00	11,207,940.82	57,164,400.00	85,746,600.00	128,619,900.00	271,530,900.00
12020747	TRIP EARNINGS - LOCAL VEHICLES (LV)	29,649,850.00	83,415,300.00	83,415,300.00	34,942,680.78	19,858,700.00	29,788,050.00	44,682,075.00	94,328,825.00
12020751	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	700,000.00	795,000.00	795,000.00	356,685.12	11,452,800.00	17,179,200.00	25,768,800.00	54,400,800.00
12020752	EARNINGS FROM COMMERCIAL NEWS	637,000.00	1,075,900.00	1,075,900.00	483,215.05	6,027,000.00	9,040,500.00	13,560,750.00	28,628,250.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	6,578,474.14	10,939,000.00	10,939,000.00	4,261,954.17	5,654,900.00	8,482,350.00	12,723,525.00	26,860,775.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	7,456,000.00	13,415,300.00	13,415,300.00	5,180,133.97	10,560,800.00	15,841,200.00	23,761,800.00	50,163,800.00
12020763	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	19,500.00	1,600.00	1,600.00	1,455,265.21	1,944,400.00	2,916,600.00	4,374,900.00	9,235,900.00
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT	634,395.08	527,400.00	527,400.00	87,359.41	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020768	EARNINGS FROM MOTOR TRANSPORT HIRE				3,000.00	100,000.00	150,000.00	225,000.00	475,000.00
12020770	EARNINGS FROM RIBADU SQUARE HIRE OF OPEN AIR SPACE	1,180,000.00	1,330,100.00	1,330,100.00	250,320.16	23,405,100.00	35,107,650.00	52,661,475.00	111,174,225.00
12020775	EARNINGS FROM BEER PALOUR	95,000.00	5,511,000.00	5,511,000.00	982,852.26	1,570,600.00	2,355,900.00	3,533,850.00	7,460,350.00
12020776	EARNINGS FROM SCHOOL PROPERTIES/PRIVATE SHOPS	12,797,391.42				2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020777	EARNINGS FROM LEASES OF QUARRY	130,000.00				21,000,000.00	31,500,000.00	47,250,000.00	99,750,000.00
12020779	EARNINGS FROM CTC FOR LITIGATION					700,000.00	1,050,000.00	1,575,000.00	3,325,000.00
12020780	EARNINGS FROM DRIVERS BATCH/ SIDE STICKER				6,504,500.00			-	-
12020781	EARNINGS FROM DEMARCATION OF PLOTS					2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020782	EARNINGS FROM PREPARATION OF TITLE DEEDS TRCE PLAN/PRO					700,000.00	1,050,000.00	1,575,000.00	3,325,000.00
12020783	EARNINGS FROM EMISSION RATE					5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
12020785	EARNINGS FROM TEMPORARY FILE					1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
12020787	EARNINGS FROM HOSPITALS/DRUG					134,750,000.00	202,125,000.00	303,187,500.00	640,062,500.00
12020788	EARNINGS FROM SCANNING SERVICES					5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
12020789	EARNINGS FROM ACCIDENT AND EMERGENCY SERVICES					3,000,000.00	4,500,000.00	6,750,000.00	14,250,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	123,503,796.93	249,755,700.00	249,755,700.00	68,447,103.23	357,730,100.00	536,595,150.00	804,892,725.00	1,699,217,975.00
12020801	RENT ON GOVT. QUARTERS	6,757,688.95	37,336,500.00	37,336,500.00	6,184,480.06	36,450,900.00	54,676,350.00	82,014,525.00	173,141,775.00
12020803	RENT ON GOVT BUILDINGS		28,090,000.00	28,090,000.00	7,652,874.41	10,203,900.00	15,305,850.00	22,958,775.00	48,468,525.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	116,093,108.00	128,890,900.00	128,890,900.00	44,732,854.18	255,244,900.00	382,867,350.00	574,301,025.00	1,212,413,275.00
12020818	RENT OF STUDENT HOSTELS					16,510,000.00	24,765,000.00	37,147,500.00	78,422,500.00
12020819	RENT OF UNIVERSITY PROPERTY		1,898,500.00	1,898,500.00	314,470.69	33,600,000.00	50,400,000.00	75,600,000.00	159,600,000.00
12020820	RENT FROM HOUSING ESTATES		52,352,600.00	52,352,600.00	9,315,774.04	2,970,000.00	4,455,000.00	6,682,500.00	14,107,500.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	652,999.98	1,187,200.00	1,187,200.00	246,649.85	2,750,400.00	4,125,600.00	6,188,400.00	13,064,400.00
120209	RENT ON LAND & OTHERS - GENERAL	44,522,411.30	105,091,100.00	105,091,100.00	52,533,651.51	139,455,300.00	209,182,950.00	313,774,425.00	662,412,675.00
12020901	RENT ON GOVT. LAND	3,842,986.59	16,456,500.00	16,456,500.00	7,205,759.01	12,140,500.00	18,210,750.00	27,316,125.00	57,667,375.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME				1,410,000.00	1,880,000.00	2,820,000.00	4,230,000.00	8,930,000.00
12020907	GROUND RENT	37,969,424.71	72,814,100.00	72,814,100.00	41,297,357.47	102,105,400.00	153,158,100.00	229,737,150.00	485,000,650.00
12020909	RENT ON MINING LEASE	2,710,000.00	15,820,500.00	15,820,500.00	2,620,535.03	23,329,400.00	34,994,100.00	52,491,150.00	110,814,650.00
120210	REPAYMENTS - GENERAL	14,939,005.83	79,500.00	79,500.00	1,228,607.38	87,956,300.00	131,934,450.00	197,901,675.00	417,792,425.00
12021001	MOTOR VEHICLE ADVANCES (PRINCIPAL)				1,215,438.87	1,620,600.00	2,430,900.00	3,646,350.00	7,697,850.00
12021006	RECOVERY OF OVERPAYMENTS		79,500.00	79,500.00	13,168.51	17,600.00	26,400.00	39,600.00	83,600.00
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	14,939,005.83				86,318,100.00	129,477,150.00	194,215,725.00	410,010,975.00
120211	INVESTMENT INCOME	-	5,300.00	5,300.00	877.89	1,200.00	1,800.00	2,700.00	5,700.00
12021102	DIVIDEND RECEIVED		5,300.00	5,300.00	877.89	1,200.00	1,800.00	2,700.00	5,700.00
120212	INTEREST EARNED	3,737.00	5,300,000.00	5,300,000.00	5,170,313.54	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12021210	BANK INTEREST	3,737.00	5,300,000.00	5,300,000.00	5,170,313.54	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
120213	RE-IMBURSEMENT GENERAL	-	-	-	128,694,364.90	3,171,592,500.00	4,757,388,750.00	7,136,083,125.00	15,065,064,375.00
12021302	AUDIT FEES				128,694,364.90	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
12021303	REIMBURSEMENT FROM LG FOR UNIVERSITY FUNDING					3,000,000,000.00	4,500,000,000.00	6,750,000,000.00	14,250,000,000.00
13	AID AND GRANTS	74,192,425,165.94	3,750,000,000.00	84,995,434,995.78	-	9,160,000,000.00	4,785,000,000.00	5,263,500,000.00	10,048,500,000.00
1302	GRANTS	74,192,425,165.94	3,750,000,000.00	84,995,434,995.78	-	9,160,000,000.00	4,785,000,000.00	5,263,500,000.00	10,048,500,000.00
130201	DOMESTIC GRANTS	74,192,425,165.94	3,750,000,000.00	84,995,434,995.78	-	9,010,000,000.00	4,785,000,000.00	5,263,500,000.00	10,048,500,000.00
13020102	CAPITAL GRANTS FROM FGN	74,192,425,165.94	3,750,000,000.00	84,365,434,995.78		9,010,000,000.00	1,320,000,000.00	1,452,000,000.00	2,772,000,000.00
13020104	CAPITAL GRANTS FROM LGAS			630,000,000.00			3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
130202	FOREIGN GRANTS	-	-	-	-	150,000,000.00	-	-	-
13020202	CAPITAL FOREIGN GRANTS					150,000,000.00			
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	32,000,000,000.00	87,767,465,100.00	90,267,465,100.00	12,615,000,000.00	62,006,114,200.00	94,160,068,770.00	111,399,685,650.00	205,559,754,420.00
1403	LOANS/ BORROWINGS RECEIPT	32,000,000,000.00	87,767,465,100.00	90,267,465,100.00	12,615,000,000.00	62,006,114,200.00	94,160,068,770.00	111,399,685,650.00	205,559,754,420.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	32,000,000,000.00	61,480,000,000.00	61,480,000,000.00	-	49,805,511,390.00	79,213,000,000.00	92,516,300,000.00	171,729,300,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTION		34,780,000,000.00	34,780,000,000.00		33,465,511,390.00	51,713,000,000.00	62,266,300,000.00	113,979,300,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	32,000,000,000.00	1,700,000,000.00	1,700,000,000.00		2,340,000,000.00			
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKE		25,000,000,000.00	25,000,000,000.00		14,000,000,000.00	27,500,000,000.00	30,250,000,000.00	57,750,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	26,287,465,100.00	28,787,465,100.00	12,615,000,000.00	12,200,602,810.00	14,947,068,770.00	18,883,385,650.00	33,830,454,420.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTIT		26,287,465,100.00	28,787,465,100.00	12,615,000,000.00	12,200,602,810.00	14,947,068,770.00	18,883,385,650.00	33,830,454,420.00

Adamawa State Government, Nigeria
2026 Approved Budget - Capital Receipts

Administrative Code and Description	Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	Total Capital Receipts				106,192,425,165.94	91,517,465,100.00	175,262,900,095.78	12,615,000,000.00	71,166,114,200.00	98,945,068,770.00	116,663,185,650.00	215,608,254,420.00
011100500100 - Sustainable Development Goals (Former MDG's Office)	Adamawa State SDGs - Conditional Cash Transfer Grant FGN	011100500100 - Sustainable Development Goals (Former MDG's Office)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	600,000,000.00	1,200,000,000.00	-	2,340,000,000.00	-	-	-
011100500100 - Sustainable Development Goals (Former MDG's Office)	Adamawa State SDGs - LG Conditional Cash Transfer Grant from FGN	011100500100 - Sustainable Development Goals (Former MDG's Office)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	-	600,000,000.00	-	-	-	-	-
011100500100 - Sustainable Development Goals (Former MDG's Office)	Adamawa State SDGs - Conditional Cash Transfer Grant from LG Affairs	011100500100 - Sustainable Development Goals (Former MDG's Office)	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	-	-	630,000,000.00	-	-	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
016105600100 - State Action on Business Enabling Reforms (SABER)	World Bank Loan for State Action on Business Enabling Reforms (SABER) PforR	016105600100 - State Action on Business Enabling Reforms (SABER)	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101 - CAPITAL DEVELOPMENT FUND	-	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
021500100100 - Ministry of Agriculture	World Bank Loan for State Agric Development Programme PforR (CARES Funds)	021500100100 - Ministry of Agriculture	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	12,287,465,100.00	12,287,465,100.00	-	2,668,542,810.00	6,973,043,770.00	7,670,348,150.00	14,643,391,920.00
022000700100 - Office of the Accountant General	Adamawa State Government BONDS	022000700100 - Office of the Accountant General	14030103 - DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	03101 - CAPITAL DEVELOPMENT FUND	-	25,000,000,000.00	25,000,000,000.00	-	14,000,000,000.00	27,500,000,000.00	30,250,000,000.00	57,750,000,000.00
022000700100 - Office of the Accountant General	Commercial Bank Loans/Restructured Loans	022000700100 - Office of the Accountant General	14030101 - DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101 - CAPITAL DEVELOPMENT FUND	-	34,780,000,000.00	34,780,000,000.00	-	33,465,511,390.00	51,713,000,000.00	62,266,300,000.00	113,979,300,000.00
022000700100 - Office of the Accountant General	Infrastructural Loan from FGN	022000700100 - Office of the Accountant General	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09301 - FEDERAL GOVERNMENT	32,000,000,000.00	-	-	-	-	-	-	-
022000700100 - Office of the Accountant General	SIGNATURE BONUS	022000700100 - Office of the Accountant General	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	74,192,425,165.94	-	-	-	-	-	-	-
022000700100 - Office of the Accountant General	Nigeria Liquidified Natural Gas (NLNG) Refund from FGN	022000700100 - Office of the Accountant General	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	-	79,415,434,995.78	-	-	1,320,000,000.00	1,452,000,000.00	2,772,000,000.00
025200100100 - Ministry of Water Resources	Sustainable Power and Irrigation in Nigeria (SPIN) Loan from FGN	025200100100 - Ministry of Water Resources	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09301 - FEDERAL GOVERNMENT	-	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	-	-
026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	Rural Access and Agricultural Mobility Loan from Islamic Development Bank	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09127 - ISLAMIC DEVELOPMENT BANK ISDB	-	-	-	-	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
051400100100 - Ministry of Women Affairs	Grant for Nigeria for Women Project-NFWP:- FGN World Bank Assisted Project (5 years Implementation Project)	051400100100 - Ministry of Women Affairs	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	3,150,000,000.00	3,150,000,000.00	-	1,670,000,000.00	-	-	-
051400100100 - Ministry of Women Affairs	Grant for Empowerment of Women and Girl Child Fund - From UNFPA	051400100100 - Ministry of Women Affairs	13020202 - CAPITAL FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	-	-	-	-	50,000,000.00	-	-	-
052100100100 - Ministry of Health and Human Services	Grant for maternal and child health Fund - From UNFPA	052100100100 - Ministry of Health and Human Services	13020202 - CAPITAL FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	-	-	-	-	50,000,000.00	-	-	-
052100100100 - Ministry of Health and Human Services	Accelerated Nutrition Result in Nigeria (ANRIN 2.0) Grant from - FGN	052100100100 - Ministry of Health and Human Services	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	-	-	-	5,000,000,000.00	-	-	-
052100300100 - Primary Health Care Development Agency	Grant for Safer Birth Fund - From UNFPA	052100300100 - Primary Health Care Development Agency	13020202 - CAPITAL FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	-	-	-	-	50,000,000.00	-	-	-

Adamawa State Government, Nigeria

2026 Approved 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	459,439,143,104.79	71,166,114,200.00	530,605,257,304.79	104,231,043,377.00	72,222,237,137.00	33,187,135,300.00	373,690,964,682.00	583,331,380,496.00
01	FEDERATION ACCOUNT	423,595,198,307.79	-	423,595,198,307.79	-	-	33,187,135,300.00	-	33,187,135,300.00
011	FAAC DIRECT ALLOCATION	423,595,198,307.79	-	423,595,198,307.79	-	-	33,187,135,300.00	-	33,187,135,300.00
01101	FAAC DIRECT ALLOCATION	423,595,198,307.79	-	423,595,198,307.79	-	-	33,187,135,300.00	-	33,187,135,300.00
02	CONSOLIDATED REVENUE FUND	22,325,856,597.00	-	22,325,856,597.00	104,231,043,377.00	70,525,839,637.00	-	-	174,756,883,014.00
021	MAIN ENVELOP	22,325,856,597.00	-	22,325,856,597.00	80,053,626,698.00	70,525,839,637.00	-	-	150,579,466,335.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	22,325,856,597.00	-	22,325,856,597.00	80,053,626,698.00	70,525,839,637.00	-	-	150,579,466,335.00
022	CRF CHARGES	-	-	-	24,177,416,679.00	-	-	-	24,177,416,679.00
02201	PENSION AND GRATUITIES	-	-	-	22,466,110,210.00	-	-	-	22,466,110,210.00
02204	OTHER CRF CHARGES	-	-	-	1,711,306,469.00	-	-	-	1,711,306,469.00
03	CAPITAL DEVELOPMENT FUND	-	51,534,861,390.00	51,534,861,390.00	-	-	-	341,993,451,872.00	341,993,451,872.00
031	CDF MAIN	-	51,534,861,390.00	51,534,861,390.00	-	-	-	341,993,451,872.00	341,993,451,872.00
03101	CAPITAL DEVELOPMENT FUND	-	51,534,861,390.00	51,534,861,390.00	-	-	-	341,993,451,872.00	341,993,451,872.00
04	CONTINGENCY FUND	-	-	-	-	244,569,300.00	-	-	244,569,300.00
041	CONTINGENCY FUND MAIN	-	-	-	-	244,569,300.00	-	-	244,569,300.00
04101	CONTINGENCY FUND	-	-	-	-	244,569,300.00	-	-	244,569,300.00
08	AIDS AND GRANTS	-	9,160,000,000.00	9,160,000,000.00	-	-	-	9,160,000,000.00	9,160,000,000.00
081	MULTILATERAL AIDS AND GRANTS	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00	150,000,000.00
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00	150,000,000.00
083	LOCAL AIDS AND GRANTS	-	9,010,000,000.00	9,010,000,000.00	-	-	-	9,010,000,000.00	9,010,000,000.00
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	9,010,000,000.00	9,010,000,000.00	-	-	-	9,010,000,000.00	9,010,000,000.00
09	LOANS/DEBTS	-	10,471,252,810.00	10,471,252,810.00	-	-	-	10,471,252,810.00	10,471,252,810.00
091	MULTILATERAL LOANS/DEBTS	-	8,131,252,810.00	8,131,252,810.00	-	-	-	8,131,252,810.00	8,131,252,810.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	2,668,542,810.00	2,668,542,810.00	-	-	-	2,668,542,810.00	2,668,542,810.00
09127	ISLAMIC DEVELOPMENT BANK ISDB	-	5,462,710,000.00	5,462,710,000.00	-	-	-	5,462,710,000.00	5,462,710,000.00
093	LOCAL LOANS/DEBTS	-	2,340,000,000.00	2,340,000,000.00	-	-	-	2,340,000,000.00	2,340,000,000.00
09301	FEDERAL GOVERNMENT	-	2,340,000,000.00	2,340,000,000.00	-	-	-	2,340,000,000.00	2,340,000,000.00
10	RETAINED INDEPENDENT REVENUE	13,518,088,200.00	-	13,518,088,200.00	-	1,451,828,200.00	-	12,066,260,000.00	13,518,088,200.00
101	RETAINED INDEPENDENT REVENUE	13,518,088,200.00	-	13,518,088,200.00	-	1,451,828,200.00	-	12,066,260,000.00	13,518,088,200.00
10101	RETAINED INTERNALLY GENERATED REVENUE	13,518,088,200.00	-	13,518,088,200.00	-	1,451,828,200.00	-	12,066,260,000.00	13,518,088,200.00

Adamawa State Government, Nigeria

2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	Total Expenditure	248,535,305,647.75	486,218,047,600.00	621,288,245,923.00	189,556,358,394.03	583,331,380,496.00	2,146,394,800.00	780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
010000000000	Administration Sector	60,123,096,640.38	121,017,547,630.00	138,467,973,030.00	33,605,388,754.91	111,807,214,090.00	-	131,296,263,774.00	156,302,530,780.00	400,803,021,918.00
011000000000	Governor's Office	22,596,422,493.08	27,408,045,620.00	34,206,727,620.00	11,682,645,630.27	26,122,570,400.00	-	29,426,896,844.00	33,972,484,190.00	89,142,123,130.00
011100100100	Office of the Governor	7,156,509,400.20	4,570,435,800.00	6,525,297,500.00	4,919,615,163.02	7,365,445,760.00	-	7,733,718,080.00	8,120,404,030.00	23,219,567,870.00
011100100200	Office of the Deputy Governor	892,708,506.15	851,975,400.00	1,131,330,100.00	595,817,210.90	1,052,211,120.00	-	1,104,821,750.00	1,160,062,960.00	3,317,095,830.00
011100500100	Sustainable Development Goals (Former MDG's Office)	633,182,640.52	1,379,800,000.00	3,885,309,700.00	16,778,218.10	2,498,000,000.00	-	3,630,908,304.00	5,401,695,020.00	11,350,595,020.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	206,634,715.74	2,017,981,320.00	2,027,341,120.00	491,167,754.00	2,025,270,000.00	-	3,026,533,500.00	4,527,860,200.00	7,579,663,700.00
011101000100	Bureau for Public Procurement (BPP)	468,226,212.96	538,141,500.00	845,934,000.00	277,376,893.42	837,284,760.00	-	879,149,090.00	923,106,680.00	4,639,540,530.00
011101600100	World Bank Development Partner Projects(WBDPP)	26,513,423.91	150,892,000.00	229,409,400.00	48,559,122.43	150,000,200.00	-	157,500,210.00	165,375,300.00	472,875,710.00
011101700100	Cabinet Affairs Office	34,855,502.08	79,511,050.00	119,828,450.00	35,505,089.70	117,494,860.00	-	123,369,640.00	129,538,150.00	370,402,650.00
011101800100	Security and Special Services Department	12,523,252,957.94	12,963,755,500.00	16,523,444,400.00	5,149,119,226.53	11,010,503,650.00	-	11,561,028,880.00	12,139,080,390.00	34,710,612,920.00
011110100100	Community and Social Development Agency	374,250,432.63	1,120,151,560.00	1,130,641,260.00	-	35,646,800.00	-	37,429,180.00	39,300,840.00	112,376,820.00
011118400100	Gongola Basin Energy Development Company	6,829,616.38	12,243,390.00	12,841,590.00	6,720,155.70	149,941,470.00	-	157,438,670.00	165,310,790.00	472,690,930.00
011118500100	Department of Chieftaincy Affairs	256,122,860.58	3,571,564,700.00	1,608,805,100.00	127,263,072.57	835,772,480.00	-	967,561,150.00	1,150,939,340.00	2,754,272,970.00
011110300100	Boundary Commission	17,336,223.99	151,593,400.00	166,545,000.00	14,723,723.90	45,179,300.00	-	47,438,390.00	49,810,490.00	142,428,180.00
016100000000	Office of the Secretary to the State Government	13,733,777,161.71	52,026,059,610.00	58,974,470,810.00	9,181,233,160.92	45,244,061,496.00	-	57,268,501,580.00	74,775,282,080.00	177,287,845,356.00
016100100100	Office of the Secretary to the State Government	7,102,023,546.41	17,960,954,510.00	19,098,809,810.00	4,101,924,476.91	26,256,784,916.00	-	31,771,053,320.00	39,661,749,710.00	97,685,587,946.00
016102100100	Poverty Alleviation Agency	5,095,218,588.59	12,883,600,000.00	13,762,145,500.00	3,547,118,654.70	8,258,006,260.00	-	12,720,906,320.00	18,284,451,930.00	38,817,364,770.00
016103700100	Muslim Pilgrims Welfare Commission	759,638,903.69	2,258,262,840.00	3,405,684,740.00	1,161,798,346.73	2,684,234,370.00	-	2,818,446,260.00	2,959,368,860.00	8,462,049,490.00
016103800100	Christian Pilgrims Welfare Board	705,251,617.47	2,092,383,840.00	3,176,392,640.00	76,669,547.24	2,663,202,190.00	-	2,796,362,440.00	2,936,180,760.00	8,395,745,390.00
016105200100	African Union Development Agency/New Partnership for African	71,644,505.55	1,014,900,010.00	822,657,010.00	11,902,365.10	344,470,670.00	-	496,694,260.00	1,083,517,930.00	1,083,517,930.00
016105400100	Adamawa State Information Technology Development Agency (A	-	1,441,234,410.00	1,748,874,510.00	-	250,000,000.00	-	262,500,000.00	275,625,010.00	788,125,010.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	14,119,200,000.00	16,681,226,200.00	281,869,770.25	4,189,596,860.00	-	6,230,284,210.00	9,288,609,700.00	18,811,789,270.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	-	219,760,000.00	224,303,500.00	-	183,643,100.00	-	252,225,300.00	1,469,753,800.00	1,469,753,800.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	35,764,000.00	54,376,900.00	-	303,000,000.00	-	318,150,000.00	334,057,500.00	955,207,500.00
016105900100	Adamawa State Peace Commission	-	-	-	-	259,700,000.00	-	272,685,000.00	286,319,250.00	818,704,250.00
011200000000	Adamawa State House of Assembly	5,536,413,411.94	7,333,558,660.00	13,676,616,430.00	2,303,050,039.65	9,626,486,940.00	-	11,763,684,230.00	12,351,868,910.00	35,519,061,658.00
011200300100	Adamawa State House of Assembly (Legislature)	5,264,453,897.32	6,403,123,540.00	12,826,019,310.00	2,084,353,853.55	8,594,496,250.00	-	10,155,093,920.00	10,662,848,950.00	30,489,460,698.00
011200400100	House of Assembly Service Commission	271,959,514.62	930,435,120.00	850,597,120.00	218,696,186.10	1,031,990,690.00	-	1,689,019,960.00	5,029,600,960.00	5,029,600,960.00
012300000000	Ministry of Information and Strategy	2,875,423,944.72	6,240,490,020.00	4,675,412,320.00	889,371,467.30	2,218,194,840.00	-	2,586,673,730.00	3,102,361,240.00	7,907,229,810.00
012300100100	Ministry of Information and Strategy	481,392,355.19	1,141,607,600.00	808,223,900.00	236,979,798.15	946,173,970.00	-	1,152,782,790.00	1,449,372,160.00	3,548,328,920.00
012300300100	Adamawa Television Corporation (ATV)	238,372,896.67	3,074,718,960.00	2,205,350,960.00	288,724,627.84	417,664,900.00	-	438,548,210.00	460,475,720.00	1,316,688,830.00
012300400100	Adamawa Broadcasting Corporation (ABC)	2,034,979,822.85	1,637,367,730.00	1,263,948,830.00	201,318,396.90	603,677,680.00	-	732,130,420.00	916,140,240.00	2,251,948,340.00
012301300100	Government Printing Press (GPP)	51,640,949.72	210,365,300.00	211,670,900.00	76,350,748.22	101,744,290.00	-	106,831,540.00	112,173,200.00	320,749,030.00
012305500100	Adamawa Press Limited (APL)	69,037,920.29	176,430,430.00	186,217,730.00	85,997,896.19	148,934,000.00	-	156,380,770.00	164,199,920.00	469,514,690.00
012500000000	Office of the Head of Service	13,771,704,731.48	25,612,257,750.00	24,387,761,480.00	8,761,414,367.18	25,683,948,200.00	-	26,968,146,020.00	28,316,535,850.00	80,968,648,070.00
012500100100	Office of the Head of Service	701,960,572.11	952,234,670.00	1,161,199,070.00	1,128,580,945.61	2,151,715,920.00	-	2,259,301,920.00	2,372,267,250.00	6,783,285,090.00
012500500100	Establishment and Training Department	494,240,576.24	663,128,530.00	787,177,330.00	513,781,998.18	1,163,285,530.00	-	1,221,449,910.00	1,282,522,510.00	3,667,257,950.00
012500700100	Adamawa State Staff Pension Board	12,571,740,079.10	23,973,974,900.00	22,411,500,030.00	7,114,781,368.38	22,354,081,220.00	-	23,471,785,310.00	24,645,374,620.00	70,471,241,150.00
012500800100	Department of Labour and Productivity	3,763,504.03	22,919,650.00	27,885,050.00	4,270,055.02	14,865,530.00	-	15,608,880.00	16,389,470.00	46,863,880.00
014000000000	Office of the State Auditor General	752,965,138.50	1,028,860,850.00	1,314,034,950.00	546,084,022.88	1,542,827,160.00	-	1,619,968,760.00	1,700,967,650.00	4,863,763,570.00
014000100100	Office of the State Auditor General	643,333,255.23	822,602,920.00	1,079,547,320.00	442,036,919.49	1,128,625,970.00	-	1,185,057,350.00	1,244,310,410.00	3,557,993,730.00
014000200100	Office of the Auditor General for Local Government	85,897,278.01	151,919,540.00	154,275,540.00	55,519,376.85	183,457,620.00	-	192,630,600.00	202,262,290.00	578,350,510.00
014000300100	Audit Commission	23,734,605.26	54,338,390.00	80,212,090.00	48,527,726.54	230,743,570.00	-	242,280,810.00	254,394,950.00	727,419,330.00
014700000000	Civil Service Commission (CSC)	65,772,460.09	633,742,800.00	825,765,100.00	105,618,095.33	233,624,930.00	-	245,306,220.00	257,571,580.00	736,502,730.00
014700100100	Civil Service Commission	65,772,460.09	633,742,800.00	825,765,100.00	105,618,095.33	233,624,930.00	-	245,306,220.00	257,571,580.00	736,502,730.00
014900000000	Local Government Service Commission	11,797,833.07	359,498,010.00	63,221,810.00	17,853,848.36	51,941,240.00	-	54,538,380.00	57,265,460.00	163,745,080.00
014900100100	Local Government Service Commission	11,797,833.07	359,498,010.00	63,221,810.00	17,853,848.36	51,941,240.00	-	54,538,380.00	57,265,460.00	163,745,080.00
014800000000	Adamawa State Independence Electoral Commission	718,452,304.25	310,483,780.00	264,521,980.00	68,365,500.83	193,937,500.00	-	203,634,450.00	213,816,240.00	611,388,190.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	718,452,304.25	310,483,780.00	264,521,980.00	68,365,500.83	193,937,500.00	-	203,634,450.00	213,816,240.00	611,388,190.00
016300000000	Ministry for Special Duties	60,367,161.54	64,550,530.00	79,440,530.00	49,702,622.18	889,441,384.00	-	1,158,913,560.00	1,554,359,380.00	3,602,714,324.00
016300100100	Ministry for Special Duties	60,367,161.54	64,550,530.00	79,440,530.00	49,702,622.18	889,441,384.00	-	1,158,913,560.00	1,554,359,380.00	3,602,714,324.00
020000000000	Economic Sector	127,692,278,292.51	223,617,551,090.00	306,732,070,253.00	103,123,506,253.34	267,654,361,716.00	1,645,000,000.00	375,747,268,820.00	540,349,086,050.00	1,168,734,902,076.00
021500000000	Ministry of Agriculture	3,823,339,164.78	13,625,115,050.00	13,551,566,450.00	1,461,945,021.34	4,428,785,370.00	1,092,000,000.00	6,272,131,230.00	9,018,597,670.00	19,719,514,270.00
021500100100	Ministry of Agriculture	3,659,178,142.41	12,695,312,040.00	12,672,439,040.00	1,235,610,255.77	4,122,128,490.00	1,092,000,000.00	5,921,261,980.00	8,606,865,690.00	18,350,256,160.00
021510200100	Adamawa Agricultural Development Program (AADP)	99,057,859.42	377,622,000.00	381,221,600.00	92,189,661.13	143,651,830.00	-	150,834,520.00	158,376,350.00	752,862,700.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	65,103,162.95	552,181,010.00	497,905,810.00	134,145,104.44	163,005,050.00	-	200,034,730.00	253,355,630.00	616,395,410.00
022000000000	Ministry of Finance	42,792,524,368.15	32,836,422,210.00	41,544,193,810.00	32,919,601,841.96	52,576,990,573.00	-	57,819,590,730.00	67,781,196,320.00	176,177,777,623.00
022000100100	Ministry of Finance	8,013,442,536.90	8,042,476,920.00	11,332,794,120.00	6,993,326,924.6					

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
022000900100	State Fiscal Transparency, Accountability and Sustainability Program	41,839,789.45	7,461,920.00	11,348,020.00	-	-	-	-	-	-
022200000000	Ministry of Commerce, Trade and Industries	9,854,749,124.85	21,532,038,440.00	23,958,081,840.00	5,705,136,811.38	20,886,027,100.00	-	30,919,982,680.00	46,131,829,780.00	96,949,400,520.00
022200100100	Ministry of Commerce	9,854,299,124.85	21,443,404,840.00	23,838,513,440.00	5,705,136,811.38	20,649,045,500.00	-	30,750,801,800.00	45,945,730,680.00	96,949,400,520.00
022201900100	Jimeta Ultra Modern Market Office	450,000.00	88,633,600.00	119,568,400.00	-	118,490,800.00	-	130,583,090.00	143,641,480.00	-
022202000100	Jimeta Ultra-Modern Shopping Mall	-	-	-	-	118,490,800.00	-	38,597,790.00	42,457,620.00	-
022900000000	Ministry of Transportation	104,953,972.12	1,237,438,520.00	1,582,242,820.00	172,913,394.10	1,108,813,540.00	-	1,297,995,030.00	1,719,294,670.00	2,885,405,910.00
022900100100	Ministry of Transportation	103,146,913.49	388,049,100.00	1,025,437,500.00	159,343,071.42	701,494,170.00	-	938,321,410.00	1,326,300,150.00	2,706,485,470.00
022905300100	Adamawa State Transport Board	1,807,058.63	849,389,420.00	556,805,320.00	13,570,322.68	407,319,370.00	-	359,673,620.00	392,994,520.00	178,920,440.00
023300000000	Ministry of Mineral Resources Development	64,528,539.16	2,349,397,100.00	1,110,011,800.00	339,564,297.61	399,253,120.00	-	646,405,120.00	889,717,220.00	1,504,775,820.00
023300100100	Ministry of Mineral Resources Development	44,028,823.71	892,981,520.00	542,289,220.00	30,629,798.22	361,864,320.00	-	624,132,370.00	865,531,960.00	1,485,873,090.00
023305100100	Guyuk Cement Company	-	842,400.00	842,400.00	-	-	-	-	-	-
023305200100	Adamawa State Mining Company	20,499,715.45	1,455,573,180.00	566,880,180.00	308,934,499.39	37,388,800.00	-	22,272,750.00	24,185,260.00	18,902,730.00
023400000000	Ministry of Works and Energy Development	59,686,185,696.78	89,027,189,990.00	130,241,094,890.00	37,726,793,012.67	122,871,604,450.00	-	183,420,773,430.00	274,270,564,010.00	574,676,674,630.00
023400100100	Ministry of Works and Energy Development	59,677,287,297.62	88,887,728,830.00	129,667,989,230.00	37,714,192,711.45	122,689,587,680.00	-	181,580,372,910.00	272,246,991,380.00	571,624,544,830.00
023400400100	Adamawa State Road Maintenance Agency	8,898,399.16	139,461,160.00	91,038,460.00	12,600,301.22	32,016,770.00	-	1,759,680,320.00	1,934,780,310.00	3,052,129,800.00
023400500100	Energy Development	-	-	482,067,200.00	-	150,000,000.00	-	80,720,200.00	88,792,320.00	-
023600000000	Ministry of Culture and Tourism	252,880,134.94	1,274,252,120.00	6,172,227,520.00	3,711,143,869.71	2,600,587,780.00	-	3,782,058,810.00	5,434,614,620.00	11,169,275,270.00
023600100100	Ministry of Culture and Tourism	104,693,836.13	393,366,570.00	5,548,293,070.00	3,561,846,648.22	2,279,459,310.00	-	3,422,624,020.00	5,051,007,200.00	8,312,015,050.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	16,921,861.90	80,377,710.00	82,861,310.00	22,809,535.17	55,513,410.00	-	92,796,920.00	100,058,440.00	2,271,608,560.00
023600400100	Arts Council	131,264,436.92	428,368,930.00	435,816,330.00	126,487,686.33	236,529,560.00	-	239,171,030.00	253,738,600.00	561,429,410.00
023605200100	Hotel and Tourism Board	-	372,138,910.00	105,256,810.00	-	29,085,500.00	-	27,466,840.00	29,810,350.00	24,222,250.00
023800000000	Ministry of Budget and Economic Planning	548,122,404.03	12,585,658,860.00	6,857,033,960.00	533,215,831.30	2,541,655,560.00	90,000,000.00	3,206,625,910.00	4,326,608,650.00	8,581,017,510.00
023800100100	Ministry of Budget and Economic Planning	168,013,328.19	11,346,593,510.00	5,535,603,810.00	118,510,387.45	1,374,824,410.00	50,000,000.00	1,641,455,230.00	2,402,749,930.00	5,023,141,470.00
023800200100	Adamawa State Planning Commission	169,665,695.70	425,094,550.00	467,154,650.00	178,280,608.43	527,234,750.00	40,000,000.00	763,422,970.00	950,733,680.00	1,472,329,370.00
023800400100	Adamawa State Bureau of Statistics	210,443,380.14	813,970,800.00	854,275,500.00	236,424,835.42	639,596,400.00	-	801,747,710.00	973,125,040.00	2,085,546,670.00
025000000000	Fiscal Responsibility Commission	81,199,154.49	794,780,210.00	738,058,310.00	67,612,948.23	356,585,540.00	-	425,343,710.00	529,977,460.00	1,166,516,170.00
025000100100	Fiscal Responsibility Commission	81,199,154.49	794,780,210.00	738,058,310.00	67,612,948.23	356,585,540.00	-	425,343,710.00	529,977,460.00	1,166,516,170.00
025200000000	Ministry of Water Resources	1,698,602,612.15	12,736,656,270.00	9,131,075,070.00	2,111,128,245.06	8,572,165,103.00	250,000,000.00	12,219,572,380.00	17,666,952,710.00	37,777,981,823.00
025200100100	Ministry of Water Resources	904,458,872.23	6,301,829,260.00	5,467,413,760.00	1,168,569,704.16	4,363,783,363.00	250,000,000.00	6,474,791,400.00	9,653,192,590.00	20,395,711,153.00
025210200100	Adamawa State Water Board	706,957,519.65	5,153,747,600.00	2,869,256,400.00	891,937,008.66	3,088,869,700.00	-	4,045,543,970.00	5,555,284,040.00	12,466,449,490.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	45,592,377.24	912,836,710.00	587,940,110.00	37,609,649.19	561,256,950.00	-	884,824,350.00	1,261,456,840.00	2,425,196,690.00
025210400100	Small Towns Water Supply Agency	41,593,843.03	368,242,700.00	206,464,800.00	13,011,883.05	558,255,090.00	-	814,412,660.00	1,197,019,240.00	2,490,624,490.00
025300000000	Ministry of Housing and Urban Development	4,612,796,328.70	15,502,749,420.00	46,635,748,420.00	16,744,566,214.03	29,601,090,110.00	-	43,997,598,670.00	65,849,581,380.00	136,770,007,020.00
025300100100	Ministry of Housing and Urban Development	4,506,393,568.17	14,292,067,820.00	45,619,104,320.00	16,625,191,435.05	27,147,065,450.00	-	40,400,476,940.00	60,558,735,300.00	126,449,809,990.00
025305300100	Adamawa State Urban Planning & Development Board	106,402,760.53	1,210,681,600.00	1,016,644,100.00	119,374,778.98	2,454,024,660.00	-	3,597,121,730.00	5,290,846,080.00	10,320,197,030.00
026000000000	Ministry of Lands and Survey	826,085,735.86	4,330,194,230.00	6,874,959,753.00	224,559,869.49	4,341,296,900.00	-	6,351,975,410.00	9,348,040,270.00	19,532,342,400.00
026000100100	Ministry of Lands and Survey	733,853,278.93	3,405,571,690.00	5,825,715,813.00	146,379,206.98	1,886,920,950.00	-	2,739,379,770.00	3,993,467,090.00	8,429,420,010.00
026000200100	Office of the Surveyor General	92,232,456.93	924,622,540.00	1,049,280,940.00	78,180,662.51	2,454,375,950.00	-	3,612,595,640.00	5,354,573,180.00	11,102,922,390.00
026500000000	Ministry of Livestock & Aquaculture Development	641,922,052.33	1,947,483,710.00	1,959,858,510.00	567,063,588.56	1,799,548,040.00	213,000,000.00	2,107,653,930.00	2,662,467,780.00	6,515,741,020.00
026500100100	Ministry of Livestock & Aquaculture Development	641,922,052.33	1,947,483,710.00	1,959,858,510.00	567,063,588.56	1,799,548,040.00	213,000,000.00	2,107,653,930.00	2,662,467,780.00	6,515,741,020.00
026600000000	Ministry of Entrepreneurship Development	248,997,249.52	286,034,400.00	304,646,000.00	182,499,538.09	246,332,220.00	-	349,280,330.00	373,637,990.00	634,729,620.00
026600100100	Ministry of Entrepreneurship Development	248,997,249.52	286,034,400.00	304,646,000.00	182,499,538.09	246,332,220.00	-	349,280,330.00	373,637,990.00	634,729,620.00
026700000000	Ministry of Rural Infrastructure & Community Development	2,455,391,754.66	13,552,140,560.00	16,071,234,100.00	655,761,739.82	15,323,626,310.00	-	22,930,281,450.00	34,346,005,520.00	74,673,742,470.00
026700100100	Ministry of Rural Infrastructure & Community Development	2,101,472,279.60	11,252,140,560.00	12,071,234,100.00	561,128,569.76	9,860,916,310.00	-	14,736,216,450.00	22,054,908,010.00	48,576,269,960.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	353,919,475.06	2,300,000,000.00	4,000,000,000.00	94,633,200.06	5,462,710,000.00	-	8,194,065,000.00	12,291,097,510.00	26,097,472,510.00
030000000000	Law and Justice Sector	7,664,731,007.26	9,497,635,190.00	12,165,464,290.00	6,764,997,801.57	15,693,768,968.00	-	14,011,796,180.00	17,820,202,660.00	34,614,406,090.00
031800000000	Adamawa State Judicial Service Commission	4,193,433,223.26	3,459,980,130.00	3,967,792,730.00	3,851,327,617.56	6,405,531,088.00	-	6,814,825,490.00	7,343,118,310.00	13,097,022,750.00
031801100100	Adamawa State Judicial Service Commission	117,317,317.21	207,121,680.00	233,800,180.00	59,164,592.92	311,519,218.00	-	240,482,090.00	253,561,680.00	658,647,170.00
031805100100	High Court of Justice	1,557,208,377.95	1,098,518,000.00	1,453,788,400.00	2,023,684,909.60	2,277,998,810.00	-	1,841,869,090.00	1,995,849,960.00	1,813,809,420.00
031805200100	Customary Court of Appeal	207,928,656.81	215,911,130.00	251,040,130.00	114,184,786.24	514,346,890.00	-	824,182,040.00	894,075,470.00	752,092,230.00
031805300100	Sharia Court of Appeal	244,827,173.22	269,094,650.00	317,476,550.00	180,299,698.90	554,290,600.00	-	512,402,490.00	547,312,790.00	980,587,690.00
031805500100	Area Courts	2,066,151,698.07	1,669,334,670.00	1,711,687,470.00	1,473,993,629.90	2,747,375,570.00	-	3,395,889,780.00	3,652,318,410.00	8,891,886,240.00
032600000000	Ministry of Justice	3,471,297,784.00	6,037,655,060.00	8,197,671,560.00	2,913,670,184.01	9,288,237,880.00	-	7,196,970,690.00	10,477,084,350.00	21,517,383,340.00
032600100100	Ministry of Justice	3,471,297,784.00	6,037,655,060.00	8,197,671,560.00	2,913,670,184.01	9,288,237,880.00	-	7,196,970,690.00	10,477,084,350.00	21,517,383,340.00
050000000000	Social Sector	53,055,199,707.59	132,085,313,690.00	163,922,738,350.00	46,062,465,584.21	188,176,035,722.00	501,394,800.00	259,476,462,830.00	358,509,900,980.00	750,269,978,172.00
051300000000	Ministry of Youth & Sports Development	4,651,097,386.22	7,729,595,920.00	17,555,266,520.00	2,671,837,789.07	19,652,033,530.00	-	31,901,191,670.00	45,204,111,930.00	80,911,767,320.00
051300100100	Ministry of Youth and Sports Development	4,240,967,058.96	7,429,449,900.00	17,154,696,300.00	2,101,295,899.53	18,419,026,080.00	-	29,650,957,550.00	42,737,509,660.00	79,785,032,950.00
051305100100	Sports Council	191,934,120.71	132,390,550.00	146,516,550.00	336,392,926.38	452,727,910.00	-	1,893,825,800.00	2,076,249,890.00	1,024,838,790.00
051305300100	Adamawa United Foot Ball Club	218,196,206.55	167,215,470.00	254,						

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
051700900100	Adamawa State Mass Education Board (ADSMEB)	155,350,533.80	1,226,420,740.00	531,246,840.00	136,586,894.15	235,814,110.00	-	239,643,170.00	251,935,150.00	700,904,040.00
051705100100	Post Primary Schools Mgt Board	14,595,829,373.67	14,037,899,740.00	14,524,781,540.00	17,134,099,253.92	23,920,659,160.00	-	22,565,326,500.00	23,715,664,320.00	66,424,373,380.00
051706400100	Education Resource Centre	41,097,943.46	230,126,830.00	279,747,630.00	65,364,832.14	311,547,310.00	-	1,862,443,900.00	2,119,110,470.00	544,761,240.00
051700500100	College of Agriculture, Science and Technology Ganye	780,396,447.89	1,762,704,200.00	2,276,013,500.00	682,427,041.19	2,536,875,010.00	-	2,891,610,650.00	3,194,143,170.00	8,188,057,670.00
051700400100	College of Legal Studies Yola	585,055,626.28	2,089,471,440.00	2,099,484,140.00	503,188,826.87	1,283,086,660.00	-	1,258,351,290.00	1,330,734,360.00	3,209,676,150.00
051701800100	Adamawa State Polytechnic Yola	1,539,041,807.18	3,515,791,820.00	3,665,341,620.00	1,278,807,156.26	3,059,277,450.00	-	3,169,281,360.00	3,468,706,920.00	8,391,138,140.00
051701900100	College of Education Hong	1,383,692,254.18	2,237,668,850.00	2,260,787,950.00	1,202,563,023.97	2,390,532,960.00	-	2,679,026,500.00	2,890,613,770.00	7,359,467,950.00
051702100100	Adamawa State University Mubi	4,130,933,938.00	5,604,478,600.00	8,559,521,200.00	5,479,010,805.59	24,754,218,970.00	-	30,858,036,430.00	42,383,113,340.00	88,408,879,760.00
051702200100	Adamawa State Scholarship Trust Fund	987,255,572.46	1,077,101,050.00	6,712,836,050.00	516,032,210.26	5,575,682,330.00	-	10,252,370,180.00	14,575,670,980.00	26,541,269,790.00
051702300100	College of Nursing Sciences Yola	886,019,285.62	1,707,579,110.00	1,490,462,010.00	367,173,707.63	1,069,819,700.00	-	1,173,113,800.00	1,450,139,820.00	3,109,015,090.00
051702400100	College of Health Technology Michika	843,254,967.45	2,443,905,400.00	2,600,009,600.00	334,257,719.05	933,102,270.00	-	1,302,467,970.00	1,509,281,850.00	2,815,890,270.00
051702500100	College of Technology, Innovation and Entrepreneurship Studies	-	-	-	-	1,920,938,057.00	-	2,106,341,800.00	2,252,286,300.00	3,884,473,107.00
056900000000	Ministry of Tertiary and Professional Education	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	-	25,518,120.00	26,794,090.00	76,615,120.00
056900100100	Ministry of Tertiary and Professional Education	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	-	25,518,120.00	26,794,090.00	76,615,120.00
052100000000	Ministry of Health and Human Services	9,052,486,924.40	22,365,973,680.00	28,715,067,480.00	7,414,300,550.70	47,637,788,228.00	255,594,800.00	68,513,941,300.00	98,132,546,470.00	208,074,228,648.00
052100100100	Ministry of Health and Human Services	3,175,396,158.10	12,646,274,760.00	18,296,530,060.00	2,315,213,446.09	32,989,065,828.00	190,000,000.00	49,249,793,660.00	73,630,086,070.00	155,334,027,578.00
052100300100	Primary Health Care Development Agency	164,239,709.69	660,618,040.00	668,653,940.00	81,836,368.98	1,309,363,170.00	65,594,800.00	3,305,592,490.00	4,271,639,210.00	5,740,645,060.00
052100200100	Adamawa State Contributory Health Management Agency	9,521,988.76	1,219,795,600.00	1,715,979,900.00	19,714,922.36	5,229,093,890.00	-	7,845,018,790.00	11,686,596,100.00	24,141,504,530.00
052102700100	Adamawa State Referral Center	-	-	-	-	46,738,540.00	-	49,075,470.00	51,529,250.00	147,343,260.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	32,181,467.48	230,579,460.00	236,316,360.00	28,278,042.10	59,679,300.00	-	98,232,860.00	105,991,500.00	123,982,640.00
052110200100	Adamawa State Hospital Services Management Board	5,335,131,141.65	7,145,865,000.00	7,275,950,800.00	4,641,724,769.40	7,290,455,180.00	-	7,140,889,910.00	7,499,581,280.00	21,340,786,490.00
052110300100	Adamawa Traditional Medicine Board	3,445,080.00	4,622,520.00	6,486,920.00	7,346,189.19	57,753,300.00	-	170,251,570.00	186,332,470.00	56,708,140.00
052111300100	Adamawa State Drugs Supply Management Agency	68,171,854.80	89,124,690.00	93,067,990.00	61,559,957.48	213,564,610.00	-	418,494,490.00	450,444,390.00	594,450,090.00
052111400100	Adamawa State Specialist Hospital Yola	264,399,523.93	369,093,610.00	422,081,510.00	258,626,855.09	442,074,410.00	-	236,592,060.00	250,346,200.00	594,780,860.00
053500000000	Ministry of Environment and Natural Resources Development	704,257,373.95	7,006,834,500.00	5,483,508,200.00	584,715,960.00	3,621,950,600.00	-	5,030,105,910.00	7,045,854,260.00	14,383,795,880.00
053500100100	Ministry of Environment and Natural Resources Development	695,366,154.70	6,298,273,800.00	4,710,300,300.00	465,162,536.08	2,872,278,240.00	-	4,069,878,460.00	5,775,946,280.00	12,113,994,790.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Pro	8,891,219.25	708,560,700.00	773,207,900.00	119,553,424.16	748,927,360.00	-	960,227,450.00	1,269,907,980.00	2,269,801,090.00
055400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian	499,589,820.08	3,701,878,760.00	4,632,595,560.00	25,217,969.25	556,187,380.00	-	814,707,710.00	1,195,807,970.00	2,508,759,860.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian	499,589,820.08	3,701,878,760.00	4,632,595,560.00	25,217,969.25	556,187,380.00	-	814,707,710.00	1,195,807,970.00	2,508,759,860.00
055100000000	Ministry for Local Government Affairs	134,648,183.43	239,421,220.00	260,810,920.00	127,285,655.53	367,132,580.00	-	587,993,260.00	654,740,840.00	1,078,548,720.00
055100100100	Ministry for Local Government Affairs	62,812,856.80	149,630,900.00	152,115,400.00	90,733,349.99	167,877,890.00	-	402,340,270.00	458,265,010.00	613,621,030.00
055100500100	Local Government Staff Pension Board	51,724,326.63	89,790,320.00	108,695,520.00	36,552,305.54	199,254,690.00	-	185,652,990.00	196,475,830.00	464,927,690.00
Adamawa State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification										
	Total Personnel Expenditure	52,522,371,889.30	74,227,057,900.00	74,935,973,630.00	47,734,770,279.34	104,231,043,377.00	-	109,442,601,710.00	114,914,738,020.00	328,588,383,107.00
010000000000	Administration Sector	17,893,389,437.80	33,840,555,700.00	32,764,471,430.00	11,636,942,474.29	43,789,981,540.00	-	46,504,482,370.00	48,829,708,180.00	139,624,172,090.00
011100000000	Governor's Office	378,351,506.15	628,091,900.00	628,091,900.00	368,876,746.32	1,074,781,100.00	-	1,128,520,540.00	1,184,946,950.00	3,388,248,590.00
011100100100	Office of the Governor	137,969,288.96	163,430,600.00	163,430,600.00	165,581,902.26	365,445,760.00	-	383,718,080.00	402,904,030.00	1,152,067,870.00
011100100200	Office of the Deputy Governor	30,111,435.06	44,098,600.00	44,098,600.00	33,260,610.16	100,203,520.00	-	105,213,750.00	110,474,490.00	315,891,760.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	450,000.00	-	-	-	-	-	-	-	-
011101000100	Bureau for Public Procurement (BPP)	159,656,166.35	310,501,500.00	310,501,500.00	116,063,652.67	392,284,760.00	-	411,899,090.00	432,494,130.00	1,236,677,980.00
011101700100	Cabinet Affairs Office	-	2,031,000.00	2,031,000.00	-	2,132,560.00	-	2,239,220.00	2,351,200.00	6,722,980.00
011101800100	Security and Special Services Department	43,247,051.75	94,065,100.00	94,065,100.00	45,417,424.63	76,003,650.00	-	79,803,880.00	83,794,140.00	239,601,670.00
011118400100	Gongola Basin Energy Development Company	5,427,427.38	11,099,000.00	11,099,000.00	6,720,155.70	10,918,770.00	-	11,464,760.00	12,038,030.00	34,421,560.00
011118500100	Department of Chieftaincy Affairs	-	-	-	-	124,820,880.00	-	131,061,960.00	137,615,100.00	393,497,940.00
011110300100	Boundary Commission	1,490,136.65	2,866,100.00	2,866,100.00	1,833,000.90	2,971,200.00	-	3,119,800.00	3,275,830.00	9,366,830.00
016100000000	Office of the Secretary to the State Government	2,703,013,863.98	4,312,370,600.00	4,812,370,600.00	2,011,194,009.77	13,711,187,102.00	-	14,396,746,650.00	15,116,584,150.00	43,224,517,902.00
016100100100	Office of the Secretary to the State Government	2,679,420,810.32	4,250,254,500.00	4,750,254,500.00	1,978,141,215.90	13,520,275,822.00	-	14,196,289,670.00	14,906,104,200.00	42,622,669,692.00
016102100100	Poverty Alleviation Agency	-	-	-	-	27,734,260.00	-	29,120,980.00	30,577,030.00	87,432,270.00
016103700100	Muslim Pilgrims Welfare Commission	14,531,101.17	53,062,800.00	53,062,800.00	17,057,255.43	57,234,070.00	-	60,095,830.00	63,100,680.00	180,430,580.00
016103800100	Christian Pilgrims Welfare Board	9,061,952.49	9,053,300.00	9,053,300.00	15,995,538.45	76,615,090.00	-	82,545,910.00	86,673,260.00	247,834,260.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	-	-	-	13,903,960.00	-	15,329,160.00	15,329,120.00	43,832,240.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	-	-	-	-	13,423,900.00	-	14,095,100.00	14,799,860.00	42,318,860.00
011200000000	Adamawa State House of Assembly	713,250,025.47	2,939,122,300.00	2,939,122,300.00	545,859,948.28	3,627,549,318.00	-	4,333,926,970.00	4,550,623,480.00	13,012,099,768.00
011200300100	Adamawa State House of Assembly (Legislature)	471,296,094.08	2,547,094,400.00	2,547,094,400.00	356,515,927.94	2,778,586,628.00	-	2,917,831,100.00	3,043,276,398.00	8,343,276,398.00
011200400100	House of Assembly Service Commission	241,953,931.39	392,027,900.00	392,027,900.00	189,344,020.34	980,990,690.00	-	1,555,040,300.00	1,632,792,380.00	4,668,823,370.00
012300000000	Ministry of Information and Strategy	483,757,867.95	694,255,200.00	694,255,200.00	525,039,799.16	933,746,640.00	-	980,434,300.00	1,029,456,210.00	2,943,637,080.00
012300100100	Ministry of Information and Strategy	59,965,008.38	83,399,600.00	83,399,600.00	65,231,861.14	122,172,570.00	-	128,281,240.00	134,695,350.00	385,149,160.00
012300300100	Adamawa Television Corporation (ATV)	189,377,042.13	293,156,200.00	293,156,200.00	202,091,063.84	363,287,200.00	-	381,451,610.00	400,524,260.00	1,145,263,070.00
012300400100	Adamawa Broadcasting Corporation (ABC)	160,951,298.59	214,600,900.00	214,600,900.00	171,246,796.30	298,728,980.00	-	313,665,490.00	329,348,820.00	941,743,290.00
012301300100	Government Printing Press (GPP)	24,858,959.79	36,795,900.00	36,795,900.00	30,553,712.97	45,623,890.00	-	47,905,120.00	50,300,410.00	143,829,420.00
012305500100	Adamawa Press Limited (APL)	48,605,559.06	66,302,600.00	66,302,600.00	55,916,364.91	103,934,000.00	-	109,130,770.00	114,587,370.00	327,652,140.00
012500000000	Office of the Head of Service	13,304,827,859.51	24,769,464,800.00	23,193,380,530.00	7,915,339,273.47	23,666,063,800.00	-	24,849,367,300.00	26,091,835,950.00	74,607,267,050.00
012500										

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
012500700100	Adamawa State Staff Pension Board	12,543,099,920.89	23,790,714,900.00	22,214,630,630.00	7,096,742,906.42	22,318,631,220.00	-	23,434,562,810.00	24,606,290,990.00	70,359,485,020.00
012500800100	Department of Labour and Productivity	776,773.48	3,383,600.00	3,383,600.00	962,609.42	1,560,530.00	-	1,638,600.00	1,720,570.00	4,919,700.00
014000000000	Office of the State Auditor General	249,676,671.11	431,310,300.00	431,310,300.00	190,670,866.74	475,582,160.00	-	499,361,490.00	524,329,790.00	1,499,273,440.00
014000100100	Office of the State Auditor General	169,073,135.87	279,296,400.00	279,296,400.00	135,151,489.89	300,951,970.00	-	315,999,650.00	331,799,720.00	948,751,340.00
014000200100	Office of the Auditor General for Local Government	80,603,535.24	147,395,900.00	147,395,900.00	55,519,376.85	179,047,620.00	-	179,047,780.00	188,000,250.00	537,566,650.00
014000300100	Audit Commission	-	4,618,000.00	4,618,000.00	-	4,108,570.00	-	4,314,060.00	4,529,820.00	12,952,450.00
014700000000	Civil Service Commission (CSC)	12,176,854.30	17,205,800.00	17,205,800.00	19,076,667.33	98,624,930.00	-	103,556,220.00	108,734,070.00	310,915,220.00
014700100100	Civil Service Commission	12,176,854.30	17,205,800.00	17,205,800.00	19,076,667.33	98,624,930.00	-	103,556,220.00	108,734,070.00	310,915,220.00
014900000000	Local Government Service Commission	9,705,778.70	3,746,000.00	3,746,000.00	16,111,929.26	37,831,940.00	-	39,723,570.00	41,709,810.00	119,265,320.00
014900100100	Local Government Service Commission	9,705,778.70	3,746,000.00	3,746,000.00	16,111,929.26	37,831,940.00	-	39,723,570.00	41,709,810.00	119,265,320.00
014800000000	Adamawa State Independence Electoral Commission	30,298,713.49	35,387,300.00	35,387,300.00	37,628,991.26	154,185,300.00	-	161,894,640.00	169,989,420.00	486,069,360.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	30,298,713.49	35,387,300.00	35,387,300.00	37,628,991.26	154,185,300.00	-	161,894,640.00	169,989,420.00	486,069,360.00
016300000000	Ministry for Special Duties	8,330,297.13	9,601,500.00	9,601,500.00	7,144,242.68	10,429,250.00	-	10,950,760.00	11,498,350.00	32,878,360.00
016300100100	Ministry for Special Duties	8,330,297.13	9,601,500.00	9,601,500.00	7,144,242.68	10,429,250.00	-	10,950,760.00	11,498,350.00	32,878,360.00
020000000000	Economic Sector	4,018,449,149.71	6,167,181,800.00	6,167,181,800.00	4,000,579,112.60	7,466,904,710.00	-	7,840,251,780.00	8,232,266,420.00	23,539,422,910.00
021500000000	Ministry of Agriculture	418,956,027.25	665,640,700.00	665,640,700.00	428,561,328.21	674,754,650.00	-	708,492,600.00	743,917,480.00	2,127,164,730.00
021500100100	Ministry of Agriculture	267,317,931.22	384,603,300.00	384,603,300.00	287,580,624.02	460,705,290.00	-	483,740,620.00	507,927,730.00	1,452,373,640.00
021510200100	Adamawa Agricultural Development Program (AADP)	93,073,104.56	162,208,400.00	162,208,400.00	85,737,359.13	128,315,930.00	-	134,731,820.00	141,468,500.00	404,516,250.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	58,564,991.47	118,829,000.00	118,829,000.00	55,243,345.06	85,733,430.00	-	90,020,160.00	94,521,250.00	270,274,840.00
022000000000	Ministry of Finance	1,132,791,226.68	1,418,748,200.00	1,418,748,200.00	995,084,644.68	2,007,343,160.00	-	2,107,710,580.00	2,213,096,440.00	6,328,150,180.00
022000100100	Ministry of Finance	74,622,202.27	176,876,800.00	176,876,800.00	77,162,330.38	110,268,820.00	-	115,782,320.00	121,571,500.00	347,622,640.00
022000200100	Debt Management Agency	20,005,991.17	27,337,500.00	27,337,500.00	16,702,772.10	60,512,980.00	-	63,538,700.00	66,715,720.00	190,767,400.00
022000700100	Office of the Accountant General	679,534,916.83	585,508,400.00	585,508,400.00	478,151,614.02	1,165,899,470.00	-	1,224,194,520.00	1,285,404,340.00	3,675,498,330.00
022000800100	Board of Internal Revenue	358,628,116.41	629,025,500.00	629,025,500.00	423,067,928.18	670,661,890.00	-	704,195,040.00	739,404,880.00	2,114,261,810.00
022200000000	Ministry of Commerce, Trade and Industries	127,182,704.20	168,722,600.00	168,722,600.00	153,061,120.65	280,427,010.00	-	294,448,420.00	309,170,900.00	884,046,330.00
022200100100	Ministry of Commerce	126,732,704.20	168,722,600.00	168,722,600.00	153,061,120.65	280,427,010.00	-	294,448,420.00	309,170,900.00	884,046,330.00
022201900100	Jimeta Ultra Modern Market Office	450,000.00	-	-	-	-	-	-	-	-
022900000000	Ministry of Transportation	68,257,809.12	129,747,000.00	129,747,000.00	81,685,365.10	161,905,040.00	-	170,000,380.00	178,500,490.00	510,405,910.00
022900100100	Ministry of Transportation	66,450,750.49	99,369,100.00	99,369,100.00	78,071,247.85	111,494,170.00	-	117,068,910.00	122,922,390.00	351,485,470.00
022905300100	Adamawa State Transport Board	1,807,058.63	30,377,900.00	30,377,900.00	3,614,117.25	50,410,870.00	-	52,931,470.00	55,578,100.00	158,920,440.00
023300000000	Ministry of Mineral Resources Development	14,064,278.30	15,614,700.00	15,614,700.00	14,158,470.65	25,305,520.00	-	26,570,840.00	27,899,460.00	79,775,820.00
023300100100	Ministry of Mineral Resources Development	14,064,278.30	14,101,500.00	14,101,500.00	13,258,470.65	19,309,420.00	-	20,274,930.00	21,288,740.00	60,873,090.00
023305100100	Guyuk Cement Company	-	842,400.00	842,400.00	-	-	-	-	-	-
023305200100	Adamawa State Mining Company	-	670,800.00	670,800.00	900,000.00	5,996,100.00	-	6,295,910.00	6,610,720.00	18,902,730.00
023400000000	Ministry of Works and Energy Development	117,217,888.54	204,371,300.00	204,371,300.00	123,273,663.69	184,208,920.00	-	193,419,470.00	203,090,550.00	580,718,940.00
023400100100	Ministry of Works and Energy Development	111,600,201.21	197,936,100.00	197,936,100.00	117,110,660.73	167,672,950.00	-	176,056,650.00	184,859,540.00	528,589,140.00
023400400100	Adamawa State Road Maintenance Agency	5,617,687.33	6,435,200.00	6,435,200.00	6,163,002.96	16,535,970.00	-	17,362,820.00	18,231,010.00	52,129,800.00
023600000000	Ministry of Culture and Tourism	159,897,244.75	222,651,500.00	222,651,500.00	173,278,385.22	302,869,570.00	-	318,013,220.00	333,914,040.00	954,796,830.00
023600100100	Ministry of Culture and Tourism	52,495,523.87	72,977,000.00	72,977,000.00	54,713,639.40	78,652,800.00	-	82,585,500.00	86,714,820.00	247,953,120.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	12,192,411.11	15,609,700.00	15,609,700.00	16,003,385.41	38,443,110.00	-	40,365,310.00	42,383,630.00	121,192,050.00
023600400100	Arts Council	95,209,309.78	134,064,800.00	134,064,800.00	102,561,360.42	178,090,160.00	-	186,994,730.00	196,344,520.00	561,429,410.00
023605200100	Hotel and Tourism Board	-	-	-	-	7,683,500.00	-	8,067,680.00	8,471,070.00	24,222,250.00
023800000000	Ministry of Budget and Economic Planning	283,670,807.03	790,789,700.00	790,789,700.00	314,352,010.74	632,003,760.00	-	663,604,160.00	696,784,590.00	1,992,392,510.00
023800100100	Ministry of Budget and Economic Planning	33,820,420.48	413,504,200.00	413,504,200.00	33,599,058.87	82,875,910.00	-	87,019,760.00	91,370,800.00	261,266,470.00
023800200100	Adamawa State Planning Commission	65,969,599.50	100,044,900.00	100,044,900.00	78,855,899.20	172,031,450.00	-	180,633,100.00	189,664,820.00	542,329,370.00
023800400100	Adamawa State Bureau of Statistics	183,880,787.05	277,240,600.00	277,240,600.00	201,897,052.67	377,096,400.00	-	395,951,300.00	415,748,970.00	1,188,796,670.00
025000000000	Fiscal Responsibility Commission	46,744,367.56	74,271,400.00	74,271,400.00	41,238,708.73	188,585,540.00	-	198,014,890.00	207,915,740.00	594,516,170.00
025000100100	Fiscal Responsibility Commission	46,744,367.56	74,271,400.00	74,271,400.00	41,238,708.73	188,585,540.00	-	198,014,890.00	207,915,740.00	594,516,170.00
025200000000	Ministry of Water Resources	639,685,680.92	925,635,500.00	925,635,500.00	736,253,954.84	1,212,602,380.00	-	1,273,232,720.00	1,336,894,590.00	3,822,729,690.00
025200100100	Ministry of Water Resources	64,817,715.03	91,101,200.00	91,101,200.00	70,098,756.87	100,681,810.00	-	105,715,960.00	111,001,820.00	317,399,590.00
025210200100	Adamawa State Water Board	547,011,623.92	793,623,100.00	793,623,100.00	634,801,942.16	1,041,741,330.00	-	1,093,828,450.00	1,148,519,940.00	3,284,089,720.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	27,856,341.97	38,462,500.00	38,462,500.00	31,353,255.81	58,856,950.00	-	61,799,850.00	64,889,890.00	185,546,690.00
025210400100	Small Towns Water Supply Agency	-	2,448,700.00	2,448,700.00	-	11,322,290.00	-	11,888,460.00	12,482,940.00	35,693,690.00
025300000000	Ministry of Housing and Urban Development	138,120,592.60	232,602,400.00	232,602,400.00	149,477,032.36	236,700,810.00	-	248,535,960.00	260,962,870.00	746,199,640.00
025300100100	Ministry of Housing and Urban Development	42,926,537.73	101,155,200.00	101,155,200.00	46,885,091.89	69,310,850.00	-	72,776,440.00	76,415,320.00	218,502,610.00
025305300100	Adamawa State Urban Planning & Development Board	95,194,054.87	131,447,200.00	131,447,200.00	102,591,940.47	167,389,960.00	-	175,759,520.00	184,547,550.00	527,697,030.00
026000000000	Ministry of Lands and Survey	151,491,376.37	221,855,200.00	221,855,200.00	168,132,455.28	277,945,800.00	-	291,843,220.00	306,435,500.00	876,224,520.00
026000100100	Ministry of Lands and Survey	95,370,701.45	129,493,400.00	129,493,400.00	107,344,456.77	187,635,150.00	-	197,016,980.00	206,867,880.00	591,520,010.00
026000200100	Office of the Surveyor General	56,120,674.92	92,361,800.00	92,361,800.00	60,787,998.51	90,310,650.00	-	94,826,240.00	99,567,620.00	284,704,510.00
026500000000	Ministry of Livestock & Aquaculture Development	557,302,192.45	922,482,000.00	922,482,000.00	442,298,549.46	1,006,698,140.00	-	1,057,033,090.00	1,109,884,780.00	3,173,616,010.00
026500100100	Ministry of Livestock & Aquaculture Development	557,302,192.45	922,482,000.00	922,482,000.00	442,298,549.46	1,006,698,140.00	-	1,057,033,090.00	1,109,884,780.00	3,173,616,010.00
026600000000	Ministry of Entrepreneurship Development	113,915,257.16	99,274,200.00	99,274,200.00	132,417,295.09	201,341,620.00	-	211,408,750.00	221,979,250.00	634,729,620.00
026600100100	Ministry of Entrepreneurship Development	113,915,								

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
030000000000	Law and Justice Sector	2,605,422,489.04	2,439,983,300.00	2,439,983,300.00	1,872,561,270.36	3,788,074,390.00	-	4,607,478,670.00	4,837,853,030.00	13,833,406,090.00
031800000000	Adamawa State Judicial Service Commission	2,390,015,153.09	2,006,304,600.00	2,006,304,600.00	1,709,471,228.27	3,437,913,210.00	-	4,239,809,350.00	4,451,800,190.00	12,729,522,750.00
031801100100	Adamawa State Judicial Service Commission	44,633,794.70	78,113,600.00	78,113,600.00	29,362,438.78	208,928,420.00	-	219,374,960.00	230,343,790.00	658,647,170.00
031805100100	High Court of Justice	359,872,485.78	295,720,400.00	295,720,400.00	239,884,518.55	575,355,790.00	-	604,123,680.00	634,329,950.00	1,813,809,420.00
031805200100	Customary Court of Appeal	70,660,295.59	58,407,200.00	58,407,200.00	51,287,624.22	238,570,030.00	-	250,498,600.00	263,023,600.00	752,092,230.00
031805300100	Sharia Court of Appeal	104,325,796.63	86,118,600.00	86,118,600.00	83,589,635.82	311,050,730.00	-	326,603,360.00	342,933,600.00	980,587,690.00
031805500100	Area Courts	1,810,522,780.39	1,487,944,800.00	1,487,944,800.00	1,305,347,010.90	2,104,008,240.00	-	2,839,208,750.00	2,981,169,250.00	8,524,386,240.00
032600000000	Ministry of Justice	215,407,335.95	433,678,700.00	433,678,700.00	163,090,042.09	350,161,180.00	-	367,669,320.00	386,052,840.00	1,103,883,340.00
032600100100	Ministry of Justice	215,407,335.95	433,678,700.00	433,678,700.00	163,090,042.09	350,161,180.00	-	367,669,320.00	386,052,840.00	1,103,883,340.00
050000000000	Social Sector	28,005,110,812.75	31,779,337,100.00	33,564,337,100.00	30,224,687,422.10	49,186,827,737.00	-	50,490,388,890.00	53,014,910,390.00	151,591,382,017.00
051300000000	Ministry of Youth & Sports Development	94,286,827.59	126,790,200.00	126,790,200.00	110,322,175.86	210,781,270.00	-	221,320,450.00	232,386,600.00	664,488,320.00
051300100100	Ministry of Youth and Sports Development	31,202,564.01	39,626,400.00	39,626,400.00	32,258,135.04	45,914,720.00	-	48,210,500.00	50,621,070.00	144,746,290.00
051305100100	Sports Council	63,084,263.58	86,828,400.00	86,828,400.00	73,440,540.82	132,544,410.00	-	139,171,690.00	146,130,350.00	417,846,450.00
051305300100	Adamawa United Foot Ball Club	-	335,400.00	335,400.00	4,623,500.00	32,322,140.00	-	33,938,260.00	35,635,180.00	101,895,580.00
051400000000	Ministry of Women Affairs	145,162,731.77	302,810,200.00	302,810,200.00	163,555,706.80	265,363,170.00	-	278,631,380.00	292,563,000.00	836,557,550.00
051400100100	Ministry of Women Affairs	145,162,731.77	302,810,200.00	302,810,200.00	163,555,706.80	265,363,170.00	-	278,631,380.00	292,563,000.00	836,557,550.00
051700000000	Ministry of Education and Human Capital Development	21,636,696,975.83	22,879,831,000.00	24,664,831,000.00	24,758,560,956.81	39,919,941,557.00	-	40,760,939,770.00	42,798,987,890.00	122,379,869,217.00
051700100100	Ministry of Education and Human Capital Development	138,583,109.89	246,006,800.00	246,006,800.00	174,645,285.62	320,642,200.00	-	336,674,350.00	353,508,120.00	1,010,824,670.00
051700300100	Adamawa State Universal Basic Education Board	150,877,283.40	185,482,600.00	185,482,600.00	213,593,118.97	443,968,280.00	-	466,166,740.00	489,475,120.00	1,399,610,140.00
051700800100	Adamawa State Library Board	192,758,411.18	254,206,500.00	254,206,500.00	215,747,746.08	328,831,900.00	-	345,273,570.00	362,537,310.00	1,036,642,780.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	133,459,556.72	184,497,300.00	184,497,300.00	134,812,362.47	222,332,710.00	-	233,449,400.00	245,121,930.00	700,904,040.00
051705100100	Post Primary Schools Mgt Board	13,465,787,380.75	13,047,179,500.00	13,047,179,500.00	16,345,382,738.05	22,170,380,060.00	-	22,123,899,140.00	23,230,094,180.00	66,424,373,380.00
051706400100	Education Resource Centre	14,630,900.31	24,766,800.00	24,766,800.00	18,085,787.63	30,059,010.00	-	31,562,030.00	33,140,200.00	94,761,240.00
051700500100	College of Agriculture, Science and Technology Ganye	753,571,378.90	871,588,000.00	871,588,000.00	655,170,608.73	2,265,111,500.00	-	2,378,367,170.00	2,497,285,640.00	7,140,764,310.00
051700400100	College of Legal Studies Yola	576,086,983.61	1,038,036,900.00	1,038,036,900.00	470,917,163.00	1,018,136,660.00	-	1,069,043,600.00	1,122,475,890.00	3,209,676,150.00
051701800100	Adamawa State Polytechnic Yola	1,533,643,195.44	2,668,388,700.00	2,668,388,700.00	1,264,485,293.92	2,390,527,450.00	-	2,510,053,950.00	2,635,556,740.00	7,536,138,140.00
051701900100	College of Education Hong	1,379,530,371.39	2,043,243,000.00	2,043,243,000.00	1,195,325,140.14	2,215,532,960.00	-	2,326,309,700.00	2,442,625,290.00	6,984,467,950.00
051702100100	Adamawa State University Mubi	2,670,544,648.00	1,112,478,600.00	2,897,478,600.00	3,476,040,748.59	6,109,081,570.00	-	6,414,535,690.00	6,735,262,500.00	19,258,879,760.00
051702200100	Adamawa State Scholarship Trust Fund	8,448,351.32	9,086,900.00	9,086,900.00	12,452,035.45	36,881,730.00	-	38,725,860.00	40,662,200.00	116,269,790.00
051702300100	College of Nursing Sciences Yola	314,938,446.88	667,519,000.00	667,519,000.00	252,475,512.13	516,968,500.00	-	542,817,020.00	569,957,970.00	1,629,743,490.00
051702400100	College of Health Technology Michika	303,838,958.04	527,350,400.00	527,350,400.00	329,427,416.05	619,298,970.00	-	650,264,010.00	682,777,290.00	1,952,340,270.00
051702500100	College of Technology, Innovation and Entrepreneurship Studies	-	-	-	-	1,232,188,057.00	-	1,293,797,540.00	1,358,487,510.00	3,884,473,107.00
056900000000	Ministry of Tertiary and Professional Education	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	-	25,518,120.00	26,794,090.00	76,615,120.00
056900100100	Ministry of Tertiary and Professional Education	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	-	25,518,120.00	26,794,090.00	76,615,120.00
052100000000	Ministry of Health and Human Services	5,622,026,219.60	7,464,611,000.00	7,464,611,000.00	4,754,297,686.44	7,767,052,270.00	-	8,155,405,290.00	8,563,176,000.00	24,485,633,560.00
052100100100	Ministry of Health and Human Services	203,473,876.24	258,711,500.00	258,711,500.00	160,261,298.75	334,293,260.00	-	351,007,980.00	368,558,450.00	1,053,859,690.00
052100300100	Primary Health Care Development Agency	70,746,362.38	125,915,400.00	125,915,400.00	54,391,103.24	171,996,070.00	-	180,595,960.00	189,625,830.00	542,217,860.00
052100200100	Adamawa State Contributory Health Management Agency	-	4,695,600.00	4,695,600.00	1,500,000.00	9,993,500.00	-	10,913,180.00	11,017,850.00	31,504,530.00
052102700100	Adamawa State Referral Center	-	-	-	-	46,738,540.00	-	49,075,470.00	51,529,250.00	147,343,260.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	20,351,468.63	39,558,200.00	39,558,200.00	16,986,361.07	39,328,300.00	-	41,294,770.00	43,359,570.00	123,982,640.00
052110200100	Adamawa State Hospital Services Management Board	5,168,562,061.52	6,895,865,000.00	6,895,865,000.00	4,381,327,946.66	6,769,480,180.00	-	7,107,954,260.00	7,463,352,050.00	21,340,786,490.00
052110300100	Adamawa Traditional Medicine Board	-	1,046,500.00	1,046,500.00	2,700,000.00	17,988,300.00	-	18,887,720.00	19,832,120.00	56,708,140.00
052111300100	Adamawa State Drugs Supply Management Agency	57,684,839.86	81,552,500.00	81,552,500.00	49,069,655.84	188,564,610.00	-	197,992,890.00	207,892,590.00	594,450,090.00
052111400100	Adamawa State Specialist Hospital Yola	101,207,610.98	57,266,300.00	57,266,300.00	88,061,320.87	188,669,510.00	-	198,103,060.00	208,008,290.00	594,780,860.00
053500000000	Ministry of Environment and Natural Resources Development	403,319,716.23	840,339,100.00	840,339,100.00	322,357,321.57	720,115,300.00	-	756,121,200.00	793,927,370.00	2,270,163,870.00
053500100100	Ministry of Environment and Natural Resources Development	402,869,716.23	630,253,800.00	630,253,800.00	241,724,529.91	512,765,940.00	-	538,404,290.00	565,324,550.00	1,616,494,780.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Pro	450,000.00	210,085,300.00	210,085,300.00	80,632,791.66	207,349,360.00	-	217,716,910.00	228,602,820.00	653,669,090.00
055400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian	4,362,696.56	6,723,500.00	6,723,500.00	2,908,464.38	7,059,680.00	-	7,412,670.00	7,783,310.00	22,255,660.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian	4,362,696.56	6,723,500.00	6,723,500.00	2,908,464.38	7,059,680.00	-	7,412,670.00	7,783,310.00	22,255,660.00
055100000000	Ministry for Local Government Affairs	82,950,905.06	134,060,800.00	134,060,800.00	96,608,097.81	271,466,580.00	-	285,040,010.00	299,292,130.00	855,798,720.00
055100100100	Ministry for Local Government Affairs	78,694,107.05	104,862,800.00	104,862,800.00	88,094,501.79	123,987,590.00	-	130,187,020.00	136,696,420.00	390,871,030.00
055100500100	Local Government Staff Pension Board	4,256,798.01	29,198,000.00	29,198,000.00	8,513,596.02	147,478,990.00	-	154,852,990.00	162,595,710.00	464,927,690.00
Adamawa State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification										
	Total Other Non-Debt Recurrent Expenditure	44,988,400,901.09	46,036,237,870.00	68,955,369,140.00	27,832,582,924.59	72,222,237,137.00	-	78,241,242,320.00	83,500,994,760.00	153,984,898,207.00
010000000000	Administration Sector	31,207,467,598.67	26,514,196,830.00	44,133,206,500.00	17,294,376,287.45	40,710,998,456.00	-	43,877,421,950.00	46,071,295,850.00	131,736,737,834.00
011000000000	Governor's Office	21,014,222,574.24	13,238,263,320.00	19,546,945,320.00	10,710,726,508.94	20,507,969,300.00	-	21,533,368,000.00	22,610,372,240.00	64,651,374,540.00
011100100100	Office of the Governor	7,018,540,111.24	3,757,005,200.00	5,711,866,900.00	4,754,033,260.75	7,000,000,000.00	-	7,350,000,000.00	7,717,500,000.00	22,067,500,000.00
011100100200	Office of the Deputy Governor	862,597,071.09	536,876,800.00	816,231,500.00	562,556,600.74	952,007,600.00	-	999,608,000.00	1,049,588,470.00	3,001,204,070.00
011100500100	Sustainable Development Goals (Former MDG's Office)	11,722,916.06	29,800,000.00	45,309,700.00	16,778,218.10	165,900,000.00	-	165,900,000.00	174,195,020.00	498,095,020.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	23,054,217.14	17,981,320.00	27,341,120.00	7,225,754.00	25,270,000.00	-	26,533,500.00	27,860,200.00	79,663,700.00
011101000100	Bureau for Public Procurement (BPP)	290,476,246.61	202,640,000.00	510,432,500.00	161,313,240.75	445,000,000.00	-	467,250,000.00	490,612,550.00	1,402,862,

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
011110100100	Community and Social Development Agency	-	20,151,560.00	30,641,260.00	-	35,646,800.00	-	37,429,180.00	39,300,840.00	112,376,820.00
011118400100	Gongola Basin Energy Development Company	1,402,189.00	1,144,390.00	1,144,390.00	-	139,022,700.00	-	145,973,910.00	153,272,760.00	438,269,370.00
011118500100	Department of Chieftaincy Affairs	256,122,860.58	71,564,700.00	108,805,100.00	127,263,072.57	510,951,600.00	-	536,499,190.00	563,324,240.00	1,610,775,030.00
011110300100	Boundary Commission	9,017,130.34	28,727,300.00	43,678,900.00	12,890,723.00	42,208,100.00	-	44,318,590.00	46,534,660.00	133,061,350.00
016100000000	Office of the Secretary to the State Government	3,769,771,590.15	7,672,989,010.00	11,651,400,210.00	3,212,381,142.98	9,839,015,300.00	-	10,330,966,280.00	10,847,515,130.00	31,017,496,710.00
016100100100	Office of the Secretary to the State Government	2,291,928,384.76	2,379,000,010.00	3,616,855,310.00	1,925,768,866.13	3,400,000,000.00	-	3,570,000,000.00	3,748,500,030.00	10,718,500,030.00
016102100100	Poverty Alleviation Agency	24,171,932.34	208,600,000.00	317,145,500.00	57,689,051.41	230,272,000.00	-	241,785,600.00	253,874,900.00	725,932,500.00
016103700100	Muslim Pilgrims Welfare Commission	745,107,802.52	2,205,200,040.00	3,352,621,940.00	1,144,741,091.30	2,627,000,300.00	-	2,758,350,430.00	2,896,268,180.00	8,281,618,910.00
016103800100	Christian Pilgrims Welfare Board	696,189,664.98	2,083,330,540.00	3,167,339,340.00	60,674,008.79	2,584,587,100.00	-	2,713,816,530.00	2,849,507,500.00	8,147,911,130.00
016105200100	African Union Development Agency/New Partnership for African	12,373,805.55	14,900,010.00	22,657,010.00	11,902,365.10	42,353,000.00	-	44,470,670.00	46,694,260.00	133,517,930.00
016105400100	Adamawa State Information Technology Development Agency (A	-	591,234,410.00	898,874,510.00	-	250,000,000.00	-	262,500,000.00	275,625,010.00	788,125,010.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	119,200,000.00	181,226,200.00	11,605,760.25	106,342,900.00	-	111,660,050.00	117,243,060.00	335,246,010.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	-	35,760,000.00	40,303,500.00	-	35,760,000.00	-	37,548,000.00	39,425,440.00	112,733,440.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	35,764,000.00	54,376,900.00	-	303,000,000.00	-	318,150,000.00	334,057,500.00	955,207,500.00
016105900100	Adamawa State Peace Commission	-	-	-	-	259,700,000.00	-	272,685,000.00	286,319,250.00	818,704,250.00
011200000000	Adamawa State House of Assembly	4,823,163,386.47	3,894,769,160.00	10,337,826,930.00	1,757,190,091.37	5,998,937,622.00	-	7,429,757,260.00	7,801,245,430.00	22,306,961,890.00
011200300100	Adamawa State House of Assembly (Legislature)	4,793,157,803.24	3,856,029,140.00	10,278,924,910.00	1,727,837,925.61	5,947,937,622.00	-	7,376,207,250.00	7,745,017,850.00	22,146,184,300.00
011200400100	House of Assembly Service Commission	30,005,583.23	38,740,020.00	58,902,020.00	29,352,165.76	51,000,000.00	-	53,550,010.00	56,227,580.00	160,777,590.00
012300000000	Ministry of Information and Strategy	510,004,825.06	350,558,320.00	532,980,620.00	298,430,308.14	712,073,200.00	-	747,677,000.00	785,061,280.00	2,244,811,480.00
012300100100	Ministry of Information and Strategy	386,781,579.25	243,333,200.00	369,949,500.00	171,747,937.01	470,001,400.00	-	493,501,550.00	518,176,810.00	1,481,679,760.00
012300300100	Adamawa Television Corporation (ATV)	48,995,854.54	34,842,160.00	52,974,160.00	20,732,204.00	54,377,700.00	-	57,096,600.00	59,951,460.00	171,425,760.00
012300400100	Adamawa Broadcasting Corporation (ABC)	31,153,524.26	31,857,330.00	48,438,430.00	30,071,600.60	86,573,700.00	-	90,902,430.00	95,447,670.00	272,923,800.00
012301300100	Government Printing Press (GPP)	22,641,505.78	17,880,000.00	27,185,600.00	45,797,035.25	56,120,400.00	-	58,926,420.00	61,872,790.00	176,919,610.00
012305500100	Adamawa Press Limited (APL)	20,432,361.23	22,645,630.00	34,432,930.00	30,081,531.28	45,000,000.00	-	47,250,000.00	49,612,550.00	141,862,550.00
012500000000	Office of the Head of Service	466,876,871.97	685,292,950.00	1,041,880,950.00	846,075,093.71	2,017,884,400.00	-	2,118,778,720.00	2,224,179,900.00	6,361,381,020.00
012500100100	Office of the Head of Service	244,214,225.21	401,596,870.00	610,561,270.00	637,739,396.91	1,299,129,400.00	-	1,364,085,940.00	1,432,290,360.00	4,095,505,700.00
012500500100	Establishment and Training Department	191,035,758.00	238,400,030.00	362,448,830.00	186,989,789.24	670,000,000.00	-	703,500,000.00	738,675,010.00	2,112,175,010.00
012500700100	Adamawa State Staff Pension Board	28,640,158.21	35,760,000.00	54,369,400.00	18,038,461.96	35,450,000.00	-	37,222,500.00	39,083,630.00	111,756,130.00
012500800100	Department of Labour and Productivity	2,986,730.55	9,536,050.00	14,501,450.00	3,307,445.60	13,305,000.00	-	13,970,280.00	14,668,900.00	41,944,180.00
014000000000	Office of the State Auditor General	503,288,467.39	548,050,550.00	833,224,650.00	355,413,156.14	1,067,245,000.00	-	1,120,607,270.00	1,176,637,860.00	3,364,490,130.00
014000100100	Office of the State Auditor General	474,260,119.36	493,806,520.00	750,750,920.00	306,885,429.60	827,674,000.00	-	869,057,700.00	912,510,690.00	2,609,242,390.00
014000200100	Office of the Auditor General for Local Government	5,293,742.77	4,523,640.00	6,879,640.00	-	12,936,000.00	-	13,582,820.00	14,262,040.00	40,780,860.00
014000300100	Audit Commission	23,734,605.26	49,720,390.00	75,594,090.00	48,527,726.54	226,635,000.00	-	237,966,750.00	249,865,130.00	714,466,880.00
014700000000	Civil Service Commission (CSC)	53,595,605.79	61,537,000.00	93,559,300.00	39,123,178.00	135,000,000.00	-	141,750,000.00	148,837,510.00	425,587,510.00
014700100100	Civil Service Commission	53,595,605.79	61,537,000.00	93,559,300.00	39,123,178.00	135,000,000.00	-	141,750,000.00	148,837,510.00	425,587,510.00
014900000000	Local Government Service Commission	2,092,054.37	7,152,010.00	10,875,810.00	1,741,919.10	14,109,300.00	-	14,814,810.00	15,555,650.00	44,479,760.00
014900100100	Local Government Service Commission	2,092,054.37	7,152,010.00	10,875,810.00	1,741,919.10	14,109,300.00	-	14,814,810.00	15,555,650.00	44,479,760.00
014800000000	Adamawa State Independence Electoral Commission	12,415,358.82	26,976,480.00	41,014,680.00	30,736,509.57	39,752,200.00	-	41,739,810.00	43,826,820.00	125,318,830.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	12,415,358.82	26,976,480.00	41,014,680.00	30,736,509.57	39,752,200.00	-	41,739,810.00	43,826,820.00	125,318,830.00
016300000000	Ministry for Special Duties	52,036,864.41	28,608,030.00	43,498,030.00	42,558,379.50	379,012,134.00	-	397,962,800.00	417,861,030.00	1,194,835,964.00
016300100100	Ministry for Special Duties	52,036,864.41	28,608,030.00	43,498,030.00	42,558,379.50	379,012,134.00	-	397,962,800.00	417,861,030.00	1,194,835,964.00
020000000000	Economic Sector	5,944,136,825.82	11,082,596,250.00	11,910,869,150.00	3,748,296,716.13	11,058,769,213.00	-	11,593,196,120.00	12,382,009,550.00	22,248,160,373.00
021500000000	Ministry of Agriculture	43,560,414.10	46,974,350.00	71,425,750.00	21,087,433.75	149,794,400.00	-	157,284,150.00	165,148,470.00	472,227,020.00
021500100100	Ministry of Agriculture	31,037,487.76	32,908,740.00	50,035,740.00	14,635,131.75	121,363,200.00	-	127,431,360.00	133,802,960.00	382,597,520.00
021510200100	Adamawa Agricultural Development Program (AADP)	5,984,754.86	6,913,600.00	10,513,200.00	6,452,302.00	15,335,900.00	-	16,102,700.00	16,907,850.00	48,346,450.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	6,538,171.48	7,152,010.00	10,876,810.00	-	13,095,300.00	-	13,750,090.00	14,437,660.00	41,283,050.00
022000000000	Ministry of Finance	3,395,437,754.19	8,100,484,370.00	7,649,802,970.00	1,693,234,529.70	6,907,512,113.00	-	7,252,888,070.00	7,615,533,170.00	21,775,933,353.00
022000100100	Ministry of Finance	1,242,148,425.18	2,145,600,120.00	2,894,417,320.00	1,043,674,704.76	3,040,001,100.00	-	3,192,001,210.00	3,351,601,380.00	9,583,603,690.00
022000200100	Debt Management Agency	33,900,380.27	18,332,440.00	64,591,940.00	9,981,523.23	49,723,300.00	-	52,209,500.00	54,820,070.00	156,752,870.00
022000700100	Office of the Accountant General	2,051,152,987.83	4,941,206,930.00	3,177,539,530.00	639,578,301.71	2,817,093,400.00	-	2,957,948,210.00	3,105,845,880.00	8,880,887,490.00
022000800100	Board of Internal Revenue	26,396,171.46	987,882,960.00	1,501,906,160.00	-	1,000,694,313.00	-	1,050,729,150.00	1,103,265,840.00	3,154,689,303.00
022000900100	State Fiscal Transparency, Accountability and Sustainability Prog	41,839,789.45	7,461,920.00	11,348,020.00	-	-	-	-	-	-
022200000000	Ministry of Commerce, Trade and Industries	121,456,581.76	175,315,840.00	251,359,240.00	41,496,332.89	381,315,000.00	-	289,106,620.00	318,017,420.00	-
022200100100	Ministry of Commerce	121,456,581.76	86,682,240.00	131,790,840.00	41,496,332.89	144,333,400.00	-	119,925,740.00	131,918,320.00	-
022201900100	Jimeta Ultra Modern Market Office	-	88,633,600.00	119,568,400.00	-	118,490,800.00	-	130,583,090.00	143,641,480.00	-
022202000100	Jimeta Ultra-Modern Shopping Mall	-	-	-	-	118,490,800.00	-	38,597,790.00	42,457,620.00	-
022900000000	Ministry of Transportation	36,696,163.00	254,116,520.00	386,345,820.00	91,228,029.00	446,908,500.00	-	377,994,650.00	415,794,180.00	-
022900100100	Ministry of Transportation	36,696,163.00	47,680,000.00	72,493,400.00	81,271,823.57	90,000,000.00	-	71,252,500.00	78,377,760.00	-
022905300100	Adamawa State Transport Board	-	206,436,520.00	313,852,420.00	9,956,205.43	356,908,500.00	-	306,742,150.00	337,416,420.00	-
023300000000	Ministry of Mineral Resources Development	42,670,560.86	35,760,100.00	54,374,800.00	30,689,815.58	73,947,600.00	-	169,834,280.00	186,817,760.00	-
023300100100	Ministry of Mineral Resources Development	29,964,545.41	17,880,020.00	17,371,327.57	17,371,327.57	42,554,900.00	-	153,857,440.00	169,243,220.00	-
023305200100	Adamawa State Mining Company	12,706,015.45	17,880,080.00	27,187,080.00	13,318,488.01	31,392,700.00	-	15,976,840.00	17,574,540.00	-
023400000000	Ministry of Works and Energy Development	1,676,789,893.75	1,506,818,690.00	2,033,223,590.00	1,469,794,757.15	1,825,089,100.00	-	1,933,894,270.00	2,127,283,890.00	-
023400100100	Ministry of Works and Energy Development	1,673,509,181.92	1,503,792,730.00	1,546,553,130.00	1,463,3					

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
023400500100	Energy Development	-	-	482,067,200.00	-	150,000,000.00	-	80,720,200.00	88,792,320.00	-
023600000000	Ministry of Culture and Tourism	92,982,890.19	71,600,620.00	108,873,320.00	59,579,354.42	147,301,700.00	-	238,420,820.00	262,263,420.00	-
023600100100	Ministry of Culture and Tourism	52,198,312.26	50,389,570.00	76,613,370.00	28,846,878.75	50,390,000.00	-	114,413,750.00	125,855,220.00	-
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	4,729,450.79	4,768,010.00	7,251,610.00	6,806,149.76	17,070,300.00	-	52,431,610.00	57,674,810.00	-
023600400100	Arts Council	36,055,127.14	14,304,130.00	21,751,530.00	23,926,325.91	58,439,400.00	-	52,176,300.00	57,394,110.00	-
023605200100	Hotel and Tourism Board	-	2,138,910.00	3,256,810.00	-	21,402,000.00	-	19,399,160.00	21,339,280.00	-
023800000000	Ministry of Budget and Economic Planning	170,992,357.00	621,733,060.00	945,245,860.00	89,969,599.06	442,151,800.00	-	461,771,750.00	507,949,060.00	-
023800100100	Ministry of Budget and Economic Planning	131,702,907.71	444,233,210.00	675,381,210.00	53,096,328.58	289,448,500.00	-	50,685,470.00	55,754,130.00	-
023800200100	Adamawa State Planning Commission	24,326,096.20	100,049,650.00	152,109,750.00	25,385,987.73	75,203,300.00	-	282,789,870.00	311,068,860.00	-
023800400100	Adamawa State Bureau of Statistics	14,963,353.09	77,450,200.00	117,754,900.00	11,487,282.75	77,500,000.00	-	128,296,410.00	141,126,070.00	-
025000000000	Fiscal Responsibility Commission	25,954,786.93	25,508,810.00	38,786,910.00	15,518,481.50	48,000,000.00	-	47,328,820.00	52,061,720.00	-
025000100100	Fiscal Responsibility Commission	25,954,786.93	25,508,810.00	38,786,910.00	15,518,481.50	48,000,000.00	-	47,328,820.00	52,061,720.00	-
025200000000	Ministry of Water Resources	80,341,876.76	62,282,070.00	94,700,870.00	57,345,502.45	211,088,600.00	-	223,628,460.00	245,991,310.00	-
025200100100	Ministry of Water Resources	30,556,129.30	10,728,060.00	16,312,560.00	26,299,136.51	36,088,600.00	-	28,556,000.00	31,411,600.00	-
025210200100	Adamawa State Water Board	37,205,128.73	29,800,000.00	45,308,800.00	12,226,089.51	114,000,000.00	-	52,022,960.00	57,225,260.00	-
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	5,491,078.08	5,960,010.00	9,063,410.00	6,256,393.38	17,000,000.00	-	94,924,500.00	104,416,950.00	-
025210400100	Small Towns Water Supply Agency	7,089,540.65	15,794,000.00	24,016,100.00	12,563,883.05	44,000,000.00	-	48,125,000.00	52,937,500.00	-
025300000000	Ministry of Housing and Urban Development	55,058,293.00	49,602,220.00	75,418,520.00	28,931,459.77	106,640,400.00	-	87,439,330.00	96,183,410.00	-
025300100100	Ministry of Housing and Urban Development	43,849,587.34	38,150,620.00	58,004,420.00	17,124,221.26	58,005,700.00	-	23,077,120.00	25,384,880.00	-
025305300100	Adamawa State Urban Planning & Development Board	11,208,705.66	11,451,600.00	17,414,100.00	11,807,238.51	48,634,700.00	-	64,362,210.00	70,798,530.00	-
026000000000	Ministry of Lands and Survey	64,469,811.02	57,962,330.00	88,131,730.00	44,897,038.11	104,252,600.00	-	121,484,440.00	133,633,140.00	-
026000100100	Ministry of Lands and Survey	31,658,529.01	29,800,090.00	45,311,090.00	27,504,374.11	49,285,800.00	-	67,362,790.00	74,099,210.00	-
026000200100	Office of the Surveyor General	32,811,282.01	28,162,240.00	42,820,640.00	17,392,664.00	54,966,800.00	-	54,121,650.00	59,533,930.00	-
026500000000	Ministry of Livestock & Aquaculture Development	23,264,598.63	23,777,010.00	36,151,810.00	60,956,039.10	131,349,900.00	-	58,370,840.00	64,207,990.00	-
026500100100	Ministry of Livestock & Aquaculture Development	23,264,598.63	23,777,010.00	36,151,810.00	60,956,039.10	131,349,900.00	-	58,370,840.00	64,207,990.00	-
026600000000	Ministry of Entrepreneurship Development	91,127,271.61	35,760,200.00	54,371,800.00	13,516,343.00	44,990,600.00	-	137,871,580.00	151,658,740.00	-
026600100100	Ministry of Entrepreneurship Development	91,127,271.61	35,760,200.00	54,371,800.00	13,516,343.00	44,990,600.00	-	137,871,580.00	151,658,740.00	-
026700000000	Ministry of Rural Infrastructure & Community Development	23,333,573.02	14,900,060.00	22,656,160.00	30,052,000.65	38,426,900.00	-	35,878,040.00	39,465,870.00	-
026700100100	Ministry of Rural Infrastructure & Community Development	23,333,573.02	14,900,060.00	22,656,160.00	30,052,000.65	38,426,900.00	-	35,878,040.00	39,465,870.00	-
030000000000	Law and Justice Sector	3,359,448,342.51	1,079,894,290.00	2,497,723,390.00	2,709,611,259.15	7,509,694,578.00	-	2,810,317,510.00	3,091,349,630.00	-
031800000000	Adamawa State Judicial Service Commission	1,803,418,070.17	975,917,930.00	1,483,380,530.00	2,141,856,389.29	2,869,617,878.00	-	2,428,016,140.00	2,670,818,120.00	-
031801100100	Adamawa State Judicial Service Commission	72,683,522.51	51,270,580.00	77,949,080.00	29,802,154.14	102,590,798.00	-	21,107,130.00	23,217,890.00	-
031805100100	High Court of Justice	1,197,335,892.17	682,777,600.00	1,038,048,000.00	1,783,800,391.05	1,702,643,020.00	-	1,237,745,410.00	1,361,520,010.00	-
031805200100	Customary Court of Appeal	137,268,361.22	67,503,930.00	102,632,930.00	62,897,162.02	275,776,860.00	-	573,683,440.00	631,051,870.00	-
031805300100	Sharia Court of Appeal	140,501,376.59	92,976,050.00	141,357,950.00	96,710,063.08	243,239,870.00	-	185,799,130.00	204,379,190.00	-
031805500100	Area Courts	255,628,917.68	81,389,770.00	123,742,570.00	168,646,619.00	545,367,330.00	-	409,681,030.00	450,649,160.00	-
032600000000	Ministry of Justice	1,556,030,272.34	103,976,360.00	1,013,992,860.00	567,754,869.86	4,640,076,700.00	-	382,301,370.00	420,531,510.00	-
032600100100	Ministry of Justice	1,556,030,272.34	103,976,360.00	1,013,992,860.00	567,754,869.86	4,640,076,700.00	-	382,301,370.00	420,531,510.00	-
050000000000	Social Sector	4,477,348,134.09	7,359,550,500.00	10,413,570,100.00	4,080,298,661.86	12,942,774,890.00	-	19,960,306,740.00	21,956,339,730.00	-
051300000000	Ministry of Youth & Sports Development	364,257,074.58	424,230,220.00	644,980,820.00	498,160,555.72	2,568,140,900.00	-	6,370,204,170.00	7,007,224,740.00	-
051300100100	Ministry of Youth and Sports Development	17,211,010.90	231,248,000.00	351,574,400.00	5,682,707.00	1,500,000,000.00	-	4,293,080,000.00	4,722,388,000.00	-
051305100100	Sports Council	128,849,857.13	26,102,150.00	39,688,150.00	262,952,385.56	320,183,500.00	-	1,754,654,110.00	1,930,119,540.00	-
051305300100	Adamawa United Foot Ball Club	218,196,206.55	166,880,070.00	253,718,270.00	229,525,463.16	747,957,400.00	-	322,470,060.00	354,717,200.00	-
051400000000	Ministry of Women Affairs	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00	-	986,502,220.00	1,085,152,740.00	-
051400100100	Ministry of Women Affairs	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00	-	986,502,220.00	1,085,152,740.00	-
051700000000	Ministry of Education and Human Capital Development	3,287,594,477.75	5,122,725,710.00	7,012,795,810.00	2,624,164,037.00	8,269,218,400.00	-	9,480,141,220.00	10,428,156,370.00	-
051700100100	Ministry of Education and Human Capital Development	88,173,983.12	225,401,480.00	342,688,680.00	67,816,690.55	207,568,800.00	-	405,262,990.00	445,789,430.00	-
051700300100	Adamawa State Universal Basic Education Board	374,081,917.59	187,290,220.00	284,745,520.00	34,215,745.02	104,834,400.00	-	105,723,860.00	116,296,280.00	-
051700800100	Adamawa State Library Board	3,458,658.57	2,384,030.00	3,627,330.00	4,322,954.00	5,468,800.00	-	44,528,550.00	48,981,480.00	-
051700900100	Adamawa State Mass Education Board (ADSMEB)	2,490,977.08	13,112,040.00	19,938,140.00	1,774,531.68	13,481,400.00	-	6,193,770.00	6,813,220.00	-
051705100100	Post Primary Schools Mgt. Board	1,130,041,992.92	935,720,240.00	1,422,602,040.00	788,716,515.87	1,750,279,100.00	-	441,427,360.00	485,570,140.00	-
051706400100	Education Resource Centre	26,467,043.15	95,360,030.00	144,980,830.00	47,279,044.51	161,488,300.00	-	1,650,881,870.00	1,815,970,270.00	-
051700500100	College of Agriculture, Science and Technology Ganaye	26,825,068.99	25,571,400.00	38,880,700.00	27,256,432.46	51,280,700.00	-	182,519,260.00	200,771,200.00	-
051700400100	College of Legal Studies Yola	8,968,642.67	172,983,040.00	262,995,740.00	32,271,663.87	264,950,000.00	-	189,307,690.00	208,238,470.00	-
051701800100	Adamawa State Polytechnic Yola	5,398,611.74	287,403,120.00	436,952,920.00	14,321,862.34	488,750,000.00	-	389,227,410.00	428,150,180.00	-
051701900100	College of Education Hong	4,161,882.79	44,425,850.00	67,544,950.00	7,237,883.83	75,000,000.00	-	202,716,800.00	222,988,480.00	-
051702100100	Adamawa State University Mubi	1,460,389,290.00	2,682,000,000.00	3,302,042,600.00	1,458,365,641.56	4,045,137,400.00	-	2,543,500,740.00	2,797,850,840.00	-
051702200100	Adamawa State Scholarship Trust Fund	23,532,979.26	11,014,150.00	16,749,150.00	21,056,572.81	38,800,600.00	-	1,963,644,320.00	2,160,008,780.00	-
051702300100	College of Nursing Sciences Yola	110,383,910.62	140,060,110.00	212,943,010.00	114,698,195.50	241,425,600.00	-	163,158,380.00	179,474,250.00	-
051702400100	College of Health Technology Michika	23,219,519.25	300,000,000.00	456,104,200.00	4,830,303.00	132,003,300.00	-	379,503,960.00	417,454,560.00	-
051702500100	College of Technology, Innovation and Enterprenuership Studie	-	-	-	-	688,750,000.00	-	812,544,260.00	893,798,790.00	-
052100000000	Ministry of Health and Human Services	557,702,221.45	1,427,596,480.00	2,170,440,280.00	569,892,033.13	1,245,768,590.00	-	2,421,084,930.00	2,663,193,830.00	-
052100100100	Ministry of Health and Human Services	170,010,798.51	84,563,260.00	128,568,560.00	64,841,316.21	200,000,400.00	-	216,627,400.00	238,290,180.00	-
052100300100	Primary Health Care Development Agency	22,646,347.31	15,436,440.00	23,472,340.00	27,445,265.74	63,171,900.00	-	1,513,703,730.00	1,665,074,180.00	-
052100200100	Adamawa State Contributory Health Management Agency	9,521,988.76	953,600,000.00	1,449,784,300.00	18,214,922.36	123,100,390.00	-	190,525,610.00	209,578,250.00	-

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	11,829,998.85	11,021,260.00	16,758,160.00	11,291,681.03	20,351,000.00	-	56,938,090.00	62,631,930.00	-
052110200100	Adamawa State Hospital Services Management Board	166,569,080.13	250,000,000.00	380,085,800.00	260,396,822.74	520,975,000.00	-	32,935,650.00	36,229,230.00	-
052110300100	Adamawa Traditional Medicine Board	3,445,080.00	3,576,020.00	5,440,420.00	4,646,189.19	39,765,000.00	-	151,363,850.00	166,500,350.00	-
052111300100	Adamawa State Drugs Supply Management Agency	10,487,014.94	7,572,190.00	11,515,490.00	12,490,301.64	25,000,000.00	-	220,501,600.00	242,551,800.00	-
052111400100	Adamawa State Specialist Hospital Yola	163,191,912.95	101,827,310.00	154,815,210.00	170,565,534.22	253,404,900.00	-	38,489,000.00	42,337,910.00	-
053500000000	Ministry of Environment and Natural Resources Development	80,112,375.97	243,436,200.00	370,109,900.00	206,336,998.67	316,851,100.00	-	397,625,910.00	437,388,680.00	-
053500100100	Ministry of Environment and Natural Resources Development	80,112,375.97	119,200,000.00	181,226,500.00	167,416,366.17	149,512,300.00	-	216,474,170.00	238,121,720.00	-
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Pro	-	124,236,200.00	188,883,400.00	38,920,632.50	167,338,800.00	-	181,151,740.00	199,266,960.00	-
055400000000	Min of Reconstruction, Rehab, Reintegration Humanitari	18,227,123.52	28,950,370.00	44,020,170.00	18,329,504.87	49,127,700.00	-	57,295,040.00	63,024,660.00	-
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitaria	18,227,123.52	28,950,370.00	44,020,170.00	18,329,504.87	49,127,700.00	-	57,295,040.00	63,024,660.00	-
055100000000	Ministry for Local Government Affairs	51,697,278.37	41,091,420.00	62,481,120.00	30,677,557.72	58,666,000.00	-	247,453,250.00	272,198,710.00	-
055100100100	Ministry for Local Government Affairs	4,229,749.75	4,768,100.00	7,252,600.00	2,638,848.20	6,890,300.00	-	216,653,250.00	238,318,590.00	-
055100500100	Local Government Staff Pension Board	47,467,528.62	36,323,320.00	55,228,520.00	28,038,709.52	51,775,700.00	-	30,800,000.00	33,880,120.00	-

Adamawa State Government 2026 Approved Budget - Debt Service Expenditure by Administrative Classification

	<u>Total Debt Service Expenditure</u>	<u>31,422,260,377.81</u>	<u>16,992,921,840.00</u>	<u>23,649,874,840.00</u>	<u>24,257,774,643.46</u>	<u>33,187,135,300.00</u>	<u>-</u>	<u>32,746,492,080.00</u>	<u>34,383,816,710.00</u>	<u>98,317,444,090.00</u>
020000000000	Economic Sector	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
022000000000	Ministry of Finance	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
022000700100	Office of the Accountant General	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00

Adamawa State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

	<u>Total Capital Expenditure</u>	<u>119,602,272,479.55</u>	<u>348,961,829,990.00</u>	<u>453,747,028,313.00</u>	<u>89,731,230,546.63</u>	<u>373,690,964,682.00</u>	<u>2,146,394,800.00</u>	<u>560,101,455,494.00</u>	<u>840,182,170,980.00</u>	<u>1,773,531,582,852.00</u>
010000000000	Administration Sector	11,022,239,603.92	60,662,795,100.00	61,570,295,100.00	4,674,069,993.17	27,306,234,094.00	-	40,914,359,454.00	61,401,526,750.00	129,442,111,994.00
011000000000	Governor's Office	1,203,848,412.69	13,541,690,400.00	14,031,690,400.00	603,042,375.00	4,540,000,000.00	-	6,765,008,304.00	10,177,500,000.00	21,102,500,000.00
011100100100	Office of the Governor	-	650,000,000.00	650,000,000.00	-	-	-	-	-	-
011100100200	Office of the Deputy Governor	-	271,000,000.00	271,000,000.00	-	-	-	-	-	-
011100500100	Sustainable Development Goals (Former MDG's Office)	621,459,724.46	1,350,000,000.00	3,840,000,000.00	-	2,340,000,000.00	-	3,465,008,304.00	5,227,500,000.00	10,852,500,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	183,130,498.60	2,000,000,000.00	2,000,000,000.00	483,942,000.00	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
011101000100	Bureau for Public Procurement (BPP)	18,093,800.00	25,000,000.00	25,000,000.00	-	-	-	-	-	2,000,000,000.00
011101800100	Security and Special Services Department	85,000.00	4,525,690,400.00	4,525,690,400.00	119,100,375.00	-	-	-	-	-
011101001000	Community and Social Development Agency	374,250,432.63	1,100,000,000.00	1,100,000,000.00	-	-	-	-	-	-
011118500100	Department of Chieftaincy Affairs	-	3,500,000,000.00	1,500,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
011110300100	Boundary Commission	6,828,957.00	120,000,000.00	120,000,000.00	-	-	-	-	-	-
016100000000	Office of the Secretary to the State Government	7,260,991,707.58	40,040,700,000.00	42,510,700,000.00	3,957,708,008.17	21,693,859,094.00	-	32,540,788,650.00	48,811,183,000.00	103,045,830,744.00
016100100100	Office of the Secretary to the State Government	2,130,674,351.33	11,331,700,000.00	10,731,700,000.00	198,014,394.88	9,336,509,094.00	-	14,004,763,650.00	21,007,145,480.00	44,344,418,224.00
016102100100	Poverty Alleviation Agency	5,071,046,656.25	12,675,000,000.00	13,445,000,000.00	3,489,429,603.29	8,000,000,000.00	-	12,000,000,000.00	18,000,000,000.00	38,004,000,000.00
016105200100	African Union Development Agency/New Partnership for African	59,270,700.00	1,000,000,000.00	800,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	950,000,000.00
016105400100	Adamawa State Information Technology Development Agency (A	-	850,000,000.00	850,000,000.00	-	-	-	-	-	-
016105600100	State Action on Business Enabling Reforms (SABER)	-	14,000,000,000.00	16,500,000,000.00	270,264,010.00	4,069,350,000.00	-	6,104,025,000.00	9,156,037,520.00	18,432,711,020.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA	-	184,000,000.00	184,000,000.00	-	88,000,000.00	-	132,000,000.00	198,000,000.00	1,314,701,500.00
011200000000	Adamawa State House of Assembly	-	499,667,200.00	399,667,200.00	-	-	-	-	-	200,000,000.00
011200400100	House of Assembly Service Commission	-	499,667,200.00	399,667,200.00	-	-	-	-	-	200,000,000.00
012300000000	Ministry of Information and Strategy	1,881,661,251.71	5,195,676,500.00	3,448,176,500.00	65,901,360.00	572,375,000.00	-	858,562,500.00	1,287,843,750.00	2,718,781,250.00
012300100100	Ministry of Information and Strategy	34,645,767.56	814,874,800.00	354,874,800.00	-	354,000,000.00	-	531,000,000.00	796,500,000.00	1,681,500,000.00
012300300100	Adamawa Television Corporation (ATV)	-	2,746,720,600.00	1,859,220,600.00	65,901,360.00	-	-	-	-	-
012300400100	Adamawa Broadcasting Corporation (ABC)	1,842,875,000.00	1,390,909,500.00	1,000,909,500.00	-	218,375,000.00	-	327,562,500.00	491,343,750.00	1,037,281,250.00
012301300100	Government Printing Press (GPP)	4,140,484.15	155,689,400.00	147,689,400.00	-	-	-	-	-	-
012305500100	Adamawa Press Limited (APL)	-	87,482,200.00	85,482,200.00	-	-	-	-	-	-
012500000000	Office of the Head of Service	-	157,500,000.00	152,500,000.00	-	-	-	-	-	-
012500700100	Adamawa State Staff Pension Board	-	147,500,000.00	142,500,000.00	-	-	-	-	-	-
012500800100	Department of Labour and Productivity	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
014000000000	Office of the State Auditor General	-	49,500,000.00	49,500,000.00	-	-	-	-	-	-
014000100100	Office of the State Auditor General	-	49,500,000.00	49,500,000.00	-	-	-	-	-	-
014700000000	Civil Service Commission (CSC)	-	555,000,000.00	715,000,000.00	47,418,250.00	-	-	-	-	-
014700100100	Civil Service Commission	-	555,000,000.00	715,000,000.00	47,418,250.00	-	-	-	-	-
014900000000	Local Government Service Commission	-	348,600,000.00	48,600,000.00	-	-	-	-	-	-
014900100100	Local Government Service Commission	-	348,600,000.00	48,600,000.00	-	-	-	-	-	-
014800000000	Adamawa State Independence Electoral Commission	675,738,231.94	248,120,000.00	188,120,000.00	-	-	-	-	-	-
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	675,738,231.94	248,120,000.00	188,120,000.00	-	-	-	-	-	-
016300000000	Ministry for Special Duties	-	26,341,000.00	26,341,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
016300100100	Ministry for Special Duties	-	26,341,000.00	26,341,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
020000000000	Economic Sector	86,307,431,939.17	189,374,851,200.00	265,004,144,463.00	71,116,855,781.15	215,941,552,493.00	1,645,000,000.00	323,567,328,840.00	485,350,993,370.00	1,024,629,874,703.00
021500000000	Ministry of Agriculture	3,360,822,723.43	12,912,500,000.00	12,814,500,000.00	1,012,296,259.38	3,604,236,320.00	1,092,000,000.00	5,406,354,480.00	8,109,531,720.00	17,120,122,520.00

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
021500100100	Ministry of Agriculture	3,360,822,723.43	12,277,800,000.00	12,237,800,000.00	933,394,500.00	3,540,060,000.00	1,092,000,000.00	5,310,090,000.00	7,965,135,000.00	16,515,285,000.00
021510200100	Adamawa Agricultural Development Program (AADP)	-	208,500,000.00	208,500,000.00	-	-	-	-	-	300,000,000.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	-	426,200,000.00	368,200,000.00	78,901,759.38	64,176,320.00	-	96,264,480.00	144,396,720.00	304,837,520.00
022000000000	Ministry of Finance	6,842,035,009.47	6,324,267,800.00	8,825,767,800.00	5,973,508,024.12	10,475,000,000.00	-	15,712,500,000.00	23,568,750,000.00	49,756,250,000.00
022000100100	Ministry of Finance	6,696,671,909.45	5,720,000,000.00	8,261,500,000.00	5,872,489,889.50	10,475,000,000.00	-	15,712,500,000.00	23,568,750,000.00	48,716,250,000.00
022000700100	Office of the Accountant General	145,363,100.02	437,267,800.00	437,267,800.00	101,018,134.62	-	-	-	-	1,040,000,000.00
022000800100	Board of Internal Revenue	-	167,000,000.00	127,000,000.00	-	-	-	-	-	-
022200000000	Ministry of Commerce, Trade and Industries	9,606,109,838.89	21,188,000,000.00	23,538,000,000.00	5,510,579,357.84	20,224,285,090.00	-	30,336,427,640.00	45,504,641,460.00	96,065,354,190.00
022200100100	Ministry of Commerce	9,606,109,838.89	21,188,000,000.00	23,538,000,000.00	5,510,579,357.84	20,224,285,090.00	-	30,336,427,640.00	45,504,641,460.00	96,065,354,190.00
022900000000	Ministry of Transportation	-	853,575,000.00	1,066,150,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
022900100100	Ministry of Transportation	-	241,000,000.00	853,575,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,355,000,000.00
022905300100	Adamawa State Transport Board	-	612,575,000.00	212,575,000.00	-	-	-	-	-	20,000,000.00
023300000000	Ministry of Mineral Resources Development	7,793,700.00	2,298,022,300.00	1,040,022,300.00	294,716,011.38	300,000,000.00	-	450,000,000.00	675,000,000.00	1,425,000,000.00
023300100100	Ministry of Mineral Resources Development	-	861,000,000.00	501,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,425,000,000.00
023305200100	Adamawa State Mining Company	7,793,700.00	1,437,022,300.00	539,022,300.00	294,716,011.38	-	-	-	-	-
023400000000	Ministry of Works and Energy Development	57,892,177,914.49	87,316,000,000.00	128,003,500,000.00	36,133,724,591.83	120,862,306,430.00	-	181,293,459,690.00	271,940,189,570.00	574,095,955,690.00
023400100100	Ministry of Works and Energy Development	57,892,177,914.49	87,186,000,000.00	127,923,500,000.00	36,133,724,591.83	120,862,306,430.00	-	181,293,459,690.00	271,940,189,570.00	571,095,955,690.00
023400400100	Adamawa State Road Maintenance Agency	-	130,000,000.00	80,000,000.00	-	-	-	-	-	3,000,000,000.00
023600000000	Ministry of Culture and Tourism	-	980,000,000.00	5,840,702,700.00	3,478,286,130.07	2,150,416,510.00	-	3,225,624,770.00	4,838,437,160.00	10,214,478,440.00
023600100100	Ministry of Culture and Tourism	-	270,000,000.00	5,398,702,700.00	3,478,286,130.07	2,150,416,510.00	-	3,225,624,770.00	4,838,437,160.00	8,064,061,930.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	-	60,000,000.00	60,000,000.00	-	-	-	-	-	2,150,416,510.00
023600400100	Arts Council	-	280,000,000.00	280,000,000.00	-	-	-	-	-	-
023605200100	Hotel and Tourism Board	-	370,000,000.00	102,000,000.00	-	-	-	-	-	-
023800000000	Ministry of Budget and Economic Planning	93,459,240.00	11,173,136,100.00	5,120,998,400.00	128,894,221.50	1,467,500,000.00	90,000,000.00	2,081,250,000.00	3,121,875,000.00	6,588,625,000.00
023800100100	Ministry of Budget and Economic Planning	2,490,000.00	10,488,856,100.00	4,446,718,400.00	31,815,000.00	1,002,500,000.00	50,000,000.00	1,503,750,000.00	2,255,625,000.00	4,761,875,000.00
023800200100	Adamawa State Planning Commission	79,370,000.00	225,000,000.00	215,000,000.00	74,038,721.50	280,000,000.00	40,000,000.00	300,000,000.00	450,000,000.00	930,000,000.00
023800400100	Adamawa State Bureau of Statistics	11,599,240.00	459,280,000.00	459,280,000.00	23,040,500.00	185,000,000.00	-	277,500,000.00	416,250,000.00	896,750,000.00
025000000000	Fiscal Responsibility Commission	8,500,000.00	695,000,000.00	625,000,000.00	10,855,758.00	120,000,000.00	-	180,000,000.00	270,000,000.00	572,000,000.00
025000100100	Fiscal Responsibility Commission	8,500,000.00	695,000,000.00	625,000,000.00	10,855,758.00	120,000,000.00	-	180,000,000.00	270,000,000.00	572,000,000.00
025200000000	Ministry of Water Resources	978,575,054.47	11,748,738,700.00	8,110,738,700.00	1,317,528,787.77	7,148,474,123.00	250,000,000.00	10,722,711,200.00	16,084,066,810.00	33,955,252,133.00
025200100100	Ministry of Water Resources	809,085,027.90	6,200,000,000.00	5,360,000,000.00	1,072,171,810.78	4,227,012,953.00	250,000,000.00	6,340,519,440.00	9,510,779,170.00	20,078,311,563.00
025210200100	Adamawa State Water Board	122,740,767.00	4,330,324,500.00	2,030,324,500.00	244,908,976.99	1,933,128,370.00	-	2,899,692,560.00	4,349,538,840.00	9,182,359,770.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	12,244,957.19	868,414,200.00	540,414,200.00	-	485,400,000.00	-	1,092,150,000.00	2,239,650,000.00	2,239,650,000.00
025210400100	Small Towns Water Supply Agency	34,504,302.38	350,000,000.00	180,000,000.00	448,000.00	502,932,800.00	-	754,399,200.00	1,131,598,800.00	2,454,930,800.00
025300000000	Ministry of Housing and Urban Development	4,419,617,443.10	15,220,544,800.00	46,327,727,500.00	16,566,157,721.90	29,257,748,900.00	-	43,661,623,380.00	65,492,435,100.00	136,023,807,380.00
025300100100	Ministry of Housing and Urban Development	4,419,617,443.10	14,152,762,000.00	45,459,944,700.00	16,561,182,121.90	27,019,748,900.00	-	40,304,623,380.00	60,456,935,100.00	126,231,307,380.00
025305300100	Adamawa State Urban Planning & Development Board	-	1,067,782,800.00	867,782,800.00	4,975,600.00	2,238,000,000.00	-	3,357,000,000.00	5,035,500,000.00	9,792,500,000.00
026000000000	Ministry of Lands and Survey	610,124,548.47	4,050,376,700.00	6,565,009,823.00	11,530,376.10	3,959,098,500.00	-	5,938,647,750.00	8,907,971,630.00	18,656,117,880.00
026000100100	Ministry of Lands and Survey	606,824,048.47	3,246,278,200.00	5,650,911,323.00	11,530,376.10	1,650,000,000.00	-	2,475,000,000.00	3,712,500,000.00	7,837,900,000.00
026000200100	Office of the Surveyor General	3,300,500.00	804,098,500.00	914,098,500.00	-	2,309,098,500.00	-	3,463,647,750.00	5,195,471,630.00	10,818,217,880.00
026500000000	Ministry of Livestock & Aquaculture Development	61,355,261.25	1,001,224,700.00	1,001,224,700.00	63,809,000.00	661,500,000.00	213,000,000.00	992,250,000.00	1,488,375,010.00	3,342,125,010.00
026500100100	Ministry of Livestock & Aquaculture Development	61,355,261.25	1,001,224,700.00	1,001,224,700.00	63,809,000.00	661,500,000.00	213,000,000.00	992,250,000.00	1,488,375,010.00	3,342,125,010.00
026600000000	Ministry of Entrepreneurship Development	43,954,720.75	151,000,000.00	151,000,000.00	36,565,900.00	-	-	-	-	-
026600100100	Ministry of Entrepreneurship Development	43,954,720.75	151,000,000.00	151,000,000.00	36,565,900.00	-	-	-	-	-
026700000000	Ministry of Rural Infrastructure & Community Development	2,382,906,484.85	13,462,465,100.00	15,973,802,540.00	578,403,641.26	15,210,986,620.00	-	22,816,479,930.00	34,224,719,910.00	74,439,786,460.00
026700100100	Ministry of Rural Infrastructure & Community Development	2,028,987,009.79	11,162,465,100.00	11,973,802,540.00	483,770,441.20	9,748,276,620.00	-	14,622,414,930.00	21,933,622,400.00	48,342,313,950.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	353,919,475.06	2,300,000,000.00	4,000,000,000.00	94,633,200.06	5,462,710,000.00	-	8,194,065,000.00	12,291,097,510.00	26,097,472,510.00
030000000000	Law and Justice Sector	1,699,860,175.71	5,977,757,600.00	7,227,757,600.00	2,182,825,272.06	4,396,000,000.00	-	6,594,000,000.00	9,891,000,000.00	20,781,000,000.00
031800000000	Adamawa State Judicial Service Commission	-	477,757,600.00	477,757,600.00	-	98,000,000.00	-	147,000,000.00	220,500,000.00	367,500,000.00
031801100100	Adamawa State Judicial Service Commission	-	77,737,500.00	77,737,500.00	-	-	-	-	-	-
031805100100	High Court of Justice	-	120,020,000.00	120,020,000.00	-	-	-	-	-	-
031805200100	Customary Court of Appeal	-	90,000,000.00	90,000,000.00	-	-	-	-	-	-
031805300100	Sharia Court of Appeal	-	90,000,000.00	90,000,000.00	-	-	-	-	-	-
031805500100	Area Courts	-	100,000,100.00	100,000,100.00	-	98,000,000.00	-	147,000,000.00	220,500,000.00	367,500,000.00
032600000000	Ministry of Justice	1,699,860,175.71	5,500,000,000.00	6,750,000,000.00	2,182,825,272.06	4,298,000,000.00	-	6,447,000,000.00	9,670,500,000.00	20,413,500,000.00
032600100100	Ministry of Justice	1,699,860,175.71	5,500,000,000.00	6,750,000,000.00	2,182,825,272.06	4,298,000,000.00	-	6,447,000,000.00	9,670,500,000.00	20,413,500,000.00
050000000000	Social Sector	20,572,740,760.75	92,946,426,090.00	119,944,831,150.00	11,757,479,500.25	126,047,178,095.00	501,394,800.00	189,025,767,200.00	283,538,650,860.00	598,678,596,155.00
051300000000	Ministry of Youth & Sports Development	4,192,553,484.05	7,178,575,500.00	16,783,495,500.00	2,063,355,057.49	16,873,111,360.00	-	25,309,667,050.00	37,964,500,590.00	80,247,279,000.00
051300100100	Ministry of Youth and Sports Development	4,192,553,484.05	7,158,575,500.00	16,763,495,500.00	2,063,355,057.49	16,873,111,360.00	-	25,309,667,050.00	37,964,500,590.00	79,640,286,660.00
051305100100	Sports Council	-	20,000,000.00	20,000,000.00	-	-	-	-	-	606,992,340.00
051400000000	Ministry of Women Affairs	15,950,500.00	7,500,000,000.00	4,865,000,000.00	38,636,936.19	2,241,380,000.00	245,800,000.00	3,317,070,000.00	4,975,605,000.00	10,450,585,000.00
051400100100	Ministry of Women Affairs	15,950,500.00	7,500,000,000.00	4,865,000,000.00	38,636,936.19	2,241,380,000.00	245,800,000.00	3,317,070,000.00	4,975,605,000.00	10,450,585,000.00
051700000000	Ministry of Education and Human Capital Development	12,793,653,011.60	55,140,551,300.00	70,297,139,360.00	7,505,375,035.44	65,186,480,167.00	-	97,779,720,270.00	146,669,580,420.00	309,569,250,857.00
051700100100	Ministry of Education and Human Capital Development	10,842,083,351.44	52,935,988,300.00	63,284,576,360.00</						

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
051700800100	Adamawa State Library Board	-	800,000,000.00	400,000,000.00	-	-	-	-	-	-
051700900100	Adamawa State Mass Education Board (ADSMEB)	19,400,000.00	1,028,811,400.00	326,811,400.00	-	-	-	-	-	-
051705100100	Post Primary Schools Mgt Board	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-
051706400100	Education Resource Centre	-	110,000,000.00	110,000,000.00	-	120,000,000.00	-	180,000,000.00	270,000,000.00	450,000,000.00
051700500100	College of Agriculture, Science and Technology Ganye	-	865,544,800.00	1,365,544,800.00	-	220,482,810.00	-	330,724,220.00	496,086,330.00	1,047,293,360.00
051700400100	College of Legal Studies Yola	-	878,451,500.00	798,451,500.00	-	-	-	-	-	-
051701800100	Adamawa State Polytechnic Yola	-	560,000,000.00	560,000,000.00	-	180,000,000.00	-	270,000,000.00	405,000,000.00	855,000,000.00
051701900100	College of Education Hong	-	150,000,000.00	150,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
051702100100	Adamawa State University Mubi	-	1,810,000,000.00	2,360,000,000.00	544,604,415.44	14,600,000,000.00	-	21,900,000,000.00	32,850,000,000.00	69,150,000,000.00
051702200100	Adamawa State Scholarship Trust Fund	955,274,241.88	1,057,000,000.00	6,687,000,000.00	482,523,602.00	5,500,000,000.00	-	8,250,000,000.00	12,375,000,000.00	26,425,000,000.00
051702300100	College of Nursing Sciences Yola	460,696,928.12	900,000,000.00	610,000,000.00	-	311,425,600.00	-	467,138,400.00	700,707,600.00	1,479,271,600.00
051702400100	College of Health Technology Michika	516,198,490.16	1,616,555,000.00	1,616,555,000.00	-	181,800,000.00	-	272,700,000.00	409,050,000.00	863,550,000.00
052100000000	Ministry of Health and Human Services	2,872,758,483.35	13,473,766,200.00	19,080,016,200.00	2,090,110,831.13	38,624,967,368.00	255,594,800.00	57,937,451,080.00	86,906,176,640.00	183,588,595,088.00
052100100100	Ministry of Health and Human Services	2,801,911,483.35	12,303,000,000.00	17,909,250,000.00	2,090,110,831.13	32,454,772,168.00	190,000,000.00	48,682,158,280.00	73,023,237,440.00	154,280,167,888.00
052100300100	Primary Health Care Development Agency	70,847,000.00	519,266,200.00	519,266,200.00	-	1,074,195,200.00	65,594,800.00	1,611,292,800.00	2,416,939,200.00	5,198,427,200.00
052100200100	Adamawa State Contributory Health Management Agency	-	261,500,000.00	261,500,000.00	-	5,096,000,000.00	-	7,644,000,000.00	11,466,000,000.00	24,110,000,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	180,000,000.00	180,000,000.00	-	-	-	-	-	-
052111400100	Adamawa State Specialist Hospital Yola	-	210,000,000.00	210,000,000.00	-	-	-	-	-	-
053500000000	Ministry of Environment and Natural Resources Development	220,825,281.75	5,923,059,200.00	4,273,059,200.00	56,021,640.00	2,584,239,200.00	-	3,876,358,800.00	5,814,538,210.00	12,113,632,010.00
053500100100	Ministry of Environment and Natural Resources Development	212,384,062.50	5,548,820,000.00	3,898,820,000.00	56,021,640.00	2,210,000,000.00	-	3,315,000,000.00	4,972,500,010.00	10,497,500,010.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Pro	8,441,219.25	374,239,200.00	374,239,200.00	-	374,239,200.00	-	561,358,800.00	842,038,200.00	1,616,132,000.00
055400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian	477,000,000.00	3,666,204,890.00	4,581,851,890.00	3,980,000.00	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,486,504,200.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian	477,000,000.00	3,666,204,890.00	4,581,851,890.00	3,980,000.00	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,486,504,200.00
055100000000	Ministry for Local Government Affairs	-	64,269,000.00	64,269,000.00	-	37,000,000.00	-	55,500,000.00	83,250,000.00	222,750,000.00
055100100100	Ministry for Local Government Affairs	-	40,000,000.00	40,000,000.00	-	37,000,000.00	-	55,500,000.00	83,250,000.00	222,750,000.00
055100500100	Local Government Staff Pension Board	-	24,269,000.00	24,269,000.00	-	-	-	-	-	-

Adamawa State Government, Nigeria

2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	Total Expenditure	248,535,305,647.75	486,218,047,600.00	621,288,245,923.00	189,556,358,394.03	583,331,380,496.00	2,146,394,800.00	780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
2	EXPENDITURES	248,535,305,647.75	486,218,047,600.00	621,288,245,923.00	189,556,358,394.03	583,331,380,496.00	2,146,394,800.00	780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
21	PERSONNEL COST	52,522,371,889.30	74,227,057,900.00	74,935,973,630.00	47,734,770,279.34	104,231,043,377.00		109,442,601,710.00	114,914,738,020.00	328,588,383,107.00
2101	SALARY	23,493,108,972.19	26,044,437,200.00	26,699,437,200.00	20,477,356,111.90	37,073,958,592.00		39,249,638,540.00	41,212,121,200.00	117,842,367,202.00
210101	SALARIES AND WAGES	23,493,108,972.19	26,044,437,200.00	26,699,437,200.00	20,477,356,111.90	37,073,958,592.00		39,249,638,540.00	41,212,121,200.00	117,842,367,202.00
21010101	BASIC-SALARY	22,966,806,333.63	24,741,307,300.00	25,241,307,300.00	20,085,927,826.77	34,808,646,616.00		36,795,438,190.00	38,635,210,800.00	110,473,922,836.00
21010102	OVER TIME PAYMENTS		2,012,400.00	2,012,400.00		2,113,020.00		2,218,680.00	2,329,620.00	6,661,320.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	282,420,556.56	1,126,709,500.00	1,126,709,500.00	134,760,541.75	1,711,306,469.00		1,872,494,550.00	1,966,119,300.00	5,621,941,959.00
21010104	BASIC WAGES	238,813,998.00	134,160,000.00	289,160,000.00	249,229,766.50				-	-
21010105	SALARIES ARREARS	5,068,084.00	40,248,000.00	40,248,000.00	7,437,976.88	551,892,487.00		579,487,120.00	608,461,480.00	1,739,841,087.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,394,339,839.50	23,361,811,500.00	24,491,811,500.00	20,174,618,516.64	38,628,959,785.00		40,238,431,920.00	42,250,359,000.00	120,811,101,835.00
210201	ALLOWANCES	15,373,520,798.50	23,318,209,500.00	24,448,209,500.00	20,156,569,191.76	37,981,339,708.00		39,555,328,040.00	41,533,099,540.00	118,760,163,748.00
21020102	HOUSING/RENT ALLOWANCE	3,059,761,530.39	3,004,994,700.00	3,134,994,700.00	3,772,564,735.46	6,549,617,608.00		7,109,445,370.00	7,464,918,050.00	21,345,263,358.00
21020103	TRANSPORT ALLOWANCE	1,100,197,531.83	1,752,461,000.00	1,752,461,000.00	1,676,888,803.62	3,886,493,392.00		4,118,046,740.00	4,323,949,550.00	12,363,945,132.00
21020104	MEAL SUBSIDY	328,351,801.70	651,346,000.00	651,346,000.00	530,965,157.26	1,197,299,382.00		1,262,348,880.00	1,325,466,790.00	3,790,052,252.00
21020105	UTILITY ALLOWANCE	691,158,717.99	1,020,100,800.00	1,020,100,800.00	981,215,035.59	2,011,680,624.00		2,124,674,460.00	2,230,908,670.00	6,379,082,234.00
21020106	ENTERTAINMENT ALLOWANCE	76,044,028.70	133,647,900.00	133,647,900.00	66,309,473.85	267,322,382.00		287,914,280.00	302,310,320.00	864,428,362.00
21020107	LEAVE ALLOWANCE	964,937,355.32	1,536,463,500.00	1,536,463,500.00	1,323,164,363.59	2,372,546,890.00		2,491,174,680.00	2,615,733,830.00	7,479,455,400.00
21020108	DOMESTIC STAFF ALLOWANCE	967,372,023.81	1,353,519,600.00	1,353,519,600.00	951,300,449.17	2,457,401,135.00		2,643,694,390.00	2,775,879,410.00	7,937,377,665.00
21020109	SHIFT ALLOWANCE	382,483,405.54	558,525,800.00	558,525,800.00	278,767,807.11	455,756,750.00		478,544,720.00	502,472,050.00	1,436,773,520.00
21020110	CALL DUTY ALLOWANCE	340,839,711.79	610,018,200.00	610,018,200.00	243,401,041.16	390,746,410.00		410,283,790.00	430,798,050.00	1,231,828,250.00
21020111	CLINICAL ALLOWANCE		1,673,900.00	1,673,900.00		8,059,910.00		8,462,920.00	8,886,070.00	25,408,900.00
21020112	HARZARD ALLOWANCE	659,060,878.10	1,025,219,200.00	1,025,219,200.00	480,101,183.21	1,100,081,206.00		1,242,638,890.00	1,304,771,040.00	3,730,875,386.00
21020114	TEACHING ALLOWANCE	1,366,988,812.04	719,769,500.00	719,769,500.00	1,685,979,348.07	2,108,722,030.00		2,214,158,270.00	2,324,866,310.00	6,647,746,610.00
21020117	OUTFIT ALLOWANCE	177,768,221.06	218,819,100.00	218,819,100.00	129,141,856.74	291,438,087.00		384,860,430.00	404,103,520.00	1,155,497,607.00
21020118	SIWES ALLOWANCE	42,338,954.12	64,034,900.00	64,034,900.00	37,369,626.86	64,422,130.00		67,643,270.00	71,025,470.00	203,090,870.00
21020119	FIELD ALLOWANCE	42,421,073.30	66,902,500.00	66,902,500.00	37,434,615.96	64,545,820.00		67,773,150.00	71,161,850.00	203,480,820.00
21020120	JOURNAL ALLOWANCE	42,555,075.50	97,123,200.00	97,123,200.00	32,695,794.60	64,289,311.00		67,503,850.00	70,879,140.00	202,672,301.00
21020121	WIEGHING ALLOWANCE	92,042,430.04	154,161,000.00	154,161,000.00	65,651,034.96	101,375,020.00		106,443,830.00	111,766,080.00	319,584,930.00
21020122	HARDSHIP ALLOWANCE	26,103,291.32	41,611,100.00	41,611,100.00	19,327,292.49	60,185,285.00		63,194,590.00	66,354,360.00	189,734,235.00
21020123	RESPONSIBILITY ALLOWANCE	13,804,719.80	38,281,700.00	38,281,700.00	9,994,916.91	22,279,760.00		23,393,770.00	24,563,500.00	70,237,030.00
21020126	TORCHLIGHT ALLOWANCE	10,681,499.91	13,008,500.00	13,008,500.00	7,701,408.35	30,393,187.00		34,662,070.00	36,395,210.00	104,068,737.00
21020127	UNIFORM ALLOWANCE					165,060.00		173,320.00	181,990.00	520,370.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	90,173,776.77	72,786,100.00	72,786,100.00	66,198,417.94	117,530,857.00		123,407,440.00	129,577,850.00	370,516,147.00
21020129	NEWSPAPERS ALLOWANCE	376,198.79	2,837,700.00	2,837,700.00	243,514.22	340,940.00		357,990.00	375,890.00	1,074,820.00
21020130	SPECIAL ALLOWANCE	20,754,543.40	32,129,100.00	32,129,100.00	16,007,589.56	61,395,270.00		76,308,260.00	80,123,690.00	229,106,460.00
21020132	NON CLINICAL ALLOWANCE	168,389.64	348,700.00	348,700.00	128,999.27	198,660.00		208,600.00	219,030.00	626,290.00
21020133	REGULAR ALLOWANCE	736,244,951.00	321,984,000.00	821,984,000.00	733,484,177.67	210,000,000.00		220,500,000.00	231,525,000.00	662,025,000.00
21020135	FURNITURE ALLOWANCE	2,064,218,292.89	3,136,562,000.00	3,136,562,000.00	2,317,786,236.07	3,234,305,818.00		3,485,749,740.00	3,660,037,620.00	10,465,548,628.00
21020137	DRIVER'S ALLOWANCE	32,351,283.41	36,648,300.00	36,648,300.00	31,014,351.64	56,859,135.00		59,702,110.00	62,687,280.00	179,248,525.00
21020138	ADMIN ALLOWANCE	13,539,472.49	31,767,600.00	31,767,600.00	12,222,399.46	43,302,561.00		45,467,730.00	47,741,150.00	136,511,441.00
21020139	WARDROPE ALLOWANCE	24,050,350.40	45,828,300.00	45,828,300.00	17,645,115.94	207,951,380.00		218,348,990.00	229,266,480.00	655,566,850.00
21020140	ACADEMIC ALLOWANCE	194,339,767.65	239,716,900.00	239,716,900.00	170,718,266.59	289,464,540.00		303,937,820.00	319,134,760.00	912,537,120.00
21020141	ACCOMMODATION ALLOWANCE	220,865,333.60	236,785,800.00	236,785,800.00	157,556,339.02	936,374,114.00		1,063,929,490.00	1,117,126,050.00	3,194,321,634.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020142	ICT ALLOWANCE	14,338,680.90	8,775,800.00	8,775,800.00	11,272,842.48	21,867,940.00		22,961,360.00	24,109,450.00	68,938,750.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	3,752,799.07	33,507,000.00	33,507,000.00	3,098,735.26	7,819,150.00		8,210,130.00	8,620,670.00	24,649,950.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,573,435,896.23	6,056,850,100.00	6,556,850,100.00	4,289,218,261.68	9,289,107,964.00		8,719,202,710.00	9,155,163,360.00	26,178,368,164.00
210202	SOCIAL CONTRIBUTIONS	20,819,041.00	43,602,000.00	43,602,000.00	18,049,324.88	647,620,077.00		683,103,880.00	717,259,460.00	2,050,938,087.00
21020202	CONTRIBUTORY PENSION	20,819,041.00	43,602,000.00	43,602,000.00	18,049,324.88				-	-
21020203	GROUP LIFE INSURANCE					105,000,000.00		110,250,000.00	115,762,500.00	331,012,500.00
21020205	HOUSING FUND CONTRIBUTION					542,620,077.00		572,853,880.00	601,496,960.00	1,719,925,587.00
2103	SOCIAL BENEFITS	13,634,923,077.60	24,820,809,200.00	23,744,724,930.00	7,082,795,650.80	28,528,125,000.00		29,954,531,250.00	31,452,257,820.00	89,934,914,070.00
210301	SOCIAL BENEFITS	13,634,923,077.60	24,820,809,200.00	23,744,724,930.00	7,082,795,650.80	28,528,125,000.00		29,954,531,250.00	31,452,257,820.00	89,934,914,070.00
21030101	GRATUITY	2,886,464,641.77	11,700,000,000.00	10,123,915,730.00	360,681,832.21	9,673,915,800.00		10,157,611,590.00	10,665,492,170.00	30,497,019,560.00
21030102	PENSION	7,579,364,480.85	9,594,000,000.00	9,594,000,000.00	6,194,143,613.65	9,159,400,000.00		9,617,370,000.00	10,098,238,500.00	28,875,008,500.00
21030103	DEATH BENEFITS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,560,000,000.00		1,638,000,000.00	1,719,900,000.00	4,917,900,000.00
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AW	368,982,130.65	934,809,200.00	934,809,200.00	11,250,990.00	934,809,200.00		981,549,660.00	1,030,627,150.00	2,946,986,010.00
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLL	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00		7,200,000,000.00		7,560,000,000.00	7,938,000,000.00	22,698,000,000.00
22	OTHER RECURRENT COSTS	76,410,661,278.90	63,029,159,710.00	92,605,243,980.00	52,090,357,568.05	105,409,372,437.00		110,987,734,400.00	117,884,811,470.00	252,302,342,297.00
2202	OVERHEAD COST	43,700,729,724.92	45,143,346,600.00	68,829,811,370.00	27,643,582,924.59	71,921,122,137.00		77,924,798,960.00	83,168,709,560.00	153,035,995,707.00
220201	TRAVEL & TRANSPORT - GENERAL	5,230,234,787.62	7,515,982,125.00	13,015,957,225.00	4,210,101,973.86	11,990,742,210.00		11,418,403,010.00	12,040,869,640.00	31,187,199,870.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	514,457,166.98	774,859,580.00	1,667,954,180.00	620,946,729.76	1,602,441,550.00		1,425,353,860.00	1,508,450,570.00	3,569,160,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,845,289,631.59	1,241,950,770.00	2,692,991,250.00	1,382,835,330.48	1,738,568,830.00		1,565,253,960.00	1,659,834,340.00	3,719,658,770.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	855,917,488.00	620,156,710.00	445,953,978.00	1,858,253,380.00	1,858,253,380.00		1,605,874,660.00	1,691,587,690.00	4,496,038,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,060,827,841.52	3,407,675,585.00	6,048,076,785.00	1,011,820,293.17	5,075,499,220.00		5,064,396,200.00	5,324,521,910.00	14,790,569,200.00
22020105	HOTEL ACCOMMODATION - LOCAL	819,869,959.53	420,715,750.00	665,742,770.00	487,269,633.20	862,670,330.00		787,345,710.00	831,661,640.00	2,066,765,570.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	1,527,000.00	487,956,850.00	339,125,850.00	145,000.00	284,290,910.00		324,758,760.00	341,801,950.00	926,698,210.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	40,984,000.00	160,799,620.00	258,260,820.00	150,787,713.25	242,331,000.00		257,307,560.00	270,617,200.00	745,861,070.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING		68,003,600.00	103,388,000.00		52,353,280.00		56,428,300.00	59,359,720.00	162,814,020.00
22020109	PER-DIEM/ESTACODES	91,361,700.00	333,863,660.00	285,685,760.00	110,343,296.00	274,333,710.00		331,684,000.00	353,034,620.00	709,634,130.00
220202	UTILITIES - GENERAL	469,756,475.15	942,200,080.00	1,674,855,880.00	816,655,317.82	1,714,645,410.00		2,920,287,650.00	3,144,127,350.00	4,094,633,770.00
22020201	ELECTRICITY CHARGES	309,449,762.15	402,004,200.00	1,057,241,080.00	644,678,580.48	1,090,077,970.00		1,085,415,260.00	1,144,847,260.00	2,948,917,000.00
22020202	TELEPHONE CHARGES	7,645,600.00	23,824,470.00	31,500,770.00	8,450,769.00	32,259,005.00		86,595,980.00	94,934,330.00	19,294,310.00
22020203	INTERNET ACCESS CHARGES	41,641,279.23	216,877,205.00	201,831,105.00	42,560,492.34	215,070,005.00		297,788,580.00	321,430,460.00	368,519,800.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	49,063,710.00	109,629,295.00	138,156,095.00	90,646,900.00	160,754,420.00		295,620,470.00	318,489,470.00	401,908,560.00
22020205	WATER RATES	3,039,300.00	17,468,870.00	24,862,690.00	2,368,200.00	23,562,840.00		74,750,180.00	82,149,150.00	4,570,880.00
22020206	SEWERAGE CHARGES	12,324,018.02	21,367,320.00	25,775,120.00	3,796,500.00	20,215,890.00		15,654,130.00	17,122,590.00	5,824,270.00
22020207	LEASED COMMUNICATION LINES(S)	3,501,000.00	16,878,970.00	14,646,970.00	2,868,000.00	17,664,550.00		51,685,880.00	56,241,840.00	36,788,430.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	10,391,620.00	56,278,140.00	81,832,840.00		37,055,320.00		34,733,710.00	36,566,180.00	98,532,980.00
22020209	OTHER UTILITY CHARGES	32,700,185.75	77,871,610.00	99,009,210.00	21,285,876.00	117,985,410.00		978,043,460.00	1,072,346,070.00	210,277,540.00
220203	MATERIALS & SUPPLIES - GENERAL	1,750,821,132.81	2,562,786,290.00	3,694,693,470.00	1,409,058,613.83	3,933,512,120.00		6,250,712,330.00	6,788,347,090.00	5,250,425,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	437,272,227.86	817,553,730.00	1,208,042,010.00	364,566,125.36	1,109,707,680.00		929,197,280.00	989,605,640.00	1,952,241,590.00
22020302	BOOKS	71,503,370.00	71,165,750.00	103,833,250.00	56,806,754.00	235,392,840.00		101,589,450.00	111,377,630.00	22,268,400.00
22020303	NEWSPAPERS	110,000.00	2,926,240.00	4,096,940.00	247,040.00	4,424,780.00		15,467,590.00	16,938,900.00	4,533,680.00
22020304	MAGAZINES & PERIODICALS	3,262,500.00	16,469,490.00	20,876,690.00	6,123,000.00	17,707,080.00		46,397,020.00	50,349,780.00	41,252,070.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	311,222,302.71	339,656,810.00	511,319,730.00	122,937,390.46	685,987,270.00		666,174,680.00	718,489,040.00	858,877,660.00
22020306	PRINTING OF SECURITY DOCUMENTS	202,493,709.39	314,865,330.00	438,263,630.00	110,296,350.00	347,536,480.00		2,208,568,410.00	2,423,834,610.00	335,722,720.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,245,530.00	65,324,280.00	87,024,700.00	20,426,325.00	115,962,030.00		83,078,740.00	89,163,320.00	133,507,170.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	23,494,120.00	63,560,990.00	56,501,190.00	12,285,100.00	60,050,920.00		475,641,230.00	522,936,070.00	16,172,670.00
22020309	UNIFORMS & OTHER CLOTHING	31,753,900.00	120,900,670.00	153,352,170.00	51,748,308.00	103,604,980.00		141,468,780.00	154,603,330.00	60,792,250.00

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22020310	TEACHING AIDS / INSTRUCTION MATERIALS	37,972,450.63	104,659,620.00	102,350,320.00	20,938,050.00	86,024,610.00		232,315,640.00	255,361,190.00	11,170,570.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	112,070,530.00	174,038,310.00	358,689,270.00	121,395,544.60	249,420,570.00		203,398,120.00	217,014,940.00	403,702,860.00
22020312	OTHER MATERIALS AND SUPPLIES	482,360,492.22	457,807,140.00	631,067,440.00	516,227,826.41	899,141,280.00		858,813,310.00	921,609,950.00	1,386,188,090.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	2,060,000.00	8,851,530.00	11,664,630.00	5,060,800.00	10,940,100.00		280,610,000.00	308,671,000.00	-
22020314	FERTILIZER PAYMENT TO COMPANY		5,006,400.00	7,611,500.00		7,611,500.00		7,992,080.00	8,391,690.00	23,995,270.00
220204	MAINTENANCE SERVICES - GENERAL	1,757,607,051.42	1,798,241,275.00	2,619,663,955.00	1,085,454,718.42	2,977,274,547.00		6,404,112,110.00	6,978,723,370.00	3,951,195,962.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	326,068,343.39	436,555,450.00	595,350,550.00	207,483,905.00	598,408,305.00		677,783,590.00	731,600,710.00	838,351,410.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,793,523.57	243,654,475.00	361,321,275.00	78,947,350.00	385,287,800.00		334,064,030.00	362,767,400.00	282,416,840.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QT	244,252,490.00	214,292,670.00	343,597,270.00	190,210,024.51	461,556,490.00		652,959,710.00	705,764,180.00	750,093,970.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	418,091,759.14	270,113,610.00	404,990,410.00	122,188,895.50	485,720,400.00		1,917,720,410.00	2,098,109,930.00	683,502,130.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	143,490,751.25	236,149,925.00	376,092,325.00	143,733,698.00	283,505,002.00		2,114,793,890.00	2,319,007,610.00	436,297,162.00
22020406	OTHER MAINTENANCE SERVICES	410,564,684.07	324,185,165.00	429,869,865.00	335,635,945.41	621,063,440.00		624,612,000.00	671,944,470.00	908,456,080.00
22020407	MAINTENANCE OF AIRCRAFTS	3,595,500.00	691,540.00	1,051,540.00	523,000.00	51,094,200.00		19,465,600.00	21,412,180.00	-
22020408	MAINTENANCE OF SEA BOATS		26,040.00	39,740.00		50,000.00		1,100,000.00	1,210,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS		1,311,200.00	1,993,700.00		2,000,000.00		2,299,990.00	2,529,990.00	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	750,000.00	15,475,600.00	24,629,080.00	350,000.00	16,536,710.00		17,675,690.00	18,575,980.00	52,078,370.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		29,800,000.00	45,305,700.00		35,000,000.00		1,320,000.00	1,452,000.00	-
22020413	MINOR ROAD MAINTENANCE		24,793,600.00	33,610,200.00	6,181,900.00	35,560,200.00		21,450,000.00	23,595,000.00	-
22020414	MAINTENANCE OF SOFTWARE		1,192,000.00	1,812,300.00	200,000.00	1,492,000.00		18,867,200.00	20,753,920.00	-
220205	TRAINING - GENERAL	419,364,614.58	2,014,677,000.00	2,812,168,800.00	251,778,186.75	2,369,519,460.00		4,319,577,030.00	4,690,595,910.00	3,659,256,810.00
22020501	LOCAL TRAINING	216,776,435.94	528,126,320.00	825,909,320.00	135,846,430.00	765,488,040.00		2,611,501,510.00	2,850,806,930.00	1,311,734,880.00
22020502	INTERNATIONAL TRAINING	16,752,000.00	435,147,790.00	504,536,490.00	11,394,600.00	236,083,340.00		483,530,200.00	523,601,860.00	497,282,020.00
22020503	OTHER TRAININGS	106,449,728.64	271,074,210.00	395,955,210.00	22,164,988.00	388,743,930.00		741,053,540.00	804,969,210.00	611,870,090.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRAD	79,386,450.00	780,328,680.00	1,085,767,780.00	82,372,168.75	979,204,150.00		483,491,780.00	511,217,910.00	1,238,369,820.00
220206	OTHER SERVICES - GENERAL	15,376,975,907.41	10,516,981,335.00	15,107,567,235.00	6,878,082,860.65	15,035,440,120.00		19,825,384,160.00	21,098,218,520.00	42,616,082,610.00
22020601	SECURITY SERVICES	1,599,767,587.84	1,439,703,900.00	3,075,795,500.00	1,244,671,467.50	3,674,571,600.00		4,089,937,990.00	4,316,667,640.00	10,944,536,570.00
22020602	OFFICE RENT	2,000,000.00	40,976,560.00	39,266,660.00	847,997,449.50	129,016,180.00		169,647,790.00	184,786,390.00	109,660,050.00
22020603	RESIDENTIAL RENT	2,777,000.00	75,940,030.00	74,428,030.00	5,325,000.00	73,440,330.00		211,334,170.00	231,075,120.00	83,616,620.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	13,282,227,194.33	8,230,626,690.00	10,709,252,990.00	4,315,935,993.00	9,504,283,650.00		10,074,124,360.00	10,582,981,380.00	29,937,067,500.00
22020605	CLEANING & FUMIGATION SERVICES	114,725,939.12	279,150,325.00	450,484,725.00	168,155,577.57	508,428,170.00		3,990,723,940.00	4,379,047,990.00	645,422,170.00
22020606	POSTAGES & COURIER SERVICES	6,280,625.00	25,837,290.00	36,461,390.00	7,694,210.00	42,908,490.00		895,561,820.00	983,516,860.00	96,155,200.00
22020607	OFFICE SUPPORT SERVICES	369,197,561.12	424,746,540.00	721,877,940.00	288,303,163.08	1,102,791,700.00		394,054,090.00	420,143,140.00	799,624,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,315,117,276.07	3,047,194,260.00	4,250,553,360.00	934,736,257.72	7,427,752,718.00		4,576,227,790.00	4,858,537,250.00	10,527,179,528.00
22020701	FINANCIAL CONSULTING	597,300,658.30	1,822,940,245.00	2,059,154,545.00	486,640,279.75	1,990,897,704.00		2,310,841,750.00	2,440,140,270.00	6,111,993,044.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	138,055,355.92	581,511,460.00	556,592,160.00	54,003,569.72	604,381,640.00		731,289,810.00	774,633,760.00	1,788,525,840.00
22020703	LEGAL SERVICES	1,086,703,282.99	141,977,865.00	847,475,065.00	208,311,677.00	3,084,665,372.00		233,388,470.00	254,944,080.00	107,085,922.00
22020704	ENGINEERING SERVICES	679,500.00	36,333,850.00	36,939,350.00	81,500.00	42,822,278.00		105,044,080.00	115,449,860.00	5,925,968.00
22020705	ARCHITECTURAL SERVICES		34,260,480.00	33,708,380.00		36,953,136.00		65,128,980.00	71,631,700.00	613,516.00
22020706	SURVEYING SERVICES	3,785,000.00	36,075,390.00	36,141,890.00	2,339,500.00	38,557,380.00		73,647,510.00	80,976,000.00	2,179,010.00
22020707	AGRICULTURAL CONSULTING		643,680.00	978,780.00		672,600.00		13,200,000.00	14,520,000.00	-
22020709	OTHER CONSULTING SERVICES	488,593,478.86	393,451,290.00	679,563,190.00	183,359,731.25	1,628,802,608.00		1,043,687,190.00	1,106,241,580.00	2,510,856,228.00
220208	FUEL & LUBRICANTS - GENERAL	1,649,361,102.90	2,188,198,410.00	3,853,026,830.00	1,543,437,979.04	3,493,694,817.00		2,925,251,770.00	3,109,071,900.00	6,527,507,722.00
22020801	MOTOR VEHICLE FUEL COST	861,626,064.01	1,165,674,310.00	2,126,449,630.00	923,454,924.00	2,040,936,285.00		1,789,462,190.00	1,886,047,710.00	4,945,574,670.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	30,837,294.00	128,187,870.00	199,835,170.00	58,361,593.00	177,882,170.00		421,764,650.00	457,904,740.00	362,476,700.00
22020803	PLANT / GENERATOR FUEL COST	751,099,894.89	876,632,840.00	1,502,947,740.00	561,423,512.04	1,244,853,880.00		615,194,110.00	656,606,900.00	1,207,363,800.00
22020805	SEA BOAT FUEL COST		1,000,000.00	1,520,400.00		1,520,400.00		110,000.00	121,000.00	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020806	COOKING GAS/FUEL COST	5,797,850.00	16,703,390.00	22,273,890.00	197,950.00	28,502,082.00		98,720,820.00	108,391,550.00	12,092,552.00
220209	FINANCIAL CHARGES - GENERAL	847,951,111.63	1,942,649,900.00	3,164,681,700.00	391,354,401.46	1,356,804,304.00		1,534,987,160.00	1,626,608,810.00	3,715,589,834.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	792,312,027.34	947,971,590.00	1,670,372,390.00	383,714,901.46	1,212,200,524.00		1,463,618,610.00	1,548,654,740.00	3,682,477,734.00
22020902	INSURANCE PREMIUM	55,639,084.29	993,356,470.00	1,492,299,070.00	7,639,500.00	143,624,280.00		66,189,950.00	72,278,600.00	31,851,100.00
22020903	OTHER FINANCIAL CHARGES		953,600.00	1,450,000.00		400,000.00		420,000.00	441,000.00	1,261,000.00
22020904	OTHER CRF BANK CHARGES		368,240.00	560,240.00		579,500.00		4,758,600.00	5,234,470.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	13,883,540,265.33	12,614,435,925.00	18,636,642,915.00	10,122,922,615.04	21,621,736,431.00		17,749,855,950.00	18,833,609,720.00	41,506,924,601.00
22021001	REFRESHMENT & MEALS	1,179,921,704.35	1,199,514,190.00	1,832,536,850.00	973,901,801.46	2,174,862,800.00		1,134,280,650.00	1,223,415,890.00	1,458,736,270.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,962,397,883.83	2,132,130,395.00	3,799,478,615.00	1,097,095,344.17	4,372,550,820.00		4,563,664,070.00	4,808,292,930.00	12,714,346,310.00
22021003	PUBLICITY & ADVERTISEMENTS	580,118,944.94	572,632,530.00	744,055,330.00	350,368,489.00	855,453,710.00		1,135,975,240.00	1,209,082,030.00	2,431,382,790.00
22021004	MEDICAL EXPENSES-LOCAL	288,340,355.25	321,859,240.00	413,479,840.00	347,329,370.00	596,480,430.00		483,393,810.00	517,127,080.00	877,072,050.00
22021005	SERVICES AND SCHOOL FEES PAYMENT		1,192,000.00	1,812,300.00	50,000.00	3,000,000.00		25,300,000.00	27,830,000.00	-
22021007	WELFARE PACKAGES	1,246,442,128.55	1,226,739,500.00	3,571,745,210.00	2,018,232,340.97	4,222,974,582.00		4,353,798,290.00	4,585,527,090.00	12,228,770,243.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,816,750.00	114,439,480.00	166,751,940.00	19,445,665.00	160,511,763.00		697,296,240.00	763,922,550.00	186,354,170.00
22021009	SPORTING ACTIVITIES	219,613,074.42	177,588,190.00	248,167,390.00	301,239,627.00	1,890,875,020.00		172,693,730.00	189,115,510.00	50,899,650.00
22021010	DIRECT TEACHING & LABORATORY COST	7,948,300.00	7,146,300.00	11,161,500.00		9,808,200.00		61,286,070.00	67,404,190.00	630,500.00
22021014	BUDGET PREPARATION EXPENSIS	1,243,336.15	11,301,220.00	16,470,620.00	1,978,000.00	47,605,730.00		72,053,730.00	77,874,400.00	83,150,370.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	5,244,822.00	92,485,450.00	134,313,450.00	22,160,000.00	161,652,350.00		284,299,940.00	307,335,970.00	323,895,420.00
22021020	FOREIGN SCHOLARSHIP SCHEME		20,101,820.00	25,909,920.00	1,234,100.00	21,291,400.00		59,996,410.00	65,416,240.00	34,816,850.00
22021021	SPECIAL DAYS/CELEBRATIONS	165,482,100.00	333,057,060.00	495,376,760.00	646,806,742.00	587,258,380.00		380,389,900.00	400,890,270.00	1,053,155,690.00
22021022	YOUTH CORPERS ALLOWANCE	3,260,000.00	11,503,740.00	15,771,340.00	1,800,000.00	14,590,760.00		38,075,500.00	41,522,920.00	21,626,850.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	96,163,205.98	236,326,420.00	1,068,844,320.00	39,418,950.00	292,055,436.00		619,964,260.00	674,026,400.00	476,443,696.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	16,915,000.00	42,412,720.00	57,496,020.00	18,106,188.90	60,522,842.00		78,686,090.00	84,829,680.00	103,584,372.00
22021025	OTHER MISCELLANEOUS EXPENSES	6,266,929,188.51	2,128,012,660.00	3,770,545,900.00	2,657,882,168.78	3,438,432,748.00		2,126,930,060.00	2,239,567,620.00	6,008,102,410.00
22021026	MONITORING AND EVALUATION RECURRENT	71,702,147.00	384,145,960.00	471,882,260.00	181,554,330.00	391,766,060.00		627,483,880.00	674,178,630.00	963,987,260.00
22021032	PROVISION FOR OUTSTANDING LIABILITIES	10,000.00	5,006,400.00	7,611,500.00		22,611,500.00		11,292,080.00	12,021,690.00	23,995,270.00
22021030	PAYMENT OF WAEC/NECO/JAMB		425,544,000.00	34,458,900.00		34,458,900.00		36,181,850.00	37,990,950.00	108,631,700.00
22021031	SETTLEMENT OF LIABILITY	1,756,991,324.35	1,490,000,000.00	1,504,203,700.00	1,444,319,497.76	2,018,403,700.00		530,016,380.00	556,600,020.00	1,586,338,000.00
22021036	CONTINGENCY FUND RECURRENT EXPENDITURE		1,681,296,650.00	244,569,250.00		244,569,300.00		256,797,770.00	269,637,660.00	771,004,730.00
2203	LOANS AND ADVANCES	-	88,120.00	134,020.00	-	115,000.00		393,360.00	432,700.00	-
220301	STAFF LOANS & ADVANCES	-	88,120.00	134,020.00	-	115,000.00		393,360.00	432,700.00	-
22030101	MOTOR CYCLE ADVANCES		88,120.00	134,020.00		115,000.00		393,360.00	432,700.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00		315,000,000.00	330,750,000.00	945,750,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00		315,000,000.00	330,750,000.00	945,750,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00		315,000,000.00	330,750,000.00	945,750,000.00
2205	SUBSIDIES GENERAL	-	1,354,710.00	2,059,710.00	-	1,000,000.00		1,050,000.00	1,102,500.00	3,152,500.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-	1,354,710.00	2,059,710.00	-	1,000,000.00		1,050,000.00	1,102,500.00	3,152,500.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARAS		1,354,710.00	2,059,710.00		1,000,000.00		1,050,000.00	1,102,500.00	3,152,500.00
2206	PUBLIC DEBT CHARGES	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00		32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
220601	FOREIGN INTEREST / DISCOUNT	-	1,081,100,000.00	1,458,403,900.00	-	1,458,403,900.00		1,531,324,100.00	1,607,890,310.00	4,597,618,310.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS		1,081,100,000.00	1,458,403,900.00		1,458,403,900.00		1,531,324,100.00	1,607,890,310.00	4,597,618,310.00
220602	DOMESTIC INTEREST / DISCOUNT	-	2,734,043,180.00	2,156,990,580.00	-	3,625,021,300.00		3,806,272,370.00	3,996,586,000.00	11,427,879,670.00
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		1,435,523,990.00	182,821,890.00		1,650,852,600.00		1,733,395,230.00	1,820,065,000.00	5,204,312,830.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS		1,298,519,190.00	1,974,168,690.00		1,974,168,700.00		2,072,877,140.00	2,176,521,000.00	6,223,566,840.00
220603	FOREIGN PRINCIPAL	9,635,650,706.83	3,918,900,000.00	5,957,993,900.00	7,874,992,597.14	12,456,000,000.00		10,978,800,000.00	11,527,740,000.00	32,962,540,000.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,635,650,706.83	3,918,900,000.00	5,957,993,900.00	7,874,992,597.14	12,456,000,000.00		10,978,800,000.00	11,527,740,000.00	32,962,540,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220604	DOMESTIC PRINCIPAL	21,786,609,670.98	9,258,878,660.00	14,076,486,460.00	16,382,782,046.32	15,647,710,100.00		16,430,095,610.00	17,251,600,400.00	49,329,406,110.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	1,602,308,845.74	5,151,445,970.00	7,831,861,970.00	985,018,305.52	924,162,500.00		970,370,630.00	1,018,889,170.00	2,913,422,300.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	20,184,300,825.24	4,107,432,690.00	6,244,624,490.00	15,397,763,740.80	14,723,547,600.00		15,459,724,980.00	16,232,711,230.00	46,415,983,810.00
2207	TRANSFERS-PAYMENT	1,035,671,176.17	-	-	-	-		-	-	-
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-P	1,035,671,176.17	-	-	-	-		-	-	-
22070105	10 % COST OF IGR COLLECTION	1,035,671,176.17							-	-
23	CAPITAL EXPENDITURE	119,602,272,479.55	348,961,829,990.00	453,747,028,313.00	89,731,230,546.63	373,690,964,682.00	2,146,394,800.00	560,101,455,494.00	840,182,170,980.00	1,773,531,582,852.00
2301	FIXED ASSETS PURCHASED	10,621,904,678.04	74,699,581,400.00	77,024,132,518.00	9,976,842,167.86	48,362,741,390.00	1,172,154,240.00	72,499,112,100.00	108,748,668,160.00	219,988,634,424.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,621,904,678.04	74,699,581,400.00	77,024,132,518.00	9,976,842,167.86	48,362,741,390.00	1,172,154,240.00	72,499,112,100.00	108,748,668,160.00	219,988,634,424.00
23010101	PURCHASE / ACQUISITION OF LAND		2,295,600,000.00	4,680,233,123.00	944,924,876.10	1,000,000,000.00		1,500,000,000.00	2,250,000,000.00	4,925,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS		150,000,000.00	150,000,000.00					-	650,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS			200,000,000.00	185,000,000.00				-	50,000,000.00
23010104	PURCHASE MOTOR CYCLES		933,500,000.00	353,500,000.00		161,504,200.00		242,256,300.00	363,384,450.00	805,870,750.00
23010105	PURCHASE OF MOTOR VEHICLES	5,446,671,909.45	5,281,865,000.00	3,396,865,000.00	2,142,813,461.50	3,915,472,300.00		5,873,208,450.00	8,809,812,680.00	16,732,919,030.00
23010106	PURCHASE OF VANS		3,938,000,000.00	7,312,500,000.00	3,837,124,428.00	3,775,000,000.00		5,662,500,000.00	8,493,750,000.00	16,081,250,000.00
23010107	PURCHASE OF TRUCKS		747,575,000.00	308,575,000.00		1,125,000,000.00		1,687,500,000.00	2,531,250,000.00	5,793,750,000.00
23010108	PURCHASE OF BUSES		364,987,500.00	1,527,562,500.00		2,590,000,000.00		3,885,000,000.00	5,827,500,000.00	13,732,500,000.00
23010109	PURCHASE OF SEA BOATS	8,000,000.00	85,000,000.00	85,000,000.00		50,500,000.00		75,750,000.00	113,625,000.00	274,375,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,700,000.00	5,151,486,000.00	5,256,604,400.00		2,262,363,650.00	50,000,000.00	3,348,545,480.00	5,022,818,220.00	12,317,805,894.00
23010113	PURCHASE OF COMPUTERS		410,979,300.00	378,979,300.00		85,000,000.00		127,500,000.00	191,250,000.00	486,750,000.00
23010114	PURCHASE OF COMPUTER PRINTERS		105,983,500.00	100,483,500.00		100,000,000.00		150,000,000.00	225,000,000.00	721,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES		12,160,000.00	12,160,000.00		5,000,000.00		7,500,000.00	11,250,000.00	23,750,000.00
23010116	PURCHASE OF TYPEWRITERS		500,000.00	500,000.00					-	-
23010117	PURCHASE OF SHREDDING MACHINES		500,000.00	500,000.00					-	-
23010118	PURCHASE OF SCANNERS		7,807,600.00	7,807,600.00		6,000,000.00		9,000,000.00	13,500,000.00	27,500,000.00
23010119	PURCHASE OF POWER GENERATING SET	4,140,484.15	415,125,200.00	364,125,200.00		40,000,000.00		60,000,000.00	90,000,000.00	520,000,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	980,000.00	3,406,595,200.00	2,156,595,200.00		92,000,000.00	42,000,000.00	138,000,000.00	207,000,000.00	458,190,400.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE		1,115,000,000.00	1,295,000,000.00		116,965,910.00		175,448,870.00	263,173,310.00	798,622,180.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,219,764,798.06	3,681,205,000.00	8,422,929,595.00	1,416,635,088.04	17,371,372,720.00	87,154,240.00	26,057,059,080.00	39,085,588,620.00	70,387,839,940.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		752,346,000.00	702,346,000.00					-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	500,091,763.46	13,251,617,200.00	12,121,617,200.00	510,898,369.61	4,870,982,810.00		7,306,474,220.00	10,959,711,330.00	22,601,185,550.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		374,760,200.00	374,760,200.00		164,000,000.00		246,000,000.00	369,000,000.00	1,416,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		5,000,000.00	5,000,000.00					-	606,992,340.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,359,699,660.92	6,967,400,000.00	6,067,400,000.00		3,081,775,000.00	993,000,000.00	4,622,662,500.00	6,933,993,750.00	12,136,956,250.00
23010128	PURCHASE OF SECURITY EQUIPMENT		3,820,000,000.00	3,810,000,000.00	119,100,375.00	19,000,000.00		28,500,000.00	42,750,000.00	271,250,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	65,872,562.00	313,543,000.00	163,543,000.00	69,999,000.00	40,600,000.00		60,900,000.00	91,350,000.00	256,820,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES		25,735,000.00	25,735,000.00					-	-
23010133	PURCHASES OF SURVEYING EQUIPMENT		50,500,000.00	40,500,000.00		27,500,000.00		41,250,000.00	61,875,000.00	153,125,000.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	6,325,000.00	2,197,960,800.00	3,117,960,800.00	90,533,360.00				-	-
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS		1,305,513,900.00	3,092,013,900.00		140,000,000.00		210,000,000.00	315,000,000.00	653,000,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	535,000.00	739,850,700.00	606,850,700.00	4,048,000.00	380,500,000.00		570,750,000.00	856,125,000.00	1,956,875,000.00
23010143	PURCHASE OF DRILLING EQUIPMENTS		389,165,000.00	189,165,000.00		131,644,800.00		197,467,200.00	296,200,800.00	661,312,800.00
23010145	PURCHASE OF COOLING EQUIPMENT		28,800,000.00	28,800,000.00					-	-
23010146	PURCHASE OF ICT EQUIPMENTS	7,123,500.00	5,895,236,000.00	3,005,236,000.00	195,062,894.88	2,053,500,000.00		3,080,250,000.00	4,620,375,000.00	10,430,756,390.00
23010147	PURCHASE OF SCHOOL FURNITURES		1,051,000,000.00	901,000,000.00	64,004,600.61	1,006,000,000.00		1,509,000,000.00	2,263,500,000.00	7,877,500,000.00
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS		4,710,000,000.00	3,310,000,000.00	65,311,500.00	1,670,000,000.00		2,505,000,000.00	3,757,500,000.00	6,262,500,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23010149	PURCHASE OF SOLAR INFRASTRUCTURE		3,019,173,300.00	2,454,173,300.00	331,386,214.12	1,581,060,000.00		2,371,590,000.00	3,557,385,000.00	7,967,237,900.00
23010150	PURCHASE OF ELECTRONIC BILL BOARD		1,698,111,000.00	998,111,000.00		500,000,000.00		750,000,000.00	1,125,000,000.00	1,950,000,000.00
2302	CONSTRUCTION / PROVISION	83,470,364,140.09	175,302,938,490.00	264,417,553,390.00	60,135,597,832.43	241,425,962,646.00	550,000,000.00	362,138,944,060.00	543,208,416,180.00	1,160,470,670,258.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	83,470,364,140.09	175,302,938,490.00	264,417,553,390.00	60,135,597,832.43	241,425,962,646.00	550,000,000.00	362,138,944,060.00	543,208,416,180.00	1,160,470,670,258.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,478,766,397.62	15,715,509,000.00	27,247,429,000.00	1,731,198,411.28	17,797,262,740.00	300,000,000.00	26,695,894,120.00	40,043,841,210.00	100,432,647,980.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDING	93,567,560.05	5,574,495,890.00	21,116,320,890.00	12,860,589,933.48	9,049,776,110.00		13,574,664,180.00	20,361,996,270.00	36,234,075,560.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,466,883,421.49	5,527,733,800.00	7,312,468,800.00	23,999,593.00	3,773,108,280.00		5,659,662,420.00	8,489,493,630.00	16,741,764,330.00
23020104	CONSTRUCTION / PROVISION OF HOUSING		300,000,000.00	2,524,124,700.00	708,314,487.60	863,837,600.00		1,295,756,400.00	1,943,634,600.00	3,573,173,090.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	915,073,930.97	8,827,306,600.00	7,358,306,600.00	1,146,035,716.79	6,924,043,753.00	250,000,000.00	10,386,065,640.00	15,579,098,470.00	36,364,125,746.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT	800,165,333.23	4,768,766,000.00	4,899,666,000.00	171,562,651.66	4,828,805,410.00		7,243,208,120.00	10,864,812,180.00	31,464,955,748.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	9,106,728,612.86	21,339,417,200.00	33,695,505,260.00	4,897,104,913.37	36,364,160,913.00		54,546,241,370.00	81,819,362,060.00	172,106,714,474.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS		224,000,000.00	224,000,000.00		19,163,640.00		28,745,460.00	43,118,190.00	71,863,650.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	54,255,601.08	845,000,000.00	845,000,000.00		2,231,000,000.00		3,346,500,000.00	5,019,750,000.00	10,126,250,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		340,000,000.00	340,000,000.00		60,000,000.00		90,000,000.00	135,000,000.00	245,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		1,797,200,000.00	797,200,000.00		292,200,000.00		438,300,000.00	657,450,000.00	1,633,810,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	47,254,230,896.20	73,122,269,500.00	112,946,838,940.00	26,967,956,332.85	125,691,322,410.00		188,536,983,650.00	282,805,475,510.00	568,516,719,160.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,506,985,809.75	3,283,580,000.00	3,203,580,000.00	531,500,000.00	974,000,000.00		1,461,000,000.00	2,191,500,000.00	38,730,075,530.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	4,192,553,484.05	7,207,575,500.00	13,637,028,200.00	5,542,891,084.56	9,836,321,700.00		14,754,482,560.00	22,131,723,850.00	40,396,349,680.00
23020122	CONSTRUCTION OF BOUNDARY PILARS/ RIGHT OF WAY	1,962,157.00	70,000,000.00	70,000,000.00					-	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,422,122,535.16	1,306,000,000.00	566,000,000.00	39,765,350.00				-	785,260,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	9,536,795,308.39	19,321,600,000.00	20,661,600,000.00	5,510,579,357.84	17,964,285,090.00		26,946,427,640.00	40,419,641,460.00	83,974,079,060.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	3,640,273,092.24	3,555,520,000.00	3,615,520,000.00	4,100,000.00	1,256,675,000.00		1,885,012,500.00	2,827,518,750.00	5,828,806,250.00
23020128	OTHER CONSTRUCTION		2,176,965,000.00	3,356,965,000.00		3,500,000,000.00		5,250,000,000.00	7,875,000,000.00	13,245,000,000.00
2303	REHABILITATION / REPAIRS	12,307,721,129.41	43,761,320,000.00	51,969,022,000.00	13,524,516,850.47	47,751,425,156.00		71,327,137,780.00	106,990,706,720.00	212,521,508,130.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,307,721,129.41	43,761,320,000.00	51,969,022,000.00	13,524,516,850.47	47,751,425,156.00		71,327,137,780.00	106,990,706,720.00	212,521,508,130.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,635,531,218.81	5,878,500,000.00	5,512,169,000.00	318,720,582.53	1,305,000,000.00		1,957,500,000.00	2,936,250,000.00	5,577,017,120.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	19,800,000.00	975,052,800.00	1,559,585,800.00	580,429,953.04	931,100,000.00		1,396,650,000.00	2,094,975,000.00	3,939,725,000.00
23030103	REHABILITATION / REPAIRS - HOUSING		112,416,000.00	89,416,000.00					-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	63,201,123.50	1,094,383,300.00	1,068,883,300.00	159,715,070.98	651,941,170.00		977,911,760.00	1,466,867,640.00	3,447,279,400.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENT	354,343,626.54	3,138,495,000.00	4,528,495,000.00	328,400,983.33	2,198,672,258.00		3,298,008,400.00	4,947,012,610.00	10,088,147,910.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	436,139,676.40	2,196,078,000.00	2,186,078,000.00	55,389,403.02	2,800,899,854.00		4,201,349,790.00	6,302,024,690.00	12,027,374,480.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS		115,000,000.00	115,000,000.00		65,000,000.00		97,500,000.00	146,250,000.00	328,750,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES		749,500,000.00	649,500,000.00		150,000,000.00		225,000,000.00	337,500,000.00	562,500,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	47,238,981.76	380,224,700.00	380,224,700.00	29,989,500.00	254,600,000.00		381,900,000.00	572,850,010.00	1,037,174,710.00
23030113	REHABILITATION / REPAIRS - ROADS	5,343,376,917.51	17,245,000,000.00	19,595,000,000.00	8,961,336,901.77	2,371,716,000.00		3,557,574,010.00	5,336,361,020.00	13,965,196,670.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		115,000,000.00	100,000,000.00					-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,115,101,601.44	11,073,170,200.00	15,011,170,200.00	2,921,533,162.06	35,666,995,874.00		53,200,493,820.00	79,800,740,750.00	153,330,217,840.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS		13,200,000.00	13,200,000.00					-	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	2,292,987,983.45	275,000,000.00	760,000,000.00	161,148,293.74	1,000,000,000.00		1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES		32,000,000.00	32,000,000.00					-	-
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS		83,300,000.00	83,300,000.00		5,500,000.00		8,250,000.00	12,375,000.00	3,055,625,000.00
23030140	REHABILITATION/REPAIRS- ELECTRICAL EQUIPMENTS		200,000,000.00	200,000,000.00		200,000,000.00		300,000,000.00	450,000,000.00	850,000,000.00
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS		85,000,000.00	85,000,000.00	7,853,000.00	150,000,000.00		225,000,000.00	337,500,000.00	562,500,000.00
2304	PRESERVATION OF THE ENVIRONMENT	1,104,705,213.54	2,324,000,000.00	3,714,711,000.00	137,613,751.61	4,224,757,700.00	42,000,000.00	6,337,136,550.00	9,505,704,830.00	18,360,869,080.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,104,705,213.54	2,324,000,000.00	3,714,711,000.00	137,613,751.61	4,224,757,700.00	42,000,000.00	6,337,136,550.00	9,505,704,830.00	18,360,869,080.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	9,915,000.00	964,000,000.00	724,000,000.00	68,913,753.00	2,039,757,700.00	42,000,000.00	3,059,636,550.00	4,589,454,830.00	10,005,119,080.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23040102	EROSION & FLOOD CONTROL	1,094,790,213.54	1,300,000,000.00	2,935,711,000.00	68,699,998.61	2,160,000,000.00		3,240,000,000.00	4,860,000,000.00	8,250,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL		60,000,000.00	55,000,000.00		25,000,000.00		37,500,000.00	56,250,000.00	105,750,000.00
2305	OTHER CAPITAL PROJECTS	12,097,577,318.47	52,873,990,100.00	56,621,609,405.00	5,956,659,944.26	31,926,077,790.00	382,240,560.00	47,799,125,004.00	71,728,675,090.00	162,189,900,960.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	12,097,577,318.47	52,873,990,100.00	56,621,609,405.00	5,956,659,944.26	31,926,077,790.00	382,240,560.00	47,799,125,004.00	71,728,675,090.00	162,189,900,960.00
23050101	RESEARCH AND DEVELOPMENT	1,839,694,599.97	9,472,240,600.00	8,206,240,600.00	988,981,045.11	7,464,458,850.00	121,000,000.00	11,151,688,280.00	16,727,532,430.00	34,353,240,820.00
23050102	COMPUTER SOFTWARE ACQUISITION	606,824,048.47	16,557,610,900.00	18,888,610,900.00	272,792,447.50	5,195,417,390.00		7,793,126,090.00	11,689,689,160.00	25,549,363,750.00
23050103	MONITORING AND EVALUATION	1,561,116,042.87	3,387,125,000.00	3,403,875,000.00	108,631,703.00	3,667,830,990.00	53,200,000.00	5,501,746,490.00	8,252,619,740.00	17,875,816,230.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTIN	80,838,530.50	452,700,000.00	497,700,000.00	17,470,100.00	515,350,560.00	13,240,560.00	773,025,840.00	1,159,538,760.00	3,900,155,160.00
23050105	PURCHASE OF SHARES		100,500,000.00	100,500,000.00					-	10,000,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DE	8,009,104,096.66	14,248,807,500.00	22,325,057,500.00	4,568,784,648.65	15,083,020,000.00	194,800,000.00	22,579,538,304.00	33,899,295,000.00	80,428,325,000.00
23050112	CONTINGENCY FUND FOR CAPITAL EXPENDITURE		8,655,006,100.00	3,199,625,405.00					-	73,000,000.00

Adamawa State Government, Nigeria

2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	Total Expenditure	248,535,305,647.75	486,218,047,600.00	621,288,245,923.00	189,556,358,394.03	583,331,380,496.00	2,146,394,800.00	780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
701	GENERAL PUBLIC SERVICES	64,633,502,035.84	75,794,375,420.00	92,894,496,895.00	49,421,350,091.51	99,777,327,209.00	90,000,000.00	113,414,118,040.00	132,756,695,160.00	344,670,837,811.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	25,190,845,463.79	29,352,155,260.00	44,062,419,530.00	17,834,159,432.65	41,543,792,373.00	-	51,203,598,190.00	63,441,393,700.00	156,425,692,221.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	13,350,177,305.75	13,056,650,790.00	23,914,080,360.00	8,363,716,815.38	20,991,853,310.00	-	24,910,311,380.00	28,762,816,090.00	74,841,888,738.00
70112	FINANCIAL AND FISCAL AFFAIRS	11,840,668,158.04	16,295,504,470.00	20,148,339,170.00	9,470,442,617.27	20,551,939,063.00	-	26,293,286,810.00	34,678,577,610.00	81,583,803,483.00
7013	GENERAL SERVICES	7,049,943,890.00	28,247,366,100.00	24,794,316,505.00	7,072,050,514.57	24,552,462,036.00	90,000,000.00	28,945,393,320.00	34,386,918,510.00	88,370,563,310.00
70131	GENERAL PERSONNEL SERVICES	1,573,229,065.42	3,210,825,170.00	3,690,585,570.00	2,037,328,855.13	4,878,167,410.00	-	5,647,076,430.00	5,929,431,180.00	16,954,675,020.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	620,821,558.51	13,195,439,070.00	7,025,717,675.00	600,828,779.53	2,695,568,960.00	90,000,000.00	3,435,663,880.00	4,549,215,090.00	9,169,184,780.00
70133	OTHER GENERAL SERVICES	4,855,893,266.06	11,841,101,860.00	14,078,013,260.00	4,433,892,879.91	16,978,725,666.00	-	19,862,653,010.00	23,908,272,240.00	62,246,703,510.00
7016	GENERAL PUBLIC SERVICES N.E.C.	718,452,304.25	310,483,780.00	264,521,980.00	68,365,500.83	193,937,500.00	-	203,634,450.00	213,816,240.00	611,388,190.00
70161	GENERAL PUBLIC SERVICES N.E.C.	718,452,304.25	310,483,780.00	264,521,980.00	68,365,500.83	193,937,500.00	-	203,634,450.00	213,816,240.00	611,388,190.00
7017	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
70171	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00	-	315,000,000.00	330,750,000.00	945,750,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00	-	315,000,000.00	330,750,000.00	945,750,000.00
703	PUBLIC ORDER AND SAFETY	20,355,786,570.78	29,089,240,690.00	36,141,758,690.00	11,923,117,028.10	36,442,323,278.00	-	40,063,036,050.00	51,571,891,300.00	114,241,202,210.00
7031	POLICE SERVICES	12,215,000.00	103,000,000.00	2,203,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,735,000,000.00
70311	POLICE SERVICES	12,215,000.00	103,000,000.00	2,203,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,735,000,000.00
7032	FIRE PROTECTION SERVICES	147,587,605.58	977,540,400.00	977,540,400.00	-	69,163,640.00	-	103,745,460.00	155,618,190.00	278,527,290.00
70321	FIRE PROTECTION SERVICES	147,587,605.58	977,540,400.00	977,540,400.00	-	69,163,640.00	-	103,745,460.00	155,618,190.00	278,527,290.00
7033	LAW COURTS	7,664,731,007.26	9,747,635,190.00	11,615,464,290.00	6,764,997,801.57	14,966,013,968.00	-	12,920,163,680.00	16,182,753,910.00	29,982,474,840.00
70331	LAW COURTS	7,664,731,007.26	9,747,635,190.00	11,615,464,290.00	6,764,997,801.57	14,966,013,968.00	-	12,920,163,680.00	16,182,753,910.00	29,982,474,840.00
7035	R & D PUBLIC ORDER AND SAFETY	-	5,900,000,000.00	2,925,000,000.00	-	1,350,000,000.00	-	2,025,000,000.00	3,037,500,000.00	6,037,500,000.00
70351	R&D PUBLIC ORDER AND SAFETY	-	5,900,000,000.00	2,925,000,000.00	-	1,350,000,000.00	-	2,025,000,000.00	3,037,500,000.00	6,037,500,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	12,531,252,957.94	12,361,065,100.00	18,420,754,000.00	5,158,119,226.53	19,557,145,670.00	-	24,264,126,910.00	31,071,019,200.00	75,207,700,080.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	12,531,252,957.94	12,361,065,100.00	18,420,754,000.00	5,158,119,226.53	19,557,145,670.00	-	24,264,126,910.00	31,071,019,200.00	75,207,700,080.00
704	ECONOMIC AFFAIRS	77,668,139,699.08	160,772,578,540.00	208,778,455,180.00	49,180,743,497.00	181,933,796,204.00	463,000,000.00	270,045,189,690.00	402,346,000,990.00	838,456,613,950.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	9,945,876,396.46	22,146,562,640.00	24,484,830,540.00	5,718,653,154.38	22,648,017,700.00	-	33,497,004,260.00	49,799,046,020.00	104,642,108,020.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	9,945,876,396.46	22,146,562,640.00	24,484,830,540.00	5,718,653,154.38	22,648,017,700.00	-	33,497,004,260.00	49,799,046,020.00	104,642,108,020.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	6,745,249,200.56	13,282,798,760.00	13,926,624,960.00	2,190,156,903.64	5,688,533,410.00	463,000,000.00	7,570,085,160.00	10,466,515,450.00	23,899,005,290.00
70421	AGRICULTURE	6,745,249,200.56	13,282,798,760.00	13,926,624,960.00	2,190,156,903.64	5,688,533,410.00	463,000,000.00	7,570,085,160.00	10,466,515,450.00	23,899,005,290.00
7043	FUEL AND ENERGY	449,687,430.01	3,919,110,410.00	5,773,671,810.00	825,542,109.63	8,024,912,650.00	-	11,825,615,640.00	17,635,288,270.00	37,942,432,860.00
70435	ELECTRICITY	190,689,904.85	2,474,110,410.00	3,678,671,810.00	757,335,273.34	6,795,912,650.00	-	9,982,115,640.00	14,870,038,270.00	26,827,682,860.00
70436	NON ELECTRIC ENERGY	258,997,525.16	1,445,000,000.00	2,095,000,000.00	68,206,836.29	1,229,000,000.00	-	1,843,500,000.00	2,765,250,000.00	11,114,750,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	64,528,539.16	2,349,397,100.00	1,110,011,800.00	339,564,297.61	399,253,120.00	-	646,405,120.00	889,717,220.00	1,504,775,820.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	64,528,539.16	2,349,397,100.00	1,110,011,800.00	339,564,297.61	399,253,120.00	-	646,405,120.00	889,717,220.00	1,504,775,820.00
7045	TRANSPORT	60,112,341,081.29	98,153,926,610.00	141,716,775,050.00	39,762,850,671.44	136,386,138,120.00	-	203,471,628,460.00	304,151,436,670.00	630,427,501,880.00
70451	ROAD TRANSPORT	60,112,341,081.29	98,153,926,610.00	141,716,775,050.00	39,762,850,671.44	136,386,138,120.00	-	203,471,628,460.00	304,151,436,670.00	630,427,501,880.00
7046	COMMUNICATION	-	16,348,234,410.00	17,565,874,510.00	327,972,974.88	7,049,412,594.00	-	10,461,618,900.00	15,574,303,380.00	31,791,875,780.00
70461	COMMUNICATION	-	16,348,234,410.00	17,565,874,510.00	327,972,974.88	7,049,412,594.00	-	10,461,618,900.00	15,574,303,380.00	31,791,875,780.00
7047	OTHER INDUSTRIES	350,457,051.61	802,748,610.00	765,866,510.00	16,003,385.41	67,528,610.00	-	67,832,150.00	72,193,980.00	145,414,300.00
70473	TOURISM	12,192,411.11	127,748,610.00	90,866,510.00	16,003,385.41	67,528,610.00	-	67,832,150.00	72,193,980.00	145,414,300.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	338,264,640.50	675,000,000.00	675,000,000.00	-	-	-	-	-	-
7048	R & D ECONOMIC AFFAIRS	-	3,769,800,000.00	3,434,800,000.00	-	1,670,000,000.00	-	2,505,000,000.00	3,757,500,000.00	8,103,500,000.00
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	-	3,769,800,000.00	3,434,800,000.00	-	1,670,000,000.00	-	2,505,000,000.00	3,757,500,000.00	8,103,500,000.00
705	ENVIRONMENTAL PROTECTION	1,799,047,587.49	8,506,834,500.00	6,983,508,200.00	653,415,958.85	5,787,241,400.00	-	8,279,159,610.00	11,919,434,810.00	24,665,899,170.00
7051	WASTE MANAGEMENT	-	-	-	-	333,964,200.00	-	500,946,300.00	751,419,450.00	1,424,825,750.00
70511	WASTE MANAGEMENT	-	-	-	-	333,964,200.00	-	500,946,300.00	751,419,450.00	1,424,825,750.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,799,047,587.49	8,506,834,500.00	6,983,508,200.00	653,415,958.85	5,787,241,400.00	-	8,279,159,610.00	11,919,434,810.00	24,665,899,170.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,799,047,587.49	8,506,834,500.00	6,983,508,200.00	653,415,958.85	5,787,241,400.00	-	8,279,159,610.00	11,919,434,810.00	24,665,899,170.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
706	HOUSING AND COMMUNITY AMMENITIES	9,801,619,003.66	39,706,726,520.00	65,090,412,143.00	18,000,858,831.48	26,485,967,613.00	-	38,485,594,100.00	56,527,740,800.00	129,834,612,226.00
7061	HOUSING DEVELOPMENT	5,113,458,157.04	14,851,741,050.00	43,206,080,073.00	15,469,688,853.26	16,121,997,370.00	-	23,582,904,870.00	35,152,454,320.00	73,419,864,000.00
70611	HOUSING DEVELOPMENT	5,113,458,157.04	14,851,741,050.00	43,206,080,073.00	15,469,688,853.26	16,121,997,370.00	-	23,582,904,870.00	35,152,454,320.00	73,419,864,000.00
7062	COMMUNITY DEVELOPMENT	1,562,435,699.31	8,817,469,200.00	10,792,397,000.00	326,902,420.53	1,763,879,540.00	-	2,641,228,450.00	3,645,501,170.00	15,893,957,390.00
70621	COMMUNITY DEVELOPMENT	1,562,435,699.31	8,817,469,200.00	10,792,397,000.00	326,902,420.53	1,763,879,540.00	-	2,641,228,450.00	3,645,501,170.00	15,893,957,390.00
7063	WATER SUPPLY	1,703,602,612.15	13,927,516,270.00	9,881,935,070.00	2,111,128,245.06	8,600,090,703.00	-	12,261,460,780.00	17,729,785,310.00	39,881,267,936.00
70631	WATER SUPPLY	1,703,602,612.15	13,927,516,270.00	9,881,935,070.00	2,111,128,245.06	8,600,090,703.00	-	12,261,460,780.00	17,729,785,310.00	39,881,267,936.00
7064	STREET LIGHTING	1,422,122,535.16	2,110,000,000.00	1,210,000,000.00	93,139,312.63	-	-	-	-	639,522,900.00
70641	STREET LIGHTING	1,422,122,535.16	2,110,000,000.00	1,210,000,000.00	93,139,312.63	-	-	-	-	639,522,900.00
707	HEALTH	8,963,139,897.84	23,757,973,680.00	29,961,442,075.00	7,896,742,550.70	50,465,588,228.00	1,593,394,800.00	72,755,641,300.00	104,495,096,470.00	215,312,278,648.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	144,024,484.80	1,212,700,710.00	1,749,483,005.00	368,306,146.67	2,184,398,010.00	1,337,800,000.00	3,466,460,940.00	4,961,848,640.00	9,418,273,430.00
70711	PHARMACEUTICAL PRODUCTS	140,579,404.80	1,209,124,690.00	1,439,667,990.00	363,659,957.48	806,833,010.00	-	1,308,397,090.00	1,785,298,290.00	3,442,723,430.00
70712	OTHER MEDICAL PRODUCTS	3,445,080.00	3,576,020.00	309,815,015.00	4,646,189.19	1,377,565,000.00	1,337,800,000.00	2,158,063,850.00	3,176,550,350.00	5,975,550,000.00
7072	OUTPATIENT SERVICES	48,638,950.00	75,000,000.00	75,000,000.00	-	985,000,000.00	-	1,477,500,000.00	2,216,250,000.00	17,240,980,000.00
70721	GENERAL MEDICAL SERVICES	48,638,950.00	75,000,000.00	75,000,000.00	-	985,000,000.00	-	1,477,500,000.00	2,216,250,000.00	17,240,980,000.00
7073	HOSPITAL SERVICES	7,543,287,161.29	11,630,005,110.00	13,873,078,810.00	5,920,684,307.23	20,142,105,270.00	-	25,962,718,420.00	35,597,198,740.00	71,291,981,980.00
70731	GENERAL HOSPITAL SERVICES	6,501,411,591.10	10,725,131,300.00	12,415,217,100.00	5,371,847,348.01	17,840,712,070.00	-	22,860,341,700.00	30,967,528,710.00	61,932,773,840.00
70732	SPECIALIZED HOSPITAL SERVICES	1,041,875,570.19	903,827,310.00	1,456,815,210.00	546,136,959.22	713,404,900.00	-	728,489,000.00	1,077,337,910.00	1,815,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	1,046,500.00	1,046,500.00	2,700,000.00	1,587,988,300.00	-	2,373,887,720.00	3,552,332,120.00	7,544,208,140.00
7074	PUBLIC HEALTH SERVICES	408,474,838.52	9,708,693,100.00	12,388,300,200.00	987,479,008.41	13,537,460,298.00	235,594,800.00	21,657,830,070.00	31,677,705,720.00	65,793,379,938.00
70741	PUBLIC HEALTH SERVICES	408,474,838.52	9,708,693,100.00	12,388,300,200.00	987,479,008.41	13,537,460,298.00	235,594,800.00	21,657,830,070.00	31,677,705,720.00	65,793,379,938.00
7075	R & D HEALTH	-	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
70751	R & D HEALTH	-	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
7076	HEALTH N.E.C.	818,714,463.24	1,101,574,760.00	1,845,580,060.00	608,669,088.39	13,596,624,650.00	20,000,000.00	20,161,131,870.00	29,997,093,370.00	51,472,663,300.00
70761	HEALTH N.E.C.	818,714,463.24	1,101,574,760.00	1,845,580,060.00	608,669,088.39	13,596,624,650.00	20,000,000.00	20,161,131,870.00	29,997,093,370.00	51,472,663,300.00
708	RECREATION, CULTURE AND RELIGION	5,291,528,468.32	17,647,349,130.00	30,501,470,630.00	6,768,531,064.92	25,981,265,390.00	-	37,876,615,120.00	50,353,612,580.00	104,490,519,700.00
7081	RECREATIONAL AND SPORTING SERVICES	458,543,902.17	1,171,020,420.00	9,946,691,020.00	608,482,731.58	12,141,638,340.00	-	20,635,598,880.00	28,305,722,740.00	49,847,642,070.00
70811	RECREATIONAL AND SPORTING SERVICES	458,543,902.17	1,171,020,420.00	9,946,691,020.00	608,482,731.58	12,141,638,340.00	-	20,635,598,880.00	28,305,722,740.00	49,847,642,070.00
7082	CULTURAL SERVICES	496,810,584.42	4,458,068,210.00	7,660,166,110.00	3,822,403,556.87	6,026,995,650.00	-	8,669,033,810.00	12,494,228,980.00	26,820,302,940.00
70821	CULTURAL SERVICES	496,810,584.42	4,458,068,210.00	7,660,166,110.00	3,822,403,556.87	6,026,995,650.00	-	8,669,033,810.00	12,494,228,980.00	26,820,302,940.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,871,283,460.57	7,066,613,820.00	5,711,536,120.00	1,099,176,882.50	1,864,194,840.00	-	2,055,673,730.00	2,305,861,240.00	6,402,729,810.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,871,283,460.57	7,066,613,820.00	5,711,536,120.00	1,099,176,882.50	1,864,194,840.00	-	2,055,673,730.00	2,305,861,240.00	6,402,729,810.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,464,890,521.16	4,951,646,680.00	7,183,077,380.00	1,238,467,893.97	5,948,436,560.00	-	6,516,308,700.00	7,247,799,620.00	21,419,844,880.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,464,890,521.16	4,951,646,680.00	7,183,077,380.00	1,238,467,893.97	5,948,436,560.00	-	6,516,308,700.00	7,247,799,620.00	21,419,844,880.00
709	EDUCATION	37,767,685,765.37	76,856,677,310.00	98,910,835,470.00	34,887,762,216.80	111,600,517,434.00	-	145,529,430,980.00	196,339,548,670.00	422,817,315,781.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	998,802,680.00	-	1,246,890,600.00	1,618,271,400.00	4,291,110,140.00
70911	PRE-PRIMARY EDUCATION	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	954,000,000.00
70912	PRIMARY EDUCATION	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	798,802,680.00	-	946,890,600.00	1,168,271,400.00	3,337,110,140.00
7092	SECONDARY EDUCATION	24,721,375,139.68	31,745,899,740.00	31,015,997,100.00	23,372,897,391.42	36,089,659,160.00	-	40,818,826,500.00	51,095,914,320.00	124,530,023,234.00
70921	LOWER SECONDARY EDUCATION	-	-	-	-	5,779,000,000.00	-	8,668,500,000.00	13,002,750,000.00	27,246,250,000.00
70922	UPPER-SECONDARY EDUCATION	24,721,375,139.68	31,745,899,740.00	31,015,997,100.00	23,372,897,391.42	30,310,659,160.00	-	32,150,326,500.00	38,093,164,320.00	97,283,773,234.00
7094	TERTIARY EDUCATION	10,127,575,285.60	18,500,997,420.00	21,916,018,020.00	9,829,378,955.68	37,158,425,477.00	-	44,436,341,400.00	57,167,549,430.00	121,781,239,637.00
70941	FIRST STAGE OF TERTIARY EDUCATION	6,012,061,776.86	12,344,717,700.00	12,620,145,900.00	4,354,095,612.63	12,394,456,507.00	-	13,725,327,560.00	14,969,298,410.00	35,447,622,377.00
70942	SECOND STAGE OF TERTIARY EDUCATION	4,115,513,508.74	6,156,279,720.00	9,295,872,120.00	5,475,283,343.05	24,763,968,970.00	-	30,711,013,840.00	42,198,251,020.00	86,333,617,260.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	155,350,533.80	1,226,420,740.00	731,246,840.00	136,586,894.15	355,814,110.00	-	419,643,170.00	521,935,150.00	1,150,904,040.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	155,350,533.80	1,226,420,740.00	731,246,840.00	136,586,894.15	355,814,110.00	-	419,643,170.00	521,935,150.00	1,150,904,040.00
7096	SUBSIDIARY SERVICES TO EDUCATION	987,255,572.46	1,077,101,050.00	6,712,836,050.00	516,032,210.26	5,575,682,330.00	-	10,252,370,180.00	14,575,670,980.00	26,541,269,790.00
70961	SUBSIDIARY SERVICES TO EDUCATION	987,255,572.46	1,077,101,050.00	6,712,836,050.00	516,032,210.26	5,575,682,330.00	-	10,252,370,180.00	14,575,670,980.00	26,541,269,790.00
7097	R & D EDUCATION	265,103,571.14	1,691,357,330.00	1,292,600,630.00	238,156,487.71	984,359,710.00	-	1,351,364,150.00	1,839,658,990.00	3,506,404,020.00
70971	R & D EDUCATION	265,103,571.14	1,691,357,330.00	1,292,600,630.00	238,156,487.71	984,359,710.00	-	1,351,364,150.00	1,839,658,990.00	3,506,404,020.00
7098	EDUCATION N.E.C.	986,066,461.70	19,718,927,910.00	34,686,208,410.00	544,118,413.61	30,437,773,967.00	-	47,003,994,980.00	69,520,548,400.00	141,016,364,920.00
70981	EDUCATION N.E.C.	986,066,461.70	19,718,927,910.00	34,686,208,410.00	544,118,413.61	30,437,773,967.00	-	47,003,994,980.00	69,520,548,400.00	141,016,364,920.00
710	SOCIAL PROTECTION	22,254,856,619.37	54,086,291,810.00	52,025,866,640.00	10,823,837,154.67	44,473,389,540.00	-	53,507,060,414.00	65,807,780,240.00	158,300,703,010.00
7102	OLD AGE	12,044,171,622.40	23,579,367,220.00	22,535,797,550.00	6,652,663,783.86	27,321,335,910.00	-	28,676,438,300.00	30,130,700,450.00	86,048,128,840.00
71021	OLD AGE	12,044,171,622.40	23,579,367,220.00	22,535,797,550.00	6,652,663,783.86	27,321,335,910.00	-	28,676,438,300.00	30,130,700,450.00	86,048,128,840.00
7103	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,665,000,000.00	-	1,748,250,000.00	1,835,662,500.00	5,248,912,500.00
71031	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,665,000,000.00	-	1,748,250,000.00	1,835,662,500.00	5,248,912,500.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7104	FAMILY AND CHILDREN	278,870,814.22	4,104,530,300.00	1,841,752,200.00	334,930,617.74	880,365,370.00	-	1,490,133,600.00	1,715,215,740.00	1,499,057,550.00
71041	FAMILY AND CHILDREN	278,870,814.22	4,104,530,300.00	1,841,752,200.00	334,930,617.74	880,365,370.00	-	1,490,133,600.00	1,715,215,740.00	1,499,057,550.00
7105	UNEMPLOYMENT	4,219,026,281.25	5,458,874,200.00	9,552,419,700.00	2,589,802,904.64	8,459,347,880.00	-	12,482,315,330.00	18,506,431,180.00	31,448,094,390.00
71051	UNEMPLOYMENT	4,219,026,281.25	5,458,874,200.00	9,552,419,700.00	2,589,802,904.64	8,459,347,880.00	-	12,482,315,330.00	18,506,431,180.00	31,448,094,390.00
7106	HOUSING	-	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	-	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
71061	HOUSING	-	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	-	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
7107	SOCIAL EXCLUSION N.E.C	621,459,724.46	1,300,000,000.00	3,250,000,000.00	-	1,800,000,000.00	-	2,655,008,304.00	4,012,500,000.00	8,287,500,000.00
71071	SOCIAL EXCLUSION N.E.C.	621,459,724.46	1,300,000,000.00	3,250,000,000.00	-	1,800,000,000.00	-	2,655,008,304.00	4,012,500,000.00	8,287,500,000.00
7108	R & D SOCIAL PROTECTION	-	-	-	-	53,470,000.00	-	80,205,000.00	120,307,500.00	228,512,500.00
71081	R & D SOCIAL PROTECTION	-	-	-	-	53,470,000.00	-	80,205,000.00	120,307,500.00	228,512,500.00
7109	SOCIAL PROTECTION N.E.C.	3,391,216,352.70	17,953,520,090.00	13,255,897,190.00	724,745,033.50	2,055,870,380.00	-	3,017,709,880.00	4,451,462,870.00	17,147,997,230.00
71091	SOCIAL PROTECTION N.E.C.	3,391,216,352.70	17,953,520,090.00	13,255,897,190.00	724,745,033.50	2,055,870,380.00	-	3,017,709,880.00	4,451,462,870.00	17,147,997,230.00
Adamawa State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification										
	Total Personnel Expenditure	52,522,371,889.30	74,227,057,900.00	74,935,973,630.00	47,734,770,279.34	104,231,043,377.00	-	109,442,601,710.00	114,914,738,020.00	328,588,383,107.00
701	GENERAL PUBLIC SERVICES	5,157,470,517.43	10,440,114,700.00	10,440,114,700.00	5,280,644,758.64	16,990,209,420.00	-	18,364,721,640.00	19,282,959,510.00	55,137,890,570.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,022,294,715.89	4,602,095,100.00	4,602,095,100.00	1,741,113,951.78	5,593,157,218.00	-	5,872,815,730.00	6,166,457,230.00	17,632,430,178.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	639,826,818.10	2,756,654,600.00	2,756,654,600.00	555,358,440.36	3,114,340,468.00	-	3,270,057,720.00	3,433,560,820.00	9,817,959,008.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,382,467,897.79	1,845,440,500.00	1,845,440,500.00	1,185,755,511.42	2,478,816,750.00	-	2,602,758,010.00	2,732,896,410.00	7,814,471,170.00
7013	GENERAL SERVICES	3,104,877,088.05	5,802,632,300.00	5,802,632,300.00	3,501,901,815.60	11,242,866,902.00	-	12,330,011,270.00	12,946,512,860.00	37,019,391,032.00
70131	GENERAL PERSONNEL SERVICES	1,025,564,503.01	1,396,347,600.00	1,396,347,600.00	1,043,128,983.98	2,468,988,710.00	-	3,117,438,640.00	3,273,311,040.00	9,359,738,390.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	330,415,174.58	865,061,100.00	865,061,100.00	355,590,719.47	847,917,160.00	-	890,313,310.00	934,829,310.00	2,673,059,780.00
70133	OTHER GENERAL SERVICES	1,748,897,410.45	3,541,223,600.00	3,541,223,600.00	2,103,182,112.15	7,925,961,032.00	-	8,322,259,320.00	8,738,372,510.00	24,986,592,862.00
7016	GENERAL PUBLIC SERVICES N.E.C.	30,298,713.49	35,387,300.00	35,387,300.00	37,628,991.26	154,185,300.00	-	161,894,640.00	169,989,420.00	486,069,360.00
70161	GENERAL PUBLIC SERVICES N.E.C.	30,298,713.49	35,387,300.00	35,387,300.00	37,628,991.26	154,185,300.00	-	161,894,640.00	169,989,420.00	486,069,360.00
703	PUBLIC ORDER AND SAFETY	2,648,669,540.79	2,534,048,400.00	2,534,048,400.00	1,917,978,694.99	3,864,078,040.00	-	4,687,282,550.00	4,921,647,170.00	14,073,007,760.00
7033	LAW COURTS	2,605,422,489.04	2,439,983,300.00	2,439,983,300.00	1,872,561,270.36	3,788,074,390.00	-	4,607,478,670.00	4,837,853,030.00	13,833,406,090.00
70331	LAW COURTS	2,605,422,489.04	2,439,983,300.00	2,439,983,300.00	1,872,561,270.36	3,788,074,390.00	-	4,607,478,670.00	4,837,853,030.00	13,833,406,090.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	43,247,051.75	94,065,100.00	94,065,100.00	45,417,424.63	76,003,650.00	-	79,803,880.00	83,794,140.00	239,601,670.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	43,247,051.75	94,065,100.00	94,065,100.00	45,417,424.63	76,003,650.00	-	79,803,880.00	83,794,140.00	239,601,670.00
704	ECONOMIC AFFAIRS	1,320,600,738.34	2,133,287,000.00	2,133,287,000.00	1,265,762,038.87	2,390,344,660.00	-	2,509,862,550.00	2,635,356,390.00	7,535,563,600.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	127,182,704.20	168,722,600.00	168,722,600.00	153,061,120.65	280,427,010.00	-	294,448,420.00	309,170,900.00	884,046,330.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	127,182,704.20	168,722,600.00	168,722,600.00	153,061,120.65	280,427,010.00	-	294,448,420.00	309,170,900.00	884,046,330.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	976,258,219.70	1,588,122,700.00	1,588,122,700.00	870,859,877.67	1,681,452,790.00	-	1,765,525,690.00	1,853,802,260.00	5,300,780,740.00
70421	AGRICULTURE	976,258,219.70	1,588,122,700.00	1,588,122,700.00	870,859,877.67	1,681,452,790.00	-	1,765,525,690.00	1,853,802,260.00	5,300,780,740.00
7043	FUEL AND ENERGY	5,427,427.38	11,099,000.00	11,099,000.00	6,720,155.70	10,918,770.00	-	11,464,760.00	12,038,030.00	34,421,560.00
70435	ELECTRICITY	5,427,427.38	11,099,000.00	11,099,000.00	6,720,155.70	10,918,770.00	-	11,464,760.00	12,038,030.00	34,421,560.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	14,064,278.30	15,614,700.00	15,614,700.00	14,158,470.65	25,305,520.00	-	26,570,840.00	27,899,460.00	79,775,820.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	14,064,278.30	15,614,700.00	15,614,700.00	14,158,470.65	25,305,520.00	-	26,570,840.00	27,899,460.00	79,775,820.00
7045	TRANSPORT	185,475,697.66	334,118,300.00	334,118,300.00	204,959,028.78	346,113,960.00	-	363,419,850.00	381,591,040.00	1,091,124,850.00
70451	ROAD TRANSPORT	185,475,697.66	334,118,300.00	334,118,300.00	204,959,028.78	346,113,960.00	-	363,419,850.00	381,591,040.00	1,091,124,850.00
7047	OTHER INDUSTRIES	12,192,411.11	15,609,700.00	15,609,700.00	16,003,385.41	46,126,610.00	-	48,432,990.00	50,854,700.00	145,414,300.00
70473	TOURISM	12,192,411.11	15,609,700.00	15,609,700.00	16,003,385.41	46,126,610.00	-	48,432,990.00	50,854,700.00	145,414,300.00
705	ENVIRONMENTAL PROTECTION	403,319,716.23	840,339,100.00	840,339,100.00	322,357,321.57	720,115,300.00	-	756,121,200.00	793,927,370.00	2,270,163,870.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	403,319,716.23	840,339,100.00	840,339,100.00	322,357,321.57	720,115,300.00	-	756,121,200.00	793,927,370.00	2,270,163,870.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	403,319,716.23	840,339,100.00	840,339,100.00	322,357,321.57	720,115,300.00	-	756,121,200.00	793,927,370.00	2,270,163,870.00
706	HOUSING AND COMMUNITY AMMENITIES	1,057,143,453.73	1,559,731,300.00	1,559,731,300.00	1,189,264,072.18	1,925,449,370.00	-	2,021,722,400.00	2,122,809,120.00	6,069,980,890.00
7061	HOUSING DEVELOPMENT	194,417,914.10	323,010,400.00	323,010,400.00	215,017,547.17	347,256,650.00	-	364,619,660.00	382,850,820.00	1,094,727,130.00
70611	HOUSING DEVELOPMENT	194,417,914.10	323,010,400.00	323,010,400.00	215,017,547.17	347,256,650.00	-	364,619,660.00	382,850,820.00	1,094,727,130.00
7062	COMMUNITY DEVELOPMENT	223,039,858.71	311,085,400.00	311,085,400.00	237,992,570.17	365,590,340.00	-	383,870,020.00	403,063,710.00	1,152,524,070.00
70621	COMMUNITY DEVELOPMENT	223,039,858.71	311,085,400.00	311,085,400.00	237,992,570.17	365,590,340.00	-	383,870,020.00	403,063,710.00	1,152,524,070.00
7063	WATER SUPPLY	639,685,680.92	925,635,500.00	925,635,500.00	736,253,954.84	1,212,602,380.00	-	1,273,232,720.00	1,336,894,590.00	3,822,729,690.00
70631	WATER SUPPLY	639,685,680.92	925,635,500.00	925,635,500.00	736,253,954.84	1,212,602,380.00	-	1,273,232,720.00	1,336,894,590.00	3,822,729,690.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
707	HEALTH	5,622,026,219.60	7,464,611,000.00	7,464,611,000.00	4,754,297,686.44	7,767,052,270.00		8,155,405,290.00	8,563,176,000.00	24,485,633,560.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	57,684,839.86	81,552,500.00	81,552,500.00	49,069,655.84	188,564,610.00		197,992,890.00	207,892,590.00	594,450,090.00
70711	PHARMACEUTICAL PRODUCTS	57,684,839.86	81,552,500.00	81,552,500.00	49,069,655.84	188,564,610.00		197,992,890.00	207,892,590.00	594,450,090.00
7073	HOSPITAL SERVICES	5,269,769,672.50	6,954,177,800.00	6,954,177,800.00	4,472,089,267.54	7,022,876,530.00		7,374,020,510.00	7,742,721,710.00	22,139,618,750.00
70731	GENERAL HOSPITAL SERVICES	5,269,769,672.50	6,953,131,300.00	6,953,131,300.00	4,469,389,267.54	7,004,888,230.00		7,355,132,790.00	7,722,889,590.00	22,082,910,610.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES		1,046,500.00	1,046,500.00	2,700,000.00	17,988,300.00		18,887,720.00	19,832,120.00	56,708,140.00
7074	PUBLIC HEALTH SERVICES	91,097,831.01	170,169,200.00	170,169,200.00	72,877,464.31	221,317,870.00		232,383,910.00	244,003,250.00	697,705,030.00
70741	PUBLIC HEALTH SERVICES	91,097,831.01	170,169,200.00	170,169,200.00	72,877,464.31	221,317,870.00		232,383,910.00	244,003,250.00	697,705,030.00
7076	HEALTH N.E.C.	203,473,876.24	258,711,500.00	258,711,500.00	160,261,298.75	334,293,260.00		351,007,980.00	368,558,450.00	1,053,859,690.00
70761	HEALTH N.E.C.	203,473,876.24	258,711,500.00	258,711,500.00	160,261,298.75	334,293,260.00		351,007,980.00	368,558,450.00	1,053,859,690.00
708	RECREATION, CULTURE AND RELIGION	749,342,582.85	1,090,203,300.00	1,090,203,300.00	825,689,768.71	1,661,940,910.00		1,745,038,610.00	1,832,291,190.00	5,239,270,710.00
7081	RECREATIONAL AND SPORTING SERVICES	94,286,827.59	126,790,200.00	126,790,200.00	110,322,175.86	210,781,270.00		221,320,450.00	232,386,600.00	664,488,320.00
70811	RECREATIONAL AND SPORTING SERVICES	94,286,827.59	126,790,200.00	126,790,200.00	110,322,175.86	210,781,270.00		221,320,450.00	232,386,600.00	664,488,320.00
7082	CULTURAL SERVICES	147,704,833.65	207,041,800.00	207,041,800.00	157,274,999.81	381,563,840.00		400,642,190.00	420,674,440.00	1,202,880,470.00
70821	CULTURAL SERVICES	147,704,833.65	207,041,800.00	207,041,800.00	157,274,999.81	381,563,840.00		400,642,190.00	420,674,440.00	1,202,880,470.00
7083	BROADCASTING AND PUBLISHING SERVICES	483,757,867.95	694,255,200.00	694,255,200.00	525,039,799.16	933,746,640.00		980,434,230.00	1,029,456,210.00	2,943,637,080.00
70831	BROADCASTING AND PUBLISHING SERVICES	483,757,867.95	694,255,200.00	694,255,200.00	525,039,799.16	933,746,640.00		980,434,230.00	1,029,456,210.00	2,943,637,080.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	23,593,053.66	62,116,100.00	62,116,100.00	33,052,793.88	135,849,160.00		142,641,740.00	149,773,940.00	428,264,840.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	23,593,053.66	62,116,100.00	62,116,100.00	33,052,793.88	135,849,160.00		142,641,740.00	149,773,940.00	428,264,840.00
709	EDUCATION	21,632,182,674.94	22,860,400,300.00	24,645,400,300.00	24,756,588,644.36	39,539,244,467.00		40,361,207,890.00	42,379,269,480.00	121,179,721,837.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	150,877,283.40	185,482,600.00	185,482,600.00	213,593,118.97	443,968,280.00		466,166,740.00	489,475,120.00	1,399,610,140.00
70912	PRIMARY EDUCATION	150,877,283.40	185,482,600.00	185,482,600.00	213,593,118.97	443,968,280.00		466,166,740.00	489,475,120.00	1,399,610,140.00
7092	SECONDARY EDUCATION	13,465,787,380.75	13,047,179,500.00	13,047,179,500.00	16,345,382,738.05	22,170,380,060.00		22,123,899,140.00	23,230,094,180.00	66,424,373,380.00
70922	UPPER-SECONDARY EDUCATION	13,465,787,380.75	13,047,179,500.00	13,047,179,500.00	16,345,382,738.05	22,170,380,060.00		22,123,899,140.00	23,230,094,180.00	66,424,373,380.00
7094	TERTIARY EDUCATION	7,511,332,941.26	8,885,002,600.00	10,670,002,600.00	7,625,792,557.68	15,961,845,667.00		16,759,938,680.00	17,597,936,330.00	50,319,720,677.00
70941	FIRST STAGE OF TERTIARY EDUCATION	4,861,607,334.26	7,816,126,000.00	7,816,126,000.00	4,167,801,133.97	10,257,764,097.00		10,770,652,990.00	11,309,186,330.00	32,337,603,417.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,649,725,607.00	1,068,876,600.00	2,853,876,600.00	3,457,991,423.71	5,704,081,570.00		5,989,285,690.00	6,288,750,000.00	17,982,117,260.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	133,459,556.72	184,497,300.00	184,497,300.00	134,812,362.47	222,332,710.00		233,449,400.00	245,121,930.00	700,904,040.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	133,459,556.72	184,497,300.00	184,497,300.00	134,812,362.47	222,332,710.00		233,449,400.00	245,121,930.00	700,904,040.00
7096	SUBSIDIARY SERVICES TO EDUCATION	8,448,351.32	9,086,900.00	9,086,900.00	12,452,035.45	36,881,730.00		38,725,860.00	40,662,200.00	116,269,790.00
70961	SUBSIDIARY SERVICES TO EDUCATION	8,448,351.32	9,086,900.00	9,086,900.00	12,452,035.45	36,881,730.00		38,725,860.00	40,662,200.00	116,269,790.00
7097	R & D EDUCATION	207,389,311.49	278,973,300.00	278,973,300.00	233,833,533.71	358,890,910.00		376,835,600.00	395,677,510.00	1,131,404,020.00
70971	R & D EDUCATION	207,389,311.49	278,973,300.00	278,973,300.00	233,833,533.71	358,890,910.00		376,835,600.00	395,677,510.00	1,131,404,020.00
7098	EDUCATION N.E.C.	154,887,850.00	270,178,100.00	270,178,100.00	190,722,298.05	344,945,110.00		362,192,470.00	380,302,210.00	1,087,439,790.00
70981	EDUCATION N.E.C	154,887,850.00	270,178,100.00	270,178,100.00	190,722,298.05	344,945,110.00		362,192,470.00	380,302,210.00	1,087,439,790.00
710	SOCIAL PROTECTION	13,931,616,445.40	25,304,322,800.00	24,228,238,530.00	7,422,187,293.58	29,372,608,940.00		30,841,239,580.00	32,383,301,790.00	92,597,150,310.00
7102	OLD AGE	11,968,063,935.57	23,335,514,900.00	22,259,430,630.00	6,606,586,612.38	27,206,110,210.00		28,566,415,800.00	29,994,736,700.00	85,767,262,710.00
71021	OLD AGE	11,968,063,935.57	23,335,514,900.00	22,259,430,630.00	6,606,586,612.38	27,206,110,210.00		28,566,415,800.00	29,994,736,700.00	85,767,262,710.00
7103	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,665,000,000.00		1,748,250,000.00	1,835,662,500.00	5,248,912,500.00
71031	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,665,000,000.00		1,748,250,000.00	1,835,662,500.00	5,248,912,500.00
7104	FAMILY AND CHILDREN	145,162,731.77	302,810,200.00	302,810,200.00	163,555,706.80	265,363,170.00		278,631,380.00	292,563,000.00	836,557,550.00
71041	FAMILY AND CHILDREN	145,162,731.77	302,810,200.00	302,810,200.00	163,555,706.80	265,363,170.00		278,631,380.00	292,563,000.00	836,557,550.00
7105	UNEMPLOYMENT	113,915,257.16	99,274,200.00	99,274,200.00	132,417,295.09	229,075,880.00		240,529,730.00	252,556,280.00	722,161,890.00
71051	UNEMPLOYMENT	113,915,257.16	99,274,200.00	99,274,200.00	132,417,295.09	229,075,880.00		240,529,730.00	252,556,280.00	722,161,890.00
7109	SOCIAL PROTECTION N.E.C.	4,362,696.56	6,723,500.00	6,723,500.00	2,908,464.38	7,059,680.00		7,412,670.00	7,783,310.00	22,255,660.00
71091	SOCIAL PROTECTION N.E.C.	4,362,696.56	6,723,500.00	6,723,500.00	2,908,464.38	7,059,680.00		7,412,670.00	7,783,310.00	22,255,660.00

Adamawa State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

	Total Other Non-Debt Recurrent Expenditure	44,988,400,901.09	46,036,237,870.00	68,955,369,140.00	27,832,582,924.59	72,222,237,137.00	78,241,242,320.00	83,500,994,760.00	153,984,898,207.00
701	GENERAL PUBLIC SERVICES	20,022,864,135.22	21,245,973,780.00	32,254,154,550.00	12,382,533,357.54	29,383,075,669.00	31,977,544,080.00	33,601,878,560.00	94,480,256,737.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	16,316,815,738.43	16,078,187,360.00	25,426,951,630.00	8,939,611,958.53	21,613,429,835.00	23,824,974,470.00	25,016,224,470.00	71,531,650,353.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,709,150,487.65	16,924,820,760.00	16,924,820,760.00	7,079,932,876.80	14,015,307,522.00	15,846,945,670.00	16,639,293,270.00	47,578,568,040.00
70112	FINANCIAL AND FISCAL AFFAIRS	3,607,665,250.78	7,850,796,170.00	8,502,130,870.00	1,859,679,081.73	7,598,122,313.00	7,978,028,800.00	8,376,931,200.00	23,953,082,313.00
7013	GENERAL SERVICES	3,441,633,037.97	4,249,361,500.00	6,662,824,200.00	3,223,184,889.44	7,429,893,634.00	7,795,829,800.00	8,211,077,270.00	21,877,537,554.00
70131	GENERAL PERSONNEL SERVICES	547,664,562.41	806,682,370.00	1,226,442,770.00	946,781,621.15	2,409,178,700.00	2,529,637,790.00	2,656,120,140.00	7,594,936,630.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	196,947,143.93	647,241,870.00	984,032,770.00	105,488,080.56	490,151,800.00	509,100,570.00	560,010,780.00	

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
70133	OTHER GENERAL SERVICES	2,697,021,331.63	2,795,437,260.00	4,452,348,660.00	2,170,915,187.73	4,530,563,134.00		4,757,091,440.00	4,994,946,350.00	14,282,600,924.00
7016	GENERAL PUBLIC SERVICES N.E.C.	12,415,358.82	26,976,480.00	41,014,680.00	30,736,509.57	39,752,200.00		41,739,810.00	43,826,820.00	125,318,830.00
70161	GENERAL PUBLIC SERVICES N.E.C.	12,415,358.82	26,976,480.00	41,014,680.00	30,736,509.57	39,752,200.00		41,739,810.00	43,826,820.00	125,318,830.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00		315,000,000.00	330,750,000.00	945,750,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00		315,000,000.00	330,750,000.00	945,750,000.00
703	PUBLIC ORDER AND SAFETY	15,839,369,248.70	9,423,894,290.00	14,401,412,290.00	7,694,212,686.05	18,703,894,578.00		14,564,227,510.00	15,432,955,130.00	35,289,715,500.00
7033	LAW COURTS	3,359,448,342.51	1,079,894,290.00	2,497,723,390.00	2,709,611,259.15	7,509,694,578.00		2,810,317,510.00	3,091,349,630.00	-
70331	LAW COURTS	3,359,448,342.51	1,079,894,290.00	2,497,723,390.00	2,709,611,259.15	7,509,694,578.00		2,810,317,510.00	3,091,349,630.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	12,479,920,906.19	8,344,000,000.00	11,903,688,900.00	4,984,601,426.90	11,194,200,000.00		11,753,910,000.00	12,341,605,500.00	35,289,715,500.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	12,479,920,906.19	8,344,000,000.00	11,903,688,900.00	4,984,601,426.90	11,194,200,000.00		11,753,910,000.00	12,341,605,500.00	35,289,715,500.00
704	ECONOMIC AFFAIRS	2,036,967,672.71	2,708,804,420.00	3,845,503,620.00	1,728,768,750.47	3,766,819,800.00		3,870,379,460.00	4,213,223,000.00	2,653,828,900.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	212,583,853.37	246,840,040.00	360,107,940.00	55,012,675.89	729,305,600.00		745,128,200.00	803,733,660.00	955,207,500.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	212,583,853.37	246,840,040.00	360,107,940.00	55,012,675.89	729,305,600.00		745,128,200.00	803,733,660.00	955,207,500.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	66,825,012.73	70,751,360.00	107,577,560.00	82,043,472.85	281,144,300.00		215,654,990.00	229,356,460.00	472,227,020.00
70421	AGRICULTURE	66,825,012.73	70,751,360.00	107,577,560.00	82,043,472.85	281,144,300.00		215,654,990.00	229,356,460.00	472,227,020.00
7043	FUEL AND ENERGY	1,402,189.00	1,144,390.00	483,809,790.00		289,022,700.00		226,694,110.00	242,065,080.00	438,269,370.00
70435	ELECTRICITY	1,402,189.00	1,144,390.00	483,809,790.00		289,022,700.00		226,694,110.00	242,065,080.00	438,269,370.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	42,670,560.86	35,760,100.00	54,374,800.00	30,689,815.58	73,947,600.00		169,834,280.00	186,817,760.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	42,670,560.86	35,760,100.00	54,374,800.00	30,689,815.58	73,947,600.00		169,834,280.00	186,817,760.00	-
7045	TRANSPORT	1,713,486,056.75	1,760,935,210.00	1,937,502,210.00	1,561,022,786.15	2,121,997,600.00		2,231,168,720.00	2,454,285,750.00	-
70451	ROAD TRANSPORT	1,713,486,056.75	1,760,935,210.00	1,937,502,210.00	1,561,022,786.15	2,121,997,600.00		2,231,168,720.00	2,454,285,750.00	-
7046	COMMUNICATION		591,234,410.00	898,874,510.00		250,000,000.00		262,500,000.00	275,625,010.00	788,125,010.00
70461	COMMUNICATION		591,234,410.00	898,874,510.00		250,000,000.00		262,500,000.00	275,625,010.00	788,125,010.00
7047	OTHER INDUSTRIES		2,138,910.00	3,256,810.00		21,402,000.00		19,399,160.00	21,339,280.00	-
70473	TOURISM		2,138,910.00	3,256,810.00		21,402,000.00		19,399,160.00	21,339,280.00	-
705	ENVIRONMENTAL PROTECTION	80,112,375.97	243,436,200.00	370,109,900.00	206,336,998.67	316,851,100.00		397,625,910.00	437,388,680.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	80,112,375.97	243,436,200.00	370,109,900.00	206,336,998.67	316,851,100.00		397,625,910.00	437,388,680.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	80,112,375.97	243,436,200.00	370,109,900.00	206,336,998.67	316,851,100.00		397,625,910.00	437,388,680.00	-
706	HOUSING AND COMMUNITY AMMENITIES	227,433,303.55	209,666,340.00	318,801,140.00	163,864,849.18	502,945,600.00		722,512,700.00	792,893,160.00	112,376,820.00
7061	HOUSING DEVELOPMENT	108,319,398.36	96,112,950.00	146,136,150.00	62,021,259.37	162,258,300.00		144,561,560.00	159,018,020.00	-
70611	HOUSING DEVELOPMENT	108,319,398.36	96,112,950.00	146,136,150.00	62,021,259.37	162,258,300.00		144,561,560.00	159,018,020.00	-
7062	COMMUNITY DEVELOPMENT	38,772,028.43	51,271,320.00	77,964,120.00	44,498,087.36	129,598,700.00		354,322,680.00	387,883,830.00	112,376,820.00
70621	COMMUNITY DEVELOPMENT	38,772,028.43	51,271,320.00	77,964,120.00	44,498,087.36	129,598,700.00		354,322,680.00	387,883,830.00	112,376,820.00
7063	WATER SUPPLY	80,341,876.76	62,282,070.00	94,700,870.00	57,345,502.45	211,088,600.00		223,628,460.00	245,991,310.00	-
70631	WATER SUPPLY	80,341,876.76	62,282,070.00	94,700,870.00	57,345,502.45	211,088,600.00		223,628,460.00	245,991,310.00	-
707	HEALTH	557,702,221.45	1,427,596,480.00	2,170,440,280.00	569,892,033.13	1,245,768,590.00		2,421,084,930.00	2,663,193,830.00	-
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	13,932,094.94	11,148,210.00	16,955,910.00	17,136,490.83	64,765,000.00		371,865,450.00	409,052,150.00	-
70711	PHARMACEUTICAL PRODUCTS	10,487,014.94	7,572,190.00	11,515,490.00	12,490,301.64	25,000,000.00		220,501,600.00	242,551,800.00	-
70712	OTHER MEDICAL PRODUCTS	3,445,080.00	3,576,020.00	5,440,420.00	4,646,189.19	166,500,000.00		151,363,850.00	166,500,350.00	-
7073	HOSPITAL SERVICES	329,760,993.08	351,827,310.00	534,901,010.00	430,962,356.96	774,379,900.00		71,424,650.00	78,567,140.00	-
70731	GENERAL HOSPITAL SERVICES	166,569,080.13	250,000,000.00	380,085,800.00	260,396,822.74	520,975,000.00		32,935,650.00	36,229,230.00	-
70732	SPECIALIZED HOSPITAL SERVICES	163,191,912.95	101,827,310.00	154,815,210.00	170,565,534.22	253,404,900.00		38,489,000.00	42,337,910.00	-
7074	PUBLIC HEALTH SERVICES	43,998,334.92	980,057,700.00	1,490,014,800.00	56,951,869.13	206,623,290.00		1,761,167,430.00	1,937,284,360.00	-
70741	PUBLIC HEALTH SERVICES	43,998,334.92	980,057,700.00	1,490,014,800.00	56,951,869.13	206,623,290.00		1,761,167,430.00	1,937,284,360.00	-
7076	HEALTH N.E.C.	170,010,798.51	84,563,260.00	128,568,560.00	64,841,316.21	200,000,400.00		216,627,400.00	238,290,180.00	-
70761	HEALTH N.E.C.	170,010,798.51	84,563,260.00	128,568,560.00	64,841,316.21	200,000,400.00		216,627,400.00	238,290,180.00	-
708	RECREATION, CULTURE AND RELIGION	2,664,665,117.91	5,204,345,530.00	7,912,344,330.00	2,188,848,390.94	9,128,652,800.00		13,345,568,980.00	14,342,310,080.00	20,285,116,550.00
7081	RECREATIONAL AND SPORTING SERVICES	364,257,074.58	424,230,220.00	644,980,820.00	498,160,555.72	2,568,140,900.00		6,370,204,170.00	7,007,224,740.00	-
70811	RECREATIONAL AND SPORTING SERVICES	364,257,074.58	424,230,220.00	644,980,820.00	498,160,555.72	2,568,140,900.00		6,370,204,170.00	7,007,224,740.00	-
7082	CULTURAL SERVICES	349,105,750.77	141,026,410.00	214,421,610.00	186,842,426.99	636,851,300.00		755,520,850.00	804,248,380.00	1,610,775,030.00
70821	CULTURAL SERVICES	349,105,750.77	141,026,410.00	214,421,610.00	186,842,426.99	636,851,300.00		755,520,850.00	804,248,380.00	1,610,775,030.00
7083	BROADCASTING AND PUBLISHING SERVICES	510,004,825.06	350,558,320.00	532,980,620.00	298,430,308.14	712,073,200.00		747,677,000.00	785,061,280.00	2,244,811,480.00
70831	BROADCASTING AND PUBLISHING SERVICES	510,004,825.06	350,558,320.00	532,980,620.00	298,430,308.14	712,073,200.00		747,677,000.00	785,061,280.00	2,244,811,480.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,441,297,467.50	4,288,530,580.00	6,519,961,280.00	1,205,415,100.09	5,211,587,400.00		5,472,166,960.00	5,745,775,680.00	16,429,530,040.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,441,297,467.50	4,288,530,580.00	6,519,961,280.00	1,205,415,100.09	5,211,587,400.00		5,472,166,960.00	5,745,775,680.00	16,429,530,040.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
709	EDUCATION	3,287,594,477.75	5,122,725,710.00	7,012,795,810.00	2,624,164,037.00	8,269,218,400.00		9,480,141,220.00	10,428,156,370.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	374,081,917.59	187,290,220.00	284,745,520.00	34,215,745.02	104,834,400.00		105,723,860.00	116,296,280.00	-
70912	PRIMARY EDUCATION	374,081,917.59	187,290,220.00	284,745,520.00	34,215,745.02	104,834,400.00		105,723,860.00	116,296,280.00	-
7092	SECONDARY EDUCATION	1,130,041,992.92	935,720,240.00	1,422,602,040.00	788,716,515.87	1,750,279,100.00		441,427,360.00	485,570,140.00	-
70922	UPPER-SECONDARY EDUCATION	1,130,041,992.92	935,720,240.00	1,422,602,040.00	788,716,515.87	1,750,279,100.00		441,427,360.00	485,570,140.00	-
7094	TERTIARY EDUCATION	1,639,346,926.06	3,652,443,520.00	4,777,464,120.00	1,658,981,982.56	5,987,297,000.00		4,862,478,500.00	5,348,726,770.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	173,559,024.32	683,040,400.00	1,038,468,600.00	186,294,478.66	1,453,409,600.00		1,929,750,350.00	2,122,725,750.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	1,465,787,901.74	2,969,403,120.00	3,738,995,520.00	1,472,687,503.90	4,533,887,400.00		2,932,728,150.00	3,226,001,020.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,490,977.08	13,112,040.00	19,938,140.00	1,774,531.68	13,481,400.00		6,193,770.00	6,813,220.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,490,977.08	13,112,040.00	19,938,140.00	1,774,531.68	13,481,400.00		6,193,770.00	6,813,220.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	23,532,979.26	11,014,150.00	16,749,150.00	21,056,572.81	38,800,600.00		1,963,644,320.00	2,160,008,780.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	23,532,979.26	11,014,150.00	16,749,150.00	21,056,572.81	38,800,600.00		1,963,644,320.00	2,160,008,780.00	-
7097	R & D EDUCATION	3,458,658.57	2,384,030.00	3,627,330.00	4,322,954.00	5,468,800.00		44,528,550.00	48,981,480.00	-
70971	R & D EDUCATION	3,458,658.57	2,384,030.00	3,627,330.00	4,322,954.00	5,468,800.00		44,528,550.00	48,981,480.00	-
7098	EDUCATION N.E.C.	114,641,026.27	320,761,510.00	487,669,510.00	115,095,735.06	369,057,100.00		2,056,144,860.00	2,261,759,700.00	-
70981	EDUCATION N.E.C	114,641,026.27	320,761,510.00	487,669,510.00	115,095,735.06	369,057,100.00		2,056,144,860.00	2,261,759,700.00	-
710	SOCIAL PROTECTION	271,692,347.83	449,795,120.00	669,807,220.00	273,961,821.61	905,010,600.00		1,462,157,530.00	1,588,995,950.00	1,163,603,700.00
7102	OLD AGE	76,107,686.83	72,083,320.00	109,597,920.00	46,077,171.48	87,225,700.00		68,022,500.00	72,963,750.00	111,756,130.00
71021	OLD AGE	76,107,686.83	72,083,320.00	109,597,920.00	46,077,171.48	87,225,700.00		68,022,500.00	72,963,750.00	111,756,130.00
7104	FAMILY AND CHILDREN	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00		986,502,220.00	1,085,152,740.00	-
71041	FAMILY AND CHILDREN	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00		986,502,220.00	1,085,152,740.00	-
7105	UNEMPLOYMENT	24,171,932.34	208,600,000.00	317,145,500.00	57,689,051.41	230,272,000.00		241,785,600.00	253,874,900.00	725,932,500.00
71051	UNEMPLOYMENT	24,171,932.34	208,600,000.00	317,145,500.00	57,689,051.41	230,272,000.00		241,785,600.00	253,874,900.00	725,932,500.00
7109	SOCIAL PROTECTION N.E.C.	53,655,146.21	97,591,700.00	134,321,800.00	37,457,623.97	152,510,700.00		165,847,210.00	177,004,560.00	325,915,070.00
71091	SOCIAL PROTECTION N.E.C.	53,655,146.21	97,591,700.00	134,321,800.00	37,457,623.97	152,510,700.00		165,847,210.00	177,004,560.00	325,915,070.00
Adamawa State Government 2026 Approved Budget - Debt Service Expenditure by Functional Classification										
	Total Debt Service Expenditure	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00		32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
701	GENERAL PUBLIC SERVICES	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00		32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
7017	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00		32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
70171	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00		32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
Adamawa State Government 2026 Approved Budget - Capital Expenditure by Functional Classification										
	Total Capital Expenditure	119,602,272,479.55	348,961,829,990.00	453,747,028,313.00	89,731,230,546.63	373,690,964,682.00	2,146,394,800.00	560,101,455,494.00	840,182,170,980.00	1,773,531,582,852.00
701	GENERAL PUBLIC SERVICES	8,030,907,005.39	27,115,365,100.00	26,550,352,805.00	7,500,397,331.86	20,216,906,820.00	90,000,000.00	30,325,360,240.00	45,488,040,380.00	96,735,246,414.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,851,735,009.47	8,671,872,800.00	14,033,372,800.00	7,153,433,522.33	14,337,205,320.00		21,505,807,990.00	32,258,712,000.00	67,261,611,690.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,200,000.00	2,072,605,000.00	4,232,605,000.00	728,425,498.21	3,862,205,320.00		5,793,307,990.00	8,689,962,000.00	17,445,361,690.00
70112	FINANCIAL AND FISCAL AFFAIRS	6,850,535,009.47	6,599,267,800.00	9,800,767,800.00	6,425,008,024.12	10,475,000,000.00		15,712,500,000.00	23,568,750,000.00	49,816,250,000.00
7013	GENERAL SERVICES	503,433,763.98	18,195,372,300.00	12,328,860,005.00	346,963,809.53	5,879,701,500.00	90,000,000.00	8,819,552,250.00	13,229,328,380.00	29,473,634,724.00
70131	GENERAL PERSONNEL SERVICES		1,067,795,200.00	1,067,795,200.00	47,418,250.00					
70132	OVERALL PLANNING AND STATISTICAL SERVICES	93,459,240.00	11,683,136,100.00	5,176,623,805.00	139,749,979.50	1,357,500,000.00	90,000,000.00	2,036,250,000.00	3,054,375,000.00	6,496,125,000.00
70133	OTHER GENERAL SERVICES	409,974,523.98	5,504,441,000.00	6,084,441,000.00	159,795,580.03	4,522,201,500.00		6,783,302,250.00	10,174,953,380.00	22,977,509,724.00
7016	GENERAL PUBLIC SERVICES N.E.C.	675,738,231.94	248,120,000.00	188,120,000.00					-	-
70161	GENERAL PUBLIC SERVICES N.E.C.	675,738,231.94	248,120,000.00	188,120,000.00						
703	PUBLIC ORDER AND SAFETY	1,867,747,781.29	17,131,298,000.00	19,206,298,000.00	2,310,925,647.06	13,874,350,660.00		20,811,525,990.00	31,217,289,000.00	64,878,478,950.00
7031	POLICE SERVICES	12,215,000.00	103,000,000.00	2,203,000,000.00		500,000,000.00		750,000,000.00	1,125,000,000.00	2,735,000,000.00
70311	POLICE SERVICES	12,215,000.00	103,000,000.00	2,203,000,000.00		500,000,000.00		750,000,000.00	1,125,000,000.00	2,735,000,000.00
7032	FIRE PROTECTION SERVICES	147,587,605.58	977,540,400.00	977,540,400.00		69,163,640.00		103,745,460.00	155,618,190.00	278,527,290.00
70321	FIRE PROTECTION SERVICES	147,587,605.58	977,540,400.00	977,540,400.00		69,163,640.00		103,745,460.00	155,618,190.00	278,527,290.00
7033	LAW COURTS	1,699,860,175.71	6,227,757,600.00	6,677,757,600.00	2,182,825,272.06	3,668,245,000.00		5,502,367,500.00	8,253,551,250.00	16,149,068,750.00
70331	LAW COURTS	1,699,860,175.71	6,227,757,600.00	6,677,757,600.00	2,182,825,272.06	3,668,245,000.00		5,502,367,500.00	8,253,551,250.00	16,149,068,750.00
7035	R & D PUBLIC ORDER AND SAFETY		5,900,000,000.00	2,925,000,000.00		1,350,000,000.00		2,025,000,000.00	3,037,500,000.00	6,037,500,000.00
70351	R&D PUBLIC ORDER AND SAFETY		5,900,000,000.00	2,925,000,000.00		1,350,000,000.00		2,025,000,000.00	3,037,500,000.00	6,037,500,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	8,085,000.00	3,923,000,000.00	6,423,000,000.00	128,100,375.00	8,286,942,020.00		12,430,413,030.00	18,645,619,560.00	39,678,382,910.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,085,000.00	3,923,000,000.00	6,423,000,000.00	128,100,375.00	8,286,942,020.00		12,430,413,030.00	18,645,619,560.00	39,678,382,910.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
704	ECONOMIC AFFAIRS	74,310,571,288.03	155,930,487,120.00	202,799,664,560.00	46,186,212,707.66	175,776,631,744.00	463,000,000.00	263,664,947,680.00	395,497,421,600.00	828,267,221,450.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	9,606,109,838.89	21,731,000,000.00	23,956,000,000.00	5,510,579,357.84	21,638,285,090.00		32,457,427,640.00	48,686,141,460.00	102,802,854,190.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	9,606,109,838.89	21,731,000,000.00	23,956,000,000.00	5,510,579,357.84	21,638,285,090.00		32,457,427,640.00	48,686,141,460.00	102,802,854,190.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	5,702,165,968.13	11,623,924,700.00	12,230,924,700.00	1,237,253,553.12	3,725,936,320.00	463,000,000.00	5,588,904,480.00	8,383,356,730.00	18,125,997,530.00
70421	AGRICULTURE	5,702,165,968.13	11,623,924,700.00	12,230,924,700.00	1,237,253,553.12	3,725,936,320.00	463,000,000.00	5,588,904,480.00	8,383,356,730.00	18,125,997,530.00
7043	FUEL AND ENERGY	442,857,813.63	3,906,867,020.00	5,278,763,020.00	818,821,953.93	7,724,971,180.00		11,587,456,770.00	17,381,185,160.00	37,469,741,930.00
70435	ELECTRICITY	183,860,288.47	2,461,867,020.00	3,183,763,020.00	750,615,117.64	6,495,971,180.00		9,743,956,770.00	14,615,935,160.00	26,354,991,930.00
70436	NON ELECTRIC ENERGY	258,997,525.16	1,445,000,000.00	2,095,000,000.00	68,206,836.29	1,229,000,000.00		1,843,500,000.00	2,765,250,000.00	11,114,750,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	7,793,700.00	2,298,022,300.00	1,040,022,300.00	294,716,011.38	300,000,000.00		450,000,000.00	675,000,000.00	1,425,000,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,793,700.00	2,298,022,300.00	1,040,022,300.00	294,716,011.38	300,000,000.00		450,000,000.00	675,000,000.00	1,425,000,000.00
7045	TRANSPORT	58,213,379,326.88	96,058,873,100.00	139,445,154,540.00	37,996,868,856.51	133,918,026,560.00		200,877,039,890.00	301,315,559,880.00	629,336,377,030.00
70451	ROAD TRANSPORT	58,213,379,326.88	96,058,873,100.00	139,445,154,540.00	37,996,868,856.51	133,918,026,560.00		200,877,039,890.00	301,315,559,880.00	629,336,377,030.00
7046	COMMUNICATION		15,757,000,000.00	16,667,000,000.00	327,972,974.88	6,799,412,594.00		10,199,118,900.00	15,298,678,370.00	31,003,750,770.00
70461	COMMUNICATION		15,757,000,000.00	16,667,000,000.00	327,972,974.88	6,799,412,594.00		10,199,118,900.00	15,298,678,370.00	31,003,750,770.00
7047	OTHER INDUSTRIES	338,264,640.50	785,000,000.00	747,000,000.00					-	-
70473	TOURISM		110,000,000.00	72,000,000.00						
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	338,264,640.50	675,000,000.00	675,000,000.00						
7048	R & D ECONOMIC AFFAIRS		3,769,800,000.00	3,434,800,000.00		1,670,000,000.00		2,505,000,000.00	3,757,500,000.00	8,103,500,000.00
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS		3,769,800,000.00	3,434,800,000.00		1,670,000,000.00		2,505,000,000.00	3,757,500,000.00	8,103,500,000.00
705	ENVIRONMENTAL PROTECTION	1,315,615,495.29	7,423,059,200.00	5,773,059,200.00	124,721,638.61	5,134,239,200.00		7,701,358,800.00	11,552,038,210.00	24,028,061,050.00
7051	WASTE MANAGEMENT					333,964,200.00		500,946,300.00	751,419,450.00	1,424,825,750.00
70511	WASTE MANAGEMENT					333,964,200.00		500,946,300.00	751,419,450.00	1,424,825,750.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE					50,000,000.00		75,000,000.00	112,500,000.00	207,500,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE					50,000,000.00		75,000,000.00	112,500,000.00	207,500,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,315,615,495.29	7,423,059,200.00	5,773,059,200.00	124,721,638.61	4,750,275,000.00		7,125,412,500.00	10,688,118,760.00	22,395,735,300.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,315,615,495.29	7,423,059,200.00	5,773,059,200.00	124,721,638.61	4,750,275,000.00		7,125,412,500.00	10,688,118,760.00	22,395,735,300.00
706	HOUSING AND COMMUNITY AMMENITIES	8,517,042,246.38	37,937,328,880.00	63,211,879,703.00	16,647,729,910.12	24,057,572,643.00		35,741,359,000.00	53,612,038,520.00	123,652,254,516.00
7061	HOUSING DEVELOPMENT	4,810,720,844.58	14,432,617,700.00	42,736,933,523.00	15,192,650,046.72	15,612,482,420.00		23,073,723,650.00	34,610,585,480.00	72,325,136,870.00
70611	HOUSING DEVELOPMENT	4,810,720,844.58	14,432,617,700.00	42,736,933,523.00	15,192,650,046.72	15,612,482,420.00		23,073,723,650.00	34,610,585,480.00	72,325,136,870.00
7062	COMMUNITY DEVELOPMENT	1,300,623,812.17	8,455,112,480.00	10,403,347,480.00	44,411,763.00	1,268,690,500.00		1,903,035,750.00	2,854,553,630.00	14,629,056,500.00
70621	COMMUNITY DEVELOPMENT	1,300,623,812.17	8,455,112,480.00	10,403,347,480.00	44,411,763.00	1,268,690,500.00		1,903,035,750.00	2,854,553,630.00	14,629,056,500.00
7063	WATER SUPPLY	983,575,054.47	12,939,598,700.00	8,861,598,700.00	1,317,528,787.77	7,176,399,723.00		10,764,599,600.00	16,146,899,410.00	36,058,538,246.00
70631	WATER SUPPLY	983,575,054.47	12,939,598,700.00	8,861,598,700.00	1,317,528,787.77	7,176,399,723.00		10,764,599,600.00	16,146,899,410.00	36,058,538,246.00
7064	STREET LIGHTING	1,422,122,535.16	2,110,000,000.00	1,210,000,000.00	93,139,312.63				-	639,522,900.00
70641	STREET LIGHTING	1,422,122,535.16	2,110,000,000.00	1,210,000,000.00	93,139,312.63					639,522,900.00
707	HEALTH	2,783,411,456.79	14,865,766,200.00	20,326,390,795.00	2,572,552,831.13	41,452,767,368.00	1,593,394,800.00	62,179,151,080.00	93,268,726,640.00	190,826,645,088.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	72,407,550.00	1,120,000,000.00	1,650,974,595.00	302,100,000.00	1,931,068,400.00	1,337,800,000.00	2,896,602,600.00	4,344,903,900.00	8,823,823,340.00
70711	PHARMACEUTICAL PRODUCTS	72,407,550.00	1,120,000,000.00	1,346,600,000.00	302,100,000.00	593,268,400.00		889,902,600.00	1,334,853,900.00	2,848,273,340.00
70712	OTHER MEDICAL PRODUCTS			304,374,595.00		1,337,800,000.00	1,337,800,000.00	2,006,700,000.00	3,010,050,000.00	5,975,550,000.00
7072	OUTPATIENT SERVICES	48,638,950.00	75,000,000.00	75,000,000.00		985,500,000.00		1,477,500,000.00	2,216,250,000.00	17,240,980,000.00
70721	GENERAL MEDICAL SERVICES	48,638,950.00	75,000,000.00	75,000,000.00		985,500,000.00		1,477,500,000.00	2,216,250,000.00	17,240,980,000.00
7073	HOSPITAL SERVICES	1,943,756,495.71	4,324,000,000.00	6,384,000,000.00	1,017,632,682.73	12,344,848,840.00		18,517,273,260.00	27,775,909,890.00	49,152,363,230.00
70731	GENERAL HOSPITAL SERVICES	1,065,072,838.47	3,522,000,000.00	5,082,000,000.00	642,061,257.73	10,314,848,840.00		15,472,273,260.00	23,208,409,890.00	39,849,863,230.00
70732	SPECIALIZED HOSPITAL SERVICES	878,683,657.24	802,000,000.00	1,302,000,000.00	375,571,425.00	460,000,000.00		690,000,000.00	1,035,000,000.00	1,815,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES					1,570,000,000.00		2,355,000,000.00	3,532,500,000.00	7,487,500,000.00
7074	PUBLIC HEALTH SERVICES	273,378,672.59	8,558,466,200.00	10,728,116,200.00	857,649,674.97	13,109,519,138.00	235,594,800.00	19,664,278,730.00	29,496,418,110.00	65,095,674,908.00
70741	PUBLIC HEALTH SERVICES	273,378,672.59	8,558,466,200.00	10,728,116,200.00	857,649,674.97	13,109,519,138.00	235,594,800.00	19,664,278,730.00	29,496,418,110.00	65,095,674,908.00
7075	R & D HEALTH		30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00		30,000,000.00	45,000,000.00	95,000,000.00
70751	R & D HEALTH		30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00		30,000,000.00	45,000,000.00	95,000,000.00
7076	HEALTH N.E.C.	445,229,788.49	758,300,000.00	1,458,300,000.00	383,566,473.43	13,062,330,990.00	20,000,000.00	19,593,496,490.00	29,390,244,740.00	50,418,803,610.00
70761	HEALTH N.E.C.	445,229,788.49	758,300,000.00	1,458,300,000.00	383,566,473.43	13,062,330,990.00	20,000,000.00	19,593,496,490.00	29,390,244,740.00	50,418,803,610.00
708	RECREATION, CULTURE AND RELIGION	1,877,520,767.56	11,352,800,300.00	21,498,923,000.00	3,753,992,905.27	15,190,671,680.00		22,786,007,530.00	34,179,011,310.00	78,966,132,440.00
7081	RECREATIONAL AND SPORTING SERVICES		620,000,000.00	9,174,920,000.00		9,362,716,170.00		14,044,074,260.00	21,066,111,400.00	49,183,153,750.00
70811	RECREATIONAL AND SPORTING SERVICES		620,000,000.00	9,174,920,000.00		9,362,716,170.00		14,044,074,260.00	21,066,111,400.00	49,183,153,750.00
7082	CULTURAL SERVICES		4,110,000,000.00	7,238,702,700.00	3,478,286,130.07	5,008,580,510.00		7,512,870,770.00	11,269,306,160.00	24,006,647,440.00
70821	CULTURAL SERVICES		4,110,000,000.00	7,238,702,700.00	3,478,286,130.07	5,008,580,510.00		7,512,870,770.00	11,269,306,160.00	24,006,647,440.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7083	BROADCASTING AND PUBLISHING SERVICES	1,877,520,767.56	6,021,800,300.00	4,484,300,300.00	275,706,775.20	218,375,000.00		327,562,500.00	491,343,750.00	1,214,281,250.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,877,520,767.56	6,021,800,300.00	4,484,300,300.00	275,706,775.20	218,375,000.00		327,562,500.00	491,343,750.00	1,214,281,250.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES		601,000,000.00	601,000,000.00		601,000,000.00		901,500,000.00	1,352,250,000.00	4,562,050,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES		601,000,000.00	601,000,000.00		601,000,000.00		901,500,000.00	1,352,250,000.00	4,562,050,000.00
709	EDUCATION	12,847,908,612.68	48,873,551,300.00	67,252,639,360.00	7,507,009,535.44	63,792,054,567.00		95,688,081,870.00	143,532,122,820.00	301,637,593,944.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION		2,523,200,300.00	2,085,700,300.00	2,783,000.00	450,000,000.00		675,000,000.00	1,012,500,000.00	2,891,500,000.00
70911	PRE-PRIMARY EDUCATION					200,000,000.00		300,000,000.00	450,000,000.00	954,000,000.00
70912	PRIMARY EDUCATION		2,523,200,300.00	2,085,700,300.00	2,783,000.00	250,000,000.00		375,000,000.00	562,500,000.00	1,937,500,000.00
7092	SECONDARY EDUCATION	10,125,545,766.01	17,763,000,000.00	16,546,215,560.00	6,238,798,137.50	12,169,000,000.00		18,253,500,000.00	27,380,250,000.00	58,105,649,854.00
70921	LOWER SECONDARY EDUCATION					5,779,000,000.00		8,668,500,000.00	13,002,750,000.00	27,246,250,000.00
70922	UPPER-SECONDARY EDUCATION	10,125,545,766.01	17,763,000,000.00	16,546,215,560.00	6,238,798,137.50	6,390,000,000.00		9,585,000,000.00	14,377,500,000.00	30,859,399,854.00
7094	TERTIARY EDUCATION	976,895,418.28	5,963,551,300.00	6,468,551,300.00	544,604,415.44	15,209,282,810.00		22,813,924,220.00	34,220,886,330.00	71,461,518,960.00
70941	FIRST STAGE OF TERTIARY EDUCATION	976,895,418.28	3,845,551,300.00	3,765,551,300.00		683,282,810.00		1,024,924,220.00	1,537,386,330.00	3,110,018,960.00
70942	SECOND STAGE OF TERTIARY EDUCATION		2,118,000,000.00	2,703,000,000.00	544,604,415.44	14,526,000,000.00		21,789,000,000.00	32,683,500,000.00	68,351,500,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	19,400,000.00	1,028,811,400.00	526,811,400.00		120,000,000.00		180,000,000.00	270,000,000.00	450,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	19,400,000.00	1,028,811,400.00	526,811,400.00		120,000,000.00		180,000,000.00	270,000,000.00	450,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	955,274,241.88	1,057,000,000.00	6,687,000,000.00	482,523,602.00	5,500,000,000.00		8,250,000,000.00	12,375,000,000.00	26,425,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	955,274,241.88	1,057,000,000.00	6,687,000,000.00	482,523,602.00	5,500,000,000.00		8,250,000,000.00	12,375,000,000.00	26,425,000,000.00
7097	R & D EDUCATION	54,255,601.08	1,410,000,000.00	1,010,000,000.00		620,000,000.00		930,000,000.00	1,395,000,000.00	2,375,000,000.00
70971	R & D EDUCATION	54,255,601.08	1,410,000,000.00	1,010,000,000.00		620,000,000.00		930,000,000.00	1,395,000,000.00	2,375,000,000.00
7098	EDUCATION N.E.C.	716,537,585.43	19,127,988,300.00	33,928,360,800.00	238,300,380.50	29,723,771,757.00		44,585,657,650.00	66,878,486,490.00	139,928,925,130.00
70981	EDUCATION N.E.C	716,537,585.43	19,127,988,300.00	33,928,360,800.00	238,300,380.50	29,723,771,757.00		44,585,657,650.00	66,878,486,490.00	139,928,925,130.00
710	SOCIAL PROTECTION	8,051,547,826.14	28,332,173,890.00	27,127,820,890.00	3,127,688,039.48	14,195,770,000.00		21,203,663,304.00	31,835,482,500.00	64,539,949,000.00
7102	OLD AGE		171,769,000.00	166,769,000.00		28,000,000.00		42,000,000.00	63,000,000.00	169,110,000.00
71021	OLD AGE		171,769,000.00	166,769,000.00		28,000,000.00		42,000,000.00	63,000,000.00	169,110,000.00
7104	FAMILY AND CHILDREN	15,950,500.00	3,730,200,000.00	1,430,200,000.00	38,636,936.19	180,000,000.00		225,000,000.00	337,500,000.00	662,500,000.00
71041	FAMILY AND CHILDREN	15,950,500.00	3,730,200,000.00	1,430,200,000.00	38,636,936.19	180,000,000.00		225,000,000.00	337,500,000.00	662,500,000.00
7105	UNEMPLOYMENT	4,080,939,091.75	5,151,000,000.00	9,136,000,000.00	2,399,696,558.14	8,000,000,000.00		12,000,000,000.00	18,000,000,000.00	30,000,000,000.00
71051	UNEMPLOYMENT	4,080,939,091.75	5,151,000,000.00	9,136,000,000.00	2,399,696,558.14	8,000,000,000.00		12,000,000,000.00	18,000,000,000.00	30,000,000,000.00
7106	HOUSING		130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00		3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
71061	HOUSING		130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00		3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
7107	SOCIAL EXCLUSSION N.E.C	621,459,724.46	1,300,000,000.00	3,250,000,000.00		1,800,000,000.00		2,655,008,304.00	4,012,500,000.00	8,287,500,000.00
71071	SOCIAL EXCLUSION N.E.C.	621,459,724.46	1,300,000,000.00	3,250,000,000.00		1,800,000,000.00		2,655,008,304.00	4,012,500,000.00	8,287,500,000.00
7108	R & D SOCIAL PROTECTION					53,470,000.00		80,205,000.00	120,307,500.00	228,512,500.00
71081	R & D SOCIAL PROTECTION					53,470,000.00		80,205,000.00	120,307,500.00	228,512,500.00
7109	SOCIAL PROTECTION N.E.C.	3,333,198,509.93	17,849,204,890.00	13,114,851,890.00	684,378,945.15	1,896,300,000.00		2,844,450,000.00	4,266,675,000.00	16,799,826,500.00
71091	SOCIAL PROTECTION N.E.C.	3,333,198,509.93	17,849,204,890.00	13,114,851,890.00	684,378,945.15	1,896,300,000.00		2,844,450,000.00	4,266,675,000.00	16,799,826,500.00
Adamawa State Government 2026 Approved Budget - Total Expenditure by Location										
202	Adamawa State	248,535,305,647.75	486,218,047,600.00	621,288,245,923.00	189,556,358,394.03	583,331,380,496.00	2,146,394,800.00	780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
2021	ADAMAWA NORTH	10,179,414,576.08	45,269,043,855.00	79,200,098,155.00	13,606,847,059.44	92,812,215,237.00	-	132,072,780,150.00	192,853,582,440.00	422,715,744,504.00
20211000	MADAGALI	2,256,304,498.71	13,001,000,000.00	20,335,707,500.00	4,073,463,843.73	30,094,451,057.00	-	44,366,611,310.00	65,642,690,570.00	159,757,094,457.00
20211100	MAIHA	-	4,585,839,600.00	15,435,839,600.00	1,083,956,729.99	13,432,855,070.00	-	20,149,282,620.00	30,223,923,940.00	56,190,743,490.00
20211300	MICHIKA	2,650,069,260.06	14,817,833,875.00	23,970,738,075.00	2,805,169,385.93	7,489,918,570.00	-	11,137,692,430.00	16,262,118,550.00	31,534,056,129.00
20211400	MUBI NORTH	4,151,468,693.72	7,190,992,180.00	11,374,234,780.00	5,546,498,874.59	32,307,968,970.00	-	42,188,661,430.00	59,379,050,840.00	134,283,573,528.00
20211500	MUBI SOUTH	1,121,572,123.59	5,673,378,200.00	8,083,578,200.00	97,758,225.20	9,487,021,570.00	-	14,230,532,360.00	21,345,798,540.00	40,950,276,900.00
2022	ADAMAWA SOUTH	2,157,688,661.76	21,306,097,395.00	21,992,305,695.00	1,354,701,408.93	30,937,517,158.00	250,000,000.00	45,492,573,880.00	67,095,588,020.00	155,589,690,920.00
20220100	DEMSA	289,485,390.41	1,547,383,000.00	2,234,883,000.00	48,424,288.32	3,867,110,868.00	-	5,800,666,310.00	8,700,999,470.00	18,208,937,200.00
20220300	GANYE	1,185,524,479.89	6,572,918,675.00	5,431,227,975.00	682,427,041.19	3,539,865,010.00	-	4,396,095,650.00	5,450,870,670.00	12,737,582,170.00
20220600	GUYUK	121,398,363.04	1,596,086,900.00	1,727,814,900.00	133,690,683.33	6,571,560,000.00	-	9,857,340,000.00	14,786,010,000.00	30,998,175,560.00
20220800	JADA	16,725,905.00	1,207,580,420.00	2,072,804,420.00	51,984,628.24	5,468,041,280.00	-	8,202,061,920.00	12,303,092,880.00	33,170,483,800.00
20220900	LAMURDE	25,666,624.95	803,435,700.00	1,939,013,700.00	424,073.00	1,509,961,000.00	-	2,264,941,500.00	3,397,412,250.00	10,408,742,750.00
20221200	MAYO-BELWA	-	4,183,187,800.00	2,461,390,800.00	232,979,942.11	1,481,287,000.00	250,000,000.00	2,221,930,500.00	3,332,895,750.00	7,778,194,330.00
20221600	NUMAN	83,178,490.06	2,037,544,900.00	2,593,175,900.00	62,440,000.00	6,497,660,000.00	-	9,746,490,000.00	14,619,735,000.00	29,787,601,000.00
20221700	SHELLENG	137,903,519.01	148,000,000.00	848,000,000.00	99,810,815.00	951,093,000.00	-	1,426,639,500.00	2,139,959,250.00	5,291,670,750.00
20221900	TOUNGO	297,805,889.40	3,209,960,000.00	2,683,995,000.00	42,519,937.74	1,050,939,000.00	-	1,576,408,500.00	2,364,612,750.00	7,208,303,360.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
2023	ADAMAWA CENTRAL	69,596,023,718.15	115,333,818,380.00	163,069,829,638.00	46,399,097,007.59	140,212,702,510.00	60,000,000.00	206,423,240,384.00	306,280,841,780.00	618,015,515,585.00
20230200	FUFURE	1,260,000.00	732,671,800.00	1,398,003,800.00	103,982,557.78	1,509,853,000.00	-	2,264,779,500.00	3,397,169,250.00	12,324,043,090.00
20230400	GIREI	10,992,228,922.84	11,362,880,300.00	14,439,544,740.00	5,323,785,139.63	18,191,346,496.00	-	27,287,019,760.00	40,930,529,670.00	73,993,025,281.00
20230500	GOMBI	-	1,893,399,475.00	1,743,399,475.00	38,882,764.80	836,811,500.00	-	1,255,217,250.00	1,882,825,880.00	3,790,296,866.00
20230700	HONG	1,854,510,995.93	2,468,640,550.00	5,322,142,650.00	1,345,254,606.25	14,153,363,960.00	-	20,323,273,000.00	29,356,983,520.00	58,852,810,554.00
20231800	SONG	67,887,514.96	4,713,000,000.00	4,350,000,000.00	67,285,629.10	3,331,575,000.00	-	4,997,362,500.00	7,496,043,750.00	14,200,929,530.00
20232000	YOLA NORTH	48,067,403,196.79	75,236,235,605.00	100,406,801,005.00	35,054,274,345.01	78,456,596,440.00	40,000,000.00	115,793,748,624.00	172,330,853,520.00	325,980,454,430.00
20232100	YOLA SOUTH	8,612,733,087.63	18,926,990,650.00	35,409,937,968.00	4,465,631,965.03	23,733,156,114.00	20,000,000.00	34,501,839,750.00	50,886,436,190.00	128,873,955,834.00
2024	OTHER	166,602,178,691.76	304,309,087,970.00	357,026,012,435.00	128,195,712,918.06	319,368,945,591.00	1,836,394,800.00	396,543,197,190.00	506,751,708,230.00	1,158,101,357,247.00
20242200	STATE WIDE	166,602,178,691.76	304,309,087,970.00	357,026,012,435.00	128,195,712,918.06	319,368,945,591.00	1,836,394,800.00	396,543,197,190.00	506,751,708,230.00	1,158,001,357,247.00
20242300	OUTSIDE THE STATE	-	-	-	-	-	-	-	-	100,000,000.00
Adamawa State Government 2026 Approved Budget - Personnel Expenditure by Location										
202	Adamawa State	52,522,371,889.30	74,227,057,900.00	74,935,973,630.00	47,734,770,279.34	104,231,043,377.00	-	109,442,601,710.00	114,914,738,020.00	328,588,383,107.00
2021	ADAMAWA NORTH	2,974,381,606.04	1,639,829,000.00	3,424,829,000.00	3,805,468,164.64	7,960,568,597.00	-	8,358,597,240.00	8,776,527,300.00	25,095,693,137.00
20211000	MADAGALI	-	-	-	-	1,232,188,057.00	-	1,293,797,540.00	1,358,487,510.00	3,884,473,107.00
20211300	MICHIKA	303,836,958.04	527,350,400.00	527,350,400.00	329,427,416.05	619,298,970.00	-	650,264,010.00	682,777,290.00	1,952,340,270.00
20211400	MUBI NORTH	2,670,544,648.00	1,112,478,600.00	2,897,478,600.00	3,476,040,748.59	6,109,081,570.00	-	6,414,535,690.00	6,735,262,500.00	19,258,879,760.00
2022	ADAMAWA SOUTH	753,571,378.90	871,588,000.00	871,588,000.00	655,170,608.73	2,265,111,500.00	-	2,378,367,170.00	2,497,285,640.00	7,140,764,310.00
20220300	GANYE	753,571,378.90	871,588,000.00	871,588,000.00	655,170,608.73	2,265,111,500.00	-	2,378,367,170.00	2,497,285,640.00	7,140,764,310.00
2023	ADAMAWA CENTRAL	3,905,406,608.30	6,474,453,900.00	6,474,453,900.00	3,271,264,430.06	6,329,835,080.00	-	6,646,327,330.00	6,978,644,180.00	19,954,806,590.00
20230700	HONG	1,379,530,371.39	2,043,243,000.00	2,043,243,000.00	1,195,325,140.14	2,215,532,960.00	-	2,326,309,700.00	2,442,625,290.00	6,984,467,950.00
20232000	YOLA NORTH	1,634,850,806.42	2,725,655,000.00	2,725,655,000.00	1,352,546,614.79	2,579,196,960.00	-	2,708,157,010.00	2,843,565,030.00	8,130,919,000.00
20232100	YOLA SOUTH	891,025,430.49	1,705,555,900.00	1,705,555,900.00	723,392,675.14	1,535,105,160.00	-	1,611,860,620.00	1,692,453,860.00	4,839,419,640.00
2024	OTHER	44,889,012,296.06	65,241,187,000.00	64,165,102,730.00	40,002,867,075.91	87,675,528,200.00	-	92,059,309,970.00	96,662,280,900.00	276,397,119,070.00
20242200	STATE WIDE	44,889,012,296.06	65,241,187,000.00	64,165,102,730.00	40,002,867,075.91	87,675,528,200.00	-	92,059,309,970.00	96,662,280,900.00	276,397,119,070.00
Adamawa State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Location										
202	Adamawa State	44,988,400,901.09	46,036,237,870.00	68,955,369,140.00	27,832,582,924.59	72,222,237,137.00	-	78,241,242,320.00	83,500,994,760.00	153,984,898,207.00
2021	ADAMAWA NORTH	1,483,608,809.25	2,982,000,000.00	3,758,146,800.00	1,463,195,944.56	4,865,890,700.00	-	3,735,548,960.00	4,109,104,190.00	-
20211000	MADAGALI	-	-	-	-	688,750,000.00	-	812,544,260.00	893,798,790.00	-
20211300	MICHIKA	23,219,519.25	300,000,000.00	456,104,200.00	4,830,303.00	132,003,300.00	-	379,503,960.00	417,454,560.00	-
20211400	MUBI NORTH	1,460,389,290.00	2,682,000,000.00	3,302,042,600.00	1,458,365,641.56	4,045,137,400.00	-	2,543,500,740.00	2,797,850,840.00	-
2022	ADAMAWA SOUTH	26,825,068.99	25,571,400.00	38,880,700.00	27,256,432.46	51,280,700.00	-	182,519,260.00	200,771,200.00	-
20220300	GANYE	26,825,068.99	25,571,400.00	38,880,700.00	27,256,432.46	51,280,700.00	-	182,519,260.00	200,771,200.00	-
2023	ADAMAWA CENTRAL	292,104,960.77	746,699,430.00	1,135,251,830.00	339,095,139.76	1,323,530,500.00	-	982,899,280.00	1,081,189,290.00	-
20230700	HONG	4,161,882.79	44,425,850.00	67,544,950.00	7,237,883.83	75,000,000.00	-	202,716,800.00	222,988,480.00	-
20232000	YOLA NORTH	168,590,524.69	389,230,430.00	591,768,130.00	184,887,396.56	742,154,900.00	-	427,716,410.00	470,488,090.00	-
20232100	YOLA SOUTH	119,352,553.29	313,043,150.00	475,938,750.00	146,969,859.37	506,375,600.00	-	352,466,070.00	387,712,720.00	-
2024	OTHER	43,185,862,062.08	42,281,967,040.00	64,023,089,810.00	26,003,035,407.81	65,981,535,237.00	-	73,340,274,820.00	78,109,930,080.00	153,984,898,207.00
20242200	STATE WIDE	43,185,862,062.08	42,281,967,040.00	64,023,089,810.00	26,003,035,407.81	65,981,535,237.00	-	73,340,274,820.00	78,109,930,080.00	153,984,898,207.00
Adamawa State Government 2026 Approved Budget - Debt Service Expenditure by Location										
202	Adamawa State	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
2024	OTHER	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
20242200	STATE WIDE	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
Adamawa State Government 2026 Approved Budget - Capital Expenditure by Location										
202	Adamawa State	119,602,272,479.55	348,961,829,990.00	453,747,028,313.00	89,731,230,546.63	373,690,964,682.00	2,146,394,800.00	560,101,455,494.00	840,182,170,980.00	1,773,531,582,852.00
2021	ADAMAWA NORTH	5,721,424,160.79	40,647,214,855.00	72,017,122,355.00	8,338,182,950.24	79,985,755,940.00	-	119,978,633,950.00	179,967,950,950.00	397,620,051,367.00
20211000	MADAGALI	2,256,304,498.71	13,001,000,000.00	20,335,707,500.00	4,073,463,843.73	28,173,513,000.00	-	42,260,269,510.00	63,390,404,270.00	155,872,621,350.00
20211100	MAIHA	-	4,585,839,600.00	15,435,839,600.00	1,083,956,729.99	13,432,855,070.00	-	20,149,282,620.00	30,223,923,940.00	56,190,743,490.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
20211300	MICHIKA	2,323,012,782.77	13,990,483,475.00	22,987,283,475.00	2,470,911,666.88	6,738,616,300.00	-	10,107,924,460.00	15,161,886,700.00	29,581,715,859.00
20211400	MUBI NORTH	20,534,755.72	3,396,513,580.00	5,174,713,580.00	612,092,484.44	22,153,750,000.00	-	33,230,625,000.00	49,845,937,500.00	115,024,693,768.00
20211500	MUBI SOUTH	1,121,572,123.59	5,673,378,200.00	8,083,578,200.00	97,758,225.20	9,487,021,570.00	-	14,230,532,360.00	21,345,798,540.00	40,950,276,900.00
2022	ADAMAWA SOUTH	1,377,292,213.87	20,408,937,995.00	21,081,836,995.00	672,274,367.74	28,621,124,958.00	250,000,000.00	42,931,687,450.00	64,397,531,180.00	148,448,926,610.00
20220100	DEMSA	289,485,390.41	1,547,383,000.00	2,234,883,000.00	48,424,288.32	3,867,110,868.00	-	5,800,666,310.00	8,700,999,470.00	18,208,937,200.00
20220300	GANYE	405,128,032.00	5,675,759,275.00	4,520,759,275.00	-	1,223,472,810.00	-	1,835,209,220.00	2,752,813,830.00	5,596,817,860.00
20220600	GUYUK	121,398,363.04	1,596,086,900.00	1,727,814,900.00	133,690,683.33	6,571,560,000.00	-	9,857,340,000.00	14,786,010,000.00	30,998,175,560.00
20220800	JADA	16,725,905.00	1,207,580,420.00	2,072,804,420.00	51,984,628.24	5,468,041,280.00	-	8,202,061,920.00	12,303,092,880.00	33,170,483,800.00
20220900	LAMURDE	25,666,624.95	803,435,700.00	1,939,013,700.00	424,073.00	1,509,961,000.00	-	2,264,941,500.00	3,397,412,250.00	10,408,742,750.00
20221200	MAYO-BELWA	-	4,183,187,800.00	2,461,390,800.00	232,979,942.11	1,481,287,000.00	250,000,000.00	3,332,895,750.00	7,778,194,330.00	-
20221600	NUMAN	83,178,490.06	2,037,544,900.00	2,593,175,900.00	62,440,000.00	6,497,660,000.00	-	9,746,490,000.00	14,619,735,000.00	29,787,601,000.00
20221700	SHELLENG	137,903,519.01	148,000,000.00	848,000,000.00	99,810,815.00	951,093,000.00	-	1,426,639,500.00	2,139,959,250.00	5,291,670,750.00
20221900	TOUNGO	297,805,889.40	3,209,960,000.00	2,683,995,000.00	42,519,937.74	1,050,939,000.00	-	1,576,408,500.00	2,364,612,750.00	7,208,303,360.00
2023	ADAMAWA CENTRAL	65,398,512,149.08	108,112,665,050.00	155,460,123,908.00	42,788,737,437.77	132,559,336,930.00	60,000,000.00	198,794,013,774.00	298,221,008,310.00	598,060,708,995.00
20230200	FUFURE	1,260,000.00	732,671,800.00	1,398,003,800.00	103,982,557.78	1,509,853,000.00	-	2,264,779,500.00	3,397,169,250.00	12,324,043,090.00
20230400	GIREI	10,992,228,922.84	11,362,880,300.00	14,439,544,740.00	5,323,785,139.63	18,191,346,496.00	-	27,287,019,760.00	40,930,529,670.00	73,993,025,281.00
20230500	GOMBI	-	1,893,399,475.00	1,743,399,475.00	38,882,764.80	836,811,500.00	-	1,882,825,880.00	3,790,296,866.00	-
20230700	HONG	470,818,741.75	380,971,700.00	3,211,354,700.00	142,691,582.28	11,862,831,000.00	-	17,794,246,500.00	26,691,369,750.00	51,868,342,604.00
20231800	SONG	67,887,514.96	4,713,000,000.00	4,350,000,000.00	67,285,629.10	3,331,575,000.00	-	4,997,362,500.00	7,496,043,750.00	14,200,929,530.00
20232000	YOLA NORTH	46,263,961,865.68	72,121,350,175.00	97,089,377,875.00	33,516,840,333.66	75,135,244,580.00	40,000,000.00	112,657,875,204.00	169,016,800,400.00	317,849,535,430.00
20232100	YOLA SOUTH	7,602,355,103.85	16,908,391,600.00	33,228,443,318.00	3,595,269,430.52	21,691,675,354.00	20,000,000.00	32,537,513,060.00	48,806,269,610.00	124,034,536,194.00
2024	OTHER	47,105,043,955.81	179,793,012,090.00	205,187,945,055.00	37,932,035,790.88	132,524,746,854.00	1,836,394,800.00	198,397,120,320.00	297,595,680,540.00	629,401,895,880.00
20242200	STATE WIDE	47,105,043,955.81	179,793,012,090.00	205,187,945,055.00	37,932,035,790.88	132,524,746,854.00	1,836,394,800.00	198,397,120,320.00	297,595,680,540.00	629,301,895,880.00
20242300	OUTSIDE THE STATE	-	-	-	-	-	-	-	-	100,000,000.00

Adamawa State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

	Total Expenditure	248,535,305,647.75	486,218,047,600.00	621,288,245,923.00	189,556,358,394.03	583,331,380,496.00	2,146,394,800.00	780,531,791,604.00	1,072,981,720,470.00	2,354,422,308,256.00
01	Agriculture	6,758,249,200.56	16,139,798,760.00	15,943,624,960.00	2,190,156,903.64	6,890,533,410.00	1,545,000,000.00	9,328,085,160.00	13,103,515,450.00	28,856,005,290.00
0101	Effective governance of the Agriculture Sector	2,591,343,402.43	5,784,512,040.00	7,801,639,040.00	1,475,660,308.89	661,244,810.00	-	729,936,460.00	819,877,410.00	2,631,882,360.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	2,292,987,983.45	702,000,000.00	702,000,000.00	240,050,053.12	79,176,320.00	-	118,764,480.00	178,146,720.00	796,911,200.00
010102	Agriculture sector coordination mechanisms	298,355,418.98	5,082,512,040.00	7,099,639,040.00	1,235,610,255.77	582,068,490.00	-	611,171,980.00	641,730,690.00	1,834,971,160.00
0102	Development of the livestock value chain	628,922,052.33	1,680,683,710.00	1,693,058,510.00	567,063,588.56	1,454,748,040.00	-	1,590,453,930.00	1,886,667,780.00	4,687,741,020.00
010201	Ruminant (cattle, sheep & goats) production and marketing	600,566,791.08	975,959,010.00	988,333,810.00	523,254,588.56	1,186,248,040.00	-	1,187,703,930.00	1,282,542,770.00	3,388,366,010.00
010202	Meat processing and marketing	1,380,000.00	25,000,000.00	25,000,000.00	24,000,000.00	6,724,700.00	-	10,087,050.00	15,130,580.00	57,217,630.00
010203	Poultry, pig, and micro livestock production	-	6,724,700.00	6,724,700.00	-	105,000,000.00	-	157,500,000.00	236,250,000.00	400,474,700.00
010205	Animal health and livestock diseases management	21,975,261.25	197,000,000.00	197,000,000.00	13,819,500.00	37,900,000.00	-	56,850,000.00	85,275,000.00	278,325,000.00
010206	Livestock feeds development	5,000,000.00	476,000,000.00	476,000,000.00	5,989,500.00	118,875,300.00	-	178,312,950.00	267,469,430.00	563,357,680.00
0103	Enhancement of food production and productivity	545,044,873.18	646,622,000.00	410,221,600.00	92,189,661.13	1,156,711,830.00	240,000,000.00	1,670,424,520.00	2,437,761,350.00	4,937,897,700.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	442,000,000.00	202,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	-	-	-	798,060,000.00	240,000,000.00	1,197,090,000.00	1,795,635,000.00	3,222,725,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	545,044,873.18	204,622,000.00	208,221,600.00	92,189,661.13	158,651,830.00	-	173,334,520.00	192,126,350.00	965,172,700.00
0104	Reduction of post-harvest losses	2,979,938,872.62	4,701,781,010.00	3,705,505,810.00	55,243,345.06	2,098,828,730.00	-	3,103,770,250.00	4,608,958,910.00	9,811,557,890.00
010401	Modern technology for post-harvest storage and value addition	65,103,162.95	125,981,010.00	129,705,810.00	55,243,345.06	98,828,730.00	-	103,770,250.00	108,958,910.00	311,557,890.00
010402	Buffer stocking and commodity warehousing	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
010404	Agricultural produce and quality control	2,914,835,709.67	4,475,800,000.00	3,475,800,000.00	-	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	9,500,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	13,000,000.00	115,000,000.00	115,000,000.00	-	312,000,000.00	213,000,000.00	468,000,000.00	702,000,000.00	1,446,500,000.00
010503	Fish processing and post-harvest management	5,000,000.00	30,000,000.00	30,000,000.00	-	261,500,000.00	213,000,000.00	392,250,000.00	588,375,000.00	1,172,125,000.00
010504	Marine industrial fishing	8,000,000.00	85,000,000.00	85,000,000.00	-	50,500,000.00	-	113,625,000.00	274,375,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	-	-	-	-	80,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	-	-	-	-	80,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
0107	Promotion of enabling environment for increased agricultural development	-	191,200,000.00	198,200,000.00	-	35,000,000.00	-	52,500,000.00	78,750,000.00	265,926,320.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	-	178,200,000.00	120,200,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	82,926,320.00
010704	Adaptive research, unified and all-inclusive extension services delivery	-	13,000,000.00	13,000,000.00	-	-	-	-	-	-
010706	Capacity building for stakeholders and professional human resources development	-	-	65,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	183,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	3,020,000,000.00	2,020,000,000.00	-	1,092,000,000.00	1,092,000,000.00	1,638,000,000.00	2,457,000,000.00	4,887,000,000.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
011001	Agriculture Programme Not Elsewhere Classified	-	3,020,000,000.00	2,020,000,000.00	-	1,092,000,000.00	1,092,000,000.00	1,638,000,000.00	2,457,000,000.00	4,887,000,000.00
02	Societal Re-orientation	477,000,000.00	4,616,204,890.00	3,746,140,890.00	3,980,000.00	310,000,000.00	-	465,000,000.00	697,500,000.00	1,687,474,200.00
0210	Societal Re-orientation - General	477,000,000.00	4,616,204,890.00	3,746,140,890.00	3,980,000.00	310,000,000.00	-	465,000,000.00	697,500,000.00	1,687,474,200.00
021001	Societal Re-orientation - General	477,000,000.00	4,616,204,890.00	3,746,140,890.00	3,980,000.00	310,000,000.00	-	465,000,000.00	697,500,000.00	1,687,474,200.00
03	Poverty Alleviation	5,773,986,839.35	14,883,500,010.00	19,110,513,510.00	3,595,586,919.80	10,738,359,260.00	-	15,927,385,554.00	23,779,146,190.00	50,767,784,200.00
0310	Poverty Alleviation - General	5,773,986,839.35	14,883,500,010.00	19,110,513,510.00	3,595,586,919.80	10,738,359,260.00	-	15,927,385,554.00	23,779,146,190.00	50,767,784,200.00
031001	Poverty Alleviation - General	5,773,986,839.35	14,883,500,010.00	19,110,513,510.00	3,595,586,919.80	10,738,359,260.00	-	15,927,385,554.00	23,779,146,190.00	50,767,784,200.00
04	Health	9,052,486,924.40	22,372,773,680.00	29,136,242,075.00	7,414,300,550.70	47,484,588,228.00	501,394,800.00	68,284,141,300.00	97,787,846,470.00	206,702,528,648.00
0401	Effective governance of the health system	6,592,415,946.21	9,612,707,480.00	11,359,925,875.00	5,672,336,928.07	9,624,151,850.00	-	11,493,486,710.00	12,601,864,570.00	27,076,455,780.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	412,687,505.16	720,500,000.00	1,420,500,000.00	348,147,208.50	576,330,990.00	-	864,496,490.00	1,296,744,740.00	2,407,572,220.00
040102	Human and institutional capacity performance management	296,580,991.41	209,673,070.00	572,772,465.00	286,904,897.19	583,492,250.00	-	436,400,390.00	486,616,950.00	1,049,356,760.00
040103	Health sector coordination mechanisms	5,716,578,369.51	8,432,534,410.00	8,986,567,610.00	4,776,887,999.64	7,943,353,610.00	-	10,159,654,180.00	10,782,273,650.00	23,619,526,800.00
040104	Integrated supportive supervision	166,569,080.13	250,000,000.00	380,085,800.00	260,396,822.74	520,975,000.00	-	32,935,650.00	36,229,230.00	-
0402	Community engagement and participation in health	-	-	500,000,000.00	-	1,794,840,868.00	170,000,000.00	2,692,261,310.00	4,038,391,970.00	8,575,494,148.00
040201	Community interventions	-	-	-	-	1,614,840,868.00	-	2,422,261,310.00	3,633,391,970.00	7,429,494,148.00
040202	Community structures	-	-	500,000,000.00	-	180,000,000.00	170,000,000.00	405,000,000.00	405,000,000.00	1,146,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	65,000,000.00	317,000,000.00	317,000,000.00	35,419,264.93	545,726,800.00	309,394,800.00	818,590,200.00	1,227,885,300.00	2,565,870,300.00
040301	Reproductive, maternal and neonatal health	-	20,000,000.00	20,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	476,000,000.00
040302	Child health	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	135,000,000.00
040304	Communicable diseases	-	40,000,000.00	40,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
040306	Nutrition	-	144,800,000.00	144,800,000.00	-	309,394,800.00	309,394,800.00	464,092,200.00	696,138,300.00	1,424,225,300.00
040307	Emergency services	65,000,000.00	72,200,000.00	72,200,000.00	35,419,264.93	106,332,000.00	-	159,498,000.00	239,247,000.00	473,145,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	-	15,000,000.00	15,000,000.00	-	54,000,000.00	-	81,000,000.00	121,500,000.00	212,500,000.00
040403	In service training (continuing education)	-	15,000,000.00	15,000,000.00	-	54,000,000.00	-	81,000,000.00	121,500,000.00	212,500,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	2,260,068,421.96	5,384,766,000.00	10,968,166,000.00	1,062,049,374.77	26,286,180,080.00	-	39,429,270,120.00	59,143,905,180.00	124,917,687,380.00
040501	Functional health facilities	2,260,068,421.96	5,384,766,000.00	10,968,166,000.00	1,062,049,374.77	26,286,180,080.00	-	39,429,270,120.00	59,143,905,180.00	124,917,687,380.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	129,155,556.23	1,474,300,200.00	1,700,900,200.00	310,600,000.00	925,117,240.00	22,000,000.00	1,387,675,860.00	2,081,513,790.00	4,416,306,890.00
040601	Sustainable drug supply	129,155,556.23	1,326,595,200.00	1,553,195,200.00	310,600,000.00	775,117,240.00	22,000,000.00	1,162,675,860.00	1,744,013,790.00	3,698,396,890.00
040602	Vaccines supply chain	-	147,705,000.00	147,705,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	717,910,000.00
0407	Evidence generation and utilisation	-	5,492,000,000.00	4,198,250,000.00	333,894,982.93	3,825,571,390.00	-	5,738,357,100.00	8,607,535,660.00	18,302,464,150.00
040702	Surveys and facility assessments	-	85,000,000.00	85,000,000.00	11,604,000.00	70,000,000.00	-	105,000,000.00	157,500,000.00	332,500,000.00
040703	Research and development (Institutional Review Board, Clinical Trials)	-	-	30,000,000.00	-	-	-	-	-	-
040704	Monitoring and Evaluation (M&E)	-	5,407,000,000.00	4,083,250,000.00	322,290,982.93	3,755,571,390.00	-	5,633,357,100.00	8,450,035,660.00	17,969,964,150.00
0409	Provision of universal health coverage and financial risk protection for citizens	-	11,000,000.00	11,000,000.00	-	4,297,000,000.00	-	6,445,500,000.00	9,668,250,000.00	20,008,750,000.00
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	-	11,000,000.00	11,000,000.00	-	4,297,000,000.00	-	6,445,500,000.00	9,668,250,000.00	20,008,750,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00
041001	Health Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00
05	Education	37,767,685,765.37	83,227,527,310.00	101,426,685,470.00	34,780,931,935.80	111,184,943,034.00	-	144,906,069,380.00	195,404,506,270.00	422,417,502,694.00
0501	Effective governance of the education system	24,754,336,265.39	29,170,567,660.00	32,839,902,760.00	27,213,999,710.64	47,720,447,827.00	-	47,920,529,530.00	50,834,132,940.00	121,160,048,007.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	1,092,040,000.00	1,092,040,000.00	1,148,500.00	10,000,000.00	-	15,000,000.00	22,500,000.00	47,500,000.00
050102	Human and institutional capacity performance management	9,361,527,837.38	12,918,803,450.00	15,830,067,350.00	9,523,350,527.95	22,313,502,377.00	-	22,043,781,330.00	23,391,322,090.00	51,451,124,697.00
050103	Education sector coordination mechanisms	15,392,808,428.01	14,959,724,210.00	15,717,795,410.00	17,689,500,682.70	25,196,945,450.00	-	25,561,748,200.00	26,970,310,850.00	68,911,423,310.00
050104	Integrated supportive supervision	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
0502	Increase in access, retention, and completion rate at all levels	-	150,000,000.00	610,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	1,050,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	-	100,000,000.00	100,000,000.00	-	-	-	-	-	200,000,000.00
050206	Tertiary institutions' new courses accreditation	-	50,000,000.00	510,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	850,000,000.00
0503	Equity and inclusiveness in the provision of educational services	141,907,908.04	353,584,200.00	353,584,200.00	148,794,397.91	12,841,864,440.00	-	19,146,150,260.00	28,596,746,630.00	60,184,761,330.00
050301	Inclusive Education	133,459,556.72	184,497,300.00	184,497,300.00	134,812,362.47	222,332,710.00	-	233,449,400.00	245,121,930.00	700,904,040.00
050302	Special education	-	150,000,000.00	150,000,000.00	1,530,000.00	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
050304	Second chance education	8,448,351.32	9,086,900.00	9,086,900.00	12,452,035.45	36,881,730.00	-	38,725,860.00	40,662,200.00	116,269,790.00
050305	Girls/Boys child education	-	10,000,000.00	10,000,000.00	-	12,532,650,000.00	-	18,798,975,000.00	28,198,462,500.00	59,180,087,500.00
0504	Improved quality of teaching and learning outcomes	3,290,105,768.20	6,243,358,000.00	27,933,730,500.00	2,230,277,768.36	19,670,160,990.00	-	29,505,241,490.00	44,257,862,240.00	94,148,264,720.00
050401	All levels of education quality assurance	2,676,600.00	130,000,000.00	16,470,372,500.00	6,517,800.00	10,070,160,990.00	-	15,105,241,490.00	22,657,862,240.00	48,143,264,720.00
050402	Instructional and learning materials	2,023,988,491.34	4,596,858,000.00	4,446,858,000.00	1,674,812,366.11	3,800,000,000.00	-	5,700,000,000.00	8,550,000,000.00	17,970,000,000.00
050403	Teaching and non-teaching staff capacity building	955,274,241.88	1,231,500,000.00	6,731,500,000.00	484,503,002.00	5,625,000,000.00	-	8,437,500,000.00	12,656,250,000.00	27,193,750,000.00
050404	Curriculum review and development	-	50,000,000.00	50,000,000.00	-	-	-	-	-	50,000,000.00
050406	School examination and MLA	308,166,434.98	235,000,000.00	235,000,000.00	64,444,600.25	175,000,000.00	-	262,500,000.00	393,750,000.00	791,250,000.00
0505	Adequate infrastructure at all levels	9,552,034,044.48	37,437,645,000.00	33,286,360,560.00	5,129,961,486.85	21,829,108,264.00	-	32,743,662,410.00	49,115,493,620.00	103,934,264,294.00
050501	Schools' infrastructure construction and rehabilitation	8,799,529,503.61	28,776,698,800.00	26,735,414,360.00	5,065,956,886.24	15,790,682,664.00	-	23,686,024,010.00	35,529,036,020.00	72,060,742,694.00
050502	Furnishing	281,961,735.67	5,416,106,400.00	4,116,106,400.00	64,004,600.61	3,016,000,000.00	-	4,524,000,000.00	6,786,000,000.00	18,016,000,000.00
050503	Libraries and laboratories	54,255,601.08	2,446,542,000.00	1,936,542,000.00	-	2,592,000,000.00	-	3,888,000,000.00	5,832,000,000.00	11,572,000,000.00
050504	Water, sanitation and hygiene	416,287,204.12	778,297,800.00	488,297,800.00	-	411,425,600.00	-	617,138,400.00	925,707,600.00	2,014,271,600.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
050505	School safety	-	20,000,000.00	10,000,000.00	-	19,000,000.00	-	28,500,000.00	42,750,000.00	271,250,000.00
0506	Improved education information management system (EIMS)	354,000.00	2,260,000,000.00	1,950,000,000.00	35,612,201.48	1,545,000,000.00	-	2,317,500,000.00	3,476,250,000.00	5,887,750,000.00
050601	ICT equipment, software and expertise	-	220,000,000.00	210,000,000.00	-	45,000,000.00	-	67,500,000.00	101,250,000.00	252,750,000.00
050602	Research and development	-	40,000,000.00	40,000,000.00	35,612,201.48	300,000,000.00	-	450,000,000.00	675,000,000.00	1,135,000,000.00
050603	Data and data management	354,000.00	2,000,000,000.00	1,700,000,000.00	-	1,200,000,000.00	-	1,800,000,000.00	2,700,000,000.00	4,500,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	28,947,779.26	7,612,372,450.00	4,453,107,450.00	22,286,370.56	7,378,361,513.00	-	12,972,985,690.00	18,674,020,840.00	36,052,414,343.00
051001	Education Not Elsewhere Classified	28,947,779.26	7,612,372,450.00	4,453,107,450.00	22,286,370.56	7,378,361,513.00	-	12,972,985,690.00	18,674,020,840.00	36,052,414,343.00
06	Housing and Urban Development	5,416,600,219.94	23,839,549,610.00	48,106,907,710.00	16,905,310,597.32	18,409,115,550.00	-	26,880,230,160.00	39,941,697,340.00	83,999,103,140.00
0610	Housing and Urban Development - General	5,416,600,219.94	23,839,549,610.00	48,106,907,710.00	16,905,310,597.32	18,409,115,550.00	-	26,880,230,160.00	39,941,697,340.00	83,999,103,140.00
061001	Housing and Urban Development - General	5,416,600,219.94	23,839,549,610.00	48,106,907,710.00	16,905,310,597.32	18,409,115,550.00	-	26,880,230,160.00	39,941,697,340.00	83,999,103,140.00
07	Gender	278,870,814.22	7,749,530,300.00	5,151,752,200.00	334,930,617.74	2,615,945,370.00	-	4,138,503,600.00	5,687,770,740.00	9,882,092,550.00
0710	Gender - General	278,870,814.22	7,749,530,300.00	5,151,752,200.00	334,930,617.74	2,615,945,370.00	-	4,138,503,600.00	5,687,770,740.00	9,882,092,550.00
071001	Gender - General	278,870,814.22	7,749,530,300.00	5,151,752,200.00	334,930,617.74	2,615,945,370.00	-	4,138,503,600.00	5,687,770,740.00	9,882,092,550.00
08	Youth	4,651,097,386.22	7,729,595,920.00	17,555,266,520.00	2,671,837,789.07	19,652,033,530.00	-	31,901,191,670.00	45,204,111,930.00	80,911,767,320.00
0810	Youth - General	4,651,097,386.22	7,729,595,920.00	17,555,266,520.00	2,671,837,789.07	19,652,033,530.00	-	31,901,191,670.00	45,204,111,930.00	80,911,767,320.00
081001	Youth - General	4,651,097,386.22	7,729,595,920.00	17,555,266,520.00	2,671,837,789.07	19,652,033,530.00	-	31,901,191,670.00	45,204,111,930.00	80,911,767,320.00
09	Environmental Improvement	1,799,047,587.49	8,660,659,500.00	7,802,333,200.00	761,394,739.85	7,171,205,600.00	-	10,355,105,910.00	15,033,354,260.00	30,781,494,920.00
0910	Environmental Improvement - General	1,799,047,587.49	8,660,659,500.00	7,802,333,200.00	761,394,739.85	7,171,205,600.00	-	10,355,105,910.00	15,033,354,260.00	30,781,494,920.00
091001	Environmental Improvement - General	1,799,047,587.49	8,660,659,500.00	7,802,333,200.00	761,394,739.85	7,171,205,600.00	-	10,355,105,910.00	15,033,354,260.00	30,781,494,920.00
10	Water Resources and Rural Development	1,721,936,185.17	12,852,916,330.00	9,255,091,230.00	2,141,180,245.71	8,246,592,003.00	10,000,000.00	11,709,450,420.00	16,887,418,580.00	36,738,981,823.00
1010	Water Resources and Rural Deve - General	1,721,936,185.17	12,852,916,330.00	9,255,091,230.00	2,141,180,245.71	8,246,592,003.00	10,000,000.00	11,709,450,420.00	16,887,418,580.00	36,738,981,823.00
101001	Water Resources and Rural Deve - General	1,721,936,185.17	12,852,916,330.00	9,255,091,230.00	2,141,180,245.71	8,246,592,003.00	10,000,000.00	11,709,450,420.00	16,887,418,580.00	36,738,981,823.00
11	Information Communication and Technology	4,624,894,469.40	22,830,831,130.00	23,153,393,530.00	9,180,907,434.00	9,180,907,434.00	-	12,918,242,630.00	18,481,589,620.00	40,612,980,590.00
1110	Information Communication and Technology - General	4,624,894,469.40	22,830,831,130.00	23,153,393,530.00	9,180,907,434.00	9,180,907,434.00	-	12,918,242,630.00	18,481,589,620.00	40,612,980,590.00
111001	Information Communication and Technology - General	4,624,894,469.40	22,830,831,130.00	23,153,393,530.00	9,180,907,434.00	9,180,907,434.00	-	12,918,242,630.00	18,481,589,620.00	40,612,980,590.00
12	Growing the Private Sector	453,681,814.73	426,203,240.00	508,536,340.00	340,491,091.63	1,473,852,630.00	-	1,831,444,490.00	2,273,244,710.00	4,398,083,450.00
1210	Growing the Private Sector - General	453,681,814.73	426,203,240.00	508,536,340.00	340,491,091.63	1,473,852,630.00	-	1,831,444,490.00	2,273,244,710.00	4,398,083,450.00
121001	Growing the Private Sector - General	453,681,814.73	426,203,240.00	508,536,340.00	340,491,091.63	1,473,852,630.00	-	1,831,444,490.00	2,273,244,710.00	4,398,083,450.00
13	Reform of Government and Governance	96,968,552,298.20	128,726,130,600.00	164,949,313,798.00	70,702,494,049.22	168,324,258,733.00	90,000,000.00	199,002,010,070.00	249,563,140,630.00	600,422,244,667.00
1310	Reform of Government and Governance - General	96,968,552,298.20	128,726,130,600.00	164,949,313,798.00	70,702,494,049.22	168,324,258,733.00	90,000,000.00	199,002,010,070.00	249,563,140,630.00	600,422,244,667.00
131001	Reform of Government and Governance - General	96,968,552,298.20	128,726,130,600.00	164,949,313,798.00	70,702,494,049.22	168,324,258,733.00	90,000,000.00	199,002,010,070.00	249,563,140,630.00	600,422,244,667.00
14	Power	1,473,713,037.87	8,528,028,290.00	13,429,961,690.00	1,048,782,742.83	8,083,912,650.00	-	11,914,115,640.00	17,768,038,270.00	36,890,291,140.00
1410	Power - General	1,473,713,037.87	8,528,028,290.00	13,429,961,690.00	1,048,782,742.83	8,083,912,650.00	-	11,914,115,640.00	17,768,038,270.00	36,890,291,140.00
141001	Power - General	1,473,713,037.87	8,528,028,290.00	13,429,961,690.00	1,048,782,742.83	8,083,912,650.00	-	11,914,115,640.00	17,768,038,270.00	36,890,291,140.00
17	Road	57,355,370,327.40	96,112,898,010.00	136,734,034,450.00	37,783,846,121.58	133,612,596,930.00	-	199,311,316,670.00	297,910,968,980.00	625,000,570,370.00
1710	Road - General	57,355,370,327.40	96,112,898,010.00	136,734,034,450.00	37,783,846,121.58	133,612,596,930.00	-	199,311,316,670.00	297,910,968,980.00	625,000,570,370.00
171001	Road - General	57,355,370,327.40	96,112,898,010.00	136,734,034,450.00	37,783,846,121.58	133,612,596,930.00	-	199,311,316,670.00	297,910,968,980.00	625,000,570,370.00
21	Oil and Gas Infrastructure	64,528,539.16	2,349,397,100.00	1,110,011,800.00	339,564,297.61	399,253,120.00	-	646,405,120.00	889,717,220.00	1,504,775,820.00
2110	Oil and Gas Infrastructure - General	64,528,539.16	2,349,397,100.00	1,110,011,800.00	339,564,297.61	399,253,120.00	-	646,405,120.00	889,717,220.00	1,504,775,820.00
211001	Oil and Gas Infrastructure - General	64,528,539.16	2,349,397,100.00	1,110,011,800.00	339,564,297.61	399,253,120.00	-	646,405,120.00	889,717,220.00	1,504,775,820.00
23	Social Protection	13,897,604,238.28	25,172,502,920.00	24,168,436,550.00	7,321,273,849.34	29,553,283,014.00	-	31,013,093,830.00	32,568,153,810.00	92,848,627,434.00
2301	Effective Governance of Social Protection	52,036,864.41	64,368,030.00	83,801,530.00	42,558,379.50	414,772,134.00	-	435,510,800.00	457,286,470.00	1,307,569,404.00
230102	Social protection coordination and mechanisms	52,036,864.41	64,368,030.00	83,801,530.00	42,558,379.50	414,772,134.00	-	435,510,800.00	457,286,470.00	1,307,569,404.00
2305	Social Pensions and Old Age Support	12,044,171,622.40	23,407,598,220.00	22,369,028,550.00	6,652,663,783.86	27,293,335,910.00	-	28,634,438,300.00	30,067,700,450.00	85,879,018,840.00
230501	Pensions Payments and Contributions	10,944,171,622.40	22,375,598,220.00	20,837,028,550.00	6,652,663,783.86	21,293,335,910.00	-	22,334,438,300.00	23,452,700,450.00	66,964,018,840.00
230503	Severance Gratuity	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	-	6,000,000,000.00	-	6,300,000,000.00	6,615,000,000.00	18,915,000,000.00
2306	Disability and Survival Support	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,665,000,000.00	-	1,748,250,000.00	1,835,662,500.00	5,248,912,500.00
230601	Death benefit	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,665,000,000.00	-	1,748,250,000.00	1,835,662,500.00	5,248,912,500.00
2310	Social Protection Not Elsewhere Classified	101,283,927.13	140,536,670.00	155,606,470.00	109,332,471.04	180,174,970.00	-	194,894,730.00	207,504,390.00	413,126,690.00
231001	Social Protection Not Elsewhere Classified	101,283,927.13	140,536,670.00	155,606,470.00	109,332,471.04	180,174,970.00	-	194,894,730.00	207,504,390.00	413,126,690.00

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

	Total Personnel Expenditure	52,522,371,889.30	74,227,057,900.00	74,935,973,630.00	47,734,770,279.34	104,231,043,377.00	-	109,442,601,710.00	114,914,738,020.00	328,588,383,107.00
01	Agriculture	976,258,219.70	1,588,122,700.00	1,588,122,700.00	870,859,877.67	1,681,452,790.00	-	1,765,525,690.00	1,853,802,260.00	5,300,780,740.00
0101	Effective governance of the Agriculture Sector	267,317,931.22	384,603,300.00	384,603,300.00	287,580,624.02	460,705,290.00	-	483,740,620.00	507,927,730.00	1,452,373,640.00
010102	Agriculture sector coordination mechanisms	267,317,931.22	384,603,300.00	384,603,300.00	287,580,624.02	460,705,290.00	-	483,740,620.00	507,927,730.00	1,452,373,640.00
0102	Development of the livestock value chain	557,302,192.45	922,482,000.00	922,482,000.00	442,298,549.46	1,006,698,140.00	-	1,057,033,090.00	1,109,884,780.00	3,173,616,010.00
010201	Ruminant (cattle, sheep & goats) production and marketing	557,302,192.45	922,482,000.00	922,482,000.00	442,298,549.46	1,006,698,140.00	-	1,057,033,090.00	1,109,884,780.00	3,173,616,010.00
0103	Enhancement of food production and productivity	93,073,104.56	162,208,400.00	162,208,400.00	85,737,359.13	128,315,930.00	-	134,731,820.00	141,468,500.00	404,516,250.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	93,073,104.56	162,208,400.00	162,208,400.00	85,737,359.13	128,315,930.00	-	134,731,820.00	141,468,500.00	404,516,250.00
0104	Reduction of post-harvest losses	58,564,991.47	118,829,000.00	118,829,000.00	55,243,345.06	85,733,430.00	-	90,020,160.00	94,521,250.00	270,274,840.00
010401	Modern technology for post-harvest storage and value addition	58,564,991.47	118,829,000.00	118,829,000.00	55,243,345.06	85,733,430.00	-	90,020,160.00	94,521,250.00	270,274,840.00
03	Poverty Alleviation	-	-	-	-	27,734,260.00	-	29,120,980.00	30,577,030.00	87,432,270.00
0310	Poverty Alleviation - General	-	-	-	-	27,734,260.00	-	29,120,980.00	30,577,030.00	87,432,270.00
031001	Poverty Alleviation - General	-	-	-	-	27,734,260.00	-	29,120,980.00	30,577,030.00	87,432,270.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
04	Health	5,622,026,219.60	7,464,611,000.00	7,464,611,000.00	4,754,297,686.44	7,767,052,270.00	-	8,155,405,290.00	8,563,176,000.00	24,485,633,560.00
0401	Effective governance of the health system	5,622,026,219.60	7,464,611,000.00	7,464,611,000.00	4,754,297,686.44	7,767,052,270.00	-	8,155,405,290.00	8,563,176,000.00	24,485,633,560.00
040102	Human and institutional capacity performance management	121,559,079.61	96,824,500.00	96,824,500.00	105,047,681.94	274,736,350.00	-	288,473,300.00	302,897,110.00	866,106,760.00
040103	Health sector coordination mechanisms	5,500,467,139.99	7,367,786,500.00	7,367,786,500.00	4,649,250,004.50	7,492,315,920.00	-	7,866,931,990.00	8,260,278,890.00	23,619,526,800.00
05	Education	21,632,182,674.94	22,860,400,300.00	24,645,400,300.00	24,756,588,644.36	39,539,244,467.00	-	40,361,207,890.00	42,379,269,480.00	121,179,721,837.00
0501	Effective governance of the education system	21,490,274,766.90	22,666,816,100.00	24,451,816,100.00	24,609,324,246.45	39,280,030,027.00	-	40,089,032,630.00	42,093,485,350.00	120,362,548,007.00
050102	Human and institutional capacity performance management	7,718,722,252.75	9,163,975,900.00	10,948,975,900.00	7,859,626,091.39	16,320,736,527.00	-	17,136,774,280.00	17,993,613,840.00	51,451,124,697.00
050103	Education sector coordination mechanisms	13,771,552,514.15	13,502,840,200.00	13,502,840,200.00	16,749,698,155.07	22,959,293,450.00	-	22,952,258,350.00	24,099,871,510.00	68,911,423,310.00
0503	Equity and inclusiveness in the provision of educational services	141,907,908.04	193,584,200.00	193,584,200.00	147,264,397.91	259,214,440.00	-	272,175,260.00	285,784,130.00	817,173,830.00
050301	Inclusive Education	133,459,556.72	184,497,300.00	184,497,300.00	134,812,362.47	222,332,710.00	-	233,449,400.00	245,121,930.00	700,904,040.00
050304	Second chance education	8,448,351.32	9,086,900.00	9,086,900.00	12,452,035.45	36,881,730.00	-	38,725,860.00	40,662,200.00	116,269,790.00
06	Housing and Urban Development	338,763,665.76	529,233,000.00	529,233,000.00	364,915,615.55	588,859,400.00	-	618,302,660.00	649,218,110.00	1,856,380,170.00
0601	Housing and Urban Development - General	338,763,665.76	529,233,000.00	529,233,000.00	364,915,615.55	588,859,400.00	-	618,302,660.00	649,218,110.00	1,856,380,170.00
061001	Housing and Urban Development - General	338,763,665.76	529,233,000.00	529,233,000.00	364,915,615.55	588,859,400.00	-	618,302,660.00	649,218,110.00	1,856,380,170.00
07	Gender	145,162,731.77	302,810,200.00	302,810,200.00	163,555,706.80	265,363,170.00	-	278,631,380.00	292,563,000.00	836,557,550.00
0701	Gender - General	145,162,731.77	302,810,200.00	302,810,200.00	163,555,706.80	265,363,170.00	-	278,631,380.00	292,563,000.00	836,557,550.00
071001	Gender - General	145,162,731.77	302,810,200.00	302,810,200.00	163,555,706.80	265,363,170.00	-	278,631,380.00	292,563,000.00	836,557,550.00
08	Youth	94,286,827.59	126,790,200.00	126,790,200.00	110,322,175.86	210,781,270.00	-	221,320,450.00	232,386,600.00	664,488,320.00
0801	Youth - General	94,286,827.59	126,790,200.00	126,790,200.00	110,322,175.86	210,781,270.00	-	221,320,450.00	232,386,600.00	664,488,320.00
081001	Youth - General	94,286,827.59	126,790,200.00	126,790,200.00	110,322,175.86	210,781,270.00	-	221,320,450.00	232,386,600.00	664,488,320.00
09	Environmental Improvement	403,319,716.23	840,339,100.00	840,339,100.00	322,357,321.57	720,115,300.00	-	756,121,200.00	793,927,370.00	2,270,163,870.00
0910	Environmental Improvement - General	403,319,716.23	840,339,100.00	840,339,100.00	322,357,321.57	720,115,300.00	-	756,121,200.00	793,927,370.00	2,270,163,870.00
091001	Environmental Improvement - General	403,319,716.23	840,339,100.00	840,339,100.00	322,357,321.57	720,115,300.00	-	756,121,200.00	793,927,370.00	2,270,163,870.00
10	Water Resources and Rural Development	639,685,680.92	925,635,500.00	925,635,500.00	736,253,954.84	1,212,602,380.00	-	1,273,232,720.00	1,336,894,590.00	3,822,729,690.00
1010	Water Resources and Rural Deve - General	639,685,680.92	925,635,500.00	925,635,500.00	736,253,954.84	1,212,602,380.00	-	1,273,232,720.00	1,336,894,590.00	3,822,729,690.00
101001	Water Resources and Rural Deve - General	639,685,680.92	925,635,500.00	925,635,500.00	736,253,954.84	1,212,602,380.00	-	1,273,232,720.00	1,336,894,590.00	3,822,729,690.00
11	Information Communication and Technology	483,757,867.95	694,255,200.00	694,255,200.00	525,039,799.16	933,746,640.00	-	980,434,230.00	1,029,456,210.00	2,943,637,080.00
1110	Information Communication and Technology - General	483,757,867.95	694,255,200.00	694,255,200.00	525,039,799.16	933,746,640.00	-	980,434,230.00	1,029,456,210.00	2,943,637,080.00
111001	Information Communication and Technology - General	483,757,867.95	694,255,200.00	694,255,200.00	525,039,799.16	933,746,640.00	-	980,434,230.00	1,029,456,210.00	2,943,637,080.00
12	Growing the Private Sector	241,097,961.36	267,996,800.00	267,996,800.00	285,478,415.74	481,768,630.00	-	505,857,170.00	531,150,150.00	1,518,775,950.00
1210	Growing the Private Sector - General	241,097,961.36	267,996,800.00	267,996,800.00	285,478,415.74	481,768,630.00	-	505,857,170.00	531,150,150.00	1,518,775,950.00
121001	Growing the Private Sector - General	241,097,961.36	267,996,800.00	267,996,800.00	285,478,415.74	481,768,630.00	-	505,857,170.00	531,150,150.00	1,518,775,950.00
13	Reform of Government and Governance	7,989,630,356.63	13,258,930,700.00	13,258,930,700.00	7,404,954,632.72	21,417,827,070.00	-	23,643,721,110.00	24,825,909,760.00	70,987,457,940.00
1310	Reform of Government and Governance - General	7,989,630,356.63	13,258,930,700.00	13,258,930,700.00	7,404,954,632.72	21,417,827,070.00	-	23,643,721,110.00	24,825,909,760.00	70,987,457,940.00
131001	Reform of Government and Governance - General	7,989,630,356.63	13,258,930,700.00	13,258,930,700.00	7,404,954,632.72	21,417,827,070.00	-	23,643,721,110.00	24,825,909,760.00	70,987,457,940.00
14	Power	5,427,427.38	11,099,000.00	11,099,000.00	6,720,155.70	10,918,770.00	-	11,464,760.00	12,038,030.00	34,421,560.00
1410	Power - General	5,427,427.38	11,099,000.00	11,099,000.00	6,720,155.70	10,918,770.00	-	11,464,760.00	12,038,030.00	34,421,560.00
141001	Power - General	5,427,427.38	11,099,000.00	11,099,000.00	6,720,155.70	10,918,770.00	-	11,464,760.00	12,038,030.00	34,421,560.00
17	Road	185,475,697.66	334,118,300.00	334,118,300.00	204,959,028.78	346,113,960.00	-	363,419,850.00	381,591,040.00	1,091,124,850.00
1710	Road - General	185,475,697.66	334,118,300.00	334,118,300.00	204,959,028.78	346,113,960.00	-	363,419,850.00	381,591,040.00	1,091,124,850.00
171001	Road - General	185,475,697.66	334,118,300.00	334,118,300.00	204,959,028.78	346,113,960.00	-	363,419,850.00	381,591,040.00	1,091,124,850.00
21	Oil and Gas Infrastructure	14,064,278.30	15,614,700.00	15,614,700.00	14,158,470.65	25,305,520.00	-	26,570,840.00	27,899,460.00	79,775,820.00
2110	Oil and Gas Infrastructure - General	14,064,278.30	15,614,700.00	15,614,700.00	14,158,470.65	25,305,520.00	-	26,570,840.00	27,899,460.00	79,775,820.00
211001	Oil and Gas Infrastructure - General	14,064,278.30	15,614,700.00	15,614,700.00	14,158,470.65	25,305,520.00	-	26,570,840.00	27,899,460.00	79,775,820.00
23	Social Protection	13,751,232,563.52	25,007,101,200.00	23,931,016,930.00	7,214,308,793.49	29,002,157,480.00	-	30,452,265,490.00	31,974,878,930.00	91,429,301,900.00
2305	Social Pensions and Old Age Support	11,968,063,935.57	23,335,514,900.00	22,259,430,630.00	6,606,586,612.38	27,206,110,210.00	-	28,566,415,800.00	29,994,736,700.00	85,767,262,710.00
230501	Pensions Payments and Contributions	10,868,063,935.57	22,303,514,900.00	20,727,430,630.00	6,606,586,612.38	21,206,110,210.00	-	22,266,415,800.00	23,379,736,700.00	66,852,262,710.00
230503	Severance Gratuity	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	-	6,000,000,000.00	-	6,300,000,000.00	6,615,000,000.00	18,915,000,000.00
2306	Disability and Survival Support	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,665,000,000.00	-	1,748,250,000.00	1,835,662,500.00	5,248,912,500.00
230601	Death benefit	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,665,000,000.00	-	1,748,250,000.00	1,835,662,500.00	5,248,912,500.00
2310	Social Protection Not Elsewhere Classified	83,056,803.61	111,586,300.00	111,586,300.00	91,002,966.17	131,047,270.00	-	137,599,690.00	144,479,730.00	413,126,690.00
231001	Social Protection Not Elsewhere Classified	83,056,803.61	111,586,300.00	111,586,300.00	91,002,966.17	131,047,270.00	-	137,599,690.00	144,479,730.00	413,126,690.00

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

	Total Non-Debt Recurrent Expenditure	44,988,400,901.09	46,036,237,870.00	68,955,369,140.00	27,832,582,924.59	72,222,237,137.00	-	78,241,242,320.00	83,500,994,760.00	153,984,898,207.00
01	Agriculture	66,825,012.73	70,751,360.00	107,577,560.00	82,043,472.85	281,144,300.00	-	215,654,990.00	229,356,460.00	472,227,020.00
0101	Effective governance of the Agriculture Sector	31,037,487.76	32,908,740.00	50,035,740.00	14,635,131.75	121,363,200.00	-	127,431,360.00	133,802,960.00	382,597,520.00
010102	Agriculture sector coordination mechanisms	31,037,487.76	32,908,740.00	50,035,740.00	14,635,131.75	121,363,200.00	-	127,431,360.00	133,802,960.00	382,597,520.00
0102	Development of the livestock value chain	23,264,598.63	23,777,010.00	36,151,810.00	60,956,039.10	131,349,900.00	-	58,370,840.00	64,207,990.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	23,264,598.63	23,777,010.00	36,151,810.00	60,956,039.10	131,349,900.00	-	58,370,840.00	64,207,990.00	-
0103	Enhancement of food production and productivity	5,984,754.86	6,913,600.00	10,513,200.00	6,452,302.00	15,335,900.00	-	16,102,700.00	16,907,850.00	48,346,450.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	5,984,754.86	6,913,600.00	10,513,200.00	6,452,302.00	15,335,900.00	-	16,102,700.00	16,907,850.00	48,346,450.00
0104	Reduction of post-harvest losses	6,538,171.48	7,152,010.00	10,876,810.00	-	13,095,300.00	-	13,750,090.00	14,437,660.00	41,283,050.00
010401	Modern technology for post-harvest storage and value addition	6,538,171.48	7,152,010.00	10,876,810.00	-	13,095,300.00	-	13,750,090.00	14,437,660.00	41,283,050.00
03	Poverty Alleviation	36,545,737.89	223,500,010.00	339,802,510.00	69,591,416.51	272,625,000.00	-	286,256,270.00	300,569,160.00	859,450,430.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
0310	Poverty Alleviation - General	36,545,737.89	223,500,010.00	339,802,510.00	69,591,416.51	272,625,000.00	-	286,256,270.00	300,569,160.00	859,450,430.00
031001	Poverty Alleviation - General	36,545,737.89	223,500,010.00	339,802,510.00	69,591,416.51	272,625,000.00	-	286,256,270.00	300,569,160.00	859,450,430.00
04	Health	557,702,221.45	1,427,596,480.00	2,170,440,280.00	569,892,033.13	1,245,768,590.00	-	2,421,084,930.00	2,663,193,830.00	-
0401	Effective governance of the health system	557,702,221.45	1,427,596,480.00	2,170,440,280.00	569,892,033.13	1,245,768,590.00	-	2,421,084,930.00	2,663,193,830.00	-
040102	Human and institutional capacity performance management	175,021,911.80	112,848,570.00	171,573,370.00	181,857,215.25	273,755,900.00	-	95,427,090.00	104,969,840.00	-
040103	Health sector coordination mechanisms	216,111,229.52	1,064,747,910.00	1,618,781,110.00	127,637,995.14	451,037,690.00	-	2,292,722,190.00	2,521,994,760.00	-
040104	Integrated supportive supervision	166,569,080.13	250,000,000.00	380,085,800.00	260,396,822.74	520,975,000.00	-	32,935,650.00	36,229,230.00	-
05	Education	3,287,594,477.75	5,122,725,710.00	7,012,795,810.00	2,624,164,037.00	8,269,218,400.00	-	9,480,141,220.00	10,428,156,370.00	-
0501	Effective governance of the education system	3,264,061,498.49	5,111,711,560.00	6,996,046,660.00	2,603,107,464.19	8,230,417,800.00	-	7,516,496,900.00	8,268,147,590.00	-
050102	Human and institutional capacity performance management	1,642,805,584.63	3,654,827,550.00	4,781,091,450.00	1,663,304,936.56	5,992,765,800.00	-	4,907,007,050.00	5,397,708,250.00	-
050103	Education sector coordination mechanisms	1,621,255,913.86	1,456,884,010.00	2,214,955,210.00	939,802,527.63	2,237,652,000.00	-	2,609,489,850.00	2,870,439,340.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	23,532,979.26	11,014,150.00	16,749,150.00	21,056,572.81	38,800,600.00	-	1,963,644,320.00	2,160,008,780.00	-
051001	Education Not Elsewhere Classified	23,532,979.26	11,014,150.00	16,749,150.00	21,056,572.81	38,800,600.00	-	1,963,644,320.00	2,160,008,780.00	-
06	Housing and Urban Development	119,528,104.02	127,716,110.00	194,191,510.00	73,828,497.88	246,539,800.00	-	246,352,950.00	269,117,390.00	112,376,820.00
0610	Housing and Urban Development - General	119,528,104.02	127,716,110.00	194,191,510.00	73,828,497.88	246,539,800.00	-	246,352,950.00	269,117,390.00	112,376,820.00
061001	Housing and Urban Development - General	119,528,104.02	127,716,110.00	194,191,510.00	73,828,497.88	246,539,800.00	-	246,352,950.00	269,117,390.00	112,376,820.00
07	Gender	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00	-	986,502,220.00	1,085,152,740.00	-
0710	Gender - General	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00	-	986,502,220.00	1,085,152,740.00	-
071001	Gender - General	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00	-	986,502,220.00	1,085,152,740.00	-
08	Youth	364,257,074.58	424,230,220.00	644,980,820.00	498,160,555.72	2,568,140,900.00	-	6,370,204,170.00	7,007,224,740.00	-
0810	Youth - General	364,257,074.58	424,230,220.00	644,980,820.00	498,160,555.72	2,568,140,900.00	-	6,370,204,170.00	7,007,224,740.00	-
081001	Youth - General	364,257,074.58	424,230,220.00	644,980,820.00	498,160,555.72	2,568,140,900.00	-	6,370,204,170.00	7,007,224,740.00	-
09	Environmental Improvement	80,112,375.97	243,436,200.00	370,109,900.00	206,336,998.67	316,851,100.00	-	397,625,910.00	437,388,680.00	-
0910	Environmental Improvement - General	80,112,375.97	243,436,200.00	370,109,900.00	206,336,998.67	316,851,100.00	-	397,625,910.00	437,388,680.00	-
091001	Environmental Improvement - General	80,112,375.97	243,436,200.00	370,109,900.00	206,336,998.67	316,851,100.00	-	397,625,910.00	437,388,680.00	-
10	Water Resources and Rural Development	103,675,449.78	77,182,130.00	117,357,030.00	87,397,503.10	249,515,500.00	-	259,506,500.00	285,457,180.00	-
1010	Water Resources and Rural Deve - General	103,675,449.78	77,182,130.00	117,357,030.00	87,397,503.10	249,515,500.00	-	259,506,500.00	285,457,180.00	-
101001	Water Resources and Rural Deve - General	103,675,449.78	77,182,130.00	117,357,030.00	87,397,503.10	249,515,500.00	-	259,506,500.00	285,457,180.00	-
11	Information Communication and Technology	510,004,825.06	941,792,730.00	1,431,855,130.00	298,430,308.14	962,073,200.00	-	1,010,177,000.00	1,060,686,290.00	3,032,936,490.00
1110	Information Communication and Technology - General	510,004,825.06	941,792,730.00	1,431,855,130.00	298,430,308.14	962,073,200.00	-	1,010,177,000.00	1,060,686,290.00	3,032,936,490.00
111001	Information Communication and Technology - General	510,004,825.06	941,792,730.00	1,431,855,130.00	298,430,308.14	962,073,200.00	-	1,010,177,000.00	1,060,686,290.00	3,032,936,490.00
12	Growing the Private Sector	212,583,853.37	158,206,440.00	240,539,540.00	55,012,675.89	492,324,000.00	-	575,947,320.00	617,634,560.00	955,207,500.00
1210	Growing the Private Sector - General	212,583,853.37	158,206,440.00	240,539,540.00	55,012,675.89	492,324,000.00	-	575,947,320.00	617,634,560.00	955,207,500.00
121001	Growing the Private Sector - General	212,583,853.37	158,206,440.00	240,539,540.00	55,012,675.89	492,324,000.00	-	575,947,320.00	617,634,560.00	955,207,500.00
13	Reform of Government and Governance	37,627,883,704.67	35,184,338,960.00	53,503,870,630.00	21,436,309,793.37	53,846,940,713.00	-	52,803,263,390.00	55,640,613,890.00	146,695,105,043.00
1310	Reform of Government and Governance - General	37,627,883,704.67	35,184,338,960.00	53,503,870,630.00	21,436,309,793.37	53,846,940,713.00	-	52,803,263,390.00	55,640,613,890.00	146,695,105,043.00
131001	Reform of Government and Governance - General	37,627,883,704.67	35,184,338,960.00	53,503,870,630.00	21,436,309,793.37	53,846,940,713.00	-	52,803,263,390.00	55,640,613,890.00	146,695,105,043.00
14	Power	1,402,189.00	1,144,390.00	483,809,790.00	-	289,022,700.00	-	226,694,110.00	242,065,080.00	438,269,370.00
1410	Power - General	1,402,189.00	1,144,390.00	483,809,790.00	-	289,022,700.00	-	226,694,110.00	242,065,080.00	438,269,370.00
141001	Power - General	1,402,189.00	1,144,390.00	483,809,790.00	-	289,022,700.00	-	226,694,110.00	242,065,080.00	438,269,370.00
17	Road	1,713,486,056.75	1,760,935,210.00	1,937,502,210.00	1,561,022,786.15	2,121,997,600.00	-	2,231,168,720.00	2,454,285,750.00	-
1710	Road - General	1,713,486,056.75	1,760,935,210.00	1,937,502,210.00	1,561,022,786.15	2,121,997,600.00	-	2,231,168,720.00	2,454,285,750.00	-
171001	Road - General	1,713,486,056.75	1,760,935,210.00	1,937,502,210.00	1,561,022,786.15	2,121,997,600.00	-	2,231,168,720.00	2,454,285,750.00	-
21	Oil and Gas Infrastructure	42,670,560.86	35,760,100.00	54,374,800.00	30,689,815.58	73,947,600.00	-	169,834,280.00	186,817,760.00	-
2110	Oil and Gas Infrastructure - General	42,670,560.86	35,760,100.00	54,374,800.00	30,689,815.58	73,947,600.00	-	169,834,280.00	186,817,760.00	-
211001	Oil and Gas Infrastructure - General	42,670,560.86	35,760,100.00	54,374,800.00	30,689,815.58	73,947,600.00	-	169,834,280.00	186,817,760.00	-
23	Social Protection	146,371,674.76	165,401,720.00	237,419,620.00	106,965,055.85	551,125,534.00	-	560,828,340.00	593,274,880.00	1,419,325,534.00
2301	Effective Governance of Social Protection	52,036,864.41	64,368,030.00	83,801,530.00	42,558,379.50	414,772,134.00	-	435,510,800.00	457,286,470.00	1,307,569,404.00
230102	Social protection coordination and mechanisms	52,036,864.41	64,368,030.00	83,801,530.00	42,558,379.50	414,772,134.00	-	435,510,800.00	457,286,470.00	1,307,569,404.00
2305	Social Pensions and Old Age Support	76,107,686.83	72,083,320.00	109,597,920.00	46,077,171.48	87,225,700.00	-	68,022,500.00	72,963,750.00	111,756,130.00
230501	Pensions Payments and Contributions	76,107,686.83	72,083,320.00	109,597,920.00	46,077,171.48	87,225,700.00	-	68,022,500.00	72,963,750.00	111,756,130.00
2310	Social Protection Not Elsewhere Classified	18,227,123.52	28,950,370.00	44,020,170.00	18,329,504.87	49,127,700.00	-	57,295,040.00	63,024,660.00	-
231001	Social Protection Not Elsewhere Classified	18,227,123.52	28,950,370.00	44,020,170.00	18,329,504.87	49,127,700.00	-	57,295,040.00	63,024,660.00	-

Adamawa State Government 2026 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

	Total Debt Service Expenditure	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
13	Reform of Government and Governance	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
1310	Reform of Government and Governance - General	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
131001	Reform of Government and Governance - General	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	-	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00

Adamawa State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

	Total Capital Expenditure	119,602,272,479.55	348,961,829,990.00	453,747,028,313.00	89,731,230,546.63	373,690,964,682.00	2,146,394,800.00	560,101,455,494.00	840,182,170,980.00	1,773,531,582,852.00
01	Agriculture	5,715,165,968.13	14,480,924,700.00	14,247,924,700.00	1,237,253,553.12	4,927,936,320.00	1,545,000,000.00	7,346,904,480.00	11,020,356,730.00	23,082,997,530.00
0101	Effective governance of the Agriculture Sector	2,292,987,983.45	5,367,000,000.00	7,367,000,000.00	1,173,444,553.12	79,176,320.00	-	118,764,480.00	178,146,720.00	796,911,200.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	2,292,987,983.45	702,000,000.00	702,000,000.00	240,050,053.12	79,176,320.00	-	118,764,480.00	178,146,720.00	796,911,200.00
010102	Agriculture sector coordination mechanisms	-	4,665,000,000.00	6,665,000,000.00	933,394,500.00	-	-	-	-	-
0102	Development of the livestock value chain	48,355,261.25	734,424,700.00	734,424,700.00	63,809,000.00	316,700,000.00	-	475,050,000.00	712,575,010.00	1,514,125,010.00
010201	Ruminant (cattle, sheep & goats) production and marketing	20,000,000.00	29,700,000.00	29,700,000.00	20,000,000.00	48,200,000.00	-	72,300,000.00	108,450,000.00	214,750,000.00
010202	Meat processing and marketing	1,380,000.00	25,000,000.00	25,000,000.00	24,000,000.00	6,724,700.00	-	10,087,050.00	15,130,580.00	57,217,630.00
010203	Poultry, pig, and micro livestock production	-	6,724,700.00	6,724,700.00	-	105,000,000.00	-	157,500,000.00	236,250,000.00	400,474,700.00
010205	Animal health and livestock diseases management	21,975,261.25	197,000,000.00	197,000,000.00	13,819,500.00	37,900,000.00	-	56,850,000.00	85,275,000.00	278,325,000.00
010206	Livestock feeds development	5,000,000.00	476,000,000.00	476,000,000.00	5,989,500.00	118,875,300.00	-	178,312,950.00	267,469,430.00	563,357,680.00
0103	Enhancement of food production and productivity	445,987,013.76	477,500,000.00	237,500,000.00	-	1,013,060,000.00	240,000,000.00	1,519,590,000.00	2,279,385,000.00	4,485,035,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	442,000,000.00	202,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	-	-	-	798,060,000.00	240,000,000.00	1,197,090,000.00	1,795,635,000.00	3,222,725,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	445,987,013.76	35,500,000.00	35,500,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	512,310,000.00
0104	Reduction of post-harvest losses	2,914,835,709.67	4,575,800,000.00	3,575,800,000.00	-	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	9,500,000,000.00
010402	Buffer stocking and commodity warehousing	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
010404	Agricultural produce and quality control	2,914,835,709.67	4,475,800,000.00	3,475,800,000.00	-	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	9,500,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	13,000,000.00	115,000,000.00	115,000,000.00	-	312,000,000.00	213,000,000.00	468,000,000.00	702,000,000.00	1,446,500,000.00
010503	Fish processing and post-harvest management	5,000,000.00	30,000,000.00	30,000,000.00	-	261,500,000.00	213,000,000.00	392,250,000.00	588,375,000.00	1,172,125,000.00
010504	Marine industrial fishing	8,000,000.00	85,000,000.00	85,000,000.00	-	50,500,000.00	-	75,750,000.00	113,625,000.00	274,375,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	-	-	-	-	80,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	-	-	-	-	80,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
0107	Promotion of enabling environment for increased agricultural development	-	191,200,000.00	198,200,000.00	-	35,000,000.00	-	52,500,000.00	78,750,000.00	265,926,320.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	-	178,200,000.00	120,200,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	82,926,320.00
010704	Adaptive research, unified and all-inclusive extension services delivery	-	13,000,000.00	13,000,000.00	-	-	-	-	-	-
010706	Capacity building for stakeholders and professional human resources development	-	-	65,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	183,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	3,020,000,000.00	2,020,000,000.00	-	1,092,000,000.00	1,092,000,000.00	1,638,000,000.00	2,457,000,000.00	4,887,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	-	3,020,000,000.00	2,020,000,000.00	-	1,092,000,000.00	1,092,000,000.00	1,638,000,000.00	2,457,000,000.00	4,887,000,000.00
02	Societal Re-orientation	477,000,000.00	4,616,204,890.00	3,746,140,890.00	3,980,000.00	310,000,000.00	-	465,000,000.00	697,500,000.00	1,687,474,200.00
0210	Societal Re-orientation - General	477,000,000.00	4,616,204,890.00	3,746,140,890.00	3,980,000.00	310,000,000.00	-	465,000,000.00	697,500,000.00	1,687,474,200.00
021001	Societal Re-orientation - General	477,000,000.00	4,616,204,890.00	3,746,140,890.00	3,980,000.00	310,000,000.00	-	465,000,000.00	697,500,000.00	1,687,474,200.00
03	Poverty Alleviation	5,737,441,101.46	14,660,000,000.00	18,770,711,000.00	3,525,995,503.29	10,438,000,000.00	-	15,612,008,304.00	23,448,000,000.00	49,820,901,500.00
0310	Poverty Alleviation - General	5,737,441,101.46	14,660,000,000.00	18,770,711,000.00	3,525,995,503.29	10,438,000,000.00	-	15,612,008,304.00	23,448,000,000.00	49,820,901,500.00
031001	Poverty Alleviation - General	5,737,441,101.46	14,660,000,000.00	18,770,711,000.00	3,525,995,503.29	10,438,000,000.00	-	15,612,008,304.00	23,448,000,000.00	49,820,901,500.00
04	Health	2,872,758,483.35	13,480,566,200.00	19,501,190,795.00	2,090,110,831.13	38,471,767,368.00	501,394,800.00	57,707,651,080.00	86,561,476,640.00	182,216,895,088.00
0401	Effective governance of the health system	412,687,505.16	720,500,000.00	1,724,874,595.00	348,147,208.50	611,330,990.00	-	916,996,490.00	1,375,494,740.00	2,590,822,220.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	412,687,505.16	720,500,000.00	1,420,500,000.00	348,147,208.50	576,330,990.00	-	864,496,490.00	1,296,744,740.00	2,407,572,220.00
040102	Human and institutional capacity performance management	-	-	304,374,595.00	-	35,000,000.00	-	52,500,000.00	78,750,000.00	183,250,000.00
0402	Community engagement and participation in health	-	-	500,000,000.00	-	1,794,840,868.00	170,000,000.00	2,692,261,310.00	4,038,391,970.00	8,575,494,148.00
040201	Community interventions	-	-	-	-	1,614,840,868.00	-	2,422,261,310.00	3,633,391,970.00	7,429,494,148.00
040202	Community structures	-	-	500,000,000.00	-	180,000,000.00	170,000,000.00	270,000,000.00	405,000,000.00	1,146,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	65,000,000.00	317,000,000.00	317,000,000.00	35,419,264.93	545,726,800.00	309,394,800.00	818,590,200.00	1,227,885,300.00	2,565,870,300.00
040301	Reproductive, maternal and neonatal health	-	20,000,000.00	20,000,000.00	-	150,000,000.00	-	150,000,000.00	225,000,000.00	476,000,000.00
040302	Child health	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	135,000,000.00
040304	Communicable diseases	-	40,000,000.00	40,000,000.00	-	15,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
040306	Nutrition	-	144,800,000.00	144,800,000.00	-	309,394,800.00	309,394,800.00	464,092,200.00	696,138,300.00	1,424,225,300.00
040307	Emergency services	65,000,000.00	72,200,000.00	72,200,000.00	35,419,264.93	106,332,000.00	-	159,498,000.00	239,247,000.00	473,145,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	-	15,000,000.00	15,000,000.00	-	54,000,000.00	-	81,000,000.00	121,500,000.00	212,500,000.00
040403	In service training (continuing education)	-	15,000,000.00	15,000,000.00	-	54,000,000.00	-	81,000,000.00	121,500,000.00	212,500,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	2,260,068,421.96	5,384,766,000.00	10,968,166,000.00	1,062,049,374.77	26,286,180,080.00	-	39,429,270,120.00	59,143,905,180.00	124,917,687,380.00
040501	Functional health facilities	2,260,068,421.96	5,384,766,000.00	10,968,166,000.00	1,062,049,374.77	26,286,180,080.00	-	39,429,270,120.00	59,143,905,180.00	124,917,687,380.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	129,155,556.23	1,474,300,200.00	1,700,900,200.00	310,600,000.00	925,117,240.00	22,000,000.00	1,387,675,860.00	2,081,513,790.00	4,416,306,890.00
040601	Sustainable drug supply	129,155,556.23	1,326,595,200.00	1,553,195,200.00	310,600,000.00	775,117,240.00	22,000,000.00	1,162,675,860.00	1,744,013,790.00	3,698,396,890.00
040602	Vaccines supply chain	-	147,705,000.00	147,705,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	717,910,000.00
0407	Evidence generation and utilisation	-	5,492,000,000.00	4,198,250,000.00	333,894,982.93	3,825,571,390.00	-	5,738,357,100.00	8,607,535,660.00	18,302,464,150.00
040702	Surveys and facility assessments	-	85,000,000.00	85,000,000.00	11,604,000.00	70,000,000.00	-	105,000,000.00	157,500,000.00	332,500,000.00
040703	Research and development (Institutional Review Board, Clinical Trials)	-	-	30,000,000.00	-	-	-	-	-	-
040704	Monitoring and Evaluation (M&E)	-	5,407,000,000.00	4,083,250,000.00	322,290,982.93	3,755,571,390.00	-	5,633,357,100.00	8,450,035,660.00	17,969,964,150.00
0409	Provision of universal health coverage and financial risk protection for citizens	-	11,000,000.00	11,000,000.00	-	4,297,000,000.00	-	6,445,500,000.00	9,668,250,000.00	20,008,750,000.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	-	11,000,000.00	11,000,000.00	-	4,297,000,000.00	-	6,445,500,000.00	9,668,250,000.00	20,008,750,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00
041001	Health Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00
05	Education	12,847,908,612.68	55,244,401,300.00	69,768,489,360.00	7,400,179,254.44	63,376,480,167.00	-	95,064,720,270.00	142,597,080,420.00	301,237,780,857.00
0501	Effective governance of the education system	-	1,392,040,000.00	1,392,040,000.00	1,568,000.00	210,000,000.00	-	315,000,000.00	472,500,000.00	797,500,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	1,092,040,000.00	1,092,040,000.00	1,148,500.00	10,000,000.00	-	15,000,000.00	22,500,000.00	47,500,000.00
050102	Human and institutional capacity performance management	-	100,000,000.00	100,000,000.00	419,500.00	-	-	-	-	-
050104	Integrated supportive supervision	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
0502	Increase in access, retention, and completion rate at all levels	-	150,000,000.00	610,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	1,050,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	-	100,000,000.00	100,000,000.00	-	-	-	-	-	200,000,000.00
050206	Tertiary institutions' new courses accreditation	-	50,000,000.00	510,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	850,000,000.00
0503	Equity and inclusiveness in the provision of educational services	-	160,000,000.00	160,000,000.00	1,530,000.00	12,582,650,000.00	-	18,873,975,000.00	28,310,962,500.00	59,367,587,500.00
050302	Special education	-	150,000,000.00	150,000,000.00	1,530,000.00	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
050305	Girls/Boys child education	-	10,000,000.00	10,000,000.00	-	12,532,650,000.00	-	18,798,975,000.00	28,198,462,500.00	59,180,087,500.00
0504	Improved quality of teaching and learning outcomes	3,290,105,768.20	6,243,358,000.00	27,933,730,500.00	2,230,277,768.36	19,670,160,990.00	-	29,505,241,490.00	44,257,862,240.00	94,148,264,720.00
050401	All levels of education quality assurance	2,676,600.00	130,000,000.00	16,470,372,500.00	6,517,800.00	10,070,160,990.00	-	15,105,241,490.00	22,657,862,240.00	48,143,264,720.00
050402	Instructional and learning materials	2,023,988,491.34	4,596,858,000.00	4,446,858,000.00	1,674,812,366.11	3,800,000,000.00	-	5,700,000,000.00	8,550,000,000.00	17,970,000,000.00
050403	Teaching and non-teaching staff capacity building	955,274,241.88	1,231,500,000.00	6,731,500,000.00	484,503,002.00	5,625,000,000.00	-	8,437,500,000.00	12,656,250,000.00	27,193,750,000.00
050404	Curriculum review and development	-	50,000,000.00	50,000,000.00	-	-	-	-	-	50,000,000.00
050406	School examination and MLA	308,166,434.98	235,000,000.00	235,000,000.00	64,444,600.25	175,000,000.00	-	262,500,000.00	393,750,000.00	791,250,000.00
0505	Adequate infrastructure at all levels	9,552,034,044.48	37,437,645,000.00	33,286,360,560.00	5,129,961,486.85	21,829,108,264.00	-	32,743,662,410.00	49,115,493,620.00	103,934,264,294.00
050501	Schools' infrastructure construction and rehabilitation	8,799,529,503.61	28,776,698,800.00	26,735,414,360.00	5,065,956,886.24	15,790,682,664.00	-	23,686,024,010.00	35,529,036,020.00	72,060,742,694.00
050502	Furnishing	281,961,735.67	5,416,106,400.00	4,116,106,400.00	64,004,600.61	3,016,000,000.00	-	4,524,000,000.00	6,786,000,000.00	18,016,000,000.00
050503	Libraries and laboratories	54,255,601.08	2,446,542,000.00	1,936,542,000.00	-	2,592,500,000.00	-	3,888,000,000.00	5,832,000,000.00	11,572,000,000.00
050504	Water, sanitation and hygiene	416,287,204.12	778,297,800.00	488,297,800.00	-	411,425,600.00	-	617,138,400.00	925,707,600.00	2,014,271,600.00
050505	School safety	-	20,000,000.00	10,000,000.00	-	19,000,000.00	-	28,500,000.00	42,750,000.00	271,250,000.00
0506	Improved education information management system (EIMS)	354,000.00	2,260,000,000.00	1,950,000,000.00	35,612,201.48	1,545,000,000.00	-	2,317,500,000.00	3,476,250,000.00	5,887,750,000.00
050601	ICT equipment, software and expertise	-	220,000,000.00	210,000,000.00	-	45,000,000.00	-	67,500,000.00	101,250,000.00	252,750,000.00
050602	Research and development	-	40,000,000.00	40,000,000.00	35,612,201.48	300,000,000.00	-	450,000,000.00	675,000,000.00	1,350,000,000.00
050603	Data and data management	354,000.00	2,000,000,000.00	1,700,000,000.00	-	1,200,000,000.00	-	1,800,000,000.00	2,700,000,000.00	4,500,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,414,800.00	7,601,358,300.00	4,436,358,300.00	1,229,797.75	7,339,560,913.00	-	11,009,341,370.00	16,514,012,060.00	36,052,414,343.00
051001	Education Not Elsewhere Classified	5,414,800.00	7,601,358,300.00	4,436,358,300.00	1,229,797.75	7,339,560,913.00	-	11,009,341,370.00	16,514,012,060.00	36,052,414,343.00
06	Housing and Urban Development	4,958,308,450.16	23,182,600,500.00	47,383,483,200.00	16,466,566,483.89	17,573,716,350.00	-	26,015,574,550.00	39,023,361,840.00	82,030,346,150.00
0610	Housing and Urban Development - General	4,958,308,450.16	23,182,600,500.00	47,383,483,200.00	16,466,566,483.89	17,573,716,350.00	-	26,015,574,550.00	39,023,361,840.00	82,030,346,150.00
061001	Housing and Urban Development - General	4,958,308,450.16	23,182,600,500.00	47,383,483,200.00	16,466,566,483.89	17,573,716,350.00	-	26,015,574,550.00	39,023,361,840.00	82,030,346,150.00
07	Gender	15,950,500.00	7,375,200,000.00	4,740,200,000.00	38,636,936.19	1,915,580,000.00	-	2,873,370,000.00	4,310,055,000.00	9,045,535,000.00
0710	Gender - General	15,950,500.00	7,375,200,000.00	4,740,200,000.00	38,636,936.19	1,915,580,000.00	-	2,873,370,000.00	4,310,055,000.00	9,045,535,000.00
071001	Gender - General	15,950,500.00	7,375,200,000.00	4,740,200,000.00	38,636,936.19	1,915,580,000.00	-	2,873,370,000.00	4,310,055,000.00	9,045,535,000.00
08	Youth	4,192,553,484.05	7,178,575,500.00	16,783,495,500.00	2,063,355,057.49	16,873,111,360.00	-	25,309,667,050.00	37,964,500,590.00	80,247,279,000.00
0810	Youth - General	4,192,553,484.05	7,178,575,500.00	16,783,495,500.00	2,063,355,057.49	16,873,111,360.00	-	25,309,667,050.00	37,964,500,590.00	80,247,279,000.00
081001	Youth - General	4,192,553,484.05	7,178,575,500.00	16,783,495,500.00	2,063,355,057.49	16,873,111,360.00	-	25,309,667,050.00	37,964,500,590.00	80,247,279,000.00
09	Environmental Improvement	1,315,615,495.29	7,576,884,200.00	6,591,884,200.00	232,700,419.61	6,134,239,200.00	-	9,201,358,800.00	13,802,038,210.00	28,511,331,050.00
0910	Environmental Improvement - General	1,315,615,495.29	7,576,884,200.00	6,591,884,200.00	232,700,419.61	6,134,239,200.00	-	9,201,358,800.00	13,802,038,210.00	28,511,331,050.00
091001	Environmental Improvement - General	1,315,615,495.29	7,576,884,200.00	6,591,884,200.00	232,700,419.61	6,134,239,200.00	-	9,201,358,800.00	13,802,038,210.00	28,511,331,050.00
10	Water Resources and Rural Development	978,575,054.47	11,850,098,700.00	8,212,098,700.00	1,317,528,787.77	6,784,474,123.00	10,000,000.00	10,176,711,200.00	15,265,066,810.00	32,916,252,133.00
1010	Water Resources and Rural Deve - General	978,575,054.47	11,850,098,700.00	8,212,098,700.00	1,317,528,787.77	6,784,474,123.00	10,000,000.00	10,176,711,200.00	15,265,066,810.00	32,916,252,133.00
101001	Water Resources and Rural Deve - General	978,575,054.47	11,850,098,700.00	8,212,098,700.00	1,317,528,787.77	6,784,474,123.00	10,000,000.00	10,176,711,200.00	15,265,066,810.00	32,916,252,133.00
11	Information Communication and Technology	3,631,131,776.39	21,194,783,200.00	21,027,283,200.00	396,825,834.88	7,285,087,594.00	-	10,927,631,400.00	16,391,447,120.00	34,636,407,020.00
1110	Information Communication and Technology - General	3,631,131,776.39	21,194,783,200.00	21,027,283,200.00	396,825,834.88	7,285,087,594.00	-	10,927,631,400.00	16,391,447,120.00	34,636,407,020.00
111001	Information Communication and Technology - General	3,631,131,776.39	21,194,783,200.00	21,027,283,200.00	396,825,834.88	7,285,087,594.00	-	10,927,631,400.00	16,391,447,120.00	34,636,407,020.00
12	Growing the Private Sector	-	-	-	-	499,760,000.00	-	749,640,000.00	1,124,460,000.00	1,924,100,000.00
1210	Growing the Private Sector - General	-	-	-	-	499,760,000.00	-	749,640,000.00	1,124,460,000.00	1,924,100,000.00
121001	Growing the Private Sector - General	-	-	-	-	499,760,000.00	-	749,640,000.00	1,124,460,000.00	1,924,100,000.00
13	Reform of Government and Governance	19,928,777,859.09	63,289,939,100.00	74,536,637,628.00	17,603,454,979.66	59,872,355,650.00	90,000,000.00	89,808,533,490.00	134,712,800,270.00	284,422,237,594.00
1310	Reform of Government and Governance - General	19,928,777,859.09	63,289,939,100.00	74,536,637,628.00	17,603,454,979.66	59,872,355,650.00	90,000,000.00	89,808,533,490.00	134,712,800,270.00	284,422,237,594.00
131001	Reform of Government and Governance - General	19,928,777,859.09	63,289,939,100.00	74,536,637,628.00	17,603,454,979.66	59,872,355,650.00	90,000,000.00	89,808,533,490.00	134,712,800,270.00	284,422,237,594.00
14	Power	1,466,883,421.49	8,515,784,900.00	12,935,052,900.00	1,042,062,587.13	7,783,971,180.00	-	11,675,956,770.00	17,513,935,160.00	36,417,600,210.00
1410	Power - General	1,466,883,421.49	8,515,784,900.00	12,935,052,900.00	1,042,062,587.13	7,783,971,180.00	-	11,675,956,770.00	17,513,935,160.00	36,417,600,210.00
141001	Power - General	1,466,883,421.49	8,515,784,900.00	12,935,052,900.00	1,042,062,587.13	7,783,971,180.00	-	11,675,956,770.00	17,513,935,160.00	36,417,600,210.00
17	Road	55,456,408,572.99	94,017,844,500.00	134,462,413,940.00	36,017,864,306.65	131,144,485,370.00	-	196,716,728,100.00	295,075,092,190.00	623,909,445,520.00
1710	Road - General	55,456,408,572.99	94,017,8							

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Adamawa State Government 2026 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective and Programme)										
	Total Capital Health Sector Expenditure	2,872,758,483.35	13,480,566,200.00	19,471,190,795.00	2,090,110,831.13	38,471,767,368.00	501,394,800.00	57,707,651,080.00	86,561,476,640.00	182,216,895,088.00
04	Health	2,872,758,483.35	13,480,566,200.00	19,471,190,795.00	2,090,110,831.13	38,471,767,368.00	501,394,800.00	57,707,651,080.00	86,561,476,640.00	182,216,895,088.00
0401	Effective governance of the health system	412,687,505.16	720,500,000.00	1,724,874,595.00	348,147,208.50	611,330,990.00	-	916,996,490.00	1,375,494,740.00	2,590,822,220.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	412,687,505.16	720,500,000.00	1,420,500,000.00	348,147,208.50	576,330,990.00	-	864,496,490.00	1,296,744,740.00	2,407,572,220.00
040101000000	Secondary Health Care	-	520,000,000.00	1,220,000,000.00	348,147,208.50	126,330,990.00	-	189,496,490.00	284,244,740.00	720,072,220.00
040101000000	Tertiary Health Care	-	200,500,000.00	200,500,000.00	-	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,687,500,000.00
040101000000	Other/Multiple Level of Health Care	412,687,505.16	-	-	-	-	-	-	-	-
040102	Human and institutional capacity performance management	-	-	304,374,595.00	-	35,000,000.00	-	52,500,000.00	78,750,000.00	183,250,000.00
040102000000	Secondary Health Care	-	-	-	-	35,000,000.00	-	52,500,000.00	78,750,000.00	141,250,000.00
040102000000	Tertiary Health Care	-	-	304,374,595.00	-	-	-	-	-	42,000,000.00
0402	Community engagement and participation in health	-	-	500,000,000.00	-	1,794,840,868.00	170,000,000.00	2,692,261,310.00	4,038,391,970.00	8,575,494,148.00
040201	Community interventions	-	-	-	-	1,614,840,868.00	-	2,422,261,310.00	3,633,391,970.00	7,429,494,148.00
040201000000	Primary Health Care	-	-	-	-	1,607,135,060.00	-	1,067,135,060.00	1,600,702,590.00	3,765,318,518.00
040201000000	Secondary Health Care	-	-	-	-	903,417,500.00	-	1,355,126,250.00	2,032,689,380.00	3,664,175,630.00
040202	Community structures	-	-	500,000,000.00	-	180,000,000.00	170,000,000.00	270,000,000.00	405,000,000.00	1,146,000,000.00
040202000000	Primary Health Care	-	-	125,000,000.00	-	180,000,000.00	170,000,000.00	270,000,000.00	405,000,000.00	1,036,000,000.00
040202000000	Secondary Health Care	-	-	375,000,000.00	-	-	-	-	-	100,000,000.00
040202000000	Tertiary Health Care	-	-	-	-	-	-	-	-	10,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	65,000,000.00	317,000,000.00	317,000,000.00	35,419,264.93	545,726,800.00	309,394,800.00	818,590,200.00	1,227,885,300.00	2,565,870,300.00
040301	Reproductive, maternal and neonatal health	-	20,000,000.00	20,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	476,000,000.00
040301000000	Primary Health Care	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	283,500,000.00
040301000000	Secondary Health Care	-	20,000,000.00	20,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	192,500,000.00
040302	Child health	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	135,000,000.00
040302000000	Secondary Health Care	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	135,000,000.00
040304	Communicable diseases	-	40,000,000.00	40,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
040304000000	Secondary Health Care	-	40,000,000.00	40,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
040306	Nutrition	-	144,800,000.00	144,800,000.00	-	309,394,800.00	309,394,800.00	464,092,200.00	696,138,300.00	1,424,225,300.00
040306000000	Primary Health Care	-	-	-	-	259,000,000.00	259,000,000.00	388,500,000.00	582,750,000.00	1,146,050,000.00
040306000000	Secondary Health Care	-	20,000,000.00	20,000,000.00	-	50,394,800.00	50,394,800.00	75,592,200.00	113,388,300.00	228,175,300.00
040306000000	Other/Multiple Level of Health Care	-	124,800,000.00	124,800,000.00	-	-	-	-	-	50,000,000.00
040307	Emergency services	65,000,000.00	72,200,000.00	72,200,000.00	35,419,264.93	106,332,000.00	-	159,498,000.00	239,247,000.00	473,145,000.00
040307000000	Primary Health Care	65,000,000.00	2,200,000.00	2,200,000.00	-	46,332,000.00	-	69,498,000.00	104,247,000.00	178,145,000.00
040307000000	Secondary Health Care	-	70,000,000.00	70,000,000.00	35,419,264.93	60,000,000.00	-	90,000,000.00	135,000,000.00	295,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	-	15,000,000.00	15,000,000.00	-	54,000,000.00	-	81,000,000.00	121,500,000.00	212,500,000.00
040403	In service training (continuing education)	-	15,000,000.00	15,000,000.00	-	54,000,000.00	-	81,000,000.00	121,500,000.00	212,500,000.00
040403000000	Secondary Health Care	-	15,000,000.00	15,000,000.00	-	54,000,000.00	-	81,000,000.00	121,500,000.00	212,500,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	2,260,068,421.96	5,384,766,000.00	10,968,166,000.00	1,062,049,374.77	26,286,180,080.00	-	39,429,270,120.00	59,143,905,180.00	124,917,687,380.00
040501	Functional health facilities	2,260,068,421.96	5,384,766,000.00	10,968,166,000.00	1,062,049,374.77	26,286,180,080.00	-	39,429,270,120.00	59,143,905,180.00	124,917,687,380.00
040501000000	Primary Health Care	48,479,220.64	526,766,000.00	300,166,000.00	-	13,102,000,000.00	-	19,653,000,000.00	29,479,500,000.00	49,873,832,000.00
040501000000	Secondary Health Care	1,029,660,834.02	3,186,000,000.00	5,066,000,000.00	553,016,840.16	2,634,180,080.00	-	3,951,270,120.00	5,926,905,180.00	21,682,175,300.00
040501000000	Tertiary Health Care	922,930,842.14	1,672,000,000.00	5,602,000,000.00	509,032,534.61	10,550,000,000.00	-	15,825,000,000.00	23,737,500,000.00	53,341,680,080.00
040501000000	Other/Multiple Level of Health Care	258,997,525.16	-	-	-	-	-	-	-	20,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	129,155,556.23	1,474,300,200.00	1,700,900,200.00	310,600,000.00	925,117,240.00	22,000,000.00	1,387,675,860.00	2,081,513,790.00	4,416,306,890.00
040601	Sustainable drug supply	129,155,556.23	1,326,595,200.00	1,553,195,200.00	310,600,000.00	775,117,240.00	22,000,000.00	1,162,675,860.00	1,744,013,790.00	3,698,396,890.00
040601000000	Primary Health Care	17,523,090.66	108,595,200.00	335,195,200.00	-	580,268,400.00	22,000,000.00	870,402,600.00	1,305,603,900.00	2,752,864,900.00
040601000000	Secondary Health Care	79,416,633.33	1,105,000,000.00	1,105,000,000.00	310,600,000.00	30,000,000.00	-	45,000,000.00	67,500,000.00	277,348,840.00
040601000000	Tertiary Health Care	-	113,000,000.00	113,000,000.00	-	164,848,840.00	-	247,273,260.00	370,909,890.00	668,183,150.00
040601000000	Other/Multiple Level of Health Care	32,215,832.24	-	-	-	-	-	-	-	-
040602	Vaccines supply chain	-	147,705,000.00	147,705,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	717,910,000.00
040602000000	Primary Health Care	-	97,705,000.00	97,705,000.00	-	130,000,000.00	-	195,000,000.00	292,500,000.00	622,910,000.00
040602000000	Secondary Health Care	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
040602000000	Tertiary Health Care	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
0407	Evidence generation and utilisation	-	5,492,000,000.00	4,168,250,000.00	333,894,982.93	3,825,571,390.00	-	5,738,357,100.00	8,607,535,660.00	18,302,464,150.00
040702	Surveys and facility assessments	-	85,000,000.00	85,000,000.00	11,604,000.00	70,000,000.00	-	105,000,000.00	157,500,000.00	332,500,000.00
040702000000	Tertiary Health Care	-	85,000,000.00	85,000,000.00	11,604,000.00	70,000,000.00	-	105,000,000.00	157,500,000.00	332,500,000.00
040704	Monitoring and Evaluation (M&E)	-	5,407,000,000.00	4,083,250,000.00	322,290,982.93	3,755,571,390.00	-	5,633,357,100.00	8,450,035,660.00	17,969,964,150.00
040704000000	Primary Health Care	-	50,000,000.00	30,000,000.00	10,000,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
040704000000	Secondary Health Care	-	3,328,000,000.00	3,160,500,000.00	312,290,982.93	1,861,954,260.00	-	2,792,931,400.00	4,189,397,110.00	9,515,768,510.00
040704000000	Tertiary Health Care	-	2,029,000,000.00	892,750,000.00	-	1,873,617,130.00	-	2,810,425,700.00	4,215,638,550.00	8,238,195,640.00
040704000000	Other/Multiple Level of Health Care	-	-	-	-	-	-	-	-	121,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	-	11,000,000.00	11,000,000.00	-	4,297,000,000.00	-	6,445,500,000.00	9,668,250,000.00	20,008,750,000.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	-	11,000,000.00	11,000,000.00	-	4,297,000,000.00	-	6,445,500,000.00	9,668,250,000.00	20,008,750,000.00
040902000000	Primary Health Care	-	-	-	-	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,952,500,000.00
040902000000	Secondary Health Care	-	11,000,000.00	11,000,000.00	-	3,847,000,000.00	-	5,770,500,000.00	8,655,750,000.00	18,056,250,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00
041001	Health Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00
041001000000	Primary Health Care	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00

Adamawa State Government, Nigeria

2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Total Capital Expenditure					119,602,272,479.55	348,961,829,990.00	453,747,028,313.00	89,731,230,546.63	373,690,964,682.00	2,146,394,800.00	560,101,455,494.00	840,182,170,980.00	1,773,531,582,852.00
Construction of Sporting Facilities in Government House Yola North LGA	011100100100 - Office of the Governor	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	20232000 - YOLA NORTH	-	300,000,000.00	300,000,000.00	-	-	-	-	-	-
Purchase of ICT infrastructure equipment - computerization of the Governor's office Yola North LGA	011100100100 - Office of the Governor	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20242200 - STATE WIDE	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-
Purchase and of Solar installation in Government House Yola North LGA	011100100100 - Office of the Governor	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70436 - NON ELECTRIC ENERGY	20232000 - YOLA NORTH	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-
Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office Yola North LGA	011100100200 - Office of the Deputy Governor	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20232000 - YOLA NORTH	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-
Drilling of 1 No. Borehole & Construction of Water Tanks in Yola North	011100100200 - Office of the Deputy Governor	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232000 - YOLA NORTH	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-
Renovation of Deputy Governor's Office, Yola North	011100100200 - Office of the Deputy Governor	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20232000 - YOLA NORTH	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-
Renovation of Lodge one at the deputy governors office Yola North	011100100200 - Office of the Deputy Governor	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20232000 - YOLA NORTH	-	93,500,000.00	93,500,000.00	-	-	-	-	-	-
Provision of Conditional Cash Transfer CCT Project Support in the State	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050101 - RESEARCH AND DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	621,459,724.46	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Provision for Project Support on Conditional Grant Scheme in the State (MDAs)	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050103 - MONITORING AND EVALUATION	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	1,200,000,000.00	-	-	-	-	-	-	-
Conditional Cash Transfer to 3000No. Poor and vulnerable Households in the state	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	150,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	562,500,000.00
Training of 500No. Poor and vulnerable Households on vocational skills in Yola North	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20232000 - YOLA NORTH	-	-	50,000,000.00	-	30,000,000.00	-	8,304.00	30,000,000.00	-
Capacity building to farmers and communities on mechanized and improved agricultural practices including domestic farming/for growing of nutrient dense foods in the state	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	50,000,000.00	-	-	-	-	-	30,000,000.00
Provision/distribution of foodstuffs for vulnerable households in Madagali LGA	011100500100 - Sustainable Development Goals (Former MDG's Office)	23010120 - PURCHASE OF CANTEN / KITCHEN EQUIPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	50,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Provision of farm inputs and resources to enhance productivity	011100500100 - Sustainable Development Goals (Former MDG's Office)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	100,000,000.00	-	-	-	-	-	50,000,000.00
Provision/distribution of delivery/maternity kids to various hospitals	011100500100 - Sustainable Development Goals (Former MDG's Office)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	100,000,000.00	-	-	-	-	-	-
Provision/distribution of first aid boxes to primary schools in the state	011100500100 - Sustainable Development Goals (Former MDG's Office)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	100,000,000.00	-	-	-	-	-	-
Menstrual hygiene awareness among the Secondary School girls	011100500100 - Sustainable Development Goals (Former MDG's Office)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	60,000,000.00	-	-	-	-	-	-
Provision/distribution of scholastic materials for children in Primary Schools in the State	011100500100 - Sustainable Development Goals (Former MDG's Office)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	100,000,000.00	-	-	-	-	-	-
Capacity building for school Teachers in the State	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1133No solar powered boreholes including storages and reticulation system	011100500100 - Sustainable Development Goals (Former MDG's Office)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	850,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Rehabilitation/Reactivation of existing boreholes - hand pump, solar powered, storages and reticulation system	011100500100 - Sustainable Development Goals (Former MDG's Office)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	150,000,000.00	-	400,000,000.00	-	600,000,000.00	900,000,000.00	1,800,000,000.00
Establishment and training of boreholes management committees at the ward levels	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	475,000,000.00
Site selectio, certification and sensitization	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	30,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	132,500,000.00
Construction of VIP Toilets in some selected schools, markets and public centres	011100500100 - Sustainable Development Goals (Former MDG's Office)	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	150,000,000.00	-	-	-	-	-	30,000,000.00
SDGs stakeholder engagements on Sustainable Development Goals (SDGs)	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	30,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	112,500,000.00
Strengthen technical capacity of government MDAs and CSOs on implementation of Sustainable Development Goals	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	30,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	142,500,000.00
Promote Public Private and civil Society Partnerships on Sustainable Development Goals (SDGs)	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	105,000,000.00
Enhance knowledge sharing and cooperation on science, technology & innovations	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Consultancy for the SDGs Grants from FGN	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050103 - MONITORING AND EVALUATION	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	240,000,000.00	-	120,000,000.00	-	180,000,000.00	270,000,000.00	470,000,000.00
Monitoring and Evaluation (State Project support unit cost)	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050103 - MONITORING AND EVALUATION	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	60,000,000.00	-	60,000,000.00	-	90,000,000.00	135,000,000.00	345,000,000.00
Construction of 24No. Open market shelters in 21 Local Government Areas in the State	011100500100 - Sustainable Development Goals (Former MDG's Office)	23020124 - CONSTRUCTION OF MARKETS/PARKS	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	540,000,000.00	-	540,000,000.00	-	810,000,000.00	1,215,000,000.00	2,085,000,000.00
Grading of 6No. Rural roads and river crossing in selected Local Government Areas in the state	011100500100 - Sustainable Development Goals (Former MDG's Office)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	540,000,000.00	-	540,000,000.00	-	810,000,000.00	1,215,000,000.00	2,565,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Consultancy for the Local Government Grants Office)	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050103 - MONITORING AND EVALUATION	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	120,000,000.00	-	-	-	-	-	540,000,000.00
Monitoring and Evaluation (LG Project support unit cost)	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050103 - MONITORING AND EVALUATION	71071 - SOCIAL EXCLUSION N.E.C.	20242200 - STATE WIDE	-	-	30,000,000.00	-	-	-	-	-	-
Construction/ Establishment of 1 No. ICT Center at the Headquarters	011100500100 - Sustainable Development Goals (Former MDG's Office)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20232000 - YOLA NORTH	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase of food and Nutrition item in Emergency situation in the State	011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	23010120 - PURCHASE OF CANTEN / KITCHEN EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	980,000.00	300,000,000.00	-	-	-	-	-	-	-
Covid-19 Pandemic & other Disasters State Emergency Management Preparedness	011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	168,850,498.60	-	-	-	-	-	-	-	-
Purchase /Procurement of Office Furniture (Cushion set, Tables & Chairs) and Equipment	011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	1,500,000.00	-	-	-	-	-	-	-	-
Provision for purchase of Quick Response, Relief Materials and Sensitization	011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	11,000,000.00	200,000,000.00	-	1,500,000.00	-	-	-	-	-
Covid-19 Pandemic State Emergency Coordination, Monitoring and Evaluation	011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	800,000.00	-	-	-	-	-	-	-	-
State Emergency Preparedness and Control of unpredicted Disasters Outbreaks in the State	011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	1,500,000,000.00	2,000,000,000.00	482,442,000.00	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
Upgrade/Maintenance of e- procurement Infrastructure	011101000100 - Bureau for Public Procurement (BPP)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	-	-	-	-	2,000,000,000.00
5 Sensitization workshops on e-Procurement system for all MDAs	011101000100 - Bureau for Public Procurement (BPP)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	18,093,800.00	-	-	-	-	-	-	-	-
Purchase of 1 set of Telecommunication Gaolts	011101800100 - Security and Special Services Department	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20242200 - STATE WIDE	85,000.00	-	-	-	-	-	-	-	-
Purchase of 5No.Fire Fighting Engine at Headquarters	011101800100 - Security and Special Services Department	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	20242200 - STATE WIDE	-	550,496,000.00	550,496,000.00	-	-	-	-	-	-
Construction of new 2No. fire Stations in H/Assembly,Ganye and Mubi	011101800100 - Security and Special Services Department	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	20220300 - GANYE	-	74,000,000.00	74,000,000.00	-	-	-	-	-	-
Purchases of 76No.Security Vehicles and Equipments	011101800100 - Security and Special Services Department	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20242200 - STATE WIDE	-	3,800,000,000.00	3,800,000,000.00	119,100,375.00	-	-	-	-	-
Purchase of 5 litres Foam of Water Chemical	011101800100 - Security and Special Services Department	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70321 - FIRE PROTECTION SERVICES	20242200 - STATE WIDE	-	3,394,400.00	3,394,400.00	-	-	-	-	-	-
Refurbishing of 2No. Fire Fighting Trucks (Yola & Michika)	011101800100 - Security and Special Services Department	23030139 - REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	70321 - FIRE PROTECTION SERVICES	20242200 - STATE WIDE	-	47,800,000.00	47,800,000.00	-	-	-	-	-	-
Renovation of Fire station Headquarters yola	011101800100 - Security and Special Services Department	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	20232000 - YOLA NORTH	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Provision for Community and Social Development Agency's Projects in 33 Communities (CARGES)	011110100100 - Community and Social Development Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20242200 - STATE WIDE	207,895,242.50	650,000,000.00	650,000,000.00	-	-	-	-	-	-
Provision for Development of Border Regions (Across the State)	011110100100 - Community and Social Development Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20242200 - STATE WIDE	130,369,398.00	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Rehabilitation of Rural Rodas in 21 LGA in the State (NGCARES)	011110100100 - Community and Social Development Agency	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	33,977,100.45	400,000,000.00	400,000,000.00	-	-	-	-	-	-
Construction of rural roads within the 21LGAs	011110100100 - Community and Social Development Agency	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	2,008,691.68	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Delimitation, Delineation, & Demarcation of Local Boundaries	011110300100 - Boundary Commission	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70133 - OTHER GENERAL SERVICES	20232000 - YOLA NORTH	1,962,157.00	40,000,000.00	40,000,000.00	-	-	-	-	-	-
Delimitation, Delineation, & Demarcation of Inter State Boundaries	011110300100 - Boundary Commission	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70133 - OTHER GENERAL SERVICES	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Establishment of ICT centre and Equipment	011110300100 - Boundary Commission	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	4,866,800.00	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Sensitization/ Seminar & Enlightenment Campaigns & Capacity Building	011110300100 - Boundary Commission	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Purchase of 1No. 100KVA Soundproof Generator	011118500100 - Department of Chieftaincy Affairs	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20232000 - YOLA NORTH	-	-	200,000,000.00	-	-	-	-	-	-
Construction and Renovation of Emirs and Chiefs Palaces in the State	011118500100 - Department of Chieftaincy Affairs	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	3,500,000,000.00	1,300,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
Drilling of a bore hole with Overhead Tank at HASC Complex	011200400100 - House of Assembly Service Commission	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	36,360,000.00	36,360,000.00	-	-	-	-	-	200,000,000.00
Provision of 5no. utility vehicles (SUV)	011200400100 - House of Assembly Service Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	1,939,200.00	1,939,200.00	-	-	-	-	-	-
Purchase of office furniture and equipment at HASC Complex (Cushion, Tables and Chairs)	011200400100 - House of Assembly Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	263,610,000.00	163,610,000.00	-	-	-	-	-	-
Procurement of internet Facilities	011200400100 - House of Assembly Service Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	50,500,000.00	50,500,000.00	-	-	-	-	-	-
Purchase of (Mikano) 500kva generating set.	011200400100 - House of Assembly Service Commission	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	20242200 - STATE WIDE	-	31,512,000.00	31,512,000.00	-	-	-	-	-	-
Construction of office block for the Commission	011200400100 - House of Assembly Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	9,090,000.00	9,090,000.00	-	-	-	-	-	-
Procurement of 20No. Computer sets and Accessories	011200400100 - House of Assembly Service Commission	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	24,240,000.00	24,240,000.00	-	-	-	-	-	-
Furnishing of the office block complex (Cushion, Tables and Chairs)	011200400100 - House of Assembly Service Commission	23030103 - REHABILITATION / REPAIRS - HOUSING	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	82,416,000.00	82,416,000.00	-	-	-	-	-	-
Construction and equipment of 5no.Information centres with press and Internet Facility	012300100100 - Ministry of Information and Strategy	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	34,645,767.56	160,000,000.00	160,000,000.00	-	-	-	-	-	-
Organize sensitization to stop School age Children from Hawking -ECR	012300100100 - Ministry of Information and Strategy	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Public enlightenment, Advocacy and Sensitization on Covid-19 Pandemic	012300100100 - Ministry of Information and Strategy	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase/Supply of 20no. Digital/Electronic Bill board & accessories in the State	012300100100 - Ministry of Information and Strategy	23010150 - PURCHASE OF ELECTRONIC BILL BOARD	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	498,111,000.00	98,111,000.00	-	-	-	-	-	-
Production of 5,000 pieces standard Nigerian National flags for Distribution in the State	012300100100 - Ministry of Information and Strategy	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	25,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase of Optime projector complet with 4000 lumes Yola North LGA	012300100100 - Ministry of Information and Strategy	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Purchase of DI printing machine (sharp) Yola North LGA	012300100100 - Ministry of Information and Strategy	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Purchase of All-in-One PCS multi purpose Graphic Computer for hand designs visual illustrations diaries model HDF2508 Yola North LGA	012300100100 - Ministry of Information and Strategy	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	2,500,000.00	2,500,000.00	-	-	-	-	-	-
Renovation of Adamawa Press Limited Office Building	012300100100 - Ministry of Information and Strategy	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70461 - COMMUNICATION	20232000 - YOLA NORTH	-	-	-	-	177,000,000.00	-	265,500,000.00	398,250,000.00	663,750,000.00
Renovation of Adamawa Television Cooperation (ATV) Office Building	012300100100 - Ministry of Information and Strategy	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70461 - COMMUNICATION	20232000 - YOLA NORTH	-	-	-	-	177,000,000.00	-	265,500,000.00	398,250,000.00	840,750,000.00
Purchase & instalation of solarpanel & accessories in H/O Yola North LGA	012300100100 - Ministry of Information and Strategy	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	45,263,800.00	5,263,800.00	-	-	-	-	-	177,000,000.00
Purchase of 1 1/2 Hp Airconditioners	012300300100 - Adamawa Television Corporation (ATV)	23010145 - PURCHASE OF COOLING EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	6,500,000.00	6,500,000.00	-	-	-	-	-	-
Purchase of 2 Hp Airconditioners	012300300100 - Adamawa Television Corporation (ATV)	23010145 - PURCHASE OF COOLING EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	7,500,000.00	7,500,000.00	-	-	-	-	-	-
Purchase of 4 Bluegate UPS	012300300100 - Adamawa Television Corporation (ATV)	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of 12No. Engine Digital Cameras	012300300100 - Adamawa Television Corporation (ATV)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	108,000,000.00	108,000,000.00	-	-	-	-	-	-
Purchase of ICT Facilities and softwares	012300300100 - Adamawa Television Corporation (ATV)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	17,100,000.00	17,100,000.00	-	-	-	-	-	-
Purchase of 2 No.75mm Armoured Cable for Ganys and Michika	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	14,400,000.00	14,400,000.00	-	-	-	-	-	-
Purchase of 20 Fire Extinguishers	012300300100 - Adamawa Television Corporation (ATV)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	20242200 - STATE WIDE	-	1,850,000.00	1,850,000.00	-	-	-	-	-	-
Purchase of Transmitter Circuit Breaker & Studio Lights	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	2,500,000.00	2,500,000.00	-	-	-	-	-	-
Purchase of Base station P.I.E : Audio limiter VDA Video pr	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	7,500,000.00	7,500,000.00	-	-	-	-	-	-
Purchase of digital ENG TV OB VAN 4 Camera type with ulink	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	300,000,000.00	200,000,000.00	65,901,360.00	-	-	-	-	-
Purchase of 4 Sennheiser hand held mics	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	3,200,000.00	3,200,000.00	-	-	-	-	-	-
purchase of 2 radio mics EW 122P G4	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-
Purchase of 3TONs Airconditioners for Transmitter and Studio	012300300100 - Adamawa Television Corporation (ATV)	23010145 - PURCHASE OF COOLING EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	4,800,000.00	4,800,000.00	-	-	-	-	-	-
Purchase Black Magic SDI Distributor	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Black Magic Analog-SDI Converters Purchase	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Purchase of Black Magic HDMI-SDI Converters	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Purchase of 2 Transmitter Power supply Module for yola Base Station	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-
Purchase of 2 Epiphany Pearl-2 Video	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	18,950,000.00	18,950,000.00	-	-	-	-	-	-
Purchase of 4 field sony PXW FX9	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of ATEM Switcher - ATEM 2 M/E	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Purchase of Behringer Audio Console SCM-12K	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	700,000.00	700,000.00	-	-	-	-	-	-
Purchase of Lavelle Mics Sennheizer EW112	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	700,000.00	700,000.00	-	-	-	-	-	-
Purchase of Roving Mics Sennheizer EW100G	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,600,000.00	1,600,000.00	-	-	-	-	-	-
Purchase of Studio Cameras JVC-GY-HM850Pro- HD	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	28,000,000.00	28,000,000.00	-	-	-	-	-	-
Purchase of Back Filters	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	7,200,000.00	7,200,000.00	-	-	-	-	-	-
Purchase of DM107s Dual Cameras foldable RC drone camera	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-
Purchase of Falcon three TV Processor and boundness control axel technologov	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	12,000,000.00	12,000,000.00	-	-	-	-	-	-
Renovation of ATV yola office	012300300100 - Adamawa Television Corporation (ATV)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-
Purchase of 2No. video tripod system cayer BV30L 72	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
ATEM 2 M/E Production Panel	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
8 Studio Television Monitors	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-
Purchase of 6 Toyota Corolla LE Vehicles for the station	012300300100 - Adamawa Television Corporation (ATV)	23010105 - PURCHASE OF MOTOR VEHICLES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Purchase of 8 Sony battery chargers	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	320,000.00	320,000.00	-	-	-	-	-	-
Purchase of 12 Extra sony batteries	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	480,000.00	480,000.00	-	-	-	-	-	-
Purchase of 10 Camera bags	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-
Purchase of 6 Tripods	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-
Purchase of Deep storage Cabinet	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	300,000.00	300,000.00	-	-	-	-	-	-
Purchase of 4 sound cards	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-
Purchase of 6 Eaton Glasgow 400A TP+N Metal Isolator	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	2,600,000.00	2,600,000.00	-	-	-	-	-	-
Digging of Borehole for Ganys, Michika and Mubi	012300300100 - Adamawa Television Corporation (ATV)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Procurement of 1No. Set of TVU Park News Gathering	012300300100 - Adamawa Television Corporation (ATV)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-
Preparation and purchase of Set-up boxes for Digitization	012300300100 - Adamawa Television Corporation (ATV)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Completion of ATV Mubi Station	012300300100 - Adamawa Television Corporation (ATV)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	157,660,000.00	157,660,000.00	-	-	-	-	-	-
Retensioning and Painting of Ganye, Gombi and Michika Masts	012300300100 - Adamawa Television Corporation (ATV)	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	32,000,000.00	32,000,000.00	-	-	-	-	-	-
Renovation of offices at Ganye, Gombi and Michika	012300300100 - Adamawa Television Corporation (ATV)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	21,000,000.00	21,000,000.00	-	-	-	-	-	-
Payment of License fee for all the 5 Stations	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	16,000,000.00	16,000,000.00	-	-	-	-	-	-
Process for licensing of Mubi Booster Station	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	5,050,000.00	5,050,000.00	-	-	-	-	-	-
Procurement of programmes Content from Content producers	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-
Provision internet service at Yola Base Station	012300300100 - Adamawa Television Corporation (ATV)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	4,320,000.00	4,320,000.00	-	-	-	-	-	-
Purchase of Black Magic SDI-Analog Converters	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Purchase of 1No Complete Digital TV Production Studio Eouim	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	137,974,000.00	137,974,000.00	-	-	-	-	-	-
Purchase of New Compact Playout Server	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	9,000,000.00	9,000,000.00	-	-	-	-	-	-
Purchase of Tricaster and accessories	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	90,000,000.00	90,000,000.00	-	-	-	-	-	-
Purchase of Lagrand UPS power supply batteries	012300300100 - Adamawa Television Corporation (ATV)	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-
Purchase of Lagand UPS power supply Inverter	012300300100 - Adamawa Television Corporation (ATV)	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	2,500,000.00	2,500,000.00	-	-	-	-	-	-
Purchase of 4 Sennheiser lapel mic	012300300100 - Adamawa Television Corporation (ATV)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-
Completion of ATV Yola Fencing	012300300100 - Adamawa Television Corporation (ATV)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase of 100KVA Solar Power supply Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	100,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase of NEW TEM SH STL IP Studio Transmitter link Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Purchase of 3 nos. 10 KW Transmitters and no. 5KW Transmitter for Yola Station Yola North	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	287,928,475.00	87,928,475.00	-	-	-	-	-	-
Purchase of Roland Octa-capture USB 2.0 Audio Interface	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	2,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of Behringer X-touch Universal Control Surface	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	1,542,700.00	542,700.00	-	-	-	-	-	-
Purchase of Rode DESTOP Clamp and Adaptor	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	90,000.00	90,000.00	-	-	-	-	-	-
Purchase of AKG9 pattern large Condenser microphone Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	1,500,000.00	500,000.00	-	-	-	-	-	-
Purchase of Komplete 11 Ultimate production suite software Yola North	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	4,300,000.00	300,000.00	-	-	-	-	-	-
Purchase of Avid Pro tools 12 software Yola North	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	2,000,000.00	500,000.00	-	-	-	-	-	-
Purchase of ARF Headamp6 6 channel Headphone Amplifier Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	750,000.00	750,000.00	-	-	-	-	-	-
Purchase of Headphone AKG K72 closed back studio Headphones Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	2,300,000.00	300,000.00	-	-	-	-	-	-
Purchase of DJI Drone Mavic 3 PRO Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	6,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of Datavideo ITC-100 Intercom system Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	5,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of mini 4 x 1 SDI Switch, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	1,000,000.00	500,000.00	-	-	-	-	-	-
Purchase of mini AVIMATRIX SDI 1x 4 SDI SPLITTER 3G/HD/SD Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	1,500,000.00	500,000.00	-	-	-	-	-	-
Connection of ATV to Nigcomsat Satellite Platform and subscription for 2 years, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	26,500,000.00	126,500,000.00	-	-	-	-	-	-
Behringer Wing 48-Channel, 28 Bus full stereo digital Audio Console, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	8,000,000.00	3,000,000.00	-	-	-	-	-	-
Purchase of DEL R730Xd Server 24 Core 128GB RAM Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	2,500,000.00	500,000.00	-	-	-	-	-	-
Purchase of Cat6 outdoor Ethernet UTP cables 305m. Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	900,000.00	400,000.00	-	-	-	-	-	-
Purchase of scandisk 1TB portable SS Drive, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	750,000.00	250,000.00	-	-	-	-	-	-
Purchase of 4 Extreme portable SS drive, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	2,320,000.00	320,000.00	-	-	-	-	-	-
Purchase of 128GB USB Ultra Flair Flash drives, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	250,000.00	250,000.00	-	-	-	-	-	-
Purchase of Apple IPAD 10th Generation 10.9" WIFI 64G-Silver, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	1,500,000.00	500,000.00	-	-	-	-	-	-
Purchase of Tablet A105 101 128GB Computer in the State	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	900,000.00	400,000.00	-	-	-	-	-	-
Purchase of UNI-T Handheld Oscilloscope UT1062C Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	1,500,000.00	500,000.00	-	-	-	-	-	-
Purchase of UNI-T Handheld Digital Oscilloscope UT107ZCL Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	700,000.00	200,000.00	-	-	-	-	-	-
Purchase of Professional Network tool K815 in 1-RJ45 Crimper tool Cat5 and Cat6, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	1,500,000.00	500,000.00	-	-	-	-	-	-
Purchase of Newest RT809H Bios Programmer+31 N and Flash Universal Programmer +Section Pen, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	800,000.00	300,000.00	-	-	-	-	-	-
Purchase of Opening tool 62 in 1 box mini magnet opening tool Nitcrow Driver minimum order 50, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	1,000,000.00	500,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase of HDMI USB Capture card, Yola North LGA	012300300100 - Adamawa Television Corporation (ATV)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	2,000,000.00	500,000.00	-	-	-	-	-	-
Purchase of 3 nos. 10 KW Transmitters and no. SKW Transmitter for Ganaye Station Ganaye LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20210300 - GANYE	-	287,928,475.00	87,928,475.00	-	-	-	-	-	-
Purchase of 3 nos. 10 KW Transmitters and no. SKW Transmitter for Michika Station Michika LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20211300 - MICHIKA	-	287,928,475.00	87,928,475.00	-	-	-	-	-	-
Purchase of 3 nos. 10 KW Transmitters and no. SKW Transmitter for Gombi Station, Gombi LGA	012300300100 - Adamawa Television Corporation (ATV)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20230500 - GOMBI	-	287,928,475.00	87,928,475.00	-	-	-	-	-	-
Purchase of 10Nos of 3-Horsepower standing A/c for AM/FM Transmitter, Yola North LGA	012300400100 - Adamawa Broadcasting Corporation (ABC)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	7,500,000.00	7,500,000.00	-	-	-	-	-	-
Construction of wall fencing of Hong Booster Station, Hong LGA	012300400100 - Adamawa Broadcasting Corporation (ABC)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20230700 - HONG	-	14,500,000.00	14,500,000.00	-	-	-	-	-	-
Renovation of storm damaged booster station at Hong LGA	012300400100 - Adamawa Broadcasting Corporation (ABC)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20230700 - HONG	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Connection of ola base station to 33kv dedicated power	012300400100 - Adamawa Broadcasting Corporation (ABC)	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	33,000,000.00	33,000,000.00	-	-	-	-	-	-
Purchase of 2no. 350kva Gen transmission station at mbamba	012300400100 - Adamawa Broadcasting Corporation (ABC)	23010119 - PURCHASE OF POWER GENERATING SET	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-
Provision of internet service in the broadcasting house	012300400100 - Adamawa Broadcasting Corporation (ABC)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-
Purchase of 1NO of AM transmitter spare parts at Yola North	012300400100 - Adamawa Broadcasting Corporation (ABC)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	46,000,000.00	46,000,000.00	-	-	-	-	-	-
Purchase of 1NO of FM transmitter spare parts at Yola North	012300400100 - Adamawa Broadcasting Corporation (ABC)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	1,842,875,000.00	400,000,000.00	400,000,000.00	-	218,375,000.00	-	327,562,500.00	491,343,750.00	818,906,250.00
Renovation/Rehabilitation of AM/FM Studio	012300400100 - Adamawa Broadcasting Corporation (ABC)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	200,000,000.00	100,000,000.00	-	-	-	-	-	218,375,000.00
Provision of Digital Studio, Upgrading of Mast Wave-S&B Reel of ATL	012300400100 - Adamawa Broadcasting Corporation (ABC)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	42,000,000.00	42,000,000.00	-	-	-	-	-	-
Construction of solar energy for both Transmitter/studio (AM & FM), Yola LGA	012300400100 - Adamawa Broadcasting Corporation (ABC)	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	419,909,500.00	219,909,500.00	-	-	-	-	-	-
Provision of Solar energy for both BH, TX AND TRANSMISSION LINE for Security light, Yola LGA	012300400100 - Adamawa Broadcasting Corporation (ABC)	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	21,000,000.00	11,000,000.00	-	-	-	-	-	-
Renovation of Offices at the Broadcasting House, Yola LGA	012300400100 - Adamawa Broadcasting Corporation (ABC)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	100,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase of 1 No. Hilux Pickup Van, Yola LGA	012300400100 - Adamawa Broadcasting Corporation (ABC)	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	40,000,000.00	10,000,000.00	-	-	-	-	-	-
Purchase of 1No. 100KVA PERKINS Gen (Mikano Model), Yola LGA	012301300100 - Government Printing Press (GPP)	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	20232000 - YOLA NORTH	4,140,484.15	17,526,200.00	17,526,200.00	-	-	-	-	-	-
Purchase of Jogger Folding Machine, Yola LGA	012301300100 - Government Printing Press (GPP)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	21,172,500.00	21,172,500.00	-	-	-	-	-	-
Purchase of 1 No. Exercise Book Ruling Machine (English), Yola LGA	012301300100 - Government Printing Press (GPP)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	19,761,000.00	19,761,000.00	-	-	-	-	-	-
Purchase of 1No. Set of Plate Processor A1, Yola LGA	012301300100 - Government Printing Press (GPP)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	21,172,500.00	21,172,500.00	-	-	-	-	-	-
Renovation of security complex block, Yola LGA	012301300100 - Government Printing Press (GPP)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	41,874,500.00	41,874,500.00	-	-	-	-	-	-
Purchase of 1NO Direct image Machine (D1) A2 size, Yola LGA	012301300100 - Government Printing Press (GPP)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	4,705,000.00	4,705,000.00	-	-	-	-	-	-
Purchase of 1No kord 64 machine grey colour, Yola LGA	012301300100 - Government Printing Press (GPP)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	15,879,400.00	15,879,400.00	-	-	-	-	-	-
Purchase of Flex Machines 10 Feet , Yola LGA	012301300100 - Government Printing Press (GPP)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	8,233,800.00	3,233,800.00	-	-	-	-	-	-
Purchase of Punching Machine with Extra teeth and closer, Yola LGA	012301300100 - Government Printing Press (GPP)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	1,764,400.00	764,400.00	-	-	-	-	-	-
Purchase of Polar Mohr 92/EMC- Monitor, Yola LGA	012301300100 - Government Printing Press (GPP)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	2,940,700.00	940,700.00	-	-	-	-	-	-
Purchase of Perforating Machine, Yola LGA	012301300100 - Government Printing Press (GPP)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	529,400.00	529,400.00	-	-	-	-	-	-
Purchase of 1 No. Numbering Machine , Yola LGA	012301300100 - Government Printing Press (GPP)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232100 - YOLA SOUTH	-	130,000.00	130,000.00	-	-	-	-	-	-
Purchase of 10 Nos.Computer Desktops, Laptops and License Anti-Virus in the State	012305500100 - Adamawa Press Limited (APL)	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	5,289,300.00	5,289,300.00	-	-	-	-	-	-
Purchased of 6No. Laserjet Printers, Yola LGA	012305500100 - Adamawa Press Limited (APL)	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	2,679,000.00	2,679,000.00	-	-	-	-	-	-
Purchase of 5Nos Sony Digital Recorders with unlimited SD Me	012305500100 - Adamawa Press Limited (APL)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,060,200.00	1,060,200.00	-	-	-	-	-	-
Purchase of Internet facilities and Installation	012305500100 - Adamawa Press Limited (APL)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,754,100.00	1,754,100.00	-	-	-	-	-	-
Purchase of 3No. Scanjet Scanners	012305500100 - Adamawa Press Limited (APL)	23010118 - PURCHASE OF SCANNERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	1,307,600.00	1,307,600.00	-	-	-	-	-	-
Purchase of 5 Nos Nikon Digital Camera D 3000 professional	012305500100 - Adamawa Press Limited (APL)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	3,592,900.00	3,592,900.00	-	-	-	-	-	-
Purchase of 10 Nos. Ipad Air 12GB	012305500100 - Adamawa Press Limited (APL)	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	3,769,600.00	3,769,600.00	-	-	-	-	-	-
Purchase of MOZ 2No.off-set printing Machine	012305500100 - Adamawa Press Limited (APL)	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	64,790,000.00	64,790,000.00	-	-	-	-	-	-
Purchase & Installation of 1 MOZ machine, Yola LGA	012305500100 - Adamawa Press Limited (APL)	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	3,239,500.00	1,239,500.00	-	-	-	-	-	-
Construction of 1No. Block of 5No. Office & an Archive, Yola LGA	012500700100 - Adamawa State Staff Pension Board	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71021 - OLD AGE	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Provision of LAN to Office within the Board & ICT Unit	012500700100 - Adamawa State Staff Pension Board	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	71021 - OLD AGE	20242200 - STATE WIDE	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-
Construction of 1No. Industrial Borehole with Overhead Tank, Yola LGA	012500700100 - Adamawa State Staff Pension Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71021 - OLD AGE	20232000 - YOLA NORTH	-	7,500,000.00	2,500,000.00	-	-	-	-	-	-
Establishment of Information Centres on Labour Matters	012500800100 - Department of Labour and Productivity	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Drilling of Borehole State Audit Headquarters	014000100100 - Office of the State Auditor General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	9,500,000.00	9,500,000.00	-	-	-	-	-	-
Block wall fencing of the State Audit Hqtrs	014000100100 - Office of the State Auditor General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of office block 'B' at the State Auditor Gene	014000100100 - Office of the State Auditor General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Construction of office block 'A' at the State Auditor General	014000100100 - Office of the State Auditor General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Establishment of ICT Centre	014700100100 - Civil Service Commission	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase and Installation of 35 K V A Generating set	014700100100 - Civil Service Commission	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Sinking of 1No.Motorized borehole with Q/T in the Premises	014700100100 - Civil Service Commission	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Landscaping of Civil service commission premises	014700100100 - Civil Service Commission	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Renovation/Remodeling of 3NO Blocks of 7 offices each in the State	014700100100 - Civil Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	100,000,000.00	500,000,000.00	-	-	-	-	-	-
Construction of one block (one storey building) , Yola LGA	014700100100 - Civil Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	20232000 - YOLA NORTH	-	400,000,000.00	-	-	-	-	-	-	-
Recruitment Exercise in the State	014700100100 - Civil Service Commission	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	-	160,000,000.00	47,418,250.00	-	-	-	-	-
Provision to support the conduct of Local Government Election	014800100100 - Adamawa State Independent Electoral Commission (ADSIEC)	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES N.E.C.	20242200 - STATE WIDE	675,738,231.94	-	-	-	-	-	-	-	-
provision to support the conduct of Bye election	014800100100 - Adamawa State Independent Electoral Commission (ADSIEC)	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES N.E.C.	20232000 - YOLA NORTH	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Construction of store, Gate House, Chapel, Perimeter Fencing and External works	014800100100 - Adamawa State Independent Electoral Commission (ADSIEC)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	20242200 - STATE WIDE	-	191,155,000.00	131,155,000.00	-	-	-	-	-	-
Construction of 7 No. Compartment car parks at Headquarter	014800100100 - Adamawa State Independent Electoral Commission (ADSIEC)	23020128 - OTHER CONSTRUCTION	70161 - GENERAL PUBLIC SERVICES N.E.C.	20232000 - YOLA NORTH	-	6,965,000.00	6,965,000.00	-	-	-	-	-	-
Establishment of ICT Center Yola North LGA	014900100100 - Local Government Service Commission	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	4,000,000.00	4,000,000.00	-	-	-	-	-	-
Renovation of Administrative Block Yola North LGA	014900100100 - Local Government Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Purchase of ICT Equipments at Head Quarter	014900100100 - Local Government Service Commission	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-
construction of 1NO training complex with capacity of 150 participants at Head Quarter	014900100100 - Local Government Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-
Capacity building for Local Government Staff in the State	014900100100 - Local Government Service Commission	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	327,600,000.00	27,600,000.00	-	-	-	-	-	-
Provision for Adamawa Agribusiness Support Program (ADAS) through upgrading of cattle markets and others	016100100100 - Office of the Secretary to the State Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	2,200,000.00	2,200,000.00	-	2,200,000.00	-	3,300,000.00	4,950,000.00	8,250,000.00
Provision of Micro-Credit for Vulnerables and People with Special Needs	016100100100 - Office of the Secretary to the State Government	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	189,700,000.00
Establishment of E-library in SSC's office	016100100100 - Office of the Secretary to the State Government	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70971 - R & D EDUCATION	20242200 - STATE WIDE	54,255,601.08	500,000,000.00	500,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,925,000,000.00
Upgrading of water supply system in State Secretariat Complex	016100100100 - Office of the Secretary to the State Government	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	687,500,000.00
Provision of ICT Infrastructure for SABER implementation via state Committee for Export Promotion	016100100100 - Office of the Secretary to the State Government	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	1,749,385,524.68	2,200,000,000.00	2,140,000,000.00	4,100,000.00	1,008,300,000.00	-	1,512,450,000.00	2,268,675,000.00	3,831,125,000.00
Construction of Offices at Muslim Pilgrims Welfare Board	016100100100 - Office of the Secretary to the State Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	20242200 - STATE WIDE	-	60,000,000.00	60,000,000.00	-	60,000,000.00	-	90,000,000.00	135,000,000.00	1,233,300,000.00
Renovation of Liaison Office Abuja and Furnishing	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	60,640,000.00	300,000,000.00	300,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,185,000,000.00
Purchase of Tele. Equipment in State Secretariat	016100100100 - Office of the Secretary to the State Government	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	500,000.00	500,000.00	-	500,000.00	-	750,000.00	1,125,000.00	301,875,000.00
Construction of Car Porches in State Secretariat Complex	016100100100 - Office of the Secretary to the State Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	700,000,000.00	700,000,000.00	-	700,000,000.00	-	1,050,000,000.00	1,575,000,000.00	2,625,500,000.00
Landscaping within the State Secretariat Complex	016100100100 - Office of the Secretary to the State Government	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	85,000,000.00	85,000,000.00	-	85,000,000.00	-	127,500,000.00	191,250,000.00	1,018,750,000.00
Servicing of Fire Service Equipment within the State Secret	016100100100 - Office of the Secretary to the State Government	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	65,000,000.00	65,000,000.00	-	65,000,000.00	-	97,500,000.00	146,250,000.00	328,750,000.00
Renovation of Liaison Offices Kaduna	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	80,000,000.00	80,000,000.00	-	80,000,000.00	-	120,000,000.00	180,000,000.00	365,000,000.00
Renovation/Maintenance of Building at Adamawa State Plaza, Abiua	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	266,393,225.57	850,000,000.00	850,000,000.00	-	850,000,000.00	-	1,275,000,000.00	1,912,500,000.00	3,267,500,000.00
Completion of one Storey office Complex at Christian Pilgrim	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	20242200 - STATE WIDE	-	150,000,000.00	150,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	1,412,500,000.00
Renovation of offices at State Secretariat Complex in the State Government	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	450,000,000.00	450,000,000.00	-	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,837,500,000.00
Establishment of Internet Facilities and Connectivity in State Secretariat.	016100100100 - Office of the Secretary to the State Government	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	468,750,000.00
Renovation of Offices at Muslim Pilgrims Welfare Board	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	20242200 - STATE WIDE	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	60,000,000.00	90,000,000.00	155,000,000.00
Capacity Building for Special Advisers (SA Programme)	016100100100 - Office of the Secretary to the State Government	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	415,000,000.00
Removal of office Blocks/Fencing and Landscaping of Christian Pilgrims Board	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	20242200 - STATE WIDE	-	110,000,000.00	110,000,000.00	-	110,000,000.00	-	165,000,000.00	247,500,000.00	512,500,000.00
Renovation of Conference Hall , EXECO Chamber and Furnishing	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	222,500,000.00
Provision for Landscaping of Hajj Camp	016100100100 - Office of the Secretary to the State Government	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	20242200 - STATE WIDE	-	120,000,000.00	120,000,000.00	-	120,000,000.00	-	180,000,000.00	270,000,000.00	480,000,000.00
Renewal of Certificate of Occupancy for Adamawa State Liaison Office, Laos	016100100100 - Office of the Secretary to the State Government	23020128 - OTHER CONSTRUCTION	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	-	500,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,995,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Design of Emblem/Crest for Adamawa State	016100100100 - Office of the Secretary to the State Government	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	-	60,000,000.00	-	60,000,000.00	-	90,000,000.00	135,000,000.00	725,000,000.00
Renovation of the Office of Adamawa State Digital Academy along Fufure Road in Yola South LGA - Donated by NCC	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70461 - COMMUNICATION	20232100 - YOLA SOUTH	-	-	1,100,000,000.00	-	836,509,094.00	-	1,254,763,650.00	1,882,145,480.00	3,196,909,130.00
Purchase of Office Furniture and Fittings for the Office of Adamawa State Digital Academy along Fufure Road in Yola South LGA - Donated by NCC	016100100100 - Office of the Secretary to the State Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	20232100 - YOLA SOUTH	-	-	400,000,000.00	-	400,000,000.00	-	600,000,000.00	900,000,000.00	2,336,509,094.00
Consultancy for the Renovation of the Office of Adamawa State Digital Academy along Fufure Road in Yola South LGA - Donated by NCC	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70461 - COMMUNICATION	20232100 - YOLA SOUTH	-	-	100,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	775,000,000.00
Completion and Reactivation of Electric Supply in State Secretariat	016100100100 - Office of the Secretary to the State Government	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20242200 - STATE WIDE	-	500,000,000.00	500,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,975,000,000.00
Reactivation of Electric Lighting in State and Maintenance of Electricity	016100100100 - Office of the Secretary to the State Government	23030140 - REHABILITATION/REPAIRS- ELECTRICAL EQUIPMENTS	70435 - ELECTRICITY	20242200 - STATE WIDE	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	850,000,000.00
Construction of 1No. Block of storey Building with 8No. Offices at Christian Pilgrims Welfare Board, Yola North	016100100100 - Office of the Secretary to the State Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	20232000 - YOLA NORTH	-	110,000,000.00	110,000,000.00	-	110,000,000.00	-	165,000,000.00	247,500,000.00	612,500,000.00
Purchase of 6 No. HP Desktop computers & 6 No. HP laptops in Muslim Pilgrims Welfare Board in the State	016100100100 - Office of the Secretary to the State Government	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	128,750,000.00
Purchase of 2(3 in 1)8 Ztable scanner (laserjet)in Muslim Pilgrims Welfare Board, Yola North LGA	016100100100 - Office of the Secretary to the State Government	23010118 - PURCHASE OF SCANNERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	20232000 - YOLA NORTH	-	6,000,000.00	6,000,000.00	-	6,000,000.00	-	9,000,000.00	13,500,000.00	27,500,000.00
Take off funding to Investment in Digital and Crative Enterprise Program in the State	016100100100 - Office of the Secretary to the State Government	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	500,000,000.00	375,000,000.00	-	375,000,000.00	-	562,500,000.00	843,750,000.00	1,412,250,000.00
Purchase of solar equipment and installation at christian pilgrims board, Yola North LGA	016100100100 - Office of the Secretary to the State Government	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70436 - NON ELECTRIC ENERGY	20232000 - YOLA NORTH	-	13,000,000.00	13,000,000.00	-	13,000,000.00	-	19,500,000.00	29,250,000.00	423,750,000.00
Purchase of ICT infrastructure installation at christian pilgrims board, Yola North LGA	016100100100 - Office of the Secretary to the State Government	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20232000 - YOLA NORTH	-	7,000,000.00	7,000,000.00	-	7,000,000.00	-	10,500,000.00	15,750,000.00	39,250,000.00
Purchase/Supply of ICT for implementing MDAs, Smart schools,Smart Hospitals and 3 NO.Talent MTIs.	016100100100 - Office of the Secretary to the State Government	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20242200 - STATE WIDE	-	3,100,000,000.00	725,000,000.00	193,914,394.88	725,000,000.00	-	1,087,500,000.00	1,631,250,000.00	2,725,750,000.00
Purchase/Supply of ICT infrastructure for Adamawa Investment Promotion & Public Private Partnership Unit (ADIPA) inthe State	016100100100 - Office of the Secretary to the State Government	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20242200 - STATE WIDE	-	300,000,000.00	225,000,000.00	-	225,000,000.00	-	337,500,000.00	506,250,000.00	1,568,750,000.00
Purchase of office Equipment and Furniture for Adamawa Investment Promotion & Public Private Partnership Unit (ADIPA) and Christian Pilgrims Welfare Board Yola North LGA	016100100100 - Office of the Secretary to the State Government	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20232000 - YOLA NORTH	-	500,000,000.00	375,000,000.00	-	375,000,000.00	-	562,500,000.00	843,750,000.00	1,631,250,000.00
Capacity Building for 22,596 No. Enumerators (Medium Scale Business) on data capture & collation in the State	016100100100 - Office of the Secretary to the State Government	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	27,000,000.00	27,000,000.00	-	27,000,000.00	-	40,500,000.00	60,750,000.00	476,250,000.00
Monitoring and Evaluation of conditional grant to NANO Business (MSME) in the State	016100100100 - Office of the Secretary to the State Government	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	12,000,000.00	12,000,000.00	-	12,000,000.00	-	18,000,000.00	27,000,000.00	72,000,000.00
Purchase/Supply of Office Furniture to conditional grant to NANO Business (MSME) in the State	016100100100 - Office of the Secretary to the State Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	4,000,000.00	4,000,000.00	-	4,000,000.00	-	6,000,000.00	9,000,000.00	27,000,000.00
Rehabilitation of Roads in State Secretariat Complex	016100100100 - Office of the Secretary to the State Government	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	875,000,000.00
Provision/Supply of Facilitating digital SMEs (NG-CARES) in the State	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	595,282,624.00	2,000,000,000.00	1,000,000,000.00	19,015,867.26	-	-	-	-	4,000,000.00
Capacity Building for Staff of Poverty Alleviation Agency and Youths in the State	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	68,104,977.00	-	-	-	-	-
Purchase/Supply of Technical Equipment & Machines for TTCs in the State	016102100100 - Poverty Alleviation Agency	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	29,363,200.00	150,000,000.00	50,000,000.00	69,749,000.00	-	-	-	-	-
Supply of Technical Equipment for Welding other related items in the State	016102100100 - Poverty Alleviation Agency	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	21,600,000.00	40,000,000.00	-	250,000.00	-	-	-	-	-
Construction of Welding Workshops in the 21 LGAs of the State	016102100100 - Poverty Alleviation Agency	23020128 - OTHER CONSTRUCTION	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	150,000,000.00	-	-	-	-	-	-	-
Renovation of existing PAWECA Office in the State	016102100100 - Poverty Alleviation Agency	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	3,300,000.00	50,000,000.00	100,000,000.00	35,590,463.89	-	-	-	-	-
Purchase of TV/Radio production equipment in the State	016102100100 - Poverty Alleviation Agency	23010142 - PURCHASE OF OFFICE EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	4,048,000.00	-	-	-	-	-
Organization of Demo Day for SMEs in the state	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	200,000,000.00	150,000,000.00	26,510,500.00	-	-	-	-	-
Media Campaign/sensitization/enlightment on poverty reduction & wealth creation and vacations in the State	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	14,862,000.00	50,000,000.00	50,000,000.00	17,379,300.00	-	-	-	-	-
Trainning of Master Trainers in the State	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	173,162,600.00	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Rehabilitation of farming skills acquisition centres (FSAC) in 21 LGAs	016102100100 - Poverty Alleviation Agency	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	20,000,000.00	-	200,000.00	-	-	-	-	-
Rehabilitation and upgrading of 10 Technical Training Centres in the state	016102100100 - Poverty Alleviation Agency	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	24,139,000.00	250,000,000.00	400,000,000.00	17,036,800.00	-	-	-	-	-
Provision of Social welfare for aged/physically challenged	016102100100 - Poverty Alleviation Agency	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	75,000,000.00	120,000,000.00	20,000,000.00	12,654,357.00	-	-	-	-	-
Procurement of equipment & tools for distribution to the graduate trainees (start up kits)	016102100100 - Poverty Alleviation Agency	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	6,325,000.00	1,000,000,000.00	20,000,000.00	24,632,000.00	-	-	-	-	-
Organization of Skill Training for Women & Youths in different Trades/Skills/Vocations	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	2,000,000,000.00	1,700,000,000.00	230,323,580.00	-	-	-	-	-
Provision for Adamwa State Social support program (HCD)	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71051 - UNEMPLOYMENT	20242200 - STATE WIDE	4,036,984,371.00	3,000,000,000.00	6,220,000,000.00	2,363,130,658.14	5,000,000,000.00	-	7,500,000,000.00	11,250,000,000.00	18,750,000,000.00
Provision for development of infrastructures as Constituency projects	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	4,404,500.00	50,000,000.00	20,000,000.00	50,000,000.00	-	-	-	-	5,000,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Provision for Women Skill Acquisition and Empowerment Programme for Women in Kola - Guyuk in Guyuk LGA	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20220600 - GUYUK	36,786,800.00	80,000,000.00	-	33,992,600.00	-	-	-	-	-
Provision for Youth Skills Acquisition and Empowerment Programme for Youths in Dumma - Guyuk LGA	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20220600 - GUYUK	49,836,561.25	-	-	-	-	-	-	-	-
Purchase/Supply of Skill Acquisition equipments for empowerment of youths in 21 local government of Adamawa State	016102100100 - Poverty Alleviation Agency	23010148 - PURCHASE OF SKILL ACQUISITION EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	1,110,000,000.00	10,000,000.00	65,311,500.00	-	-	-	-	-
Construction of Skill Acquisition Training center in 21 LGA of the State	016102100100 - Poverty Alleviation Agency	23020128 - OTHER CONSTRUCTION	71051 - UNEMPLOYMENT	20242200 - STATE WIDE	-	2,000,000,000.00	2,830,000,000.00	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
Establishment of Modern Workshop including Automobile Driving center, Tilling/POP, Capentey unit and GSM repairs unit in Yola North LGA	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20232000 - YOLA NORTH	-	150,000,000.00	-	-	-	-	-	-	3,000,000,000.00
Empowerment of Youths, Women and Vulnerables in Hono LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20230700 - HONG	-	-	100,000,000.00	100,000,000.00	-	-	-	-	-
Empowerment of Youths, Women and Vulnerables in Jada/Mbulu in Jada LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20220800 - JADA	-	-	70,000,000.00	-	-	-	-	-	-
Empowerment of Youths, Women and Vulnerables in Mubi South LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20211500 - MUBI SOUTH	-	-	50,000,000.00	47,500,000.00	-	-	-	-	-
Empowerment of Youths, Women and Vulnerables in Guyuk LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20220600 - GUYUK	-	-	100,000,000.00	95,000,000.00	-	-	-	-	-
Cash Empowerment Youths, Women and Vulnerables in Lamurde LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20220900 - LAMURDE	-	-	60,000,000.00	-	-	-	-	-	-
Empowerment of Youths, Women and Vulnerables in Madagali LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20211000 - MADAGALI	-	-	30,000,000.00	-	-	-	-	-	-
Purchase of Agricultural inputs for empowering farmers in Nasarawa/Binyeri, Mayo Belwa LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20221200 - MAYO-BELWA	-	-	30,000,000.00	28,500,000.00	-	-	-	-	-
Empowerment of Multipurpose Co-operative Societies in Mayo Belwa LGA	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20221200 - MAYO-BELWA	-	-	30,000,000.00	28,500,000.00	-	-	-	-	-
Purchase of Agricultural inputs for empowering farmers in Mubi North LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20211400 - MUBI NORTH	-	-	50,000,000.00	47,500,000.00	-	-	-	-	-
Purchase of Agricultural inputs for empowering farmers in Numan LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20221600 - NUMAN	-	-	100,000,000.00	57,000,000.00	-	-	-	-	-
Empowerment of Multipurpose Co-operative Societies in Song LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20231800 - SONG	-	-	50,000,000.00	47,500,000.00	-	-	-	-	-
Establishment of Modern Workshop including Automobile Driving center, Tilling/POP, Capentey unit and GSM repairs unit in Mubi LGA	016102100100 - Poverty Alleviation Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20211400 - MUBI NORTH	-	150,000,000.00	-	-	-	-	-	-	-
Empowerment of Youths, Women and Vulnerables in Ganaye LGA (HOA)	016102100100 - Poverty Alleviation Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20230700 - HONG	-	-	100,000,000.00	-	-	-	-	-	-
Construction of Irrigation Facility in 21 LGAs in the State	016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	400,000,000.00	200,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
Monitoring and evaluation of small holder farmers	016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	37,010,900.00	15,000,000.00	15,000,000.00	-	-	-	-	-	200,000,000.00
Domestication National Programme of Action at State & LG	016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	21,809,800.00	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Media activities on Govt.Programme through Radio TV & Print	016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Procurement of Highspeed Fiber Optic Network Connectivity	016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	23010142 - PURCHASE OF OFFICE EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	20232000 - YOLA NORTH	450,000.00	-	-	-	-	-	-	-	-
Establishment of Technology start up Hubs	016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20232000 - YOLA NORTH	-	350,000,000.00	350,000,000.00	-	-	-	-	-	-
Establishment of cyber security unit & framework in the state	016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-
Procurement of Highspeed Fiber Optic Network Connectivity	016105400100 - Adamawa State Information Technology Development Agency (ASITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-
Establishment of Technology start up Hubs	016105400100 - Adamawa State Information Technology Development Agency (ASITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Capacity building /training on Digital skills for women and Youth in the State	016105400100 - Adamawa State Information Technology Development Agency (ASITDA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	300,000,000.00	300,000,000.00	-	-	-	-	-	-
Procurement of E - Governance & Digitalization Services in the state	016105400100 - Adamawa State Information Technology Development Agency (ASITDA)	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-
Establishment of cyber security unit & framework in the state	016105400100 - Adamawa State Information Technology Development Agency (ASITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Development of online software for digitization of CoFs in the state (DL1)	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	1,400,000,000.00	1,900,000,000.00	-	369,117,000.00	-	553,675,500.00	830,513,250.00	1,384,188,750.00
Establishment of ICT infrastructure Framework Responsible for Investment in Land Intensive Agriculture(FRELIJA) in the state (DL1)	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	1,200,000,000.00	1,700,000,000.00	-	339,822,000.00	-	509,733,000.00	764,599,500.00	1,643,449,500.00
Establishment ICT infrastructure on Gigabit Passive Optical Network (GPON) fibre optical deployment in all SABER implementing MDAs in the state (DL2)	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	1,300,000,000.00	1,800,000,000.00	-	366,187,500.00	-	549,281,250.00	823,921,880.00	1,713,025,130.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Establishment of ICT infrastructure for effective public private Partnership (PPP) framework (DL3) in the State	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	1,200,000,000.00	1,400,000,000.00	-	-	-	-	-	366,187,500.00
Establishment of ICT infrastructure for Investment Promotion Environment for Investors in the state (DL4) in the State	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	750,000,000.00	750,000,000.00	45,600,000.00	-	-	-	-	-
Development of MIS software for transparency procedure of Vehicle inspection, Business Registration Permit, Environmental Impact Assessment (EIA) report guidelines for obtaining water for a residential use in the State (DL5)	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	1,500,000,000.00	1,800,000,000.00	-	410,130,000.00	-	615,195,000.00	922,792,500.00	1,537,987,500.00
Development of grievance Redress Mechanism (GRM) software for traders across the State (DL6)	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	900,000,000.00	900,000,000.00	6,000,000.00	366,187,500.00	-	549,281,250.00	823,921,880.00	1,783,333,130.00
Development of online e-Commerce platform for export linkages across the globe	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	900,000,000.00	900,000,000.00	-	377,905,500.00	-	566,858,250.00	850,287,380.00	1,783,333,130.00
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	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	900,000,000.00	900,000,000.00	81,310,080.00	328,104,000.00	-	492,156,000.00	738,234,000.00	1,608,295,500.00
Development of software for the collection of taxes, levies and fees from business and automated e-receipt generation in the state (DL7)	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	1,000,000,000.00	1,200,000,000.00	-	292,950,000.00	-	439,425,000.00	659,137,500.00	1,426,666,500.00
Establishment of 9No. Of small courts to settle commercial disputes across the state (DL8)	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,200,000,000.00	1,350,000,000.00	-	322,245,000.00	-	483,367,500.00	725,051,250.00	1,501,368,750.00
Consultancy Fee for SABER programme reports	016105600100 - State Action on Business Enabling Reforms (SABER)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	20232000 - YOLA NORTH	-	1,750,000,000.00	1,900,000,000.00	137,353,930.00	896,701,500.00	-	1,345,052,250.00	2,017,578,380.00	3,684,875,630.00
Renovation/Rehabilitation of office Building Yola North LGA	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	60,000,000.00	60,000,000.00	-	60,000,000.00	-	90,000,000.00	135,000,000.00	1,121,701,500.00
Purchase and Installation of ICT Materials for computer and deployment of Internet service Yola North LGA	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23010146 - PURCHASE OF ICT EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	18,000,000.00	18,000,000.00	-	-	-	-	-	60,000,000.00
Purchase/Supply of 25 No. HP Laptops in the State	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-
Purchase of 1 NO. DI Photocopy Machine Yola North LGA	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	71091 - SOCIAL PROTECTION N.E.C.	20232000 - YOLA NORTH	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-
Purchase of furniture and other office fittings in Yola North LGA	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	28,000,000.00	28,000,000.00	-	28,000,000.00	-	42,000,000.00	63,000,000.00	105,000,000.00
Purchase of Electrical office equipment in Yola North	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	12,000,000.00	12,000,000.00	-	-	-	-	-	28,000,000.00
Capacity Building for Training the Trainers under the cash transfer unit of social investment program in the 21 LGAs	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Sensitization on Government Enterprises and empowerment program (GEEP), Cash Transfer, school feeding and N- Power Programmes	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Capacity Building on Health and Hygiene for Home Grown School Feeding vendors in the State	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-
Revalidation of all Schools /Pupils across the 21 LGAs for capture into the Nation Home grown School feeding programmes	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of SKVA Generating Set for office at Yola North	016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)	23010119 - PURCHASE OF POWER GENERATING SET	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Special Intervention for poor and Vulnerable Household in the State	016300100100 - Ministry for Special Duties	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	-	-	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Purchase of ICT Equipment for Election Intervention in the State	016300100100 - Ministry for Special Duties	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20242200 - STATE WIDE	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	1,050,000,000.00
Provision for Supervision of Disaster Areas in the State	016300100100 - Ministry for Special Duties	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	9,900,000.00	9,900,000.00	-	-	-	-	-	200,000,000.00
Social Re-orientation on Drug Abuse, Unwanted Pregnancy, Ethnic/Religious Crises and Food/Nutrition. In Gombi, Hong, and Mubi North L.G.A.	016300100100 - Ministry for Special Duties	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20230500 - GOMBI	-	2,691,000.00	2,691,000.00	-	-	-	-	-	-
Assessment, Monitoring and Evaluation of State Constituency projects across the 21 L.G.As of the State	016300100100 - Ministry for Special Duties	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	20230500 - GOMBI	-	7,700,000.00	7,700,000.00	-	-	-	-	-	-
Supervision/Sensitization activities of special projects in areas of peace, security and reconciliation	016300100100 - Ministry for Special Duties	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20230500 - GOMBI	-	6,050,000.00	6,050,000.00	-	-	-	-	-	-
Purchase of Information Technology Equipment Computerization in the State	021500100100 - Ministry of Agriculture	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Reconnaissance & Impact Survey of Agric in Adamawa State	021500100100 - Ministry of Agriculture	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-
Renovation of 4No. Area Produce Office at Numan Mubi-Gombe	021500100100 - Ministry of Agriculture	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Establishments of Food security information system secretariat -ADSC-FSMIS	021500100100 - Ministry of Agriculture	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	500,000,000.00	500,000,000.00	-	-	-	-	-	-
Establishment of Land Coordinates, Site inspection, Clearing, delineation and Allocation of farm land/ implements	021500100100 - Ministry of Agriculture	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	20242200 - STATE WIDE	-	1,500,000,000.00	1,500,000,000.00	933,394,500.00	-	-	-	-	-
Establishment of 30No of farm adoptive research trials (seeds multiplication)	021500100100 - Ministry of Agriculture	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	20242200 - STATE WIDE	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-
Purchase of Agricultural equipments and Machineryes	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	2,300,000,000.00	2,300,000,000.00	-	-	-	-	-	-
Purchase of 21NO. Tractors in the State.	021500100100 - Ministry of Agriculture	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	215,000,000.00	2,215,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Provision of Tree Crop Nurseries for Planting across 21 LGA.	021500100100 - Ministry of Agriculture	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	42,000,000.00	2,000,000.00	-	-	-	-	-	-
Purchase of 1200 unit of SF2 Solar Irrigation Pumps in the State	021500100100 - Ministry of Agriculture	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	448,060,000.00	-	672,090,000.00	1,008,135,000.00	1,680,225,000.00
Fencing of 3No. Orchards at Mubi Hong & Youngo	021500100100 - Ministry of Agriculture	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	448,060,000.00
Resuscitation of Fertilizer Blending Plants, Yola	021500100100 - Ministry of Agriculture	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	40,858,981.76	-	-	-	-	-	-	-	-
Provision of Agricultural inputs to farmers under Fadama III (NG-CARES)	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20220300 - GANYE	405,128,032.00	-	-	-	-	-	-	-	-
Rehabilitation of 2No. Warehouse at Numan and Ganaye	021500100100 - Ministry of Agriculture	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Procurement of storage Pest Control Chemical/Equipments	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Procurement of Assorted improve Seeds for sale to farmers at subsidized rate	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	191,363,868.00	340,800,000.00	340,800,000.00	-	-	-	-	-	-
Procurement of pesticides and herbicides for sale to farmers	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	430,627,500.00	710,000,000.00	710,000,000.00	-	-	-	-	-	-
Procurement of assorted fertilizers for sale to farmers at subsidized rate	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	2,292,844,341.67	3,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
Provision of Field pest control(Quelea birds and locust)	021500100100 - Ministry of Agriculture	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	2,000,000,000.00
Procurement of Knapsack Sprayers Wheel Warrows Outlass etc. for Distribution	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	300,000,000.00	300,000,000.00	-	-	-	-	-	-
Purchase of Assorted Food Items (Strategic food Security) in the State	021500100100 - Ministry of Agriculture	23010120 - PURCHASE OF CANTEN / KITCHEN EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	3,000,000,000.00	2,000,000,000.00	-	-	-	-	-	-
NUT.1.FNS/PCDP. Purchase of Assorted Food Items (Strategic food Security) in the State	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	250,000,000.00	250,000,000.00	375,000,000.00	562,500,000.00	937,500,000.00
NUT.1.FNS. Provision of Tree Crop Nurseries for Planting across 21 LGAs.	021500100100 - Ministry of Agriculture	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	42,000,000.00	42,000,000.00	63,000,000.00	94,500,000.00	407,500,000.00
NUT.1.FNS. Provision of Agricultural inputs to farmers under Fadama III (NG-CARES)	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	200,000,000.00	200,000,000.00	300,000,000.00	450,000,000.00	792,000,000.00
NUT.1.FNS. Procurement of Assorted improve Seeds for sale to farmers at subsidized rate	021500100100 - Ministry of Agriculture	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	300,000,000.00	300,000,000.00	450,000,000.00	675,000,000.00	1,325,000,000.00
NUT.1.IEC/SBCC.Establishments of Food security information system secretariat - ADSC-PSMIS	021500100100 - Ministry of Agriculture	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	300,000,000.00	300,000,000.00	450,000,000.00	675,000,000.00	1,425,000,000.00
Rehabilitation of ADP Offices at Yola	021510200100 - Adamawa Agricultural Development Program (AADP)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	70,000,000.00	70,000,000.00	-	-	-	-	-	300,000,000.00
Upgrading of 4No. Small Ruminants (Livestock OFAR ie)	021510200100 - Adamawa Agricultural Development Program (AADP)	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	3,500,000.00	3,500,000.00	-	-	-	-	-	-
Renovation of 15No. Stores all over the state	021510200100 - Adamawa Agricultural Development Program (AADP)	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Renovation of 1No main store at ADADP Head quarters Yola	021510200100 - Adamawa Agricultural Development Program (AADP)	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20232100 - YOLA SOUTH	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-
Purchase of 2000 Litres of Agrochemical	021510200100 - Adamawa Agricultural Development Program (AADP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Procurement of Assorted Equipment ie 4No GPR 13No. R/boot 8&2No.Rain Gauge	021510200100 - Adamawa Agricultural Development Program (AADP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Establishment of 30 No. On-Farm Adaptive Research Trials in the State	021510200100 - Adamawa Agricultural Development Program (AADP)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Conduct of 1No. Village Listing Survey (VLS) in the State	021510200100 - Adamawa Agricultural Development Program (AADP)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-
Conduct of 3No. Agric. Produc. Survey/Farmer Advisory Serices in the State	021510200100 - Adamawa Agricultural Development Program (AADP)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Establishment of 260No Management Training Plots (MTPs) in the State	021510200100 - Adamawa Agricultural Development Program (AADP)	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction / renovation of 2 block offices with board room	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	250,000,000.00	250,000,000.00	78,901,759.38	59,176,320.00	-	88,764,480.00	133,146,720.00	221,911,200.00
Provision of Mechanization services logistics	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	59,176,320.00
Fabrication of Agricultural tools and equipment (planter, thrasher, Hammer mill)	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Fabrication of 1000No Hand driven planters at Head quarter	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Purchase of 1 No. Toyota bus (Van) Yola North	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010106 - PURCHASE OF VANS	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	8,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of Office Equipments including Furnitures at Yola North	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	10,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase of 3No. Destop Computers in the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	3,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of Computer HP Printers (3No) in the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010114 - PURCHASE OF COMPUTER PRINTERS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	2,000,000.00	500,000.00	-	-	-	-	-	-
Purchase of 1 No. photovopy machine in Yola North Lga	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of 3 type writers (Electronic) in Yola North LGA	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010116 - PURCHASE OF TYPEWRITERS	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	500,000.00	500,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase of 4 shredding Machines, Yola North	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010117 - PURCHASE OF SHREDDING MACHINES	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	500,000.00	500,000.00	-	-	-	-	-	-
Purchase of 6 Scanners in Yola North	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010118 - PURCHASE OF SCANNERS	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	500,000.00	500,000.00	-	-	-	-	-	-
Purchase of 5KVA Generating set, Yola North	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010119 - PURCHASE OF POWER GENERATING SET	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	1,500,000.00	500,000.00	-	-	-	-	-	-
Rehabilitation /Repairs of water facilities, Yola North LGA	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	1,000,000.00	500,000.00	-	-	-	-	-	-
Rehabilitation/repairs of Boundry fencing across the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	3,000,000.00	1,000,000.00	-	-	-	-	-	-
Rehabilitation/Repairs of Power Generator plant Yola North LGA	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	200,000.00	200,000.00	-	-	-	-	-	-
Purchase/Supply of Materials for fabrication of Moulbordad (Animal Traction) Plough in the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase/Supply of Materials for fabrication of G/Nut.X Bambara Nut 500NO in the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	5,000,000.00	1,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	18,750,000.00
Purchase/Supply of Materials for fabrication of G/N Mitty Machine 250NO in the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	10,000,000.00	2,000,000.00	-	-	-	-	-	5,000,000.00
Purchase/Supply of Materials for fabrication of Tractor Machine Parts in the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	5,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase/Supply of Materials for fabrication of roley Seed planted 2x3row (row) 1000NO in the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	5,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase/Supply of Materials for fabrication of Jab Planter 1000NO in the State	021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)	23010107 - PURCHASE OF TRUCKS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	5,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hilux, 4 T/Camry, 26 (Corolla (2022 models)	022000100100 - Ministry of Finance	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	5,446,671,909.45	-	-	-	-	-	-	-	-
Renovation of Central Stores in Yola North LGA	022000100100 - Ministry of Finance	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20232000 - YOLA NORTH	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Empowerment of Women, Youth and Vulnerable (Constituency Projects) in the State	022000100100 - Ministry of Finance	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	1,250,000,000.00	-	-	-	-	-	-	-	-
Revatilization of Adamawa Investment Company	022000100100 - Ministry of Finance	23050105 - PURCHASE OF SHARES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Recapitalization of Adamawa State Securities	022000100100 - Ministry of Finance	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Purchase of 42 No. SUVs Jeeps in the State	022000100100 - Ministry of Finance	23010106 - PURCHASE OF VANS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	2,500,000,000.00	5,511,500,000.00	3,291,780,328.00	-	-	-	-	-
Purchase of 50 No. Executive Saloon Cars in the State	022000100100 - Ministry of Finance	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	1,300,000,000.00	50,000,000.00	2,035,365,461.50	-	-	-	-	-
Purchase of 48 No. Motor Vans/Trucks e.g Hilux or Ooen Body Vans in the State	022000100100 - Ministry of Finance	23010106 - PURCHASE OF VANS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	1,300,000,000.00	1,630,000,000.00	545,344,100.00	-	-	-	-	-
Purchase of 42 Toyota Brand of Buses in the State	022000100100 - Ministry of Finance	23010108 - PURCHASE OF BUSES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	300,000,000.00	750,000,000.00	-	1,040,000,000.00	-	1,560,000,000.00	2,340,000,000.00	3,900,000,000.00
Purchase and Installation of Solar System Infrastructure in the State	022000100100 - Ministry of Finance	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	1,040,000,000.00
Purchase of SUVs Jeeps in the State	022000100100 - Ministry of Finance	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	-	-	-	1,260,000,000.00	-	1,890,000,000.00	2,835,000,000.00	4,725,000,000.00
Construction of Gate House, Car park Fencing Work and Landscapping of central store division in Yola North	022000100100 - Ministry of Finance	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	1,260,000,000.00
Purchase of Executive Saloon Cars in the State	022000100100 - Ministry of Finance	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	-	-	1,875,000,000.00	-	-	2,812,500,000.00	4,218,750,000.00	7,031,250,000.00
Purchase of Motor Vans/Trucks e.g Hilux or Ooen Body Vans in the State	022000100100 - Ministry of Finance	23010106 - PURCHASE OF VANS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	-	-	3,750,000,000.00	-	-	5,625,000,000.00	8,437,500,000.00	15,937,500,000.00
Purchase of Toyota Brand of Buses in the State	022000100100 - Ministry of Finance	23010108 - PURCHASE OF BUSES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	-	-	1,510,000,000.00	-	-	2,265,000,000.00	3,397,500,000.00	9,412,500,000.00
Purchase of Fire fighting trucks in the state	022000100100 - Ministry of Finance	23010107 - PURCHASE OF TRUCKS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	-	-	1,040,000,000.00	-	-	1,560,000,000.00	2,340,000,000.00	5,410,000,000.00
Construction of New E-Payment Block at AG's Office Yola North LGA	022000700100 - Office of the Accountant General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20232000 - YOLA NORTH	145,363,100.02	212,267,800.00	212,267,800.00	101,018,134.62	-	-	-	-	1,040,000,000.00
Rehabilitation of Treasury in AG's Office	022000700100 - Office of the Accountant General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20232000 - YOLA NORTH	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-
Purchase of Office Furnitures and Fittings Yola North LGA	022000700100 - Office of the Accountant General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20232000 - YOLA NORTH	-	130,000,000.00	130,000,000.00	-	-	-	-	-	-
Purchase of Computers and Installation Local Area Network within the new building, in the State	022000700100 - Office of the Accountant General	23010146 - PURCHASE OF ICT EQUIPMENTS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase/Installation of Solar Infrastructure fro provision of Solar power source, Yola North LGA	022000700100 - Office of the Accountant General	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Procurement of 1No of JMG (200KVA) generator Yola	022000800100 - Board of Internal Revenue	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Completion of renovation/landscaping of Gombi Revenue Office	022000800100 - Board of Internal Revenue	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Purchase of Office Equipment (10 HP Desktop Computers, 4 HP Printers and Scanners) in the State	022000800100 - Board of Internal Revenue	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of 14No operational vehicles to enhance Revenue	022000800100 - Board of Internal Revenue	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-
Completion of renovation work at Ganye Revenue office	022000800100 - Board of Internal Revenue	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20220300 - GANYE	-	12,000,000.00	2,000,000.00	-	-	-	-	-	-
Completion of renovation/landscaping of Jimeta Revenue Office	022000800100 - Board of Internal Revenue	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20232000 - YOLA NORTH	-	15,000,000.00	5,000,000.00	-	-	-	-	-	-
Renovation work at Headquarters, Yola	022000800100 - Board of Internal Revenue	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20232000 - YOLA NORTH	-	20,000,000.00	10,000,000.00	-	-	-	-	-	-
Completion of renovation/landscaping of Yola Revenue Office	022000800100 - Board of Internal Revenue	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20232000 - YOLA NORTH	-	15,000,000.00	5,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Consultancy fee for the Construction of Shops at Jimeta Shopping Complex in Yola North	022200100100 - Ministry of Commerce	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20232000 - YOLA NORTH	-	-	1,200,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
Production of Trade & Investment Directory(10,000 Copies)	022200100100 - Ministry of Commerce	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	518,750,000.00
Renovation of Mubi Bunt Bricks Industries Ltd in Mubi North LGA	022200100100 - Ministry of Commerce	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	5,000,000.00
Construction of 1 NO Block of 5 Office in 4 Zonal Trade Offi	022200100100 - Ministry of Commerce	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
Establishment of Garment Industry	022200100100 - Ministry of Commerce	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	2,000,000,000.00	-	-	-	-	-	-	200,000,000.00
Development of Industrial Park in Yola	022200100100 - Ministry of Commerce	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Furnishing of 2No.State Raw Material Display Centre	022200100100 - Ministry of Commerce	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Rehabilitation of Jimeta Modern Market/Yola North LGA	022200100100 - Ministry of Commerce	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	30,000,000.00	530,000,000.00	-	1,000,000,000.00	-	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
Monitoring and Evaluation of Area Commercial Offices	022200100100 - Ministry of Commerce	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	75,000,000.00	-	112,500,000.00	168,750,000.00	1,281,250,000.00
Organizing of Domestic Trade Fairs and Local Exhibition	022200100100 - Ministry of Commerce	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	825,000,000.00
Adamawa State Trade Sensitization on Marketing Skill	022200100100 - Ministry of Commerce	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	237,500,000.00
Production of Industf. Directory/Copendium of Manufactur. Outfits	022200100100 - Ministry of Commerce	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	-	-	-	-	10,000,000.00
Rehabilitation of Yola Office Stationery Factory	022200100100 - Ministry of Commerce	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Participation in Kaduna, Abuja, Kano, and Enugu trade fairs	022200100100 - Ministry of Commerce	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	69,314,530.50	-	-	-	-	-	-	-	-
Conduct of Business Premises Census	022200100100 - Ministry of Commerce	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Part Payment for Equity Participation in Magnesite Company	022200100100 - Ministry of Commerce	23050105 - PURCHASE OF SHARES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	500,000.00	500,000.00	-	-	-	-	-	10,000,000.00
Electrification of Jimeta Modern Market in Yola North LGA	022200100100 - Ministry of Commerce	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Establishment of 3No. Cottage Industry	022200100100 - Ministry of Commerce	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	500,000.00	500,000.00	-	-	-	-	-	-
Construction of Modern Market at Pella,G/anda & Maiba	022200100100 - Ministry of Commerce	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20211100 - MAIHA	-	2,000,000,000.00	-	-	-	-	-	-	-
Establishment of Micro Finance Bank	022200100100 - Ministry of Commerce	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Rehabilitation of 1Nos. of Block of Offices at Mubi	022200100100 - Ministry of Commerce	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Construction of Jimeta Shopping complex	022200100100 - Ministry of Commerce	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20232000 - YOLA NORTH	6,983,213,029.91	15,000,000,000.00	15,000,000,000.00	3,384,752,849.64	16,138,009,960.00	-	24,207,014,940.00	36,310,522,410.00	60,517,537,350.00
Construction of Yola Market in Yola Town	022200100100 - Ministry of Commerce	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20232100 - YOLA SOUTH	2,553,582,278.48	2,000,000,000.00	4,800,000,000.00	1,925,826,508.20	786,275,130.00	-	1,179,412,700.00	1,769,119,050.00	19,086,541,710.00
Renovation of 3 No. Block at Ministry's Headquarters Yola North	022200100100 - Ministry of Commerce	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20232000 - YOLA NORTH	-	-	750,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,661,275,130.00
Furnishing of 3 No. Block at Ministry's Headquarters Yola North	022200100100 - Ministry of Commerce	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20232000 - YOLA NORTH	-	-	500,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	1,250,000,000.00
State Committee on Export Promotion	022200100100 - Ministry of Commerce	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	-	500,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,075,000,000.00
Participation in National and International Trade Fairs	022200100100 - Ministry of Commerce	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242200 - STATE WIDE	-	-	100,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	875,000,000.00
Participating in Kaduna, Abuja,Kano & Enugu Trade Fair	022200100100 - Ministry of Commerce	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20242300 - OUTSIDE THE STATE	-	-	-	-	-	-	-	-	100,000,000.00
Purchase of 5NO. 15-Seater Toyota Bus	022900100100 - Ministry of Transportation	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	291,750,000.00	-	-	-	-	-	-
Purchase of 5NO. 16-Seater Toyota Bus	022900100100 - Ministry of Transportation	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	320,825,000.00	-	-	-	-	-	-
Completion of 3/Yola Sunshine Terminus including Landscaping of Prem	022900100100 - Ministry of Transportation	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	70,000,000.00	-	105,000,000.00	157,500,000.00	262,500,000.00
Purchase of 50 No. Buses For Urban & Rural Mass Transit Proce	022900100100 - Ministry of Transportation	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	70,000,000.00
Purchase of 20 No. 18 Seater Hammer Toyota Buses	022900100100 - Ministry of Transportation	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Establishment of Standard Driving School in Yola	022900100100 - Ministry of Transportation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Construction of 10No Bus Stops in Jimeta - Yola Metropolis	022900100100 - Ministry of Transportation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Construction of Modern Motor Parks Mubi North, Mubi South Ma	022900100100 - Ministry of Transportation	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Provision of Truck Transit Parks (TTP) & Border Trade information centre (BTIC) at Mubi Naurore, Sahuda and Jimeta	022900100100 - Ministry of Transportation	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Renovation of Sunshine Terminus and Workshop	022900100100 - Ministry of Transportation	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Perimeter Wall Fencing & Const of Office Block	022900100100 - Ministry of Transportation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Establishment of Adamawa State Road Traffic and Transport Management Agency Take-off	022900100100 - Ministry of Transportation	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Renovation of VTO hqtrs and 3 zonal offices at Gaiwa,Mubi &Numan	022900100100 - Ministry of Transportation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	15,000,000.00	65,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase of 3No. Operational/Patrol Vehicles, 2 Towline Van & Landscaping of the Ministry's premises Yola North.	022900100100 - Ministry of Transportation	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	50,000,000.00	-	-	-	-	-	-	-
Renovation of Motor parks in the 3 Senatorial Zone of the State	022900100100 - Ministry of Transportation	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	-	-	80,000,000.00	-	120,000,000.00	180,000,000.00	300,000,000.00
Consultancy for Renovation of Motor parks in the 3 Senatorial Zone of the State	022900100100 - Ministry of Transportation	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	45,000,000.00	67,500,000.00	192,500,000.00
Renovation/Remodelling of the Ministry's existing Structure Yola North LGA	022900100100 - Ministry of Transportation	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	217,500,000.00
Construction of Mosque and Church at the Headquarters	022900100100 - Ministry of Transportation	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	-	-	250,000,000.00	-	375,000,000.00	562,500,000.00	987,500,000.00
Purchase of 5N0. of Toyota Hiace 15-S SR AC P at Adamawa Transport Company	022905300100 - Adamawa State Transport Board	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	291,750,000.00	91,750,000.00	-	-	-	-	-	20,000,000.00
Purchase of 5N0. of Toyota Hiace 16-S MR AC P. at Adamawa Transport Company	022905300100 - Adamawa State Transport Board	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	320,825,000.00	120,825,000.00	-	-	-	-	-	-
Establishment of Gemological Centre at Yola	023300100100 - Ministry of Mineral Resources Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Establishment of Mineral Res Envir Mgt Committee (MIREMCO)	023300100100 - Ministry of Mineral Resources Development	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Construction of additional 2No.zonal offices at Michika and Numan	023300100100 - Ministry of Mineral Resources Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-
Construction of 3NO. Zonal Office Mubi Yola and Ganaye	023300100100 - Ministry of Mineral Resources Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of Indust Mining Mach & Exp for Geosurvey of the State	023300100100 - Ministry of Mineral Resources Development	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Establishment of Chemical Analysis Laboratory	023300100100 - Ministry of Mineral Resources Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Environmental impact assessment (EIA) and Community Development	023300100100 - Ministry of Mineral Resources Development	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	220,000,000.00	120,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Renewal of exploration licenses	023300100100 - Ministry of Mineral Resources Development	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	133,000,000.00	23,000,000.00	-	-	-	-	-	300,000,000.00
Purchase of Transport Equipment & Runing of Mine Ore	023300100100 - Ministry of Mineral Resources Development	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	100,000,000.00	40,000,000.00	-	-	-	-	-	-
Aerial geological Survey of the State	023300100100 - Ministry of Mineral Resources Development	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	135,000,000.00	55,000,000.00	-	-	-	-	-	-
Renovation of Office Buildings/Pur. Of Office Furniture/Fittings at Yola	023300100100 - Ministry of Mineral Resources Development	23030141 - REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of Zonal Office Operations at Mubi, Yola, Numan, Michika and Ganaye	023300100100 - Ministry of Mineral Resources Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of Geophysical Exploration/Survey exp: Portable Mineralogy XRD Analyser etc.	023300100100 - Ministry of Mineral Resources Development	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20232000 - YOLA NORTH	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Geological Exploration for the whole State	023300100100 - Ministry of Mineral Resources Development	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	20,000,000.00	10,000,000.00	-	-	-	-	-	-
Building of Office Complex, Furnishing and Office Equipment for the Adamawa Mining Company (AMC)	023305200100 - Adamawa State Mining Company	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	498,805,600.00	100,805,600.00	-	-	-	-	-	-
Renovation of Adamawa State Mining Company office Building	023305200100 - Adamawa State Mining Company	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	3,001,500.00	3,001,500.00	-	-	-	-	-	-
Cost of Geopsysical Survey, Geochemical analysis, Revenue estimate and Feasibility studies of five Mineral types and Gem stones	023305200100 - Adamawa State Mining Company	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	7,793,700.00	686,968,000.00	186,968,000.00	294,716,011.38	-	-	-	-	-
Cost of new exploration licences/Renewal of existing licences and ground rent	023305200100 - Adamawa State Mining Company	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	65,000,000.00	65,000,000.00	-	-	-	-	-	-
Purchase of Tipppers and Dump Trucks for quarry operations	023305200100 - Adamawa State Mining Company	23010107 - PURCHASE OF TRUCKS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase of Industrial Mining machines and equipment for Small Scale Mining	023305200100 - Adamawa State Mining Company	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	14,000,000.00	14,000,000.00	-	-	-	-	-	-
Establishment of Chemical Analysis Laboratory	023305200100 - Adamawa State Mining Company	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Purchase of low bed, half and fork lift for commercial purpose	023305200100 - Adamawa State Mining Company	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	12,059,600.00	12,059,600.00	-	-	-	-	-	-
Environmental impact assessment (EIA) and Community Development at Guyuk, Fufore, Mayo Belvia, Ganaye, Demsa, Jada and Gomla	023305200100 - Adamawa State Mining Company	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	11,350,600.00	11,350,600.00	-	-	-	-	-	-
Procurement of 1No. Standby Generator set(60KVA)	023305200100 - Adamawa State Mining Company	23010119 - PURCHASE OF POWER GENERATING SET	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	5,587,000.00	5,587,000.00	-	-	-	-	-	-
Provision for Partnership Development (JVC)	023305200100 - Adamawa State Mining Company	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20242200 - STATE WIDE	-	132,250,000.00	132,250,000.00	-	-	-	-	-	-
Renovation of Cattle markets in 3 sanearial zones for (ADAS) programme in the State	023400100100 - Ministry of Works and Energy Development	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70421 - AGRICULTURE	20242200 - STATE WIDE	2,292,987,983.45	165,000,000.00	165,000,000.00	161,148,293.74	-	-	-	-	-
Provision of CCTV Cameras in selected locations across the State	023400100100 - Ministry of Works and Energy Development	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20242200 - STATE WIDE	-	150,000,000.00	112,500,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Purchase & Installation Solar Electricity across the State	023400100100 - Ministry of Works and Energy Development	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70436 - NON ELECTRIC ENERGY	20242200 - STATE WIDE	-	1,000,000,000.00	750,000,000.00	68,206,836.29	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,925,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of Uba township stormwater drain	023400100100 - Ministry of Works and Energy Development	23020127 - CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURES	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	500,000,000.00
Construction of Kaduna street (0.22km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	5,000,000.00	-	-	-	-	-	-	-	-
Construction of Lusaka street (0.23km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	10,000,000.00	-	-	-	-	-	-	-	-
Construction of Abokuta street in Jimeta- (130m)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	10,000,000.00	-	-	-	-	-	-	-	-
Construction of Ndafori Street in Jimeta- (230m)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	10,000,000.00	-	-	-	-	-	-	-	-
Construction of Benue Street (0.8km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	6,059,016.40	-	-	-	-	-	-	-	-
Construction of Falu Road Karewa , Yola North	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	10,000,000.00	-	-	-	-	-	-	-	-
Construction of Lagos Crescent, Jimeta (0.5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	10,000,000.00	-	-	-	-	-	-	-	-
Constr. of Jambutu Street & Mambila Street Yola North (0.6km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	10,000,000.00	-	-	-	-	-	-	-	-
Construction of Mafia By-Pass and Fall-out drain (1.20km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	57,560,704.79	-	-	-	-	-	-	-	-
Construction of Demsa Township Road (2km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	29,528,298.05	-	-	-	-	-	-	-	-
Construction of Total Junction Fly-over Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	120,133,120.46	-	-	-	-	-	-	-	-
Construction of Bekaji Estate Roads (10km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	159,883,855.81	-	-	-	-	-	-	-	-
Construction of Njibore Road off Viniki (2.5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230400 - GIREI	135,545,247.57	-	-	-	-	-	-	-	-
Construction of Hong Township Roads (2km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	199,727,029.23	-	-	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
Constr of Lamurde township roads (3km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220900 - LAMURDE	19,337,629.95	-	-	-	-	-	-	-	3,000,000,000.00
Construction of Mampaya road in Uba Town (2.5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	254,559,312.52	-	-	-	-	-	-	-	-
Construction of Gulak Townships Roads (5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	74,571,008.84	-	-	-	-	-	-	-	-
Construct. of NYSC Orientation Camps Road	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230400 - GIREI	133,499,470.26	-	-	-	-	-	-	-	-
Construction of Maiba-Fulbere-Zhedriyiy-Pella Rd-39.58km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	135,337,772.01	-	-	-	-	-	-	-	-
Design & Construction of 1st Fly-Over at Police roundabout- Retention (5% payment to Contractor after a project has been certified by the Implementing MDA)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	45,155,001.00	-	-	-	-	-	-	-	-
Design and Construction of Mubi By Pass - (11.50km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	71,102,883.12	-	-	-	-	-	-	-	-
Reconstruction of Nepe road, Jimeta (2.3km)	023400100100 - Ministry of Works and Energy Development	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	10,000,000.00	-	-	-	-	-	-	-	-
Rehabilitation of Road Network in Yola Abbafor	023400100100 - Ministry of Works and Energy Development	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	80,472,524.78	-	-	-	-	-	-	-	-
Rehabilitation of Old Access Road to Gov't House Yola and Links	023400100100 - Ministry of Works and Energy Development	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	10,000,000.00	-	-	-	-	-	-	-	-
Rehabilitation of Urban Township Roads in the State	023400100100 - Ministry of Works and Energy Development	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	208,927,292.28	3,000,000,000.00	5,500,000,000.00	779,915,280.39	85,549,090.00	-	128,323,640.00	192,485,460.00	320,809,100.00
Reconstruction of Bachure road (3.0km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	10,000,000.00	-	-	-	-	-	-	-	85,549,090.00
Construction of Guyuk Township Roads - Retention (5% payment to Contractor after a project has been certified by the Implementing MDA)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220600 - GUYUK	34,775,001.79	-	-	-	-	-	-	-	-
Construction of Vinikilang Road (0.11km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	28,937,909.48	-	-	-	-	-	-	-	-
Construction of Weekly Scope Road & Links (2.5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	14,226,038.86	-	-	-	-	-	-	-	-
Construction of Zumo road Yola Town(0.75km) Yola South LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	28,298,306.03	-	-	-	-	-	-	-	-
Construction of Michika Township roads	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	34,055,418.92	-	-	-	-	-	-	-	-
Construction of Girei-Pariya-Wurobokki-Malabu road with a spur (5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230400 - GIREI	-	4,000,000,000.00	4,000,000,000.00	-	2,675,716,950.00	-	4,013,575,430.00	6,020,363,150.00	10,033,938,580.00
Construction of Mbamba Street Yola (0.5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	43,293,306.03	-	-	-	-	-	-	-	2,675,716,950.00
Construction of Doctor's Quarter Road Yola (1.6km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	43,293,306.03	-	-	-	-	-	-	-	-
Construction of Sarkin Kano Aliyu Road (1.9km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	450,000,000.00	950,000,000.00	-	-	-	-	-	-
Construction of Ribadu square roads	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	54,332,423.77	-	-	-	-	-	-	-	-
Construction of Madagali township roads (10km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	550,000,000.00	100,000,000.00	100,000,000.00	83,644,109.29	-	-	-	-	-
Construction of Mubi South Township roads (10km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	1,039,664,781.47	-	-	-	-	-	-	-	-
Construction of roads in 1000 housing units Estate, Makohi, (Road Network) Yola South LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	1,947,783,171.74	125,000,000.00	125,000,000.00	174,276,915.97	-	-	-	-	-
Rehabilitation and Expansion of Yola Bypass road (5.5km)	023400100100 - Ministry of Works and Energy Development	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Completion of Kiri Junction-Kiri -Shelling Road (37.5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221700 - SHELLING	137,846,154.01	-	-	-	-	-	-	-	-
Reconstruction of Yolde Pate Road (4.5km) On-ongo	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	83,875,657.15	-	-	-	-	-	-	-	-
Consultancy for Design and Supervision	023400100100 - Ministry of Works and Energy Development	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	522,361,554.87	750,000,000.00	750,000,000.00	157,495,680.00	132,845,860.00	-	199,268,790.00	298,903,190.00	498,171,980.00
Reconstruction of Old Gombi Road	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230500 - GOMBI	-	31,000,000.00	31,000,000.00	-	-	-	-	-	132,845,860.00
Mubi Roundabout Flyover	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	4,661,877,753.70	500,000,000.00	500,000,000.00	-	-	-	-	-	-
Reconstruction of Sebore-Tola Binyeri road – 36km	023400100100 - Ministry of Works and Energy Development	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221200 - MAYO-BELWA	-	3,000,000,000.00	1,000,000,000.00	-	-	-	-	-	-
Completion of Gombi-Ga'anda road – 36km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230500 - GOMBI	-	1,000,000,000.00	1,000,000,000.00	-	-	-	-	-	-
Construction of Kofare Road Network – 8km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	4,800,000,000.00	4,800,000,000.00	-	5,378,000,000.00	-	8,067,000,000.00	12,100,500,000.00	20,167,500,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of Jauro-Road – Damare, (5km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	-	-	-	-	-	-	-	5,378,000,000.00
Construction of Michika-Maramaba Garta-Kamale (20km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	1,200,000,000.00	5,000,000,000.00	9,500,000,000.00	1,296,101,954.38	1,869,433,320.00	-	2,804,149,980.00	4,206,224,970.00	7,010,374,950.00
Construction of Philip-Maken Extension and Links	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	100,495,034.34	-	-	-	-	-	-	-	1,869,433,320.00
Construction of Federal Housing Road Network (15km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230400 - GIREI	10,000,000,000.00	6,000,000,000.00	9,200,000,000.00	4,997,992,875.70	10,306,634,560.00	-	15,459,951,840.00	23,189,927,760.00	38,649,879,600.00
Construction of Mildo-Sukur - 16km, Bakin Dutse- Maqar& others	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	1,595,719,872.81	-	-	-	-	-	-	-	10,306,634,560.00
completion of muchalla bridge in mubi north	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211400 - MUBI NORTH	-	40,000,000.00	40,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Provision for setting up Adamawa State Renewable Energy policy document/implementation	023400100100 - Ministry of Works and Energy Development	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	50,000,000.00
Purchase of Bucket crane and Utility vehicle for monitoring and maintenance.	023400100100 - Ministry of Works and Energy Development	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	60,000,000.00	90,000,000.00	150,000,000.00
Procurement of 1No. 10 tone Mercedes Truck crane lorry.	023400100100 - Ministry of Works and Energy Development	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	60,000,000.00	90,000,000.00	190,000,000.00
Dualization of Ahmudu Bello Way	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	37,228,631.57	-	-	-	-	-	-	-	40,000,000.00
Construction of Samuraka Storm Water Drainages	023400100100 - Ministry of Works and Energy Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	900,000,000.00	-	-	-	-	-	-	-	-
Reclaiming and embankment Protection of Choc Bridge along Yola road	023400100100 - Ministry of Works and Energy Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	14,316,669.25	-	-	-	-	-	-	-	-
Construction of Adamawa Super Highway (from Welcome to Yola to Rumde Killa to Aa Lawan 20 km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	19,139,789,445.02	15,000,000,000.00	25,000,000,000.00	11,527,409,563.12	25,571,635,030.00	-	38,357,452,550.00	57,536,178,830.00	95,893,631,380.00
Construction of Gulak Storm Water Drain Phase II	023400100100 - Ministry of Works and Energy Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20211000 - MADAGALI	-	1,200,000,000.00	200,000,000.00	-	-	-	-	-	25,571,635,030.00
Construction of 3 span Bridge at wuro Ngayandi along Michika- Maiduguri High Way	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	572,758,873.69	45,000,000.00	45,000,000.00	20,169,738.70	-	-	-	-	-
Construction of Malamre clinic road	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-
Construction of Sokoto Street in Mubi 1.2Km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-
Construction of Terminus Street in Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	600,000,000.00	-	-	-	-	-	-	-	-
Construction of Makuri Street in Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	2,500,000,000.00	-	-	-	-	-	-	-	-
Supply and Installation of integrated stand alone solar streetlight along majors streets in Urban Areas within the state.	023400100100 - Ministry of Works and Energy Development	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70641 - STREET LIGHTING	20242200 - STATE WIDE	1,422,122,535.16	-	-	-	-	-	-	-	-
Construction of Hajj Camp Road (1.0Km)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-
Reconstruction of Sabon Gari Mildo-Sukur Road	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	4,000,000,000.00	6,600,000,000.00	883,020,413.00	-	-	-	-	-
Construction of Yolde Pate-Moddire road	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	29,758,347.71	-	-	-	-	-	-	-	-
Construction of Jada Road in Karewa GRA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	120,000,000.00	120,000,000.00	-	-	-	-	-	-
Construction of Waziri Street	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Construction of Abdullahi Bashir Road in Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of Bole in Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	46,293,289.57	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Construction of Bekaji Dual Carriageway in Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of Gasf Street in Karewa	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Construction of Gumti road in Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-
Construction of Chelawa Road in Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of Hamman Yero Road in Jimeta	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of LCCN Road to Ganje Gate on Jada Mbulo at Ganje LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220300 - GANYE	-	600,000,000.00	600,000,000.00	-	-	-	-	-	-
Construction of Storm water drains in the State (Ecological Fund Projects)	023400100100 - Ministry of Works and Energy Development	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	1,094,790,213.54	1,200,000,000.00	1,200,000,000.00	68,699,998.61	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
Rehabilitation/Expansion of 3km road (Galadima Aminu Way)	023400100100 - Ministry of Works and Energy Development	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	5,000,000,000.00	8,500,000,000.00	10,700,000,000.00	8,181,421,621.38	670,478,910.00	-	1,005,718,370.00	1,508,577,560.00	4,514,295,930.00
Construction of Kirchinga Road In Michika LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	2,000,000,000.00	3,100,000,000.00	-	1,944,019,110.00	-	2,916,028,670.00	4,374,043,010.00	7,960,550,590.00
Maintenance of Gamu Bridge Ganje Towngo Road	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221900 - TOUNGO	294,896,067.40	300,000,000.00	300,000,000.00	-	-	-	-	-	1,944,019,110.00
Construction of Shuwa Bridge in Madagali LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	-	3,400,000,000.00	3,400,000,000.00	2,191,610,397.93	959,121,090.00	-	1,438,681,640.00	2,158,022,460.00	3,596,704,100.00
Construction of Hyembula Bridge in Madagali LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	-	1,900,000,000.00	1,900,000,000.00	1,430,185,380.10	500,316,930.00	-	750,475,400.00	1,125,713,100.00	2,835,309,590.00
Construction of Maiha Township Roads - 5km. Maiha LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211100 - MAIHA	-	1,000,000,000.00	3,500,000,000.00	1,000,000,000.00	2,223,115,970.00	-	3,334,673,960.00	5,002,010,940.00	8,837,001,830.00
Reconstruction of Internal Roads Army Barracks - 3.5km. Yola North	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	600,000,000.00	2,250,000,000.00	-	1,457,609,960.00	-	2,186,414,940.00	3,279,622,410.00	7,689,153,320.00
Construction of Palam Road in Madagali LGA 9km. Madagali LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	2,000,000,000.00	3,700,000,000.00	-	-	2,331,929,040.00	-	3,497,893,560.00	5,246,840,340.00	10,202,343,860.00
Construction of Storm water drains at Magaji and in Yola South LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20232100 - YOLA SOUTH	300,000,000.00	300,000,000.00	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	4,206,929,040.00
Completion of Marabarban Durne 25km Song LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20231800 - SONG	-	2,600,000,000.00	1,950,000,000.00	-	1,500,000,000.00	-	2,250,000,000.00	3,375,000,000.00	6,125,000,000.00
Completion of Multi-Maiha Road 26Km Maiha LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211100 - MAIHA	-	1,000,000,000.00	750,000,000.00	-	-	-	-	-	1,500,000,000.00
Construction of Road Network at State Polytechnic Yola North	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	600,000,000.00	450,000,000.00	-	1,000,000,000.00	-	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
Construction of Wayam Ring Road in Numan LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221600 - NUMAN	-	600,000,000.00	450,000,000.00	-	-	-	1,000,000,000.00	-	1,000,000,000.00
Construction/Expansion of concrete storm water drain from FGCG to behind the airforce comprehensive secondary school	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	2,900,000,000.00	2,900,000,000.00	2,900,000,000.00	-	-	-	-	-
Consultancy Services for setting up Adamawa State Integrated Energy policy document/implementation and Electrical Act	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70435 - ELECTRICITY	20242200 - STATE WIDE	-	250,000,000.00	250,000,000.00	159,051,570.60	39,762,900.00	-	59,644,350.00	89,466,530.00	149,110,880.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Provision for Retrofitting, Redesign of integrated solar Street light in Adamawa State	023400100100 - Ministry of Works and Energy Development	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70641 - STREET LIGHTING	20242200 - STATE WIDE	-	1,000,000,000.00	750,000,000.00	53,373,962.63	-	-	-	-	39,762,900.00
Reconstruction of Jada-Mbulu-Ganye and Yabbi Bridge in Ganye LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220300 - GANYE	-	300,000,000.00	1,725,000,000.00	-	-	-	-	-	-
Reconstruction of Road Network in MAU Teaching Hospital Yola South	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	400,000,000.00	300,000,000.00	-	1,000,000,000.00	-	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
Construction of Mubi-Gude-Gella Road in Mubi South – 16Km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	4,000,000,000.00	3,500,000,000.00	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	12,250,000,000.00
Construction of Rural Road from Kojoli to Koma with 2 main bridges Mayo Kila and Mayosanche Jada LGA - Leko/Koma Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220800 - JADA	-	48,000,000.00	48,000,000.00	-	-	-	-	-	3,000,000,000.00
Construction of Old Demsa Road to Sabon Layi in Demsa LGA - Demsa Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220100 - DEMSA	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of 18km Road from Kaya, Kubu Kuda to Mbutiku in Madagali LGA - Madagali Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	-	48,000,000.00	48,000,000.00	-	2,500,000,000.00	-	3,750,000,000.00	5,625,000,000.00	9,375,000,000.00
Construction of 30Km Road from Yolde Pate to Yadinim in Fufore LGA - Vere Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230200 - FUFORE	-	48,000,000.00	48,000,000.00	-	-	-	-	-	2,500,000,000.00
Construction of 4.5Km Road Daware Road , Fufore LGA - Fufore Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230200 - FUFORE	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of Nasarawa Jengeng Township Roads (7.05Km) in Mayo Belwa - Nasarawa/Binverri Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221200 - MAYO-BELWA	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of Road from T-Junction in Sabo Gari to St. Gavin Church in Vere in Mayo Belwa - Mayo Belwa Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221200 - MAYO-BELWA	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of Rural Road 6km from Jan Number to Gashala Kofam in Hong LGA - Juba/Gawa Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of 35km Road Bazza to Zah in Michika LGA - Michika Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of T-Junction Road from Gella - Mujara in Mubi South LGA Mubi South Constituency	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of 5.2 Km New Mubi bye-pass Road to Tike in Mubi South LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	1,200,000,000.00	-	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
Construction of 24KM Road from Malha to Mubi in Malha LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211100 - MALHA	-	10,000,000,000.00	-	-	8,992,137,710.00	-	13,488,206,570.00	20,232,309,860.00	36,720,516,430.00
Construction of Weekly Scope Road 3km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	1,000,000,000.00	-	-	-	-	-	-	8,992,137,710.00
Construction of Guyuk Township Roads Phase III - 2.5km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220600 - GUYUK	-	-	-	-	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
Construction of Jada Township Roads - 4.5km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220800 - JADA	-	-	-	-	2,500,000,000.00	-	3,750,000,000.00	5,625,000,000.00	11,375,000,000.00
Construction of Numan Township Roads Phase III - 4km	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221600 - NUMAN	-	-	-	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	13,750,000,000.00
Construction of internal road in Mubi New Tike 2km in Mubi south LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	-	-	-	1,000,000,000.00	-	1,500,000,000.00	2,250,000,000.00	6,750,000,000.00
Construction and Rehabilitation of Electrical Infrastructure from Uba to Madagali and Environs	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70435 - ELECTRICITY	20211000 - MADAGALI	-	-	-	-	1,500,000,000.00	-	2,250,000,000.00	3,375,000,000.00	6,625,000,000.00
Dualization of Jimeta Bye 5km in Yola North LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	-	-	5,500,000,000.00	-	8,250,000,000.00	12,375,000,000.00	22,125,000,000.00
Construction of Internal roads in ADAMAWA State University New Campus Mubi North	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211400 - MUBI NORTH	-	-	-	-	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	13,000,000,000.00
Construction of Dougrie GRA Road network Yola North	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	-	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	13,250,000,000.00
Rehabilitation of Jada Kojoli Road 36Km Jada LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220800 - JADA	-	-	-	-	300,000,000.00	-	450,000,000.00	675,000,000.00	4,125,000,000.00
Solar Street light 7.5km in Yola North LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,175,000,000.00
Construction of Road network and Car Parking in Adamawa State Stadium Yola North	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	-	-	-	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	8,000,000,000.00
Construction of double cell culvert in Jada LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220800 - JADA	-	-	-	-	122,000,000.00	-	183,000,000.00	274,500,000.00	2,457,500,000.00
Construction of 132kv Transmission Towers and Power lines from Wuro Nyagandi to Gulak Madagali LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	-	-	-	-	-	-	-	-	122,000,000.00
Construction of 4 span Bridge across River Betso in Mubi North LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211400 - MUBI NORTH	-	-	-	-	1,000,000,000.00	-	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
Construction of 132kv Transmission Towers and Power lines from Wuro Nyagandi to Gulak	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	-	-	-	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	12,250,000,000.00
Construction of 4 span Bridge across River Biso in Mubi North LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211400 - MUBI NORTH	-	-	-	-	-	-	-	-	3,000,000,000.00
Construction of Chikila Road 8.4km in Guyuk LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220600 - GUYUK	-	-	-	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
Construction of Hildi Road in Hong LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	4,000,000,000.00	-	6,000,000,000.00	9,000,000,000.00	18,000,000,000.00
Construction of Jabbi Lamba - Tambo Road 27km in Girei LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230400 - GIREI	-	-	-	-	-	-	-	-	4,000,000,000.00
Construction of Double cell culvert Jada LGA (GDP Jada)	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220800 - JADA	-	-	-	-	122,000,000.00	-	183,000,000.00	274,500,000.00	457,500,000.00
Construction of Jabbi Lamba - Tambo Road 27km and 3No. Bridges in Girei LGA	023400100100 - Ministry of Works and Energy Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230400 - GIREI	-	-	-	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	11,372,000,000.00
Maintenance, overhaul and repairs of machines and Equipment	023400400100 - Adamawa State Road Maintenance Agency	23030139 - REHABILITATION/REPAIRS-PLANTS AND EQUIPMENTS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	3,000,000,000.00
Rehabilitation/Maintenance of state Roads	023400400100 - Adamawa State Road Maintenance Agency	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	100,000,000.00	50,000,000.00	-	-	-	-	-	-
Contruction of Kiri Holiday Resort	023600100100 - Ministry of Culture and Tourism	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20221700 - SHELLENG	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Renovation of Arts Theater Auditorium	023600100100 - Ministry of Culture and Tourism	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20232000 - YOLA NORTH	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Rehabilitation of State Capital Amusement Park, Yola North LGA	023600100100 - Ministry of Culture and Tourism	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20232000 - YOLA NORTH	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Renovation of Jimeta awareness park Yola North Lga	023600100100 - Ministry of Culture and Tourism	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70821 - CULTURAL SERVICES	20232000 - YOLA NORTH	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-
Renovation of Numan Motel, Numan LGA	023600100100 - Ministry of Culture and Tourism	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20221600 - NUMAN	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Development of Tourism master plan Yola North	023600100100 - Ministry of Culture and Tourism	23050101 - RESEARCH AND DEVELOPMENT	70821 - CULTURAL SERVICES	20232000 - YOLA NORTH	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-
Rehabilitation of Sukur world heritage, Madagali LGA	023600100100 - Ministry of Culture and Tourism	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20211000 - MADAGALI	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-
Construction of Adamawa State Amusement Park, Yola North LGA	023600100100 - Ministry of Culture and Tourism	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20232000 - YOLA NORTH	-	-	5,128,702,700.00	3,478,286,130.07	2,150,416,510.00	-	3,225,624,770.00	4,838,437,160.00	8,064,061,930.00
Construction of Hall of Fame Museum Complex at Yola	023600300100 - Adamawa State Agency for Museum and Monuments (ASAMM)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20232000 - YOLA NORTH	-	22,000,000.00	22,000,000.00	-	-	-	-	-	2,150,416,510.00
Construction of 3No. Palace Museum at Mubi, Ganye and Numan	023600300100 - Adamawa State Agency for Museum and Monuments (ASAMM)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	24,000,000.00	24,000,000.00	-	-	-	-	-	-
Purchase of Artifact/Antiquities	023600300100 - Adamawa State Agency for Museum and Monuments (ASAMM)	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Construction of 1NO Block of SNO Offices with WASH facilities at H/quarter	023600300100 - Adamawa State Agency for Museum and Monuments (ASAMM)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	12,000,000.00	12,000,000.00	-	-	-	-	-	-
Construction of administrative block at head quarter	023600400100 - Arts Council	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Renovation of closed theater auditorium at head quarter	023600400100 - Arts Council	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Renovation of council offices at head quarter	023600400100 - Arts Council	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Renovation of open theater at head quarter	023600400100 - Arts Council	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-
Construction of public toilet at head quarter	023600400100 - Arts Council	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Renovation of Yola International Hotel (including Furnishings)	023605200100 - Hotel and Tourism Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70473 - TOURISM	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Construction of 50 Bedroom Mubi Hotel : preliminary works, site acquisition survey, design/BQ preparation , IEA report Preparation	023605200100 - Hotel and Tourism Board	23020128 - OTHER CONSTRUCTION	70473 - TOURISM	20211400 - MUBI NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of international peace park at pella Junction Hong, preliminary works, site acquisition survey, Design /BQ preparation, IEA report preparation	023605200100 - Hotel and Tourism Board	23020124 - CONSTRUCTION OF MARKETS/PARKS	70473 - TOURISM	20230700 - HONG	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Purchase Of 3 No. HP Desktop Computers (Core i5) in the State	023605200100 - Hotel and Tourism Board	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	10,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase Of 3 No Toyota Hilux 4.0 (2024 model), Yola North Lga	023605200100 - Hotel and Tourism Board	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20232000 - YOLA NORTH	-	150,000,000.00	10,000,000.00	-	-	-	-	-	-
Renovation of Numan Motel Numan LGA	023605200100 - Hotel and Tourism Board	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70473 - TOURISM	20221600 - NUMAN	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-
Renovation of Catering Rest House in Ganye LGA	023605200100 - Hotel and Tourism Board	23030103 - REHABILITATION / REPAIRS - HOUSING	70473 - TOURISM	20220300 - GANYE	-	15,000,000.00	5,000,000.00	-	-	-	-	-	-
Construction of Amusement park in Gulak, Madagali LGA	023605200100 - Hotel and Tourism Board	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70133 - OTHER GENERAL SERVICES	20211000 - MADAGALI	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase of Office Furniture for Hotel and Tourism furnishing in the State Capital Yola North LGA	023605200100 - Hotel and Tourism Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	-	80,000,000.00	10,000,000.00	-	-	-	-	-	-
Renovation of Catering Rest House in Song LGA	023605200100 - Hotel and Tourism Board	23030103 - REHABILITATION / REPAIRS - HOUSING	70473 - TOURISM	20231800 - SONG	-	15,000,000.00	2,000,000.00	-	-	-	-	-	-
Purchase and Installation of Laboratory Equipments and Other medical Items for Medical Students at Modibbo Adama University Teaching Hospital (Adamawa State Government Sponsor)	023800100100 - Ministry of Budget and Economic Planning	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	20232100 - YOLA SOUTH	-	-	304,374,595.00	-	-	-	-	-	42,000,000.00
Purchase and Installation of ICT Infrastructure for the Digitalisation of e-Budgeting in the State	023800100100 - Ministry of Budget and Economic Planning	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20242200 - STATE WIDE	-	-	150,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	562,500,000.00
Provision to support the implementation of Fiscal Transparency (GCP)	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	-	-	60,000,000.00	-	90,000,000.00	-	135,000,000.00	375,000,000.00
Preparation of Citizen Budget	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	-	-	50,000,000.00	-	75,000,000.00	-	112,500,000.00	247,500,000.00
Purchase of Office Furnitures to Ministry of Budget and Economic Planning to furnish Budget Examiners, Analyst & ICT Offices	023800100100 - Ministry of Budget and Economic Planning	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	157,500,000.00	57,500,000.00	-	57,500,000.00	-	86,250,000.00	129,375,000.00	265,625,000.00
Provision of office equipment for the coordination of Nutrition Support Programme in the State	023800100100 - Ministry of Budget and Economic Planning	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	721,350,000.00	100,218,400.00	-	50,000,000.00	50,000,000.00	75,000,000.00	112,500,000.00	245,000,000.00
Provision to Develop and coordinate State Economic, Social Development Plans and Policies including Collaboration with National and International partners in Planning Issues (Plans & Policies Devel)	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	105,000,000.00	55,000,000.00	-	55,000,000.00	-	82,500,000.00	123,750,000.00	256,250,000.00
Provision for Coordination of Economic Development activities with National and International Cooperation/partners	023800100100 - Ministry of Budget and Economic Planning	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	157,500,000.00	57,500,000.00	-	57,500,000.00	-	86,250,000.00	129,375,000.00	270,625,000.00
Provision for State Development Plan - Coordination and Programme Support	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	52,500,000.00	52,500,000.00	-	52,500,000.00	-	78,750,000.00	118,125,000.00	254,375,000.00
Purchase of Accounting/Budget software - JACRES Programme	023800100100 - Ministry of Budget and Economic Planning	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	105,000,000.00	55,000,000.00	-	55,000,000.00	-	82,500,000.00	123,750,000.00	258,750,000.00
Provision for Annual Evaluation MDAs of Service Charter	023800100100 - Ministry of Budget and Economic Planning	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	31,500,000.00	31,500,000.00	-	31,500,000.00	-	47,250,000.00	70,875,000.00	173,125,000.00
Research and Analysis of Adamawa State GDP	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	126,000,000.00	6,000,000.00	-	6,000,000.00	-	9,000,000.00	13,500,000.00	54,000,000.00
Provision for Preparation of State Medium - Term Sector Strategy (MTSS)	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	21,000,000.00	21,000,000.00	6,815,000.00	21,000,000.00	-	31,500,000.00	47,250,000.00	84,750,000.00
Capacity Building for Ministry of Budget and Economic Planning on state project Monitoring	023800100100 - Ministry of Budget and Economic Planning	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	2,490,000.00	84,000,000.00	84,000,000.00	-	84,000,000.00	-	126,000,000.00	189,000,000.00	336,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Provision for Quarterly MDA Budget reviewed meetings / performance and report	023800100100 - Ministry of Budget and Economic Planning	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	52,500,000.00	52,500,000.00	-	52,500,000.00	-	78,750,000.00	118,125,000.00	280,875,000.00
Provision for Preparation of State Fiscal Strategy Paper(FSP)	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	21,000,000.00	21,000,000.00	-	21,000,000.00	-	31,500,000.00	47,250,000.00	131,250,000.00
Provision for Preparation of State Annual Budgets	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	84,000,000.00	84,000,000.00	15,000,000.00	84,000,000.00	-	126,000,000.00	189,000,000.00	336,000,000.00
Provision for Update and Printing of State Development plan	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	42,000,000.00	42,000,000.00	-	-	-	-	-	84,000,000.00
Provision for the conduct of Citizens engagement town Hall Meetings	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	73,000,000.00	73,000,000.00	10,000,000.00	73,000,000.00	-	109,500,000.00	164,250,000.00	273,750,000.00
Contingency Funds For capital Expenditure in the State	023800100100 - Ministry of Budget and Economic Planning	23050112 - CONTINGENCY FUND FOR CAPITAL EXPENDITURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	8,655,006,100.00	3,199,625,405.00	-	-	-	-	-	73,000,000.00
Provision for the Preparation of Long Term/Short term Development Plans	023800100100 - Ministry of Budget and Economic Planning	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	42,000,000.00	-	63,000,000.00	94,500,000.00	157,500,000.00
Purchase of Office Equipment in the Executive Chairman of ASPC in the State	023800200100 - Adamawa State Planning Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	-	-	-
Renovation of Adamawa State Planning Commission Office in the State	023800200100 - Adamawa State Planning Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	-	-	-
Provision for Webel Subscription and upgrade - ASPC	023800200100 - Adamawa State Planning Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	2,528,437.50	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Provision for Food and Nutrition coordination in the State	023800200100 - Adamawa State Planning Commission	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	95,000,000.00
Provision for Annual Evaluation of MDAs Service Charter	023800200100 - Adamawa State Planning Commission	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	9,470,000.00	15,000,000.00	15,000,000.00	-	-	-	-	-	20,000,000.00
Provision for the conduct of Research and Analysis of Adamawa State GDP	023800200100 - Adamawa State Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	5,000,000.00	-	-	-	-	-	-	-	-
Purchase of policy document for Gender base violence - UNFPA	023800200100 - Adamawa State Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	55,000,000.00	-	82,500,000.00	123,750,000.00	206,250,000.00
Development of policy document for Children - UNICEF	023800200100 - Adamawa State Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	55,000,000.00
Monitoring and Evaluation of on-going State Projects and new projects in the Approved budget	023800200100 - Adamawa State Planning Commission	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20232000 - YOLA NORTH	7,000,000.00	20,000,000.00	20,000,000.00	1,120,000.00	15,000,000.00	-	22,500,000.00	33,750,000.00	56,250,000.00
Provision for Update and Printing of State Development plan	023800200100 - Adamawa State Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	5,900,000.00	20,000,000.00	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	90,000,000.00
Provision for Citizen Led Project Monitoring and Transparency (Eyes and Ears Open Governance)	023800200100 - Adamawa State Planning Commission	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	2,000,000.00	40,000,000.00	40,000,000.00	10,390,284.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Preparation of State Annual Capital Budgets	023800200100 - Adamawa State Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	20,000,000.00
Provision to Support for NGCARES Projects (SCCU/SCSC)	023800200100 - Adamawa State Planning Commission	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	112,500,000.00
Provision of Support for National Council of Development Planning(CoP (annual) Yola North LGA	023800200100 - Adamawa State Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20232000 - YOLA NORTH	-	20,000,000.00	10,000,000.00	-	-	-	-	-	30,000,000.00
Monitoring and Evaluation for Nutrition 774 Multisectorial Coordination	023800200100 - Adamawa State Planning Commission	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20232000 - YOLA NORTH	-	-	-	-	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	75,000,000.00
Capacity Building for officer in SBS and PRS in State	023800400100 - Adamawa State Bureau of Statistics	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	45,000,000.00	67,500,000.00	132,500,000.00
Purchase of 52No. Computer Aided Personal Interview (CAPI) T in the State	023800400100 - Adamawa State Bureau of Statistics	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	30,000,000.00
Computerization of State Operations (Human Resource Managem	023800400100 - Adamawa State Bureau of Statistics	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	5,500,000.00	5,500,000.00	-	3,000,000.00	-	4,500,000.00	6,750,000.00	11,250,000.00
Design and Preliminary work at the SBS Headquarters	023800400100 - Adamawa State Bureau of Statistics	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	22,000,000.00	22,000,000.00	-	-	-	-	-	3,000,000.00
Purchase of Internet facilities and subscription (GSM Platf	023800400100 - Adamawa State Bureau of Statistics	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	1,650,000.00	1,650,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	7,500,000.00
Purchase of hardware accessories for Data Bank/Data	023800400100 - Adamawa State Bureau of Statistics	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	5,750,000.00	5,750,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	20,750,000.00
Production of Statistical Publications	023800400100 - Adamawa State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	42,000,000.00	42,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	42,500,000.00
Research, development and methodology in new and existing file	023800400100 - Adamawa State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	11,599,240.00	21,000,000.00	21,000,000.00	13,900,500.00	25,000,000.00	-	37,500,000.00	56,250,000.00	103,750,000.00
Design and development of ASBS official website	023800400100 - Adamawa State Bureau of Statistics	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	5,100,000.00	5,100,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	32,500,000.00
Purchase of 15No. Desktop and 30No. Laptop computers for ASBS State Capital	023800400100 - Adamawa State Bureau of Statistics	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	77,000,000.00
Renovation of State Bureau of Statistics Office	023800400100 - Adamawa State Bureau of Statistics	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	4,000,000.00	-	6,000,000.00	9,000,000.00	35,000,000.00
Purchase of 40No. Computer Aided Personal Interview (CAPI) T in the State	023800400100 - Adamawa State Bureau of Statistics	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	9,300,000.00	9,300,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	41,500,000.00
Leasing of assorted software application for data collection and analysis (ASBS) Headquarters state capital	023800400100 - Adamawa State Bureau of Statistics	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	10,280,000.00	10,280,000.00	-	4,000,000.00	-	6,000,000.00	9,000,000.00	25,000,000.00
Capacity Building for officer in SBS and PRS in MDAs	023800400100 - Adamawa State Bureau of Statistics	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	10,500,000.00	10,500,000.00	9,140,000.00	-	-	-	-	-
Conduct of Statistical surveys	023800400100 - Adamawa State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	160,000,000.00	160,000,000.00	-	40,000,000.00	-	60,000,000.00	90,000,000.00	154,000,000.00
Provision of LAN / Wireless Networking of SBSHQ and zonal offices State wide	023800400100 - Adamawa State Bureau of Statistics	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	7,000,000.00	7,000,000.00	-	3,000,000.00	-	4,500,000.00	6,750,000.00	51,250,000.00
Design and preliminary work on 9No. Blocks of zonal Statistical offices with 7No. Offices each in the 3 Senatorial district in the State	023800400100 - Adamawa State Bureau of Statistics	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	6,300,000.00	6,300,000.00	-	-	-	-	-	3,000,000.00
Conducting State Gross Domestic Product (SGDP) including State Labour Force Bureau (SLFS)	023800400100 - Adamawa State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	85,100,000.00	85,100,000.00	-	25,000,000.00	-	37,500,000.00	56,250,000.00	93,750,000.00
Formation and Bi-annual State Consultative Committee on Statistics (SCCS) Meetings in the State	023800400100 - Adamawa State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20232000 - YOLA NORTH	-	13,000,000.00	13,000,000.00	-	-	-	-	-	25,000,000.00
Construction of database cloud computing service for data collection e.g Kobocollect toolbook, and Survey Solution, Yola North	023800400100 - Adamawa State Bureau of Statistics	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20232000 - YOLA NORTH	-	4,800,000.00	4,800,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	7,500,000.00
Provision for Preparation of annual report on the activities of the Commission	025000100100 - Fiscal Responsibility Commission	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	70,000,000.00	70,000,000.00	2,560,000.00	10,000,000.00	-	15,000,000.00	22,500,000.00	39,500,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Establishment of ICT centre (Headquarter)	025000100100 - Fiscal Responsibility Commission	23020127 - CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	8,500,000.00	70,000,000.00	70,000,000.00	-	-	-	-	-	10,000,000.00
Capacity building for members/staff/CSOs, QPS etc.	025000100100 - Fiscal Responsibility Commission	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	120,000,000.00	120,000,000.00	3,330,000.00	60,000,000.00	-	90,000,000.00	135,000,000.00	225,000,000.00
Monitoring and Evaluation of the Implementation of State/Loc	025000100100 - Fiscal Responsibility Commission	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	20242200 - STATE WIDE	-	270,000,000.00	270,000,000.00	4,965,758.00	50,000,000.00	-	75,000,000.00	112,500,000.00	247,500,000.00
Provision of 3No. of office toilet for permanent council members	025000100100 - Fiscal Responsibility Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	55,000,000.00	55,000,000.00	-	-	-	-	-	50,000,000.00
Provision for Development of template for Implementation of FRL at LGA's	025000100100 - Fiscal Responsibility Commission	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Establishment of 1No. Offices in each Senatorial Zones in the State	025000100100 - Fiscal Responsibility Commission	23010146 - PURCHASE OF ICT EQUIPMENTS	70112 - FINANCIAL AND FISCAL AFFAIRS	20242200 - STATE WIDE	-	80,000,000.00	10,000,000.00	-	-	-	-	-	-
Development of Soil /Water Laboratory in the State	025200100100 - Ministry of Water Resources	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	7,500,000.00
Estab/React of 34No Hydro Gauge Stations on 9 Rivers in State	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70435 - ELECTRICITY	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	9,500,000.00
Enrol. Services to Water Users Assoc. for Dry Season Farm in the State	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	9,500,000.00
Procurement of Irrigation Water Pumps for dry Season farmers	025200100100 - Ministry of Water Resources	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	160,000,000.00	160,000,000.00	-	-	-	-	-	2,000,000.00
Provision for Water Sector Policy Support and Development(Quarterly consultancy)	025200100100 - Ministry of Water Resources	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Gearing of Water Service Delivery (Bridging gaps in Public water)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	784,393,227.90	1,200,000,000.00	1,135,000,000.00	299,145,957.35	227,738,920.00	-	341,608,380.00	512,412,570.00	854,020,950.00
Construction of 1No Small Earth Dams in lukumto in Demsa	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220100 - DEMSA	-	700,000,000.00	700,000,000.00	-	90,000,000.00	-	135,000,000.00	202,500,000.00	565,238,920.00
Completion of the construction of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc - Covid-19 Pandemic	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	200,000,000.00	200,000,000.00	-	-	-	-	-	90,000,000.00
Construction of Michika Town Dam Michika LGA	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211300 - MICHIKA	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Provision for Water and Sanitation and Hygiene WASH Coordination Activities	025200100100 - Ministry of Water Resources	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20220100 - DEMSA	-	20,000,000.00	20,000,000.00	8,178,000.00	-	-	-	-	10,000,000.00
Rehabilitation and Expansion Pakka Earth dam	025200100100 - Ministry of Water Resources	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20211100 - MAIHA	-	70,000,000.00	70,000,000.00	43,965,249.99	-	-	-	-	-
Expansion of Water Scheme in Gulak, Madagali LGA	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211000 - MADAGALI	24,691,800.00	300,000,000.00	365,000,000.00	145,662,702.81	-	-	-	-	-
Drilling of 10No. Boreholes in Malha LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211100 - MAIHA	-	-	100,000,000.00	39,991,480.00	-	-	-	-	-
Construction of 10 No observatory wells in benue river banks in the State	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	100,000,000.00	20,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	18,750,000.00
Drilling of 6No. Boreholes in Fufure/Gurin in Fufure LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230200 - FUFURE	-	-	60,000,000.00	23,994,811.00	-	-	-	-	5,000,000.00
Drilling of 10No. Boreholes in Michika LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211300 - MICHIKA	-	-	100,000,000.00	39,993,613.76	-	-	-	-	-
Drilling of 3No. Boreholes in Jada/Mbulo Jada LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220800 - JADA	-	-	30,000,000.00	11,988,238.80	-	-	-	-	-
Drilling of 10No. Boreholes in Demsa LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220100 - DEMSA	-	-	100,000,000.00	39,993,423.32	-	-	-	-	-
Drilling of 5No. Boreholes in Yola North LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232000 - YOLA NORTH	-	-	50,000,000.00	19,993,694.00	-	-	-	-	-
Distribution Water Network for Mallamre Quarters in Yola North	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232000 - YOLA NORTH	-	20,000,000.00	10,000,000.00	-	-	-	-	-	-
Provision and upgrade of water Booster Stations from Gude to Gella in Mubi South	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211500 - MUBI SOUTH	-	600,000,000.00	100,000,000.00	-	90,000,000.00	-	135,000,000.00	202,500,000.00	337,500,000.00
Provision and Upgrading of Mayo Belwa water Scheme in Mayo Belwa	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221200 - MAYO-BELWA	-	500,000,000.00	100,000,000.00	-	90,000,000.00	-	135,000,000.00	202,500,000.00	427,500,000.00
Reticulation of Pipeline, Distribution/Rehabilitation and Solarization Mubi Treatment Plan	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211400 - MUBI NORTH	-	900,000,000.00	400,000,000.00	-	90,000,000.00	-	135,000,000.00	202,500,000.00	427,500,000.00
Provision of Sustainable Power for Irrigation in the State (SPIN)	025200100100 - Ministry of Water Resources	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	300,000,000.00	100,000,000.00	-	-	-	-	-	90,000,000.00
Feasibility studies and construct of yinagu small earth Dam in Gulak Madagali	025200100100 - Ministry of Water Resources	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70631 - WATER SUPPLY	20211000 - MADAGALI	-	1,000,000,000.00	400,000,000.00	-	90,000,000.00	-	135,000,000.00	202,500,000.00	337,500,000.00
Drilling of 10No. Boreholes in Verre in Fufure LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230200 - FUFURE	-	-	100,000,000.00	39,987,746.78	-	-	-	-	90,000,000.00
Drilling of 10No. Boreholes in Girei LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	-	100,000,000.00	39,999,191.91	-	-	-	-	-
Drilling of 10No. Boreholes in Yola South LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232100 - YOLA SOUTH	-	-	100,000,000.00	39,919,372.60	-	-	-	-	-
Drilling of 10No. Boreholes in Gombi LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230500 - GOMBI	-	-	100,000,000.00	38,882,764.80	-	-	-	-	-
Drilling of 10No. Boreholes in Uba/Gaye Hong LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230700 - HONG	-	-	100,000,000.00	39,991,582.28	-	-	-	-	-
Drilling of 10No. Boreholes in Loko/Koma Jada LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220800 - JADA	-	-	100,000,000.00	39,996,389.44	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Drilling of 7No. Boreholes in Madagali LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211000 - MADAGALI	-	-	70,000,000.00	27,985,853.60	-	-	-	-	-
Drilling of 7No. Boreholes in Nasarawa/Binyeri Mayo Belwa LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221200 - MAYO-BELWA	-	-	70,000,000.00	26,747,242.80	-	-	-	-	-
Drilling of 7No. Boreholes in Mayo Belwa LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221200 - MAYO-BELWA	-	-	70,000,000.00	25,984,489.70	-	-	-	-	-
Drilling of 5No. Boreholes in Mubi North LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211400 - MUBI NORTH	-	-	50,000,000.00	19,988,069.00	-	-	-	-	-
Drilling of 5No. Boreholes in Song LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20231800 - SONG	-	-	50,000,000.00	19,785,629.10	-	-	-	-	-
Drilling of 10No. Borehole in Toungo LGA (HOA)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221900 - TOUNGO	-	-	100,000,000.00	39,996,307.74	-	-	-	-	-
Drilling of 6No. solar powered boreholes at Demsa LGA (GDP Demsa)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220100 - DEMSA	-	-	-	-	232,000,000.00	-	348,000,000.00	522,000,000.00	870,000,000.00
Rehabilitation of Water Board boreholes and water reticulation at Gereng (GDP Girei)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	-	-	49,979,219.00	-	-	74,968,830.00	112,453,250.00	419,422,080.00
Drilling of 2N0. Solar Boreholes at Ghejawa and Mbirizhewa Villages in Michika LGA	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211300 - MICHIKA	-	-	-	-	-	-	-	-	49,979,219.00
Solar borehole at GDSS Koh (GDP Girei)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	-	-	-	31,109,938.00	-	46,664,910.00	69,997,370.00	116,662,280.00
Drilling of Solar boreholes and water reticulation at Balali (GDP Girei)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	-	-	34,369,000.00	-	-	51,553,500.00	77,330,250.00	159,993,688.00
Drilling of Solar boreholes and water reticulation at Kwaha Madon in Koh (GDP Girei)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	-	-	17,300,000.00	-	-	25,950,000.00	38,925,000.00	99,244,000.00
Drilling of 3hand pump Boreholes in No'ine and Fawaire (GDP Girei)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	-	-	17,296,000.00	-	-	25,944,000.00	38,916,000.00	82,160,000.00
Drilling of 2 solar powered at Kangling and No'ine (GDP Girei)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	-	-	62,219,876.00	-	-	93,329,820.00	139,994,730.00	250,620,550.00
Drilling of Solar powered boreholes in Gombi LGA (GDP Gombi)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230500 - GOMBI	-	-	-	100,000,000.00	-	-	150,000,000.00	225,000,000.00	437,219,876.00
Drilling of Hand pumps boreholes (GDP Gombi)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230500 - GOMBI	-	-	-	100,000,000.00	-	-	150,000,000.00	225,000,000.00	475,000,000.00
Drilling of 2 No. Solar boreholes at Jada LGA (GDP Jada)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220800 - JADA	-	-	-	120,000,000.00	-	-	180,000,000.00	270,000,000.00	550,000,000.00
Drilling of 5 No. handpumps Boreholes at Jada LGA (GDP Jada)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220800 - JADA	-	-	-	125,000,000.00	-	-	187,500,000.00	281,250,000.00	588,750,000.00
Provision of 18 hand pumps (GDP Jada)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220800 - JADA	-	-	-	72,000,000.00	-	-	108,000,000.00	162,000,000.00	395,000,000.00
Drilling of 4 Solar boreholes in Mayo belwa LGA (GDP Mayo-Belwa)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221200 - MAYO-BELWA	-	-	-	160,000,000.00	-	-	240,000,000.00	360,000,000.00	672,000,000.00
Drilling of 4 hand pumps Boreholes Mayo Belwa (GDP Mayo-Belwa)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221200 - MAYO-BELWA	-	-	-	40,000,000.00	-	-	60,000,000.00	90,000,000.00	310,000,000.00
Drilling of 3 solar power boreholes (GDP Michika)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211300 - MICHIKA	-	-	-	120,000,000.00	-	-	180,000,000.00	270,000,000.00	490,000,000.00
Drilling of 22 hand pumps (GDP Michika)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211300 - MICHIKA	-	-	-	88,000,000.00	-	-	132,000,000.00	198,000,000.00	450,000,000.00
Drilling of 2N0. Solar Boreholes at Ghejawa and Mbirizhewa Villages in Michika LGA (GDP Michika)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211300 - MICHIKA	-	-	-	80,000,000.00	-	-	120,000,000.00	180,000,000.00	388,000,000.00
Drilling of 15N0. Hand Pumps Boreholes Located Selected Wards in Michika LGA (GDP Michika)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211300 - MICHIKA	-	-	-	70,000,000.00	-	-	105,000,000.00	157,500,000.00	342,500,000.00
Construction of Minidam for Mubi Treatment Plant (GDP Mubi North)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211400 - MUBI NORTH	-	-	-	300,000,000.00	-	-	450,000,000.00	675,000,000.00	1,195,000,000.00
Drilling of 2No. Solar powered boreholes at Numan LGA (GDP Numan)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221600 - NUMAN	-	-	-	100,000,000.00	-	-	150,000,000.00	225,000,000.00	675,000,000.00
Drilling of 4 No. Solar borehole in Shelling LGA (GDP Shelling)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221700 - SHELLENG	-	-	-	160,000,000.00	-	-	240,000,000.00	360,000,000.00	700,000,000.00
Drilling of 4 No. hand pumps Boreholes in Shelling LGA (GDP Shelling)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221700 - SHELLENG	-	-	-	40,000,000.00	-	-	60,000,000.00	90,000,000.00	310,000,000.00
Dumne Water Supply Son LGA (GDP Song)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20231800 - SONG	-	-	-	490,000,000.00	-	-	735,000,000.00	1,102,500,000.00	1,877,500,000.00
Construction 2 Solar boreholes at Timbo and Nanyena. (GDP Toungo)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221900 - TOUNGO	-	-	-	50,000,000.00	-	-	75,000,000.00	112,500,000.00	677,500,000.00
Drilling of 6N0.solar powered borehole in Yola South LGA (GDP Yola-South)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232100 - YOLA SOUTH	-	-	-	220,000,000.00	-	-	330,000,000.00	495,000,000.00	875,000,000.00
Construction of 10N0. handpump borehole in Yola South LGA (GDP Yola-South)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232100 - YOLA SOUTH	-	-	-	80,000,000.00	-	-	120,000,000.00	180,000,000.00	520,000,000.00
Completion of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc -Covid-19 Pandemic	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	20230400 - GIREI	-	-	-	49,000,000.00	-	-	73,500,000.00	110,250,000.00	263,750,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Provision and upgrade of Jada Township Water Supply	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220800 - JADA	-	-	-	-	90,000,000.00	-	135,000,000.00	202,500,000.00	386,500,000.00
Construction of Kuna Dam in Maiha LGA	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	20211100 - MAIHA	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	465,000,000.00
Rehab./Expan. of 6 No. Irr Schemes within the state	025200100100 - Ministry of Water Resources	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	137,500,000.00
Provision of solar powered borehole to 5 selected schools with high water scarcity across the 21 LGAs	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	85,000,000.00
Procurement of geophysical equipment TERAMETER SAS 4000 LS	025200100100 - Ministry of Water Resources	23010143 - PURCHASE OF DRILLING EQUIPMENTS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	20,000,000.00
Feasibility studies for the constructn of Kwaja Dam in Mubi South	025200100100 - Ministry of Water Resources	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20211500 - MUBI SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Feasibility study for the constructn of Yagbab Dam in Mayo Belwa LGA	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	20221200 - MAYO-BELWA	-	-	-	-	-	-	-	-	50,000,000.00
NUT.1.FNS. Procurement of Irrigation water Pumps for dry Season farmers	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	20221200 - MAYO-BELWA	-	-	-	-	40,000,000.00	40,000,000.00	60,000,000.00	90,000,000.00	150,000,000.00
NUT.1.FNS. Provision of Sustainable Power for Irrigation in the State (SPIN)	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	20221200 - MAYO-BELWA	-	-	-	-	200,000,000.00	200,000,000.00	300,000,000.00	450,000,000.00	790,000,000.00
NUT.1.WASH. Provision for Water and Sanitation and Hygiene WASH Coordination Activities	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	20221200 - MAYO-BELWA	-	-	-	-	10,000,000.00	10,000,000.00	15,000,000.00	22,500,000.00	237,500,000.00
Expansion and sustainability of Magar Irrigation scheme by 50 hectares	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	10,000,000.00
Procurement of Water T/Chemicals	025210200100 - Adamawa State Water Board	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	63,201,123.50	350,110,000.00	200,110,000.00	101,138,932.00	203,128,370.00	-	304,692,560.00	457,038,840.00	761,731,400.00
Development of Urban water schemes (Rehab. of Y1, Jmt & Nm T/P)	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	26,353,441.00	771,804,500.00	491,804,500.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	578,128,370.00
Dredging/Dessilating of 4 Treatment Plant Intakes	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	80,000,000.00	80,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	175,000,000.00
Rehabilitation of 50No. of Bohole/ replacement of damage pipeline in the state	025210200100 - Adamawa State Water Board	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	425,000,000.00	550,000,000.00	14,610,888.99	302,000,000.00	-	453,000,000.00	679,500,000.00	1,152,500,000.00
Retculatoin/ distribution of pipeline network in mubi district	025210200100 - Adamawa State Water Board	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20211400 - MUBI NORTH	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	377,000,000.00
provision for monitoring of Water, Sanitation, & Hygen (WASH) activities	025210200100 - Adamawa State Water Board	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	20242200 - STATE WIDE	300,000.00	50,000,000.00	50,000,000.00	3,600,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Provision for Emergency intervention in urban water supply	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	3,637,202.50	200,000,000.00	100,000,000.00	3,100,000.00	855,000,000.00	-	1,282,500,000.00	1,923,750,000.00	3,226,250,000.00
Purchase of New Drilling Rig and Accessories	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	29,249,000.00	390,100,000.00	190,100,000.00	-	-	-	-	-	855,000,000.00
Renovation of Water Board offices and Fencing	025210200100 - Adamawa State Water Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	54,110,000.00	54,110,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Conduct of Customer Enumeration in the 21 LGAs of Adamawa State	025210200100 - Adamawa State Water Board	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	23,100,000.00	3,100,000.00	-	18,000,000.00	-	27,000,000.00	40,500,000.00	87,500,000.00
Purchase/Supply of 500 No. Prepaid Water metres in the State	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	430,000,000.00	130,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	93,000,000.00
Provision of ICT Infrastructures at Water Board Headquarter automation, Yola North	025210200100 - Adamawa State Water Board	23010146 - PURCHASE OF ICT EQUIPMENTS	70631 - WATER SUPPLY	20232000 - YOLA NORTH	-	38,100,000.00	8,100,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	76,250,000.00
Provision of 22No 6" Boreholes with complete 11kw pump, solarized and reticulation network each in the State	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	1,195,000,000.00	50,000,000.00	90,059,156.00	-	-	-	-	15,000,000.00
Provision of 3No 6" Boreholes with complete 7.5kw pump each, solarized and 3km reticulation network each at Yola South LGA	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232100 - YOLA SOUTH	-	105,000,000.00	25,000,000.00	5,000,000.00	65,000,000.00	-	97,500,000.00	146,250,000.00	243,750,000.00
Provision of ABEM SAS 4000 Terrameter, 2ND Water Level Sounder 200m Long Yola North	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232100 - YOLA SOUTH	-	38,000,000.00	18,000,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	121,250,000.00
Provision of 4ND 8" Boreholes with complete 11kw pump, solarized and 3km reticulation network at Girei LGA	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	140,000,000.00	40,000,000.00	27,400,000.00	-	-	-	-	15,000,000.00
Upgrade of Bekaji Water supply scheme Yola North LGA	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232000 - YOLA NORTH	-	-	-	-	220,000,000.00	-	330,000,000.00	495,000,000.00	825,000,000.00
Upgrade of Urban water schemes across the state	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221200 - MAYO-BELWA	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	295,000,000.00
Rehabilitation of Water facilities in the State	025210200100 - Adamawa State Water Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221200 - MAYO-BELWA	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	115,000,000.00
Rehabilitation of 80No. Broken down Hand Pump Boreholes-Covid-19 Pandemic	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	83,600,000.00	83,600,000.00	-	-	-	-	-	-
Establishment of WASHCOMS in 100 Communities in the state-Covid-19 Pandemic	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Emergency respond on COVID 19 and other related outbreaks, Prevention and control in affected Rural communities.	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23040105 - WATER POLLUTION PREVENTION & CONTROL	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	85,000,000.00
Provision of 210 VIP Latrines in Schools and Clinics -Covid-19 Pandemic	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	134,700,000.00	34,700,000.00	-	-	-	-	-	-
Provision of 105No. Hand Pump Bore/Holes in Communities of insurgency affected LGA's	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	12,244,957.19	15,000,000.00	15,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	395,000,000.00
Triggerring of 100 communities in CLTs-Covid-19 Pandemic	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	10,374,000.00	10,374,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	137,500,000.00
Construction of 2 No. Boholes in Banjiram Guyuk LGA	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	32,100,000.00	32,100,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	85,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Training of 105 Village Level Operation and Maintenance (VLO)	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	24,600,000.00	24,600,000.00		15,150,000.00	-	22,725,000.00	34,087,500.00	76,812,500.00
Provision of 14No. Solar Power Boreholes in Rural Areas-Covid-19 Pandemic	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	7,350,000.00	7,350,000.00		10,000,000.00	-	15,000,000.00	22,500,000.00	52,650,000.00
contruction of 3No. of protected hand dug wells in some communities	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	4,320,000.00	4,320,000.00		5,000,000.00	-	7,500,000.00	11,250,000.00	28,750,000.00
Provision of water supply through GCCC for UNICEF DGIS ASWA III	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	25,155,200.00	25,155,200.00		25,155,200.00	-	37,732,800.00	56,599,200.00	99,332,000.00
Provision of water facilities at Madagali	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	32,100,000.00	32,100,000.00		30,000,000.00	-	45,000,000.00	67,500,000.00	137,655,200.00
Purchase of 3No of New drilling rigs and Accessories	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23010143 - PURCHASE OF DRILLING EQUIPMENTS	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	377,000,000.00	177,000,000.00		117,644,800.00	-	176,467,200.00	264,700,800.00	471,168,000.00
Purchase of 3No supporting trucks to drilling rig	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23010143 - PURCHASE OF DRILLING EQUIPMENTS	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	12,165,000.00	12,165,000.00		14,000,000.00	-	21,000,000.00	31,500,000.00	170,144,800.00
Purchase of Chemical equipments for WASH in the state	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00		10,000,000.00	-	15,000,000.00	22,500,000.00	51,500,000.00
Construction/Drilling 1No. of Borehole at Suwa Lamurde LGA	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220900 - LAMURDE	-	27,300,000.00	27,300,000.00	-	-	-	-	-	-
Training/implementaiton of water safety plan (WSP)/Water Quality Monitoring in 90 Rural Communities of the State	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	15,000,000.00	5,000,000.00		5,000,000.00	-	7,500,000.00	11,250,000.00	28,750,000.00
Purchase of Emergency Response Medicines/Equipment on Cholera Out Break and other related Diseases in Rural Communities	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	10,000,000.00	2,000,000.00		2,000,000.00	-	3,000,000.00	4,500,000.00	12,500,000.00
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).	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23040105 - WATER POLLUTION PREVENTION & CONTROL	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	10,000,000.00	5,000,000.00		5,000,000.00	-	7,500,000.00	11,250,000.00	20,750,000.00
Training of 21 Local Area Mechanics on Village Level Operation and Maintenance of WASH facilities across the State	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	7,650,000.00	2,650,000.00		3,000,000.00	-	4,500,000.00	6,750,000.00	16,250,000.00
Rehabilitation of 3No. Solar Powered Boreholes in 3 Senatorial Districts	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	-	-		17,450,000.00	-	26,175,000.00	39,262,500.00	68,437,500.00
contruction of 3No. of Infiltration Gallery in 3 Senatorial Districts of the State	025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	-	-		66,000,000.00	-	99,000,000.00	148,500,000.00	264,950,000.00
Ref/Upgrading &Commissioning of 3No. Completed EDF 7 W/Supply Project-Covid-19 Pandemic.	025210400100 - Small Towns Water Supply Agency	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	19,660,500.00	19,660,500.00		11,000,000.00	-	16,500,000.00	24,750,000.00	107,250,000.00
Prov of 1No.water supply facility in 1No./5towns in Gombi-Covid-19 Pandemic.	025210400100 - Small Towns Water Supply Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230500 - GOMBI	-	30,000.00	30,000.00		30,000,000.00	-	45,000,000.00	67,500,000.00	123,500,000.00
Digitization of Existing Pipe Network in project Small Town	025210400100 - Small Towns Water Supply Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	80,000.00	80,000.00		30,000,000.00	-	45,000,000.00	67,500,000.00	142,500,000.00
Construction of new water supply systems in the State	025210400100 - Small Towns Water Supply Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	9,500.00	9,500.00		50,000,000.00	-	75,000,000.00	112,500,000.00	217,500,000.00
Conduct fesibility studies, design pland for new water supply	025210400100 - Small Towns Water Supply Agency	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	147,000.00	147,000.00		10,000,000.00	-	15,000,000.00	22,500,000.00	87,500,000.00
Construction of Sanitaion centre in 9 Small towns in the State-Covid-19 Pandemic.	025210400100 - Small Towns Water Supply Agency	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	60,000.00	60,000.00		90,000,000.00	-	135,000,000.00	202,500,000.00	347,500,000.00
Construction of Conference/Capacity Devpt. Center for USAID ST-WASH Activities	025210400100 - Small Towns Water Supply Agency	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	50,000.00	50,000.00		50,000,000.00	-	75,000,000.00	112,500,000.00	277,500,000.00
Provision for the conduct of Customer Enumeration of project Small Towns	025210400100 - Small Towns Water Supply Agency	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	4,000,000.00	4,000,000.00		100,000,000.00	-	150,000,000.00	225,000,000.00	425,000,000.00
Conduct Community led total sanitation in 6No. Small towns-Covid-19 Pandemic	025210400100 - Small Towns Water Supply Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	40,000.00	40,000.00		5,000,000.00	-	7,500,000.00	11,250,000.00	118,750,000.00
Provision of ICT Materials and Office equipment to WCA	025210400100 - Small Towns Water Supply Agency	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	50,000.00	50,000.00		5,000,000.00	-	7,500,000.00	11,250,000.00	23,750,000.00
Provision for Metering Project of Small Towns	025210400100 - Small Towns Water Supply Agency	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	20,000.00	20,000.00		20,000.00	-	30,000.00	45,000.00	5,075,000.00
Purchase of Chemical equipments for WASH in Yinkilalangi	025210400100 - Small Towns Water Supply Agency	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	3,000.00	3,000.00		500,000.00	-	750,000.00	1,125,000.00	1,895,000.00
Provision for Adamawa State WASH Policy Implementation	025210400100 - Small Towns Water Supply Agency	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	5,000.00	5,000.00		500,000.00	-	750,000.00	1,125,000.00	2,375,000.00
Purchase of Chemical equipments for WASH in Gonaarasso-Sanoasumi Garve	025210400100 - Small Towns Water Supply Agency	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	50,000.00	50,000.00		50,000.00	-	75,000.00	112,500.00	687,500.00
Purchase of Start kits WASH in the state	025210400100 - Small Towns Water Supply Agency	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	50,000.00	50,000.00		50,000.00	-	75,000.00	112,500.00	237,500.00
Construction of 2 No. Toilets in the State	025210400100 - Small Towns Water Supply Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00		2,500,000.00	-	3,750,000.00	5,625,000.00	9,425,000.00
Renovation of Boreholes in 2 senatorial zones in the State	025210400100 - Small Towns Water Supply Agency	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00		-	-	-	-	2,500,000.00
Purchase of sanitation equipments at Yola market	025210400100 - Small Towns Water Supply Agency	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00		-	-	-	-	-
Rehabilitation of Water facilities in 3 Senatorial zones	025210400100 - Small Towns Water Supply Agency	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	6,075,000.00	6,075,000.00		50,812,800.00	-	76,219,200.00	114,328,800.00	190,548,000.00
Provision for Development of WASH sector plan,revitilization	025210400100 - Small Towns Water Supply Agency	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	3,000,000.00	2,000,000.00		2,000,000.00	-	3,000,000.00	4,500,000.00	58,312,800.00
Rehabilitation of solar power bohole and reticulation Gaya Hono LGA	025210400100 - Small Towns Water Supply Agency	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20230700 - HONG	-	20,000.00	20,000.00	-	-	-	-	-	2,000,000.00
Rehabilitation of solar power bohole and reticulation Muloubu Mubi south LGA	025210400100 - Small Towns Water Supply Agency	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20211400 - MUBI NORTH	-	20,000.00	20,000.00		5,000,000.00	-	7,500,000.00	11,250,000.00	18,750,000.00
Provision of 4No. 3 Compartment of 2 unit improved VIP latrine at Uba Hono LGA	025210400100 - Small Towns Water Supply Agency	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	30,000.00	30,000.00		500,000.00	-	750,000.00	1,125,000.00	6,875,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction WASH facilities in the State	025210400100 - Small Towns Water Supply Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	34,504,302.38	35,000,000.00	36,000,000.00	448,000.00	-	-	-	-	500,000.00
Provision of WASH Facilities for Genda based project in the State	025210400100 - Small Towns Water Supply Agency	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase of accounting software for Community accountability reporting mechanism (CARM) in the State	025210400100 - Small Towns Water Supply Agency	23050102 - COMPUTER SOFTWARE ACQUISITION	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Provision of Climate Change mitigation (EIA) Instruments in the State	025210400100 - Small Towns Water Supply Agency	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Renovation of WASH infrastructure (MICRP, GIZ, USAID DIAGEO etc) in the State	025210400100 - Small Towns Water Supply Agency	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	5,600,000.00	5,600,000.00	-	-	-	-	-	10,000,000.00
Sustainability of donor funded projects WASH facilities boreholes - VIP laterines in Garkida, Pella, Vinkilang, Dunne and Gangaraso-Sanqasumi across the State	025210400100 - Small Towns Water Supply Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	100,000,000.00	50,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Provision for Banjiram 1 water project Guyuk LGA	025210400100 - Small Towns Water Supply Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220600 - GUYUK	-	100,000,000.00	20,000,000.00	-	-	-	-	-	50,000,000.00
Purchase/Supply and installation of water meters establishment of customer units for revenue collection	025210400100 - Small Towns Water Supply Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	50,000,000.00	10,000,000.00	-	-	-	-	-	-
Renovation of Government Lodge JI in Yola North	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	20231800 - SONG	-	150,000,000.00	150,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Renovation of Deputy Governor's Residence Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	147,558,208.20	250,000,000.00	250,000,000.00	4,290,274.72	50,000,000.00	-	75,000,000.00	112,500,000.00	287,500,000.00
Renovation of Governors Lodge - Maitama Abuja	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	150,000,000.00	150,000,000.00	-	-	-	-	-	50,000,000.00
Renovation of 2 No. block of Offices at CSC Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70641 - STREET LIGHTING	20242200 - STATE WIDE	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-
Construction of new Governors office complex Yola	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	2,025,889,500.40	600,000,000.00	500,000,000.00	870,701,587.01	158,267,120.00	-	237,400,680.00	356,101,020.00	593,501,700.00
Renovation of Government Lodges in Government House Yola	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	1,487,973,010.61	500,000,000.00	1,113,669,000.00	128,227,807.81	300,000,000.00	-	450,000,000.00	675,000,000.00	1,283,267,120.00
Construction of Warehouse at Government House Yola	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	45,000,000.00	45,000,000.00	-	-	-	-	-	300,000,000.00
Construction of Fire Service Station at 1000 Housing units Malkohi	025300100100 - Ministry of Housing and Urban Development	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	20232000 - YOLA NORTH	-	150,000,000.00	150,000,000.00	-	19,163,640.00	-	28,745,460.00	43,118,190.00	71,863,650.00
Consultancy fee for the design and supervision of the New Government Office Complex	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70321 - FIRE PROTECTION SERVICES	20232000 - YOLA NORTH	147,587,605.58	100,000,000.00	100,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	206,663,640.00
Provi of Solar System Street Lighting & Electricity in Yola	025300100100 - Ministry of Housing and Urban Development	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70641 - STREET LIGHTING	20242200 - STATE WIDE	-	550,000,000.00	100,000,000.00	-	-	-	-	-	50,000,000.00
Construction of Two Bedroom Charlet in NINPS Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-
Furnishing of speakers Lodge at Government House Lodge House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	36,965,910.00	-	55,448,870.00	83,173,310.00	138,622,180.00
Furnishing of Hostel for Nigerian Law School in Yola South.	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	275,000,000.00	206,250,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	149,465,910.00
Furnishing of House of Assembly office extension	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	300,000,000.00	225,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	217,500,000.00
Renovation of 7 No. block of Offices at ABC Yola South LGA	025300100100 - Ministry of Housing and Urban Development	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70641 - STREET LIGHTING	20232100 - YOLA SOUTH	-	-	300,000,000.00	39,765,350.00	-	-	-	-	50,000,000.00
Consultancy for the design and supervision of SSG's office .	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Furnishing of Head of Service of Official residence in Jimeta - Yola.	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	100,000,000.00	10,000,000.00	-	-	-	-	-	-
Furnishing of SSG's official Residence in Jimeta - Yola.	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Consultancy for the design and Supervision of Head of Service official Residence in Jimeta - Yola	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Remodeling /Renovation of residential property at Madagali LGA to be converted to a court.	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	20211000 - MADAGALI	-	600,000,000.00	170,000,000.00	186,202,500.00	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Purchase/Furnishing of residencial property at Madagal LGA to be converted to a court, Madagali LGA	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20211000 - MADAGALI	-	300,000,000.00	225,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	87,500,000.00
Purchase/Furnishing of 1 No. Flat of Soeaker's Residence Yola North	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	120,000,000.00	120,000,000.00	-	-	-	-	-	10,000,000.00
Purchase/Furnishing of 1 No. Flat of Deputy sperker's residence Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-
Purchase/Furnishing of Majority Leader's official Residence Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase/Furnishing of Office Building at Yola North - Government Lodge JI	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	250,000,000.00	250,000,000.00	-	-	-	-	-	-
Purchase/Furnishing of Office Building at Maitama Abuja-Governors Lodge	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	180,000,000.00	135,000,000.00	-	-	-	-	-	-
Purchase/Furnishing of Deputy Governor's Residence in Yola-North.	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	120,000,000.00	120,000,000.00	-	-	-	-	-	-
Purchase/Furnishing of Police Out-Post at Malkohi 1000 Housing Unit Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Purchase/Furnishing of Deputy Governor's office Building in Yola-North LGA.	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	250,000,000.00	250,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	395,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Consultancy for the design and supervision of Government lodges in Government House Yola	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	25,000,000.00	55,000,000.00		30,000,000.00	-	45,000,000.00	67,500,000.00	212,500,000.00
Consultancy for the Renovation , design and supervision of Governors Lodge at Maitama Abuja	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	60,000,000.00	60,000,000.00	-	-	-	-	-	30,000,000.00
Consultancy for the design and supervision of Deputy Governor's Office in Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	65,000,000.00	65,000,000.00	-	-	-	-	-	-
Purchase and Installation of 2,000 Pieces of Solar Street Lights in Jambutu, Doubeli, Nasarawa, Karewa in Yola North LGA - Yola North Constituency	025300100100 - Ministry of Housing and Urban Development	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Purchase and Installation of 5500No Solar Street Light in the 10No Wards in Yola South LGA (Yola South Constituency)	025300100100 - Ministry of Housing and Urban Development	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Consultancy for remodeling of Adamawa State Governor's lodge in Kaduna	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		50,000,000.00	-	-	-	-	-	-
Renovation/remodelling of Adamawa State Governor's lodge in Kaduna	025300100100 - Ministry of Housing and Urban Development	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		950,000,000.00	245,738,052.67	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Purchase and Furnishing of Adamawa State Governor's lodge in Kaduna	025300100100 - Ministry of Housing and Urban Development	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		300,000,000.00		50,000,000.00	-	75,000,000.00	112,500,000.00	487,500,000.00
Purchase of Residential property at Dougeri Jimeta -Yola	025300100100 - Ministry of Housing and Urban Development	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-		200,000,000.00	185,000,000.00	-	-	-	-	50,000,000.00
Construction of 1000 Housing units in Malkohi In Yola South LGA	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	2,847,441,000.00	1,800,580,000.00	783,935,410.98	39,944,490.00	-	59,916,740.00	89,875,110.00	149,791,850.00
Consultancy for the design for 1000 Housing Unit at Malkohi Yola South LGA (Supervision inclusive)	025300100100 - Ministry of Housing and Urban Development	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	300,000,000.00	300,000,000.00	93,203,805.27	263,837,600.00	-	395,756,400.00	593,634,600.00	1,029,335,490.00
Consultancy fee for the design and Supervision of Adamawa International Conference Centre (ICC) in the State Capital	025300100100 - Ministry of Housing and Urban Development	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		1,124,124,700.00	369,372,629.66	300,000,000.00	-	450,000,000.00	675,000,000.00	1,388,837,600.00
Construction of Adamawa International Conference Centre (ICC) in the State Capital	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		12,000,000,000.00	12,000,000,000.00	4,000,000,000.00	-	6,000,000,000.00	9,000,000,000.00	15,300,000,000.00
Construction of office Complex for Urban Planning and Development Authority in the State Capital	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		1,550,000,000.00		750,000,000.00	-	1,125,000,000.00	1,687,500,000.00	6,812,500,000.00
Consultancy for Construction of office Complex for Urban Planning and Development Authority in the State Capital	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		175,000,000.00		10,000,000.00	-	15,000,000.00	22,500,000.00	787,500,000.00
Construction of office complex for Post Primary School Management Board in the State Capital	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		1,400,000,000.00		750,000,000.00	-	1,125,000,000.00	1,687,500,000.00	2,822,500,000.00
Consultancy for Construction of office complex for Post Primary School Management Board in the State Capital	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		150,000,000.00		10,000,000.00	-	15,000,000.00	22,500,000.00	787,500,000.00
Construction of Perimeter Fence and Gate House for the new palaces of the six new chieftdoms in the State	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		3,000,000,000.00		300,000,000.00	-	450,000,000.00	675,000,000.00	1,135,000,000.00
Consultancy for Construction of Perimeter Fence and Gate House for the new palaces of the six new chieftdoms in the State	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		250,000,000.00		10,000,000.00	-	15,000,000.00	22,500,000.00	337,500,000.00
Construction of Adamawa State Council of Traditional Rulers Complex in the state capital	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-		2,000,000,000.00		1,000,000,000.00	-	1,500,000,000.00	2,250,000,000.00	3,760,000,000.00
Consultancy for Construction of Adamawa State Council of Traditional Rulers Complex in the state capital	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-		250,000,000.00		10,000,000.00	-	15,000,000.00	22,500,000.00	1,037,500,000.00
Renovation of 20 No. blocks of Staff Quarters in Mubi Army barrack	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70311 - POLICE SERVICES	20211500 - MUBI SOUTH	-		1,000,000,000.00		350,000,000.00	-	525,000,000.00	787,500,000.00	1,322,500,000.00
Construction of GOC Residence at Mubi LGA	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70311 - POLICE SERVICES	20211500 - MUBI SOUTH	-		500,000,000.00		100,000,000.00	-	150,000,000.00	225,000,000.00	725,000,000.00
Renovation of Counter Terrorism Unit (CTU) at Gulak, Madagali LGA	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70311 - POLICE SERVICES	20211000 - MADAGALI	-		500,000,000.00	-	-	-	-	-	100,000,000.00
Consultancy for the Renovation design and supervision of Governor's Lodge Maitama-abuja.	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-				50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Construction of Multipurpose Hall at Numan LGA (GDP Numan)	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20211400 - MUBI NORTH	-				400,000,000.00	-	600,000,000.00	900,000,000.00	1,550,000,000.00
Renovation of Adamawa State Secretariat Complex I (including Furniture, Offices, and Car Parks) in the State	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-				150,000,000.00	-	-	-	-
Construction of 1NO official Residence for newly created Chieftdoms in Madagali LGA	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-				300,000,000.00	-	450,000,000.00	675,000,000.00	3,399,054,000.00
Construction of Police out-Post at Malkohi 1000 Housing units Malkohi	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70311 - POLICE SERVICES	20232000 - YOLA NORTH	12,215,000.00	85,000,000.00	185,000,000.00		50,000,000.00	-	75,000,000.00	112,500,000.00	587,500,000.00
Renovation of Government House, Yola North	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20232000 - YOLA NORTH	-	300,000,000.00		-	-	-	-	-	50,000,000.00
Renovation of Deputy Governor's Office Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20232000 - YOLA NORTH	-	360,000,000.00	360,000,000.00	-	-	-	-	-	-
Renovation of SSG office in Jimeta-Yola	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	20242200 - STATE WIDE	58,018,541.41	75,000,000.00	75,000,000.00	22,441,650.03	-	-	-	-	-
Renovation of Head of Service office in Jimeta-Yola	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70131 - GENERAL PERSONNEL SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Renovation of SSG's official Guest House in Jimeta -Yola.	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	20232000 - YOLA NORTH	-	240,000,000.00	240,000,000.00	-	-	-	-	-	-
Replacement of Conference Address System in Conference Room 8&C House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010146 - PURCHASE OF ICT EQUIPMENTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	5,940,000.00	5,940,000.00		10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase of 11N0. of Air conditioning systems House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	1,200,000.00	8,400,000.00	8,400,000.00	-	-	-	-	-	10,000,000.00
Purchase of 25 sets of (Cushion, Table and Chairs) Furnitures and Electronics House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	242,161,000.00	242,161,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Purchase of 1N0. Projector for trainings House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010146 - PURCHASE OF ICT EQUIPMENTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	396,000.00	396,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	107,500,000.00
Purchase of 30 N0. Tablet Computers House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	5,940,000.00	5,940,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	20,750,000.00
Purchase of 7N0. of HP desktop Computer and House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	6,000,000.00	6,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	23,750,000.00
Purchase of 2N0. Digital Film Camera HDR-MC 1500 House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010142 - PURCHASE OF OFFICE EQUIPMENTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	3,168,000.00	3,168,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	23,750,000.00
Purchase of 18 N0. HP Pavilion laptops with Printers House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	6,600,000.00	6,600,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	23,750,000.00
Purchase of 2N0. Photocopier Machines House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	4,200,000.00	4,200,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	23,750,000.00
Provision of 140kw solar powered electricity in the Assembly Complex House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20242200 - STATE WIDE	-	158,400,000.00	158,400,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	42,500,000.00
Procurement and Establishment of E-Legislature Infrastructural Hardwares House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	96,000,000.00	96,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	197,500,000.00
Drilling of 2N0. of New Boreholes and Installation House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	87,500,000.00
Establishment and Hosting of Legislative Portal House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	42,000,000.00	42,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	47,500,000.00
Renovation of Deputy Speaker's Residence House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	28,750,000.00
Renovation of Speaker's Residence House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	180,000,000.00	180,000,000.00	-	-	-	-	-	5,000,000.00
Renovation of Majority Leader's Residence House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Completion of House of Assembly Office Extension House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	520,000,000.00	1,500,000,000.00	442,885,790.05	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
Procurement of wireless internet and e-library facility House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	3,300,000.00	3,300,000.00	-	146,067,390.00	-	219,101,090.00	328,651,640.00	747,752,730.00
Construction of Hostel for Nigerian Law school at Yola South	025300100100 - Ministry of Housing and Urban Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	521,482,773.15	600,000,000.00	600,000,000.00	237,793,080.00	50,000,000.00	-	75,000,000.00	112,500,000.00	333,567,390.00
Construction of Adamawa State Fuel Dumb in the State Capital	025300100100 - Ministry of Housing and Urban Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	132,000,000.00	82,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	68,750,000.00
Consultancy fee for the Renovation of Government Lodges in Government House Yola	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	25,000,000.00	25,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	42,500,000.00
Renovation of Lamido's Palace in Yola South	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	-	-	-	23,345,480.00	-	35,018,220.00	52,527,330.00	97,545,550.00
Consultancy fee for the Construction of Hostel for Nigerian Law school	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	50,000,000.00	100,000,000.00	76,654,522.50	10,000,000.00	-	15,000,000.00	22,500,000.00	60,845,480.00
Consultancy fee for the Renovation of Lamido's Palace in Yola South	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	-	-	-	31,962,930.00	-	47,944,400.00	71,916,600.00	129,861,000.00
Consultancy fee for the Completion of House of Assembly Office Extension House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	219,462,930.00
Purchase of Furnitures for the Government Lodges in Government House Yola (Including Electronics)	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	540,000,000.00	2,240,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,175,000,000.00
Purchase of Furnitures for Head of Service Residence in Jimeta -Yola	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	75,000,000.00	75,000,000.00	-	47,868,690.00	-	71,803,040.00	107,704,560.00	479,507,600.00
Purchase of Furnitures for the new Governors office complex Yola	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	360,000,000.00	360,000,000.00	-	5,897,610.00	-	8,846,420.00	13,269,630.00	69,984,740.00
Consultancy fee for Speaker's Residence House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	17,692,803.75	6,000,000.00	6,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	24,647,610.00
Consultancy fee for Deputy Speaker's Residence House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	10,800,000.00	10,800,000.00	-	-	-	-	-	5,000,000.00
Consultancy fee for Majority Leader's residence	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Consultancy fee for Renovation of Government Lodge JI in Yola North	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-
Consultancy fee for Construction of Fire Service Station at 1000 Housing units Malkohi	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20232100 - YOLA SOUTH	-	9,000,000.00	9,000,000.00	-	3,864,380.00	-	5,796,570.00	8,694,860.00	14,491,430.00
Consultancy fee for Construction of Police out-Post at Malkohi 1000 Housing units Malkohi	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20232100 - YOLA SOUTH	-	9,000,000.00	19,000,000.00	9,000,000.00	5,000,000.00	-	7,500,000.00	11,250,000.00	22,614,380.00
Monitoring and Evaluation of Projects in the State	025300100100 - Ministry of Housing and Urban Development	23050103 - MONITORING AND EVALUATION	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	300,000,000.00	100,000,000.00	-	-	-	-	-	5,000,000.00
Purchase of 1N0. Fire fighting Truck and Kids for 1000 Housing Unit at Malkohi Yola South LGA	025300100100 - Ministry of Housing and Urban Development	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	200,000,000.00	150,000,000.00	-	-	-	-	-	-
Purchase of Office Furnitures of Fire Service at Malkohi Housing Unit	025300100100 - Ministry of Housing and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Renovation of and Automation of Government House Main Gate Yola North	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20232000 - YOLA NORTH	-	-	580,000,000.00	285,539,708.16	157,172,020.00	-	235,758,030.00	353,637,050.00	589,395,080.00
Consultancy for the design and supervision of Construction 15 No Blocks of Office buildings at CSC, SSG and INEC	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	350,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	719,672,020.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of New INEC office blocks A to F including Mosque	025300100100 - Ministry of Housing and Urban Development	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	800,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,275,000,000.00
Consultancy for the Construction of Adamawa State Amusement Park, Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	20232000 - YOLA NORTH	-	-	200,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	375,000,000.00
Consultancy for the design and Supervision of Construction of 15 No- block of office building in the State.	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	20,000,000.00
Renovation/upgrade of buildings within the police headquarters in the state capital Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20232000 - YOLA NORTH	-	-	-	-	75,000,000.00	-	112,500,000.00	168,750,000.00	281,250,000.00
Consultancy fee for Renovation/upgrade of buildings within the police headquarters in the state capital Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20232000 - YOLA NORTH	-	-	-	-	25,000,000.00	-	37,500,000.00	56,250,000.00	168,750,000.00
Maintenance of YOLA ELECTRICITY DISTRIBUTION COMPANY (YEDC) Sub Station House of Assembly Projects	025300100100 - Ministry of Housing and Urban Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20232000 - YOLA NORTH	-	5,016,000.00	5,016,000.00	-	-	-	-	-	25,000,000.00
Purchase and Installation of Electrical constantine wire for Security fence for Government House.	025300100100 - Ministry of Housing and Urban Development	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20232000 - YOLA NORTH	-	-	1,500,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Purchase and Installation of Electrical constantine wire for Security fence for Deputy Governor's Office in the State.	025300100100 - Ministry of Housing and Urban Development	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20232000 - YOLA NORTH	-	-	1,000,000,000.00	-	25,000,000.00	-	37,500,000.00	56,250,000.00	193,750,000.00
Purchase of 1No. 100KVA CUMMINGS Generator in Government House Yola North	025300100100 - Ministry of Housing and Urban Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20232000 - YOLA NORTH	-	-	615,000,000.00	580,429,953.04	50,000,000.00	-	75,000,000.00	112,500,000.00	212,500,000.00
Construction of multi Purpose hall (GDP Madagali)	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20211000 - MADAGALI	-	-	-	-	499,760,000.00	-	749,640,000.00	1,124,460,000.00	1,924,100,000.00
Provision of Street Light in Jimeta-Yola	025300100100 - Ministry of Housing and Urban Development	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70641 - STREET LIGHTING	20232000 - YOLA NORTH	-	500,000,000.00	-	-	-	-	-	-	499,760,000.00
Provision of Street Light in Mubi Town.	025300100100 - Ministry of Housing and Urban Development	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70631 - WATER SUPPLY	20211400 - MUBI NORTH	-	100,000,000.00	10,000,000.00	-	-	-	-	-	-
Construction of Police Barracks at Fintiri 1000 Housing Unit	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20232100 - YOLA SOUTH	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
Consultancy fee for the Post and pre contract fee of police Barracks at Fintiri 1000 Housing Unit	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20232100 - YOLA SOUTH	-	-	-	-	150,000,000.00	-	225,000,000.00	337,500,000.00	1,062,500,000.00
Construction of Car Park at new Governor's Office Government House Yola	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20232000 - YOLA NORTH	-	-	-	-	350,000,000.00	-	525,000,000.00	787,500,000.00	1,462,500,000.00
Construction of counter Terrorism unit/base at Gulik	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20211000 - MADAGALI	-	-	-	-	6,788,485,940.00	-	10,182,728,910.00	15,274,093,370.00	25,806,822,280.00
Consultancy fee construction of counter Terrorism unit / base at Gulik.	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20211000 - MADAGALI	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	8,663,485,940.00
Construction of GND official Residence for newly created Chiefdoms in the State	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	-	-	-	2,274,054,000.00	-	3,411,081,000.00	5,116,621,500.00	9,027,702,500.00
Construction of Multipurpose Hall at Madagali LGA	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20211000 - MADAGALI	-	-	-	-	496,000,000.00	-	744,000,000.00	1,116,000,000.00	2,160,000,000.00
Upgrading of Multipurpose Hall at Pramble Song LGA	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20231800 - SONG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,371,000,000.00
Complete renovation of Government House (Painting, remodelling, Fittings and Features) in Yola North LGA	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20232000 - YOLA NORTH	-	-	650,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	1,062,500,000.00
Renovation and Upgrading of correctional Centre in the State	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,025,000,000.00
Construction of Police post at Gereng Girei LGA (GDP Girei)	025300100100 - Ministry of Housing and Urban Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20230400 - GIREI	-	-	-	-	45,091,700.00	-	67,637,550.00	101,456,330.00	669,093,880.00
Renovation/Renodelling of Adamawa State Banquet Hall (including Air Conditioning , Lighting and Sound) in the State	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	-	-	-	650,000,000.00	-	975,000,000.00	1,462,500,000.00	2,482,591,700.00
Furnishing of Presidential Lodge at Government House (including Electronics) in the State.	025300100100 - Ministry of Housing and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20242200 - STATE WIDE	-	-	-	-	1,400,000,000.00	-	2,100,000,000.00	3,150,000,000.00	5,900,000,000.00
Implementation of Street Naming and House Numbering across the State	025305300100 - Adamawa State Urban Planning & Development Board	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	32,000,000.00	32,000,000.00	-	-	-	-	-	1,400,000,000.00
Provision of Commercial Tricycles (Keke-Napep) Park	025305300100 - Adamawa State Urban Planning & Development Board	23010104 - PURCHASE MOTOR CYCLES	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-
construct of 8 No: Pedestral Bridge in the State Capital	025305300100 - Adamawa State Urban Planning & Development Board	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-
Construction of Perimeter wall fencing ASUPDA Headquarters	025305300100 - Adamawa State Urban Planning & Development Board	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-
Construction of 9No. Zonal offices	025305300100 - Adamawa State Urban Planning & Development Board	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	108,000,000.00	108,000,000.00	-	-	-	-	-	-
Establishment of recreational Parks and Gardens for children	025305300100 - Adamawa State Urban Planning & Development Board	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	12,600,000.00	12,600,000.00	-	-	-	-	-	-
Provision and Rehabilitation of Traffic light in Urban Center	025305300100 - Adamawa State Urban Planning & Development Board	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	13,200,000.00	13,200,000.00	-	-	-	-	-	-
Maintenance of Storm Water Drainage	025305300100 - Adamawa State Urban Planning & Development Board	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Renovation of Ribadu Square	025305300100 - Adamawa State Urban Planning & Development Board	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Rehabilitation of ASUPDA; Headquarters	025305300100 - Adamawa State Urban Planning & Development Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	20232000 - YOLA NORTH	-	289,982,800.00	189,982,800.00	-	-	-	-	-	-
Establishment of 20NO Commercial bill board stand frame jimeta/yola	025305300100 - Adamawa State Urban Planning & Development Board	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Landscaping of urban roads jimeta/yola	025305300100 - Adamawa State Urban Planning & Development Board	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Acquisition of 50 Hectres of Land for relocation of mechanic village/building materials and timber market Yola South	025305300100 - Adamawa State Urban Planning & Development Board	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
construction of trade fair complex at Numan road	025305300100 - Adamawa State Urban Planning & Development Board	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	20232100 - YOLA SOUTH	-	155,000,000.00	155,000,000.00	-	-	-	-	-	-
construction of international cattle market Ngureto Yola south	025305300100 - Adamawa State Urban Planning & Development Board	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	20232100 - YOLA SOUTH	-	58,000,000.00	58,000,000.00	-	-	-	-	-	-
construction of taller park Numan road Yola South	025305300100 - Adamawa State Urban Planning & Development Board	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	20232100 - YOLA SOUTH	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-
Monitoring and Evaluation of Illegal Structures/Demolition in the State	025305300100 - Adamawa State Urban Planning & Development Board	23050103 - MONITORING AND EVALUATION	71061 - HOUSING	20242200 - STATE WIDE	-	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	-	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
Provision for Adamawa Geographical Information System (GIS)	026000100100 - Ministry of Lands and Survey	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	606,824,048.47	1,246,278,200.00	1,246,278,200.00	-	350,000,000.00	-	525,000,000.00	787,500,000.00	1,362,900,000.00
Compensation for Acquisition of Land	026000100100 - Ministry of Lands and Survey	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	500,000,000.00	500,000,000.00	11,530,376.10	250,000,000.00	-	375,000,000.00	562,500,000.00	1,287,500,000.00
Reconstruct of Land & Survey Parameter Wall Fencing(366.6m)	026000100100 - Ministry of Lands and Survey	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	800,000,000.00	800,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	625,000,000.00
Renovation of 3No. Land & Survey Area Offices	026000100100 - Ministry of Lands and Survey	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	475,000,000.00
Provision for Preparation and Implementation of Master Plan	026000100100 - Ministry of Lands and Survey	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	600,000,000.00	600,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	662,500,000.00
Compensation for Acquisition of Land for Jheria Law School Yola	026000100100 - Ministry of Lands and Survey	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	-	951,208,280.00	-	250,000,000.00	-	375,000,000.00	562,500,000.00	1,087,500,000.00
Compensation for Acquisition of Land for Federal University of Agriculture Mubi	026000100100 - Ministry of Lands and Survey	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20211400 - MUBI NORTH	-	-	268,200,000.00	-	-	-	-	-	250,000,000.00
Compensation for Acquisition of Land for Pivikau Proposed layout Yola Town	026000100100 - Ministry of Lands and Survey	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20232100 - YOLA SOUTH	-	-	250,024,843.00	-	-	-	-	-	-
Compensation for Acquisition of Land for proposed layout along Sahudu Road Mubi	026000100100 - Ministry of Lands and Survey	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20211500 - MUBI SOUTH	-	-	291,200,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
Compensation for Acquisition of Land for Proposed layout at Njairi Mubi	026000100100 - Ministry of Lands and Survey	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20211500 - MUBI SOUTH	-	-	600,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	950,000,000.00
Compensation for Acquisition of Land for Mubi Trailer Park	026000100100 - Ministry of Lands and Survey	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20211500 - MUBI SOUTH	-	-	44,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	387,500,000.00
Procurement of Survey Equipment	026000200100 - Office of the Surveyor General	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	27,500,000.00	27,500,000.00	-	27,500,000.00	-	41,250,000.00	61,875,000.00	153,125,000.00
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 LGA	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	172,500,000.00	-	-	-	-	-	-	27,500,000.00
Construction of the Office of the Surveyor General at Yola North LGA	026000200100 - Office of the Surveyor General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	35,000,000.00	35,000,000.00	-	35,000,000.00	-	52,500,000.00	78,750,000.00	131,250,000.00
Purchase of Lithography Equipment in the State	026000200100 - Office of the Surveyor General	23030139 - REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	5,500,000.00	5,500,000.00	-	5,500,000.00	-	8,250,000.00	12,375,000.00	55,625,000.00
Provision for Mapping across the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	3,300,500.00	16,500,000.00	66,500,000.00	-	66,500,000.00	-	99,750,000.00	149,625,000.00	254,875,000.00
Conduct of Survey Controls across the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	71,500,000.00	71,500,000.00	-	71,500,000.00	-	107,250,000.00	160,875,000.00	334,625,000.00
Purchase of ICT Equipment	026000200100 - Office of the Surveyor General	23010146 - PURCHASE OF ICT EQUIPMENTS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	22,000,000.00	82,000,000.00	-	82,000,000.00	-	123,000,000.00	184,500,000.00	379,000,000.00
Construction of 1no. Block with 4 offices across the State (Numan, Mubi, Gamye, Michika, Gwak and Yola)	026000200100 - Office of the Surveyor General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	154,000,000.00	354,000,000.00	-	354,000,000.00	-	531,000,000.00	796,500,000.00	1,409,500,000.00
Rehabilitation of 5no blocks of offices at the office of the Surveyor General Adamawa state	026000200100 - Office of the Surveyor General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	249,598,500.00	49,598,500.00	-	49,598,500.00	-	74,397,750.00	111,596,630.00	539,994,380.00
Purchase/Furnishing of the Office of the Surveyor General Adamawa state	026000200100 - Office of the Surveyor General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20232000 - YOLA NORTH	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,098,500.00
Mapping of Forest for Grazing Reserves in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	350,000,000.00	-	525,000,000.00	787,500,000.00	1,362,500,000.00
Mapping of Health Care Facilities (Distribution and Proximity) in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	45,000,000.00	-	67,500,000.00	101,250,000.00	518,750,000.00
Mapping of Fiscal Cadastre (Revenue Base Physical Invention)	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	25,000,000.00	-	37,500,000.00	56,250,000.00	138,750,000.00
Mapping of Flood Mitigation and Control (Cascading and Geomorphological Characteristics) in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	150,000,000.00	-	225,000,000.00	337,500,000.00	587,500,000.00
Mapping of Crime Scenes and Flash Points in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	45,000,000.00	67,500,000.00	262,500,000.00
Mapping of Thematic Maps of newly created Districts in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	105,000,000.00
Mapping of Official Irrigation Sites and Farm Lands in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
Mapping of Land Use Land Cover in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	25,000,000.00	-	37,500,000.00	56,250,000.00	143,750,000.00
Mapping of Aqua (Water Bodies for Blue Economy) in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	-	-	-	75,000,000.00	-	112,500,000.00	168,750,000.00	360,250,000.00
Mapping of Radiation in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	150,000,000.00
Survey of all new Layout in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	120,000,000.00	-	180,000,000.00	270,000,000.00	470,000,000.00
Resurvey of Distorted Layouts in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	85,000,000.00	-	127,500,000.00	191,250,000.00	438,750,000.00
Overhauling Lithographic Section in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	460,000,000.00
Development of Cadastral Charting sheets for all Urban Areas in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	70,000,000.00	-	105,000,000.00	157,500,000.00	362,500,000.00
Cartographic Dictionary for Old, Existing and New Layouts in the State	026000200100 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	45,000,000.00	67,500,000.00	182,500,000.00
Purchase of ICT Infrastructure for Adamawa State Geo Portal in the State	026000200100 - Office of the Surveyor General	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20242200 - STATE WIDE	-	-	172,500,000.00	-	172,500,000.00	-	258,750,000.00	388,125,000.00	676,875,000.00
Automation of Survey Records in the State	026000200100 - Office of the Surveyor General	23010146 - PURCHASE OF ICT EQUIPMENTS	70611 - HOUSING DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	922,500,000.00
Furnishing and equipping office complex including computers and ICT equipments	026500100100 - Ministry of Livestock & Aquaculture Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70421 - AGRICULTURE	20242200 - STATE WIDE	-	152,000,000.00	152,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	275,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Provision for Livestock resilience and productivity Project	026500100100 - Ministry of Livestock & Aquaculture Development	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	14,000,000.00	-	21,000,000.00	31,500,000.00	72,500,000.00
Rehabilitation of basic facilities in Cattle, Other livestock and Aquaculture Wet Markets	026500100100 - Ministry of Livestock & Aquaculture Development	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	4,000,000.00	4,000,000.00	-	32,000,000.00	-	48,000,000.00	72,000,000.00	134,000,000.00
Renovation of the Yola Modern Abattoir	026500100100 - Ministry of Livestock & Aquaculture Development	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20232000 - YOLA NORTH	1,380,000.00	25,000,000.00	25,000,000.00	24,000,000.00	6,724,700.00	-	10,087,050.00	15,130,580.00	57,217,630.00
Provision for Animal improvement programme (Poultry) using outstanding breeds.	026500100100 - Ministry of Livestock & Aquaculture Development	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	6,724,700.00	6,724,700.00	-	105,000,000.00	-	157,500,000.00	236,250,000.00	400,474,700.00
Provision for Animal Vaccination Programme	026500100100 - Ministry of Livestock & Aquaculture Development	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20232000 - YOLA NORTH	11,990,000.00	150,000,000.00	150,000,000.00	13,819,500.00	-	-	-	-	105,000,000.00
Construction of Veterinary Hospital in the State	026500100100 - Ministry of Livestock & Aquaculture Development	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	20211300 - MICHIKA	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Emerging and Re-emerging of Disease Control	026500100100 - Ministry of Livestock & Aquaculture Development	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	9,985,261.25	20,000,000.00	20,000,000.00	-	11,200,000.00	-	16,800,000.00	25,200,000.00	62,000,000.00
Rehabilitation of Veterinary Clinics in 8 LGAs (Madagali, Michika, Numan,Mubi,Maisha,Sono, Hong & Garne)	026500100100 - Ministry of Livestock & Aquaculture Development	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70421 - AGRICULTURE	20242200 - STATE WIDE	-	7,000,000.00	7,000,000.00	-	6,700,000.00	-	10,050,000.00	15,075,000.00	36,325,000.00
Rehabilitation of Earth Dams & B/hole in/No Plot Grazing Reserve	026500100100 - Ministry of Livestock & Aquaculture Development	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20232000 - YOLA NORTH	1,500,000.00	6,000,000.00	6,000,000.00	5,989,500.00	23,000,000.00	-	34,500,000.00	51,750,000.00	92,950,000.00
Establishment of grazing reserves, gazettment and development..	026500100100 - Ministry of Livestock & Aquaculture Development	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20242200 - STATE WIDE	3,500,000.00	235,000,000.00	235,000,000.00	-	87,875,300.00	-	131,812,950.00	197,719,430.00	352,532,380.00
Renovation of Primary, Secondary and Tertiary Stock routes in the State	026500100100 - Ministry of Livestock & Aquaculture Development	23030113 - REHABILITATION / REPAIRS - ROADS	70421 - AGRICULTURE	20232000 - YOLA NORTH	-	235,000,000.00	235,000,000.00	-	8,000,000.00	-	12,000,000.00	18,000,000.00	117,875,300.00
Carryout (M&E) supervision and produce monthly, quarterly and annual reports CHE the DG, SLTO, SLPMs Hon. Comm.	026500100100 - Ministry of Livestock & Aquaculture Development	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20242200 - STATE WIDE	-	5,500,000.00	5,500,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	64,250,000.00
Purchase 100 of Tanks for Sales to Fish Farmers and Product	026500100100 - Ministry of Livestock & Aquaculture Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70631 - WATER SUPPLY	20242200 - STATE WIDE	5,000,000.00	30,000,000.00	30,000,000.00	-	48,500,000.00	-	72,750,000.00	109,125,000.00	196,875,000.00
NUT.1.FNS. Purchase of fish inputs (gears) for distribution to fishermen	026500100100 - Ministry of Livestock & Aquaculture Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	35,000,000.00	35,000,000.00	52,500,000.00	78,750,000.00	179,750,000.00
NUT.1.FNS. Purchase of aquaculture kits for distribution to fish farmers in the state	026500100100 - Ministry of Livestock & Aquaculture Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	25,000,000.00	25,000,000.00	37,500,000.00	56,250,000.00	128,750,000.00
NUT.1.FSCP. Provision of processing kits for fish roasters operation in the state	026500100100 - Ministry of Livestock & Aquaculture Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	48,000,000.00	48,000,000.00	72,000,000.00	108,000,000.00	205,000,000.00
NUT.1.FNS. Provision of fish feeds to improve food security in the state	026500100100 - Ministry of Livestock & Aquaculture Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	123,000,000.00
NUT.1.FSCP. Provision for Livestock resilience and productivity Project	026500100100 - Ministry of Livestock & Aquaculture Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	85,000,000.00	85,000,000.00	127,500,000.00	191,250,000.00	338,750,000.00
Purchase of 3Nos flying boats and accessories for checkmating fisheries activities(Numan, Yola North & Fufure)	026500100100 - Ministry of Livestock & Aquaculture Development	23010109 - PURCHASE OF SEA BOATS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20242200 - STATE WIDE	8,000,000.00	85,000,000.00	85,000,000.00	-	50,500,000.00	-	75,750,000.00	113,625,000.00	274,375,000.00
Capacity building and Livelihood intervention support in the State	026500100100 - Ministry of Livestock & Aquaculture Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	50,500,000.00
Basic Entrepreneurship skills acquisition programme and ICT training in the State	026600100100 - Ministry of Entrepreneurship Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70421 - AGRICULTURE	20242200 - STATE WIDE	-	-	65,000,000.00	-	-	-	-	-	-
Procurement of Agriculture Inputs- Assistance to Agric Corporatives.	026600100100 - Ministry of Entrepreneurship Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71051 - UNEMPLOYMENT	20242200 - STATE WIDE	26,294,700.00	-	-	-	-	-	-	-	-
Cooperative Education & Enlightenment	026600100100 - Ministry of Entrepreneurship Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71051 - UNEMPLOYMENT	20242200 - STATE WIDE	-	24,000,000.00	24,000,000.00	24,815,500.00	-	-	-	-	-
Participation in Kaduna, Abuja, Kano, and Enugu trade fairs	026600100100 - Ministry of Entrepreneurship Development	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	71051 - UNEMPLOYMENT	20242200 - STATE WIDE	-	100,000,000.00	5,000,000.00	9,140,400.00	-	-	-	-	-
Conduct of Survey for Adamawa youth Skills Development Scheme	026600100100 - Ministry of Entrepreneurship Development	22650101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	20242200 - STATE WIDE	-	27,000,000.00	27,000,000.00	2,610,000.00	-	-	-	-	-
Purchase of Tool-Kits to Artisan Cooperatives in 21No LGAs	026600100100 - Ministry of Entrepreneurship Development	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71051 - UNEMPLOYMENT	20242200 - STATE WIDE	14,909,362.00	-	-	-	-	-	-	-	-
Renovation of Director Planning Office Block	026600100100 - Ministry of Entrepreneurship Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71051 - UNEMPLOYMENT	20220100 - DEMSA	2,750,658.75	-	-	-	-	-	-	-	-
Adamawa State Cooperatives sensitization and Marketing skill	026600100100 - Ministry of Entrepreneurship Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71051 - UNEMPLOYMENT	20242200 - STATE WIDE	-	-	30,000,000.00	-	-	-	-	-	-
Provision of Solar light at Banjiram (GDP Guyuk)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70436 - NON ELECTRIC ENERGY	20220600 - GUYUK	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	2,425,500,000.00
Construction of 5km. Rural Road from Timbukun to Timbo Village (GDP Tongo)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221900 - TOUNGO	-	-	-	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,175,000,000.00
Electrification of Tola-Binyeri Mayo-Belwa	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221200 - MAYO-BELWA	-	-	-	-	-	-	-	-	300,000,000.00
Provision of Electricity Supply to 7 Villages	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20242200 - STATE WIDE	110,429,561.32	-	-	-	350,000,000.00	-	525,000,000.00	787,500,000.00	1,312,500,000.00
Electrification of 12Towns & Villages & Procur.of Dist. Tran	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	28,930,000.00	450,000,000.00	350,000,000.00	5,101,470.00	-	-	-	-	350,000,000.00
Completion of the Electrification Projects in 42 Towns and Villages	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	563,818,790.01	650,072,200.00	650,072,200.00	-	-	-	-	-	-
Electrification of 30 Towns & Villages & Procur.of Dis Trans	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	25,314,000.00	700,000,000.00	700,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Electrification of Muchalla-Mijiku Mubi North	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20211400 - MUBI NORTH	-	202,993,580.00	202,993,580.00	-	-	-	-	-	-
Installation of 200KVA Transformer at Toza	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220800 - JADA	16,725,905.00	-	-	-	-	-	-	-	-
Electrification of Lamurde to Giris 15Km Mubi South LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20211500 - MUBI SOUTH	369,000.00	-	-	-	-	-	-	-	-
Completion of the Electrification Projects in 3 Towns & Villages	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20242200 - STATE WIDE	1,355,365.00	400,000,000.00	400,000,000.00	10,880,729.00	185,500,000.00	-	278,250,000.00	417,375,000.00	695,625,000.00
Provision of Solar Power Street light at Sch. of Health Tech. Michika	026700100100 - Ministry of Rural Infrastructure & Community Development	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70621 - COMMUNITY DEVELOPMENT	20211300 - MICHIKA	-	-	-	-	-	-	-	-	185,500,000.00
Electrification of Bobini- Bodeno in Guyuk LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220600 - GUYUK	-	120,000,000.00	120,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Electrification of Ketembere in shellen LGA.	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221700 - SHELENG	57,365.00	-	-	-	-	-	-	-	300,000,000.00
Electrification of Waduku and Suwa in Lamurde L.G.A.	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220900 - LAMURDE	-	220,450,000.00	220,450,000.00	-	-	-	-	-	-
Electrification of Tingno in Lamurde LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220900 - LAMURDE	2,809,857.00	-	-	-	-	-	-	-	-
Electrification of Suwa in Lamurde LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220900 - LAMURDE	320,000.00	-	-	-	-	-	-	-	-
Electrification of Kala'a, Dziga yerima, kwakah, Mulla, Jabba, Pella, Tasha Tidiny, zhediny, Dakka, Mombol and Buliyi Lugga, in Jhona LGA.	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20230700 - HONG	-	16,365,800.00	16,365,800.00	-	130,000,000.00	-	195,000,000.00	292,500,000.00	487,500,000.00
Rural Electrification of Dong, Billo,Kpasham,Kodomun	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220100 - DEMSA	20,868,192.00	-	-	-	-	-	-	-	130,000,000.00
Electrification of Kudiri in Demsa LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220100 - DEMSA	5,700,000.00	-	-	-	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,687,500,000.00
Electrification of Dillo Bwatye in Fufore LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20230200 - FUFORE	-	-	-	-	350,000,000.00	-	525,000,000.00	787,500,000.00	1,762,500,000.00
Electrification of 1000 Fintri Housing at Malkohi at Yola South LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20232100 - YOLA SOUTH	665,764,324.16	166,441,900.00	166,441,900.00	-	-	-	-	-	350,000,000.00
Electrification of Mapao and So'o at Jada LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220800 - JADA	-	45,632,120.00	45,632,120.00	-	87,608,280.00	-	131,412,420.00	197,118,630.00	328,531,050.00
Electrification of Shiuri in Song LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20231800 - SONG	-	-	-	-	-	-	-	-	87,608,280.00
Electrification of Gashala Pubba in Hong LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20230700 - HONG	16,532,400.00	-	-	-	-	-	-	-	-
Rural Electrification of Karlahi at Fufore LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230200 - FUFORE	-	250,000,000.00	250,000,000.00	-	-	-	-	-	-
Electrification of Dasin Abba Kumba in Fufore L.G.A	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20230200 - FUFORE	1,260,000.00	-	-	-	-	-	-	-	-
Electrification Projects of Ga'anda, Gaburi, Bogga and Fotta in Gombi L.G.A	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230500 - GOMBI	-	260,000,000.00	260,000,000.00	-	-	-	-	-	-
Electrification Project of Mwarawo and Nzungwaling in Demsa	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220100 - DEMSA	3,349,524.00	210,000,000.00	210,000,000.00	-	260,000,000.00	-	390,000,000.00	585,000,000.00	975,000,000.00
Electrification Project of Bilachi - Bwatye in Fufore L.G.A	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230200 - FUFORE	-	150,000,000.00	150,000,000.00	-	-	-	-	-	260,000,000.00
Electrification of Waduku and Suwa in Lamurde L.G.A.	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220900 - LAMURDE	3,199,138.00	-	-	-	-	-	-	-	-
Electrification Project of Lawaru, Mamraba Bidoma, Tagombali, Bali and Kwafara in Demsa L.G.A	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220100 - DEMSA	80,000.00	230,000,000.00	230,000,000.00	-	-	-	-	-	-
Electrification of Kiri - Naya in Toungo LGA - Toungo Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20221900 - TOUNGO	-	48,000,000.00	48,000,000.00	1,100,000.00	-	-	-	-	-
Electrification of Gindin Gada Numan LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20221600 - NUMAN	-	202,414,900.00	151,810,900.00	-	250,000,000.00	-	375,000,000.00	562,500,000.00	937,500,000.00
Electrification of Fema Fufore LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230200 - FUFORE	-	138,671,800.00	104,003,800.00	-	-	-	-	-	250,000,000.00
Electrification of Koma in Jada LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220800 - JADA	-	235,901,600.00	176,925,600.00	-	-	-	-	-	-
Electrification of Kwapukai	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220900 - LAMURDE	-	87,326,700.00	65,494,700.00	-	-	-	-	-	-
Electrification of Mbemun Lamurde LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220900 - LAMURDE	-	170,359,000.00	127,769,000.00	-	-	-	-	-	-
Electrification of Primary Health Clinic Mayo Hakkio in Jada LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221200 - MAYO-BELWA	-	87,187,800.00	65,390,800.00	-	-	-	-	-	-
Purchase and Installation of Transformer in Yola North (HOA)	026700100100 - Ministry of Rural Infrastructure & Community Development	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	20232000 - YOLA NORTH	-	-	50,000,000.00	49,998,965.00	-	-	-	-	-
Rural Electrification in Fufore/Gurin Fufore LGA (HOA)	026700100100 - Ministry of Rural Infrastructure & Community Development	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	20230200 - FUFORE	-	-	40,000,000.00	40,000,000.00	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Rural Electrification in Mubi South LGA (HOA)	026700100100 - Ministry of Rural Infrastructure & Community Development	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	20211500 - MUBI SOUTH	-	-	50,000,000.00	49,995,635.20	-	-	-	-	-
Rural Electrification in Shelling LGA (HOA)	026700100100 - Ministry of Rural Infrastructure & Community Development	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	20221700 - SHELLING	-	-	70,000,000.00	69,810,815.00	-	-	-	-	-
Electrification of Jabblamba-Ruwu Amsami and Danyel and Extension to Tambo in Girei LGA - Girei Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230400 - GIREI	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Electrification of Ganaye - Dashaen in Jada LGA - Jada/Mbulu Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220800 - JADA	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Electrification of Kwapukei, Anguwan Naira-Anguwan Laka and Hayin Gada in Numan LGA - Numan Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221600 - NUMAN	-	48,000,000.00	48,000,000.00	3,400,000.00	-	-	-	-	-
Electrification of Tasha Tiding Zhedinyi, Dakza and Hyema Communities in Hong LGA - Hong Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230700 - HONG	-	48,000,000.00	48,000,000.00	2,700,000.00	-	-	-	-	-
Electrification of Kiri-Naya in Toungo LGA - Toungo Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221900 - TOUNGO	-	48,000,000.00	48,000,000.00	723,630.00	-	-	-	-	-
Electrification of Bajen from Rigame, Lamurde LGA - Lamurde Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220900 - LAMURDE	-	48,000,000.00	48,000,000.00	147,528.00	-	-	-	-	-
Rural Electrification of Opalo-Shemen-Zeken-Hoki in Lamurde LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20211500 - MUBI SOUTH	-	24,378,200.00	24,378,200.00	262,590.00	-	-	-	-	-
Rural Electrification of Sabon Gari Uba to Kuma in Hong LGA (Member Uba/Gaya)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230700 - HONG	-	-	74,000,000.00	-	-	-	-	-	-
Rural Electrification of Pella to Hyema Garar in Hong LGA (Speaker)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230700 - HONG	-	-	116,000,000.00	-	-	-	-	-	-
Rural Electrification of Mararaban Dwaam to Sabon Gari at Demsa LGA (Member Demsa)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-
Rural Electrification of Hayin Gada Ngbalang to Kwapukei, Numan LGA (Member Numan)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221600 - NUMAN	-	-	71,400,000.00	-	-	-	-	-	-
Rural Electrification of Rigame, Bajan, Nzumoso to Shafaron and Kanti, Lamurde LGA (Member Lamurde)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220900 - LAMURDE	-	-	125,000,000.00	-	-	-	-	-	-
Rural Electrification Kiri to Shelling, Shelling LGA (Member Shelling)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221700 - SHELLING	-	-	125,000,000.00	-	-	-	-	-	-
Rural Electrification of Ganaye to Dashaen in Jada LGA (Member Jada)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220800 - JADA	-	-	62,500,000.00	-	-	-	-	-	-
Rural Electrification of Polewire to Ndikong, Mayo Belwa LGA (Member Mayo Belwa)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221200 - MAYO-BELWA	-	-	200,000,000.00	-	-	-	-	-	-
Rural Electrification of Chigari to Karahi Baraje, Fufore LGA (Member Verne)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230200 - FUFORE	-	-	100,000,000.00	-	-	-	-	-	-
Rural Electrification of Jabbi Lamba to Tambo at Girei LGA (Member Girei)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20230400 - GIREI	-	-	100,000,000.00	-	-	-	-	-	-
Rural Electrification of Mapeo to Koma II Ward in Jada LGA (Member Jada)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20220800 - JADA	-	-	62,500,000.00	-	-	-	-	-	-
Rural Electrification of Maiha Gari to Tambaja, Maiha LGA (Member Maiha)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20211100 - MAIHA	-	-	250,000,000.00	-	-	-	-	-	-
Rural Electrification of Timbokom to Nayama, Toungo LGA (Member Toungo)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20221900 - TOUNGO	-	-	250,000,000.00	-	-	-	-	-	-
Rural Electrification of Suwa to Pallam, Madagali LGA (Member Madagali)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20211000 - MADAGALI	-	-	125,000,000.00	-	-	-	-	-	-
Rural Electrification of Koti to Batum Community, Song LGA (Member Song)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	20231800 - SONG	-	-	83,335,000.00	-	-	-	-	-	-
Electrification of Benghum in Fufore LGA (GDP Fufore)	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20230200 - FUFORE	-	-	-	250,000,000.00	-	-	375,000,000.00	562,500,000.00	937,500,000.00
Supply and installation of 100 wts solar street light (300 pcs) with galvanized poles and civil work	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	250,000,000.00
Provision for Solar street light at Banjiram, Guyuk LGA (GDP Guyuk)	026700100100 - Ministry of Rural Infrastructure & Community Development	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70435 - ELECTRICITY	20220600 - GUYUK	-	-	-	50,000,000.00	-	-	75,000,000.00	112,500,000.00	187,500,000.00
Rehabilitation of Electricity Infrastructure from Opalo to Hoki in Lamurde LGA (GDP Lamurde)	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20220900 - LAMURDE	-	-	-	98,100,000.00	-	-	147,150,000.00	220,725,000.00	417,875,000.00
Rural Electrification of Mbeman in Lamurde LGA (GDP Lamurde)	026700100100 - Ministry of Rural Infrastructure & Community Development	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	20220900 - LAMURDE	-	-	-	283,000,000.00	-	-	424,500,000.00	636,750,000.00	1,159,350,000.00
Provision of Solar street light (7.5 Km) at Yola North (GDP) Yola-North	026700100100 - Ministry of Rural Infrastructure & Community Development	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70436 - NON ELECTRIC ENERGY	20232000 - YOLA NORTH	-	-	-	500,000,000.00	-	-	750,000,000.00	1,125,000,000.00	2,158,000,000.00
Construction Of 15.1km Suwa-Tipto, 91Nos of Culvert, drainage & mini Bridge in Lamurde L.G.A (Ecological Fund)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	20220900 - LAMURDE	-	-	-	-	-	-	-	-	500,000,000.00
Construction and Rehabilitation of 8N0. of Rural Feeder roads across the State	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	1,420,000.00	-	-	-	-	-	-	-	-
Cons. Of 6.3km Gyawana-Zekun earth road in Lamurde L.G.A	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20220900 - LAMURDE	-	250,000,000.00	250,000,000.00	276,545.00	-	-	-	-	-
Rehabilitation of Heavy Duty Equipments	026700100100 - Ministry of Rural Infrastructure & Community Development	23030141 - REHABILITATION/REPAIRS-OFFICE EQUIPMENTS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	45,000,000.00	45,000,000.00	7,853,000.00	150,000,000.00	-	225,000,000.00	337,500,000.00	562,500,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of Kubteka, Mbalwahe,Kwataut and Makera rural road in Hong LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20230700 - HONG	-	-	-	-	-	-	-	-	150,000,000.00
Construction/Rehabilitation of NYSC Gate-Labondo-Gereng-Borrong (42km) Road	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230400 - GIREI	547,223,393.30	1,038,892,600.00	415,557,040.00	207,783,669.00	1,004,068,340.00	-	1,506,102,510.00	2,259,153,770.00	3,765,256,280.00
Rehabilitation of Marraba Daware/Daware to Wuro - Dole 5km rural roads in Fufore L.G.A	026700100100 - Ministry of Rural Infrastructure & Community Development	23030113 - REHABILITATION / REPAIRS - ROADS	70621 - COMMUNITY DEVELOPMENT	20230200 - FUFORE	-	-	-	-	-	-	-	-	1,004,068,340.00
Construction of Dumne - Prambe 12KM rural feeder road in Song L.G.A	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20231800 - SONG	114,914.00	-	-	-	-	-	-	-	-
Construction of Sebore Gude Gedkiwara 13.5km road in Mubi South L.G.A	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20211500 - MUBI SOUTH	10,435,459.00	-	-	-	-	-	-	-	-
Construction of Rural Roads from Mayo sasha to Timbo Village in Toungo LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20221900 - TOUNGO	2,909,822.00	150,000,000.00	150,000,000.00	700,000.00	-	-	-	-	-
Construction of Culvert in Shelling LGA (HOA)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	20221700 - SHELLING	-	-	30,000,000.00	30,000,000.00	-	-	-	-	-
Construction of Bidoma Junction to Dong-Vulpi-Gamadio(35km) Road	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20221900 - TOUNGO	-	2,050,660,000.00	1,037,995,000.00	-	-	-	-	-	-
Electrification of Tsware, Bangwun, Kpakmiyagi,Kudiri in Demsa LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	20220100 - DEMSA	-	170,000,000.00	127,500,000.00	252,865.00	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,687,500,000.00
Construction of 5-Cell Box Culvert at Gugu,Guyuk LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20220600 - GUYUK	-	100,000,000.00	75,000,000.00	-	-	-	-	-	450,000,000.00
Provision of Assistance for the Construction of self help roads and culverts to various communities	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	100,000,000.00	75,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
Provision of Assistance for the construction self help class rooms to various communities across the State	026700100100 - Ministry of Rural Infrastructure & Community Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	-	375,000,000.00	562,500,000.00	1,437,500,000.00
Construction of Gugu Township Roads; Guyuk LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220600 - GUYUK	-	200,000,000.00	150,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,125,000,000.00
Construction Rural Roads Network in Banjaram Towns including Culverts in Guyuk LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20220600 - GUYUK	-	250,000,000.00	187,500,000.00	-	-	-	-	-	500,000,000.00
Construction of Kodomti along Numan to Jalinoo Road to Shafaron Numan(Jalingo) to Shafaron (8.5km) Road	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221600 - NUMAN	-	776,630,000.00	582,472,000.00	-	1,320,000,000.00	-	1,980,000,000.00	2,970,000,000.00	4,950,000,000.00
Construction of road from Banjaram to Chikila in Guyuk	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20220600 - GUYUK	-	143,086,900.00	107,314,900.00	-	-	-	-	-	1,320,000,000.00
Construction of Box Culvert of 4 cells at Gada Kiwashekye Boni Road Madzi ward, Michika LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	-	150,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	742,500,000.00
Construction of 4.5 km Road Daware Road in Fufore LGA - Fufore/Gurin Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20230200 - FUFORE	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of 35km road Baza – Zah in Michika LGA - Michika Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20211300 - MICHIKA	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of 18 km road from Kaya, Kubu Kuda- Mibulku Madagali LGA - Madagali Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20211000 - MADAGALI	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of Rural Road from Kubtava - Mutuku - Makera in Hong LGA - Hong Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20230700 - HONG	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of Rural Roads 25km in Gombi North/South Wards - Gombi Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20230500 - GOMBI	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Rural Electrification of Bahuli, Digli, Muchalla, Mijila and Victim Wards in Mubi North LGA Mubi North Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20211400 - MUBI NORTH	-	48,000,000.00	48,000,000.00	-	-	-	-	-	700,000,000.00
Rural Electrification of Dumne - Kuma in Song LGA - Song Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20231800 - SONG	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-
Construction of Rural Road from Karasude to Greatea with Box Culvert at Karasude, Michika LGA (Member Michika)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20211300 - MICHIKA	-	-	200,000,000.00	-	-	-	-	-	-
Construction of Rural Road from Ngaibi to Gashaka in Hong LGA (Speaker)	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20230700 - HONG	-	-	120,000,000.00	-	-	-	-	-	-
Construction of Box Culvert of 4 cells at Gada Yabali Road at Tumbara Ngabali Ward, Michika LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	-	150,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	712,500,000.00
Construction of 2.2 KM road from main road (Numan - Yola) to Sangere Bode/Dundere Settlement, Yola South	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	-	583,000,000.00	-	180,000,000.00	-	270,000,000.00	405,000,000.00	675,000,000.00
Construction of Rural Road from mail 6 to Gudumiya 15km at Hong LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Rural Electrification Gundo through Wuro Laddle, Gwagarap, Gombeyel, Boburo, Gamji, Jamali and Bakta in Shelling LGA - Shelling Constituency	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20221700 - SHELLING	-	48,000,000.00	48,000,000.00	-	-	-	-	-	300,000,000.00
Rural Electrification Tasha Tiding, Zhedinyi, Dakza, Hyema to Garam Hong LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020114 - CONSTRUCTION / PROVISION OF ROADS	70435 - ELECTRICITY	20230700 - HONG	-	-	-	-	700,000,000.00	-	1,050,000,000.00	1,575,000,000.00	2,625,000,000.00
Construction of Rural Road from Ngaibi to Gashaka in Hong LGA	026700100100 - Ministry of Rural Infrastructure & Community Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	900,000,000.00
Purchase/Procurement of 1 No. 18-seater Bus 2024 model in State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23010108 - PURCHASE OF BUSES	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	-	100,000,000.00	-	40,000,000.00	-	60,000,000.00	90,000,000.00	350,000,000.00
Purchase/Procurement 2No 4 Wheel Drive pickup vehicle 2024 model in the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23010106 - PURCHASE OF VANS	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	-	150,000,000.00	-	25,000,000.00	-	37,500,000.00	56,250,000.00	133,750,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Renovation of 1 block of office in Yola North LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70621 - COMMUNITY DEVELOPMENT	20232000 - YOLA NORTH	-	-	25,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	43,750,000.00
Construction of 2No Blocks office with Conference Hall, Yola North LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	20232000 - YOLA NORTH	-	-	150,000,000.00	-	300,390,500.00	-	450,585,750.00	675,878,630.00	1,131,464,380.00
Intervention Fund in Support of Communities' Self-help Development Activities	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	-	300,000,000.00	-	65,000,000.00	-	97,500,000.00	146,250,000.00	544,140,500.00
Monitoring and Evaluation of Rural Roads Network in respect of Agricultural Produce in the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	65,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	177,500,000.00
Procurement of 20Nots Laptop for SPIU Staff in the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	-	30,000,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	86,250,000.00
Installation of Internet Service for Project Office in Yola North LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23010146 - PURCHASE OF ICT EQUIPMENTS	70621 - COMMUNITY DEVELOPMENT	20232000 - YOLA NORTH	-	-	15,000,000.00	-	75,000,000.00	-	112,500,000.00	168,750,000.00	296,250,000.00
Meeting/Sensitization Workshops and Seminars across communities in the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	-	50,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	450,000,000.00
Purchase of ICT Infrastructure and GIS Mapping Softwares for Rural Roads Management in the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23010146 - PURCHASE OF ICT EQUIPMENTS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	50,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	137,500,000.00
Purchase of office furnitures and Fittings in Yola North LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70621 - COMMUNITY DEVELOPMENT	20232000 - YOLA NORTH	-	-	10,000,000.00	-	43,500,000.00	-	65,250,000.00	97,875,000.00	173,125,000.00
Purchase and Installation of solar system at the project office Yola North	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	20232000 - YOLA NORTH	-	-	40,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	231,000,000.00
Construction/Rehabilitation of 45.5Km and Annual Mechanized Maintenance of 561.8km of rural roads across the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	353,919,475.06	450,000,000.00	450,000,000.00	94,633,200.06	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Rehabilitation of rural roads due to erosions across the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	68,750,000.00
Construction/Rehabilitation of Mararaba Main Road -Humbo-Dumne Bridge (Surface Dressing) 24.85km Road Song LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20231800 - SONG	-	1,800,000,000.00	1,500,000,000.00	-	201,750,000.00	-	302,625,000.00	453,937,500.00	761,562,500.00
Feasibility study/Prioritization of 50km of rural roads in the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	201,750,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	764,250,000.00
Implementation of Abbreviated Restlement Action Plan (ARAP)(Compensation to Project affected persons(PAPs) during Construction of Rural Roads Network in the State)	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	150,000,000.00	-	296,800,000.00	-	445,200,000.00	667,800,000.00	1,263,000,000.00
Construction of Bazza - Kalikasa -Kasudi Zah 26.5km in Michika LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20211300 - MICHIKA	-	-	296,800,000.00	-	89,600,000.00	-	134,400,000.00	201,600,000.00	632,800,000.00
Construction of Shuwa -Pallam 8km in Madagali LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20211000 - MADAGALI	-	-	89,600,000.00	-	123,200,000.00	-	184,800,000.00	277,200,000.00	551,600,000.00
Construction of Jambutu - Boggare 11 Km in Yola South LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	-	123,200,000.00	-	-	-	-	-	123,200,000.00
Construction of Kwanan waya - Nantari Manga 4.5km in Yola south LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	20232100 - YOLA SOUTH	-	-	50,400,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Consultancy fee for Rural Roads network in the State	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70451 - ROAD TRANSPORT	20242200 - STATE WIDE	-	-	103,250,000.00	-	55,510,000.00	-	83,265,000.00	124,897,500.00	508,162,500.00
Construction of Mararaban Garta- Garta - Nikala- Sinakwand 12.2km in michika LGA	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	-	-	-	46,410,000.00	-	69,615,000.00	104,422,500.00	229,547,500.00
Construction of Tudun Wada (Forestry)-kanikila – Bazza Marghi 10.2km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	44,135,000.00	-	66,202,500.00	99,303,750.00	211,916,250.00
Construction of Vintim – Bagira 9.7km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211400 - MUBI NORTH	-	-	-	-	22,750,000.00	-	34,125,000.00	51,187,500.00	129,447,500.00
Construction of NgavaliGella – Kwaja 5.0km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	-	-	-	30,485,000.00	-	45,727,500.00	68,591,250.00	137,068,750.00
Construction of Gella road -Ngavahi – Lamorde- Gwalema - Barracks road 6.7km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	-	-	-	31,850,000.00	-	47,775,000.00	71,662,500.00	149,922,500.00
Construction of Mugulu-Billa-Yadafa-Hojongo (Hudu) 7.0km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	-	-	-	35,490,000.00	-	53,235,000.00	79,852,500.00	164,937,500.00
Construction of Shuwa-Mayo Wandu 7.8km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	-	-	-	49,231,000.00	-	73,846,500.00	110,769,750.00	220,106,250.00
Construction of Duhu- Dzucl 10.82km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	-	-	-	84,630,000.00	-	126,945,000.00	190,417,500.00	366,593,500.00
Construction of Vtc Junction-Madanya-Yawa-Wafango-Bahulu-Burha 18.6km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211500 - MUBI SOUTH	-	-	-	-	64,610,000.00	-	96,915,000.00	145,372,500.00	326,917,500.00
Construction of Humbutudi – Kilange – Mbalagi road 14.20km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211100 - MAIHA	-	-	-	-	151,970,000.00	-	227,955,000.00	341,932,500.00	634,497,500.00
Construction of Parda – Nafori – Dulo – Farang Farang road 33.4km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230200 - FUFURE	-	-	-	-	30,030,000.00	-	45,045,000.00	67,567,500.00	264,582,500.00
Construction of Shagari Lowcost – Bole - Tuki road 6.6km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	-	-	-	72,345,000.00	-	108,517,500.00	162,776,250.00	301,323,750.00
Construction of Nantari-Doulabi-Pantakere-Changala-Katsinawa with spur to-Dadi 15.9km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	-	-	-	68,250,000.00	-	102,375,000.00	153,562,500.00	328,282,500.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of Mbilla – Karal – Livo – Gudu 15.6km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20231800 - SONG	-	-	-	-	37,765,000.00	-	56,647,500.00	84,971,250.00	209,868,750.00
Construction of Song – Muleng road 8.3km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20231800 - SONG	-	-	-	-	172,900,000.00	-	259,350,000.00	389,025,000.00	686,140,000.00
Construction of Dumne -Suktu-Prambe 38.0km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20231800 - SONG	-	-	-	-	69,160,000.00	-	103,740,000.00	155,610,000.00	432,250,000.00
Construction of Kwalamba- Guyakun – Via Wunghara road 15.2km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230500 - GOMBI	-	-	-	-	94,185,000.00	-	141,277,500.00	211,916,250.00	422,353,750.00
Construction of Gombi – Dinga- Ladiel 20.7km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230500 - GOMBI	-	-	-	-	86,950,500.00	-	130,425,750.00	195,638,630.00	420,249,380.00
Construction of Kalaa- Kokwa'ah- Djiga 19.11km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	65,975,000.00	-	98,962,500.00	148,443,750.00	334,356,750.00
Construction of Shelling - Bodwei 14.5km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221700 - SHELENG	-	-	-	-	29,575,000.00	-	44,362,500.00	66,543,750.00	176,881,250.00
Construction of Gugu – Bakin Kogi 6.5km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220600 - GUYUK	-	-	-	-	15,015,000.00	-	22,522,500.00	33,783,750.00	85,881,250.00
Construction of Guyuk/Bu main road - Banjarmasin 3.3km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220600 - GUYUK	-	-	-	-	29,575,000.00	-	44,362,500.00	66,543,750.00	125,921,250.00
Construction of Mararaba - Bobini 6.5km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220600 - GUYUK	-	-	-	-	60,970,000.00	-	91,455,000.00	137,182,500.00	258,212,500.00
Construction of Garin Overseer – Opalo – Hoki with a Spur to Gawayana from Zekun 13.4km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220900 - LAMURDE	-	-	-	-	19,565,000.00	-	29,347,500.00	44,021,250.00	134,338,750.00
Construction of New Ball-Old Bari-Guri Duste 4.3km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220100 - DEMSA	-	-	-	-	149,240,000.00	-	223,860,000.00	335,790,000.00	579,215,000.00
Construction of Mararaban Dong-Dong-Vulji Gamadio 32.8km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221600 - NUMAN	-	-	-	-	40,950,000.00	-	61,425,000.00	92,137,500.00	302,802,500.00
Construction of Off Jalingo road – Kodomti – Shaloron -Nzorue 9.0km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20221600 - NUMAN	-	-	-	-	142,870,000.00	-	214,305,000.00	321,457,500.00	576,712,500.00
Construction of Kojoli – Soa – Mapeo – Komti 1 31.4km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220800 - JADA	-	-	-	-	79,170,000.00	-	118,755,000.00	178,132,500.00	439,757,500.00
Construction of Marraraban Boro – Marraraba Danaba 17.4km in Michika LGA	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	-	-	-	64,610,000.00	-	96,915,000.00	145,372,500.00	321,457,500.00
Construction of Ganye – Santasa – Gurumpawa road 14.2km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220300 - GANYE	-	-	-	-	64,610,000.00	-	96,915,000.00	145,372,500.00	306,897,500.00
Construction of 3N0. 3.5Mx2m 3- cee box culvert at Du'aji Fadama , Garaha- mojili Hong LGA	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	54,600,000.00	-	81,900,000.00	122,850,000.00	269,360,000.00
Construction of (3MX3M) 6Cells relief box culvert Fadama Hong LGA	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	42,770,000.00	-	64,155,000.00	96,232,500.00	214,987,500.00
Construction of Ganye – Yelwa road 9.4km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220300 - GANYE	-	-	-	-	54,600,000.00	-	81,900,000.00	122,850,000.00	247,520,000.00
Construction of Gamwaso – Yeliso - Nadu 12.0km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20220300 - GANYE	-	-	-	-	23,780,000.00	-	35,670,000.00	53,505,000.00	143,775,000.00
Rehabilitation/Upgrade of Jambutu- Ngolomba-Boggare 8.2km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	-	-	-	27,260,000.00	-	40,890,000.00	61,335,000.00	126,005,000.00
Rehabilitation/Upgrade of Njiboli-Njibolilyo-Rugange 9.4km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20230200 - FUFURE	-	-	-	-	12,180,000.00	-	18,270,000.00	27,405,000.00	72,935,000.00
Rehabilitation/Upgrade of Kwanan Waya-Nantari 4.2km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	-	-	-	100,340,000.00	-	150,510,000.00	225,765,000.00	388,455,000.00
Rehabilitation/Upgrade of Labondo-Gwakrah- Koh-Goron-Borong 34.6km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20230400 - GIREI	-	-	-	-	72,500,000.00	-	108,750,000.00	163,125,000.00	372,215,000.00
Rehabilitation/Upgrade of Bazza-Betso-Mango-Kalikasa-Kasudi-Zah 25.0km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	-	-	-	23,490,000.00	-	35,235,000.00	52,852,500.00	160,587,500.00
Rehabilitation/Upgrade of Shuwa-Kwambula 1-Kwambula 11-Pallam 8.1km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20211300 - MICHIKA	-	-	-	-	23,200,000.00	-	34,800,000.00	52,200,000.00	110,490,000.00
Rehabilitation/Upgrade of Main Road-Koe-Koppa 8.0km in the State	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	-	-	-	-	81,200,000.00	-	121,800,000.00	182,700,000.00	327,700,000.00
Rehabilitation/Upgrade of New Demsa-Old Demsa-Bwashi-Nogare-Kwaine 28.0km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20220100 - DEMSA	-	-	-	-	44,080,000.00	-	66,120,000.00	99,180,000.00	246,500,000.00
Rehabilitation/Upgrade of Kpasham-Kieballi-Yanga 15.2km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20220100 - DEMSA	-	-	-	-	44,950,000.00	-	67,425,000.00	101,137,500.00	212,642,500.00
Rehabilitation/Upgrade of Bille-Gumari-W/Hamawa-W/Bobbo-Gada Mayo-Belwa 15.5km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221200 - MAYO-BELWA	-	-	-	-	37,120,000.00	-	55,680,000.00	83,520,000.00	184,150,000.00
Rehabilitation/Upgrade of Gawayana-Dubwangun-Mbemun-Hadyo-Lamurde 12.8km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20220900 - LAMURDE	-	-	-	-	50,199,000.00	-	75,298,500.00	112,947,750.00	225,366,250.00
Rehabilitation/Upgrade of Kola Junction - Boshikin 17.31km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20220900 - LAMURDE	-	-	-	-	49,097,000.00	-	73,645,500.00	110,468,250.00	234,312,750.00
Rehabilitation/Upgrade of Shelling - Bakta 16.93km	026700200100 – Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221700 - SHELENG	-	-	-	-	21,518,000.00	-	32,277,000.00	48,415,500.00	129,789,500.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Rehabilitation/Upgrade of Numan/Biu road-Barre 7.42km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221600 - NUMAN	-	-	-	-	48,430,000.00	-	72,645,000.00	108,967,500.00	203,130,500.00
Rehabilitation/Upgrade of Dabo - Mayo Belwa 16.70km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221200 - MAYO-BELWA	-	-	-	-	38,106,000.00	-	57,159,000.00	85,738,500.00	191,327,500.00
Rehabilitation/Upgrade of Polewire- Nidkong 13.14km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221200 - MAYO-BELWA	-	-	-	-	27,202,000.00	-	40,803,000.00	61,204,500.00	140,113,500.00
Rehabilitation/Upgrade of Ngurere Mayo Belwa road- Gongoshi 9.38km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221200 - MAYO-BELWA	-	-	-	-	48,459,000.00	-	72,688,500.00	109,032,750.00	208,923,250.00
Rehabilitation/Upgrade of Longa Ewa - W/Abbo- W/ Yombe 16.71km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20220800 - JADA	-	-	-	-	33,263,000.00	-	49,894,500.00	74,841,750.00	173,195,250.00
Rehabilitation/Upgrade of Tounge - Kiri 11.47km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221900 - TOUNGO	-	-	-	-	80,939,000.00	-	121,408,500.00	182,112,750.00	336,784,250.00
Rehabilitation/Upgrade of Yolde Pate Prison Yadim 27.91km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20232100 - YOLA SOUTH	-	-	-	-	61,335,000.00	-	92,002,500.00	138,003,750.00	310,945,250.00
Rehabilitation/Upgrade of Gunin - Filingo 21.91km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20230200 - FJFORE	-	-	-	-	52,461,000.00	-	78,691,500.00	118,037,250.00	258,063,750.00
Rehabilitation/Upgrade of Parda -Muninga 18.09km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20230200 - FJFORE	-	-	-	-	45,182,000.00	-	67,773,000.00	101,659,500.00	221,893,500.00
Rehabilitation/Upgrade of Konan Yaji-Mijiwana- Gilanbara- Amdur 15.58km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20230500 - GOMBI	-	-	-	-	74,066,000.00	-	111,099,000.00	166,648,500.00	322,929,500.00
Rehabilitation/Upgrade of Hong - Mijili- Kuvu Gaya 25.54km Road	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	17,690,000.00	-	26,535,000.00	39,802,500.00	140,403,500.00
Rehabilitation/Upgrade of Wuro bokki- Uding Pella 6.10km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20230700 - HONG	-	-	-	-	17,661,000.00	-	26,491,500.00	39,737,250.00	83,918,750.00
Rehabilitation/Upgrade of Ribawo Junction - Muchalla 6.09km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20230500 - GOMBI	-	-	-	-	31,610,000.00	-	47,415,000.00	71,122,500.00	136,198,500.00
Rehabilitation/Upgrade of Mayo Gule- Manjekon - Salma 10.90km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20211100 - MAIHA	-	-	-	-	43,500,000.00	-	65,250,000.00	97,875,000.00	194,735,000.00
Rehabilitation/Upgrade of Mildow – Masawa-Kamboru - Madagali 15.00km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20211000 - MADAGALI	-	-	-	-	43,500,000.00	-	65,250,000.00	97,875,000.00	206,625,000.00
Rehabilitation/Upgrade of Kaya – Kudaku – Bitiku -Yinagu 15.00km	026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20221200 - MAYO-BELWA	-	-	-	-	50,400,000.00	-	75,600,000.00	113,400,000.00	232,500,000.00
Purchase of () Toyota Hummer bus model 2019 23,750,000	031801100100 - Adamawa State Judicial Service Commission	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	20242200 - STATE WIDE	-	4,987,500.00	4,987,500.00	-	-	-	-	-	-
Preliminary Works and Design of the State Cust.Land Sharia Co	031801100100 - Adamawa State Judicial Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	5,250,000.00	5,250,000.00	-	-	-	-	-	-
Survey and Demarcation of acquired land for coop village	031801100100 - Adamawa State Judicial Service Commission	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70331 - LAW COURTS	20242200 - STATE WIDE	-	10,500,000.00	10,500,000.00	-	-	-	-	-	-
Construction of Judicial Service Commission secretariat	031801100100 - Adamawa State Judicial Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	42,000,000.00	42,000,000.00	-	-	-	-	-	-
Acquiring of land for construction of Guest House	031801100100 - Adamawa State Judicial Service Commission	23010101 - PURCHASE / ACQUISITION OF LAND	70331 - LAW COURTS	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Purchase of motor Vehicle for Hon. CJ - land Cruiser 2020 model	031805100100 - High Court of Justice	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-
Purchase of (2) Toyota Hilux 2019 model 6x25,250,000	031805100100 - High Court of Justice	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Purchase of (7) Toyota Corolla 2017 model Toyota Corolla 7x10,520,000=73,640,000.	031805100100 - High Court of Justice	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	14,000,000.00	14,000,000.00	-	-	-	-	-	-
Purchase of (8) Parado Jeep 2019 model for Hon. Judges/CR 8x25,500,000= 204,000,000	031805100100 - High Court of Justice	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Purchase of desktop computer for Hon.CJ secretary	031805100100 - High Court of Justice	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	20242200 - STATE WIDE	-	60,000.00	60,000.00	-	-	-	-	-	-
Purchase of (20) Laptops for Hon.CJ Judges/CR, DCR & DIR. Finance 20x300,000=6,000,000	031805100100 - High Court of Justice	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-
Purchase of (20) laserjet printers for Hon. CJ,Judges/CR/DCR/DIRS 20x200,000=4,000,000	031805100100 - High Court of Justice	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	20242200 - STATE WIDE	-	800,000.00	800,000.00	-	-	-	-	-	-
Purchase of Photocopy machine 6x800,000=4,800,000	031805100100 - High Court of Justice	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	20242200 - STATE WIDE	-	960,000.00	960,000.00	-	-	-	-	-	-
Drilling of (7) Bore-hole, pipes & Other accessories (7x3,500,00=24,500,000)	031805100100 - High Court of Justice	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	20242200 - STATE WIDE	-	4,900,000.00	4,900,000.00	-	-	-	-	-	-
Rehabilitation/Repairs of Two High Courts Complexs CMC/SMC/MC Across Adamawa State	031805100100 - High Court of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Purchase of Law Books & annual/monthly/weekly Law reports.	031805100100 - High Court of Justice	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	20242200 - STATE WIDE	-	12,100,000.00	12,100,000.00	-	-	-	-	-	-
Purchase of Gen. set SP 60 Maikano 4x20,000,000=40,000,000.	031805100100 - High Court of Justice	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	20242200 - STATE WIDE	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-
Purchase of HC Complex, CMC/SMC/MC furnitures & elctrical fittings	031805100100 - High Court of Justice	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Purchase of (2) Toyota Corolla 2017 model for DCR & Director Finance 2x10,520,000=21,040,000	031805200100 - Customary Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	12,000,000.00	12,000,000.00	-	-	-	-	-	-
Purchase of one Toyota Hilux 2019 model /25,250,000)	031805200100 - Customary Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	13,000,000.00	13,000,000.00	-	-	-	-	-	-
Purchase of One Land Cruiser Jeep 2020 model for Hon. President CCA	031805200100 - Customary Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Purchases of (3) Parado Jeep 2019 model for Hon. Judges & CR 3x25,500,000= 76,500,000.	031805200100 - Customary Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase of (6) Laptops for Hon.Presl. Judges,CR, DCR & DIR. Finance 6x200,000=1,800,000	031805200100 - Customary Court of Appeal	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,970,000.00	1,970,000.00	-	-	-	-	-	-
Drilling of One Bore-hole pipes & Other accessories	031805200100 - Customary Court of Appeal	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	20242200 - STATE WIDE	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Rehabilitation/Repairs of CCA Complex	031805200100 - Customary Court of Appeal	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Purchase of (9) laserjet printers for Hon. Judges,Dir's & CR secretaries 9x200,000=1,800,000.	031805200100 - Customary Court of Appeal	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,980,000.00	1,980,000.00	-	-	-	-	-	-
Purchase of Electrical Equipments	031805200100 - Customary Court of Appeal	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70331 - LAW COURTS	20242200 - STATE WIDE	-	2,750,000.00	2,750,000.00	-	-	-	-	-	-
Rehabilitation/Repairs of CCA Libraries	031805200100 - Customary Court of Appeal	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70331 - LAW COURTS	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Purchase of Furnitures/Fittings	031805200100 - Customary Court of Appeal	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-
Purchases of Law Books & annual/monthly/weekly Law reports.	031805200100 - Customary Court of Appeal	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	20242200 - STATE WIDE	-	2,300,000.00	2,300,000.00	-	-	-	-	-	-
Purchase of motor Vehicle: Hon. Grand Kadi Land Cruiser 2020 model	031805300100 - Sharia Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-
Purchase of (6) Toyota Corolla 2017 model 6x10,520,000.00	031805300100 - Sharia Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of (4) Prado Jeep 2019 model for Hon. Kadis & Chief Registrar 4x 25,500,000	031805300100 - Sharia Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	37,645,800.00	37,645,800.00	-	-	-	-	-	-
Purchase of (3) laserjet printers and (3) laptops for Hon.GK, CR and DF. 6x 250,000.00	031805300100 - Sharia Court of Appeal	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Rehabilitation/repairs of Sharia Court of Appeal	031805300100 - Sharia Court of Appeal	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,780,000.00	1,780,000.00	-	-	-	-	-	-
Purchase of Law Books, Journals, Monthly, Weekly Annual Law report	031805300100 - Sharia Court of Appeal	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,574,200.00	1,574,200.00	-	-	-	-	-	-
Purchase of (1) Toyota Hilux 2019 model	031805500100 - Area Courts	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	7,575,000.00	7,575,000.00	-	-	-	-	-	-
Purchase of (20) for laserjet printers Area Court Judges 20x200,000= 4, 000,000	031805500100 - Area Courts	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-
Purchase of furnitures & Electrl flt. for Inspectorate offices in three judicial div.(3x2,000,000=6,000,000)	031805500100 - Area Courts	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	4,225,000.00	4,225,000.00	-	-	-	-	-	-
Purchases of office/Court Hall furnitures & electrical fittings for 21 AC (21x2,000,000=22,000,000)	031805500100 - Area Courts	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	6,600,000.00	6,600,000.00	-	-	-	-	-	-
Constructions/Provision of Area Courts In 21 Local Govt.	031805500100 - Area Courts	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	48,155,100.00	48,155,100.00	-	-	-	-	-	-
Constructions/Provision of Area Courts inspectorate offices in three judicial div. (3x15,000,000.)	031805500100 - Area Courts	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	13,500,000.00	13,500,000.00	-	-	-	-	-	-
Purchase of (20) Laptops for Area Court Judges 20x300,000=6,100,000	031805500100 - Area Courts	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-
Purchase of(3) Utility Veh. For Inspectorate offices 406 Peugeot 2010 model for 3x4,000,000.	031805500100 - Area Courts	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	20242200 - STATE WIDE	-	2,700,000.00	2,700,000.00	-	-	-	-	-	-
Purchase of Law Books & annual/monthly/weekly Law reports.	031805500100 - Area Courts	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	20242200 - STATE WIDE	-	14,245,000.00	14,245,000.00	-	98,000,000.00	-	147,000,000.00	220,500,000.00	367,500,000.00
Purchase of Office Furniture for High Courts in the State	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	2,000,000,000.00	2,000,000,000.00	1,220,175,487.17	98,000,000.00	-	147,000,000.00	220,500,000.00	465,500,000.00
Purchased/supply of ICT Infrastructure for automation of Judiciary across the State	032600100100 - Ministry of Justice	23010146 - PURCHASE OF ICT EQUIPMENTS	70631 - WATER SUPPLY	20232100 - YOLA SOUTH	-	1,000,000,000.00	450,000,000.00	-	-	-	-	-	98,000,000.00
Renovation and Upgrading of Judiciary/area Courts across the state.	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	1,000,000,000.00	100,000,000.00	-	400,000,000.00	-	600,000,000.00	900,000,000.00	1,500,000,000.00
Construction of Ministry of Justice Complex, Yola North	032600100100 - Ministry of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	500,000,000.00	100,000,000.00	-	-	-	-	-	400,000,000.00
Renovation of High Courts Complex in the State	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	1,699,860,175.71	1,000,000,000.00	2,100,000,000.00	962,649,784.89	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
Consultancy for Renovation of High Courts Complex in the State (Lot A and B)	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20242200 - STATE WIDE	-	-	500,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction of High Court Complex at Gulak Madagali LGA	032600100100 - Ministry of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20211000 - MADAGALI	-	-	800,000,000.00	-	700,000,000.00	-	1,050,000,000.00	1,575,000,000.00	3,125,000,000.00
Construction of Residential Quarters for Judges Gulak at Madagali	032600100100 - Ministry of Justice	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	20211000 - MADAGALI	-	-	700,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,825,000,000.00
Construction of High Court Complex at Numan, Numan LGA	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20221600 - NUMAN	-	-	-	-	-	-	-	-	300,000,000.00
Construction of High Court complex in Numan, Numan LGA	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20221600 - NUMAN	-	-	-	-	800,000,000.00	-	1,200,000,000.00	1,800,000,000.00	3,000,000,000.00
Construction of Customary Court of Appeal Complex at Jimeta, Yola North LGA	032600100100 - Ministry of Justice	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	20232000 - YOLA NORTH	-	-	-	-	900,000,000.00	-	1,350,000,000.00	2,025,000,000.00	4,175,000,000.00
Construction of 2No. Blocks of Offices of Area Court in Fufore LGA (GDP Fufore)	032600100100 - Ministry of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	20230200 - FUFORE	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	1,275,000,000.00
Construction of NYSO Orientation camp at Yola South LGA	051300100100 - Ministry of Youth and Sports Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	20232100 - YOLA SOUTH	-	250,000,000.00	8,040,000,000.00	-	6,462,572,900.00	-	9,693,859,350.00	14,540,789,030.00	24,334,648,380.00
Construction of Adamawa State Youth Memorial Center, Jambutu	051300100100 - Ministry of Youth and Sports Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	20211400 - MUBI NORTH	-	50,000,000.00	50,000,000.00	-	2,500,000,000.00	-	3,750,000,000.00	5,625,000,000.00	15,837,572,900.00
Construction of Jimeta Stadium along Numan Road in Yola North LGA	051300100100 - Ministry of Youth and Sports Development	23010119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	4,192,553,484.05	6,584,902,900.00	7,334,902,900.00	2,023,355,057.49	6,903,402,850.00	-	10,355,104,280.00	15,532,656,420.00	28,387,760,700.00
Consultancy for Construction of NYSO Orientation camp at Yola South LGA	051300100100 - Ministry of Youth and Sports Development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	20232100 - YOLA SOUTH	-	-	764,920,000.00	-	400,143,270.00	-	600,214,910.00	900,322,370.00	8,403,940,130.00
Consultancy for Construction of 10,000 Cap.state sport comp. along Numan Road, Yola North	051300100100 - Ministry of Youth and Sports Development	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70451 - ROAD TRANSPORT	20232000 - YOLA NORTH	-	273,672,600.00	573,672,600.00	40,000,000.00	606,992,340.00	-	910,488,510.00	1,365,732,770.00	2,676,364,550.00
Purchase/Supply of sport Equipments in the State	051305100100 - Sports Council	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	606,992,340.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Renovation of Seven Zonal Offices and Furnishing	051305100100 - Sports Council	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Reconstruction of sport council Office building	051305100100 - Sports Council	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Provision for Women and Girls Child Empowerment in the State	051400100100 - Ministry of Women Affairs	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Provision of Policy Document Development for Menstrual Health and Hygiene Management in the State	051400100100 - Ministry of Women Affairs	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	-	-	-
Capacity building/Sensitization awareness of Communities across the State on Malnutrition	051400100100 - Ministry of Women Affairs	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	20242200 - STATE WIDE	-	94,800,000.00	94,800,000.00	-	-	-	-	-	50,000,000.00
Purchase/supply of food nutrition kids for distribution across the State	051400100100 - Ministry of Women Affairs	23010120 - PURCHASE OF CANTEN / KITCHEN EQUIPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
NUT.4.HRN/IEC/SBCC. Capacity building awareness on Malnutrition in 21 LGAs of the State	051400100100 - Ministry of Women Affairs	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	94,800,000.00	94,800,000.00	142,200,000.00	213,300,000.00	355,500,000.00
NUT.2.SP. Purchase of food nutrition kids for distribution in the State	051400100100 - Ministry of Women Affairs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	30,000,000.00	45,000,000.00	67,500,000.00	207,300,000.00
NUT.5.NIS/ME. Conduct of Survey for Mapping of Orphans and Vulnerable malnourished Children in 21 LGAs	051400100100 - Ministry of Women Affairs	23050101 - RESEARCH AND DEVELOPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	121,000,000.00	121,000,000.00	181,500,000.00	272,250,000.00	483,750,000.00
Sensitization activism for GBV Commemoration in communities across the State	051400100100 - Ministry of Women Affairs	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	121,000,000.00
Conduct of Survey for Mapping of Orphans and Vulnerable Children in 21 LGAs	051400100100 - Ministry of Women Affairs	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	10,670,000.00	121,000,000.00	121,000,000.00	-	-	-	-	-	-
Purchase of Bill Board to Sensitized and Strengthening Women's in Politics.	051400100100 - Ministry of Women Affairs	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Procurement of Instructional Materials for Gender Equality and Equity for Women	051400100100 - Ministry of Women Affairs	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Procurement of Instructional Materials in 21 LGAs on Childs Right to Enhance Awareness	051400100100 - Ministry of Women Affairs	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	71041 - FAMILY AND CHILDREN	20221600 - NUMAN	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-
Provision of Office Furniture Social Investment Programme Offices	051400100100 - Ministry of Women Affairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-
Purchase of ICT Equipment for Gender Mainstream. Through Implementation of CECAW.	051400100100 - Ministry of Women Affairs	23010146 - PURCHASE OF ICT EQUIPMENTS	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase of Skills Aquisition Equipment Tools to 1000No for Women in the State	051400100100 - Ministry of Women Affairs	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	11,440,000.00	11,440,000.00	-	-	-	-	-	-
Procurement of Banners and Bill Boards for 16 days of activism for GBV Commemoration	051400100100 - Ministry of Women Affairs	23010146 - PURCHASE OF ICT EQUIPMENTS	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	5,280,500.00	11,440,000.00	11,440,000.00	-	-	-	-	-	-
Purchase of Banners and Bill Boards for Advocacy/sensitization to stakeholders on the need report GVB	051400100100 - Ministry of Women Affairs	23010146 - PURCHASE OF ICT EQUIPMENTS	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	5,200,000.00	5,200,000.00	-	-	-	-	-	-
Rehabilitation of safe and child friendly spaces Office in state wide	051400100100 - Ministry of Women Affairs	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	11,000,000.00	111,000,000.00	38,636,936.19	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Field Enrollment/Supervision of payment for over 63,000 Beneficiaries in the Implementing 21 LG of the state (CCT)	051400100100 - Ministry of Women Affairs	23050103 - MONITORING AND EVALUATION	71041 - FAMILY AND CHILDREN	20242200 - STATE WIDE	-	6,200,000.00	6,200,000.00	-	-	-	-	-	100,000,000.00
Construction of Office Block Government Remand Home in Yola North.	051400100100 - Ministry of Women Affairs	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	20220300 - GANYE	-	3,408,120,000.00	1,008,120,000.00	-	-	-	-	-	-
Renovation of Office Block Government Remand Home in Juba	051400100100 - Ministry of Women Affairs	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	20211400 - MUBI NORTH	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-
Renovation of Office Block for persons with disabilities in Yola North	051400100100 - Ministry of Women Affairs	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	20232000 - YOLA NORTH	-	124,300,000.00	124,300,000.00	-	-	-	-	-	-
Renovation of Office Block for blind in Numan	051400100100 - Ministry of Women Affairs	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	20221600 - NUMAN	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-
Provision of skill aquisition/Empowerment of Women in the 3 senatorial Zone (NFWP World Bank assisted Projects)	051400100100 - Ministry of Women Affairs	23010148 - PURCHASE OF SKILL ACQUISITION EQUIPMENTS	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	20242200 - STATE WIDE	-	3,600,000,000.00	3,300,000,000.00	-	1,670,000,000.00	-	2,505,000,000.00	3,757,500,000.00	6,262,500,000.00
Establishment of People with disability (PWD) Commission, Yola North	051400100100 - Ministry of Women Affairs	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	20232000 - YOLA NORTH	-	30,000,000.00	5,000,000.00	-	-	-	-	-	1,670,000,000.00
Establishment of People with disability (PWD) Commission, Guyuk North	051400100100 - Ministry of Women Affairs	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	20220600 - GUYUK	-	15,000,000.00	5,000,000.00	-	-	-	-	-	-
Adamawa Cultural Heritage Summit on Women for International Women's Day	051400100100 - Ministry of Women Affairs	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70821 - CULTURAL SERVICES	20242200 - STATE WIDE	-	-	-	-	64,110,000.00	-	96,165,000.00	144,247,500.00	240,412,500.00
World Elderly/Charity Day Outreach Providing Relief Materials/Services	051400100100 - Ministry of Women Affairs	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	71021 - OLD AGE	20242200 - STATE WIDE	-	-	-	-	28,000,000.00	-	42,000,000.00	63,000,000.00	169,110,000.00
Conduct of two-Day Sensitization Workshop for Youths on Drug Abuse and Illicit Trafficking	051400100100 - Ministry of Women Affairs	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71081 - R & D SOCIAL PROTECTION	20242200 - STATE WIDE	-	-	-	-	53,470,000.00	-	80,205,000.00	120,307,500.00	228,512,500.00
National Drug Law Enforcement Agency (State Drug Control Committee)	051700100100 - Ministry of Education and Human Capital Development	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	90,970,000.00
Sporting Activities in Public Schools in state	051700100100 - Ministry of Education and Human Capital Development	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	10,000,000.00
Procurement of furnitures and office equipments in the Ministry	051700100100 - Ministry of Education and Human Capital Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Renovation of Offices in the Ministry of Tertiary and Professional Education	051700100100 - Ministry of Education and Human Capital Development	23010102 - PURCHASE OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	20232000 - YOLA NORTH	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-
Purchase of 20No. of projectors and Screens in the State	051700100100 - Ministry of Education and Human Capital Development	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	20232000 - YOLA NORTH	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Provision of Internet Facilities at Headquarters 5 Z / Offices in the State	051700100100 - Ministry of Education and Human Capital Development	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	1,148,500.00	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase of 1 Generator power plan (Makano SP100) in the State	051700100100 - Ministry of Education and Human Capital Development	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	20232000 - YOLA NORTH	-	100,000,000.00	100,000,000.00	-	-	-	-	-	10,000,000.00
Procurement of internet facilities in the Ministry	051700100100 - Ministry of Education and Human Capital Development	23010147 - PURCHASE OF SCHOOL FURNITURES	70981 - EDUCATION N.E.C	20232000 - YOLA NORTH	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Rehabilitation of Offices in the Ministry	051700100100 - Ministry of Education and Human Capital Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	20232000 - YOLA NORTH	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-
Procurement of Furniture and office equipment in the Ministry	051700100100 - Ministry of Education and Human Capital Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Capacity Building for Officer of EMIS, GMS and PRS in the State	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20232000 - YOLA NORTH	-	100,000,000.00	100,000,000.00	419,500.00	-	-	-	-	-
Monitoring and Evaluation of Schools Generally in the State	051700100100 - Ministry of Education and Human Capital Development	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
Procurement and Distribution of RANA/EGC for early graded learners in the State	051700100100 - Ministry of Education and Human Capital Development	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	200,000,000.00
Specific needs of women and girls living with disabilities	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	150,000,000.00	150,000,000.00	1,530,000.00	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Mobilisation for public-private partnership for girl child education	051700100100 - Ministry of Education and Human Capital Development	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	50,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Verre Fufore LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230200 - FUFORE	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Mayo Belwa LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221200 - MAYO-BELWA	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Shelling LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221700 - SHELLING	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Lamurde LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220900 - LAMURDE	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Numan LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221600 - NUMAN	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Demsa LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220100 - DEMSA	-	-	-	-	375,000,000.00	-	562,500,000.00	843,750,000.00	1,906,250,000.00
Construction/Renovation of Classrooms and Examination Halls in Uba/Gaya Hong LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 - HONG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,250,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Hong LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 - HONG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Jada LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220800 - JADA	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Song LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 - HONG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Perimeter Fence in Toungo LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221900 - TOUNGO	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Michika LGAs	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20211300 - MICHIKA	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	1,250,000,000.00
Consultancy Fee for Constituency projects	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	400,000,000.00	-	600,000,000.00	900,000,000.00	1,700,000,000.00
Renovation of additional facilities in public school under community enhancement projects	051700100100 - Ministry of Education and Human Capital Development	23010102 - PURCHASE OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	400,000,000.00
Construction of Perimeter Fencing in the 64 selected Secondary Schools across the State (Aaile Intervention)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	5,157,650,000.00	-	7,736,475,000.00	11,604,712,500.00	19,341,187,500.00
Construction of 1No Admin Block in 64 Selected Public Schools in the State(AGILE)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	5,157,650,000.00
Construction of 4No. of JAMB Centres Fully Equipped at Numan	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20221600 - NUMAN	-	-	-	-	250,000,000.00	-	375,000,000.00	562,500,000.00	937,500,000.00
Construction of 4No. of JAMB Centres Fully Equipped at Ganye	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20220300 - GANYE	-	-	-	-	250,000,000.00	-	375,000,000.00	562,500,000.00	1,187,500,000.00
Construction of 4No. of JAMB Centres Fully Equipped at Song	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20231800 - SONG	-	-	-	-	250,000,000.00	-	375,000,000.00	562,500,000.00	1,187,500,000.00
Construction of 4No. of JAMB Centres Fully Equipped at Gulak	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20211000 - MADAGALI	-	-	-	-	250,000,000.00	-	375,000,000.00	562,500,000.00	1,187,500,000.00
Removal of dilapidated structures in public secondary schools in the state	051700100100 - Ministry of Education and Human Capital Development	23010102 - PURCHASE OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	250,000,000.00
Consultancy Fee for Construction of Perimeter Fencing in the 64 selected Secondary Schools across the State (Aaile Intervention)	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	400,000,000.00	-	600,000,000.00	900,000,000.00	1,500,000,000.00
Quality assurance management in all schools in the state	051700100100 - Ministry of Education and Human Capital Development	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	2,676,600.00	100,000,000.00	100,000,000.00	2,267,800.00	50,000,000.00	-	75,000,000.00	112,500,000.00	587,500,000.00
Construction of 1No. Exams Hall at GDSS Midlau, Madagali LGA (Member Madagali)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211000 - MADAGALI	-	-	125,000,000.00	-	-	-	-	-	50,000,000.00
Construction of 1No. Exams Hall at GDSS Pallam, Madagali LGA (Member Madagali)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211000 - MADAGALI	-	-	125,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of 1No, Exams Hall at GDSS Tambo in Girei LGA (Member Girei)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230400 - GIREI	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No, Exams Hall at GDSS Gireng in Girei LGA (Member Girei)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230400 - GIREI	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No, Exams Hall at GDSS Jabbi Lamba in Girei LGA (Member Girei)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230400 - GIREI	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No, Exams Hall at GDSS Yunoklan in Girei LGA (Member Girei)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230400 - GIREI	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No, Exams Hall at GSS Koma, Jada LGA (Member Leko-Koma)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No, Exams Hall at GDSS Mapeo , Jada LGA (Member Leko-Koma)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 2No. Block of Classroom and 1No. Office at Abejo Leko Ward, Jada LGA (Member Leko-Koma)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 2No. Block of Classroom at Yalli, Jada LGA (Member Leko-Koma)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No, Exams hall at GDSS Kariahi, Fufore LGA (Member Verre)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230200 - FUFORE	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No Exams hall at GDSS Mayo-Ine, Fufore LGA (Member Verre)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230200 - FUFORE	-	-	100,000,000.00	-	-	-	-	-	-
Construction 1No block of 3 Classroom and 1No. Office at Womsara Primary School, Fufore LGA (Member Verre)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230200 - FUFORE	-	-	100,000,000.00	-	-	-	-	-	-
Construction 1No. block of 3classroom and 1No. office at Ogburi School, Fufore LGA (Member Verre)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230200 - FUFORE	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No. Exams Hall at GSSS Mayo Belwa, Mayo Belwa LGA (Member Mayo Belwa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221200 - MAYO-BELWA	-	-	150,000,000.00	-	-	-	-	-	-
Construction 1No block of 3classroom and 1 No. office at Yofo Batane, Mayo Belwa LGA (Member Mayo Belwa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221200 - MAYO-BELWA	-	-	150,000,000.00	-	-	-	-	-	-
Construction 1No. Exams Hall at GDSS Jameli, Shelling LGA (Member Shelling)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221700 - SHELLENG	-	-	125,000,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 classroom and 1No. office at Baka Primary, Shelling LGA (Member Shelling)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221700 - SHELLENG	-	-	125,000,000.00	-	-	-	-	-	-
Construction of 1No. Block of classroom at Ktembare Primary School Shelling LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221700 - SHELLENG	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 2No. Block of Classroom at Koma in Jada LGA (Member Leko-Koma)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	100,000,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom at GDSS Kullai, Shelling LGA (Member Shelling)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221700 - SHELLENG	-	-	125,000,000.00	-	-	-	-	-	-
Construction of 1No. Exams Hall at GDSS Dubwagun, Lamurde LGA(Member Lamurde)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	125,000,000.00	-	-	-	-	-	-
Construction of 1No, Exams Hall at GDSS Lufia, Lamurde LGA(Member Lamurde)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	125,000,000.00	-	-	-	-	-	-
Construction of 1No Exams Hall at GDSS Waduku, Lamurde LGA(Member Lamurde)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	125,000,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. office at Imburu Primary School, Numan LGA (Member Numan)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221600 - NUMAN	-	-	71,400,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. office at Bare Primary School, Numan LGA (Member Numan)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221600 - NUMAN	-	-	71,600,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1 No. Office at Kanti Primary School, Numan LGA (Member Numan)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221600 - NUMAN	-	-	71,400,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and o1No. Office at Vulpi Primary School, Numan LGA (Member Numan)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221600 - NUMAN	-	-	71,400,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. Office at Shafaron Primary School, Numan LGA (Member Numan)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221600 - NUMAN	-	-	71,400,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. Office at Nzumoso Primary School, Numan LGA (Member Numan)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221600 - NUMAN	-	-	71,400,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and Office at Gwamba Primary School at Demsa LGA (Member Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and Office at Sabon Layi Primary School at Demsa LGA (Member Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and Office at Pude Primary School Demsa LGA (Member Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-
Renovation of 1No. Exams Hall at GSS Tagombali at Demsa LGA (Member Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-
Renovation of 1No. Exams Hall at GDSS Kpasham at Demsa LGA (Member Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. Office at Garaha Lar Primary School in Hong LGA (Member Uba/Gaye)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	71,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of 1No. Block of 3 Classroom and 1 No. Office at Mayo Laddle Primary School Gays in Hong LGA(Member Uba/Gaya).	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	71,000,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. Office at Wuro Kai Primary School Uba/ Speaker Hong LGA)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	71,000,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1 No. Office at Gashalla Migzil Primary School Uba in Hong LGA (Member Uba/Gaya).	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	71,000,000.00	-	-	-	-	-	-
Renovation of 1No. Exams Hall at GSS Uba in Hong LGA(Member Uba/Gaya).	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	71,000,000.00	-	-	-	-	-	-
Renovation of 1No. Exams Hall at GDSS Kuvu Gahya in Hong LGA (Member Uba/Gaya)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	71,000,000.00	-	-	-	-	-	-
Construction of 1No. Exams Hall at GDSS Kirakwah in Hong LGA (Speaker)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	116,000,000.00	-	-	-	-	-	-
Construction of 1No. Exams Hall at GDSS Zhedinyi in Hong LGA(Speaker)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	116,000,000.00	-	-	-	-	-	-
Construction of 1No. Exams Hall at GDSS Kala'a in Hong LGA (Speaker)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	116,000,000.00	-	-	-	-	-	-
Construction of 1No. Exams Hall at GDSS Dilwadhira in Hong LGA (Speaker)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	116,000,000.00	-	-	-	-	-	-
Construction 1No. Block of 3 classroom and 1 No. Office at GJSS Dagera Gada in Nyihano ward, Jada LGA(Member Jada)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	62,500,000.00	-	-	-	-	-	-
Construction 1No. Block of 3 classroom and 1 No. Office at Tsdhon Tike Primary School Jada II, Jada LGA (Member Jada)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	62,500,000.00	-	-	-	-	-	-
Construction of 1No.Exams Hall at GSS Jada, Jada 1 Ward in Jada LGA(Member Jada)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	62,500,000.00	-	-	-	-	-	-
Construction 1No. Block of 3 classroom and 1No. Office at Wuro Abbo Primary School in Mayo Kalaye, Jada LGA (Member Jada)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	62,500,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1 No. Office at GDSS Kalta, Song LGA (Member Song)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20231800 - SONG	-	-	83,333,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. Office at Sukfu Primary School, Song LGA (Member Song)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20231800 - SONG	-	-	83,333,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. Office at JimboPrimary School, Song LGA (Member Song)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20231800 - SONG	-	-	83,333,000.00	-	-	-	-	-	-
Construction of 1No. Block of 3 Classroom and 1No. Office at Balma Primary School, Song LGA (Member Song)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20231800 - SONG	-	-	83,333,000.00	-	-	-	-	-	-
Construction of 1No. Exams Hall at Gaungo GDSS (Member Song)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20231800 - SONG	-	-	83,333,000.00	-	-	-	-	-	-
Construction of Fence wall and Gate House at GSS Toungo, Toungo LGA (Member Toungo)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221900 - TOUNGO	-	-	250,000,000.00	-	-	-	-	-	-
Annual School Census Data Capture across the State	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	30,000,000.00	7,500,000.00	4,250,000.00	30,160,990.00	-	45,241,490.00	67,862,240.00	113,103,730.00
Upgrade of Gulak Mega Science School to College of Technology, Innovation and entrepreneurship studies Madagali	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211000 - MADAGALI	-	-	2,420,107,500.00	-	-	-	-	-	30,160,990.00
Construction of perimeter Fencing for Lamurde Mega Science School.	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	450,000,000.00	-	270,000,000.00	-	405,000,000.00	607,500,000.00	1,012,500,000.00
Construction of Electro-Mechanical Workshop for Lamurde Mega Science School.	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	150,000,000.00	-	-	-	-	-	-
Construction of fence wall and Watch Tower at ADSU Mubi	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211400 - MUBI NORTH	-	-	1,600,000,000.00	-	460,000,000.00	-	690,000,000.00	1,035,000,000.00	1,995,000,000.00
Compensation of Land for Hong Mega Science Schools Site in Hong LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	700,000,000.00	-	420,000,000.00	-	630,000,000.00	945,000,000.00	2,035,000,000.00
Construction of Perimeter Fencing for Hong Mega Science School.	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	300,000,000.00	-	180,000,000.00	-	270,000,000.00	405,000,000.00	1,095,000,000.00
Provision of Electro-Machanical Work at Hong Mega Science School.	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	150,000,000.00	-	90,000,000.00	-	135,000,000.00	202,500,000.00	517,500,000.00
Take-Off Adamawa State College of Technology, Innovation and Entrepreneurship Studies Gulak , Madagali LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211000 - MADAGALI	-	-	2,000,000,000.00	-	5,750,000,000.00	-	8,625,000,000.00	12,937,500,000.00	21,652,500,000.00
Take-Off fund for 21 Model Schools in the State	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	2,100,000,000.00	-	2,100,000,000.00	-	3,150,000,000.00	4,725,000,000.00	13,625,000,000.00
Construction of Repurposing Solar Photovoltaic centers in the State	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	200,000,000.00	-	120,000,000.00	-	180,000,000.00	270,000,000.00	2,550,000,000.00
Consultancy payment for Mega Science Schools in the State	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	650,000,000.00	-	390,000,000.00	-	585,000,000.00	877,500,000.00	1,582,500,000.00
Construction of 1No. Exams Hall at GDSS Hyelba, Madagali LGA (Member Madagali)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211000 - MADAGALI	-	-	125,000,000.00	-	-	-	-	-	390,000,000.00
Compensation of Land for Gulak Mega Science Schools Site in Madagali LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211000 - MADAGALI	-	-	70,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Training on Solar Technology in the State	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	-	-	200,000,000.00	-	120,000,000.00	-	180,000,000.00	270,000,000.00	450,000,000.00
Provision of Electro-Mechanical Work for Lamurde Mega Science School.	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	-	-	90,000,000.00	-	135,000,000.00	202,500,000.00	457,500,000.00
Procurement of instructional materials	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	49,681,333.48	200,000,000.00	200,000,000.00	198,290,465.00	200,000,000.00	-	300,000,000.00	450,000,000.00	840,000,000.00
Purchase of Instructional materials focal communities in the State -UNICEF	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	3,107,000.00	50,000,000.00	50,000,000.00	-	-	-	-	-	200,000,000.00
Purchase of white coloured schools chalks for srr. Secondary	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	18,350,751.00	250,000,000.00	250,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
Procurement of Technical equipments for Technical Schools	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	250,000,000.00	250,000,000.00	207,511,837.11	200,000,000.00	-	300,000,000.00	450,000,000.00	950,000,000.00
Payment of WAEC, NECO, NABTEB and BECE Exams	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	1,840,051,908.75	2,500,000,000.00	2,500,000,000.00	1,269,010,064.00	2,000,000,000.00	-	3,000,000,000.00	4,500,000,000.00	7,700,000,000.00
Purchase of various assorted text books for Srr. Sec Sch	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	430,000,000.00	430,000,000.00	-	430,000,000.00	-	645,000,000.00	967,500,000.00	3,612,500,000.00
Putchase of Instructional Material for Global Partnersersip in Education (GPE) II World Bank Assisted Project	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20220100 - DEMSA	27,526,126.50	-	-	-	-	-	-	-	-
Putchase of Instructional Material for Adolescent Girls Initiative for Learning And Empowerment(AGILE) World Bank Assisted	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	550,000,000.00	450,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,305,000,000.00
Procurement of Technical Hand tools for 10 Best Centres	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	15,271,371.61	100,000,000.00	100,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	875,000,000.00
Purchase of IEC Materials for Schools	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	70,000,000.00	-	-	-	-	-	-	-	-
Purchase of IEC Instructional Materials for Schools in the State	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	287,500,000.00
Capital building for Teachers on SRH in the State	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	479,400.00	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Capital building of staff and teachers on the rights of the child Library	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	1,500,000.00	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Sensitisation and enrichment of school curriculum to cover SRH and GBV	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	50,000,000.00
Payment of WACE, NECO registration for SEP, SSI and SEC	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	220,507,659.78	15,000,000.00	15,000,000.00	1,320,100.25	15,000,000.00	-	22,500,000.00	33,750,000.00	56,250,000.00
Payment For Student Exchange Program	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	53,465,330.00	50,000,000.00	50,000,000.00	15,689,000.00	50,000,000.00	-	75,000,000.00	112,500,000.00	202,500,000.00
Pur./Proc. of WAEC Science Practical Chem. & Reagents	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	34,193,445.20	130,000,000.00	130,000,000.00	47,435,500.00	70,000,000.00	-	105,000,000.00	157,500,000.00	312,500,000.00
Payment of Junior NABTEB Examination for thirteen (13) BEST CENTERS in the State	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	60,000,000.00	90,000,000.00	220,000,000.00
Upgrading and Equipping of Science Laboratory in 21No. Senior	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	500,000,000.00	350,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,915,000,000.00
Construction of Dies Office in the State	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	450,000,000.00	350,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,625,000,000.00
Renovation of Storm and Fire Damages in Schools Generally	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	500,000,000.00	400,000,000.00	-	606,899,854.00	-	910,349,790.00	1,365,524,690.00	2,575,874,480.00
Renovation of GSS Uba classroom blocks Structures	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20230700 - HONG	-	-	-	-	-	-	-	-	606,899,854.00
Completion of 1No Exam Hall & Furnitures at GDSS Vunkilang	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20230400 - GIREI	4,824,500.00	-	-	-	-	-	-	-	-
Procurement of 21,000 Nos of 18 Students density mattresses	051700100100 - Ministry of Education and Human Capital Development	23010147 - PURCHASE OF SCHOOL FURNITURES	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	-	-	-	250,000,000.00	-	375,000,000.00	562,500,000.00	937,500,000.00
Provision for the conduct of Annual Jets Science competition	051700100100 - Ministry of Education and Human Capital Development	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITES	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	5,677,000.00	100,000,000.00	100,000,000.00	7,702,500.00	15,000,000.00	-	22,500,000.00	33,750,000.00	306,250,000.00
Povision of CCTV, Solar Panel and lights for thirty eight (38) Boarding Schools in the State	051700100100 - Ministry of Education and Human Capital Development	23010146 - PURCHASE OF ICT EQUIPMENTS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	1,843,000.00	400,000,000.00	400,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	390,000,000.00
Provision of double bunk beds in schools	051700100100 - Ministry of Education and Human Capital Development	23010147 - PURCHASE OF SCHOOL FURNITURES	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	750,000,000.00	500,000,000.00	-	250,000,000.00	-	375,000,000.00	562,500,000.00	1,037,500,000.00
Payment of Electricity Bill for thirty eight (38) Boarding Schools in the State	051700100100 - Ministry of Education and Human Capital Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	150,000,000.00	150,000,000.00	-	-	-	-	-	250,000,000.00
construction/ Rehabilitation of 11No. Of secondary schools in three senatorial zones in the State (GSS Shuwa, GSSMichika, GSS Girei, GMMC Yola, GSS Yola)	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20230400 - GIREI	171,136,311.65	100,000,000.00	100,000,000.00	50,609,403.02	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Construction of Three (3Nos) Mega Senior Secondary Schools One Per Senatorial Zone in the State	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	7,966,681,546.53	-	-	-	-	-	-	-	-
Construction of Three (3Nos) Mega Science Senior Secondary Schools One Per Senatorial Zone in the State	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	10,800,000,000.00	10,293,215,560.00	4,656,528,833.37	400,000,000.00	-	600,000,000.00	900,000,000.00	1,600,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Const.of Exam Hall Compl of PTA blk of 3cls at GDSS Bagale	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20230200 - FUFURE	-	-	-	-	-	-	-	-	400,000,000.00
Renovation of AACSSS Jada	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20220800 - JADA	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Renovation of GSS Bazza	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20211300 - MICHKA	-	-	-	-	-	-	-	-	100,000,000.00
Renovation of GBSS Girei	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20230400 - GIREI	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Annual National council on education act being handled Thrice annually	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	287,500,000.00
Construction of Exam Hall at GSS Pare Numan	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20221600 - NUMAN	69,123,256.25	-	-	-	-	-	-	-	50,000,000.00
Rehabilitation of 15 Number Business Engineering Science and Technology Centers (BEST) Yola, Michika, Gombi,Song, and others	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	500,000,000.00	300,000,000.00	4,780,000.00	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
Construction of Secondary school in Muguvi at Mubi South	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20211400 - MUBI NORTH	235,675.02	-	-	-	-	-	-	-	500,000,000.00
Reno.of Existing struct.in Sec.sch.GS&TC Numan,Yola,Mubi,GSS Mayo Belwa,Shelling,Aliyu Mustapha Coll. Yola,Banjiram,Toungo, Song& Goron, GDSS Pella,Kojoli, Lafya Lamurde,kpasham,Borrong, Kwabapale,Gurum,Malabu, Goron,Gella & Paika	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	1,000,000,000.00	800,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	562,500,000.00
Construction Examination Hall in Lamurde LGA	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20220900 - LAMURDE	-	-	40,000,000.00	-	40,000,000.00	-	60,000,000.00	90,000,000.00	300,000,000.00
Construction 5No Science Laboratories and Equiping of GSS Guyuk, GSS Banjiram, GDSS Bobini, GDSS Lamza and GDSS Kola in Gwauk LGA - Gwauk	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	20220600 - GUYUK	-	48,000,000.00	48,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	227,500,000.00
Education in Emergency/RRA	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	100,000,000.00	75,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	87,500,000.00
Procurement of Dignity Pads (JSS - SSS3) in the State	051700100100 - Ministry of Education and Human Capital Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	100,000,000.00	75,000,000.00	-	75,000,000.00	-	112,500,000.00	168,750,000.00	291,250,000.00
Procurement of Electronic Boards for selected Schools	051700100100 - Ministry of Education and Human Capital Development	23010150 - PURCHASE OF ELECTRONIC BILL BOARD	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	1,200,000,000.00	900,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,950,000,000.00
Purchase of Instructional Materials (Tables,Chairs, Laboratory Re-Agencies, Workshop Equipment and Other Teaching Aids for 3No Mega Secondary Schools in the State	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	7,000,000,000.00	6,800,000,000.00	6,544,317.50	200,000,000.00	-	300,000,000.00	450,000,000.00	1,250,000,000.00
Construction 3No. Blocks of 3 Classrooms one each at Iwaja,Mujara & Nduku respectively in Mubi South LGA (GDP Mubi North)	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20211500 - MUBI SOUTH	-	-	-	-	204,000,000.00	-	306,000,000.00	459,000,000.00	965,000,000.00
Renovation of Kolere Primary school Mubi North LGA (GDP Mubi North)	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70911 - PRE-PRIMARY EDUCATION	20211400 - MUBI NORTH	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	954,000,000.00
Procurement of School Furniture General (Tables and Chairs)	051700100100 - Ministry of Education and Human Capital Development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	281,961,735.67	3,000,000,000.00	2,500,000,000.00	-	2,500,000,000.00	-	3,750,000,000.00	5,625,000,000.00	9,575,000,000.00
Provision for furniture to 64 selected (AGILE)	051700100100 - Ministry of Education and Human Capital Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	2,500,000,000.00
Renovation and Provision of E- Library at Yola, Numan and Mubi	051700100100 - Ministry of Education and Human Capital Development	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	700,000,000.00	600,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	562,500,000.00
Construction of Male and Female Toilets in 64 No. Public schools in the state (AGILE)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	150,000,000.00
Establishment/Provision of EMIS unit in the Ministry	051700100100 - Ministry of Education and Human Capital Development	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	25,000,000.00	-	37,500,000.00	56,250,000.00	93,750,000.00
Integreting of Computer Education in public Schools	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	25,000,000.00
Conduct of Biometric data on Schools	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20211000 - MADAGALI	354,000.00	-	-	-	-	-	-	-	-
Conduct of Biometric data on Schools/Gomobileschool Information Management System	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20211000 - MADAGALI	-	2,000,000,000.00	1,700,000,000.00	-	1,200,000,000.00	-	1,800,000,000.00	2,700,000,000.00	4,500,000,000.00
Sex Education in Primary and Secondary Schools	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	1,237,500,000.00
GBV Sensitisation and Awareness programs for Schools	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	2,597.75	-	-	-	-	10,000,000.00
Consultancy payment for design of capital projects of the Ministry	051700100100 - Ministry of Education and Human Capital Development	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	5,414,800.00	500,000,000.00	500,000,000.00	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
provision for Annual National council on edu act being handled Thrice annually	051700100100 - Ministry of Education and Human Capital Development	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITES	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	627,200.00	25,000,000.00	-	37,500,000.00	56,250,000.00	593,750,000.00
OLYMPAID NATIONAL Science being held Annually	051700100100 - Ministry of Education and Human Capital Development	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITES	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	25,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase of bannare and Bill board for Gender Responsiveness implementation on Education Sector	051700100100 - Ministry of Education and Human Capital Development	23010146 - PURCHASE OF ICT EQUIPMENTS	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Capacity Building for accelerated Basic Education Programme for Children ages from 10-15-Mass Education Programme	051700100100 - Ministry of Education and Human Capital Development	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	82,988,300.00	82,988,300.00	600,000.00	25,000,000.00	-	37,500,000.00	56,250,000.00	93,750,000.00
Construction of Perimeter Fence in Secondary Schools in all Secondary Schools across the State (Agile Intervenee)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70351 - R&D PUBLIC ORDER AND SAFETY	20242200 - STATE WIDE	-	5,900,000,000.00	2,925,000,000.00	-	550,000,000.00	-	825,000,000.00	1,237,500,000.00	2,087,500,000.00
Consultancy fee under Agile Intervention construction	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70351 - R&D PUBLIC ORDER AND SAFETY	20242200 - STATE WIDE	-	-	-	-	400,000,000.00	-	600,000,000.00	900,000,000.00	2,050,000,000.00
Consultancy fee for Constituency projects in the State	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70351 - R&D PUBLIC ORDER AND SAFETY	20242200 - STATE WIDE	-	-	-	-	400,000,000.00	-	600,000,000.00	900,000,000.00	1,900,000,000.00
State Government Commitment towards implementation of Agile in the State	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	-	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,525,000,000.00
1 block of 3 classrooms at GDSS Bai Demsa LGA (GDP Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	-	-	44,500,000.00	-	66,750,000.00	100,125,000.00	466,875,000.00
1 block of 3 Classrooms at GDSS Demsa, Demsa LGA (GDP Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	-	-	44,500,000.00	-	66,750,000.00	100,125,000.00	211,375,000.00
1 Block of 3 Classrooms in Mbula Demsa LGA (GDP Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	-	-	44,500,000.00	-	66,750,000.00	100,125,000.00	211,375,000.00
1 Block of 3 classrooms at GDSS GwambaDema LGA (GDP Demsa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220100 - DEMSA	-	-	-	-	44,500,000.00	-	66,750,000.00	100,125,000.00	211,375,000.00
Construction of 1 ICT Infrastructure with Solar energy at GDSS Pella Hong LGA (GDP Jirau)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70461 - COMMUNICATION	20230700 - HONG	-	-	-	-	400,000,000.00	-	600,000,000.00	900,000,000.00	1,544,500,000.00
1 block of 3 classroom with furniture at GDSS Dakka Hong LGA (GDP Hong)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	587,500,000.00
1 Block of 3 classroom with furniture at GDSS Gashala Hong LGA (GDP Hong)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230700 - HONG	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Fencing of Primary school/GJSS Waranki, Murva, Origigini, Pambuka, Hazuku, Yokage Michika LGA (GDP Michika)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211300 - MICHIKA	-	-	-	-	350,000,000.00	-	525,000,000.00	787,500,000.00	1,362,500,000.00
Fencing of Primary School/GJSS Murva (Hon. Com. Michika)	051700100100 - Ministry of Education and Human Capital Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211300 - MICHIKA	-	-	-	-	-	-	-	-	350,000,000.00
Construction of 5 Block of 3 Classroom at Jiglamibu, Michika LGA (GDP Baza)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211300 - MICHIKA	-	-	-	-	250,000,000.00	-	375,000,000.00	562,500,000.00	937,500,000.00
Construction 6 Blocks of 3 classrooms in selected Communities In Jada LGA (GDP Jada)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	-	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,375,000,000.00
Construction 6 Blocks of 3 classrooms in selected Communities In Jada Leko (GDP Leko Loma)	051700100100 - Ministry of Education and Human Capital Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220800 - JADA	-	-	-	-	-	-	-	-	300,000,000.00
Construction 2 Block 3 classrooms at Koma II Jada LGA (GDP Leko Koma)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	-	-	120,000,000.00	-	180,000,000.00	270,000,000.00	450,000,000.00
Exam hall/Mini CBT center at Mapeo Jada LGA (GDP Leko)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	-	-	125,000,000.00	-	187,500,000.00	281,250,000.00	588,750,000.00
Construction of 1N0 blocks of 3 classrooms at Bole Yolde Pate GDSS Yola South LGA (GDP Yola South)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	312,500,000.00
Construction of 1N0 blocks of 3 classrooms at GDSS Ngorure South LGA (GDP Yola South)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 1N0 blocks of 3 classrooms at Yolde Koli GDSS South LGA (GDP Yola South)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 1N0 blocks of 3 classrooms at Namtari I GDSS South LGA (GDP Yola South)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 1N0 blocks of 3 classrooms at Koleri Primary School Mayo-Belwa LGA (GDP Mayo-Belwa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 1N0 blocks of 3 classrooms at Kanjam Primary/ GDSS Mayo-Belwa LGA (GDP Mayo-Belwa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 1N0 blocks of 3 classrooms at Tundu wanda Primary Mayo-Belwa LGA (GDP Mayo-Belwa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 1N0 blocks of 3 classrooms at wasro Jabbe Extension Primary Koleri MayMayo-Belwa LGA (GDP Mayo-Belwa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20232100 - YOLA SOUTH	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 1N0 blocks of 3 classrooms at Mayo Sangarane n Primary Nbila Mayo-Belwa LGA (GDP Mayo-Belwa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221200 - MAYO-BELWA	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 1N0 blocks of 3 classrooms at Dikkon Primary School Nbila Mayo-Belwa LGA (GDP Mayo-Belwa)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221200 - MAYO-BELWA	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 2N0 blocks of 3 classrooms at Gadim Primary School Shelling LGA (GDP Shellena)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221200 - MAYO-BELWA	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	425,000,000.00
Construction of 2N0 blocks of 3 classrooms at GDSS Bodwai Shelling LGA (GDP Shellena)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221700 - SHELLING	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	475,000,000.00
Construction of 1N0 blocks of 3 classrooms at GDSS Labaw Katembare Ward Shelling LGA (GDP Shellena)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221700 - SHELLING	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	287,500,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of 1N0. blocks of 3 classrooms at Garbani Primary School Shelling LGA (GDP Shelling)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221700 - SHELENG	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Construction of 10 blocks of 3 classrooms with furniture at selected schools in the 10 wards of Maiha LG (GDP Maiha)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211100 - MAIHA	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,925,000,000.00
Construction 3 blocks of 3 classroom some Communities in Fufore LGA (GDP Fufore)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230200 - FUFORE	-	-	-	-	150,000,000.00	-	225,000,000.00	337,500,000.00	1,062,500,000.00
Renovation of 1 blocks of 3 classrooms at GDSS Zekum Lamurde LGA (GDP Lamurde)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	-	-	30,000,000.00	-	45,000,000.00	67,500,000.00	262,500,000.00
Construction of block of 3 classroom at LEA Primary School Opalo Lamurde LGA (GDP Lamurde)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	-	-	40,000,000.00	-	60,000,000.00	90,000,000.00	180,000,000.00
Upgrade and renovation of Multi-purpose Hall with Furniture (Hon. Com. Song)	051700100100 - Ministry of Education and Human Capital Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20231800 - SONG	-	-	-	-	-	-	-	-	40,000,000.00
Construction of Exam Halls with solar Energy Gombi LGA (GDP Gombi)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230500 - GOMBI	-	-	-	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Construction of ICT Centre at GDSS Guyuk (GDP Guyuk)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220600 - GUYUK	-	-	-	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,425,000,000.00
Construct of 1N0. of 3classroom at Kawa Lokoru Ward Primary School Guyuk (GDP Guyuk)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220600 - GUYUK	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	487,500,000.00
Construct of 2N0 Blocks . of 3classroom at Hirigiri Government Girls Junior Secondary School. Guyuk. (GDP Ganyk)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220600 - GUYUK	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	425,000,000.00
Construction of 2 blocks of 3 classrooms at Ganye Communities Jada LGA (GDP Ganye)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220300 - GANYE	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	475,000,000.00
Construction of ICT Infrastructure with Solar energy at Ganye LGA (GDP Ganye)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220300 - GANYE	-	-	-	-	400,000,000.00	-	600,000,000.00	900,000,000.00	1,600,000,000.00
2 blocks of 3 classrooms with furniture Jada LGA (GDP Jada)	051700100100 - Ministry of Education and Human Capital Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20220800 - JADA	-	-	-	-	-	-	-	-	400,000,000.00
Construction of 4 block of 3 classrooms and office in some selected Communities in Koh, Densare and Kangling, Girei LGA (GDP Girei)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230400 - GIREI	-	-	-	-	126,060,913.00	-	189,091,370.00	283,637,060.00	472,728,430.00
Renovation of 2 blocks of 3 classroom at Kangling GDSS (Hon. Com. Girei)	051700100100 - Ministry of Education and Human Capital Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230400 - GIREI	-	-	-	-	-	-	-	-	126,060,913.00
Construction of 2 blocks of 3 classrooms. at Timbo GDSS Toungo LGA (GDP Toungo)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20221900 - TOUNGO	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Furnishing of 2N0 of 3 Classroom Constructed at Timbo Toungo	051700100100 - Ministry of Education and Human Capital Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20221900 - TOUNGO	-	-	-	-	-	-	-	-	100,000,000.00
Construction of1 blocks of 3 classrooms at GDSS Zekum Lamurde LGA (GDP Lamurde)	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220900 - LAMURDE	-	-	-	-	40,000,000.00	-	60,000,000.00	90,000,000.00	150,000,000.00
Drilling of 1No. Solar power Borehole each in 64 No Public Schools in the state(AGILE)	051700100100 - Ministry of Education and Human Capital Development	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	40,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Madagali LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20211000 - MADAGALI	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Girei LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20230400 - GIREI	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Leko-Koma Jada LGA	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20220800 - JADA	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction of 10 NO Classrooms of Primary School at 10 wards in Maiha.	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20211100 - MAIHA	-	359,876,600.00	359,876,600.00	-	-	-	-	-	500,000,000.00
Construction of VIP Toilet at Special Education Centre Jada	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20220800 - JADA	-	16,746,700.00	16,746,700.00	-	-	-	-	-	-
Construction of 3 Classrooms With Office For ECODE. Girei III	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230400 - GIREI	-	35,987,700.00	35,987,700.00	-	-	-	-	-	-
Renovation of Damaged School Structures by windstorm in the 21 LGAs of the State	051700300100 - Adamawa State Universal Basic Education Board	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	-	500,000,000.00	-	-	-	-	-	-
Procurement of 100 sets of Teachers's Tables With Chairs Prested Type for Yola North LGA.	051700300100 - Adamawa State Universal Basic Education Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	20232000 - YOLA NORTH	-	8,500,000.00	8,500,000.00	-	-	-	-	-	-
Supply of 10,000.00 Two seater Pupil furniture to be supplied in various schools across the state	051700300100 - Adamawa State Universal Basic Education Board	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	650,000,000.00	150,000,000.00	-	-	-	-	-	-
Education Data Collection Indicators, Processing, and Reporting for the 21 LGEAs	051700300100 - Adamawa State Universal Basic Education Board	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-
Conduct of Annual School Census in the State	051700300100 - Adamawa State Universal Basic Education Board	23050103 - MONITORING AND EVALUATION	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-
Conduct of School Conditional Surveys	051700300100 - Adamawa State Universal Basic Education Board	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-
Purchase/supply of RANA text for Primary 1- Primary 3	051700300100 - Adamawa State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	250,000,000.00	250,000,000.00	-	-	-	-	-	-
Purchase of Instructional Materials (Teaching and Learning Materials TLMs)	051700300100 - Adamawa State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	500,000,000.00	200,000,000.00	-	-	-	-	-	-
Rehabilitation of 1block of classrooms at Old Demsa LGA	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	16,547,000.00	16,547,000.00	-	-	-	-	-	-
Rehabilitation of 1 block classrooms at Koduman, Lamurde LGA	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	16,655,000.00	16,655,000.00	-	-	-	-	-	-
Rehabilitation of 1 block classrooms at Inbanuwo, Lamurde LGA	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	15,435,600.00	15,435,600.00	-	-	-	-	-	-
Rehabilitation of 1 block classrooms at Kwanyine, Lamurde LGA	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	18,987,500.00	18,987,500.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Renovation of 1 block of classrooms at Wurabakke primary school, Lamurde LGA	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	16,757,900.00	16,757,900.00	-	-	-	-	-	-
Renovation of 1 block of classrooms at Wiya islamiya primary school, Hong LGA	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20230700 - HONG	-	18,987,400.00	18,987,400.00	-	-	-	-	-	-
Renovation of 1 block of classrooms at tasha tidin primary school, Hong LGA	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20230700 - HONG	-	22,098,500.00	22,098,500.00	-	-	-	-	-	-
Construction of three blocks of Classrooms at Mayo-Mbunga primary School, Maïha LGA	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20211100 - MAIHA	-	107,963,000.00	107,963,000.00	-	-	-	-	-	-
Drilling of motorised Boreole at Board HQ, Yola North	051700300100 - Adamawa State Universal Basic Education Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	20232000 - YOLA NORTH	-	18,657,400.00	18,657,400.00	-	-	-	-	-	-
Kick off of Billiungual Education Program in the State	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	150,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase/supply of Library Textbooks, Equipments and other related items in the State	051700400100 - College of Legal Studies Yola	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Renovation of 1No. Bks of 13No. Offices with 7No. Toilets Yola South LGA	051700400100 - College of Legal Studies Yola	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	57,601,000.00	57,601,000.00	-	-	-	-	-	-
Renovation /Extension of College Library Yola South	051700400100 - College of Legal Studies Yola	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	46,500,000.00	46,500,000.00	-	-	-	-	-	-
Construction of one Block of 8No. of 2 offices each with toilets Yola South	051700400100 - College of Legal Studies Yola	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	42,600,500.00	42,600,500.00	-	-	-	-	-	-
Procurement of 2000 No. Units of Class room Furniture for Distribution across the State	051700400100 - College of Legal Studies Yola	23010147 - PURCHASE OF SCHOOL FURNITURES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-
Procurement of Cooling Systems Yola South LGA	051700400100 - College of Legal Studies Yola	23010145 - PURCHASE OF COOLING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Extension of fence wall and increase of existing fence wall height at new permanent site	051700400100 - College of Legal Studies Yola	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	120,000,000.00	120,000,000.00	-	-	-	-	-	-
Construction of 1No.Block of One Storey Buildings of 2No. Exam Hall	051700400100 - College of Legal Studies Yola	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	160,000,000.00	160,000,000.00	-	-	-	-	-	-
Construction of one Block of Six (6)Deanery offices each with toilets	051700400100 - College of Legal Studies Yola	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	39,750,000.00	39,750,000.00	-	-	-	-	-	-
Purchase of furniture and Office fittings	051700400100 - College of Legal Studies Yola	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Purchase of 300 unit of assorted Collapsible Exams Hall seats	051700400100 - College of Legal Studies Yola	23010147 - PURCHASE OF SCHOOL FURNITURES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Procurement of Office Furniture and Equipments	051700400100 - College of Legal Studies Yola	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Purchase of Clinical and Laboratory Equipment	051700400100 - College of Legal Studies Yola	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Purchase of 2No. Hilux Vehicles	051700400100 - College of Legal Studies Yola	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	56,000,000.00	56,000,000.00	-	-	-	-	-	-
Procurement of Toyota Corolla model 2013	051700400100 - College of Legal Studies Yola	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-
Procurement of Toyota Camry salon 2015 model 2	051700400100 - College of Legal Studies Yola	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	36,000,000.00	36,000,000.00	-	-	-	-	-	-
Procurement of computer systems: Desktops, Laptops & Assessorisn the State	051700400100 - College of Legal Studies Yola	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20242200 - STATE WIDE	-	40,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of Reliable water supply system and Drilling of Bohole and Reticulation to the College Yola South LGA	051700400100 - College of Legal Studies Yola	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	60,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of 3 Nos Small Sized Utility Vehicles Yola South LGA	051700400100 - College of Legal Studies Yola	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	12,000,000.00	2,000,000.00	-	-	-	-	-	-
Construction of One Block of Five Nos Director's Offices Yola South LGA	051700400100 - College of Legal Studies Yola	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	25,000,000.00	5,000,000.00	-	-	-	-	-	-
Accreditation fee for the School Programmes with National Board for Technical Education (NBTE) in the State	051700500100 - College of Agriculture, Science and Technology Ganye	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70981 - EDUCATION N.E.C	20242200 - STATE WIDE	-	-	460,000,000.00	-	-	-	-	-	-
Procurement of of field and laboratory equipment for departments Ganye LGA	051700500100 - College of Agriculture, Science and Technology Ganye	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	56,742,000.00	6,742,000.00	-	-	-	-	-	-
Purchase of Library Text Books. Ganye LGA	051700500100 - College of Agriculture, Science and Technology Ganye	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	26,156,000.00	26,156,000.00	-	-	-	-	-	-
Capacity Building for the Staff of Collage of Agric Ganye	051700500100 - College of Agriculture, Science and Technology Ganye	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-
Procurement of Orchard for the College at Ganye LGA	051700500100 - College of Agriculture, Science and Technology Ganye	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	7,586,700.00	7,586,700.00	-	220,482,810.00	-	330,724,220.00	496,086,330.00	826,810,550.00
Constr. Of two Laboratory, two lecture halls and 5 offices for Forestry Technology (FOT) at Adamawa State College of Agriculture Ganye	051700500100 - College of Agriculture, Science and Technology Ganye	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	35,265,900.00	35,265,900.00	-	-	-	-	-	220,482,810.00
Construction of 1No.736m2 Hostel block per hostel, Ganye LGA	051700500100 - College of Agriculture, Science and Technology Ganye	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	25,424,500.00	200,000,000.00	-	-	-	-	-	-
Construction of two laboratories, two drawing studio,two lecture halls and 5 offices for Department of Agricultural Bio-Environmental Technology at Ganye	051700500100 - College of Agriculture, Science and Technology Ganye	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	35,156,200.00	35,156,200.00	-	-	-	-	-	-
Construction of 1No.650m2 Extension department Building, Ganye LGA	051700500100 - College of Agriculture, Science and Technology Ganye	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	25,321,500.00	25,321,500.00	-	-	-	-	-	-
Construction of 1No.510m2 Multipurpose theatre, Ganye LGA	051700500100 - College of Agriculture, Science and Technology Ganye	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	47,450,600.00	120,000,000.00	-	-	-	-	-	-
Construction of 1No.961m2 Library Building, Ganye LGA	051700500100 - College of Agriculture, Science and Technology Ganye	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	55,000,000.00	7,875,100.00	-	-	-	-	-	-
construction of 2NO Lab, 2 Drawing studios, 2 Lecture halls and 5 offices for Dept of Agric Tech Plus at Ganye	051700500100 - College of Agriculture, Science and Technology Ganye	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	25,411,500.00	25,411,500.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
construction of 2 Lab, 2 Drawing Boards, 2 lecture halls and 5 office for Dept of animal health tech at Garne	051700500100 - College of Agriculture, Science and Technology Garne	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	45,980,000.00	5,980,000.00	-	-	-	-	-	-
construction of 2lab, 2 drawing boards and 2 lecture halls and 5 offices for Dept of Forestry Technology plus at Garne	051700500100 - College of Agriculture, Science and Technology Garne	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	35,160,000.00	35,160,000.00	-	-	-	-	-	-
Construction Of two Laboratory, two lecture halls and 5 offices for Animal Health and Production Dept (AHP) at Garne	051700500100 - College of Agriculture, Science and Technology Garne	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	50,000,000.00	10,000,000.00	-	-	-	-	-	-
Construction Of two Laboratory, two lecture halls and 5 offices for Agricultural Technology (AGT) at Garne	051700500100 - College of Agriculture, Science and Technology Garne	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Rehabilitation / Repairs of office buildings	051700500100 - College of Agriculture, Science and Technology Garne	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Purches of Computers and Printers	051700500100 - College of Agriculture, Science and Technology Garne	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	9,075,000.00	9,075,000.00	-	-	-	-	-	-
Construction of 2 blocks of 5 offices	051700500100 - College of Agriculture, Science and Technology Garne	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	50,000,000.00	100,000,000.00	-	-	-	-	-	-
Procurement and installation of laboratory furniture for departments	051700500100 - College of Agriculture, Science and Technology Garne	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	51,517,100.00	51,517,100.00	-	-	-	-	-	-
Purchase of Office furniture / Equipments	051700500100 - College of Agriculture, Science and Technology Garne	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	88,000,000.00	88,000,000.00	-	-	-	-	-	-
Rehabilitation / Repair of 2ND Industrial Borehole	051700500100 - College of Agriculture, Science and Technology Garne	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	8,297,800.00	8,297,800.00	-	-	-	-	-	-
Purches of Toyota Corolla Motor Vehicles for Principal Officers	051700500100 - College of Agriculture, Science and Technology Garne	23010104 - PURCHASE MOTOR CYCLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20220300 - GANYE	-	82,500,000.00	2,500,000.00	-	-	-	-	-	-
Renovation of Offices at Headquarters in the State	051700800100 - Adamawa State Library Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of 10No. Shelves	051700800100 - Adamawa State Library Board	23010147 - PURCHASE OF SCHOOL FURNITURES	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of 30No. Laptops for E-Library	051700800100 - Adamawa State Library Board	23010113 - PURCHASE OF COMPUTERS	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Provision of internet service at e-library	051700800100 - Adamawa State Library Board	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of e-Library in Adamawa Lib hqtrs	051700800100 - Adamawa State Library Board	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	195,000,000.00	195,000,000.00	-	-	-	-	-	-
Reconstruction of 6 no. Offices and Walling of Mubi Divisional Library Mubi	051700800100 - Adamawa State Library Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70971 - R & D EDUCATION	20211500 - MUBI SOUTH	-	300,000,000.00	100,000,000.00	-	-	-	-	-	-
Reconstruction of 6 no. Offices and Walling of Numan Divisional Library	051700800100 - Adamawa State Library Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70971 - R & D EDUCATION	20221600 - NUMAN	-	300,000,000.00	100,000,000.00	-	-	-	-	-	-
Construction of 1 No. blk of 5 Offices With a Boardroom at Hqtrs Mubi LGA	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20211400 - MUBI NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Capacity Building for Trainer of Trainees (ToT) across the State	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-
Reconstruction & Fencing of women development centre at malamre	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Capacity Building for Trainer of Trainees (ToT)	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	19,400,000.00	-	-	-	-	-	-	-	-
Purchase of Teaching and Learning materials	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	-	88,822,600.00	38,822,600.00	-	-	-	-	-	-
Purchase of Learning kits for Mainstreaming from ABEP Learning Center to JSS 1 and from ABEP Learning Center to Primary Four	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	-	56,988,800.00	26,988,800.00	-	-	-	-	-	-
Renovation of zonal offices in 21 local government areas of the state	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	-	50,000,000.00	10,000,000.00	-	-	-	-	-	-
Construction of 200 Temporary Learning space across the state	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	-	600,000,000.00	100,000,000.00	-	-	-	-	-	-
Purchase of office Furniture and Filling Cabinet Yola North	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20232000 - YOLA NORTH	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Purchase of 1 No. Generating Set Yola North	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010119 - PURCHASE OF POWER GENERATING SET	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20232000 - YOLA NORTH	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase of 8 No. HP Laptop in Yola North LGA	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010113 - PURCHASE OF COMPUTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20232000 - YOLA NORTH	-	9,600,000.00	4,600,000.00	-	-	-	-	-	-
Purchase of 2 No. HP SHARP Printer Machine, Yola North LGA	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010114 - PURCHASE OF COMPUTER PRINTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20232000 - YOLA NORTH	-	3,400,000.00	1,400,000.00	-	-	-	-	-	-
Purchase of 1 No. Projector and Accessories, Yola North LGA	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010146 - PURCHASE OF ICT EQUIPMENTS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20232000 - YOLA NORTH	-	1,500,000.00	1,500,000.00	-	-	-	-	-	-
Purchase of 80 No. Phone Tablets for Data collection Yola North LGA	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20232000 - YOLA NORTH	-	48,000,000.00	8,000,000.00	-	-	-	-	-	-
Purchase of 20No. Medical Wheel Chairs, Yola North LGA	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20232000 - YOLA NORTH	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase of 30No. Fabricated Wheel Chair, Yola North LGA	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20232000 - YOLA NORTH	-	21,000,000.00	6,000,000.00	-	-	-	-	-	-
Purchase of 50No. Crutches, Yola North LGA	051700900100 - Adamawa State Mass Education Board (ADSMEB)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20242200 - STATE WIDE	-	6,500,000.00	1,500,000.00	-	-	-	-	-	-
Provision for Design of Master Plan of Jambutu Campus Yola North LGA	051701800100 - Adamawa State Polytechnic Yola	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20232000 - YOLA NORTH	-	3,000,000.00	3,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	112,500,000.00
Renovation of School Lecture/office Buildings, Yola North LGA	051701800100 - Adamawa State Polytechnic Yola	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	592,500,000.00
Rehabilitation of Road network in the Main Campus, Yola North LGA	051701800100 - Adamawa State Polytechnic Yola	23030113 - REHABILITATION / REPAIRS - ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	-	-	-	-	-	150,000,000.00
Rehabilitation of male and female Hostel, Yola North LGA	051701800100 - Adamawa State Polytechnic Yola	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20232000 - YOLA NORTH	-	500,000,000.00	500,000,000.00	-	-	-	-	-	-
Provision for Design of Master Plan of Numan Campus Numan LGA	051701800100 - Adamawa State Polytechnic Yola	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20221600 - NUMAN	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of comprehensive surface tank in the main campus, Yola North LGA	051701800100 - Adamawa State Polytechnic Yola	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20232000 - YOLA NORTH	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-
Renovation of 2 no. Hostel Block, Hong LGA	0517019000100 - College of Education Hong	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20230700 - HONG	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Electricity Connection to Academic Area and other part of the college, Hong LGA	051701900100 - College of Education Hong	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	20230700 - HONG	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of Male and Female Hostels	051701900100 - College of Education Hong	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20230700 - HONG	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Construction of 5km fencing of the College	051701900100 - College of Education Hong	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20230700 - HONG	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of Water System in the School premises	051701900100 - College of Education Hong	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20230700 - HONG	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Sinking of 5No. Industrial & 15No. Solar boreholes	051701900100 - College of Education Hong	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20230700 - HONG	-	15,000,000.00	15,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Consultancy Payment for NUC Accreditation/Academic Facilities	051702100100 - Adamawa State University Mubi	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	50,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	850,000,000.00
Capacity Building of Planning Unit	051702100100 - Adamawa State University Mubi	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	9,000,000.00	9,000,000.00	-	25,000,000.00	-	37,500,000.00	56,250,000.00	293,750,000.00
Purchase of Landed Physical structures in Mubi LGA	051702100100 - Adamawa State University Mubi	23010101 - PURCHASE / ACQUISITION OF LAND	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	30,000,000.00	10,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	212,500,000.00
Purchase of Plant Equipment 1 No. Mikano Generating set in Mubi LGA	051702100100 - Adamawa State University Mubi	23010119 - PURCHASE OF POWER GENERATING SET	70436 - NON ELECTRIC ENERGY	20211400 - MUBI NORTH	-	80,000,000.00	80,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	87,500,000.00
Purchase of tools/Equipment for entrepreneurship centre in Mubi LGA	051702100100 - Adamawa State University Mubi	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	20,000,000.00	20,000,000.00	-	25,500,000.00	-	38,250,000.00	57,375,000.00	105,625,000.00
Construction of Faculty of Social and management Sciences in Mubi LGA.	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	50,000,000.00	-	555,000,000.00	-	832,500,000.00	1,248,750,000.00	2,106,750,000.00
Rehabilitation of Lecture/Office Buildings in Mubi LGA	051702100100 - Adamawa State University Mubi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	200,000,000.00	232,424,484.85	-	-	750,000,000.00	1,125,000,000.00	2,430,000,000.00
Construction School fencing and Land scaping	051702100100 - Adamawa State University Mubi	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	70,000,000.00	70,000,000.00	24,282,113.00	-	-	450,000,000.00	675,000,000.00	1,625,000,000.00
Purchase of 2No. of 100KVA generator	051702100100 - Adamawa State University Mubi	23010119 - PURCHASE OF POWER GENERATING SET	70436 - NON ELECTRIC ENERGY	20211400 - MUBI NORTH	-	2,000,000.00	2,000,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	356,250,000.00
Construction of College of Medical Science Complex	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	10,000,000.00	5,000,000.00	-	3,900,000,000.00	-	5,850,000,000.00	8,775,000,000.00	14,640,000,000.00
Construction of Faculty of Education	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	4,000,000.00	4,000,000.00	-	2,500,000.00	-	3,750,000.00	5,625,000.00	3,909,375,000.00
Construction and Establishment of Faculty of Law	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	50,000,000.00	-	1,002,000,000.00	-	1,503,000,000.00	2,254,500,000.00	3,760,000,000.00
Completion of 2No. Lecture Theatres	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	1,009,500,000.00
Construction of Post graduate School	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	3,000,000.00	4,500,000.00	9,500,000.00
Construction of Faculty of Arts at Former School of Health Site	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	60,000,000.00	60,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	39,500,000.00
Construction of Faculty of Environmental Science Complex	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	3,000,000.00	3,000,000.00	-	1,000,000.00	-	1,500,000.00	2,250,000.00	13,750,000.00
Design and Construction of 2 No. Hostel	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	10,000,000.00	10,000,000.00	-	1,000,000.00	-	1,500,000.00	2,250,000.00	4,750,000.00
Construction of Roads And Drainages (On Going Project)	051702100100 - Adamawa State University Mubi	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20211400 - MUBI NORTH	-	50,000,000.00	25,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	38,500,000.00
Completion of abandoned University Staff School	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	10,000,000.00	5,000,000.00	-	3,000,000.00	-	4,500,000.00	6,750,000.00	21,250,000.00
Construction of Faculty of Agriculture Complex	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	3,000,000.00	3,000,000.00	-	4,000,000.00	-	6,000,000.00	9,000,000.00	18,000,000.00
Construction of Sasaka Building for Agricultural Economics and Extension	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	2,000,000.00	2,000,000.00	-	3,500,000.00	-	5,250,000.00	7,875,000.00	17,125,000.00
Construction of Entrepreneurship centre	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	100,000,000.00	100,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	41,000,000.00
Construction of Recreational Centers and Social Amenities	051702100100 - Adamawa State University Mubi	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	20,000,000.00	1,249,897.00	100,000,000.00	-	150,000,000.00	225,000,000.00	385,000,000.00
Construction of conference center (400-500 seat capacity)	051702100100 - Adamawa State University Mubi	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	10,000,000.00	10,000,000.00	-	1,000,000.00	-	1,500,000.00	2,250,000.00	103,750,000.00
Construction of Staff 3 No. Quarters	051702100100 - Adamawa State University Mubi	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	30,000,000.00	10,000,000.00	-	5,000,000.00	-	7,500,000.00	11,250,000.00	19,750,000.00
Supply and Installation of Teaching and Research Facilities	051702100100 - Adamawa State University Mubi	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	30,000,000.00	30,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	192,500,000.00
Renovation of Senate Buildings	051702100100 - Adamawa State University Mubi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	10,000,000.00	10,000,000.00	27,936,087.50	50,000,000.00	-	75,000,000.00	112,500,000.00	237,500,000.00
Purchase of Teaching and Research Facilities/Equipment	051702100100 - Adamawa State University Mubi	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	50,000,000.00	51,116,250.00	5,000,000.00	-	7,500,000.00	11,250,000.00	68,750,000.00
Construction of Faculty of Engineering Complex Mubi LGA	051702100100 - Adamawa State University Mubi	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	-	-	-	3,500,000,000.00	-	5,250,000,000.00	7,875,000,000.00	13,130,000,000.00
Purchase of furniture for Academic Buildings	051702100100 - Adamawa State University Mubi	23010147 - PURCHASE OF SCHOOL FURNITURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	50,000,000.00	1,291,881.00	5,000,000.00	-	7,500,000.00	11,250,000.00	3,518,750,000.00
Provi of Furniture&Equipmt for C/r,theatre, Lab,Office,Hostel	051702100100 - Adamawa State University Mubi	23010147 - PURCHASE OF SCHOOL FURNITURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	100,000,000.00	200,000,000.00	62,712,719.61	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,880,000,000.00
Purchase of 300 No. Lecture Seats and cost of Installation	051702100100 - Adamawa State University Mubi	23010147 - PURCHASE OF SCHOOL FURNITURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	10,000,000.00	10,000,000.00	-	1,000,000.00	-	1,500,000.00	2,250,000.00	503,750,000.00
Furnishing of Offices in Works Department	051702100100 - Adamawa State University Mubi	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	40,000,000.00	40,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	38,500,000.00
Construction of Library Complex	051702100100 - Adamawa State University Mubi	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	50,000,000.00	-	1,700,000,000.00	-	2,550,000,000.00	3,825,000,000.00	6,385,000,000.00
Rehabilitation of E-Library	051702100100 - Adamawa State University Mubi	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	50,000,000.00	-	31,000,000.00	-	46,500,000.00	69,750,000.00	1,816,250,000.00
Construction of Laboratory equipment	051702100100 - Adamawa State University Mubi	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	3,000,000.00	3,000,000.00	-	1,000,000.00	-	1,500,000.00	2,250,000.00	34,750,000.00
Construction of Laboratory for University Clinic and Furnish	051702100100 - Adamawa State University Mubi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	40,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	563,500,000.00
Extension of Water Supply	051702100100 - Adamawa State University Mubi	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20211400 - MUBI NORTH	-	100,000,000.00	100,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	900,000,000.00
Purchase of Security Facilities	051702100100 - Adamawa State University Mubi	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	20211400 - MUBI NORTH	-	20,000,000.00	10,000,000.00	-	19,000,000.00	-	28,500,000.00	42,750,000.00	271,250,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Completing ICT Centre (On Going)	051702100100 - Adamawa State University Mubi	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	50,000,000.00	40,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	56,500,000.00
Procurement of 2 Nos.HP Micro Tower sawer 3.0Ghz 4GB RAM 500GD	051702100100 - Adamawa State University Mubi	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	47,500,000.00
Provision of Research and Teaching Facilities(Farm Edu Res Cent. etc)	051702100100 - Adamawa State University Mubi	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	40,000,000.00	40,000,000.00	35,612,201.48	300,000,000.00	-	450,000,000.00	675,000,000.00	1,135,000,000.00
Consultancy payment for University Projects	051702100100 - Adamawa State University Mubi	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	100,000,000.00	70,000,000.00	-	270,500,000.00	-	405,750,000.00	608,625,000.00	1,314,375,000.00
Landscaping of School Environment	051702100100 - Adamawa State University Mubi	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	60,000,000.00	90,000,000.00	420,500,000.00
Purchase of ornamental plants for beautification of the environment	051702100100 - Adamawa State University Mubi	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	40,000,000.00	30,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	77,500,000.00
Provision of Power Supply	051702100100 - Adamawa State University Mubi	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	100,000,000.00	220,000,000.00	530,781.00	700,000,000.00	-	1,050,000,000.00	1,575,000,000.00	2,635,000,000.00
Purchase of Motor Vehicles	051702100100 - Adamawa State University Mubi	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	20211400 - MUBI NORTH	-	100,000,000.00	455,000,000.00	107,448,000.00	300,000,000.00	-	450,000,000.00	675,000,000.00	1,825,000,000.00
Capacity building through payment of Best Performing Secondary Students/JAMB	051702200100 - Adamawa State Scholarship Trust Fund	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	20242200 - STATE WIDE	4,754,300.00	132,000,000.00	132,000,000.00	-	1,000,000,000.00	-	1,500,000,000.00	2,250,000,000.00	4,050,000,000.00
Capacity building through payment of Foreign scholarship	051702200100 - Adamawa State Scholarship Trust Fund	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	20242200 - STATE WIDE	341,277,650.00	160,000,000.00	4,660,000,000.00	-	4,500,000,000.00	-	6,750,000,000.00	10,125,000,000.00	17,875,000,000.00
Capacity building through payment of Students Scholarship Allowance	051702200100 - Adamawa State Scholarship Trust Fund	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	20242200 - STATE WIDE	154,657,891.88	660,000,000.00	660,000,000.00	12,415,500.00	-	-	-	-	4,500,000,000.00
Capacity building through payment of Scholarship for female students with 9 credits in SSCE in 21 LGAs	051702200100 - Adamawa State Scholarship Trust Fund	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	20242200 - STATE WIDE	454,584,400.00	105,000,000.00	105,000,000.00	470,108,102.00	-	-	-	-	-
Outstanding Scholarship for students at Mewar University, India	051702200100 - Adamawa State Scholarship Trust Fund	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	20242200 - STATE WIDE	-	-	1,000,000,000.00	-	-	-	-	-	-
Construction of Computer Base Center and ICT Infrastructure in State	051702200100 - Adamawa State Scholarship Trust Fund	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70961 - SUBSIDIARY SERVICES TO EDUCATION	20242200 - STATE WIDE	-	-	130,000,000.00	-	-	-	-	-	-
Purchase of Nursing/Midwifery Demonstration Equipment	051702300100 - College of Nursing Sciences Yola	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-
Construction of 2N0. block of Student Hostel	051702300100 - College of Nursing Sciences Yola	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	28,172,700.00	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Construction of Sport Centre	051702300100 - College of Nursing Sciences Yola	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	40,000,000.00	40,000,000.00	-	60,000,000.00	-	90,000,000.00	135,000,000.00	245,000,000.00
Construction 1 No. Block office, Landscaping and Car Park	051702300100 - College of Nursing Sciences Yola	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	16,237,024.00	100,000,000.00	100,000,000.00	-	60,000,000.00	-	90,000,000.00	135,000,000.00	285,000,000.00
Purchase of Library Books	051702300100 - College of Nursing Sciences Yola	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	100,000,000.00	100,000,000.00	-	60,000,000.00	-	90,000,000.00	135,000,000.00	285,000,000.00
Reticulation Water treatment Plant	051702300100 - College of Nursing Sciences Yola	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20232100 - YOLA SOUTH	-	100,000,000.00	100,000,000.00	-	5,425,600.00	-	8,138,400.00	12,207,600.00	80,346,000.00
Construction of Twin Lecture Theatre at College of Nursing and Midwifery, Yola	051702300100 - College of Nursing Sciences Yola	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	208,187,638.00	-	-	-	-	-	-	-	-
Construction of Computer Based Training Centre at College of Nursing and Midwifery, Yola	051702300100 - College of Nursing Sciences Yola	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	208,099,566.12	-	-	-	-	-	-	-	-
Purchase 1 No. Toyota 18 Seater Bus, Yola South LGA	051702300100 - College of Nursing Sciences Yola	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20232100 - YOLA SOUTH	-	50,000,000.00	10,000,000.00	-	81,000,000.00	-	121,500,000.00	182,250,000.00	309,175,600.00
Purchase of ICT Infrastructure for CBT and Twin Lecture Theater, Yola South LGA	051702300100 - College of Nursing Sciences Yola	23010146 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	20232100 - YOLA SOUTH	-	350,000,000.00	150,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	118,500,000.00
Purchase of 1 No. Genetec MIKANO for Administrative Block, Yola South LGA	051702300100 - College of Nursing Sciences Yola	23010119 - PURCHASE OF POWER GENERATING SET	70436 - NON ELECTRIC ENERGY	20232100 - YOLA SOUTH	-	70,000,000.00	20,000,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	66,250,000.00
Purchase/Installation of Solar system at Administrative Block, Yola South LGA	051702300100 - College of Nursing Sciences Yola	23010139 - PURCHASE OF SOLAR INFRASTRUCTURE	70631 - WATER SUPPLY	20232100 - YOLA SOUTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	15,000,000.00
Construction Of Office Block For HODs, Michika LGA	051702400100 - College of Health Technology Michika	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	166,650,000.00	166,650,000.00	-	-	-	-	-	-
Construction of Lecturers/ Tutors Offices	051702400100 - College of Health Technology Michika	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	21,210,000.00	21,210,000.00	-	146,450,000.00	-	219,675,000.00	329,512,500.00	549,187,500.00
Construction of Admin Block	051702400100 - College of Health Technology Michika	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	131,474,167.62	146,450,000.00	146,450,000.00	-	35,350,000.00	-	53,025,000.00	79,537,500.00	279,012,500.00
Construction Classroom Block	051702400100 - College of Health Technology Michika	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	104,745,457.79	35,350,000.00	35,350,000.00	-	-	-	-	-	35,350,000.00
Construction of Multi-Purpose Hall	051702400100 - College of Health Technology Michika	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	46,258,000.00	46,258,000.00	-	-	-	-	-	-
Construction of Demonstration Centre/Tastino Lab.	051702400100 - College of Health Technology Michika	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	136,855,000.00	136,855,000.00	-	-	-	-	-	-
Procurement of Recreational Facilities	051702400100 - College of Health Technology Michika	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	23,735,000.00	23,735,000.00	-	-	-	-	-	-
Purchase of Plants and Equipments	051702400100 - College of Health Technology Michika	23010139 - PURCHASE OF PLANT AND EQUIPMENTS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-
Renovation of Admin Block	051702400100 - College of Health Technology Michika	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	9,090,000.00	9,090,000.00	-	-	-	-	-	-
Renovation of Classroom Block	051702400100 - College of Health Technology Michika	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	13,635,000.00	13,635,000.00	-	-	-	-	-	-
Renovation of Hostel Blocks	051702400100 - College of Health Technology Michika	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	260,178,864.75	18,685,000.00	18,685,000.00	-	-	-	-	-	-
Renovation of Works Block	051702400100 - College of Health Technology Michika	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	10,100,000.00	10,100,000.00	-	-	-	-	-	-
Provision of Solar light in Michika Campus	051702400100 - College of Health Technology Michika	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	19,800,000.00	47,975,000.00	47,975,000.00	-	-	-	-	-	-
Renovation of Staff Quarters and Fittings	051702400100 - College of Health Technology Michika	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Purchase of Furniture and Fittings	051702400100 - College of Health Technology Michika	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Costruction Library Complex	051702400100 - College of Health Technology Michika	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase of Reference Materials for E-Library	051702400100 - College of Health Technology Michika	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	89,385,000.00	89,385,000.00	-	-	-	-	-	-
Renovation f Laboratories	051702400100 - College of Health Technology Michika	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	46,157,000.00	46,157,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction Of ICT Centre	051702400100 - College of Health Technology Michika	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Purchase of Motor Vehicles 1 No. Hilux Van	051702400100 - College of Health Technology Michika	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	60,600,000.00	60,600,000.00	-	-	-	-	-	-
Purchase of Motor Vehicles	051702400100 - College of Health Technology Michika	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	128,270,000.00	128,270,000.00	-	-	-	-	-	-
Provision for accreditation programmes	051702400100 - College of Health Technology Michika	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Construction of 1No. Bursary Block and Store, Michika LGA	051702400100 - College of Health Technology Michika	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	80,800,000.00	80,800,000.00	-	-	-	-	-	-
Construction of 4 Blocks Of Hostel, Michika LGA	051702400100 - College of Health Technology Michika	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Construction of Car Parks at College of Health Tech. Michika	051702400100 - College of Health Technology Michika	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20211300 - MICHIKA	-	35,350,000.00	35,350,000.00	-	-	-	-	-	-
Construction of 5No. PPMB Zonal Offices at Yola, Ganye, Mub	051705100100 - Post Primary Schools Mgt Board	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-
Rehabilitation of 3No. Office blocks with 21 offices each PPMB HQ	051705100100 - Post Primary Schools Mgt Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	38,500,000.00	38,500,000.00	-	-	-	-	-	-
Provision of Internet Facilities at PPMB Headquarters	051705100100 - Post Primary Schools Mgt Board	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70922 - UPPER-SECONDARY EDUCATION	20242200 - STATE WIDE	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-
Purchase of 12No. HP Computer Sets in the State	051706400100 - Education Resource Centre	23010113 - PURCHASE OF COMPUTERS	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	1,980,000.00	1,980,000.00	-	-	-	-	-	-
Installation of Internet Facilities in the State	051706400100 - Education Resource Centre	23010146 - PURCHASE OF ICT EQUIPMENTS	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	660,000.00	660,000.00	-	-	-	-	-	-
Renovation of 4No. Office Blocks at Headquarters in the State	051706400100 - Education Resource Centre	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	2,640,000.00	2,640,000.00	-	-	-	-	-	-
Renovation of 4No. Office Blocks at Hgtrs in the State	051706400100 - Education Resource Centre	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	96,800,000.00	96,800,000.00	-	-	-	-	-	-
Purchase of 1No.Multi-functional printer-Mx Sharp in the State	051706400100 - Education Resource Centre	23010114 - PURCHASE OF COMPUTER PRINTERS	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	1,320,000.00	1,320,000.00	-	-	-	-	-	-
Purchase of 10No. File Cabinets in the State	051706400100 - Education Resource Centre	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	2,640,000.00	2,640,000.00	-	-	-	-	-	-
Purchase of1000No. of Junior and Senior Secondary School Registers	051706400100 - Education Resource Centre	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70971 - R & D EDUCATION	20242200 - STATE WIDE	-	3,960,000.00	3,960,000.00	-	120,000,000.00	-	180,000,000.00	270,000,000.00	450,000,000.00
Consultancy for Design and supervision Projects in the State	052100100100 - Ministry of Health and Human Services	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	59,154,261.00	96,330,990.00	-	144,496,490.00	216,744,740.00	481,241,230.00
Consulancy for Design and project supervision	052100100100 - Ministry of Health and Human Services	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	90,122,785.77	-	-	-	-	-	-	-	-
Consultancy Payment for Health capital projects in the State	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	400,000,000.00	1,100,000,000.00	288,992,947.50	-	-	-	-	96,330,990.00
Consultancy Payment for capital projects in the State	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	322,564,719.39	-	-	-	-	-	-	-	-
Consultancy payment for State Health Council in the State	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	45,000,000.00	67,500,000.00	112,500,000.00
Consultancy payment for State Logistics management coordinatio unit	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20232100 - YOLA SOUTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	30,000,000.00
Support to develop State IPC Strategic Plan and Adopt/adapt National guidelines for HAI surveillance	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Support for Mass Administration of Medicines for Schistosomiasis and Onchocerciasis/Lymphatic filariasis across 21 LGAs	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	25,000,000.00	-	37,500,000.00	56,250,000.00	103,750,000.00
Upgrading of Belet Maternity Clinic to Cottage Hospital, Maiha LGA - State Constituency	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20211100 - MAIHA	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,900,000,000.00
Renovation of Primary Health Care Centre Kodomun at Demsa LGA - State Constituency	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	125,000,000.00	-	187,500,000.00	281,250,000.00	968,750,000.00
Support the distribution of Long lasting Insecticide treated mosquito nets for Malaria Program in 21 LGAs	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	25,000,000.00	-	37,500,000.00	56,250,000.00	218,750,000.00
Construction of 1No. Primary Health Care Center at Demsa LGA (GDP Borrong)	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	90,000,000.00	-	135,000,000.00	202,500,000.00	362,500,000.00
Procure and distribute RDTs kits,ACT, Artesunate injection and SP for Malaria Program to 21 LGAs	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	165,000,000.00
Procurement of Solar light at Borrong in Demsa LGA(GDP Borrong)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
support for the Production of Health Data Management Tools for both Secndory & Primary Facilities across 21 LGAs	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	125,000,000.00
Premeter Fencing of cottage Hospital Borrong in Demsa LGA(GDP Borrong)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	152,230,000.00	-	228,345,000.00	342,517,500.00	620,862,500.00
Upgrading of Kuzum Junction PHCC to Cottage Hospital in Michika LGA	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	20211300 - MICHIKA	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	339,730,000.00
Renovation of Mortuary Hospital Borrong in Demsa LGA (GDP Borrong)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	38,345,000.00	-	57,517,500.00	86,276,250.00	193,793,750.00
Renovation of Antenatal clinic Hospital Borrong in Demsa LGA (GDP Borrong)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	21,250,000.00	-	31,875,000.00	47,812,500.00	118,032,500.00
Renovation of main Hospital Borrong in Demsa LGA (GDP Borrong)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	41,765,000.00	-	62,647,500.00	93,971,250.00	177,868,750.00
Renovation of staff quarters Hospital Borrong in Demsa LGA (GDP Borrong)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	129,827,500.00	-	194,741,250.00	292,111,880.00	528,618,130.00
Rehabilitation of clinic (PHC) and staff quarters at Koh (GDP Girel)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	55,423,368.00	-	83,135,060.00	124,702,590.00	337,665,150.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of Hospital at Lamorde in Mubi South LGA (GDP Mubi North)	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20211400 - MUBI NORTH	-	-	-	-	296,000,000.00	-	444,000,000.00	666,000,000.00	1,165,423,368.00
Provision for Climate Change Resilience Measures in Health Facility	052100100100 - Ministry of Health and Human Services	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
Covid-19 Pandemic Establishment/Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shella	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	333,500,000.00
Rehabilitation of Structures at General Hospital Ganye-Covid-19 Pandemic	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220300 - GANYE	-	-	-	-	-	-	-	-	10,000,000.00
Upgrading of Belat Maternity Clinic to Cottage Hospital, Maiha LGA (Member Maiha)	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20211100 - MAIHA	-	250,000,000.00	-	-	-	-	-	-	-
Renovation of Primary Health Care Centre Kodomun at Demsa LGA (Member Demsa)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	62,500,000.00	-	-	-	-	-	-	-
Renovation of Clinic at Old Demsa , Demsa LGA (Member Demsa)	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	62,500,000.00	-	-	-	-	-	-	-
Upgrading of Sankipo Health Outpost to Clinic and Consulting Room at Danaba Ward in Jada LGA (Member Jada)	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220800 - JADA	-	62,500,000.00	-	-	-	-	-	-	-
Construction of fence and building of 1No Staff Quarter in Nbulu ward Clinic Jada LGA (Member Jada)	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220800 - JADA	-	62,500,000.00	-	-	-	-	-	-	-
NUT.3.MYCN. Support the distribution of Long lasting Insecticide treated mosquito nets for Malaria Program in 21 LGAs	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	100,000,000.00	100,000,000.00	150,000,000.00	225,000,000.00	375,000,000.00
NUT.3.MPD. Procure and distribute RDTs kits,ACT, Artesunate injection and SP for Malaria Program to 21 LGAs	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	100,000,000.00
NUT.3.IMAM/MS/MPD. Provision for Purchase of Nutritional food items for the treatment of Malnutrition	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	75,000,000.00
NUT.3.NCDs. Provision of Health facilities for Control of Non communicable Diseases	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	15,000,000.00	15,000,000.00	22,500,000.00	33,750,000.00	76,250,000.00
NUT.3.MYCN. Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EUNICEF)	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	30,000,000.00	45,000,000.00	67,500,000.00	127,500,000.00
NUT.3.IDH. Purchase of Immunization Medicines in the state -WHO	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	5,000,000.00	5,000,000.00	7,500,000.00	11,250,000.00	48,750,000.00
Purchase of Sexual and Reproductive Health kits tools (UNFPA)	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	5,000,000.00
Provision Commodity tracking tools for Maternal and Child Health & MNH in the State	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Purchase of Banners and Bill boards sensitization for Mother and Child Week Outreach EUNICEF	052100100100 - Ministry of Health and Human Services	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	87,500,000.00
Maternal and Child health Week (Bi-annual MNCHW)	052100100100 - Ministry of Health and Human Services	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70741 - PUBLIC HEALTH SERVICES	20232100 - YOLA SOUTH	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	47,500,000.00
Procurement of Testing Kits and other Consumables-Covid-19 Pandemic	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	47,500,000.00
Purchase of HIV/AIDS/STDS Test equipments in the state	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	10,000,000.00
Provision for Purchase of Nutritional food items for the treatment of Malnutrition	052100100100 - Ministry of Health and Human Services	23010120 - PURCHASE OF CANTEN / KITCHEN EQUIPMENT	70761 - HEALTH N.E.C.	20232100 - YOLA SOUTH	-	20,000,000.00	20,000,000.00	-	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	75,000,000.00
Purchase for Medicines for State Humanitarian Emergency control (WHO, UNICEF, UNFPA)	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	35,419,264.93	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
State Emergency Preparedness and Control Outbreak-Covid-19 Pandemic	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	50,000,000.00
Purchase of 1 No.Emergency Ambulance Services for state Statewide service	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Training of front line Health personnels on Pandemic outbreaks	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	-	15,000,000.00	15,000,000.00	-	54,000,000.00	-	81,000,000.00	121,500,000.00	212,500,000.00
Purchase of equipment for Cleaning and fumigation of Specialist Hospital Yola	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	54,000,000.00	54,000,000.00	9,594,249.99	199,180,080.00	-	298,770,120.00	448,155,180.00	800,925,300.00
Construction and Equipping of General Hospital maybelwa including Staff quarters-Covid-19 Pandemic	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	437,948,583.88	-	-	-	-	-	-	-	-
Construction and Equipping of General Hospital maybelwa including Staff quarters	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20221200 - MAYO-BELWA	-	500,000,000.00	500,000,000.00	123,248,209.61	-	-	-	-	199,180,080.00
Supply of Medical equipment to Hospitals in the State	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	-	150,000,000.00	150,000,000.00	4,500,000.00	-	-	-	-	-
Construction of Cottage Hospital Dumne with Staff Quarters & Equipment	052100100100 - Ministry of Health and Human Services	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70731 - GENERAL HOSPITAL SERVICES	20231800 - SONG	46,227,251.82	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Construction of residential block of flats (1) each in new cottage hospitals at Guyuk, Shellaeng, Girei, Gombi, Gulak, and Michika	052100100100 - Ministry of Health and Human Services	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70731 - GENERAL HOSPITAL SERVICES	20220100 - DEMSA	29,647,504.48	-	-	-	-	-	-	-	-
Provision of Health facilities for Mother and Child during and after birth in the Hospital	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-
Rehab/Renovation of Cottage Hospital with Staff Quarters in Guyuk LGA	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20220600 - GUYUK	-	40,000,000.00	40,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Rehabilitation of Structures of General Hospital Numan	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20221600 - NUMAN	14,055,233.81	30,000,000.00	30,000,000.00	2,040,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	85,000,000.00
Rehabilitation of Specialist Hospital Yola-	052100100100 - Ministry of Health and Human Services	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	50,000,000.00	20,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
Rehabilitation of Structures at General Hospital Ganye-	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20220300 - GANYE	-	35,000,000.00	35,000,000.00	-	-	-	-	-	10,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Rehabilitation & Upgrading of Gulak C/Hosp to Gen. Hospital	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20211000 - MADAGALI	10,967,817.06	-	-	-	-	-	-	-	-
Rehabilitation & Upgrading of Gulak C/Hosp to General Hospital	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20211000 - MADAGALI	-	50,000,000.00	860,000,000.00	8,172,900.00	-	-	-	-	-
Rehabilitation of General Hospital Mubi	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20211400 - MUBI NORTH	20,299,080.70	-	-	-	-	-	-	-	-
Rehabilitation of General Hospital Mubi	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20211400 - MUBI NORTH	-	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Rehabilitation of Song Cottage Hospital	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20231800 - SONG	21,545,349.14	50,000,000.00	50,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	47,500,000.00
Rehabilitation of Fufore Cottage Hospital	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20230200 - FUFORE	-	50,000,000.00	50,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	85,000,000.00
Completion of 4 No. Cottage Hospitals in Lamurde, Gombi, Girel and Shelling	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	114,174,144.03	60,000,000.00	60,000,000.00	3,492,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Purchase of 1 No. Cancer Control Plant	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	32,542,283.33	-	-	-	-	-	-	-	-
Provision for Blood Transfusion Bank in all Hospitals	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	20,000,000.00
Purchase of Lab & X-ray equip. for Adamawa German Hosp.	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	20232000 - YOLA NORTH	-	70,000,000.00	70,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Construction of Cott. Hospital Jada Incl staff quarters	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20220800 - JADA	-	50,000,000.00	50,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	572,500,000.00
Construction and Upgrading at Toungo Cottage Hospital	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20221900 - TOUNGO	-	500,000,000.00	500,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	225,000,000.00
Provision of Health facilities for Control of Non communicable Diseases	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
Contruction and Equiping of Sexual Assault Referral Centre (H	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	385,000,000.00
Establishment public Health laboratory	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	300,000,000.00	300,000,000.00	34,822,442.05	20,000,000.00	-	30,000,000.00	45,000,000.00	175,000,000.00
Renovation at Michika Gen Hosp	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20211300 - MICHIKA	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
Construction of cottage hospital in Demsa	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20220100 - DEMSA	199,563,384.68	35,000,000.00	35,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	85,000,000.00
Construction and equiping of 1No Dialysis Center, Yola Specialist-Covid-19 Pandemic	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	42,000,000.00	542,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	770,000,000.00
Purchase and Installation of 30KVA solar Invide System	052100100100 - Ministry of Health and Human Services	23050103 - MONITORING AND EVALUATION	70436 - NON ELECTRIC ENERGY	20242200 - STATE WIDE	-	80,000,000.00	1,030,000,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	256,250,000.00
maintenance and monitoring of sola energy equipment in 7 (seven) health care facility and health tech, Michika	052100100100 - Ministry of Health and Human Services	23050103 - MONITORING AND EVALUATION	70436 - NON ELECTRIC ENERGY	20242200 - STATE WIDE	258,997,525.16	-	-	-	-	-	-	-	-
Renov. of Warehouse at Medical Stores Kofare	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70711 - PHARMACEUTICAL PRODUCTS	20232100 - YOLA SOUTH	8,349,000.00	30,000,000.00	30,000,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	71,250,000.00
Rehab of structures at Traditional Medicine Board	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	18,773,450.00	15,000,000.00	15,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	90,000,000.00
Rehabilitation of Structures of Gen. Hospital Garkida-Covid-19 Pandemic	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20230500 - GOMBI	-	50,000,000.00	50,000,000.00	-	-	-	-	-	20,000,000.00
Purchase of Hospital Equipment in the State	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	122,165,268.23	100,000,000.00	1,000,000,000.00	500,608,148.12	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Renovation of Hospital Services Management Board in the State	052100100100 - Ministry of Health and Human Services	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	385,000,000.00
Contruction of additional 2 No. cottage hospitals in the State	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	-	250,000,000.00	200,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	475,000,000.00
construction of one new Clinic in Fintiri quarters Malokhi	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20232100 - YOLA SOUTH	6,396,166.66	-	-	-	-	-	-	-	-
Construction of 1 No. Clinic in Fintiri quarters Malokhi Yola South	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20232100 - YOLA SOUTH	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	850,000,000.00
Construction of New Government House Clinic	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	42,083,053.98	-	-	-	-	-	-	-	-
Construction of New Government House Clinic in the State	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	-	1,000,000,000.00	900,000,000.00	-	50,000,000.00	-	75,000,000.00	112,500,000.00	387,500,000.00
Digitalization of Health Facilities in Adamawa State	052100100100 - Ministry of Health and Human Services	23050102 - COMPUTER SOFTWARE ACQUISITION	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	87,500,000.00
Procurement of Rapid Test Kits for HIV, Hepatitis B and syphilis in the State	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	-	-	-	-	10,000,000.00
Purchase of City Scan and Other Specialised Medical Equipment	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	20242200 - STATE WIDE	876,333,325.00	500,000,000.00	500,000,000.00	375,571,425.00	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00
Rehabilitation of Cottage Hospital Borrong in Demsa LGA	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	130,000,000.00	-	-	-	-	-	50,000,000.00
Purchase of MRI and other specialised medical equipment in the State	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	2,200,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	750,000,000.00
Purchase of 1000No. Hospital Beds in the State	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	500,000,000.00	-	-	-	-	-	200,000,000.00
Provision of Connecting the Upgraded Cottage Hospitals in the State to National grid	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Construction of Cottage Hospital Jada Including staff quarters	052100100100 - Ministry of Health and Human Services	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	-	-	-	-	-	-	-	20,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Support for Eye Screening and distribution of Glasses	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Construction of New Clinic in Government House in the State	052100100100 - Ministry of Health and Human Services	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	12,500,000,000.00	-	18,750,000,000.00	28,125,000,000.00	46,885,000,000.00
Support for State Emergency Medical System and Ambulance Services in the State	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	75,000,000.00	-	112,500,000.00	168,750,000.00	12,781,250,000.00
Renovation/Upgrading of Gude PHCC	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	20211500 - MUBI SOUTH	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	825,000,000.00
Construction of New Cottage Hospital In Hong LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	20230700 - HONG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,075,000,000.00
Construction of New Cottage Hospital In Ngure, Yola South LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	20232100 - YOLA SOUTH	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction of New Cottage Hospital In Bidoma, Demsa LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	20220100 - DEMSA	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Purchase of 19 No.Emergency Ambulance for New Cottage and General Hospitals	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	400,000,000.00	-	600,000,000.00	900,000,000.00	2,000,000,000.00
Construction Dispensary in Ngbekenewa Demsa LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	20220100 - DEMSA	-	-	-	-	70,000,000.00	-	105,000,000.00	157,500,000.00	662,500,000.00
Support for State Wide Campaign on Cancer Early Detection	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	257,500,000.00
Construction of New General Hospital In Mubi LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	20211400 - MUBI NORTH	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	800,000,000.00
Purchase of Hospital Equipment and Drugs in the State	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	-	-	-	-	9,500,000,000.00	-	14,250,000,000.00	21,375,000,000.00	35,825,000,000.00
Construction of Women and Child Hospital in the State	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	9,575,000,000.00
Purchase of Malaria medicines for Control programme(WB & Global Fund)	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	500,000.00	-	-	-	-	20,000,000.00
Purchase of Drugs for Basic Health Care Centers in the State	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	17,523,090.66	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Purchase of Medicines for Control of Mental and substance use disorders	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	47,500,000.00
Provision of poison & Medicines Information Services	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	-	25,000,000.00	25,000,000.00	-	-	-	-	-	10,000,000.00
Povision of Medicines for Medical Out Reach Service in the State (WHO)	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	3,000,000.00	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EUNICEF)	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	5,000,000.00	-	-	-	-	10,000,000.00
Renovation of Warehouses at Medical Store-Kofare	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	15,358,083.33	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Establishment of Herbal Farms in the State	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
Establishment of Herbal Farms	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	29,865,500.00	-	-	-	-	-	-	-	-
Purchase of Medicines for Tropical Disease Control Programme in the State	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	85,000,000.00
Purchase of Medicines for Tuberculosis and Leprosy Control Programme (WHO)	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
Purchase of drugs for Tuberculosis and Leprosy Control Programme (WHO)	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	20242200 - STATE WIDE	2,350,332.24	-	-	-	-	-	-	-	-
Establishment of Medicines Compounding Unit in 12 Hospitals	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	-	10,000,000.00	10,000,000.00	-	124,848,840.00	-	187,273,260.00	280,909,890.00	478,183,150.00
Upgrad of AEDP to State Drugs Distribution Centre/Reception to supply	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	64,058,550.00	1,000,000,000.00	1,000,000,000.00	302,100,000.00	-	-	-	-	124,848,840.00
Purchase of Immunization Medicines in the states -WHO	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of Routine Immunization and Polio Eradication	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Provisin of Medicines for Mectizan for the Control of River Blindness	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Conduct survey for Maternal and Perinatal death surveillance and response	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	20232000 - YOLA NORTH	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Conduct survey for of HMIS- Collec. Analysis and Dissemination of Data	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20211300 - MICHIKA	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
Conduct survey for the Verification of medical/pharmacist students on Training in Various Universities	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20232100 - YOLA SOUTH	-	15,000,000.00	15,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	85,000,000.00
Organise research activities in collab with Research Institute	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70751 - R & D HEALTH	20232100 - YOLA SOUTH	-	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Planning for Health Development	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	120,000,000.00	-	180,000,000.00	270,000,000.00	470,000,000.00
Construction/Rehabilitation of Sno. Duplex and Flat Staff Quarters at Specialist Hospital Yola, Yola North LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20211500 - MUBI SOUTH	-	500,000,000.00	375,000,000.00	-	795,956,570.00	-	1,193,934,860.00	1,790,902,290.00	3,104,837,150.00
Construction o f Admin Block, Male/Female Hostel, class Rooms and Hall at School of Health Michika LGA	052100100100 - Ministry of Health and Human Services	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	20211300 - MICHIKA	-	750,000,000.00	850,000,000.00	231,625,947.04	818,822,870.00	-	1,228,234,310.00	1,842,351,470.00	3,866,542,350.00
Construction of Computer based Training center and Twin Lecture Theatre at College of Nursing & Midwifery in the State	052100100100 - Ministry of Health and Human Services	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	650,000,000.00	350,000,000.00	75,966,952.56	-	-	-	-	818,822,870.00
Construction 3 No. of 2Bedroom Flat Staff Quarters at SHY, Yola North LGA	052100100100 - Ministry of Health and Human Services	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	500,000,000.00	375,000,000.00	-	-	-	-	-	-
Purchase of 10 No. Dialysis Machine at SHY.(Freezone 5008), Yola North LGA	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	200,000,000.00	200,000,000.00	-	100,000,000.00	-	150,000,000.00	225,000,000.00	375,000,000.00
Rehabilitation of the State Dermatological Hospital, Garkida, Gombi LGA	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20230500 - GOMBI	-	200,000,000.00	150,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	175,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction/Provision of Adamawa State Blood Transfusion Service (ASBTS), Yola North LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	52,000,000.00	32,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Provision for Health Care Waste Management System in Health Facilities, Yola North LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	50,000,000.00	30,000,000.00	10,000,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Establishment of State Council Coordination on Health Project, Yola North LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	40,000,000.00	20,000,000.00	-	-	-	-	-	20,000,000.00
Purchase/procument of Test panels product for the State enhanced external quality assurance proficiency, Yola North LGA	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	40,000,000.00	20,000,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	56,250,000.00
Purchase of Ambulance for College of Health Technology, Michika LGA	052100100100 - Ministry of Health and Human Services	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	20211300 - MICHIKA	-	15,000,000.00	15,000,000.00	-	30,000,000.00	-	45,000,000.00	67,500,000.00	127,500,000.00
Provision for Support Management of Fake Drugs and unwholesome food products, Yola North LGA	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	85,000,000.00	63,750,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	67,500,000.00
Purchase of Oxygen Plants, Yola North LGA	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	15,000,000.00	15,000,000.00	-	-	-	-	-	10,000,000.00
Construction of emergency clinic in the State Secretariat Complex, Yola North LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	30,000,000.00	10,000,000.00	-	15,000,000.00	-	22,500,000.00	33,750,000.00	56,250,000.00
Provision for Solar equipment to support storage of health commodities at the Ministry of Health, Yola North	052100100100 - Ministry of Health and Human Services	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	30,000,000.00	15,000,000.00	-	-	-	-	-	15,000,000.00
Provision/Supply of Solar equipment for Cottage, General and Specialist Hospitals across the State	052100100100 - Ministry of Health and Human Services	23010149 - PURCHASE OF SOLAR INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Renovation of Offices at the State Ministry of Health and Human Services, Yola North LGA	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	50,000,000.00	50,000,000.00	-	-	-	-	-	20,000,000.00
Purchase/Supply of furniture for Cottage and General Hospitals across the State	052100100100 - Ministry of Health and Human Services	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	932,000,000.00	32,000,000.00	-	782,660,560.00	-	1,173,990,840.00	1,760,986,260.00	2,934,977,100.00
Construction and Upgrading of Cottage Hospital Guyuk to General Hospital Guyuk, Gwuk LGA	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220600 - GUYUK	-	500,000,000.00	875,000,000.00	4,698,083.33	56,000,000.00	-	84,000,000.00	126,000,000.00	992,660,560.00
Construction of New Cottage Hospital in Koma, Jada LGA	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220800 - JADA	-	650,000,000.00	487,500,000.00	-	-	-	-	-	-
Upgrading of Bellet Maternity Clinic to Cottage Hospital in Maiha LGA - Maiha Constituency	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20211100 - MAIHA	-	48,000,000.00	48,000,000.00	-	922,131,390.00	-	1,383,197,090.00	2,074,795,640.00	3,513,992,730.00
Procurement of 30 No. of Laptop for Monitoring and Evaluation for Health Programs	052100100100 - Ministry of Health and Human Services	23010146 - PURCHASE OF ICT EQUIPMENTS	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	959,631,390.00
Purchase of 1No. Hilux Van for Essential Drugs Distribution Agency, Yola LGA	052100100100 - Ministry of Health and Human Services	23010106 - PURCHASE OF VANS	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	90,000,000.00	10,000,000.00	-	-	-	-	-	10,000,000.00
Construction of Conference Hall and additional 4 offices at ASCHMA in Yola North LGA	052100200100 - Adamawa State Contributory Health Management Agency	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	200,500,000.00	200,500,000.00	-	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,687,500,000.00
Annual Subscription of ICT Solution/Platform for ASCHMA	052100200100 - Adamawa State Contributory Health Management Agency	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	20242200 - STATE WIDE	-	50,000,000.00	50,000,000.00	-	84,000,000.00	-	126,000,000.00	189,000,000.00	765,000,000.00
Procurement of two(2) Apple mackbook core5,256SSD 8GB Computer Desktop in the State	052100200100 - Adamawa State Contributory Health Management Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	7,000,000.00	7,000,000.00	-	96,000,000.00	-	144,000,000.00	216,000,000.00	444,000,000.00
Procurement of two(2) MX356nv35ppm apple Printer	052100200100 - Adamawa State Contributory Health Management Agency	23010114 - PURCHASE OF COMPUTER PRINTERS	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	4,000,000.00	4,000,000.00	-	-	-	-	-	96,000,000.00
Purchase of 1 No. 100KVA Transformer at the Agency Headquarter, Yola North	052100200100 - Adamawa State Contributory Health Management Agency	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70436 - NON ELECTRIC ENERGY	20242200 - STATE WIDE	-	-	-	-	15,000,000.00	-	22,500,000.00	33,750,000.00	56,250,000.00
Counter-Part Fund/Medical loss for Poor & Vulnerable	052100200100 - Adamawa State Contributory Health Management Agency	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	-	-	-	350,000,000.00	-	525,000,000.00	787,500,000.00	1,327,500,000.00
Payment for Basic Minimum Package of Health Services (BMPS) for 81,667 Vulnerables people in 21 LGAs	052100200100 - Adamawa State Contributory Health Management Agency	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	-	-	-	-	-	-	-	350,000,000.00
Consultancy/Capacity Building for Stakeholders-State	052100200100 - Adamawa State Contributory Health Management Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	655,000,000.00	-	982,500,000.00	1,473,750,000.00	2,456,250,000.00
Procurement of ICT Infrastructure	052100200100 - Adamawa State Contributory Health Management Agency	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	20242200 - STATE WIDE	-	-	-	-	250,000,000.00	-	375,000,000.00	562,500,000.00	1,592,500,000.00
Purchase/Maintenance of Office Furniture at Agency Headquarters, Yola-North	052100200100 - Adamawa State Contributory Health Management Agency	23010114 - PURCHASE OF COMPUTER PRINTERS	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	625,000,000.00
Payment of Service Providers/Medical Loss	052100200100 - Adamawa State Contributory Health Management Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	3,000,000,000.00	-	4,500,000,000.00	6,750,000,000.00	11,350,000,000.00
Purchase and Installation of 30KVA Solar Infrastructure	052100200100 - Adamawa State Contributory Health Management Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70436 - NON ELECTRIC ENERGY	20242200 - STATE WIDE	-	-	-	-	96,000,000.00	-	144,000,000.00	216,000,000.00	3,360,000,000.00
Provision for Safer Birth Bundle of Care (SSBC) in the State	052100300100 - Primary Health Care Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	283,500,000.00
Rehabilitation of Nutrition Centers in the State	052100300100 - Primary Health Care Development Agency	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	13,200,000.00	13,200,000.00	19,800,000.00	29,700,000.00	99,500,000.00
NUT.3.MIYCN/MS. Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	7,914,240.00	7,914,240.00	11,871,360.00	17,807,040.00	42,878,400.00
NUT.3.MIYCN/MS/IMAM. Purchase of Nutritional Medicines and food items in the State	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	9,240,000.00	9,240,000.00	13,860,000.00	20,790,000.00	42,564,240.00
NUT.2.IDH. MNCHW Week Campaign	052100300100 - Primary Health Care Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	5,000,000.00	5,000,000.00	7,500,000.00	11,250,000.00	27,990,000.00
NUT.3.IDH/MPD. Provision of ITN Medicines & Envi. Control to Control Malaria	052100300100 - Primary Health Care Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	3,840,560.00	3,840,560.00	5,760,840.00	8,641,260.00	19,402,100.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
NUT-4.IEC/SBCC. Community Advocacy and Social Mobilization on malnutrition	052100300100 - Primary Health Care Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	4,400,000.00	4,400,000.00	6,600,000.00	9,900,000.00	20,340,560.00
State Emergency Preparedness and Control Outbreaks and Diseases	052100300100 - Primary Health Care Development Aencv	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	65,000,000.00	2,200,000.00	2,200,000.00	-	46,332,000.00	-	69,498,000.00	104,247,000.00	178,145,000.00
Construction of Primary Health Care at Sugu Ganaye LGA	052100300100 - Primary Health Care Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220300 - GANYE	-	23,166,000.00	23,166,000.00	-	110,000,000.00	-	165,000,000.00	247,500,000.00	458,832,000.00
Fencing/ Construction of Primary Health Care Staff Quarters in Gurumpawo at Ganaye LGA	052100300100 - Primary Health Care Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220300 - GANYE	-	55,000,000.00	55,000,000.00	-	-	-	-	-	110,000,000.00
Construction of Primary Health Center Gangzamanu Toungo LGA	052100300100 - Primary Health Care Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20221900 - TOUNGO	-	113,300,000.00	-	-	-	-	-	-	-
Construction of Primary Health Center Jada LGA	052100300100 - Primary Health Care Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220800 - JADA	-	113,300,000.00	-	-	22,000,000.00	-	33,000,000.00	49,500,000.00	82,500,000.00
Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	113,190,400.00	-	169,785,600.00	254,678,400.00	446,464,000.00
Purchase of Nutritional Medicines and food items in the state	052100300100 - Primary Health Care Development Aencv	23010120 - PURCHASE OF CANTEN / KITCHEN EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	56,595,200.00	56,595,200.00	-	22,000,000.00	22,000,000.00	33,000,000.00	49,500,000.00	195,690,400.00
Purchase of Medicines for HIV/Aids Victims EU/UNICEF Accelerated Programme	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	399,668,000.00	-	599,502,000.00	899,253,000.00	1,520,755,000.00
Construction of Model-2 Primary Healthcare Clinic in Bolki Village, Numan LGA	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20221600 - NUMAN	-	-	226,600,000.00	-	25,410,000.00	-	38,115,000.00	57,172,500.00	494,955,500.00
Purchase of anti- Cholera and Measle Medicines for control of outbreak diseases	052100300100 - Primary Health Care Development Aencv	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	12,705,000.00	12,705,000.00	-	110,000,000.00	-	165,000,000.00	247,500,000.00	437,910,000.00
Provision of ITN Medicines & Envl. Control to Control Malaria	052100300100 - Primary Health Care Development Aencv	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	55,000,000.00	55,000,000.00	-	-	-	-	-	110,000,000.00
Comm. Advocacy and Social Mobilization	052100300100 - Primary Health Care Development Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	116,600,000.00	-	174,900,000.00	262,350,000.00	437,250,000.00
Consultancy payment for State Immunization Plus Days (SIPDS)	052100300100 - Primary Health Care Development Aencv	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	-	58,300,000.00	58,300,000.00	-	15,400,000.00	-	23,100,000.00	34,650,000.00	174,350,000.00
MNCHW Week Campaign	052100300100 - Primary Health Care Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS/T RADE FAIRS/SPORTING ACTIVITIES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	5,847,000.00	7,700,000.00	7,700,000.00	-	-	-	-	-	15,400,000.00
Purchase of Hospital of test kits in the State	052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Purchase of Reagents in the State	052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of HIV / other infection Protective Equipment in the State	052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
Consultancy payment for Support & strengthen ward base FBOS/CBOS for onership of HI	052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
System strenthening, coordination, meeting capacity buildin	052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Procurement of6No. Laptops and 6No. External Hard Drives in the State	052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	23010113 - PURCHASE OF COMPUTERS	70711 - PHARMACEUTICAL PRODUCTS	20242200 - STATE WIDE	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-
Procurement of 1 No. DI Printer (Sharp-MX4100N) Yola North LGA	052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	23010114 - PURCHASE OF COMPUTER PRINTERS	70711 - PHARMACEUTICAL PRODUCTS	20242200 - STATE WIDE	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-
Construction of Dialysis Unit, Yola North	052111400100 - Adamawa State Specialist Hospital Yola	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-
Procurement of MRI Machine Yola North LGA	052111400100 - Adamawa State Specialist Hospital Yola	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
procurement of invasive surgery unit equipment. Yola North LGA	052111400100 - Adamawa State Specialist Hospital Yola	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Purchase and Installation of solar Panels in the State	052111400100 - Adamawa State Specialist Hospital Yola	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-
Procurement of laparos copic equipment in the State	052111400100 - Adamawa State Specialist Hospital Yola	23010113 - PURCHASE OF COMPUTERS	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-
Construction of 3 Blocks of 3 bedroom for doctors at specialist hospital, yola	052111400100 - Adamawa State Specialist Hospital Yola	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Construction of kidney centre and procurement of equipment in the State	052111400100 - Adamawa State Specialist Hospital Yola	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	42,000,000.00	42,000,000.00	-	-	-	-	-	-
Procurement of laparos copic surgery equipments in the State	052111400100 - Adamawa State Specialist Hospital Yola	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-
Construction of Accident & emergency centre at specialist hospital yola	052111400100 - Adamawa State Specialist Hospital Yola	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Purchase of solar power KV 500 KWT's in the State	052111400100 - Adamawa State Specialist Hospital Yola	23010141 - PURCHASE OF ELECTRICAL EQUIPMENTS	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-
Landscaping of 16,000 Sq metres of land in Yola North LGA	052111400100 - Adamawa State Specialist Hospital Yola	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-
Purchase and Procurement Matuary fridges at Specialist hospital yola	052111400100 - Adamawa State Specialist Hospital Yola	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	20232000 - YOLA NORTH	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-
Renovation and Equipment of Multi-Purpose Laboratory at Yola North LGA	053500100100 - Ministry of Environment and Natural Resources Development	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	180,937,062.50	911,495,000.00	911,495,000.00	11,390,000.00	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Production of 2m Tree Seedling in Amenity and Forest Nurseries	053500100100 - Ministry of Environment and Natural Resources Development	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	9,915,000.00	-	-	-	-	-	-	-	300,000,000.00
Construction, Acquisition and Purchase of Animal and Feeds	053500100100 - Ministry of Environment and Natural Resources Development	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	21,532,000.00	-	-	-	-	-	-	-	-
Flood and Erosion Control(Ecological Fund) in the State	053500100100 - Ministry of Environment and Natural Resources Development	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	100,000,000.00	100,000,000.00	-	110,000,000.00	-	165,000,000.00	247,500,000.00	412,500,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Climate Change Mitigation and Adoption Projects across the State	053500100100 - Ministry of Environment and Natural Resources Development	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	590,000,000.00	390,000,000.00	44,631,640.00	960,000,000.00	-	1,440,000,000.00	2,160,000,000.00	3,710,000,000.00
Purchase/Supply of Backhoe loaders (Flugging CLG 777) in the State	053500100100 - Ministry of Environment and Natural Resources Development	23010105 - PURCHASE OF MOTOR VEHICLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	600,000,000.00	600,000,000.00	-	-	-	-	-	960,000,000.00
Purchase/supply of Chemicals for fumigation and decontamination for prevention and control of disease outbreak across the State	053500100100 - Ministry of Environment and Natural Resources Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	25,000,000.00	25,000,000.00	-	27,770,000.00	-	41,655,000.00	62,482,500.00	104,137,500.00
Purchase/Supply of Front Loaders (Flugging Wheel Loader) across the state	053500100100 - Ministry of Environment and Natural Resources Development	23010104 - PURCHASE MOTOR CYCLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	840,000,000.00	340,000,000.00	-	-	-	-	-	27,770,000.00
Purchase of NO. 2 Gully Emptier -Howo Trucks, Yola North LGA	053500100100 - Ministry of Environment and Natural Resources Development	23010105 - PURCHASE OF MOTOR VEHICLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20232000 - YOLA NORTH	-	300,000,000.00	150,000,000.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Purchase of 1No. Roll of Tipper-(USE-DAF), Yola North LGA	053500100100 - Ministry of Environment and Natural Resources Development	23010105 - PURCHASE OF MOTOR VEHICLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20232000 - YOLA NORTH	-	630,000,000.00	630,000,000.00	-	69,472,300.00	-	104,208,450.00	156,312,680.00	560,521,130.00
Purchase of No. 6 Howo Euro (40 Tones Capacity /64 dump Tippers for use in the State	053500100100 - Ministry of Environment and Natural Resources Development	23010105 - PURCHASE OF MOTOR VEHICLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	1,260,000,000.00	660,000,000.00	-	-	-	-	-	69,472,300.00
Sensitization and Enforcement Programme on the Effects of indiscriminate felling of trees on the environment in the State	053500100100 - Ministry of Environment and Natural Resources Development	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	-	-	-	25,527,700.00	-	38,291,550.00	57,437,330.00	95,728,880.00
Provision of Public Convenience at Strategic Areas for Control of Open Defecation within the State Capital	053500100100 - Ministry of Environment and Natural Resources Development	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	-	-	-	150,000,000.00	-	225,000,000.00	337,500,000.00	588,027,700.00
Provision of 2000 Waste Bins of 240/120 Litres Capacity for waste Management in the State Capital	053500100100 - Ministry of Environment and Natural Resources Development	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	-	-	-	267,230,000.00	-	400,845,000.00	601,267,500.00	1,152,112,500.00
Monitoring & Evaluation / Workshop on Alternative Source of Energy (Briquette Production) across the State	053500100100 - Ministry of Environment and Natural Resources Development	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	292,325,000.00	92,325,000.00	-	-	-	-	-	267,230,000.00
Capacity Building on Environmental Education and Awareness across the State	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	30,904,200.00	30,904,200.00	-	-	-	-	-	-
Provision of Sanitary Land Fill	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23010101 - PURCHASE / ACQUISITION OF LAND	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	30,600,000.00	30,600,000.00	-	-	-	-	-	-
Provision of Sanitary Medical Waste Treatment Facilities	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23040105 - WATER POLLUTION PREVENTION & CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
Purchase of Chemical for Fumigation of Public Places at Yola North LGA	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	71,219.25	34,325,000.00	34,325,000.00	-	-	-	-	-	-
Purchase of fumigation chemicals for Pest and Vector Control in the State	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	8,370,000.00	40,275,000.00	40,275,000.00	-	40,275,000.00	-	60,412,500.00	90,618,750.00	151,031,250.00
Establishment of Refuse Collection Centres and Public Convenience in the State	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	40,275,000.00
Purchase of No. 1 Complete Tractor Set with Roller Broom, Yola North LGA	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23010105 - PURCHASE OF MOTOR VEHICLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	75,000,000.00	75,000,000.00	-	-	-	-	-	-
Purchase of NO. 1 Sewage Evacuator, Yola North LGA	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23010105 - PURCHASE OF MOTOR VEHICLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	20232000 - YOLA NORTH	-	133,135,000.00	133,135,000.00	-	-	-	-	-	-
Purchase of 1No. Tricycles Machines for parking of Waste in the State	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70511 - WASTE MANAGEMENT	20242200 - STATE WIDE	-	-	-	-	172,460,000.00	-	258,690,000.00	388,035,000.00	646,725,000.00
Purchase of Office Furniture (Executive and Normal Tables, Executives and Normal Chairs)	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA) - Projects	23010104 - PURCHASE MOTOR CYCLES	70511 - WASTE MANAGEMENT	20242200 - STATE WIDE	-	-	-	-	161,504,200.00	-	242,256,300.00	363,384,450.00	778,100,750.00
Construction of 1 block of office for Skill prioritization at NFE Centres-(ECR), Yola North LGA	055100100100 - Ministry for Local Government Affairs	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	20232000 - YOLA NORTH	-	6,000,000.00	6,000,000.00	-	4,000,000.00	-	6,000,000.00	9,000,000.00	65,000,000.00
Construction of 1No. local govt zonal offices across the State	055100100100 - Ministry for Local Government Affairs	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	4,000,000.00	4,000,000.00	-	27,000,000.00	-	40,500,000.00	60,750,000.00	105,250,000.00
Construction of Zonal Local Government Inspectorate Offices	055100100100 - Ministry for Local Government Affairs	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	27,000,000.00	27,000,000.00	-	3,000,000.00	-	4,500,000.00	6,750,000.00	38,250,000.00
Construction of 1 block of office for Increasing the Number and quality of NFLCs (IECR)	055100100100 - Ministry for Local Government Affairs	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	20242200 - STATE WIDE	-	3,000,000.00	3,000,000.00	-	3,000,000.00	-	4,500,000.00	6,750,000.00	14,250,000.00
Renovation of block of office building at the Board	055100500100 - Local Government Staff Pension Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71021 - OLD AGE	20242200 - STATE WIDE	-	24,269,000.00	24,269,000.00	-	-	-	-	-	-
Drilling of 50No.Hand Pump Borholes in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	20242200 - STATE WIDE	-	-	-	-	-	-	-	-	161,504,200.00
Procurement of Public address sound system in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23010142 - PURCHASE OF OFFICE EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	20232000 - YOLA NORTH	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-
Monitoring and Evaluation of Coordinating Humanitarian NGOs both Local and International quarterly basis in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	477,000,000.00	20,000,000.00	20,000,000.00	400,000.00	-	-	-	-	-
Purchase of Bill Board for sensitization of Disengagement, Disassociation, Reintegration and reconciliation preventing violent extremism in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	83,000,000.00	83,000,000.00	-	-	-	-	-	-
Purchase of software for Need assessment / routine supervision for Rec &Rech of damaged infrastructure in communities affected by insurgency and other disaster in the state	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Construction of security out-post at Laborda IDPs settlement Girel, Makohi, Yola South and Alema Camp Konan Yaji Gombi	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70311 - POLICE SERVICES	20232100 - YOLA SOUTH	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Renovation of multi-purpose centre at Malikohi Yola South	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23030141 - REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	20232100 - YOLA SOUTH	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-
Training/Sensitization workshop for Disaster pron communities on any warning signal in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	175,000,000.00	131,250,000.00	-	-	-	-	-	-
Provision of transportation for 7000NO. IDPs to return to Ancestral homes, host community and other areas in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	350,000,000.00	262,500,000.00	-	-	-	-	-	-
Capacity building of 1100NO. IDPs in the affected communities in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	15,950,000.00	15,950,000.00	-	-	-	-	-	-
Monitoring and Evaluation of Durable Solution activities in the 5M LGAs in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	4,000,000.00	4,000,000.00	3,580,000.00	-	-	-	-	-
Construction of 1100NO Shelters for IDPs in the 5M LGAs Durable Solution site in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	1,915,254,890.00	1,436,440,890.00	-	300,000,000.00	-	450,000,000.00	675,000,000.00	1,125,000,000.00
Construction of 5NO. Health facilities in the 5M LGAs Durable Solution site in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	250,000,000.00	187,500,000.00	-	-	-	-	-	300,000,000.00
Construction of 5NO. Schools in the 5M LGAs DurableSolution site in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	200,000,000.00	150,000,000.00	-	-	-	-	-	-
Provision of WASH Facilities in the 5M LGAs Durable Solution site in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	150,000,000.00	112,500,000.00	-	-	-	-	-	-
Provision of Market site for the 5M LGAs Durable solution sites in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	90,000,000.00	67,500,000.00	-	-	-	-	-	-
Provision of Support for livelihood restoration (Agricultural inputs, vocational trainings) for the 5M LGAs Durable Solution in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	150,000,000.00	112,500,000.00	-	-	-	-	-	-
Construction of 5No.Vacational Training Centres in the 5M LGAs Durable Solution in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	200,000,000.00	150,000,000.00	-	-	-	-	-	-
Upgrading/Renovation of Damare IDP Camp in Yola South LGA	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	71091 - SOCIAL PROTECTION N.E.C.	20232100 - YOLA SOUTH	-	-	150,000,000.00	-	150,000,000.00	-	225,000,000.00	337,500,000.00	562,500,000.00
Intervention/Support for 1,326 No. of flood victims at Numan LGA	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	20221600 - NUMAN	-	-	338,793,000.00	-	-	-	-	-	150,000,000.00
Intervention/Support for 706 No. of flood victims at Hong LGA	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	20230700 - HONG	-	-	180,383,000.00	-	-	-	-	-	-
Intervention/Support for 4,370 No. of flood victims at Yola South LGA	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	20232100 - YOLA SOUTH	-	-	1,116,535,000.00	-	-	-	-	-	-
Disaster Intervention in the State	055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	187,500,000.00

Adamawa State Government 2026 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	Total Expenditure	242,072,019.84	1,003,639,300.00	1,122,412,100.00	103,128,050.01	15,916,542,738.00	451,000,000.00	25,242,773,440.00	37,154,635,430.00	62,875,338,278.00
010000000000	Administration Sector	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-
011100000000	Governor's Office	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-
011100100200	Office of the Deputy Governor	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-
050000000000	Social Sector	242,072,019.84	981,639,300.00	1,100,412,100.00	103,128,050.01	15,916,542,738.00	451,000,000.00	25,242,773,440.00	37,154,635,430.00	62,875,338,278.00
051400000000	Ministry of Women Affairs	-	-	-	-	245,800,000.00	245,800,000.00	368,700,000.00	553,050,000.00	1,046,550,000.00
051400100100	Ministry of Women Affairs	-	-	-	-	245,800,000.00	245,800,000.00	368,700,000.00	553,050,000.00	1,046,550,000.00
052100000000	Ministry of Health and Human Services	242,072,019.84	981,639,300.00	1,100,412,100.00	103,128,050.01	15,670,742,738.00	205,200,000.00	24,874,073,440.00	36,601,585,430.00	61,828,788,278.00
052100100100	Ministry of Health and Human Services	66,002,311.30	310,000,000.00	415,000,000.00	10,000,000.00	13,921,423,368.00	170,000,000.00	20,882,135,060.00	31,323,202,590.00	54,288,818,518.00
052100300100	Primary Health Care Development Agency	164,239,709.69	660,618,040.00	668,653,940.00	81,836,368.98	1,278,968,370.00	35,200,000.00	3,260,000,290.00	4,203,250,910.00	5,587,469,760.00
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	-	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,952,500,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	11,829,998.85	11,021,260.00	16,758,160.00	11,291,681.03	20,351,000.00	-	56,938,090.00	62,631,930.00	-

Adamawa State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

	Total Expenditure	242,072,019.84	1,003,639,300.00	1,122,412,100.00	103,128,050.01	15,916,542,738.00	451,000,000.00	25,242,773,440.00	37,154,635,430.00	62,875,338,278.00
2	EXPENDITURES	242,072,019.84	1,003,639,300.00	1,122,412,100.00	103,128,050.01	15,916,542,738.00	451,000,000.00	25,242,773,440.00	37,154,635,430.00	62,875,338,278.00
21	PERSONNEL COST	70,746,362.38	125,915,400.00	125,915,400.00	54,391,103.24	171,996,070.00	-	189,625,830.00	189,625,830.00	542,217,860.00
2101	SALARY	65,723,921.59	105,162,100.00	105,162,100.00	35,098,749.63	49,138,320.00	-	111,109,350.00	116,664,830.00	333,592,600.00
210101	SALARIES AND WAGES	65,723,921.59	105,162,100.00	105,162,100.00	35,098,749.63	49,138,320.00	-	111,109,350.00	116,664,830.00	333,592,600.00
21010101	BASIC-SALARY	65,723,921.59	105,162,100.00	105,162,100.00	35,098,749.63	49,138,320.00	-	111,109,350.00	116,664,830.00	333,592,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,022,440.79	20,753,300.00	20,753,300.00	19,292,353.62	122,857,750.00	-	69,496,610.00	72,961,000.00	208,625,260.00
210201	ALLOWANCES	5,022,440.79	20,753,300.00	20,753,300.00	19,292,353.62	121,963,460.00	-	68,547,600.00	71,975,030.00	205,805,990.00
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	9,507,540.00	-	9,982,920.00	10,482,070.00	29,972,530.00
21020103	TRANSPORT ALLOWANCE	-	-	-	-	7,779,030.00	-	8,576,990.00	8,576,390.00	24,523,410.00
21020104	MEAL SUBSIDY	-	-	-	-	2,236,610.00	-	2,348,450.00	2,465,880.00	7,050,940.00
21020105	UTILITY ALLOWANCE	-	-	-	-	3,111,680.00	-	3,267,270.00	3,430,640.00	9,809,590.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	1,653,020.00	-	1,735,680.00	1,822,470.00	5,211,170.00
21020107	LEAVE ALLOWANCE	-	-	-	-	2,593,080.00	-	2,722,740.00	2,858,880.00	8,174,700.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	6,223,670.00	-	6,534,860.00	6,861,610.00	19,620,140.00
21020109	SHIFT ALLOWANCE	2,531,710.58	6,493,900.00	6,493,900.00	1,586,135.64	3,042,900.00	-	3,195,050.00	3,354,810.00	9,592,760.00
21020110	CALL DUTY ALLOWANCE	-	-	-	-	3,893,090.00	-	4,087,750.00	4,292,140.00	12,272,980.00
21020112	HARZARD ALLOWANCE	918,870.97	2,332,100.00	2,332,100.00	814,200.00	1,593,900.00	-	1,673,600.00	1,757,280.00	5,024,780.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,571,859.24	11,927,300.00	11,927,300.00	16,892,017.98	80,328,940.00	-	24,831,290.00	26,072,860.00	74,552,990.00
210202	SOCIAL CONTRIBUTIONS	-	-	-	-	894,290.00	-	939,010.00	985,970.00	2,819,270.00
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	894,290.00	-	939,010.00	985,970.00	2,819,270.00
22	OTHER RECURRENT COSTS	34,476,346.16	26,457,700.00	40,230,500.00	38,736,946.77	83,522,900.00	-	1,570,641,820.00	1,727,706,110.00	-
2202	OVERHEAD COST	34,476,346.16	26,457,700.00	40,230,500.00	38,736,946.77	83,522,900.00	-	1,570,641,820.00	1,727,706,110.00	-
220201	TRAVEL & TRANSPORT - GENERAL	368,850.00	2,980,000.00	4,531,000.00	2,001,965.00	4,500,000.00	-	3,694,570.00	4,064,040.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	894,000.00	1,359,300.00	1,490,800.00	550,000.00	-	1,108,360.00	1,219,200.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	368,850.00	596,000.00	906,200.00	511,165.00	1,200,000.00	-	1,847,230.00	2,031,960.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,192,000.00	1,812,300.00	-	2,200,000.00	-	369,490.00	406,440.00	-
22020105	HOTEL ACCOMMODATION - LOCAL	-	298,000.00	453,200.00	-	550,000.00	-	369,490.00	406,440.00	-
220203	MATERIALS & SUPPLIES - GENERAL	4,983,250.00	1,984,820.00	3,018,220.00	4,466,500.00	2,709,000.00	-	15,867,940.00	17,454,750.00	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,768,250.00	1,609,200.00	2,446,700.00	2,850,500.00	2,000,000.00	-	4,794,350.00	5,273,790.00	-
22020302	BOOKS	-	26,230.00	40,030.00	-	49,000.00	-	184,800.00	203,280.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	550,000.00	236,620.00	359,920.00	856,000.00	451,000.00	-	340,120.00	374,140.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	1,665,000.00	104,900.00	159,600.00	760,000.00	194,000.00	-	5,409,800.00	5,950,780.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	7,870.00	11,970.00	-	15,000.00	-	5,138,870.00	5,562,760.00	-
220204	MAINTENANCE SERVICES - GENERAL	8,026,908.00	5,415,020.00	8,233,920.00	9,343,500.00	12,871,000.00	-	1,490,339,510.00	1,639,373,490.00	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,539,000.00	1,035,610.00	1,574,710.00	1,290,500.00	1,762,000.00	-	3,814,800.00	4,196,280.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	697,000.00	566,200.00	861,000.00	216,000.00	985,000.00	-	2,569,490.00	2,826,440.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,724,100.00	655,600.00	996,900.00	19,500.00	1,200,000.00	-	6,654,120.00	7,319,540.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,171,408.00	1,192,000.00	1,812,400.00	4,800,500.00	2,100,000.00	-	2,347,840.00	2,582,630.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	309,920.00	471,420.00	140,000.00	2,720,000.00	-	1,470,158,800.00	1,617,174,680.00	-
22020406	OTHER MAINTENANCE SERVICES	2,665,400.00	1,524,570.00	2,318,070.00	2,797,000.00	3,862,000.00	-	2,947,230.00	3,241,960.00	-
22020407	MAINTENANCE OF AIRCRAFTS	130,000.00	131,120.00	199,420.00	80,000.00	242,000.00	-	1,847,230.00	2,031,960.00	-
220205	TRAINING - GENERAL	5,710,500.00	5,298,440.00	8,055,840.00	3,552,500.00	14,964,400.00	-	5,084,420.00	5,592,880.00	-
22020501	LOCAL TRAINING	890,000.00	888,040.00	1,350,240.00	300,000.00	3,982,000.00	-	3,342,460.00	3,676,720.00	-
22020502	INTERNATIONAL TRAINING	-	1,311,200.00	1,993,600.00	-	2,000,000.00	-	184,800.00	203,280.00	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READ	4,820,500.00	3,099,200.00	4,712,000.00	3,252,500.00	8,978,000.00	-	1,557,160.00	1,712,880.00	-
220206	OTHER SERVICES - GENERAL	3,338,628.66	2,978,230.00	4,528,330.00	5,231,872.48	7,805,300.00	-	7,755,220.00	8,530,750.00	-
22020601	SECURITY SERVICES	420,000.00	157,350.00	239,250.00	577,000.00	2,000,000.00	-	738,870.00	812,760.00	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,628.66	-	-	-	-	-	1,100,000.00	1,210,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	468,000.00	503,630.00	765,830.00	255,072.48	1,108,000.00	-	582,890.00	641,180.00	-
22020606	POSTAGES & COURIER SERVICES	-	29,800.00	45,400.00	-	1,000,000.00	-	4,408,360.00	4,849,200.00	-

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020607	OFFICE SUPPORT SERVICES	2,448,000.00	2,287,450.00	3,477,850.00	4,399,800.00	3,697,300.00		925,100.00	1,017,610.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	62,940.00	95,740.00	-	408,000.00	-	1,320,000.00	1,452,000.00	-
22020701	FINANCIAL CONSULTING	-	62,940.00	95,740.00	-	408,000.00	-	1,320,000.00	1,452,000.00	-
220208	FUEL & LUBRICANTS - GENERAL	3,485,200.00	2,344,680.00	3,565,580.00	3,359,000.00	4,480,000.00	-	5,013,800.00	5,515,180.00	-
22020801	MOTOR VEHICLE FUEL COST	2,221,000.00	1,513,850.00	2,301,850.00	2,464,000.00	3,064,000.00	-	2,633,400.00	2,896,740.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	652,500.00	175,230.00	266,730.00	615,000.00	325,000.00	-	977,900.00	1,075,690.00	-
22020803	PLANT / GENERATOR FUEL COST	611,700.00	655,600.00	997,000.00	280,000.00	1,091,000.00	-	1,402,500.00	1,542,750.00	-
220209	FINANCIAL CHARGES - GENERAL	154,283.52	178,800.00	272,100.00	66,109.29	294,000.00	-	66,000.00	72,600.00	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	154,283.52	178,800.00	272,100.00	66,109.29	294,000.00	-	66,000.00	72,600.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	8,408,725.98	5,214,770.00	7,929,770.00	10,715,500.00	35,491,600.00	-	41,500,360.00	45,650,420.00	-
22021001	REFRESHMENT & MEALS	257,000.00	362,370.00	551,270.00	997,000.00	639,000.00	-	482,900.00	531,190.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	172,500.00	208,600.00	317,400.00	342,000.00	425,000.00	-	711,920.00	783,120.00	-
22021003	PUBLICITY & ADVERTISEMENTS	120,000.00	149,000.00	226,700.00	140,000.00	11,000.00	-	515,020.00	566,530.00	-
22021004	MEDICAL EXPENSES-LOCAL	68,000.00	35,760.00	54,560.00	-	104,000.00	-	1,285,020.00	1,413,530.00	-
22021007	WELFARE PACKAGES	2,501,900.00	596,000.00	906,400.00	2,460,000.00	953,200.00	-	33,423,500.00	36,765,850.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	298,000.00	453,200.00	30,000.00	453,200.00	-	1,210,000.00	1,331,000.00	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,245,155.98	596,000.00	906,200.00	280,000.00	906,200.00	-	1,210,000.00	1,331,000.00	-
22021025	OTHER MISCELLANEOUS EXPENSES	3,994,170.00	2,969,040.00	4,514,040.00	6,466,500.00	32,000,000.00	-	2,662,000.00	2,928,200.00	-
23	CAPITAL EXPENDITURE	136,849,311.30	851,266,200.00	956,266,200.00	10,000,000.00	15,661,023,768.00	451,000,000.00	23,491,535,660.00	35,237,303,490.00	62,333,120,418.00
2301	FIXED ASSETS PURCHASED	17,523,090.66	176,300,200.00	402,900,200.00	-	920,268,400.00	122,000,000.00	1,380,402,600.00	2,070,603,900.00	4,643,074,900.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,523,090.66	176,300,200.00	402,900,200.00	-	920,268,400.00	122,000,000.00	1,380,402,600.00	2,070,603,900.00	4,643,074,900.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	625,000,000.00
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	-	56,595,200.00	56,595,200.00	-	22,000,000.00	22,000,000.00	33,000,000.00	49,500,000.00	195,690,400.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	17,523,090.66	119,705,000.00	346,305,000.00	-	768,268,400.00	70,000,000.00	1,152,402,600.00	1,728,603,900.00	3,615,084,500.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	-	30,000,000.00	30,000,000.00	45,000,000.00	67,500,000.00	207,300,000.00
2302	CONSTRUCTION / PROVISION	48,479,220.64	554,766,000.00	308,166,000.00	10,000,000.00	943,000,000.00	-	1,414,500,000.00	2,121,750,000.00	5,089,005,368.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	48,479,220.64	554,766,000.00	308,166,000.00	10,000,000.00	943,000,000.00	-	1,414,500,000.00	2,121,750,000.00	5,089,005,368.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRE	48,479,220.64	554,766,000.00	308,166,000.00	10,000,000.00	943,000,000.00	-	1,414,500,000.00	2,121,750,000.00	5,089,005,368.00
2303	REHABILITATION / REPAIRS	-	22,000,000.00	147,000,000.00	-	12,805,423,368.00	-	19,208,135,060.00	28,812,202,590.00	48,387,395,150.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERA	-	22,000,000.00	147,000,000.00	-	12,805,423,368.00	-	19,208,135,060.00	28,812,202,590.00	48,387,395,150.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	22,000,000.00	147,000,000.00	-	305,423,368.00	-	458,135,060.00	687,202,590.00	1,502,395,150.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-	12,500,000,000.00	-	18,750,000,000.00	28,125,000,000.00	46,885,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
2305	OTHER CAPITAL PROJECTS	70,847,000.00	98,200,000.00	98,200,000.00	-	942,332,000.00	329,000,000.00	1,413,498,000.00	2,120,247,000.00	4,006,145,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,847,000.00	98,200,000.00	98,200,000.00	-	942,332,000.00	329,000,000.00	1,413,498,000.00	2,120,247,000.00	4,006,145,000.00
23050101	RESEARCH AND DEVELOPMENT	65,000,000.00	90,500,000.00	90,500,000.00	-	592,732,000.00	121,000,000.00	889,098,000.00	1,333,647,000.00	2,504,745,000.00
23050103	MONITORING AND EVALUATION	-	-	-	-	13,200,000.00	13,200,000.00	19,800,000.00	29,700,000.00	99,500,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIV	5,847,000.00	7,700,000.00	7,700,000.00	-	-	-	-	-	15,400,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOP	-	-	-	-	336,400,000.00	194,800,000.00	504,600,000.00	756,900,000.00	1,386,500,000.00

Adamawa State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

	Total Expenditure	242,072,019.84	1,003,639,300.00	1,122,412,100.00	103,128,050.01	15,866,542,738.00	451,000,000.00	25,242,773,440.00	37,154,635,430.00	62,875,338,278.00
705	ENVIRONMENTAL PROTECTION	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
707	HEALTH	242,072,019.84	1,003,639,300.00	1,122,412,100.00	103,128,050.01	15,866,542,738.00	451,000,000.00	25,242,773,440.00	37,042,135,430.00	62,667,838,278.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	22,000,000.00	248,600,000.00	-	784,068,400.00	245,800,000.00	1,176,102,600.00	1,764,153,900.00	3,508,724,500.00
70711	PHARMACEUTICAL PRODUCTS	-	22,000,000.00	248,600,000.00	-	538,268,400.00	-	807,402,600.00	1,211,103,900.00	2,462,174,500.00
70712	OTHER MEDICAL PRODUCTS	-	-	-	-	245,800,000.00	245,800,000.00	368,700,000.00	553,050,000.00	1,046,550,000.00
7072	OUTPATIENT SERVICES	-	30,000,000.00	30,000,000.00	-	305,000,000.00	-	457,500,000.00	686,250,000.00	1,605,980,000.00
70721	GENERAL MEDICAL SERVICES	-	30,000,000.00	30,000,000.00	-	305,000,000.00	-	457,500,000.00	686,250,000.00	1,605,980,000.00
7073	HOSPITAL SERVICES	48,479,220.64	222,000,000.00	222,000,000.00	-	270,000,000.00	-	405,000,000.00	607,500,000.00	1,512,500,000.00
70731	GENERAL HOSPITAL SERVICES	48,479,220.64	222,000,000.00	222,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	850,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	-	-	-	70,000,000.00	-	105,000,000.00	157,500,000.00	662,500,000.00
7074	PUBLIC HEALTH SERVICES	193,592,799.20	671,339,300.00	563,512,100.00	103,128,050.01	1,875,474,338.00	205,200,000.00	4,181,170,840.00	5,562,231,530.00	8,544,033,778.00
70741	PUBLIC HEALTH SERVICES	193,592,799.20	671,339,300.00	563,512,100.00	103,128,050.01	1,875,474,338.00	205,200,000.00	4,181,170,840.00	5,562,231,530.00	8,544,033,778.00
7076	HEALTH N.E.C.	-	58,300,000.00	58,300,000.00	-	12,632,000,000.00	-	18,948,000,000.00	28,422,000,000.00	47,496,600,000.00
70761	HEALTH N.E.C.	-	58,300,000.00	58,300,000.00	-	12,632,000,000.00	-	18,948,000,000.00	28,422,000,000.00	47,496,600,000.00

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Adamawa State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification										
	Total Expenditure	242,072,019.84	1,003,639,300.00	1,122,412,100.00	103,128,050.01	15,916,542,738.00	451,000,000.00	25,242,773,440.00	37,154,635,430.00	62,875,338,278.00
04	Health	242,072,019.84	1,003,639,300.00	1,122,412,100.00	103,128,050.01	15,916,542,738.00	451,000,000.00	25,242,773,440.00	37,154,635,430.00	62,875,338,278.00
0401	Effective governance of the health system	105,222,708.54	152,373,100.00	166,145,900.00	93,128,050.01	255,518,970.00	-	1,751,237,780.00	1,917,331,940.00	542,217,860.00
040102	Human and institutional capacity performance management	11,829,998.85	11,021,260.00	16,758,160.00	11,291,681.03	20,351,000.00	-	56,938,090.00	62,631,930.00	-
040103	Health sector coordination mechanisms	93,392,709.69	141,351,840.00	149,387,740.00	81,836,368.98	235,167,970.00	-	1,694,299,690.00	1,854,700,010.00	542,217,860.00
0402	Community engagement and participation in health	-	-	125,000,000.00	-	891,423,368.00	170,000,000.00	1,337,135,060.00	2,005,702,590.00	4,801,318,518.00
040201	Community interventions	-	-	-	-	711,423,368.00	-	1,067,135,060.00	1,600,702,590.00	3,765,318,518.00
040202	Community structures	-	-	125,000,000.00	-	180,000,000.00	170,000,000.00	270,000,000.00	405,000,000.00	1,036,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	65,000,000.00	2,200,000.00	2,200,000.00	-	355,332,000.00	259,000,000.00	532,998,000.00	799,497,000.00	1,607,695,000.00
040301	Reproductive, maternal and neonatal health	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	283,500,000.00
040306	Nutrition	-	-	-	-	259,000,000.00	259,000,000.00	388,500,000.00	582,750,000.00	1,146,050,000.00
040307	Emergency services	65,000,000.00	2,200,000.00	2,200,000.00	-	46,332,000.00	-	69,498,000.00	104,247,000.00	178,145,000.00
0405	Provision of adequate and modern health infrastructure for health service delivery	48,479,220.64	526,766,000.00	300,166,000.00	-	13,102,000,000.00	-	19,653,000,000.00	29,479,500,000.00	49,873,832,000.00
040501	Functional health facilities	48,479,220.64	526,766,000.00	300,166,000.00	-	13,102,000,000.00	-	19,653,000,000.00	29,479,500,000.00	49,873,832,000.00
0406	Provision of quality, affordable, available, and safe medicines and medical devices	17,523,090.66	206,300,200.00	432,900,200.00	-	710,268,400.00	22,000,000.00	1,065,402,600.00	1,598,103,900.00	3,375,774,900.00
040601	Sustainable drug supply	17,523,090.66	108,595,200.00	335,195,200.00	-	580,268,400.00	22,000,000.00	870,402,600.00	1,305,603,900.00	2,752,864,900.00
040602	Vaccines supply chain	-	97,705,000.00	97,705,000.00	-	130,000,000.00	-	195,000,000.00	292,500,000.00	622,910,000.00
0407	Evidence generation and utilisation	-	50,000,000.00	30,000,000.00	10,000,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
040704	Monitoring and Evaluation (M&E)	-	50,000,000.00	30,000,000.00	10,000,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
0409	Provision of universal health coverage and financial risk protection	-	-	-	-	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,952,500,000.00
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	-	-	-	-	450,000,000.00	-	675,000,000.00	1,012,500,000.00	1,952,500,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00
041001	Health Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	198,000,000.00	297,000,000.00	627,000,000.00

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

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<u>Total Expenditure</u>	<u>171,996,070.00</u>	<u>83,522,900.00</u>	<u>-</u>	<u>255,518,970.00</u>	<u>15,661,023,768.00</u>	<u>15,916,542,738.00</u>
050000000000	Social Sector	171,996,070.00	83,522,900.00	-	255,518,970.00	15,661,023,768.00	15,916,542,738.00
051400000000	Ministry of Women Affairs	-	-	-	-	245,800,000.00	245,800,000.00
051400100100	Ministry of Women Affairs	-	-	-	-	245,800,000.00	245,800,000.00
052100000000	Ministry of Health and Human Services	171,996,070.00	83,522,900.00	-	255,518,970.00	15,415,223,768.00	15,670,742,738.00
052100100100	Ministry of Health and Human Services	-	-	-	-	13,921,423,368.00	13,921,423,368.00
052100300100	Primary Health Care Development Agency	171,996,070.00	63,171,900.00	-	235,167,970.00	1,043,800,400.00	1,278,968,370.00
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	-	450,000,000.00	450,000,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	20,351,000.00	-	20,351,000.00	-	20,351,000.00

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

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	Total Expenditure	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	6,777,802,680.00	9,915,390,600.00	14,621,021,400.00	31,537,360,140.00
020000000000	Economic Sector	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	375,000,000.00	562,500,000.00	1,437,500,000.00
026700000000	Ministry of Rural Infrastructure & Community Development	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	375,000,000.00	562,500,000.00	1,437,500,000.00
026700100100	Ministry of Rural Infrastructure & Community Development	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	375,000,000.00	562,500,000.00	1,437,500,000.00
050000000000	Social Sector	524,959,200.99	2,745,973,120.00	2,443,428,420.00	247,808,863.99	6,527,802,680.00	9,540,390,600.00	14,058,521,400.00	30,099,860,140.00
051700000000	Ministry of Education and Human Capital Development	524,959,200.99	2,745,973,120.00	2,443,428,420.00	247,808,863.99	6,527,802,680.00	9,540,390,600.00	14,058,521,400.00	30,099,860,140.00
051700100100	Ministry of Education and Human Capital Development	-	-	-	-	5,979,000,000.00	8,968,500,000.00	13,452,750,000.00	28,200,250,000.00
051700300100	Adamawa State Universal Basic Education Board	524,959,200.99	2,745,973,120.00	2,443,428,420.00	247,808,863.99	548,802,680.00	571,890,600.00	605,771,400.00	1,899,610,140.00

Adamawa State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

	Total Expenditure	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	6,777,802,680.00	9,915,390,600.00	14,621,021,400.00	31,537,360,140.00
2 EXPENDITURES	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	6,777,802,680.00	9,915,390,600.00	14,621,021,400.00	31,537,360,140.00	
21 PERSONNEL COST	150,877,283.40	185,482,600.00	185,482,600.00	213,593,118.97	443,968,280.00	466,166,740.00	489,475,120.00	1,399,610,140.00	
2101 SALARY	90,492,737.51	112,605,800.00	112,605,800.00	120,157,427.88	189,987,530.00	274,424,280.00	288,145,500.00	823,926,230.00	
210101 SALARIES AND WAGES	90,492,737.51	112,605,800.00	112,605,800.00	120,157,427.88	189,987,530.00	274,424,280.00	288,145,500.00	823,926,230.00	
21010101 BASIC-SALARY	90,492,737.51	112,605,800.00	112,605,800.00	120,157,427.88	189,987,530.00	274,424,280.00	288,145,500.00	823,926,230.00	
2102 ALLOWANCES AND SOCIAL CONTRIBUTION	60,384,545.89	72,876,800.00	72,876,800.00	93,435,691.09	253,980,750.00	191,742,460.00	201,329,620.00	575,683,910.00	
210201 ALLOWANCES	60,384,545.89	72,876,800.00	72,876,800.00	93,435,691.09	249,230,970.00	186,092,220.00	196,092,980.00	560,710,220.00	
21020102 HOUSING/RENT ALLOWANCE	19,909,722.60	25,042,700.00	25,042,700.00	26,870,386.87	43,700,370.00	45,885,390.00	48,179,660.00	137,765,420.00	
21020103 TRANSPORT ALLOWANCE	7,845,231.30	9,065,000.00	9,065,000.00	12,167,023.80	19,770,140.00	20,758,650.00	21,796,590.00	62,325,380.00	
21020104 MEAL SUBSIDY	1,535,250.83	1,530,000.00	1,530,000.00	2,473,458.48	4,092,380.00	4,297,000.00	4,511,850.00	12,901,230.00	
21020105 UTILITY ALLOWANCE	4,209,707.71	4,315,500.00	4,315,500.00	6,822,532.72	11,107,950.00	11,663,350.00	12,246,520.00	35,017,820.00	
21020106 ENTERTAINMENT ALLOWANCE	147,278.80	165,300.00	165,300.00	223,597.23	463,160.00	486,320.00	510,640.00	1,460,120.00	
21020107 LEAVE ALLOWANCE	7,876,828.98	10,266,100.00	10,266,100.00	11,777,361.07	16,488,360.00	17,312,780.00	18,178,420.00	51,979,560.00	
21020108 DOMESTIC STAFF ALLOWANCE	4,883,261.58	4,301,600.00	4,301,600.00	7,154,580.68	14,521,710.00	15,247,800.00	16,010,190.00	45,779,700.00	
21020109 SHIFT ALLOWANCE	-	-	-	-	242,970.00	255,120.00	267,880.00	765,970.00	
21020112 HARZARD ALLOWANCE	-	-	-	-	103,950.00	109,150.00	114,610.00	327,710.00	
21020114 TEACHING ALLOWANCE	-	-	-	-	827,510.00	868,890.00	912,340.00	2,608,740.00	
21020135 FURNITURE ALLOWANCE	-	-	-	-	30,218,060.00	31,728,970.00	33,315,420.00	95,262,450.00	
21020145 OTHER ALLOWANCES AND BENEFITS	13,977,264.09	18,190,600.00	18,190,600.00	25,946,750.23	107,694,410.00	38,141,770.00	40,048,860.00	114,516,120.00	
210202 SOCIAL CONTRIBUTIONS	-	-	-	-	4,749,780.00	4,987,270.00	5,236,640.00	14,973,690.00	
21020205 HOUSING FUND CONTRIBUTION	-	-	-	-	4,749,780.00	4,987,270.00	5,236,640.00	14,973,690.00	
22 OTHER RECURRENT COSTS	374,081,917.59	187,290,220.00	284,745,520.00	34,215,745.02	104,834,400.00	105,723,860.00	116,296,280.00	-	
2202 OVERHEAD COST	374,081,917.59	187,290,220.00	284,745,520.00	34,215,745.02	104,834,400.00	105,723,860.00	116,296,280.00	-	
220201 TRAVEL & TRANSPORT - GENERAL	108,855,950.00	22,648,000.00	33,083,800.00	875,000.00	10,270,000.00	359,370.00	395,320.00	-	
22020101 LOCAL TRAVEL & TRANSPORT: TRAINING	-	2,980,000.00	4,530,700.00	-	2,500,000.00	119,790.00	131,770.00	-	
22020102 LOCAL TRAVEL & TRANSPORT: OTHERS	106,206,950.00	11,920,000.00	16,773,400.00	-	4,320,000.00	79,860.00	87,850.00	-	
22020103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,649,000.00	4,172,000.00	6,342,900.00	-	2,950,000.00	79,860.00	87,850.00	-	
22020105 HOTEL ACCOMMODATION - LOCAL	-	3,576,000.00	5,436,800.00	875,000.00	500,000.00	79,860.00	87,850.00	-	
220202 UTILITIES - GENERAL	11,942,718.02	914,840.00	1,391,440.00	170,000.00	1,246,500.00	12,179,860.00	13,397,850.00	-	
22020201 ELECTRICITY CHARGES	318,000.00	-	-	-	-	3,630,000.00	3,630,000.00	-	
22020202 TELEPHONE CHARGES	220,000.00	379,060.00	576,460.00	-	576,500.00	5,500,000.00	6,050,000.00	-	
22020204 SATELLITE BROADCASTING ACCESS CHARGES	-	178,800.00	272,000.00	-	220,000.00	2,200,000.00	2,420,000.00	-	
22020205 WATER RATES	-	178,490.00	271,490.00	-	150,000.00	1,100,000.00	1,210,000.00	-	
22020206 SEWERAGE CHARGES	11,404,718.02	178,490.00	271,490.00	170,000.00	300,000.00	79,860.00	87,850.00	-	
220203 MATERIALS & SUPPLIES - GENERAL	62,947,805.35	54,506,890.00	77,762,990.00	1,966,500.00	20,200,000.00	7,700,000.00	8,470,000.00	-	
22020305 PRINTING OF NON SECURITY DOCUMENTS	5,930,251.00	5,900,700.00	8,971,000.00	375,500.00	2,950,000.00	550,000.00	605,000.00	-	
22020306 PRINTING OF SECURITY DOCUMENTS	4,060,000.00	1,192,300.00	1,812,300.00	791,000.00	2,000,000.00	550,000.00	605,000.00	-	
22020310 TEACHING AIDS / INSTRUCTION MATERIALS	33,425,550.63	29,800,000.00	40,200,200.00	-	8,400,000.00	1,100,000.00	1,210,000.00	-	
22020312 OTHER MATERIALS AND SUPPLIES	19,532,003.72	17,614,190.00	26,779,490.00	800,000.00	6,850,000.00	5,500,000.00	6,050,000.00	-	
220204 MAINTENANCE SERVICES - GENERAL	81,003,022.18	51,277,160.00	73,620,760.00	2,870,000.00	24,040,000.00	3,609,980.00	3,970,990.00	-	
22020401 MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,998,540.00	10,132,000.00	15,404,000.00	150,000.00	7,400,000.00	2,200,000.00	2,420,000.00	-	
22020402 MAINTENANCE OF OFFICE FURNITURE	12,393,597.54	14,304,000.00	21,493,700.00	-	4,820,000.00	159,720.00	175,700.00	-	
22020404 MAINTENANCE OF OFFICE / IT EQUIPMENTS	27,498,834.64	23,840,000.00	32,160,200.00	1,420,000.00	6,520,000.00	79,860.00	87,850.00	-	

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,073,250.00	1,809,160.00	2,750,560.00	300,000.00	3,500,000.00	70,400.00	77,440.00	-
22020406	OTHER MAINTENANCE SERVICES	30,038,800.00	1,192,000.00	1,812,300.00	1,000,000.00	1,800,000.00	1,100,000.00	1,210,000.00	-
220205	TRAINING - GENERAL	9,517,595.00	15,384,610.00	23,389,910.00	1,378,400.00	2,680,000.00	2,392,500.00	2,631,750.00	-
22020501	LOCAL TRAINING	8,407,195.00	9,424,610.00	14,328,610.00	1,178,400.00	1,280,000.00	1,595,000.00	1,754,500.00	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,110,400.00	5,960,000.00	9,061,300.00	200,000.00	1,400,000.00	797,500.00	877,250.00	-
220206	OTHER SERVICES - GENERAL	22,205,427.00	10,102,200.00	15,358,900.00	5,725,021.74	9,846,700.00	38,654,000.00	42,519,400.00	-
22020605	CLEANING & FUMIGATION SERVICES	154,000.00	-	-	-	-	31,152,000.00	34,267,200.00	-
22020606	POSTAGES & COURIER SERVICES	-	149,000.00	226,700.00	67,675.00	226,700.00	2,750,000.00	3,025,000.00	-
22020607	OFFICE SUPPORT SERVICES	22,051,427.00	9,953,200.00	15,132,200.00	5,657,346.74	9,620,000.00	4,752,000.00	5,227,200.00	-
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL	46,030,732.34	17,880,000.00	37,975,500.00	10,849,577.00	20,390,000.00	3,795,000.00	4,174,500.00	-
22020701	FINANCIAL CONSULTING	-	-	13,490,000.00	-	13,490,000.00	3,245,000.00	3,569,500.00	-
22020703	LEGAL SERVICES	46,030,732.34	17,880,000.00	24,485,500.00	10,849,577.00	6,900,000.00	550,000.00	605,000.00	-
220208	FUEL & LUBRICANTS - GENERAL	5,258,710.00	4,052,800.00	6,161,800.00	3,126,000.00	4,500,000.00	634,150.00	697,570.00	-
22020801	MOTOR VEHICLE FUEL COST	4,105,470.00	2,682,000.00	4,077,700.00	1,526,000.00	2,600,000.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	1,153,240.00	1,370,800.00	2,084,100.00	1,600,000.00	1,900,000.00	634,150.00	697,570.00	-
220209	FINANCIAL CHARGES - GENERAL	5,017.70	20,210.00	30,810.00	9,946.28	11,200.00	242,000.00	266,200.00	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,017.70	20,210.00	30,810.00	9,946.28	11,200.00	242,000.00	266,200.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	26,314,940.00	10,503,510.00	15,969,610.00	7,245,300.00	11,650,000.00	36,157,000.00	39,772,700.00	-
22021001	REFRESHMENT & MEALS	12,431,920.00	2,192,330.00	3,333,230.00	1,970,900.00	500,000.00	165,000.00	181,500.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	7,675,800.00	1,192,000.00	1,812,300.00	1,305,000.00	1,860,000.00	330,000.00	363,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	1,564,000.00	-	-	-	-	3,245,000.00	3,569,500.00	-
22021004	MEDICAL EXPENSES-LOCAL	1,603,220.00	298,000.00	453,200.00	250,000.00	200,000.00	2,200,000.00	2,420,000.00	-
22021007	WELFARE PACKAGES	-	1,192,000.00	1,812,300.00	-	1,730,000.00	9,240,000.00	10,164,000.00	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,490,000.00	2,265,400.00	-	2,800,000.00	7,535,000.00	8,288,500.00	-
22021025	OTHER MISCELLANEOUS EXPENSES	-	3,278,000.00	4,983,800.00	3,586,000.00	3,260,000.00	8,140,000.00	8,954,000.00	-
22021026	MONITORING AND EVALUATION RECURRENT	3,040,000.00	861,180.00	1,309,380.00	133,400.00	1,300,000.00	5,302,000.00	5,832,200.00	-
23	CAPITAL EXPENDITURE	-	2,523,200,300.00	2,085,700,300.00	2,783,000.00	6,229,000,000.00	9,343,500,000.00	14,015,250,000.00	30,137,750,000.00
2301	FIXED ASSETS PURCHASED	-	758,500,000.00	458,500,000.00	-	-	-	-	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	758,500,000.00	458,500,000.00	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	8,500,000.00	8,500,000.00	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	750,000,000.00	450,000,000.00	-	-	-	-	-
2302	CONSTRUCTION / PROVISION	-	839,231,400.00	701,731,400.00	2,783,000.00	5,825,000,000.00	8,737,500,000.00	13,106,250,000.00	28,218,750,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	839,231,400.00	701,731,400.00	2,783,000.00	5,825,000,000.00	8,737,500,000.00	13,106,250,000.00	28,218,750,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	18,657,400.00	18,657,400.00	-	-	-	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	820,574,000.00	683,074,000.00	2,783,000.00	5,825,000,000.00	8,737,500,000.00	13,106,250,000.00	28,218,750,000.00
2303	REHABILITATION / REPAIRS	-	125,468,900.00	625,468,900.00	-	404,000,000.00	606,000,000.00	909,000,000.00	1,919,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	125,468,900.00	625,468,900.00	-	404,000,000.00	606,000,000.00	909,000,000.00	1,919,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	500,000,000.00	-	404,000,000.00	606,000,000.00	909,000,000.00	1,919,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	125,468,900.00	125,468,900.00	-	-	-	-	-
2305	OTHER CAPITAL PROJECTS	-	800,000,000.00	300,000,000.00	-	-	-	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	800,000,000.00	300,000,000.00	-	-	-	-	-
23050101	RESEARCH AND DEVELOPMENT	-	695,000,000.00	195,000,000.00	-	-	-	-	-
23050103	MONITORING AND EVALUATION	-	70,000,000.00	70,000,000.00	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	35,000,000.00	35,000,000.00	-	-	-	-	-

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Adamawa State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification									
	Total Expenditure	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	6,777,802,680.00	9,915,390,600.00	14,621,021,400.00	31,537,360,140.00
709	EDUCATION	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	6,777,802,680.00	9,915,390,600.00	14,621,021,400.00	31,537,360,140.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	998,802,680.00	1,246,890,600.00	1,618,271,400.00	4,291,110,140.00
70911	PRE-PRIMARY EDUCATION	-	-	-	-	200,000,000.00	300,000,000.00	450,000,000.00	954,000,000.00
70912	PRIMARY EDUCATION	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	798,802,680.00	946,890,600.00	1,168,271,400.00	3,337,110,140.00
7092	SECONDARY EDUCATION	-	-	-	-	5,779,000,000.00	8,668,500,000.00	13,002,750,000.00	27,246,250,000.00
70921	LOWER SECONDARY EDUCATION	-	-	-	-	5,779,000,000.00	8,668,500,000.00	13,002,750,000.00	27,246,250,000.00
Adamawa State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification									
	Total Expenditure	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	6,777,802,680.00	9,915,390,600.00	14,621,021,400.00	31,537,360,140.00
5	Education	524,959,200.99	2,895,973,120.00	2,555,928,420.00	250,591,863.99	6,777,802,680.00	9,915,390,600.00	14,621,021,400.00	31,537,360,140.00
501	Effective governance of the education system	524,959,200.99	372,772,820.00	470,228,120.00	247,808,863.99	548,802,680.00	571,890,600.00	605,771,400.00	1,399,610,140.00
50103	Education sector coordination mechanisms	524,959,200.99	372,772,820.00	470,228,120.00	247,808,863.99	548,802,680.00	571,890,600.00	605,771,400.00	1,399,610,140.00
503	Equity and inclusiveness in the provision of educational services	-	-	-	-	5,575,000,000.00	8,362,500,000.00	12,543,750,000.00	26,281,250,000.00
50305	Girls/Boys child education	-	-	-	-	5,575,000,000.00	8,362,500,000.00	12,543,750,000.00	26,281,250,000.00
505	Adequate infrastructure at all levels	-	2,523,200,300.00	2,085,700,300.00	2,783,000.00	654,000,000.00	981,000,000.00	1,471,500,000.00	3,856,500,000.00
50501	Schools' infrastructure construction and rehabilitation	-	562,611,000.00	1,025,111,000.00	2,783,000.00	654,000,000.00	981,000,000.00	1,471,500,000.00	3,856,500,000.00
50502	Furnishing	-	1,960,589,300.00	1,060,589,300.00	-	-	-	-	-

Adamawa State Government,. Nihgeria

2026 Approved Budget - Basic Education Expenditure by MDA by Main

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<u>Total Expenditure</u>	<u>443,968,280.00</u>	<u>104,834,400.00</u>	<u>548,802,680.00</u>	<u>6,229,000,000.00</u>	<u>6,777,802,680.00</u>
020000000000	Economic Sector	-	-	-	250,000,000.00	250,000,000.00
026700000000	Ministry of Rural Infrastructure & Community Development	-	-	-	250,000,000.00	250,000,000.00
026700100100	Ministry of Rural Infrastructure & Community Development	-	-	-	250,000,000.00	250,000,000.00
050000000000	Social Sector	443,968,280.00	104,834,400.00	548,802,680.00	5,979,000,000.00	6,527,802,680.00
051700000000	Ministry of Education and Human Capital Development	443,968,280.00	104,834,400.00	548,802,680.00	5,979,000,000.00	6,527,802,680.00
051700100100	Ministry of Education and Human Capital Development	-	-	-	5,979,000,000.00	5,979,000,000.00
051700300100	Adamawa State Universal Basic Education Board	443,968,280.00	104,834,400.00	548,802,680.00	-	548,802,680.00

Adamawa State Government, Nigeria

2026 Approved Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Total Capital Expenditure						-	2,523,200,300.00	2,085,700,300.00	2,783,000.00	6,229,000,000.00	-	9,343,500,000.00	14,015,250,000.00	30,137,750,000.00
Provision of Assistance for the construction self help class rooms to various communities across the State	05050125095100 - Schools' infrastructure construction and rehabilitation	026700100100 - Ministry of Rural Infrastructure & Community Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	-	375,000,000.00	562,500,000.00	1,437,500,000.00
Construction/Renovation of Classrooms and Examination Halls in Verre Fufore LGA	05030526012100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230200 - FUFORE	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	1,875,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Mayo Belwa LGA	05030526013100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221200 - MAYO-BELWA	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Shelleng LGA	05030526014100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221700 - SHELLENG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Lamurde LGA	05030526015100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220900 - LAMURDE	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Numan LGA	05030526016100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221600 - NUMAN	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Demsa LGA	05030526017100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220100 - DEMSA	-	-	-	-	375,000,000.00	-	562,500,000.00	843,750,000.00	1,906,250,000.00
Construction/Renovation of Classrooms and Examination Halls in Uba/Gaya Hong LGA	05030526018100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 - HONG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,250,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Hong LGA	05030526019100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 - HONG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Jada LGA	05030526020100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220800 - JADA	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Sona LGA	05030526021100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 - HONG	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Perimeter Fence in Toungo LGA	05030526022100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221900 - TOUNGO	-	-	-	-	500,000,000.00	-	750,000,000.00	1,125,000,000.00	2,375,000,000.00
Construction/Renovation of Classrooms and Examination Halls in Michika LGAs	05030526023100 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20211300 - MICHIKA	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	1,250,000,000.00
Construction 3No. Blocks of 3 Classrooms one each at kwaja,Mujara,& Nduku respectively in Mubi South LGA (GDP Mubi North)	05050126055100 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20211500 - MUBI SOUTH	-	-	-	-	204,000,000.00	-	306,000,000.00	459,000,000.00	965,000,000.00
Renovation of Kolere Primary school Mubi North LGA (GDP Mubi North)	05050126056100 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70911 - PRE-PRIMARY EDUCATION	20211400 - MUBI NORTH	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	954,000,000.00
Construction of 10 NO Classrooms of Primary School at 10 wards in Maiba	05050123004901 - Schools' infrastructure construction and rehabilitation	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20211100 - MAIBA	-	359,876,600.00	359,876,600.00	-	-	-	-	-	500,000,000.00
Construction of VIP Toilet at Special Education Centre Jada	05050123005001 - Schools' infrastructure construction and rehabilitation	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20220800 - JADA	-	16,746,700.00	16,746,700.00	-	-	-	-	-	-
Construction of 3 Classrooms With Office For ECCE3. Girei III	05050123005101 - Schools' infrastructure construction and rehabilitation	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230400 - GIREI	-	35,987,700.00	35,987,700.00	-	-	-	-	-	-
Renovation of Damaged School Structures by windstorm in the 21 LGAs of the State	05050125009101 - Schools' infrastructure construction and rehabilitation	051700300100 - Adamawa State Universal Basic Education Board	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	-	500,000,000.00	-	-	-	-	-	-
Procurement of 100 sets of Teachers's Tables With Chairs Prested Type for Yola North LGEA	05050223000101 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	20232000 - YOLA NORTH	-	8,500,000.00	8,500,000.00	-	-	-	-	-	-
Supply of 10,000.00 Two seater Pupil furniture to be supplied in various schools across the state	05050225001401 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	650,000,000.00	150,000,000.00	-	-	-	-	-	-
Education Data Collection Indicators, Processing, and Reporting for the 21 LGEAs	05050225001501 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-
Conduct of Annual School Census in the State	05050225001601 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23050103 - MONITORING AND EVALUATION	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-
Conduct of School Conditional Surveys	05050225001701 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-
Purchase/supply of RANA text for Primary 1-Primary 3	05050225001801 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	250,000,000.00	250,000,000.00	-	-	-	-	-	-

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Purchase of Instructional Materials (Teaching and Learning Materials TLMs)	05050225001901 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	500,000,000.00	200,000,000.00	-	-	-	-	-	-
Rehabilitation of 1block of classrooms at Old Demsa LGA	05050225002001 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	16,547,000.00	16,547,000.00	-	-	-	-	-	-
Rehabilitation of 1 block classrooms at Kodumon, Lamurde LGA	05050225002101 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	16,655,000.00	16,655,000.00	-	-	-	-	-	-
Rehabilitation of 1 block classrooms at Nbangwo, Lamurde LGA	05050225002201 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	15,435,600.00	15,435,600.00	-	-	-	-	-	-
Rehabilitation of 1 block classrooms at Kwanyine, Lamurde LGA	05050225002301 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	18,987,500.00	18,987,500.00	-	-	-	-	-	-
Renovation of 1 block of classrooms at Wurubakke primary school, Lamurde LGA	05050225002401 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 - DEMSA	-	16,757,900.00	16,757,900.00	-	-	-	-	-	-
Renovation of 1 block of classrooms at Waja islamiya primary school, Hong LGA	05050225002501 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20230700 - HONG	-	18,987,400.00	18,987,400.00	-	-	-	-	-	-
Renovation of 1 block of classrooms at tasha tiding primary school, Hong LGA	05050225002601 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20230700 - HONG	-	22,098,500.00	22,098,500.00	-	-	-	-	-	-
Construction of three blocks of Classrooms at Mayo-Mbumga primary School, Maiha LGA	05050225002701 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20211100 - MAIHA	-	107,963,000.00	107,963,000.00	-	-	-	-	-	-
Drilling of motorised Boreole at Board HQ, Yola North	05050225002801 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	20232000 - YOLA NORTH	-	18,657,400.00	18,657,400.00	-	-	-	-	-	-
Kick off of Billilingual Education Program in the State	05050225002901 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 - STATE WIDE	-	150,000,000.00	50,000,000.00	-	-	-	-	-	-

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

Total Capital Expenditure						136,849,311.30	851,266,200.00	956,266,200.00	10,000,000.00	15,661,023,768.00	451,000,000.00	23,491,535,660.00	35,237,303,490.00	62,333,120,418.00
Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office Yola North LGA	04050123001101 - Functional health facilities	011100100200 - Office of the Deputy Governor	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20232000 - YOLA NORTH	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-
NUT. 4.HRN/IEC/SBBC. Capacity building awareness on Malnutrition in 21 LGAs of the State	04030626001101 - Nutrition	051400100100 - Ministry of Women Affairs	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	94,800,000.00	94,800,000.00	142,200,000.00	213,300,000.00	355,500,000.00
NUT. 2.SP. Purchase of food nutrition kids for distribution in the State	04030626002101 - Nutrition	051400100100 - Ministry of Women Affairs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	30,000,000.00	45,000,000.00	67,500,000.00	207,300,000.00
NUT. 5.NIS/ME. Conduct of Survey for Mapping of Orphans and Vulnerable malnourished Children in 21 LGAs	04030626003101 - Nutrition	051400100100 - Ministry of Women Affairs	23050101 - RESEARCH AND DEVELOPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	121,000,000.00	121,000,000.00	181,500,000.00	272,250,000.00	483,750,000.00
Renovation of Primary Health Care Centre Kodomon at Demsa LGA State Constituency	04020126002101 - Community interventions	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	125,000,000.00	-	187,500,000.00	281,250,000.00	968,750,000.00
Support the distribution of Long lasting Insecticide treated mosquito nets for Malaria Program in 21 LGAs	04020126031101 - Community interventions	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	25,000,000.00	-	37,500,000.00	56,250,000.00	218,750,000.00
Construction of 1No. Primary Health Care Center at Demsa LGA (GDP Borrong)	04020126034101 - Community interventions	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	90,000,000.00	-	135,000,000.00	202,500,000.00	362,500,000.00
Procure and distribute RDTs kits,ACT, Artesunate injection and SP for Malaria Program to 21 LGAs	04020126032101 - Community interventions	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	30,000,000.00	45,000,000.00	165,000,000.00
Upgrading of Kuzum Junction PHCC to Cottage Hospital in Michika LGA	04020126033101 - Community interventions	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	20211300 - MICHIKA	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	339,730,000.00
Rehabilitation of clinic (PHC) and staff quarters at Koh (GDP Girei))	04020126038101 - Community interventions	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	55,423,368.00	-	83,135,060.00	124,702,590.00	337,665,150.00
Construction of Hospital at Lamorde in Mubi South LGA (GDP Mubi North)	04020126039101 - Community interventions	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20211400 - MUBI NORTH	-	-	-	-	296,000,000.00	-	444,000,000.00	666,000,000.00	1,165,423,368.00
Provision for Climate Change Resilience Measures in Health Facility	04020126043101 - Community interventions	052100100100 - Ministry of Health and Human Services	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	207,500,000.00
Covid-19 Pandemic Establishment/Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng	04020223044101 - Community structures	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	333,500,000.00
Renovation of Primary Health Care Centre Kodomon at Demsa LGA (Member Demsa)	04020225031101 - Community structures	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-
Renovation of Clinic at Old Demsa , Demsa LGA (Member Demsa)	04020225032101 - Community structures	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
NUT.3.MIYN. Support the distribution of Long lasting Insecticide treated mosquito nets for Malaria Program in 21 LGAs	04020226001101 - Community structures	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	100,000,000.00	100,000,000.00	150,000,000.00	225,000,000.00	375,000,000.00
NUT.3.IMAM/MS/MPD. Provision for Purchase of Nutritional food items for the treatment of Malnutrition	04020226012101 - Community structures	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	75,000,000.00
NUT.3.NCDs. Provision of Health facilities for Control of Non communicable Diseases	04020226013101 - Community structures	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	15,000,000.00	15,000,000.00	22,500,000.00	33,750,000.00	76,250,000.00
NUT.3.MIYN. Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	04020226014101 - Community structures	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	30,000,000.00	45,000,000.00	67,500,000.00	127,500,000.00
NUT.3.IDH. Purchase of Immunization Medicines in the states -WHO	04020226015101 - Community structures	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	5,000,000.00	5,000,000.00	7,500,000.00	11,250,000.00	48,750,000.00
construction of one new Clinic in Fintiri quarters Malkohi	04050123002501 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20232100 - YOLA SOUTH	6,396,166.66	-	-	-	-	-	-	-	-
Construction of 1 No. Clinic in Fintiri quarters Malkohi Yola South	04050123022101 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20232100 - YOLA SOUTH	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	300,000,000.00	450,000,000.00	850,000,000.00
Construction of New Government House Clinic	04050123002601 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	42,083,053.98	-	-	-	-	-	-	-	-
Construction of New Clinic in Government House in the State	04050126022101 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	12,500,000,000.00	-	18,750,000,000.00	28,125,000,000.00	46,885,000,000.00
Renovation/Upgrading of Gude PHCC	04050126004101 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	20211500 - MUBI SOUTH	-	-	-	-	200,000,000.00	-	300,000,000.00	450,000,000.00	825,000,000.00
Construction Dispensary in Ngbekenewa Demsa LGA	04050126009101 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	20220100 - DEMSA	-	-	-	-	70,000,000.00	-	105,000,000.00	157,500,000.00	662,500,000.00
Purchase of Drugs for Basic Health Care Centers in the State	04060122043101 - Sustainable drug supply	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	17,523,090.66	-	-	-	10,000,000.00	-	15,000,000.00	22,500,000.00	37,500,000.00
Establishment of Herbal Farms in the State	04060123047101 - Sustainable drug supply	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	15,000,000.00	22,500,000.00	57,500,000.00
Purchase of Routine Immunization and Polio Eradication supply chain	04060223051101 - Vaccines supply chain	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	20,000,000.00	-	30,000,000.00	45,000,000.00	75,000,000.00
Provision for Health Care Waste Management System in Health Facilities, Yola North LGA	04070425063101 - Monitoring and Evaluation (M&E)	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	50,000,000.00	30,000,000.00	10,000,000.00	20,000,000.00	-	30,000,000.00	45,000,000.00	95,000,000.00
Counter-Part Fund/Medical loss for Poor & Vulnerable	04090226084101 - Mobilising employers' contributions to the State Social Health Insurance Scheme	052100200100 - Adamawa State Contributory Health Management Agency	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	-	-	-	350,000,000.00	-	525,000,000.00	787,500,000.00	1,327,500,000.00
Purchase/Maintenance of Office Furniture at Agency Headquarters, Yola-North	04090226087101 - Mobilising employers' contributions to the State Social Health Insurance Scheme	052100200100 - Adamawa State Contributory Health Management Agency	23010114 - PURCHASE OF COMPUTER PRINTERS	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	100,000,000.00	-	150,000,000.00	225,000,000.00	625,000,000.00
Provision for Safer Birth Bundle of Care (SSBC) in the State	04030126053101 - Reproductive, maternal and neonatal health	052100300100 - Primary Health Care Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	75,000,000.00	112,500,000.00	283,500,000.00
Rehabilitation of Nutrition Centers in the State	04030626007101 - Nutrition	052100300100 - Primary Health Care Development Agency	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	13,200,000.00	13,200,000.00	19,800,000.00	29,700,000.00	99,500,000.00
State Emergency Preparedness and Control Outbreaks and Diseases	04030724043101 - Emergency services	052100300100 - Primary Health Care Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	65,000,000.00	2,200,000.00	2,200,000.00	-	46,332,000.00	-	69,498,000.00	104,247,000.00	178,145,000.00
Construction of Primary Health Care at Sugu Ganaye LGA	04050124073101 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220300 - GANYE	-	23,166,000.00	23,166,000.00	-	110,000,000.00	-	165,000,000.00	247,500,000.00	458,832,000.00
Fencing/ Construction of Primary Health Care Staff Quarters in Gurumapawo at Ganaye LGA	04050124000301 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220300 - GANYE	-	55,000,000.00	55,000,000.00	-	-	-	-	-	110,000,000.00
Construction of Primary Health Center Gangzamanu Toungo LGA	04050124000401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20221900 - TOUNGO	-	113,300,000.00	-	-	-	-	-	-	-
Construction of Primary Health Center Jada LGA	04050124072101 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	20220800 - JADA	-	113,300,000.00	-	-	22,000,000.00	-	33,000,000.00	49,500,000.00	82,500,000.00
Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	04060123001201 - Sustainable drug supply	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	113,190,400.00	-	169,785,600.00	254,678,400.00	446,464,000.00
Purchase of Nutritional Medicines and food items in the state	04060123001301 - Sustainable drug supply	052100300100 - Primary Health Care Development Agency	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	56,595,200.00	56,595,200.00	-	22,000,000.00	22,000,000.00	33,000,000.00	49,500,000.00	195,690,400.00
Purchase of Medicines for HIV/AIDs Victims - EU/UNICEF Accelerated Programme	04060124000201 - Sustainable drug supply	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	399,668,000.00	-	599,502,000.00	899,253,000.00	1,520,755,000.00

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
Construction of Model-2 Primary Healthcare Clinic in Bolki Village, Numan LGA	04060125071101 - Sustainable drug supply	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20221600 - NUMAN	-	-	226,600,000.00	-	25,410,000.00	-	38,115,000.00	57,172,500.00	494,955,500.00
Purchase of anti- Cholera and Measle Medicines for control of outbreak diseases	04060223041101 - Vaccines supply chain	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	12,705,000.00	12,705,000.00	-	110,000,000.00	-	165,000,000.00	247,500,000.00	437,910,000.00
Provision of ITN Medicines & Envi. Control to Control Malaria	04060223000501 - Vaccines supply chain	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	55,000,000.00	55,000,000.00	-	-	-	-	-	110,000,000.00
Comm. Advocacy and Social Mobilization	04100122070101 - Health Not Elsewhere Classified	052100300100 - Primary Health Care Development Agency	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	116,600,000.00	-	174,900,000.00	262,350,000.00	437,250,000.00
Consultancy payment for State Immunization Plus Days (SIPDS)	04100123071101 - Health Not Elsewhere Classified	052100300100 - Primary Health Care Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	-	58,300,000.00	58,300,000.00	-	15,400,000.00	-	23,100,000.00	34,650,000.00	174,350,000.00
MNCHW Week Campaign	04100123000201 - Health Not Elsewhere Classified	052100300100 - Primary Health Care Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITIES	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	5,847,000.00	7,700,000.00	7,700,000.00	-	-	-	-	-	15,400,000.00

Adamawa State Government, Nigeria
2026 Approved Budget - Recurrent Expenditure by Administration by Economic

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
011100100100	Office of the Governor									
2	EXPENDITURES	7,156,509,400.20	4,570,435,800.00	6,525,297,500.00	4,919,615,163.02	7,365,445,760.00	0.00	7,733,718,080.00	8,120,404,030.00	23,219,567,870.00
21	PERSONNEL COST	137,969,288.96	163,430,600.00	163,430,600.00	165,581,902.26	365,445,760.00	0.00	383,718,080.00	402,904,030.00	1,152,067,870.00
2101	SALARY	102,875,711.01	74,441,500.00	74,441,500.00	88,015,352.75	249,064,470.00	0.00	261,517,700.00	274,593,600.00	785,175,770.00
210101	SALARIES AND WAGES	102,875,711.01	74,441,500.00	74,441,500.00	88,015,352.75	249,064,470.00	0.00	261,517,700.00	274,593,600.00	785,175,770.00
21010101	BASIC-SALARY	57,120,524.46	74,441,500.00	74,441,500.00	88,015,352.75	106,252,970.00	0.00	111,565,620.00	117,143,910.00	334,962,500.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	45,755,186.55	0.00	0.00	0.00	142,811,500.00	0.00	149,952,080.00	157,449,690.00	450,213,270.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,093,577.95	88,989,100.00	88,989,100.00	77,566,549.51	116,381,290.00	0.00	122,200,380.00	128,310,430.00	366,892,100.00
210201	ALLOWANCES	35,093,577.95	88,989,100.00	88,989,100.00	77,566,549.51	113,724,890.00	0.00	119,411,160.00	125,381,740.00	358,517,790.00
21020102	HOUSING/RENT ALLOWANCE	13,069,181.81	17,099,500.00	17,099,500.00	16,024,164.23	24,310,760.00	0.00	25,526,300.00	26,802,620.00	76,639,680.00
21020103	TRANSPORT ALLOWANCE	7,951,405.26	5,555,400.00	5,555,400.00	10,334,298.42	15,670,940.00	0.00	16,454,490.00	17,277,220.00	49,402,650.00
21020104	MEAL SUBSIDY	1,759,804.03	9,839,300.00	9,839,300.00	2,290,698.74	3,473,510.00	0.00	3,647,190.00	3,829,550.00	10,950,250.00
21020105	UTILITY ALLOWANCE	3,703,467.87	7,011,400.00	7,011,400.00	4,834,929.61	7,333,310.00	0.00	7,699,980.00	8,084,980.00	23,118,270.00
21020107	LEAVE ALLOWANCE	5,578,116.10	8,963,100.00	8,963,100.00	7,003,571.75	10,785,600.00	0.00	11,324,880.00	11,891,130.00	34,001,610.00
21020135	FURNITURE ALLOWANCE	1,471,602.88	9,682,900.00	9,682,900.00	1,850,654.13	2,831,220.00	0.00	2,972,790.00	3,121,430.00	8,925,440.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,560,000.00	30,837,500.00	30,837,500.00	35,228,232.63	49,319,550.00	0.00	51,785,530.00	54,374,810.00	155,479,890.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	2,656,400.00	0.00	2,789,220.00	2,928,690.00	8,374,310.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	2,656,400.00	0.00	2,789,220.00	2,928,690.00	8,374,310.00
22	OTHER RECURRENT COSTS	7,018,540,111.24	3,757,005,200.00	5,711,866,900.00	4,754,033,260.75	7,000,000,000.00	0.00	7,350,000,000.00	7,717,500,000.00	22,067,500,000.00
2202	OVERHEAD COST	7,018,540,111.24	3,757,005,200.00	5,711,866,900.00	4,754,033,260.75	7,000,000,000.00	0.00	7,350,000,000.00	7,717,500,000.00	22,067,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,905,632,334.61	1,120,480,000.00	2,092,781,000.00	1,641,970,016.42	2,271,000,000.00	0.00	2,384,550,000.00	2,503,777,500.00	7,159,327,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	84,439,150.00	238,400,000.00	468,676,800.00	354,183,404.00	590,000,000.00	0.00	619,500,000.00	650,475,000.00	1,859,975,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,005,974,982.05	476,800,000.00	937,353,600.00	661,565,868.22	11,000,000.00	0.00	11,550,000.00	12,127,500.00	34,677,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	163,417,300.00	59,600,000.00	117,169,200.00	32,661,600.00	1,000,000,000.00	0.00	1,050,000,000.00	1,102,500,000.00	3,152,500,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	611,690,902.56	238,400,000.00	398,676,800.00	424,048,230.95	500,000,000.00	0.00	525,000,000.00	551,250,000.00	1,576,250,000.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	40,050,000.00	89,400,000.00	150,753,800.00	150,257,713.25	150,000,000.00	0.00	157,500,000.00	165,375,000.00	472,875,000.00
22020109	PER-DIEM/ESTACODES	60,000.00	17,880,000.00	20,150,800.00	19,253,200.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
220202	UTILITIES - GENERAL	53,394,500.00	106,088,000.00	119,561,500.00	105,098,131.00	131,000,000.00	0.00	137,550,000.00	144,427,500.00	412,977,500.00
22020201	ELECTRICITY CHARGES	0.00	4,768,000.00	5,373,600.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020202	TELEPHONE CHARGES	5,466,000.00	5,960,000.00	6,717,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	23,840,000.00	26,867,700.00	24,456,000.00	24,000,000.00	0.00	25,200,000.00	26,460,000.00	75,660,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	36,459,000.00	59,600,000.00	67,169,200.00	73,807,600.00	80,000,000.00	0.00	84,000,000.00	88,200,000.00	252,200,000.00
22020207	LEASED COMMUNICATION LINES(S)	3,461,000.00	7,152,000.00	8,060,400.00	2,568,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020209	OTHER UTILITY CHARGES	6,008,500.00	4,768,000.00	5,373,600.00	4,266,531.00	11,000,000.00	0.00	11,550,000.00	12,127,500.00	34,677,500.00
220203	MATERIALS & SUPPLIES - GENERAL	422,188,712.05	205,500,800.00	281,599,700.00	471,067,177.83	383,000,000.00	0.00	402,150,000.00	422,257,500.00	1,207,407,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,250,000.00	5,364,000.00	6,045,300.00	4,212,900.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	10,132,000.00	11,418,800.00	5,650,000.00	11,000,000.00	0.00	11,550,000.00	12,127,500.00	34,677,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,800,000.00	9,416,800.00	10,612,800.00	9,028,900.00	12,000,000.00	0.00	12,600,000.00	13,230,000.00	37,830,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,165,500.00	1,788,000.00	2,015,100.00	1,237,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	19,950,000.00	4,768,000.00	5,373,600.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	450,000.00	1,192,000.00	1,343,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	21,350,000.00	23,840,000.00	26,867,700.00	20,053,768.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
22020312	OTHER MATERIALS AND SUPPLIES	368,223,212.05	149,000,000.00	217,923,000.00	430,884,609.83	320,000,000.00	0.00	336,000,000.00	352,800,000.00	1,008,800,000.00
220204	MAINTENANCE SERVICES - GENERAL	253,514,291.00	223,202,000.00	251,549,000.00	126,339,444.59	230,000,000.00	0.00	241,500,000.00	253,575,000.00	725,075,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	117,916,100.00	71,520,000.00	80,603,100.00	31,437,000.00	90,000,000.00	0.00	94,500,000.00	99,225,000.00	283,725,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	5,960,000.00	6,717,000.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,124,600.00	3,576,000.00	4,030,200.00	788,500.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	29,549,750.00	9,536,000.00	10,747,100.00	5,842,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	38,965,328.00	1,490,000.00	1,679,300.00	8,860,500.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22020406	OTHER MAINTENANCE SERVICES	44,958,513.00	131,120,000.00	147,772,300.00	79,411,444.59	100,000,000.00	0.00	105,000,000.00	110,250,000.00	315,250,000.00
220205	TRAINING - GENERAL	28,398,515.82	22,052,000.00	24,852,700.00	14,148,000.00	27,000,000.00	0.00	28,350,000.00	29,767,500.00	85,117,500.00
22020501	LOCAL TRAINING	19,868,515.82	11,920,000.00	13,433,900.00	11,588,000.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020502	INTERNATIONAL TRAINING	5,090,000.00	8,940,000.00	10,075,400.00	2,560,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020503	OTHER TRAININGS	3,440,000.00	1,192,000.00	1,343,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220206	OTHER SERVICES - GENERAL	2,480,617,656.72	888,755,200.00	1,321,627,300.00	771,474,447.49	1,711,000,000.00	0.00	1,796,550,000.00	1,886,377,500.00	5,393,927,500.00
22020601	SECURITY SERVICES	756,091,896.80	536,400,000.00	804,522,800.00	441,469,600.00	1,000,000,000.00	0.00	1,050,000,000.00	1,102,500,000.00	3,152,500,000.00
22020603	RESIDENTIAL RENT	0.00	715,200.00	806,100.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,675,690,417.00	298,000,000.00	435,846,000.00	267,507,400.00	600,000,000.00	0.00	630,000,000.00	661,500,000.00	1,891,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	45,285,342.92	47,680,000.00	73,735,400.00	57,047,447.49	100,000,000.00	0.00	105,000,000.00	110,250,000.00	315,250,000.00
22020606	POSTAGES & COURIER SERVICES	3,550,000.00	5,960,000.00	6,717,000.00	5,450,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,880,000.00	8,820,800.00	9,941,200.00	3,000,000.00	11,000,000.00	0.00	11,550,000.00	12,127,500.00	34,677,500.00
22020701	FINANCIAL CONSULTING	1,290,000.00	1,192,000.00	1,343,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	5,960,000.00	6,717,000.00	3,000,000.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020703	LEGAL SERVICES	300,000.00	238,400.00	268,700.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020706	SURVEYING SERVICES	240,000.00	238,400.00	268,700.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020709	OTHER CONSULTING SERVICES	50,000.00	1,192,000.00	1,343,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220208	FUEL & LUBRICANTS - GENERAL	636,090,768.26	686,592,000.00	1,001,509,400.00	653,354,365.71	1,122,000,000.00	0.00	1,178,100,000.00	1,237,005,000.00	3,537,105,000.00
22020801	MOTOR VEHICLE FUEL COST	569,869,768.26	536,400,000.00	812,243,000.00	607,824,365.71	1,000,000,000.00	0.00	1,050,000,000.00	1,102,500,000.00	3,152,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,818,000.00	29,800,000.00	53,584,600.00	26,300,000.00	70,000,000.00	0.00	73,500,000.00	77,175,000.00	220,675,000.00
22020803	PLANT / GENERATOR FUEL COST	63,403,000.00	119,200,000.00	134,338,400.00	19,230,000.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22020806	COOKING GAS/FUEL COST	0.00	1,192,000.00	1,343,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220209	FINANCIAL CHARGES - GENERAL	53,018,312.18	8,344,000.00	9,403,800.00	25,128,237.71	52,000,000.00	0.00	54,600,000.00	57,330,000.00	163,930,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,858,312.18	7,152,000.00	8,060,400.00	25,128,237.71	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22020902	INSURANCE PREMIUM	2,160,000.00	1,192,000.00	1,343,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,183,805,020.60	487,170,400.00	599,041,300.00	942,453,440.00	1,062,000,000.00	0.00	1,115,100,000.00	1,170,855,000.00	3,347,955,000.00
22021001	REFRESHMENT & MEALS	19,188,770.00	29,800,000.00	33,584,600.00	30,803,000.00	70,000,000.00	0.00	73,500,000.00	77,175,000.00	220,675,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,951,000.00	29,800,000.00	33,584,600.00	28,454,182.00	120,000,000.00	0.00	126,000,000.00	132,300,000.00	378,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	347,245,933.94	119,200,000.00	134,338,400.00	174,142,300.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
22021004	MEDICAL EXPENSES-LOCAL	52,898,200.00	41,720,000.00	47,018,500.00	83,081,775.00	100,000,000.00	0.00	105,000,000.00	110,250,000.00	315,250,000.00
22021007	WELFARE PACKAGES	428,944,137.00	178,800,000.00	251,507,600.00	341,903,583.00	350,000,000.00	0.00	367,500,000.00	385,875,000.00	1,103,375,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	1,430,400.00	1,612,100.00	1,800,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021009	SPORTING ACTIVITIES	15,318,200.00	5,960,000.00	6,717,000.00	5,700,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	16,885,000.00	20,860,000.00	23,509,300.00	38,360,000.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	280,373,779.66	59,600,000.00	67,169,200.00	238,208,600.00	60,000,000.00	0.00	63,000,000.00	66,150,000.00	189,150,000.00
23	CAPITAL EXPENDITURE	0.00	650,000,000.00	650,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011100100200	Office of the Deputy Governor									
2	EXPENDITURES	892,708,506.15	851,975,400.00	1,131,330,100.00	595,817,210.90	1,052,211,120.00	0.00	1,104,821,750.00	1,160,062,960.00	3,317,095,830.00
21	PERSONNEL COST	30,111,435.06	44,098,600.00	44,098,600.00	33,260,610.16	100,203,520.00	0.00	105,213,750.00	110,474,490.00	315,891,760.00
2101	SALARY	25,442,014.00	19,361,800.00	19,361,800.00	7,520,095.25	62,470,810.00	0.00	65,594,360.00	68,874,090.00	196,939,260.00
210101	SALARIES AND WAGES	25,442,014.00	19,361,800.00	19,361,800.00	7,520,095.25	62,470,810.00	0.00	65,594,360.00	68,874,090.00	196,939,260.00
21010101	BASIC-SALARY	6,947,325.63	19,361,800.00	19,361,800.00	7,520,095.25	10,969,770.00	0.00	11,518,260.00	12,094,180.00	34,582,210.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	18,494,688.37	0.00	0.00	0.00	51,501,040.00	0.00	54,076,100.00	56,779,910.00	162,357,050.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,669,421.06	24,736,800.00	24,736,800.00	25,740,514.91	37,732,710.00	0.00	39,619,390.00	41,600,400.00	118,952,500.00
210201	ALLOWANCES	4,669,421.06	24,736,800.00	24,736,800.00	25,740,514.91	37,458,450.00	0.00	39,331,410.00	41,298,020.00	118,087,880.00
21020102	HOUSING/RENT ALLOWANCE	1,589,550.78	4,752,700.00	4,752,700.00	1,720,597.59	2,509,920.00	0.00	2,635,420.00	2,767,200.00	7,912,540.00
21020103	TRANSPORT ALLOWANCE	764,856.57	2,898,000.00	2,898,000.00	937,945.92	1,385,690.00	0.00	1,454,980.00	1,527,730.00	4,368,400.00
21020104	MEAL SUBSIDY	165,445.41	512,400.00	512,400.00	205,141.13	303,450.00	0.00	318,630.00	334,570.00	956,650.00
21020105	UTILITY ALLOWANCE	389,486.55	1,112,600.00	1,112,600.00	474,065.12	696,150.00	0.00	730,960.00	767,510.00	2,194,620.00
21020107	LEAVE ALLOWANCE	691,024.20	1,732,900.00	1,732,900.00	752,009.66	2,105,670.00	0.00	2,210,960.00	2,321,510.00	6,638,140.00
21020111	CLINICAL ALLOWANCE	0.00	1,673,900.00	1,673,900.00	0.00	0.00	0.00	0.00	0.00	0.00
21020121	WIEGHING ALLOWANCE	138,461.28	221,000.00	221,000.00	104,538.27	292,740.00	0.00	307,380.00	322,750.00	922,870.00
21020135	FURNITURE ALLOWANCE	760,596.27	1,034,200.00	1,034,200.00	735,621.46	1,029,950.00	0.00	1,081,450.00	1,135,530.00	3,246,930.00
21020145	OTHER ALLOWANCES AND BENEFITS	170,000.00	10,799,100.00	10,799,100.00	20,810,595.75	29,134,880.00	0.00	30,591,630.00	32,121,220.00	91,847,730.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	274,260.00	0.00	287,980.00	302,380.00	864,620.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	274,260.00	0.00	287,980.00	302,380.00	864,620.00
22	OTHER RECURRENT COSTS	862,597,071.09	536,876,800.00	816,231,500.00	562,556,600.74	952,007,600.00	0.00	999,608,000.00	1,049,588,470.00	3,001,204,070.00
2202	OVERHEAD COST	862,597,071.09	536,876,800.00	816,231,500.00	562,556,600.74	952,007,600.00	0.00	999,608,000.00	1,049,588,470.00	3,001,204,070.00
220201	TRAVEL & TRANSPORT - GENERAL	119,991,867.00	83,440,000.00	177,312,800.00	174,088,104.00	267,680,000.00	0.00	281,064,000.00	295,117,200.00	843,861,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	28,224,664.00	20,860,000.00	28,140,200.00	25,767,000.00	110,860,000.00	0.00	116,403,000.00	122,223,150.00	349,486,150.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	43,733,349.00	26,820,000.00	36,180,200.00	83,321,104.00	116,820,000.00	0.00	122,661,000.00	128,794,050.00	368,275,050.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	48,033,854.00	17,880,000.00	88,872,200.00	65,000,000.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	17,880,000.00	24,120,200.00	0.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
220202	UTILITIES - GENERAL	2,689,200.00	5,006,400.00	6,754,000.00	1,279,400.00	4,791,200.00	0.00	5,030,760.00	5,282,310.00	15,104,270.00
22020201	ELECTRICITY CHARGES	59,700.00	2,145,600.00	2,894,500.00	99,000.00	2,145,600.00	0.00	2,252,880.00	2,365,530.00	6,764,010.00
22020202	TELEPHONE CHARGES	133,600.00	715,200.00	964,900.00	0.00	715,200.00	0.00	750,960.00	788,510.00	2,254,670.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,279,900.00	1,430,400.00	1,929,700.00	1,170,400.00	1,430,400.00	0.00	1,501,920.00	1,577,020.00	4,509,340.00
22020209	OTHER UTILITY CHARGES	216,000.00	715,200.00	964,900.00	10,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220203	MATERIALS & SUPPLIES - GENERAL	6,027,400.00	7,986,400.00	10,774,200.00	2,963,850.00	11,110,600.00	0.00	11,666,140.00	12,249,460.00	35,026,200.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,728,300.00	1,192,000.00	1,608,100.00	1,116,350.00	1,692,000.00	0.00	1,776,600.00	1,865,430.00	5,334,030.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	715,200.00	964,900.00	0.00	964,900.00	0.00	1,013,150.00	1,063,810.00	3,041,860.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	715,200.00	964,900.00	0.00	715,200.00	0.00	750,960.00	788,510.00	2,254,670.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,511,350.00	3,576,000.00	4,824,100.00	1,796,500.00	5,576,000.00	0.00	5,854,800.00	6,147,540.00	17,578,340.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,072,800.00	1,447,300.00	0.00	1,447,300.00	0.00	1,519,670.00	1,595,660.00	4,562,630.00
22020312	OTHER MATERIALS AND SUPPLIES	787,750.00	715,200.00	964,900.00	51,000.00	715,200.00	0.00	750,960.00	788,510.00	2,254,670.00
220204	MAINTENANCE SERVICES - GENERAL	36,117,992.36	37,905,600.00	51,135,100.00	18,607,050.00	40,868,800.00	0.00	42,912,240.00	45,057,860.00	128,838,900.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,231,624.00	21,456,000.00	28,944,200.00	9,267,500.00	21,456,000.00	0.00	22,528,800.00	23,655,240.00	67,640,040.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,415,000.00	3,576,000.00	4,824,100.00	641,000.00	3,576,000.00	0.00	3,754,800.00	3,942,540.00	11,273,340.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,755,850.00	6,436,800.00	8,683,300.00	3,914,950.00	8,436,800.00	0.00	8,858,640.00	9,301,580.00	26,597,020.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	794,900.00	715,200.00	964,900.00	274,500.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,530,325.00	2,860,800.00	3,859,300.00	1,795,000.00	3,200,000.00	0.00	3,360,000.00	3,528,000.00	10,088,000.00
22020406	OTHER MAINTENANCE SERVICES	4,390,293.36	2,860,800.00	3,859,300.00	2,714,100.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220205	TRAINING - GENERAL	1,774,900.00	14,065,600.00	18,974,600.00	0.00	14,065,000.00	0.00	14,768,250.00	15,506,670.00	44,339,920.00
22020501	LOCAL TRAINING	1,774,900.00	11,920,000.00	16,080,100.00	0.00	11,920,000.00	0.00	12,516,000.00	13,141,800.00	37,577,800.00
22020502	INTERNATIONAL TRAINING	0.00	2,145,600.00	2,894,500.00	0.00	2,145,000.00	0.00	2,252,250.00	2,364,870.00	6,762,120.00
220206	OTHER SERVICES - GENERAL	296,295,879.76	172,124,800.00	232,196,500.00	86,962,400.00	230,001,000.00	0.00	241,501,060.00	253,576,120.00	725,078,180.00
22020601	SECURITY SERVICES	134,393,315.83	89,400,000.00	120,600,600.00	76,949,400.00	116,400,000.00	0.00	122,220,000.00	128,331,000.00	366,951,000.00
22020603	RESIDENTIAL RENT	0.00	2,860,800.00	3,859,300.00	0.00	3,859,300.00	0.00	4,052,270.00	4,254,890.00	12,166,460.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	144,085,563.93	59,600,000.00	80,400,400.00	0.00	87,781,700.00	0.00	92,170,790.00	96,779,330.00	276,731,820.00
22020605	CLEANING & FUMIGATION SERVICES	4,269,000.00	5,960,000.00	8,040,100.00	947,000.00	5,960,000.00	0.00	6,258,000.00	6,570,900.00	18,788,900.00
22020607	OFFICE SUPPORT SERVICES	13,548,000.00	14,304,000.00	19,296,100.00	9,066,000.00	16,000,000.00	0.00	16,800,000.00	17,640,000.00	50,440,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,208,000.00	4,291,200.00	5,788,900.00	635,000.00	2,291,200.00	0.00	2,405,760.00	2,526,050.00	7,223,010.00
22020709	OTHER CONSULTING SERVICES	5,208,000.00	4,291,200.00	5,788,900.00	635,000.00	2,291,200.00	0.00	2,405,760.00	2,526,050.00	7,223,010.00
220208	FUEL & LUBRICANTS - GENERAL	58,142,580.75	45,534,400.00	61,426,100.00	40,328,434.00	82,696,200.00	0.00	86,831,010.00	91,172,570.00	260,699,780.00
22020801	MOTOR VEHICLE FUEL COST	32,814,254.00	21,456,000.00	28,944,200.00	29,436,798.00	58,346,200.00	0.00	61,263,510.00	64,326,690.00	183,936,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6,906,828.00	10,728,000.00	14,472,100.00	5,735,567.00	11,000,000.00	0.00	11,550,000.00	12,127,500.00	34,677,500.00
22020803	PLANT / GENERATOR FUEL COST	18,402,498.75	11,920,000.00	16,080,100.00	5,156,069.00	11,920,000.00	0.00	12,516,000.00	13,141,800.00	37,577,800.00
22020806	COOKING GAS/FUEL COST	19,000.00	1,430,400.00	1,929,700.00	0.00	1,430,000.00	0.00	1,501,500.00	1,576,580.00	4,508,080.00
220209	FINANCIAL CHARGES - GENERAL	749,630.72	1,072,800.00	1,447,300.00	135,318.74	1,372,000.00	0.00	1,440,600.00	1,512,630.00	4,325,230.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	749,630.72	1,072,800.00	1,447,300.00	135,318.74	1,372,000.00	0.00	1,440,600.00	1,512,630.00	4,325,230.00
220210	MISCELLANEOUS EXPENSES GENERAL	335,599,620.50	165,449,600.00	250,422,000.00	237,557,044.00	297,131,600.00	0.00	311,988,180.00	327,587,600.00	936,707,380.00
22021001	REFRESHMENT & MEALS	19,243,151.00	10,728,000.00	14,472,100.00	83,779,944.00	40,680,000.00	0.00	42,714,000.00	44,849,700.00	128,243,700.00
22021004	MEDICAL EXPENSES-LOCAL	7,168,500.00	5,960,000.00	8,040,100.00	4,305,000.00	10,730,000.00	0.00	11,266,500.00	11,829,830.00	33,826,330.00
22021007	WELFARE PACKAGES	43,878,722.00	45,760,000.00	61,730,300.00	64,446,000.00	90,000,000.00	0.00	94,500,000.00	99,225,000.00	283,725,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	3,576,000.00	4,824,100.00	525,000.00	3,576,000.00	0.00	3,754,800.00	3,942,540.00	11,273,340.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	3,490,000.00	2,145,600.00	2,894,500.00	800,000.00	2,145,600.00	0.00	2,252,880.00	2,365,530.00	6,764,010.00
22021025	OTHER MISCELLANEOUS EXPENSES	261,819,247.50	97,280,000.00	158,460,900.00	83,701,100.00	150,000,000.00	0.00	157,500,000.00	165,375,000.00	472,875,000.00
23	CAPITAL EXPENDITURE	0.00	271,000,000.00	271,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	265,500,000.00	265,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	265,500,000.00	265,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	93,500,000.00	93,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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011100500100	Sustainable Development Goals (Former MDG's Office)									
2	EXPENDITURES	633,182,640.52	1,379,800,000.00	3,885,309,700.00	16,778,218.10	2,498,000,000.00	0.00	3,630,908,304.00	5,401,695,020.00	11,350,595,020.00
22	OTHER RECURRENT COSTS	11,722,916.06	29,800,000.00	45,309,700.00	16,778,218.10	158,000,000.00	0.00	165,900,000.00	174,195,020.00	498,095,020.00
2202	OVERHEAD COST	11,722,916.06	29,800,000.00	45,309,700.00	16,778,218.10	158,000,000.00	0.00	165,900,000.00	174,195,020.00	498,095,020.00
220201	TRAVEL & TRANSPORT - GENERAL	258,000.00	4,827,600.00	7,339,700.00	1,557,200.00	21,000,000.00	0.00	22,050,000.00	23,152,500.00	66,202,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	59,600.00	90,700.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	258,000.00	2,384,000.00	3,624,500.00	557,200.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	2,384,000.00	3,624,500.00	1,000,000.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
220202	UTILITIES - GENERAL	27,800.00	250,320.00	381,120.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020201	ELECTRICITY CHARGES	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020202	TELEPHONE CHARGES	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020203	INTERNET ACCESS CHARGES	18,000.00	11,920.00	18,320.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020209	OTHER UTILITY CHARGES	9,800.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
220203	MATERIALS & SUPPLIES - GENERAL	318,400.00	2,443,600.00	3,715,300.00	1,033,300.00	11,750,000.00	0.00	12,337,500.00	12,954,380.00	37,041,880.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	99,000.00	1,788,000.00	2,718,400.00	912,000.00	9,750,000.00	0.00	10,237,500.00	10,749,380.00	30,736,880.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	59,600.00	90,700.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020312	OTHER MATERIALS AND SUPPLIES	219,400.00	596,000.00	906,200.00	121,300.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220204	MAINTENANCE SERVICES - GENERAL	2,402,750.00	2,503,200.00	3,806,400.00	1,121,000.00	10,850,000.00	0.00	11,392,500.00	11,962,130.00	34,204,630.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	330,000.00	596,000.00	906,200.00	570,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	378,900.00	298,000.00	453,200.00	291,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	32,250.00	119,200.00	181,400.00	100,000.00	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22020406	OTHER MAINTENANCE SERVICES	1,661,600.00	596,000.00	906,200.00	160,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220205	TRAINING - GENERAL	0.00	8,451,280.00	12,848,880.00	6,952,000.00	21,000,000.00	0.00	22,050,000.00	23,152,500.00	66,202,500.00
22020501	LOCAL TRAINING	0.00	2,980,000.00	4,530,700.00	2,632,000.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	5,471,280.00	8,318,180.00	4,320,000.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
220206	OTHER SERVICES - GENERAL	1,095,000.00	1,221,800.00	1,858,100.00	310,000.00	22,250,000.00	0.00	23,362,500.00	24,530,630.00	70,143,130.00
22020601	SECURITY SERVICES	25,000.00	178,800.00	272,000.00	0.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020606	POSTAGES & COURIER SERVICES	0.00	29,800.00	45,400.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020607	OFFICE SUPPORT SERVICES	1,070,000.00	894,000.00	1,359,300.00	310,000.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	178,800.00	272,100.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020703	LEGAL SERVICES	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020709	OTHER CONSULTING SERVICES	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
220208	FUEL & LUBRICANTS - GENERAL	1,010,000.00	774,800.00	1,178,300.00	510,000.00	20,500,000.00	0.00	21,525,000.00	22,601,250.00	64,626,250.00
22020801	MOTOR VEHICLE FUEL COST	1,010,000.00	596,000.00	906,200.00	510,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	59,600.00	90,700.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020803	PLANT / GENERATOR FUEL COST	0.00	119,200.00	181,400.00	0.00	5,500,000.00	0.00	5,775,000.00	6,063,750.00	17,338,750.00
220209	FINANCIAL CHARGES - GENERAL	40,466.06	29,800.00	45,400.00	5,118.10	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	40,466.06	29,800.00	45,400.00	5,118.10	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,570,500.00	9,118,800.00	13,864,400.00	5,289,600.00	49,350,000.00	0.00	51,817,500.00	54,408,380.00	155,575,880.00
22021003	PUBLICITY & ADVERTISEMENTS	125,000.00	298,000.00	453,200.00	230,000.00	18,000,000.00	0.00	18,900,000.00	19,845,000.00	56,745,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	119,200.00	181,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021007	WELFARE PACKAGES	280,000.00	1,788,000.00	2,718,400.00	930,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021009	SPORTING ACTIVITIES	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	298,000.00	453,200.00	220,000.00	750,000.00	0.00	787,500.00	826,880.00	2,364,380.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,465,500.00	5,960,000.00	9,061,300.00	3,509,600.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22021026	MONITORING AND EVALUATION RECURRENT	700,000.00	596,000.00	906,200.00	400,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
23	CAPITAL EXPENDITURE	621,459,724.46	1,350,000,000.00	3,840,000,000.00	0.00	2,340,000,000.00	0.00	3,465,008,304.00	5,227,500,000.00	10,852,500,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	510,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	510,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	260,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	2,280,000,000.00	0.00	1,780,000,000.00	0.00	2,670,000,000.00	4,005,000,000.00	7,605,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	2,280,000,000.00	0.00	1,780,000,000.00	0.00	2,670,000,000.00	4,005,000,000.00	7,605,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	0.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	1,000,000,000.00	0.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	2,925,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00	810,000,000.00	1,215,000,000.00	2,565,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00	810,000,000.00	1,215,000,000.00	2,085,000,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	621,459,724.46	1,300,000,000.00	1,050,000,000.00	0.00	510,000,000.00	0.00	720,008,304.00	1,110,000,000.00	3,010,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	621,459,724.46	1,300,000,000.00	1,050,000,000.00	0.00	510,000,000.00	0.00	720,008,304.00	1,110,000,000.00	3,010,000,000.00
23050101	RESEARCH AND DEVELOPMENT	621,459,724.46	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	1,200,000,000.00	450,000,000.00	0.00	180,000,000.00	0.00	270,000,000.00	405,000,000.00	1,355,000,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	0.00	500,000,000.00	0.00	330,000,000.00	0.00	450,008,304.00	705,000,000.00	1,655,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)									
2	EXPENDITURES	206,634,715.74	2,017,981,320.00	2,027,341,120.00	491,167,754.00	2,025,270,000.00	0.00	3,026,533,500.00	4,527,860,200.00	7,579,663,700.00
21	PERSONNEL COST	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2101	SALARY	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010101	BASIC-SALARY	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	23,054,217.14	17,981,320.00	27,341,120.00	7,225,754.00	25,270,000.00	0.00	26,533,500.00	27,860,200.00	79,663,700.00
2202	OVERHEAD COST	23,054,217.14	17,981,320.00	27,341,120.00	7,225,754.00	25,270,000.00	0.00	26,533,500.00	27,860,200.00	79,663,700.00
220201	TRAVEL & TRANSPORT - GENERAL	307,000.00	1,788,000.00	2,718,600.00	35,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	22,000.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	596,000.00	906,200.00	35,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	285,000.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00

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220202	UTILITIES - GENERAL	163,500.00	131,120.00	199,820.00	71,000.00	220,000.00	0.00	231,000.00	242,560.00	693,560.00
22020203	INTERNET ACCESS CHARGES	0.00	23,840.00	36,440.00	12,000.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	103,500.00	59,600.00	90,700.00	49,000.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020205	WATER RATES	50,000.00	29,800.00	45,400.00	10,000.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020206	SEWERAGE CHARGES	10,000.00	17,880.00	27,280.00	0.00	20,000.00	0.00	21,000.00	22,050.00	63,050.00
220203	MATERIALS & SUPPLIES - GENERAL	4,162,950.00	3,516,400.00	5,346,600.00	2,239,200.00	4,300,000.00	0.00	4,515,000.00	4,740,750.00	13,555,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	278,050.00	357,600.00	543,800.00	187,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	55,500.00	89,400.00	136,000.00	60,000.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	29,800.00	45,400.00	25,000.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,511,400.00	1,788,000.00	2,718,400.00	1,349,200.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,268,000.00	1,192,000.00	1,812,300.00	618,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220204	MAINTENANCE SERVICES - GENERAL	278,500.00	1,221,800.00	1,858,300.00	440,000.00	1,900,000.00	0.00	1,995,000.00	2,094,750.00	5,989,750.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	208,000.00	476,800.00	725,000.00	260,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	11,000.00	178,800.00	272,000.00	40,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	149,000.00	226,700.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,000.00	298,000.00	453,200.00	60,000.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	59,600.00	90,700.00	50,000.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020406	OTHER MAINTENANCE SERVICES	38,500.00	59,600.00	90,700.00	30,000.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
220205	TRAINING - GENERAL	0.00	596,000.00	906,200.00	30,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020501	LOCAL TRAINING	0.00	596,000.00	906,200.00	30,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220206	OTHER SERVICES - GENERAL	2,305,000.00	1,543,640.00	2,347,240.00	530,000.00	1,800,000.00	0.00	1,890,000.00	1,984,510.00	5,674,510.00
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	29,800.00	45,400.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020606	POSTAGES & COURIER SERVICES	0.00	23,840.00	36,440.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020607	OFFICE SUPPORT SERVICES	2,295,000.00	1,490,000.00	2,265,400.00	530,000.00	1,700,000.00	0.00	1,785,000.00	1,874,250.00	5,359,250.00
220208	FUEL & LUBRICANTS - GENERAL	4,772,000.00	2,264,800.00	3,443,500.00	1,679,500.00	3,200,000.00	0.00	3,360,000.00	3,528,000.00	10,088,000.00
22020801	MOTOR VEHICLE FUEL COST	4,592,000.00	2,086,000.00	3,171,500.00	1,559,500.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020803	PLANT / GENERATOR FUEL COST	180,000.00	178,800.00	272,000.00	120,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220209	FINANCIAL CHARGES - GENERAL	224,127.14	35,760.00	54,460.00	754.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	224,127.14	35,760.00	54,460.00	754.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,841,140.00	6,883,800.00	10,466,400.00	2,200,300.00	9,800,000.00	0.00	10,290,000.00	10,804,500.00	30,894,500.00
22021001	REFRESHMENT & MEALS	835,500.00	596,000.00	906,200.00	20,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	596,000.00	906,200.00	620,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021003	PUBLICITY & ADVERTISEMENTS	280,000.00	178,800.00	272,000.00	105,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021007	WELFARE PACKAGES	1,072,000.00	1,192,000.00	1,812,300.00	600,300.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	75,000.00	149,000.00	226,700.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,578,640.00	3,874,000.00	5,889,800.00	855,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
23	CAPITAL EXPENDITURE	183,130,498.60	2,000,000,000.00	2,000,000,000.00	483,942,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
2301	FIXED ASSETS PURCHASED	171,330,498.60	1,800,000,000.00	2,000,000,000.00	482,442,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	171,330,498.60	1,800,000,000.00	2,000,000,000.00	482,442,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	980,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	168,850,498.60	1,500,000,000.00	2,000,000,000.00	482,442,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
2305	OTHER CAPITAL PROJECTS	11,800,000.00	200,000,000.00	0.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	11,800,000.00	200,000,000.00	0.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	11,000,000.00	200,000,000.00	0.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
011101000100	Bureau for Public Procurement (BPP)									
2	EXPENDITURES	468,226,212.96	538,141,500.00	845,934,000.00	277,376,893.42	837,284,760.00	0.00	879,149,090.00	923,106,680.00	4,639,540,530.00
21	PERSONNEL COST	159,656,166.35	310,501,500.00	310,501,500.00	116,063,652.67	392,284,760.00	0.00	411,899,090.00	432,494,130.00	1,236,677,980.00
2101	SALARY	102,322,493.68	165,609,000.00	165,609,000.00	48,584,011.02	100,121,600.00	0.00	276,466,430.00	290,289,760.00	830,057,550.00
210101	SALARIES AND WAGES	102,322,493.68	165,609,000.00	165,609,000.00	48,584,011.02	100,121,600.00	0.00	276,466,430.00	290,289,760.00	830,057,550.00
21010101	BASIC-SALARY	102,322,493.68	165,609,000.00	165,609,000.00	48,584,011.02	100,121,600.00	0.00	276,466,430.00	290,289,760.00	830,057,550.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	57,333,672.67	144,892,500.00	144,892,500.00	67,479,641.66	292,163,160.00	0.00	135,432,660.00	142,204,370.00	406,620,430.00
210201	ALLOWANCES	57,333,672.67	144,892,500.00	144,892,500.00	67,479,641.66	292,163,160.00	0.00	135,432,660.00	142,204,370.00	406,620,430.00
21020102	HOUSING/RENT ALLOWANCE	16,778,367.57	38,841,000.00	38,841,000.00	12,352,405.04	23,936,540.00	0.00	25,133,370.00	26,390,040.00	75,459,950.00
21020103	TRANSPORT ALLOWANCE	4,943,402.16	13,569,900.00	13,569,900.00	3,655,339.73	12,605,250.00	0.00	13,235,520.00	13,897,300.00	39,738,070.00
21020104	MEAL SUBSIDY	1,141,088.50	2,276,600.00	2,276,600.00	843,734.29	3,078,080.00	0.00	3,231,990.00	3,393,590.00	9,703,660.00
21020105	UTILITY ALLOWANCE	2,905,796.51	6,079,300.00	6,079,300.00	2,163,340.87	7,652,610.00	0.00	8,035,250.00	8,437,020.00	24,124,880.00
21020106	ENTERTAINMENT ALLOWANCE	876,291.24	719,100.00	719,100.00	661,599.89	1,031,940.00	0.00	1,083,540.00	1,137,720.00	3,253,200.00
21020107	LEAVE ALLOWANCE	5,833,461.00	11,163,900.00	11,163,900.00	4,451,799.14	6,855,870.00	0.00	7,198,670.00	7,558,610.00	21,613,150.00
21020108	DOMESTIC STAFF ALLOWANCE	4,821,012.92	6,868,200.00	6,868,200.00	3,564,713.72	5,494,550.00	0.00	5,769,280.00	6,057,750.00	17,321,580.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	1,114,160.00	0.00	1,169,870.00	1,228,370.00	3,512,400.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	248,960.00	0.00	261,410.00	274,490.00	784,860.00
21020120	JOURNAL ALLOWANCE	565,714.92	647,100.00	647,100.00	427,114.76	683,130.00	0.00	717,290.00	753,160.00	2,153,580.00
21020122	HARDSHIP ALLOWANCE	191,353.80	251,900.00	251,900.00	144,472.12	250,740.00	0.00	263,280.00	276,450.00	790,470.00
21020135	FURNITURE ALLOWANCE	12,491,822.93	22,515,700.00	22,515,700.00	9,157,021.98	18,986,210.00	0.00	19,935,530.00	20,932,310.00	59,854,050.00
21020137	DRIVER'S ALLOWANCE	0.00	0.00	0.00	0.00	2,161,950.00	0.00	2,270,050.00	2,383,560.00	6,815,560.00
21020138	ADMIN ALLOWANCE	623,934.96	993,000.00	993,000.00	471,070.89	720,720.00	0.00	756,760.00	794,600.00	2,272,080.00
21020139	WARDROPE ALLOWANCE	0.00	0.00	0.00	0.00	863,420.00	0.00	906,600.00	951,930.00	2,721,950.00
21020141	ACCOMMODATION ALLOWANCE	648,102.72	1,012,200.00	1,012,200.00	489,317.55	2,562,420.00	0.00	2,690,550.00	2,825,080.00	8,078,050.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,513,323.44	39,954,600.00	39,954,600.00	29,097,711.66	203,916,610.00	0.00	42,773,700.00	44,912,390.00	128,422,940.00
22	OTHER RECURRENT COSTS	290,476,246.61	202,640,000.00	510,432,500.00	161,313,240.75	445,000,000.00	0.00	467,250,000.00	490,612,550.00	1,402,862,550.00
2202	OVERHEAD COST	290,476,246.61	202,640,000.00	510,432,500.00	161,313,240.75	445,000,000.00	0.00	467,250,000.00	490,612,550.00	1,402,862,550.00
220201	TRAVEL & TRANSPORT - GENERAL	27,301,878.00	15,496,000.00	43,794,300.00	10,004,700.00	28,500,000.00	0.00	29,925,000.00	31,421,250.00	89,846,250.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,160,378.00	8,940,000.00	13,591,800.00	5,328,200.00	16,500,000.00	0.00	17,325,000.00	18,191,250.00	52,016,250.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,638,500.00	5,960,000.00	29,296,300.00	4,676,500.00	11,000,000.00	0.00	11,550,000.00	12,127,500.00	34,677,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	503,000.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220202	UTILITIES - GENERAL	19,036,370.00	12,814,000.00	32,971,700.00	5,418,278.24	23,650,000.00	0.00	24,832,500.00	26,074,130.00	74,556,630.00
22020203	INTERNET ACCESS CHARGES	18,051,040.00	11,920,000.00	31,612,400.00	5,418,278.24	22,000,000.00	0.00	23,100,000.00	24,255,000.00	69,355,000.00
22020209	OTHER UTILITY CHARGES	985,330.00	894,000.00	1,359,300.00	0.00	1,650,000.00	0.00	1,732,500.00	1,819,130.00	5,201,630.00
220203	MATERIALS & SUPPLIES - GENERAL	28,713,740.00	18,476,000.00	87,446,100.00	19,830,899.11	34,100,000.00	0.00	35,805,000.00	37,595,260.00	107,500,260.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	21,624,240.00	11,920,000.00	58,592,400.00	14,018,599.11	22,000,000.00	0.00	23,100,000.00	24,255,000.00	69,355,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	596,000.00	906,200.00	0.00	1,100,000.00	0.00	1,155,000.00	1,212,750.00	3,467,750.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,775,000.00	4,172,000.00	17,134,900.00	5,608,200.00	7,700,000.00	0.00	8,085,000.00	8,489,250.00	24,274,250.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,300,000.00	894,000.00	1,359,300.00	0.00	1,650,000.00	0.00	1,732,500.00	1,819,130.00	5,201,630.00
22020312	OTHER MATERIALS AND SUPPLIES	514,500.00	894,000.00	9,453,300.00	204,100.00	1,650,000.00	0.00	1,732,500.00	1,819,130.00	5,201,630.00
220204	MAINTENANCE SERVICES - GENERAL	34,479,640.00	21,456,000.00	43,412,600.00	18,778,800.00	47,700,000.00	0.00	50,085,000.00	52,589,250.00	150,374,250.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,652,700.00	4,768,000.00	7,249,000.00	3,168,850.00	8,800,000.00	0.00	9,240,000.00	9,702,000.00	27,742,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,903,700.00	1,788,000.00	2,718,400.00	1,300,000.00	3,300,000.00	0.00	3,465,000.00	3,638,250.00	10,403,250.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,046,650.00	2,980,000.00	4,530,700.00	4,540,850.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,977,800.00	2,384,000.00	14,416,500.00	2,506,200.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,835,790.00	8,940,000.00	13,591,800.00	6,840,900.00	16,500,000.00	0.00	17,325,000.00	18,191,250.00	52,016,250.00
22020406	OTHER MAINTENANCE SERVICES	63,000.00	596,000.00	906,200.00	422,000.00	1,100,000.00	0.00	1,155,000.00	1,212,750.00	3,467,750.00
220205	TRAINING - GENERAL	18,484,878.14	58,944,400.00	89,614,900.00	26,907,500.00	108,790,000.00	0.00	114,229,500.00	119,940,980.00	342,960,480.00
22020501	LOCAL TRAINING	2,331,238.14	17,880,000.00	27,183,500.00	7,641,000.00	33,000,000.00	0.00	34,650,000.00	36,382,500.00	104,032,500.00
22020502	INTERNATIONAL TRAINING	350,000.00	596,000.00	906,200.00	0.00	1,100,000.00	0.00	1,155,000.00	1,212,750.00	3,467,750.00
22020503	OTHER TRAININGS	2,846,240.00	31,588,000.00	48,024,000.00	13,214,500.00	58,300,000.00	0.00	61,215,000.00	64,275,750.00	183,790,750.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	12,957,400.00	8,880,400.00	13,501,200.00	6,052,000.00	16,390,000.00	0.00	17,209,500.00	18,069,980.00	51,669,480.00
220206	OTHER SERVICES - GENERAL	1,938,109.23	1,788,000.00	2,718,700.00	798,129.89	11,450,000.00	0.00	12,022,500.00	12,623,630.00	36,096,130.00
22020601	SECURITY SERVICES	0.00	298,000.00	453,200.00	0.00	4,650,000.00	0.00	4,882,500.00	5,126,630.00	14,659,130.00
22020605	CLEANING & FUMIGATION SERVICES	1,062,500.00	596,000.00	906,200.00	335,900.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020606	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	1,100,000.00	0.00	1,155,000.00	1,212,750.00	3,467,750.00
22020607	OFFICE SUPPORT SERVICES	875,609.23	894,000.00	1,359,300.00	462,229.89	3,700,000.00	0.00	3,885,000.00	4,079,250.00	11,664,250.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,477,729.89	2,384,000.00	3,624,900.00	0.00	4,400,000.00	0.00	4,620,000.00	4,851,010.00	13,871,010.00
22020701	FINANCIAL CONSULTING	995,729.89	596,000.00	906,200.00	0.00	1,100,000.00	0.00	1,155,000.00	1,212,750.00	3,467,750.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	596,000.00	906,200.00	0.00	1,100,000.00	0.00	1,155,000.00	1,212,750.00	3,467,750.00
22020703	LEGAL SERVICES	87,000.00	298,000.00	453,200.00	0.00	550,000.00	0.00	577,500.00	606,380.00	1,733,880.00
22020709	OTHER CONSULTING SERVICES	1,395,000.00	894,000.00	1,359,300.00	0.00	1,650,000.00	0.00	1,732,500.00	1,819,130.00	5,201,630.00
220208	FUEL & LUBRICANTS - GENERAL	23,618,060.00	13,112,000.00	61,753,800.00	14,782,325.00	36,350,000.00	0.00	38,167,500.00	40,075,880.00	114,593,380.00
22020801	MOTOR VEHICLE FUEL COST	3,014,400.00	2,086,000.00	13,963,500.00	2,706,725.00	16,000,000.00	0.00	16,800,000.00	17,640,000.00	50,440,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	302,000.00	2,086,000.00	3,171,500.00	102,000.00	3,850,000.00	0.00	4,042,500.00	4,244,630.00	12,137,130.00
22020803	PLANT / GENERATOR FUEL COST	20,301,660.00	8,940,000.00	44,618,800.00	11,973,600.00	16,500,000.00	0.00	17,325,000.00	18,191,250.00	52,016,250.00
220209	FINANCIAL CHARGES - GENERAL	64,461.17	59,600.00	90,700.00	28,161.94	110,000.00	0.00	115,500.00	121,280.00	346,780.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	64,461.17	59,600.00	90,700.00	28,161.94	110,000.00	0.00	115,500.00	121,280.00	346,780.00
220210	MISCELLANEOUS EXPENSES GENERAL	134,361,380.18	58,110,000.00	145,004,800.00	64,764,446.57	149,950,000.00	0.00	157,447,500.00	165,319,880.00	472,717,380.00
22021001	REFRESHMENT & MEALS	2,880,000.00	2,980,000.00	4,530,700.00	2,582,600.00	5,500,000.00	0.00	5,775,000.00	6,063,750.00	17,338,750.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,032,300.00	3,576,000.00	14,879,800.00	3,770,000.00	6,600,000.00	0.00	6,930,000.00	7,276,500.00	20,806,500.00
22021003	PUBLICITY & ADVERTISEMENTS	5,020,000.00	4,768,000.00	7,249,000.00	3,800,000.00	12,800,000.00	0.00	13,440,000.00	14,112,000.00	40,352,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,555,050.00	1,788,000.00	7,439,900.00	1,524,200.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22021007	WELFARE PACKAGES	6,914,229.89	5,960,000.00	29,296,300.00	6,827,959.78	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	298,000.00	453,200.00	0.00	550,000.00	0.00	577,500.00	606,380.00	1,733,880.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	111,959,800.29	38,740,000.00	81,155,900.00	46,259,686.79	94,500,000.00	0.00	99,225,000.00	104,186,250.00	297,911,250.00
23	CAPITAL EXPENDITURE	18,093,800.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000,000.00
2305	OTHER CAPITAL PROJECTS	18,093,800.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	18,093,800.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000,000.00
23050101	RESEARCH AND DEVELOPMENT	18,093,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000,000.00
011101600100	World Bank Development Partner Projects(WBDPP)									
2	EXPENDITURES	26,513,423.91	150,892,000.00	229,409,400.00	48,559,122.43	150,000,200.00	0.00	157,500,210.00	165,375,300.00	472,875,710.00
22	OTHER RECURRENT COSTS	26,513,423.91	150,892,000.00	229,409,400.00	48,559,122.43	150,000,200.00	0.00	157,500,210.00	165,375,300.00	472,875,710.00
2202	OVERHEAD COST	26,513,423.91	150,892,000.00	229,409,400.00	48,559,122.43	150,000,200.00	0.00	157,500,210.00	165,375,300.00	472,875,710.00
220201	TRAVEL & TRANSPORT - GENERAL	9,915,382.00	14,244,400.00	21,656,700.00	2,791,100.00	32,936,400.00	0.00	34,583,220.00	36,312,390.00	103,832,010.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,187,944.00	3,218,400.00	4,893,100.00	2,071,100.00	5,218,400.00	0.00	5,479,320.00	5,753,290.00	16,451,010.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,999,500.00	3,278,000.00	4,983,800.00	720,000.00	5,278,000.00	0.00	5,541,900.00	5,819,000.00	16,638,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,797,968.00	2,980,000.00	4,530,700.00	0.00	10,980,000.00	0.00	11,529,000.00	12,105,450.00	34,614,450.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,570,374.00	1,788,000.00	2,718,400.00	0.00	9,480,000.00	0.00	9,954,000.00	10,451,700.00	29,885,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,359,596.00	2,980,000.00	4,530,700.00	0.00	1,980,000.00	0.00	2,079,000.00	2,182,950.00	6,241,950.00
220202	UTILITIES - GENERAL	2,820,480.00	2,205,200.00	3,352,800.00	1,236,500.00	4,192,000.00	0.00	4,401,600.00	4,621,680.00	13,215,280.00
22020203	INTERNET ACCESS CHARGES	1,279,500.00	1,192,000.00	1,812,300.00	1,026,500.00	2,192,000.00	0.00	2,301,600.00	2,416,680.00	6,910,280.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	417,200.00	634,300.00	210,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020209	OTHER UTILITY CHARGES	1,140,980.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220203	MATERIALS & SUPPLIES - GENERAL	6,080,644.39	31,943,400.00	48,565,200.00	3,972,500.00	11,526,200.00	0.00	12,102,510.00	12,707,650.00	36,336,360.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,300,650.00	22,384,000.00	34,031,000.00	2,077,500.00	6,384,000.00	0.00	6,703,200.00	7,038,360.00	20,125,560.00
22020302	BOOKS	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	125,160.00	131,420.00	375,780.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	596,000.00	906,200.00	0.00	596,000.00	0.00	625,800.00	657,090.00	1,878,890.00
22020306	PRINTING OF SECURITY DOCUMENTS	639,464.39	417,200.00	634,300.00	110,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	230,000.00	298,000.00	453,200.00	0.00	298,000.00	0.00	312,900.00	328,550.00	939,450.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	399,900.00	447,000.00	679,700.00	0.00	447,000.00	0.00	469,350.00	492,820.00	1,409,170.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	868,730.00	596,000.00	906,200.00	50,000.00	596,000.00	0.00	625,800.00	657,090.00	1,878,890.00
22020312	OTHER MATERIALS AND SUPPLIES	1,641,900.00	7,086,000.00	10,773,200.00	1,735,000.00	2,086,000.00	0.00	2,190,300.00	2,299,820.00	6,576,120.00
220204	MAINTENANCE SERVICES - GENERAL	1,606,800.00	4,344,840.00	6,606,140.00	2,402,000.00	7,700,000.00	0.00	8,085,000.00	8,489,250.00	24,274,250.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	460,000.00	1,072,800.00	1,631,100.00	1,072,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	136,800.00	113,240.00	172,240.00	160,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	310,000.00	596,000.00	906,200.00	110,000.00	700,000.00	0.00	735,000.00	771,750.00	2,206,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	476,800.00	725,000.00	110,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,490,000.00	2,265,400.00	950,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220205	TRAINING - GENERAL	0.00	4,768,000.00	7,249,100.00	0.00	3,788,000.00	0.00	3,977,400.00	4,176,270.00	11,941,670.00
22020501	LOCAL TRAINING	0.00	1,788,000.00	2,718,400.00	0.00	1,788,000.00	0.00	1,877,400.00	1,971,270.00	5,636,670.00
22020502	INTERNATIONAL TRAINING	0.00	2,980,000.00	4,530,700.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220206	OTHER SERVICES - GENERAL	550,000.00	3,307,800.00	5,029,400.00	797,000.00	4,109,200.00	0.00	4,314,660.00	4,530,400.00	12,954,260.00
22020601	SECURITY SERVICES	0.00	1,490,000.00	2,265,400.00	0.00	1,490,000.00	0.00	1,564,500.00	1,642,730.00	4,697,230.00
22020605	CLEANING & FUMIGATION SERVICES	550,000.00	506,600.00	770,300.00	327,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020606	POSTAGES & COURIER SERVICES	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	125,160.00	131,420.00	375,780.00
22020607	OFFICE SUPPORT SERVICES	0.00	1,192,000.00	1,812,300.00	470,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	513,328.00	619,840.00	942,940.00	0.00	620,000.00	0.00	651,000.00	683,560.00	1,954,560.00
22020701	FINANCIAL CONSULTING	513,328.00	59,600.00	90,700.00	0.00	59,600.00	0.00	62,580.00	65,710.00	187,890.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	125,160.00	131,420.00	375,780.00
22020703	LEGAL SERVICES	0.00	178,800.00	272,000.00	0.00	178,800.00	0.00	187,740.00	197,130.00	563,670.00
22020704	ENGINEERING SERVICES	0.00	131,120.00	199,420.00	0.00	131,200.00	0.00	137,760.00	144,650.00	413,610.00
22020706	SURVEYING SERVICES	0.00	131,120.00	199,420.00	0.00	131,200.00	0.00	137,760.00	144,650.00	413,610.00
220208	FUEL & LUBRICANTS - GENERAL	1,445,600.00	2,771,400.00	4,213,800.00	780,200.00	5,387,400.00	0.00	5,656,770.00	5,939,620.00	16,983,790.00
22020801	MOTOR VEHICLE FUEL COST	755,600.00	1,192,000.00	1,812,300.00	550,200.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	298,000.00	453,200.00	70,000.00	298,000.00	0.00	312,900.00	328,550.00	939,450.00
22020803	PLANT / GENERATOR FUEL COST	690,000.00	1,192,000.00	1,812,300.00	160,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00

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22020806	COOKING GAS/FUEL COST	0.00	89,400.00	136,000.00	0.00	89,400.00	0.00	93,870.00	98,570.00	281,840.00
220209	FINANCIAL CHARGES - GENERAL	12,661.98	122,180.00	185,980.00	495,472.43	122,200.00	0.00	128,310.00	134,740.00	385,250.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	12,661.98	89,400.00	136,000.00	495,472.43	89,400.00	0.00	93,870.00	98,570.00	281,840.00
22020902	INSURANCE PREMIUM	0.00	32,780.00	49,980.00	0.00	32,800.00	0.00	34,440.00	36,170.00	103,410.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,568,527.54	86,564,940.00	131,607,340.00	36,084,350.00	79,618,800.00	0.00	83,599,740.00	87,779,740.00	250,998,280.00
22021001	REFRESHMENT & MEALS	641,000.00	1,072,800.00	1,631,100.00	150,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,788,000.00	2,718,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	596,000.00	906,200.00	0.00	596,000.00	0.00	625,800.00	657,090.00	1,878,890.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	298,000.00	453,200.00	70,000.00	298,000.00	0.00	312,900.00	328,550.00	939,450.00
22021007	WELFARE PACKAGES	798,000.00	1,192,000.00	1,812,300.00	350,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	298,000.00	453,200.00	200,000.00	298,000.00	0.00	312,900.00	328,550.00	939,450.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,129,527.54	81,320,140.00	123,632,940.00	35,314,350.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	0.00	0.00	0.00	22,426,800.00	0.00	23,548,140.00	24,725,550.00	70,700,490.00
011101700100	Cabinet Affairs Office									
2	EXPENDITURES	34,855,502.08	79,511,050.00	119,828,450.00	35,505,089.70	117,494,860.00	0.00	123,369,640.00	129,538,150.00	370,402,650.00
21	PERSONNEL COST	0.00	2,031,000.00	2,031,000.00	0.00	2,132,560.00	0.00	2,239,220.00	2,351,200.00	6,722,980.00
2101	SALARY	0.00	669,500.00	669,500.00	0.00	738,980.00	0.00	738,130.00	775,040.00	2,216,150.00
210101	SALARIES AND WAGES	0.00	669,500.00	669,500.00	0.00	702,980.00	0.00	738,130.00	775,040.00	2,216,150.00
21010101	BASIC-SALARY	0.00	669,500.00	669,500.00	0.00	702,980.00	0.00	738,130.00	775,040.00	2,216,150.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	1,361,500.00	1,361,500.00	0.00	1,429,580.00	0.00	1,501,090.00	1,576,160.00	4,506,830.00
210201	ALLOWANCES	0.00	1,361,500.00	1,361,500.00	0.00	1,429,580.00	0.00	1,501,090.00	1,576,160.00	4,506,830.00
21020102	HOUSING/RENT ALLOWANCE	0.00	458,200.00	458,200.00	0.00	481,110.00	0.00	505,170.00	530,430.00	1,516,710.00
21020103	TRANSPORT ALLOWANCE	0.00	35,000.00	35,000.00	0.00	36,750.00	0.00	38,590.00	40,520.00	115,860.00
21020104	MEAL SUBSIDY	0.00	10,100.00	10,100.00	0.00	10,610.00	0.00	11,150.00	11,710.00	33,470.00
21020105	UTILITY ALLOWANCE	0.00	56,400.00	56,400.00	0.00	59,220.00	0.00	62,190.00	65,300.00	186,710.00
21020107	LEAVE ALLOWANCE	0.00	63,200.00	63,200.00	0.00	66,360.00	0.00	69,680.00	73,170.00	209,210.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	738,600.00	738,600.00	0.00	775,530.00	0.00	814,310.00	855,030.00	2,444,870.00
22	OTHER RECURRENT COSTS	34,855,502.08	77,480,050.00	117,797,450.00	35,505,089.70	115,362,300.00	0.00	121,130,420.00	127,186,950.00	363,679,670.00
2202	OVERHEAD COST	34,855,502.08	77,480,050.00	117,797,450.00	35,505,089.70	115,362,300.00	0.00	121,130,420.00	127,186,950.00	363,679,670.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	3,411,160.00	5,186,560.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,255,420.00	1,908,820.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,255,420.00	1,908,820.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	900,320.00	1,368,920.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220203	MATERIALS & SUPPLIES - GENERAL	8,687,550.00	14,175,160.00	21,551,160.00	10,447,000.00	22,000,000.00	0.00	23,100,000.00	24,255,000.00	69,355,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,791,700.00	8,344,000.00	12,685,600.00	10,345,000.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020302	BOOKS	0.00	2,944,720.00	4,477,020.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	293,240.00	445,940.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	209,200.00	318,100.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020312	OTHER MATERIALS AND SUPPLIES	2,895,850.00	2,384,000.00	3,624,500.00	102,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220204	MAINTENANCE SERVICES - GENERAL	972,000.00	3,668,510.00	5,577,910.00	600,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	972,000.00	1,192,000.00	1,812,300.00	600,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	476,800.00	725,000.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	836,790.00	1,272,290.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	209,320.00	318,320.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020406	OTHER MAINTENANCE SERVICES	0.00	953,600.00	1,450,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220205	TRAINING - GENERAL	0.00	2,028,790.00	3,084,590.00	0.00	2,812,300.00	0.00	2,952,920.00	3,100,570.00	8,865,790.00
22020501	LOCAL TRAINING	0.00	836,790.00	1,272,290.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020503	OTHER TRAININGS	0.00	1,192,000.00	1,812,300.00	0.00	1,812,300.00	0.00	1,902,920.00	1,998,070.00	5,713,290.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220206	OTHER SERVICES - GENERAL	0.00	3,059,630.00	4,651,930.00	960,000.00	4,050,000.00	0.00	4,252,500.00	4,465,130.00	12,767,630.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	627,950.00	954,850.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020606	POSTAGES & COURIER SERVICES	0.00	47,680.00	72,580.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020607	OFFICE SUPPORT SERVICES	0.00	2,384,000.00	3,624,500.00	960,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220208	FUEL & LUBRICANTS - GENERAL	4,188,500.00	4,172,000.00	6,342,900.00	2,874,000.00	8,500,000.00	0.00	8,925,000.00	9,371,250.00	26,796,250.00
22020801	MOTOR VEHICLE FUEL COST	4,188,500.00	4,172,000.00	6,342,900.00	2,874,000.00	8,500,000.00	0.00	8,925,000.00	9,371,250.00	26,796,250.00
220209	FINANCIAL CHARGES - GENERAL	28,220.58	298,000.00	453,200.00	1,589.70	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	28,220.58	298,000.00	453,200.00	1,589.70	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,979,231.50	46,666,800.00	70,949,200.00	20,622,500.00	67,500,000.00	0.00	70,875,000.00	74,418,750.00	212,793,750.00
22021001	REFRESHMENT & MEALS	12,289,450.00	8,940,000.00	13,591,800.00	1,186,000.00	17,000,000.00	0.00	17,850,000.00	18,742,500.00	53,592,500.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021007	WELFARE PACKAGES	5,613,560.00	33,614,400.00	51,104,900.00	18,776,000.00	45,000,000.00	0.00	47,250,000.00	49,612,500.00	141,862,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	287,500.00	834,400.00	1,268,600.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,788,721.50	2,980,000.00	4,530,700.00	660,500.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
011101800100	Security and Special Services Department									
2	EXPENDITURES	12,523,252,957.94	12,963,755,500.00	16,523,444,400.00	5,149,119,226.53	11,010,503,650.00	0.00	11,561,028,880.00	12,139,080,390.00	34,710,612,920.00
21	PERSONNEL COST	43,247,051.75	94,065,100.00	94,065,100.00	45,417,424.63	76,003,650.00	0.00	79,803,880.00	83,794,140.00	239,601,670.00
2101	SALARY	24,849,141.37	50,660,000.00	50,660,000.00	27,476,102.29	41,281,380.00	0.00	43,345,450.00	45,512,730.00	130,139,560.00
210101	SALARIES AND WAGES	24,849,141.37	50,660,000.00	50,660,000.00	27,476,102.29	41,281,380.00	0.00	43,345,450.00	45,512,730.00	130,139,560.00
21010101	BASIC-SALARY	24,849,141.37	50,660,000.00	50,660,000.00	27,476,102.29	41,281,380.00	0.00	43,345,450.00	45,512,730.00	130,139,560.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,397,910.38	43,405,100.00	43,405,100.00	17,941,322.34	34,722,270.00	0.00	36,458,430.00	38,281,410.00	109,462,110.00
210201	ALLOWANCES	18,397,910.38	43,405,100.00	43,405,100.00	17,941,322.34	33,690,220.00	0.00	35,374,770.00	37,143,560.00	106,208,550.00
21020102	HOUSING/RENT ALLOWANCE	5,685,491.12	8,876,800.00	8,876,800.00	6,286,532.53	9,445,170.00	0.00	9,917,430.00	10,413,310.00	29,775,910.00
21020103	TRANSPORT ALLOWANCE	2,559,807.96	3,248,600.00	3,248,600.00	3,159,613.42	4,759,230.00	0.00	4,997,200.00	5,247,060.00	15,003,490.00
21020104	MEAL SUBSIDY	546,812.93	5,374,100.00	5,374,100.00	686,053.00	1,033,730.00	0.00	1,085,420.00	1,139,700.00	3,258,850.00
21020105	UTILITY ALLOWANCE	1,333,401.98	2,165,300.00	2,165,300.00	1,661,991.59	2,500,370.00	0.00	2,625,390.00	2,756,660.00	7,882,420.00
21020107	LEAVE ALLOWANCE	2,409,296.78	4,140,900.00	4,140,900.00	2,747,611.05	7,693,350.00	0.00	8,078,020.00	8,481,930.00	24,253,300.00
21020110	CALL DUTY ALLOWANCE	1,839,745.13	4,492,200.00	4,492,200.00	1,264,327.87	1,926,860.00	0.00	2,023,210.00	2,124,380.00	6,074,450.00
21020112	HARZARD ALLOWANCE	421,394.94	677,200.00	677,200.00	296,464.00	443,520.00	0.00	465,700.00	488,990.00	1,398,210.00
21020121	WIEGHING ALLOWANCE	168,735.48	237,700.00	237,700.00	43,027.55	120,540.00	0.00	126,570.00	132,900.00	380,010.00
21020135	FURNITURE ALLOWANCE	2,773,224.06	7,225,800.00	7,225,800.00	1,795,701.33	2,671,310.00	0.00	2,804,880.00	2,945,130.00	8,421,320.00
21020145	OTHER ALLOWANCES AND BENEFITS	660,000.00	6,966,500.00	6,966,500.00	0.00	3,096,140.00	0.00	3,250,950.00	3,413,500.00	9,760,590.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,032,050.00	0.00	1,083,660.00	1,137,850.00	3,253,560.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,032,050.00	0.00	1,083,660.00	1,137,850.00	3,253,560.00
22	OTHER RECURRENT COSTS	12,479,920,906.19	8,344,000,000.00	11,903,688,900.00	4,984,601,426.90	10,934,500,000.00	0.00	11,481,225,000.00	12,055,286,250.00	34,471,011,250.00
2202	OVERHEAD COST	12,479,920,906.19	8,344,000,000.00	11,903,688,900.00	4,984,601,426.90	10,934,500,000.00	0.00	11,481,225,000.00	12,055,286,250.00	34,471,011,250.00
220201	TRAVEL & TRANSPORT - GENERAL	495,000.00	2,384,000.00	2,384,000.00	0.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	495,000.00	1,192,000.00	1,192,000.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	596,000.00	596,000.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	596,000.00	596,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220202	UTILITIES - GENERAL	0.00	238,400.00	238,400.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020202	TELEPHONE CHARGES	0.00	119,200.00	119,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020209	OTHER UTILITY CHARGES	0.00	119,200.00	119,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220203	MATERIALS & SUPPLIES - GENERAL	10,937,500.00	1,013,200.00	1,013,200.00	335,000.00	1,700,000.00	0.00	1,785,000.00	1,874,250.00	5,359,250.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,937,500.00	596,000.00	596,000.00	335,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	119,200.00	119,200.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	298,000.00	298,000.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00

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220204	MAINTENANCE SERVICES - GENERAL	236,147,717.00	20,860,000.00	20,860,000.00	2,368,500.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,055,217.00	2,384,000.00	2,384,000.00	1,018,500.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	596,000.00	596,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	234,092,500.00	17,880,000.00	17,880,000.00	1,350,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220205	TRAINING - GENERAL	200,000.00	894,000.00	894,000.00	10,918,005.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020501	LOCAL TRAINING	200,000.00	894,000.00	894,000.00	10,918,005.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220206	OTHER SERVICES - GENERAL	11,810,364,567.45	8,183,795,200.00	11,438,484,100.00	4,621,709,248.00	10,700,200,000.00	0.00	11,235,210,000.00	11,796,970,500.00	33,732,380,500.00
22020601	SECURITY SERVICES	585,804,682.71	572,160,000.00	1,826,848,900.00	653,725,655.00	2,200,000,000.00	0.00	2,310,000,000.00	2,425,500,000.00	6,935,500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	11,224,559,884.74	7,611,635,200.00	9,611,635,200.00	3,967,983,593.00	8,500,000,000.00	0.00	8,925,000,000.00	9,371,250,000.00	26,796,250,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220208	FUEL & LUBRICANTS - GENERAL	9,269.00	1,013,200.00	1,013,200.00	0.00	1,400,000.00	0.00	1,470,000.00	1,543,500.00	4,413,500.00
22020801	MOTOR VEHICLE FUEL COST	9,269.00	596,000.00	596,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	119,200.00	119,200.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020803	PLANT / GENERATOR FUEL COST	0.00	298,000.00	298,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220209	FINANCIAL CHARGES - GENERAL	262,873,886.74	119,200,000.00	424,200,000.00	339,766,759.90	200,000,000.00	0.00	210,000,000.00	220,500,000.00	630,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	262,873,886.74	119,200,000.00	424,200,000.00	339,766,759.90	200,000,000.00	0.00	210,000,000.00	220,500,000.00	630,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	158,892,966.00	14,602,000.00	14,602,000.00	9,503,914.00	15,200,000.00	0.00	15,960,000.00	16,758,000.00	47,918,000.00
22021001	REFRESHMENT & MEALS	0.00	298,000.00	298,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	298,000.00	298,000.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	596,000.00	596,000.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	298,000.00	298,000.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021007	WELFARE PACKAGES	0.00	596,000.00	596,000.00	1,000,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	596,000.00	596,000.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	158,892,966.00	11,920,000.00	11,920,000.00	8,503,914.00	12,500,000.00	0.00	13,125,000.00	13,781,250.00	39,406,250.00
23	CAPITAL EXPENDITURE	85,000.00	4,525,690,400.00	4,525,690,400.00	119,100,375.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	85,000.00	4,353,890,400.00	4,353,890,400.00	119,100,375.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	85,000.00	4,353,890,400.00	4,353,890,400.00	119,100,375.00	0.00	0.00	0.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	550,496,000.00	550,496,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	3,800,000,000.00	3,800,000,000.00	119,100,375.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	0.00	3,394,400.00	3,394,400.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	85,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	74,000,000.00	74,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	74,000,000.00	74,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	0.00	74,000,000.00	74,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	97,800,000.00	97,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	97,800,000.00	97,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	0.00	47,800,000.00	47,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011110100100	Community and Social Development Agency									
2	EXPENDITURES	374,250,432.63	1,120,151,560.00	1,130,641,260.00	0.00	35,646,800.00	0.00	37,429,180.00	39,300,840.00	112,376,820.00
22	OTHER RECURRENT COSTS	0.00	20,151,560.00	30,641,260.00	0.00	35,646,800.00	0.00	37,429,180.00	39,300,840.00	112,376,820.00
2202	OVERHEAD COST	0.00	20,151,560.00	30,641,260.00	0.00	35,646,800.00	0.00	37,429,180.00	39,300,840.00	112,376,820.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,829,260.00	2,781,360.00	0.00	2,258,400.00	0.00	2,371,320.00	2,489,910.00	7,119,630.00

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22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	212,420.00	323,020.00	0.00	252,800.00	0.00	265,440.00	278,720.00	796,960.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,192,000.00	1,812,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	212,420.00	323,020.00	0.00	252,800.00	0.00	265,440.00	278,720.00	796,960.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	212,420.00	323,020.00	0.00	252,800.00	0.00	265,440.00	278,720.00	796,960.00
220202	UTILITIES - GENERAL	0.00	424,840.00	646,040.00	0.00	505,600.00	0.00	530,880.00	557,440.00	1,593,920.00
22020203	INTERNET ACCESS CHARGES	0.00	212,420.00	323,020.00	0.00	252,800.00	0.00	265,440.00	278,720.00	796,960.00
22020209	OTHER UTILITY CHARGES	0.00	212,420.00	323,020.00	0.00	252,800.00	0.00	265,440.00	278,720.00	796,960.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,393,700.00	2,119,500.00	0.00	1,342,500.00	0.00	1,409,630.00	1,480,150.00	4,232,280.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	212,420.00	323,020.00	0.00	252,800.00	0.00	265,440.00	278,720.00	796,960.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	212,420.00	323,020.00	0.00	252,800.00	0.00	265,440.00	278,720.00	796,960.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	119,200.00	181,400.00	0.00	140,800.00	0.00	147,840.00	155,240.00	443,880.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	424,830.00	646,030.00	0.00	646,100.00	0.00	678,410.00	712,340.00	2,036,850.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	424,830.00	646,030.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,243,350.00	3,411,550.00	0.00	11,901,200.00	0.00	12,496,260.00	13,121,080.00	37,518,540.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	424,830.00	646,030.00	0.00	1,800,000.00	0.00	1,890,000.00	1,984,500.00	5,674,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	424,830.00	646,030.00	0.00	50,600.00	0.00	53,130.00	55,790.00	159,520.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	424,830.00	646,030.00	0.00	50,600.00	0.00	53,130.00	55,790.00	159,520.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	424,830.00	646,030.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	424,830.00	646,030.00	0.00	4,400,000.00	0.00	4,620,000.00	4,851,000.00	13,871,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	119,200.00	181,400.00	0.00	4,100,000.00	0.00	4,305,000.00	4,520,250.00	12,925,250.00
220205	TRAINING - GENERAL	0.00	417,200.00	634,600.00	0.00	496,400.00	0.00	521,230.00	547,310.00	1,564,940.00
22020501	LOCAL TRAINING	0.00	59,600.00	90,700.00	0.00	70,900.00	0.00	74,450.00	78,180.00	223,530.00
22020503	OTHER TRAININGS	0.00	59,600.00	90,700.00	0.00	70,900.00	0.00	74,450.00	78,180.00	223,530.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	298,000.00	453,200.00	0.00	354,600.00	0.00	372,330.00	390,950.00	1,117,880.00
220206	OTHER SERVICES - GENERAL	0.00	1,170,630.00	1,780,230.00	0.00	1,314,400.00	0.00	1,380,120.00	1,449,140.00	4,143,660.00
22020601	SECURITY SERVICES	0.00	872,630.00	1,326,830.00	0.00	959,800.00	0.00	1,007,790.00	1,058,180.00	3,025,770.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	119,200.00	181,400.00	0.00	141,800.00	0.00	148,890.00	156,340.00	447,030.00
22020606	POSTAGES & COURIER SERVICES	0.00	178,800.00	272,000.00	0.00	212,800.00	0.00	223,440.00	234,620.00	670,860.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,035,080.00	4,614,780.00	0.00	3,826,400.00	0.00	4,017,720.00	4,218,620.00	12,062,740.00
22020701	FINANCIAL CONSULTING	0.00	1,158,950.00	1,762,050.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	1,013,670.00	1,541,270.00	0.00	1,300,000.00	0.00	1,365,000.00	1,433,250.00	4,098,250.00
22020703	LEGAL SERVICES	0.00	431,230.00	655,730.00	0.00	513,200.00	0.00	538,860.00	565,810.00	1,617,870.00
22020709	OTHER CONSULTING SERVICES	0.00	431,230.00	655,730.00	0.00	513,200.00	0.00	538,860.00	565,810.00	1,617,870.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,458,090.00	3,737,290.00	0.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,070,570.00	1,627,670.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	1,070,570.00	1,627,670.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020803	PLANT / GENERATOR FUEL COST	0.00	316,950.00	481,950.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220209	FINANCIAL CHARGES - GENERAL	0.00	693,370.00	1,054,270.00	0.00	825,200.00	0.00	866,460.00	909,800.00	2,601,460.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	212,420.00	323,020.00	0.00	252,800.00	0.00	265,440.00	278,720.00	796,960.00
22020902	INSURANCE PREMIUM	0.00	480,950.00	731,250.00	0.00	572,400.00	0.00	601,020.00	631,080.00	1,804,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	6,486,040.00	9,861,640.00	0.00	8,676,700.00	0.00	9,110,560.00	9,566,140.00	27,353,400.00
22021001	REFRESHMENT & MEALS	0.00	480,950.00	731,250.00	0.00	572,400.00	0.00	601,020.00	631,080.00	1,804,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	480,950.00	731,250.00	0.00	572,400.00	0.00	601,020.00	631,080.00	1,804,500.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	73,540.00	111,940.00	0.00	87,600.00	0.00	91,980.00	96,580.00	276,160.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021007	WELFARE PACKAGES	0.00	773,190.00	1,175,590.00	0.00	920,100.00	0.00	966,110.00	1,014,420.00	2,900,630.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	251,130.00	381,830.00	0.00	298,900.00	0.00	313,850.00	329,550.00	942,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	552,280.00	839,780.00	0.00	635,100.00	0.00	666,860.00	700,210.00	2,002,170.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	3,576,000.00	5,436,800.00	0.00	5,235,500.00	0.00	5,497,280.00	5,772,150.00	16,504,930.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	298,000.00	453,200.00	0.00	354,700.00	0.00	372,440.00	391,070.00	1,118,210.00
23	CAPITAL EXPENDITURE	374,250,432.63	1,100,000,000.00	1,100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	340,273,332.18	700,000,000.00	700,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	340,273,332.18	700,000,000.00	700,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,008,691.68	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	338,264,640.50	675,000,000.00	675,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	33,977,100.45	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	33,977,100.45	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	33,977,100.45	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011118400100	Gongola Basin Energy Development Company									
2	EXPENDITURES	6,829,616.38	12,243,390.00	12,841,590.00	6,720,155.70	149,941,470.00	0.00	157,438,670.00	165,310,790.00	472,690,930.00
21	PERSONNEL COST	5,427,427.38	11,099,000.00	11,099,000.00	6,720,155.70	10,918,770.00	0.00	11,464,760.00	12,038,030.00	34,421,560.00
2101	SALARY	3,368,095.66	7,667,600.00	7,667,600.00	4,141,957.48	6,336,440.00	0.00	6,653,270.00	6,985,940.00	19,975,650.00
210101	SALARIES AND WAGES	3,368,095.66	7,667,600.00	7,667,600.00	4,141,957.48	6,336,440.00	0.00	6,653,270.00	6,985,940.00	19,975,650.00
21010101	BASIC-SALARY	3,368,095.66	7,667,600.00	7,667,600.00	4,141,957.48	6,336,440.00	0.00	6,653,270.00	6,985,940.00	19,975,650.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,059,331.72	3,431,400.00	3,431,400.00	2,578,198.22	4,582,330.00	0.00	4,811,490.00	5,052,090.00	14,445,910.00
210201	ALLOWANCES	2,059,331.72	3,431,400.00	3,431,400.00	2,578,198.22	4,423,880.00	0.00	4,645,110.00	4,877,390.00	13,946,380.00
21020102	HOUSING/RENT ALLOWANCE	770,619.96	996,300.00	996,300.00	947,679.71	1,449,840.00	0.00	1,522,340.00	1,598,460.00	4,570,640.00
21020103	TRANSPORT ALLOWANCE	411,999.37	507,500.00	507,500.00	564,975.89	864,360.00	0.00	907,580.00	952,960.00	2,724,900.00
21020104	MEAL SUBSIDY	89,843.00	110,600.00	110,600.00	124,567.66	190,580.00	0.00	200,110.00	210,120.00	600,810.00
21020105	UTILITY ALLOWANCE	196,569.37	239,900.00	239,900.00	273,896.30	419,060.00	0.00	440,020.00	462,030.00	1,321,110.00
21020107	LEAVE ALLOWANCE	311,723.94	393,900.00	393,900.00	414,195.84	637,880.00	0.00	669,780.00	703,270.00	2,010,930.00
21020135	FURNITURE ALLOWANCE	198,576.08	229,200.00	229,200.00	252,882.81	386,930.00	0.00	406,280.00	426,600.00	1,219,810.00
21020145	OTHER ALLOWANCES AND BENEFITS	80,000.00	954,000.00	954,000.00	0.00	475,230.00	0.00	499,000.00	523,950.00	1,498,180.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	158,450.00	0.00	166,380.00	174,700.00	499,530.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	158,450.00	0.00	166,380.00	174,700.00	499,530.00
22	OTHER RECURRENT COSTS	1,402,189.00	1,144,390.00	1,742,590.00	0.00	139,022,700.00	0.00	145,973,910.00	153,272,760.00	438,269,370.00
2202	OVERHEAD COST	1,402,189.00	1,144,390.00	1,742,590.00	0.00	139,022,700.00	0.00	145,973,910.00	153,272,760.00	438,269,370.00
220201	TRAVEL & TRANSPORT - GENERAL	105,000.00	100,130.00	152,430.00	0.00	18,160,700.00	0.00	19,068,740.00	20,022,190.00	57,251,630.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000.00	47,680.00	72,580.00	0.00	10,219,200.00	0.00	10,730,160.00	11,266,670.00	32,216,030.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	219,200.00	0.00	230,160.00	241,670.00	691,030.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	649,500.00	0.00	681,980.00	716,080.00	2,047,560.00
22020105	HOTEL ACCOMMODATION - LOCAL	45,000.00	52,450.00	79,850.00	0.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	0.00	0.00	0.00	72,800.00	0.00	76,440.00	80,270.00	229,510.00
220202	UTILITIES - GENERAL	40,000.00	128,750.00	196,150.00	0.00	1,004,800.00	0.00	1,055,040.00	1,107,810.00	3,167,650.00
22020201	ELECTRICITY CHARGES	40,000.00	52,450.00	79,850.00	0.00	490,000.00	0.00	514,500.00	540,230.00	1,544,730.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	70,800.00	0.00	74,340.00	78,060.00	223,200.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	234,800.00	0.00	246,540.00	258,870.00	740,210.00

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22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	19,080.00	29,180.00	0.00	134,800.00	0.00	141,540.00	148,620.00	424,960.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	26,400.00	0.00	27,720.00	29,110.00	83,230.00
22020209	OTHER UTILITY CHARGES	0.00	57,220.00	87,120.00	0.00	48,000.00	0.00	50,400.00	52,920.00	151,320.00
220203	MATERIALS & SUPPLIES - GENERAL	85,000.00	163,070.00	248,370.00	0.00	1,754,000.00	0.00	1,841,710.00	1,933,810.00	5,529,520.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	35,000.00	47,680.00	72,580.00	0.00	855,300.00	0.00	898,070.00	942,980.00	2,696,350.00
22020302	BOOKS	0.00	3,340.00	5,240.00	0.00	5,300.00	0.00	5,570.00	5,850.00	16,720.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	52,450.00	79,850.00	0.00	137,600.00	0.00	144,480.00	151,710.00	433,790.00
22020312	OTHER MATERIALS AND SUPPLIES	50,000.00	59,600.00	90,700.00	0.00	755,800.00	0.00	793,590.00	833,270.00	2,382,660.00
220204	MAINTENANCE SERVICES - GENERAL	271,000.00	92,980.00	141,580.00	0.00	17,516,100.00	0.00	18,391,910.00	19,311,530.00	55,219,540.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	165,000.00	59,600.00	90,700.00	0.00	896,200.00	0.00	941,010.00	988,070.00	2,825,280.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	16,000.00	0.00	16,800.00	17,640.00	50,440.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	126,800.00	0.00	133,140.00	139,800.00	399,740.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	106,000.00	33,380.00	50,880.00	0.00	750,200.00	0.00	787,710.00	827,100.00	2,365,010.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	388,900.00	0.00	408,350.00	428,770.00	1,226,020.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	15,338,000.00	0.00	16,104,900.00	16,910,150.00	48,353,050.00
220205	TRAINING - GENERAL	20,000.00	14,310.00	21,910.00	0.00	1,850,900.00	0.00	1,943,450.00	2,040,630.00	5,834,980.00
22020501	LOCAL TRAINING	20,000.00	14,310.00	21,910.00	0.00	1,850,900.00	0.00	1,943,450.00	2,040,630.00	5,834,980.00
220206	OTHER SERVICES - GENERAL	230,000.00	109,670.00	166,870.00	0.00	7,855,400.00	0.00	8,248,180.00	8,660,600.00	24,764,180.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	468,500.00	0.00	491,930.00	516,530.00	1,476,960.00
22020606	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	154,000.00	0.00	161,700.00	169,790.00	485,490.00
22020607	OFFICE SUPPORT SERVICES	230,000.00	109,670.00	166,870.00	0.00	7,232,900.00	0.00	7,594,550.00	7,974,280.00	22,801,730.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	35,000.00	11,920.00	18,320.00	0.00	2,819,100.00	0.00	2,960,070.00	3,108,100.00	8,887,270.00
22020701	FINANCIAL CONSULTING	35,000.00	11,920.00	18,320.00	0.00	146,700.00	0.00	154,040.00	161,750.00	462,490.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	150,300.00	0.00	157,820.00	165,720.00	473,840.00
22020704	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	750,600.00	0.00	788,130.00	827,540.00	2,366,270.00
22020705	ARCHITECTURAL SERVICES	0.00	0.00	0.00	0.00	62,000.00	0.00	65,100.00	68,360.00	195,460.00
22020706	SURVEYING SERVICES	0.00	0.00	0.00	0.00	60,000.00	0.00	63,000.00	66,150.00	189,150.00
22020709	OTHER CONSULTING SERVICES	0.00	0.00	0.00	0.00	1,649,500.00	0.00	1,731,980.00	1,818,580.00	5,200,060.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	78,680.00	119,880.00	0.00	40,031,700.00	0.00	42,033,290.00	44,134,960.00	126,199,950.00
22020801	MOTOR VEHICLE FUEL COST	0.00	31,000.00	47,300.00	0.00	39,578,200.00	0.00	41,557,110.00	43,634,970.00	124,770,280.00
22020803	PLANT / GENERATOR FUEL COST	0.00	47,680.00	72,580.00	0.00	453,500.00	0.00	476,180.00	499,990.00	1,429,670.00
220209	FINANCIAL CHARGES - GENERAL	2,189.00	7,160.00	11,060.00	0.00	20,300.00	0.00	21,320.00	22,390.00	64,010.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,189.00	7,160.00	11,060.00	0.00	20,300.00	0.00	21,320.00	22,390.00	64,010.00
220210	MISCELLANEOUS EXPENSES GENERAL	614,000.00	437,720.00	666,020.00	0.00	48,009,700.00	0.00	50,410,200.00	52,930,740.00	151,350,640.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	1,649,500.00	0.00	1,731,980.00	1,818,580.00	5,200,060.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	118,800.00	0.00	124,740.00	130,980.00	374,520.00
22021003	PUBLICITY & ADVERTISEMENTS	90,000.00	80,110.00	121,910.00	0.00	2,710,800.00	0.00	2,846,340.00	2,988,660.00	8,545,800.00
22021004	MEDICAL EXPENSES-LOCAL	20,000.00	52,450.00	79,850.00	0.00	25,400.00	0.00	26,670.00	28,010.00	80,080.00
22021007	WELFARE PACKAGES	70,000.00	114,440.00	174,140.00	0.00	1,697,400.00	0.00	1,782,270.00	1,871,390.00	5,351,060.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	2,288,100.00	0.00	2,402,510.00	2,522,640.00	7,213,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	434,000.00	190,720.00	290,120.00	0.00	35,135,700.00	0.00	36,892,490.00	38,737,120.00	110,765,310.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	0.00	0.00	0.00	4,384,000.00	0.00	4,603,200.00	4,833,360.00	13,820,560.00
011118500100	Department of Chieftaincy Affairs									
2	EXPENDITURES	256,122,860.58	3,571,564,700.00	1,608,805,100.00	127,263,072.57	835,772,480.00	0.00	967,561,150.00	1,150,939,340.00	2,754,272,970.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	124,820,880.00	0.00	131,061,960.00	137,615,100.00	393,497,940.00
2101	SALARY	0.00	0.00	0.00	0.00	71,775,800.00	0.00	75,364,590.00	79,132,820.00	226,273,210.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	71,775,800.00	0.00	75,364,590.00	79,132,820.00	226,273,210.00
21010101	BASIC-SALARY	0.00	0.00	0.00	0.00	71,775,800.00	0.00	75,364,590.00	79,132,820.00	226,273,210.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	53,045,080.00	0.00	55,697,370.00	58,482,280.00	167,224,730.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	51,250,630.00	0.00	53,813,190.00	56,503,890.00	161,567,710.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	16,422,320.00	0.00	17,243,440.00	18,105,620.00	51,771,380.00
21020103	TRANSPORT ALLOWANCE	0.00	0.00	0.00	0.00	6,939,030.00	0.00	7,285,990.00	7,650,290.00	21,875,310.00
21020104	MEAL SUBSIDY	0.00	0.00	0.00	0.00	1,398,180.00	0.00	1,468,090.00	1,541,500.00	4,407,770.00
21020105	UTILITY ALLOWANCE	0.00	0.00	0.00	0.00	4,037,990.00	0.00	4,239,890.00	4,451,890.00	12,729,770.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	130,520.00	0.00	137,050.00	143,910.00	411,480.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	4,149,080.00	0.00	4,356,540.00	4,574,370.00	13,079,990.00
21020135	FURNITURE ALLOWANCE	0.00	0.00	0.00	0.00	12,905,970.00	0.00	13,551,270.00	14,228,840.00	40,686,080.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	0.00	0.00	0.00	5,267,540.00	0.00	5,530,920.00	5,807,470.00	16,605,930.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,794,450.00	0.00	1,884,180.00	1,978,390.00	5,657,020.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,794,450.00	0.00	1,884,180.00	1,978,390.00	5,657,020.00
22	OTHER RECURRENT COSTS	256,122,860.58	71,564,700.00	108,805,100.00	127,263,072.57	510,951,600.00	0.00	536,499,190.00	563,324,240.00	1,610,775,030.00
2202	OVERHEAD COST	256,122,860.58	71,564,700.00	108,805,100.00	127,263,072.57	510,951,600.00	0.00	536,499,190.00	563,324,240.00	1,610,775,030.00
220201	TRAVEL & TRANSPORT - GENERAL	7,625,878.00	2,264,800.00	3,443,800.00	3,172,882.00	9,777,000.00	0.00	10,265,850.00	10,779,160.00	30,822,010.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	29,800.00	45,400.00	0.00	529,800.00	0.00	556,290.00	584,110.00	1,670,200.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,620,878.00	894,000.00	1,359,300.00	3,172,882.00	5,894,000.00	0.00	6,188,700.00	6,498,140.00	18,580,840.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000.00	1,192,000.00	1,812,300.00	0.00	1,592,000.00	0.00	1,671,600.00	1,755,180.00	5,018,780.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	29,800.00	45,400.00	0.00	1,579,800.00	0.00	1,658,790.00	1,741,730.00	4,980,320.00
220202	UTILITIES - GENERAL	0.00	149,000.00	226,800.00	67,300.00	12,149,000.00	0.00	12,756,450.00	13,394,280.00	38,299,730.00
22020203	INTERNET ACCESS CHARGES	0.00	29,800.00	45,400.00	32,900.00	10,029,800.00	0.00	10,531,290.00	11,057,860.00	31,618,950.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	59,600.00	90,700.00	16,700.00	1,059,600.00	0.00	1,112,580.00	1,168,210.00	3,340,390.00
22020209	OTHER UTILITY CHARGES	0.00	59,600.00	90,700.00	17,700.00	1,059,600.00	0.00	1,112,580.00	1,168,210.00	3,340,390.00
220203	MATERIALS & SUPPLIES - GENERAL	218,000.00	298,000.00	453,400.00	649,500.00	6,222,700.00	0.00	6,533,840.00	6,860,540.00	19,617,080.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	198,000.00	178,800.00	272,000.00	649,500.00	2,603,500.00	0.00	2,733,680.00	2,870,370.00	8,207,550.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000.00	59,600.00	90,700.00	0.00	3,059,600.00	0.00	3,212,580.00	3,373,210.00	9,645,390.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	59,600.00	90,700.00	0.00	559,600.00	0.00	587,580.00	616,960.00	1,764,140.00
220204	MAINTENANCE SERVICES - GENERAL	119,800.00	476,800.00	725,500.00	922,000.00	4,376,800.00	0.00	4,595,640.00	4,825,430.00	13,797,870.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	119,800.00	178,800.00	272,000.00	841,500.00	1,178,800.00	0.00	1,237,740.00	1,299,630.00	3,716,170.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	59,600.00	90,700.00	0.00	959,600.00	0.00	1,007,580.00	1,057,960.00	3,025,140.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	59,600.00	90,700.00	0.00	559,600.00	0.00	587,580.00	616,960.00	1,764,140.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	59,600.00	90,700.00	50,000.00	559,600.00	0.00	587,580.00	616,960.00	1,764,140.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	59,600.00	90,700.00	0.00	559,600.00	0.00	587,580.00	616,960.00	1,764,140.00
22020406	OTHER MAINTENANCE SERVICES	0.00	59,600.00	90,700.00	30,500.00	559,600.00	0.00	587,580.00	616,960.00	1,764,140.00
220205	TRAINING - GENERAL	0.00	1,072,800.00	1,631,400.00	2,296,000.00	10,572,800.00	0.00	11,101,440.00	11,656,520.00	33,330,760.00
22020501	LOCAL TRAINING	0.00	894,000.00	1,359,300.00	0.00	3,894,000.00	0.00	4,088,700.00	4,293,140.00	12,275,840.00
22020502	INTERNATIONAL TRAINING	0.00	59,600.00	90,700.00	0.00	1,559,600.00	0.00	1,637,580.00	1,719,460.00	4,916,640.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	119,200.00	181,400.00	2,296,000.00	5,119,200.00	0.00	5,375,160.00	5,643,920.00	16,138,280.00
220206	OTHER SERVICES - GENERAL	0.00	89,400.00	136,100.00	0.00	1,389,400.00	0.00	1,458,870.00	1,531,820.00	4,380,090.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	29,800.00	45,400.00	0.00	229,800.00	0.00	241,290.00	253,360.00	724,450.00
22020606	POSTAGES & COURIER SERVICES	0.00	59,600.00	90,700.00	0.00	559,600.00	0.00	587,580.00	616,960.00	1,764,140.00

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22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	119,200.00	181,400.00	0.00	619,200.00	0.00	650,160.00	682,670.00	1,952,030.00
22020701	FINANCIAL CONSULTING	0.00	119,200.00	181,400.00	0.00	619,200.00	0.00	650,160.00	682,670.00	1,952,030.00
220208	FUEL & LUBRICANTS - GENERAL	12,247,446.00	894,000.00	1,359,400.00	311,270.00	1,594,000.00	0.00	1,673,700.00	1,757,390.00	5,025,090.00
22020801	MOTOR VEHICLE FUEL COST	48,000.00	298,000.00	453,200.00	311,270.00	998,000.00	0.00	1,047,900.00	1,100,300.00	3,146,200.00
22020803	PLANT / GENERATOR FUEL COST	12,199,446.00	596,000.00	906,200.00	0.00	596,000.00	0.00	625,800.00	657,090.00	1,878,890.00
220209	FINANCIAL CHARGES - GENERAL	61,478.92	14,900.00	22,700.00	61,164.57	514,900.00	0.00	540,650.00	567,690.00	1,623,240.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	61,478.92	14,900.00	22,700.00	61,164.57	514,900.00	0.00	540,650.00	567,690.00	1,623,240.00
220210	MISCELLANEOUS EXPENSES GENERAL	235,850,257.66	66,185,800.00	100,624,600.00	119,782,956.00	463,735,800.00	0.00	486,922,590.00	511,268,740.00	1,461,927,130.00
22021001	REFRESHMENT & MEALS	26,000.00	149,000.00	226,700.00	99,000.00	1,149,000.00	0.00	1,206,450.00	1,266,780.00	3,622,230.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	59,600.00	90,700.00	0.00	1,559,600.00	0.00	1,637,580.00	1,719,460.00	4,916,640.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	59,600.00	90,700.00	0.00	2,559,600.00	0.00	2,687,580.00	2,821,960.00	8,069,140.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	298,000.00	453,200.00	14,000,000.00	35,298,000.00	0.00	37,062,900.00	38,916,050.00	111,276,950.00
22021007	WELFARE PACKAGES	176,934,000.00	44,700,000.00	67,958,500.00	92,452,700.00	380,000,000.00	0.00	399,000,000.00	418,950,000.00	1,197,950,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	59,600.00	90,700.00	0.00	1,559,600.00	0.00	1,637,580.00	1,719,460.00	4,916,640.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	750,000.00	0.00	787,500.00	826,880.00	2,364,380.00
22021025	OTHER MISCELLANEOUS EXPENSES	58,890,257.66	20,860,000.00	31,714,100.00	13,231,256.00	40,860,000.00	0.00	42,903,000.00	45,048,150.00	128,811,150.00
23	CAPITAL EXPENDITURE	0.00	3,500,000,000.00	1,500,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
2303	REHABILITATION / REPAIRS	0.00	3,500,000,000.00	1,500,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,500,000,000.00	1,500,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	3,500,000,000.00	1,300,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	0.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011110300100	Boundary Commission									
2	EXPENDITURES	17,336,223.99	151,593,400.00	166,545,000.00	14,723,723.90	45,179,300.00	0.00	47,438,390.00	49,810,490.00	142,428,180.00
21	PERSONNEL COST	1,490,136.65	2,866,100.00	2,866,100.00	1,833,000.90	2,971,200.00	0.00	3,119,800.00	3,275,830.00	9,366,830.00
2101	SALARY	872,910.27	1,092,900.00	1,092,900.00	1,081,574.56	1,654,700.00	0.00	1,737,440.00	1,824,320.00	5,216,460.00
210101	SALARIES AND WAGES	872,910.27	1,092,900.00	1,092,900.00	1,081,574.56	1,654,700.00	0.00	1,737,440.00	1,824,320.00	5,216,460.00
21010101	BASIC-SALARY	872,910.27	1,092,900.00	1,092,900.00	1,081,574.56	1,654,700.00	0.00	1,737,440.00	1,824,320.00	5,216,460.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	617,226.38	1,773,200.00	1,773,200.00	751,426.34	1,316,500.00	0.00	1,382,360.00	1,451,510.00	4,150,370.00
210201	ALLOWANCES	617,226.38	1,773,200.00	1,773,200.00	751,426.34	1,275,130.00	0.00	1,338,920.00	1,405,890.00	4,019,940.00
21020102	HOUSING/RENT ALLOWANCE	199,723.20	251,100.00	251,100.00	247,464.30	378,630.00	0.00	397,570.00	417,450.00	1,193,650.00
21020103	TRANSPORT ALLOWANCE	76,559.16	93,500.00	93,500.00	99,486.23	152,250.00	0.00	159,870.00	167,870.00	479,990.00
21020104	MEAL SUBSIDY	15,579.36	18,900.00	18,900.00	21,101.46	32,340.00	0.00	33,960.00	35,660.00	101,960.00
21020105	UTILITY ALLOWANCE	43,487.70	51,000.00	51,000.00	58,901.96	90,200.00	0.00	94,710.00	99,450.00	284,360.00
21020107	LEAVE ALLOWANCE	87,293.73	109,800.00	109,800.00	108,157.46	166,640.00	0.00	174,980.00	183,730.00	525,350.00
21020135	FURNITURE ALLOWANCE	174,583.23	219,300.00	219,300.00	216,314.93	330,960.00	0.00	347,510.00	364,890.00	1,043,360.00
21020145	OTHER ALLOWANCES AND BENEFITS	20,000.00	1,029,600.00	1,029,600.00	0.00	124,110.00	0.00	130,320.00	136,840.00	391,270.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	41,370.00	0.00	43,440.00	45,620.00	130,430.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	41,370.00	0.00	43,440.00	45,620.00	130,430.00
22	OTHER RECURRENT COSTS	9,017,130.34	28,727,300.00	43,678,900.00	12,890,723.00	42,208,100.00	0.00	44,318,590.00	46,534,660.00	133,061,350.00
2202	OVERHEAD COST	9,017,130.34	28,727,300.00	43,678,900.00	12,890,723.00	42,208,100.00	0.00	44,318,590.00	46,534,660.00	133,061,350.00
220201	TRAVEL & TRANSPORT - GENERAL	265,000.00	2,832,200.00	4,307,200.00	200,000.00	3,667,800.00	0.00	3,851,200.00	4,043,800.00	11,562,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	524,480.00	797,580.00	80,000.00	1,000,400.00	0.00	1,050,420.00	1,102,950.00	3,153,770.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	524,480.00	797,580.00	0.00	492,000.00	0.00	516,600.00	542,430.00	1,551,030.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	262,240.00	398,840.00	15,000.00	246,000.00	0.00	258,300.00	271,220.00	775,520.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	524,480.00	797,580.00	10,000.00	492,000.00	0.00	516,600.00	542,430.00	1,551,030.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	262,240.00	398,840.00	95,000.00	143,500.00	0.00	150,680.00	158,220.00	452,400.00

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22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	367,140.00	558,340.00	0.00	541,200.00	0.00	568,260.00	596,680.00	1,706,140.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	15,000.00	262,240.00	398,840.00	0.00	537,600.00	0.00	564,480.00	592,710.00	1,694,790.00
22020109	PER-DIEM/ESTACODES	0.00	104,900.00	159,600.00	0.00	215,100.00	0.00	225,860.00	237,160.00	678,120.00
220202	UTILITIES - GENERAL	10,000.00	351,430.00	535,330.00	342,500.00	342,100.00	0.00	359,240.00	377,240.00	1,078,580.00
22020201	ELECTRICITY CHARGES	10,000.00	57,700.00	87,900.00	30,000.00	61,500.00	0.00	64,580.00	67,810.00	193,890.00
22020202	TELEPHONE CHARGES	0.00	26,230.00	40,030.00	0.00	40,100.00	0.00	42,110.00	44,220.00	126,430.00
22020203	INTERNET ACCESS CHARGES	0.00	26,230.00	40,030.00	0.00	40,100.00	0.00	42,110.00	44,220.00	126,430.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	36,720.00	55,920.00	12,500.00	34,900.00	0.00	36,650.00	38,490.00	110,040.00
22020205	WATER RATES	0.00	10,490.00	16,090.00	0.00	16,100.00	0.00	16,910.00	17,760.00	50,770.00
22020206	SEWERAGE CHARGES	0.00	10,490.00	16,090.00	0.00	16,100.00	0.00	16,910.00	17,760.00	50,770.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	131,120.00	199,420.00	300,000.00	112,800.00	0.00	118,440.00	124,370.00	355,610.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	52,450.00	79,850.00	0.00	20,500.00	0.00	21,530.00	22,610.00	64,640.00
220204	MAINTENANCE SERVICES - GENERAL	71,000.00	278,000.00	423,000.00	187,500.00	414,200.00	0.00	434,920.00	456,680.00	1,305,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	33,000.00	78,680.00	119,680.00	60,000.00	61,500.00	0.00	64,580.00	67,810.00	193,890.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000.00	52,450.00	79,850.00	32,500.00	106,600.00	0.00	111,930.00	117,530.00	336,060.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000.00	68,190.00	103,790.00	20,000.00	92,300.00	0.00	96,920.00	101,770.00	290,990.00
22020406	OTHER MAINTENANCE SERVICES	22,000.00	78,680.00	119,680.00	75,000.00	153,800.00	0.00	161,490.00	169,570.00	484,860.00
220205	TRAINING - GENERAL	10,000.00	4,994,480.00	7,593,280.00	1,717,500.00	5,613,100.00	0.00	5,893,760.00	6,188,450.00	17,695,310.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	10,000.00	4,994,480.00	7,593,280.00	1,717,500.00	5,613,100.00	0.00	5,893,760.00	6,188,450.00	17,695,310.00
220206	OTHER SERVICES - GENERAL	0.00	52,450.00	79,850.00	0.00	11,982,600.00	0.00	12,581,730.00	13,210,820.00	37,775,150.00
22020607	OFFICE SUPPORT SERVICES	0.00	52,450.00	79,850.00	0.00	11,982,600.00	0.00	12,581,730.00	13,210,820.00	37,775,150.00
220209	FINANCIAL CHARGES - GENERAL	18,736.34	26,230.00	40,030.00	1,123.00	13,900.00	0.00	14,600.00	15,330.00	43,830.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,736.34	26,230.00	40,030.00	1,123.00	13,900.00	0.00	14,600.00	15,330.00	43,830.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,642,394.00	20,192,510.00	30,700,210.00	10,442,100.00	20,174,400.00	0.00	21,183,140.00	22,242,340.00	63,599,880.00
22021001	REFRESHMENT & MEALS	0.00	157,350.00	239,250.00	110,000.00	123,000.00	0.00	129,150.00	135,610.00	387,760.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000.00	2,622,400.00	3,987,000.00	2,609,000.00	5,258,300.00	0.00	5,521,220.00	5,797,290.00	16,576,810.00
22021003	PUBLICITY & ADVERTISEMENTS	15,000.00	78,680.00	119,680.00	20,000.00	41,000.00	0.00	43,050.00	45,210.00	129,260.00
22021004	MEDICAL EXPENSES-LOCAL	70,000.00	78,680.00	119,680.00	0.00	119,700.00	0.00	125,690.00	131,980.00	377,370.00
22021007	WELFARE PACKAGES	10,000.00	524,480.00	797,580.00	0.00	20,500.00	0.00	21,530.00	22,610.00	64,640.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	157,350.00	239,250.00	449,000.00	155,800.00	0.00	163,590.00	171,770.00	491,160.00
22021022	YOUTH CORPERS ALLOWANCE	10,000.00	52,450.00	79,850.00	0.00	79,900.00	0.00	83,900.00	88,100.00	251,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	262,240.00	398,840.00	195,000.00	194,800.00	0.00	204,540.00	214,770.00	614,110.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,325,394.00	15,734,400.00	23,921,500.00	6,789,100.00	13,117,400.00	0.00	13,773,270.00	14,461,940.00	41,352,610.00
22021026	MONITORING AND EVALUATION RECURRENT	1,192,000.00	524,480.00	797,580.00	270,000.00	1,064,000.00	0.00	1,117,200.00	1,173,060.00	3,354,260.00
23	CAPITAL EXPENDITURE	6,828,957.00	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	6,828,957.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,828,957.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	1,962,157.00	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	4,866,800.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016100100100	Office of the Secretary to the State Government									
2	EXPENDITURES	7,102,023,546.41	17,960,954,510.00	19,098,809,810.00	4,101,924,476.91	26,256,784,916.00	0.00	31,771,053,320.00	39,661,749,710.00	97,685,587,946.00
21	PERSONNEL COST	2,679,420,810.32	4,250,254,500.00	4,750,254,500.00	1,978,141,215.90	13,520,275,822.00	0.00	14,196,289,670.00	14,906,104,200.00	42,622,669,692.00
2101	SALARY	1,577,382,598.53	5,227,500.00	5,227,500.00	3,504,681.88	5,910,344,602.00	0.00	6,205,861,840.00	6,516,154,940.00	18,632,361,382.00
210101	SALARIES AND WAGES	1,577,382,598.53	5,227,500.00	5,227,500.00	3,504,681.88	5,910,344,602.00	0.00	6,205,861,840.00	6,516,154,940.00	18,632,361,382.00
21010101	BASIC-SALARY	1,577,382,598.53	5,227,500.00	5,227,500.00	3,504,681.88	5,910,344,602.00	0.00	6,205,861,840.00	6,516,154,940.00	18,632,361,382.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,038,211.79	3,213,027,000.00	3,213,027,000.00	1,974,636,534.02	1,609,931,220.00	0.00	1,690,427,830.00	1,774,949,260.00	5,075,308,310.00
210201	ALLOWANCES	2,038,211.79	3,213,027,000.00	3,213,027,000.00	1,974,636,534.02	1,609,797,130.00	0.00	1,690,287,030.00	1,774,801,420.00	5,074,885,580.00
21020102	HOUSING/RENT ALLOWANCE	714,663.64	1,197,400.00	1,197,400.00	801,871.16	1,226,720.00	0.00	1,288,060.00	1,352,470.00	3,867,250.00
21020103	TRANSPORT ALLOWANCE	284,449.27	405,100.00	405,100.00	388,882.65	594,930.00	0.00	624,680.00	655,920.00	1,875,530.00
21020104	MEAL SUBSIDY	59,941.16	80,200.00	80,200.00	84,186.79	128,840.00	0.00	135,290.00	142,060.00	406,190.00
21020105	UTILITY ALLOWANCE	148,561.96	192,900.00	192,900.00	208,324.73	318,780.00	0.00	334,720.00	351,460.00	1,004,960.00
21020107	LEAVE ALLOWANCE	308,694.06	520,000.00	520,000.00	350,468.16	539,810.00	0.00	566,810.00	595,160.00	1,701,780.00
21020135	FURNITURE ALLOWANCE	451,901.70	997,700.00	997,700.00	492,995.37	754,220.00	0.00	791,940.00	831,540.00	2,377,700.00
21020145	OTHER ALLOWANCES AND BENEFITS	70,000.00	3,209,633,700.00	3,209,633,700.00	1,972,309,805.15	1,606,233,830.00	0.00	1,686,545,530.00	1,770,872,810.00	5,063,652,170.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	134,090.00	0.00	140,800.00	147,840.00	422,730.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	134,090.00	0.00	140,800.00	147,840.00	422,730.00
2103	SOCIAL BENEFITS	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	0.00	6,000,000,000.00	0.00	6,300,000,000.00	6,615,000,000.00	18,915,000,000.00
210301	SOCIAL BENEFITS	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	0.00	6,000,000,000.00	0.00	6,300,000,000.00	6,615,000,000.00	18,915,000,000.00
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	0.00	6,000,000,000.00	0.00	6,300,000,000.00	6,615,000,000.00	18,915,000,000.00
22	OTHER RECURRENT COSTS	2,291,928,384.76	2,379,000,010.00	3,616,855,310.00	1,925,768,866.13	3,400,000,000.00	0.00	3,570,000,000.00	3,748,500,030.00	10,718,500,030.00
2202	OVERHEAD COST	2,291,928,384.76	2,379,000,010.00	3,616,855,310.00	1,925,768,866.13	3,400,000,000.00	0.00	3,570,000,000.00	3,748,500,030.00	10,718,500,030.00
220201	TRAVEL & TRANSPORT - GENERAL	234,907,322.12	394,916,000.00	600,400,800.00	95,106,004.65	305,000,000.00	0.00	320,250,000.00	336,262,500.00	961,512,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,975,040.85	87,400,000.00	132,876,300.00	21,042,400.00	40,000,000.00	0.00	42,000,000.00	44,100,000.00	126,100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,129,763.00	75,096,000.00	114,170,200.00	50,889,600.00	70,000,000.00	0.00	73,500,000.00	77,175,000.00	220,675,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	32,760,000.00	49,805,900.00	1,500,000.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	23,175,518.27	35,760,000.00	54,366,900.00	11,616,957.40	30,000,000.00	0.00	31,500,000.00	33,075,000.00	94,575,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	176,127,000.00	50,660,000.00	77,019,700.00	10,057,047.25	35,000,000.00	0.00	36,750,000.00	38,587,500.00	110,337,500.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	500,000.00	23,840,000.00	36,244,600.00	0.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	44,700,000.00	67,958,500.00	0.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	0.00	38,740,000.00	58,897,400.00	0.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
22020109	PER-DIEM/ESTACODES	0.00	5,960,000.00	9,061,300.00	0.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
220202	UTILITIES - GENERAL	8,500.00	20,472,600.00	31,125,900.00	0.00	40,150,000.00	0.00	42,157,500.00	44,265,390.00	126,572,890.00
22020201	ELECTRICITY CHARGES	0.00	59,600.00	90,700.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020202	TELEPHONE CHARGES	0.00	59,600.00	90,700.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020203	INTERNET ACCESS CHARGES	8,500.00	5,960,000.00	9,061,300.00	0.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	2,980,000.00	4,530,700.00	0.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020205	WATER RATES	0.00	596,000.00	906,200.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020206	SEWERAGE CHARGES	0.00	1,192,000.00	1,812,300.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	89,400.00	136,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020209	OTHER UTILITY CHARGES	0.00	8,940,000.00	13,591,800.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220203	MATERIALS & SUPPLIES - GENERAL	6,441,700.00	146,169,600.00	222,225,900.00	21,736,600.00	67,800,000.00	0.00	71,190,000.00	74,749,510.00	213,739,510.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,200,100.00	121,495,200.00	184,712,000.00	16,210,000.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22020302	BOOKS	0.00	59,600.00	90,700.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020303	NEWSPAPERS	0.00	59,600.00	90,700.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020304	MAGAZINES & PERIODICALS	0.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	217,200.00	8,940,000.00	13,591,800.00	111,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	2,980,000.00	4,530,700.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	596,000.00	906,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020312	OTHER MATERIALS AND SUPPLIES	1,024,400.00	11,920,000.00	18,122,400.00	5,415,600.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
220204	MAINTENANCE SERVICES - GENERAL	14,135,650.00	247,340,000.00	376,037,400.00	15,091,930.14	115,000,000.00	0.00	120,750,000.00	126,787,500.00	362,537,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,894,000.00	50,660,000.00	77,019,700.00	10,897,660.00	35,000,000.00	0.00	36,750,000.00	38,587,500.00	110,337,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	216,850.00	35,760,000.00	54,366,900.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,156,400.00	17,880,000.00	27,183,500.00	88,700.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,447,500.00	50,660,000.00	77,019,700.00	1,846,000.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,435,600.00	77,480,000.00	117,794,700.00	86,000.00	35,000,000.00	0.00	36,750,000.00	38,587,500.00	110,337,500.00
22020406	OTHER MAINTENANCE SERVICES	3,985,300.00	14,900,000.00	22,652,900.00	2,173,570.14	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
220205	TRAINING - GENERAL	20,180,400.00	330,780,000.00	502,892,800.00	3,073,000.00	165,000,000.00	0.00	173,250,000.00	181,912,500.00	520,162,500.00
22020501	LOCAL TRAINING	7,163,200.00	119,200,000.00	181,222,600.00	0.00	60,000,000.00	0.00	63,000,000.00	66,150,000.00	189,150,000.00
22020502	INTERNATIONAL TRAINING	0.00	32,780,000.00	49,836,300.00	0.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22020503	OTHER TRAININGS	0.00	29,800,000.00	45,305,700.00	0.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	13,017,200.00	149,000,000.00	226,528,200.00	3,073,000.00	70,000,000.00	0.00	73,500,000.00	77,175,000.00	220,675,000.00
220206	OTHER SERVICES - GENERAL	20,022,105.00	62,580,000.00	95,142,500.00	23,873,812.60	51,800,000.00	0.00	54,390,000.00	57,109,500.00	163,299,500.00
22020601	SECURITY SERVICES	3,570,000.00	8,940,000.00	13,591,800.00	4,190,000.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020603	RESIDENTIAL RENT	0.00	2,980,000.00	4,530,700.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020605	CLEANING & FUMIGATION SERVICES	13,315,000.00	35,760,000.00	54,366,900.00	18,298,737.60	30,000,000.00	0.00	31,500,000.00	33,075,000.00	94,575,000.00
22020606	POSTAGES & COURIER SERVICES	457,105.00	5,960,000.00	9,061,300.00	340,075.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020607	OFFICE SUPPORT SERVICES	2,680,000.00	8,940,000.00	13,591,800.00	1,045,000.00	4,800,000.00	0.00	5,040,000.00	5,292,000.00	15,132,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	33,376,000.00	50,742,800.00	17,440,000.00	318,500,000.00	0.00	334,425,000.00	351,146,250.00	1,004,071,250.00
22020701	FINANCIAL CONSULTING	0.00	596,000.00	906,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	23,840,000.00	36,244,600.00	1,525,000.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020703	LEGAL SERVICES	0.00	2,980,000.00	4,530,700.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020709	OTHER CONSULTING SERVICES	350,000.00	5,960,000.00	9,061,300.00	15,915,000.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,788,590.00	336,740,000.00	511,953,800.00	22,731,800.00	185,000,000.00	0.00	194,250,000.00	203,962,500.00	583,212,500.00
22020801	MOTOR VEHICLE FUEL COST	1,605,000.00	149,000,000.00	226,528,200.00	495,000.00	120,000,000.00	0.00	126,000,000.00	132,300,000.00	378,300,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,100,000.00	8,940,000.00	13,591,800.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020803	PLANT / GENERATOR FUEL COST	3,083,590.00	178,800,000.00	271,833,800.00	22,236,800.00	60,000,000.00	0.00	63,000,000.00	66,150,000.00	189,150,000.00
220209	FINANCIAL CHARGES - GENERAL	3,412,123.94	9,178,400.00	13,954,300.00	56,764.46	8,050,000.00	0.00	8,452,500.00	8,875,130.00	25,377,630.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,412,123.94	8,940,000.00	13,591,800.00	56,764.46	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020902	INSURANCE PREMIUM	0.00	238,400.00	362,500.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,986,681,993.70	797,447,410.00	1,212,379,110.00	1,726,658,954.28	2,143,700,000.00	0.00	2,250,885,000.00	2,363,429,250.00	6,758,014,250.00
22021001	REFRESHMENT & MEALS	2,180,000.00	119,200,000.00	181,222,600.00	39,526,000.00	200,000,000.00	0.00	210,000,000.00	220,500,000.00	630,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,035,000.00	149,000,000.00	226,528,200.00	0.00	155,000,000.00	0.00	162,750,000.00	170,887,500.00	488,637,500.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	96,254,000.00	146,337,300.00	10,437,000.00	100,000,000.00	0.00	105,000,000.00	110,250,000.00	315,250,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,717,000.00	17,880,000.00	27,183,500.00	9,580,000.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22021007	WELFARE PACKAGES	3,464,400.00	149,000,000.00	226,528,200.00	442,497,500.00	900,000,000.00	0.00	945,000,000.00	992,250,000.00	2,837,250,000.00

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22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,960,000.00	9,061,300.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	32,780,000.00	49,836,300.00	0.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,982,000.00	149,000,000.00	226,528,200.00	419,909,800.00	120,000,000.00	0.00	126,000,000.00	132,300,000.00	378,300,000.00
22021022	YOUTH CORPERS ALLOWANCE	270,000.00	894,000.00	1,359,300.00	420,000.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	3,520,000.00	5,960,000.00	9,061,300.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,968,723,593.70	59,599,410.00	90,610,510.00	804,238,654.28	99,900,000.00	0.00	104,895,000.00	110,139,750.00	314,934,750.00
22021026	MONITORING AND EVALUATION RECURRENT	790,000.00	11,920,000.00	18,122,400.00	50,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021031	SETTLEMENT OF LIABILITY	0.00	0.00	0.00	0.00	503,200,000.00	0.00	528,360,000.00	554,778,000.00	1,586,338,000.00
23	CAPITAL EXPENDITURE	2,130,674,351.33	11,331,700,000.00	10,731,700,000.00	198,014,394.88	9,336,509,094.00	0.00	14,004,763,650.00	21,007,145,480.00	44,344,418,224.00
2301	FIXED ASSETS PURCHASED	0.00	3,935,500,000.00	1,760,500,000.00	193,914,394.88	1,760,500,000.00	0.00	2,640,750,000.00	3,961,125,000.00	9,210,384,094.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	3,935,500,000.00	1,760,500,000.00	193,914,394.88	1,760,500,000.00	0.00	2,640,750,000.00	3,961,125,000.00	9,210,384,094.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,000,000.00	404,000,000.00	0.00	404,000,000.00	0.00	606,000,000.00	909,000,000.00	2,363,509,094.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	128,750,000.00
23010118	PURCHASE OF SCANNERS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	9,000,000.00	13,500,000.00	27,500,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	500,500,000.00	375,500,000.00	0.00	375,500,000.00	0.00	563,250,000.00	844,875,000.00	1,933,125,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	3,407,000,000.00	957,000,000.00	193,914,394.88	957,000,000.00	0.00	1,435,500,000.00	2,153,250,000.00	4,333,750,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00	19,500,000.00	29,250,000.00	423,750,000.00
2302	CONSTRUCTION / PROVISION	1,803,641,125.76	4,077,200,000.00	4,517,200,000.00	4,100,000.00	3,385,500,000.00	0.00	5,078,250,000.00	7,617,375,000.00	14,674,425,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,803,641,125.76	4,077,200,000.00	4,517,200,000.00	4,100,000.00	3,385,500,000.00	0.00	5,078,250,000.00	7,617,375,000.00	14,674,425,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	170,000,000.00	170,000,000.00	0.00	170,000,000.00	0.00	255,000,000.00	382,500,000.00	1,845,800,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,975,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	54,255,601.08	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,925,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00	3,300,000.00	4,950,000.00	8,250,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	2,625,500,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	1,749,385,524.68	2,205,000,000.00	2,145,000,000.00	4,100,000.00	1,013,300,000.00	0.00	1,519,950,000.00	2,279,925,000.00	4,299,875,000.00
23020128	OTHER CONSTRUCTION	0.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,995,000,000.00
2303	REHABILITATION / REPAIRS	327,033,225.57	2,425,000,000.00	3,625,000,000.00	0.00	3,361,509,094.00	0.00	5,042,263,650.00	7,563,395,480.00	15,670,659,130.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	327,033,225.57	2,425,000,000.00	3,625,000,000.00	0.00	3,361,509,094.00	0.00	5,042,263,650.00	7,563,395,480.00	15,670,659,130.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	687,500,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	0.00	65,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00	97,500,000.00	146,250,000.00	328,750,000.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	875,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	327,033,225.57	2,010,000,000.00	3,210,000,000.00	0.00	2,946,509,094.00	0.00	4,419,763,650.00	6,629,645,480.00	12,929,409,130.00
23030140	REHABILITATION/REPAIRS- ELECTRICAL EQUIPMENTS	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	850,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	205,000,000.00	205,000,000.00	0.00	205,000,000.00	0.00	307,500,000.00	461,250,000.00	1,498,750,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	205,000,000.00	205,000,000.00	0.00	205,000,000.00	0.00	307,500,000.00	461,250,000.00	1,498,750,000.00

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23040101	TREE PLANTING AND DESERTIFICATION CONTROL	0.00	205,000,000.00	205,000,000.00	0.00	205,000,000.00	0.00	307,500,000.00	461,250,000.00	1,498,750,000.00
2305	OTHER CAPITAL PROJECTS	0.00	689,000,000.00	624,000,000.00	0.00	624,000,000.00	0.00	936,000,000.00	1,404,000,000.00	3,290,200,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	689,000,000.00	624,000,000.00	0.00	624,000,000.00	0.00	936,000,000.00	1,404,000,000.00	3,290,200,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	189,700,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	500,000,000.00	375,000,000.00	0.00	375,000,000.00	0.00	562,500,000.00	843,750,000.00	1,412,250,000.00
23050103	MONITORING AND EVALUATION	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00	18,000,000.00	27,000,000.00	72,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	725,000,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	127,000,000.00	127,000,000.00	0.00	127,000,000.00	0.00	190,500,000.00	285,750,000.00	891,250,000.00
016102100100	Poverty Alleviation Agency									
2	EXPENDITURES	5,095,218,588.59	12,883,600,000.00	13,762,145,500.00	3,547,118,654.70	8,258,006,260.00	0.00	12,270,906,580.00	18,284,451,930.00	38,817,364,770.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	27,734,260.00	0.00	29,120,980.00	30,577,030.00	87,432,270.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	27,734,260.00	0.00	29,120,980.00	30,577,030.00	87,432,270.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	27,734,260.00	0.00	29,120,980.00	30,577,030.00	87,432,270.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	0.00	0.00	0.00	27,734,260.00	0.00	29,120,980.00	30,577,030.00	87,432,270.00
22	OTHER RECURRENT COSTS	24,171,932.34	208,600,000.00	317,145,500.00	57,689,051.41	230,272,000.00	0.00	241,785,600.00	253,874,900.00	725,932,500.00
2202	OVERHEAD COST	24,171,932.34	208,600,000.00	317,145,500.00	57,689,051.41	230,272,000.00	0.00	241,785,600.00	253,874,900.00	725,932,500.00
220201	TRAVEL & TRANSPORT - GENERAL	2,597,780.00	1,370,800.00	2,084,700.00	24,000.00	3,200,000.00	0.00	3,360,000.00	3,528,000.00	10,088,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	417,200.00	634,300.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,230,280.00	238,400.00	362,500.00	24,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	178,800.00	272,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	178,800.00	272,000.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	167,500.00	238,400.00	362,500.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020109	PER-DIEM/ESTACODES	0.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220202	UTILITIES - GENERAL	254,000.00	655,600.00	997,300.00	0.00	1,172,000.00	0.00	1,230,600.00	1,292,130.00	3,694,730.00
22020201	ELECTRICITY CHARGES	20,000.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	234,000.00	238,400.00	362,500.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020205	WATER RATES	0.00	178,800.00	272,000.00	0.00	272,000.00	0.00	285,600.00	299,880.00	857,480.00
22020209	OTHER UTILITY CHARGES	0.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220203	MATERIALS & SUPPLIES - GENERAL	912,900.00	3,993,200.00	6,072,300.00	170,000.00	5,950,000.00	0.00	6,247,500.00	6,559,880.00	18,757,380.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	244,200.00	596,000.00	906,200.00	170,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020303	NEWSPAPERS	100,000.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020304	MAGAZINES & PERIODICALS	200,000.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	188,700.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	238,400.00	362,500.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	715,200.00	1,087,500.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	178,800.00	272,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	596,000.00	906,200.00	0.00	550,000.00	0.00	577,500.00	606,380.00	1,733,880.00
22020312	OTHER MATERIALS AND SUPPLIES	180,000.00	1,192,000.00	1,812,300.00	0.00	2,100,000.00	0.00	2,205,000.00	2,315,250.00	6,620,250.00
220204	MAINTENANCE SERVICES - GENERAL	1,227,311.00	14,304,000.00	21,747,400.00	5,048,000.00	14,930,000.00	0.00	15,676,500.00	16,460,330.00	47,066,830.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,192,000.00	1,812,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020402	MAINTENANCE OF OFFICE FURNITURE	14,000.00	2,980,000.00	4,530,700.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00

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22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000.00	5,960,000.00	9,061,300.00	5,000,000.00	3,930,000.00	0.00	4,126,500.00	4,332,830.00	12,389,330.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	596,000.00	906,200.00	33,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	783,311.00	2,980,000.00	4,530,700.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020406	OTHER MAINTENANCE SERVICES	425,000.00	596,000.00	906,200.00	15,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220205	TRAINING - GENERAL	1,620,000.00	120,302,600.00	132,986,100.00	5,600,000.00	105,500,000.00	0.00	110,775,000.00	116,313,750.00	332,588,750.00
22020501	LOCAL TRAINING	0.00	2,980,000.00	4,530,700.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020503	OTHER TRAININGS	0.00	1,192,000.00	1,812,300.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,620,000.00	116,130,600.00	126,643,100.00	5,600,000.00	100,000,000.00	0.00	105,000,000.00	110,250,000.00	315,250,000.00
220206	OTHER SERVICES - GENERAL	9,474,000.00	10,728,000.00	39,243,600.00	8,375,000.00	18,550,000.00	0.00	19,477,500.00	20,451,380.00	58,478,880.00
22020601	SECURITY SERVICES	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020602	OFFICE RENT	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020605	CLEANING & FUMIGATION SERVICES	280,000.00	596,000.00	906,200.00	95,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020606	POSTAGES & COURIER SERVICES	0.00	298,000.00	453,200.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020607	OFFICE SUPPORT SERVICES	9,194,000.00	8,940,000.00	36,524,800.00	8,280,000.00	15,500,000.00	0.00	16,275,000.00	17,088,750.00	48,863,750.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	715,200.00	1,087,800.00	0.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
22020703	LEGAL SERVICES	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020704	ENGINEERING SERVICES	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020709	OTHER CONSULTING SERVICES	0.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220208	FUEL & LUBRICANTS - GENERAL	922,792.00	5,393,800.00	8,200,700.00	983,500.00	9,050,000.00	0.00	9,502,500.00	9,977,630.00	28,530,130.00
22020801	MOTOR VEHICLE FUEL COST	850,292.00	2,980,000.00	4,530,700.00	983,500.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	1,192,000.00	1,812,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020803	PLANT / GENERATOR FUEL COST	72,500.00	1,192,000.00	1,812,300.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020806	COOKING GAS/FUEL COST	0.00	29,800.00	45,400.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
220209	FINANCIAL CHARGES - GENERAL	507,649.34	178,800.00	272,000.00	175,648.72	20,000.00	0.00	21,000.00	22,050.00	63,050.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	507,649.34	178,800.00	272,000.00	175,648.72	20,000.00	0.00	21,000.00	22,050.00	63,050.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,655,500.00	50,958,000.00	104,453,600.00	37,312,902.69	70,700,000.00	0.00	74,235,000.00	77,946,750.00	222,881,750.00
22021001	REFRESHMENT & MEALS	0.00	1,192,000.00	1,812,300.00	90,500.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,788,000.00	2,718,400.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22021003	PUBLICITY & ADVERTISEMENTS	907,000.00	5,960,000.00	9,061,300.00	400,000.00	7,500,000.00	0.00	7,875,000.00	8,268,750.00	23,643,750.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,980,000.00	4,530,700.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22021007	WELFARE PACKAGES	255,000.00	5,960,000.00	9,061,300.00	444,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	298,000.00	453,200.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	120,000.00	2,980,000.00	4,530,700.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,373,500.00	29,800,000.00	72,285,700.00	36,378,402.69	40,000,000.00	0.00	42,000,000.00	44,100,000.00	126,100,000.00
23	CAPITAL EXPENDITURE	5,071,046,656.25	12,675,000,000.00	13,445,000,000.00	3,489,429,603.29	8,000,000,000.00	0.00	12,000,000,000.00	18,000,000,000.00	38,004,000,000.00
2301	FIXED ASSETS PURCHASED	57,288,200.00	2,305,000,000.00	85,000,000.00	163,990,500.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	57,288,200.00	2,305,000,000.00	85,000,000.00	163,990,500.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	50,963,200.00	190,000,000.00	50,000,000.00	69,999,000.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	6,325,000.00	1,000,000,000.00	20,000,000.00	24,632,000.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	5,000,000.00	5,000,000.00	4,048,000.00	0.00	0.00	0.00	0.00	0.00
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS	0.00	1,110,000,000.00	10,000,000.00	65,311,500.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	4,404,500.00	2,200,000,000.00	3,620,000,000.00	501,500,000.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	16,250,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,404,500.00	2,200,000,000.00	3,620,000,000.00	501,500,000.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	16,250,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,404,500.00	50,000,000.00	790,000,000.00	501,500,000.00	0.00	0.00	0.00	0.00	5,000,000,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23020128	OTHER CONSTRUCTION	0.00	2,150,000,000.00	2,830,000,000.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
2303	REHABILITATION / REPAIRS	27,439,000.00	320,000,000.00	500,000,000.00	52,827,263.89	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	27,439,000.00	320,000,000.00	500,000,000.00	52,827,263.89	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	27,439,000.00	320,000,000.00	500,000,000.00	52,827,263.89	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	4,981,914,956.25	7,850,000,000.00	9,240,000,000.00	2,771,111,839.40	5,000,000,000.00	0.00	7,500,000,000.00	11,250,000,000.00	21,754,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,981,914,956.25	7,850,000,000.00	9,240,000,000.00	2,771,111,839.40	5,000,000,000.00	0.00	7,500,000,000.00	11,250,000,000.00	21,754,000,000.00
23050101	RESEARCH AND DEVELOPMENT	75,000,000.00	120,000,000.00	20,000,000.00	12,654,357.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	4,906,914,956.25	7,730,000,000.00	9,220,000,000.00	2,758,457,482.40	5,000,000,000.00	0.00	7,500,000,000.00	11,250,000,000.00	21,754,000,000.00
016103700100	Muslim Pilgrims Welfare Commission									
2	EXPENDITURES	759,638,903.69	2,258,262,840.00	3,405,684,740.00	1,161,798,346.73	2,684,234,370.00	0.00	2,818,446,260.00	2,959,368,860.00	8,462,049,490.00
21	PERSONNEL COST	14,531,101.17	53,062,800.00	53,062,800.00	17,057,255.43	57,234,070.00	0.00	60,095,830.00	63,100,680.00	180,430,580.00
2101	SALARY	11,895,908.78	28,427,400.00	28,427,400.00	3,943,693.79	6,033,090.00	0.00	40,218,990.00	42,229,950.00	120,752,730.00
210101	SALARIES AND WAGES	11,895,908.78	28,427,400.00	28,427,400.00	3,943,693.79	6,033,090.00	0.00	40,218,990.00	42,229,950.00	120,752,730.00
21010101	BASIC-SALARY	11,895,908.78	28,427,400.00	28,427,400.00	3,943,693.79	6,033,090.00	0.00	40,218,990.00	42,229,950.00	120,752,730.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,635,192.39	24,635,400.00	24,635,400.00	13,113,561.64	51,200,980.00	0.00	19,876,840.00	20,870,730.00	59,677,850.00
210201	ALLOWANCES	2,635,192.39	24,635,400.00	24,635,400.00	13,113,561.64	51,050,090.00	0.00	19,718,400.00	20,704,360.00	59,202,150.00
21020102	HOUSING/RENT ALLOWANCE	740,375.94	5,334,500.00	5,334,500.00	902,317.11	1,380,440.00	0.00	1,449,470.00	1,521,950.00	4,351,860.00
21020103	TRANSPORT ALLOWANCE	344,925.03	2,346,800.00	2,346,800.00	464,121.69	710,120.00	0.00	745,630.00	782,920.00	2,238,670.00
21020104	MEAL SUBSIDY	64,245.45	505,000.00	505,000.00	85,927.49	131,460.00	0.00	138,040.00	144,950.00	414,450.00
21020105	UTILITY ALLOWANCE	184,062.24	1,642,300.00	1,642,300.00	248,104.48	379,580.00	0.00	398,560.00	418,490.00	1,196,630.00
21020106	ENTERTAINMENT ALLOWANCE	19,087.89	145,900.00	145,900.00	23,204.56	35,600.00	0.00	37,380.00	39,250.00	112,230.00
21020107	LEAVE ALLOWANCE	323,590.95	2,843,200.00	2,843,200.00	394,369.57	607,430.00	0.00	637,810.00	669,710.00	1,914,950.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	3,045,100.00	3,045,100.00	678,038.71	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020135	FURNITURE ALLOWANCE	339,143.52	3,273,600.00	3,273,600.00	407,478.03	623,390.00	0.00	654,560.00	687,290.00	1,965,240.00
21020145	OTHER ALLOWANCES AND BENEFITS	70,000.00	5,499,000.00	5,499,000.00	9,910,000.00	46,144,770.00	0.00	14,567,780.00	15,296,170.00	43,738,020.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	150,890.00	0.00	158,440.00	166,370.00	475,700.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	150,890.00	0.00	158,440.00	166,370.00	475,700.00
22	OTHER RECURRENT COSTS	745,107,802.52	2,205,200,040.00	3,352,621,940.00	1,144,741,091.30	2,627,000,300.00	0.00	2,758,350,430.00	2,896,268,180.00	8,281,618,910.00
2202	OVERHEAD COST	745,107,802.52	2,205,200,040.00	3,352,621,940.00	1,144,741,091.30	2,627,000,300.00	0.00	2,758,350,430.00	2,896,268,180.00	8,281,618,910.00
220201	TRAVEL & TRANSPORT - GENERAL	373,749,442.76	1,942,960,000.00	3,175,075,500.00	1,060,624,831.77	2,449,453,600.00	0.00	2,571,926,300.00	2,700,522,640.00	7,721,902,540.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	48,103,983.76	11,920,000.00	5,433,900.00	1,628,200.00	5,433,900.00	0.00	5,705,600.00	5,990,880.00	17,130,380.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,353,300.00	11,920,000.00	9,433,900.00	8,278,600.00	9,433,900.00	0.00	9,905,600.00	10,400,880.00	29,740,380.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	334,000.00	59,600,000.00	9,169,200.00	0.00	9,169,200.00	0.00	9,627,660.00	10,109,050.00	28,905,910.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	232,113,159.00	1,311,200,000.00	2,880,081,800.00	956,867,935.77	2,154,459,900.00	0.00	2,262,182,900.00	2,375,292,050.00	6,791,934,850.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,925,000.00	11,920,000.00	6,433,900.00	3,500,000.00	6,433,900.00	0.00	6,755,600.00	7,093,380.00	20,282,880.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	298,000,000.00	115,846,000.00	0.00	115,846,000.00	0.00	121,638,300.00	127,720,220.00	365,204,520.00
22020109	PER-DIEM/ESTACODES	85,920,000.00	238,400,000.00	148,676,800.00	90,350,096.00	148,676,800.00	0.00	156,110,640.00	163,916,180.00	468,703,620.00
220202	UTILITIES - GENERAL	827,750.00	2,920,120.00	3,291,320.00	260,750.00	3,291,400.00	0.00	3,455,990.00	3,628,820.00	10,376,210.00
22020201	ELECTRICITY CHARGES	0.00	298,000.00	335,900.00	0.00	335,900.00	0.00	352,700.00	370,340.00	1,058,940.00
22020202	TELEPHONE CHARGES	0.00	298,000.00	335,900.00	0.00	335,900.00	0.00	352,700.00	370,340.00	1,058,940.00
22020203	INTERNET ACCESS CHARGES	827,750.00	1,311,200.00	1,477,800.00	260,750.00	1,477,800.00	0.00	1,551,690.00	1,629,280.00	4,658,770.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	297,860.00	335,760.00	0.00	335,800.00	0.00	352,590.00	370,220.00	1,058,610.00
22020205	WATER RATES	0.00	119,060.00	134,260.00	0.00	134,300.00	0.00	141,020.00	148,080.00	423,400.00
22020209	OTHER UTILITY CHARGES	0.00	596,000.00	671,700.00	0.00	671,700.00	0.00	705,290.00	740,560.00	2,117,550.00
220203	MATERIALS & SUPPLIES - GENERAL	5,610,050.00	21,402,360.00	17,120,960.00	6,639,200.00	17,121,000.00	0.00	17,977,060.00	18,875,960.00	53,974,020.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,628,050.00	1,788,000.00	2,015,100.00	1,109,700.00	2,015,100.00	0.00	2,115,860.00	2,221,660.00	6,352,620.00
22020302	BOOKS	400,000.00	298,000.00	335,900.00	0.00	335,900.00	0.00	352,700.00	370,340.00	1,058,940.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	662,500.00	1,311,200.00	1,477,800.00	912,500.00	1,477,800.00	0.00	1,551,690.00	1,629,280.00	4,658,770.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,073,500.00	1,311,200.00	1,477,800.00	450,000.00	1,477,800.00	0.00	1,551,690.00	1,629,280.00	4,658,770.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,596,000.00	5,960,000.00	4,717,000.00	2,167,000.00	4,717,000.00	0.00	4,952,850.00	5,200,500.00	14,870,350.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	250,000.00	3,581,960.00	1,036,960.00	0.00	1,037,000.00	0.00	1,088,850.00	1,143,300.00	3,269,150.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,960,000.00	4,717,000.00	2,000,000.00	4,717,000.00	0.00	4,952,850.00	5,200,500.00	14,870,350.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	1,192,000.00	1,343,400.00	0.00	1,343,400.00	0.00	1,410,570.00	1,481,100.00	4,235,070.00
220204	MAINTENANCE SERVICES - GENERAL	3,487,850.00	21,575,200.00	12,315,500.00	2,270,000.00	12,315,500.00	0.00	12,931,290.00	13,577,880.00	38,824,670.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	58,200.00	17,880,000.00	8,150,800.00	1,399,000.00	8,150,800.00	0.00	8,558,340.00	8,986,260.00	25,695,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	522,750.00	298,000.00	335,900.00	0.00	335,900.00	0.00	352,700.00	370,340.00	1,058,940.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	331,000.00	894,000.00	1,007,600.00	0.00	1,007,600.00	0.00	1,057,980.00	1,110,880.00	3,176,460.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	101,500.00	1,192,000.00	1,343,400.00	78,000.00	1,343,400.00	0.00	1,410,570.00	1,481,100.00	4,235,070.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,224,400.00	715,200.00	806,100.00	140,000.00	806,100.00	0.00	846,410.00	888,740.00	2,541,250.00
22020406	OTHER MAINTENANCE SERVICES	1,250,000.00	596,000.00	671,700.00	653,000.00	671,700.00	0.00	705,290.00	740,560.00	2,117,550.00
220206	OTHER SERVICES - GENERAL	6,918,860.00	62,021,900.00	26,898,900.00	7,313,000.00	26,898,900.00	0.00	28,243,860.00	29,656,090.00	84,798,850.00
22020601	SECURITY SERVICES	2,340,000.00	4,768,000.00	5,373,600.00	4,340,000.00	5,373,600.00	0.00	5,642,280.00	5,924,400.00	16,940,280.00
22020602	OFFICE RENT	0.00	17,880,000.00	4,150,800.00	0.00	4,150,800.00	0.00	4,358,340.00	4,576,260.00	13,085,400.00
22020603	RESIDENTIAL RENT	0.00	29,800,000.00	6,584,600.00	0.00	6,584,600.00	0.00	6,913,830.00	7,259,530.00	20,757,960.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	4,529,600.00	5,104,900.00	0.00	5,104,900.00	0.00	5,360,150.00	5,628,160.00	16,093,210.00
22020605	CLEANING & FUMIGATION SERVICES	61,500.00	1,788,000.00	2,015,100.00	253,000.00	2,015,100.00	0.00	2,115,860.00	2,221,660.00	6,352,620.00
22020606	POSTAGES & COURIER SERVICES	22,360.00	276,300.00	311,400.00	0.00	311,400.00	0.00	326,970.00	343,320.00	981,690.00
22020607	OFFICE SUPPORT SERVICES	4,495,000.00	2,980,000.00	3,358,500.00	2,720,000.00	3,358,500.00	0.00	3,526,430.00	3,702,760.00	10,587,690.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	655,600.00	738,900.00	0.00	738,900.00	0.00	775,850.00	814,650.00	2,329,400.00
22020701	FINANCIAL CONSULTING	0.00	655,600.00	738,900.00	0.00	738,900.00	0.00	775,850.00	814,650.00	2,329,400.00
220208	FUEL & LUBRICANTS - GENERAL	1,545,000.00	44,755,390.00	14,439,490.00	1,436,750.00	14,439,500.00	0.00	15,161,490.00	15,919,580.00	45,520,570.00
22020801	MOTOR VEHICLE FUEL COST	55,000.00	23,840,000.00	6,867,700.00	186,750.00	6,867,700.00	0.00	7,211,090.00	7,571,650.00	21,650,440.00
22020803	PLANT / GENERATOR FUEL COST	1,490,000.00	20,860,000.00	7,509,300.00	1,250,000.00	7,509,300.00	0.00	7,884,770.00	8,279,010.00	23,673,080.00
22020806	COOKING GAS/FUEL COST	0.00	55,390.00	62,490.00	0.00	62,500.00	0.00	65,630.00	68,920.00	197,050.00
220209	FINANCIAL CHARGES - GENERAL	776,140.81	9,188,610.00	10,355,610.00	268,059.53	10,355,700.00	0.00	10,873,490.00	11,417,170.00	32,646,360.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	776,140.81	8,940,000.00	10,075,400.00	268,059.53	10,075,400.00	0.00	10,579,170.00	11,108,130.00	31,762,700.00
22020902	INSURANCE PREMIUM	0.00	248,610.00	280,210.00	0.00	280,300.00	0.00	294,320.00	309,040.00	883,660.00
220210	MISCELLANEOUS EXPENSES GENERAL	352,192,708.95	99,720,860.00	92,385,760.00	65,928,500.00	92,385,800.00	0.00	97,005,100.00	101,855,390.00	291,246,290.00
22021001	REFRESHMENT & MEALS	1,133,300.00	5,960,000.00	2,717,000.00	60,000.00	2,717,000.00	0.00	2,852,850.00	2,995,500.00	8,565,350.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,935,999.00	5,960,000.00	6,717,000.00	2,620,000.00	6,717,000.00	0.00	7,052,850.00	7,405,500.00	21,175,350.00
22021003	PUBLICITY & ADVERTISEMENTS	3,410,000.00	9,536,000.00	5,747,100.00	2,660,000.00	5,747,100.00	0.00	6,034,460.00	6,336,190.00	18,117,750.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	8,940,000.00	4,075,400.00	0.00	4,075,400.00	0.00	4,279,170.00	4,493,130.00	12,847,700.00
22021007	WELFARE PACKAGES	0.00	8,940,000.00	5,075,400.00	1,209,000.00	5,075,400.00	0.00	5,329,170.00	5,595,630.00	16,000,200.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	1,380,860.00	1,556,260.00	0.00	1,556,300.00	0.00	1,634,120.00	1,715,830.00	4,906,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	342,613,409.95	59,004,000.00	66,497,600.00	59,379,500.00	66,497,600.00	0.00	69,822,480.00	73,313,610.00	209,633,690.00
016103800100	Christian Pilgrims Welfare Board									
2	EXPENDITURES	705,251,617.47	2,092,383,840.00	3,176,392,640.00	76,669,547.24	2,663,202,190.00	0.00	2,796,362,440.00	2,936,180,760.00	8,395,745,390.00
21	PERSONNEL COST	9,061,952.49	9,053,300.00	9,053,300.00	15,995,538.45	78,615,090.00	0.00	82,545,910.00	86,673,260.00	247,834,260.00
2101	SALARY	7,329,206.92	4,929,300.00	4,929,300.00	3,111,421.17	4,759,860.00	0.00	63,189,140.00	66,348,610.00	189,717,870.00
210101	SALARIES AND WAGES	7,329,206.92	4,929,300.00	4,929,300.00	3,111,421.17	4,759,860.00	0.00	63,189,140.00	66,348,610.00	189,717,870.00
21010101	BASIC-SALARY	7,329,206.92	4,929,300.00	4,929,300.00	3,111,421.17	4,759,860.00	0.00	63,189,140.00	66,348,610.00	189,717,870.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,732,745.57	4,124,000.00	4,124,000.00	12,884,117.28	73,855,230.00	0.00	19,356,770.00	20,324,650.00	58,116,390.00
210201	ALLOWANCES	1,732,745.57	4,124,000.00	4,124,000.00	12,884,117.28	73,736,160.00	0.00	19,231,740.00	20,193,360.00	57,741,000.00
21020102	HOUSING/RENT ALLOWANCE	600,111.33	1,261,400.00	1,261,400.00	711,893.31	1,089,060.00	0.00	1,143,520.00	1,200,700.00	3,433,280.00
21020103	TRANSPORT ALLOWANCE	220,045.50	796,900.00	796,900.00	314,688.68	481,430.00	0.00	505,510.00	530,790.00	1,517,730.00
21020104	MEAL SUBSIDY	45,887.52	336,400.00	336,400.00	67,495.37	103,320.00	0.00	108,490.00	113,920.00	325,730.00
21020105	UTILITY ALLOWANCE	119,332.86	181,300.00	181,300.00	176,947.15	270,800.00	0.00	284,340.00	298,560.00	853,700.00
21020107	LEAVE ALLOWANCE	244,840.17	515,200.00	515,200.00	311,142.05	479,220.00	0.00	503,190.00	528,350.00	1,510,760.00
21020135	FURNITURE ALLOWANCE	452,528.19	586,800.00	586,800.00	532,961.48	815,430.00	0.00	856,210.00	899,030.00	2,570,670.00
21020145	OTHER ALLOWANCES AND BENEFITS	50,000.00	446,000.00	446,000.00	10,768,989.25	70,496,900.00	0.00	15,830,480.00	16,622,010.00	47,529,130.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	119,070.00	0.00	125,030.00	131,290.00	375,390.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	119,070.00	0.00	125,030.00	131,290.00	375,390.00
22	OTHER RECURRENT COSTS	696,189,664.98	2,083,330,540.00	3,167,339,340.00	60,674,008.79	2,584,587,100.00	0.00	2,713,816,530.00	2,849,507,500.00	8,147,911,130.00
2202	OVERHEAD COST	696,189,664.98	2,083,330,540.00	3,167,339,340.00	60,674,008.79	2,584,587,100.00	0.00	2,713,816,530.00	2,849,507,500.00	8,147,911,130.00
220201	TRAVEL & TRANSPORT - GENERAL	646,502,376.25	1,905,089,120.00	2,896,351,020.00	24,255,000.00	2,334,289,200.00	0.00	2,451,003,670.00	2,573,553,870.00	7,358,846,740.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	107,270.00	2,836,060.00	4,311,760.00	0.00	2,936,100.00	0.00	3,082,910.00	3,237,060.00	9,256,070.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	646,395,106.25	1,896,995,000.00	2,884,045,200.00	24,255,000.00	2,325,995,000.00	0.00	2,442,294,750.00	2,564,409,490.00	7,332,699,240.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	5,258,060.00	7,994,060.00	0.00	5,358,100.00	0.00	5,626,010.00	5,907,320.00	16,891,430.00
220202	UTILITIES - GENERAL	861,610.00	4,348,310.00	6,611,110.00	59,050.00	4,548,500.00	0.00	4,775,930.00	5,014,740.00	14,339,170.00
22020203	INTERNET ACCESS CHARGES	684,200.00	2,391,160.00	3,635,460.00	22,000.00	2,591,200.00	0.00	2,720,760.00	2,856,800.00	8,168,760.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	177,410.00	1,706,830.00	2,595,030.00	37,050.00	1,706,900.00	0.00	1,792,250.00	1,881,870.00	5,381,020.00
22020206	SEWERAGE CHARGES	0.00	250,320.00	380,620.00	0.00	250,400.00	0.00	262,920.00	276,070.00	789,390.00
220203	MATERIALS & SUPPLIES - GENERAL	2,419,450.00	33,508,960.00	50,945,060.00	186,000.00	33,609,200.00	0.00	35,289,680.00	37,054,190.00	105,953,070.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,974,450.00	5,012,890.00	7,621,390.00	120,000.00	5,012,900.00	0.00	5,263,550.00	5,526,730.00	15,803,180.00
22020302	BOOKS	0.00	126,480.00	192,380.00	0.00	126,500.00	0.00	132,830.00	139,480.00	398,810.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	245,000.00	797,910.00	1,213,210.00	66,000.00	898,000.00	0.00	942,900.00	990,050.00	2,830,950.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	22,922,640.00	34,849,940.00	0.00	22,922,700.00	0.00	24,068,840.00	25,272,290.00	72,263,830.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	4,649,040.00	7,068,140.00	0.00	4,649,100.00	0.00	4,881,560.00	5,125,640.00	14,656,300.00
220204	MAINTENANCE SERVICES - GENERAL	7,992,050.00	16,756,220.00	25,475,620.00	1,357,700.00	17,062,400.00	0.00	17,915,530.00	18,811,340.00	53,789,270.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,722,550.00	2,682,240.00	4,078,040.00	688,700.00	2,882,300.00	0.00	3,026,420.00	3,177,750.00	9,086,470.00
22020402	MAINTENANCE OF OFFICE FURNITURE	17,000.00	1,920,560.00	2,920,060.00	0.00	1,920,600.00	0.00	2,016,630.00	2,117,470.00	6,054,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,734,000.00	5,186,400.00	7,885,100.00	0.00	5,186,400.00	0.00	5,445,720.00	5,718,010.00	16,350,130.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,504,500.00	3,882,300.00	5,902,500.00	540,000.00	3,988,300.00	0.00	4,187,720.00	4,397,110.00	12,573,130.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	359,000.00	1,946,190.00	2,958,890.00	59,000.00	1,946,200.00	0.00	2,043,510.00	2,145,690.00	6,135,400.00
22020406	OTHER MAINTENANCE SERVICES	655,000.00	1,138,530.00	1,731,030.00	70,000.00	1,138,600.00	0.00	1,195,530.00	1,255,310.00	3,589,440.00
220205	TRAINING - GENERAL	0.00	2,559,750.00	3,891,750.00	0.00	2,559,800.00	0.00	2,687,790.00	2,822,180.00	8,069,770.00
22020501	LOCAL TRAINING	0.00	2,559,750.00	3,891,750.00	0.00	2,559,800.00	0.00	2,687,790.00	2,822,180.00	8,069,770.00
220206	OTHER SERVICES - GENERAL	418,700.00	1,597,910.00	2,429,710.00	20,000.00	1,598,100.00	0.00	1,678,010.00	1,761,920.00	5,038,030.00
22020601	SECURITY SERVICES	0.00	1,296,610.00	1,971,310.00	0.00	1,296,700.00	0.00	1,361,540.00	1,429,620.00	4,087,860.00
22020605	CLEANING & FUMIGATION SERVICES	31,300.00	259,340.00	394,440.00	20,000.00	259,400.00	0.00	272,370.00	285,990.00	817,760.00
22020606	POSTAGES & COURIER SERVICES	387,400.00	41,960.00	63,960.00	0.00	42,000.00	0.00	44,100.00	46,310.00	132,410.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	518,680.00	788,880.00	0.00	518,800.00	0.00	544,740.00	571,980.00	1,635,520.00
22020701	FINANCIAL CONSULTING	0.00	259,340.00	394,440.00	0.00	259,400.00	0.00	272,370.00	285,990.00	817,760.00
22020703	LEGAL SERVICES	0.00	259,340.00	394,440.00	0.00	259,400.00	0.00	272,370.00	285,990.00	817,760.00
220208	FUEL & LUBRICANTS - GENERAL	3,181,650.00	3,276,000.00	4,980,700.00	240,000.00	3,576,100.00	0.00	3,754,910.00	3,942,660.00	11,273,670.00
22020801	MOTOR VEHICLE FUEL COST	1,735,950.00	1,296,610.00	1,971,310.00	240,000.00	1,596,700.00	0.00	1,676,540.00	1,760,370.00	5,033,610.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020803	PLANT / GENERATOR FUEL COST	1,445,700.00	1,979,390.00	3,009,390.00	0.00	1,979,400.00	0.00	2,078,370.00	2,182,290.00	6,240,060.00
220209	FINANCIAL CHARGES - GENERAL	6,710.73	191,390.00	291,190.00	13,642.62	191,400.00	0.00	200,970.00	211,020.00	603,390.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,710.73	191,390.00	291,190.00	13,642.62	191,400.00	0.00	200,970.00	211,020.00	603,390.00
220210	MISCELLANEOUS EXPENSES GENERAL	34,807,118.00	115,484,200.00	175,574,300.00	34,542,616.17	186,633,600.00	0.00	195,965,300.00	205,763,600.00	588,362,500.00
22021001	REFRESHMENT & MEALS	1,863,600.00	2,155,140.00	3,276,740.00	420,000.00	2,155,200.00	0.00	2,262,960.00	2,376,110.00	6,794,270.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,670,328.00	6,500,220.00	9,882,620.00	2,130,000.00	6,700,300.00	0.00	7,035,320.00	7,387,090.00	21,122,710.00
22021003	PUBLICITY & ADVERTISEMENTS	3,040,000.00	3,551,470.00	5,399,470.00	0.00	3,500,500.00	0.00	3,675,530.00	3,859,310.00	11,035,340.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	790,540.00	1,201,940.00	10,000.00	790,600.00	0.00	830,130.00	871,640.00	2,492,370.00
22021007	WELFARE PACKAGES	1,295,600.00	1,882,890.00	2,862,790.00	80,000.00	1,882,900.00	0.00	1,977,050.00	2,075,910.00	5,935,860.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,014,640.00	1,542,640.00	0.00	1,014,700.00	0.00	1,065,440.00	1,118,720.00	3,198,860.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	5,000.00	298,360.00	453,660.00	0.00	298,400.00	0.00	313,320.00	328,990.00	940,710.00
22021025	OTHER MISCELLANEOUS EXPENSES	26,932,590.00	99,290,940.00	150,954,440.00	31,902,616.17	170,291,000.00	0.00	178,805,550.00	187,745,830.00	536,842,380.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)									
2	EXPENDITURES	71,644,505.55	1,014,900,010.00	822,657,010.00	11,902,365.10	242,353,000.00	0.00	344,470,670.00	496,694,260.00	1,083,517,930.00
22	OTHER RECURRENT COSTS	12,373,805.55	14,900,010.00	22,657,010.00	11,902,365.10	42,353,000.00	0.00	44,470,670.00	46,694,260.00	133,517,930.00
2202	OVERHEAD COST	12,373,805.55	14,900,010.00	22,657,010.00	11,902,365.10	42,353,000.00	0.00	44,470,670.00	46,694,260.00	133,517,930.00
220201	TRAVEL & TRANSPORT - GENERAL	2,439,000.00	1,311,200.00	1,993,900.00	1,704,000.00	6,300,000.00	0.00	6,615,000.00	6,945,750.00	19,860,750.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	725,000.00	29,800.00	45,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,579,000.00	1,192,000.00	1,812,300.00	1,704,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	29,800.00	45,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	135,000.00	29,800.00	45,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020109	PER-DIEM/ESTACODES	0.00	29,800.00	45,400.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
220202	UTILITIES - GENERAL	90,000.00	89,400.00	136,200.00	0.00	2,245,400.00	0.00	2,357,670.00	2,475,560.00	7,078,630.00
22020203	INTERNET ACCESS CHARGES	0.00	29,800.00	45,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	29,800.00	45,400.00	0.00	45,400.00	0.00	47,670.00	50,060.00	143,130.00
22020209	OTHER UTILITY CHARGES	90,000.00	29,800.00	45,400.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,871,000.00	3,039,600.00	4,621,500.00	1,526,000.00	5,223,400.00	0.00	5,484,570.00	5,758,810.00	16,466,780.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,785,000.00	596,000.00	906,200.00	1,216,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020304	MAGAZINES & PERIODICALS	0.00	59,600.00	90,700.00	0.00	5,000.00	0.00	5,250.00	5,520.00	15,770.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,086,000.00	1,788,000.00	2,718,400.00	310,000.00	2,718,400.00	0.00	2,854,320.00	2,997,040.00	8,569,760.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	596,000.00	906,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220204	MAINTENANCE SERVICES - GENERAL	421,000.00	2,384,000.00	3,625,100.00	1,063,000.00	2,975,100.00	0.00	3,123,870.00	3,280,090.00	9,379,060.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000.00	59,600.00	90,700.00	0.00	90,700.00	0.00	95,240.00	100,010.00	285,950.00
22020402	MAINTENANCE OF OFFICE FURNITURE	40,000.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,192,000.00	1,812,300.00	0.00	1,812,300.00	0.00	1,902,920.00	1,998,070.00	5,713,290.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	59,600.00	90,700.00	0.00	90,700.00	0.00	95,240.00	100,010.00	285,950.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	59,600.00	90,700.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020406	OTHER MAINTENANCE SERVICES	251,000.00	894,000.00	1,359,300.00	1,063,000.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
220205	TRAINING - GENERAL	305,000.00	178,800.00	272,100.00	0.00	3,300,000.00	0.00	3,465,000.00	3,638,250.00	10,403,250.00
22020501	LOCAL TRAINING	135,000.00	59,600.00	90,700.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020503	OTHER TRAININGS	0.00	59,600.00	90,700.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	170,000.00	59,600.00	90,700.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220206	OTHER SERVICES - GENERAL	1,320,000.00	1,698,610.00	2,583,010.00	2,058,000.00	5,460,000.00	0.00	5,733,000.00	6,019,650.00	17,212,650.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020601	SECURITY SERVICES	0.00	7,160.00	11,060.00	0.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
22020605	CLEANING & FUMIGATION SERVICES	40,000.00	894,000.00	1,359,300.00	483,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020606	POSTAGES & COURIER SERVICES	0.00	59,600.00	90,700.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020607	OFFICE SUPPORT SERVICES	1,280,000.00	737,850.00	1,121,950.00	1,575,000.00	3,760,000.00	0.00	3,948,000.00	4,145,400.00	11,853,400.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	149,000.00	226,800.00	0.00	1,400,000.00	0.00	1,470,000.00	1,543,500.00	4,413,500.00
22020701	FINANCIAL CONSULTING	0.00	59,600.00	90,700.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	59,600.00	90,700.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020703	LEGAL SERVICES	0.00	29,800.00	45,400.00	0.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
220208	FUEL & LUBRICANTS - GENERAL	223,000.00	298,000.00	453,500.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	119,200.00	181,400.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	223,000.00	119,200.00	181,400.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020803	PLANT / GENERATOR FUEL COST	0.00	59,600.00	90,700.00	0.00	700,000.00	0.00	735,000.00	771,750.00	2,206,750.00
220209	FINANCIAL CHARGES - GENERAL	200,305.55	119,200.00	181,400.00	1,365.10	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,305.55	119,200.00	181,400.00	1,365.10	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,504,500.00	5,632,200.00	8,563,500.00	5,550,000.00	13,249,100.00	0.00	13,911,560.00	14,607,150.00	41,767,810.00
22021001	REFRESHMENT & MEALS	0.00	29,800.00	45,400.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	29,800.00	45,400.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021007	WELFARE PACKAGES	0.00	59,600.00	90,700.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	89,400.00	136,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	59,600.00	90,700.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,146,500.00	1,192,000.00	1,812,300.00	3,236,000.00	1,812,300.00	0.00	1,902,920.00	1,998,070.00	5,713,290.00
22021026	MONITORING AND EVALUATION RECURRENT	358,000.00	3,576,000.00	5,436,800.00	2,314,000.00	5,436,800.00	0.00	5,708,640.00	5,994,080.00	17,139,520.00
23	CAPITAL EXPENDITURE	59,270,700.00	1,000,000,000.00	800,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	950,000,000.00
2301	FIXED ASSETS PURCHASED	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	950,000,000.00	750,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	950,000,000.00	750,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	550,000,000.00	550,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	400,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
2305	OTHER CAPITAL PROJECTS	58,820,700.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	58,820,700.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
23050101	RESEARCH AND DEVELOPMENT	21,809,800.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	37,010,900.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)									
2	EXPENDITURES	0.00	1,441,234,410.00	1,748,874,510.00	0.00	250,000,000.00	0.00	262,500,000.00	275,625,010.00	788,125,010.00
22	OTHER RECURRENT COSTS	0.00	591,234,410.00	898,874,510.00	0.00	250,000,000.00	0.00	262,500,000.00	275,625,010.00	788,125,010.00
2202	OVERHEAD COST	0.00	591,234,410.00	898,874,510.00	0.00	250,000,000.00	0.00	262,500,000.00	275,625,010.00	788,125,010.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	210,888,640.00	320,620,140.00	0.00	73,043,000.00	0.00	76,695,150.00	80,529,910.00	230,268,060.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	12,349,120.00	18,774,820.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	9,011,520.00	13,700,520.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	66,752,000.00	101,484,800.00	0.00	16,043,000.00	0.00	16,845,150.00	17,687,410.00	50,575,560.00

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22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	18,499,840.00	28,125,840.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	7,152,000.00	10,873,500.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	28,608,000.00	43,493,600.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	14,304,000.00	21,746,900.00	0.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	0.00	26,224,000.00	39,869,100.00	0.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020109	PER-DIEM/ESTACODES	0.00	27,988,160.00	42,551,060.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
220202	UTILITIES - GENERAL	0.00	64,320,320.00	97,788,820.00	0.00	21,080,000.00	0.00	22,134,000.00	23,240,700.00	66,454,700.00
22020201	ELECTRICITY CHARGES	0.00	715,200.00	1,087,500.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020202	TELEPHONE CHARGES	0.00	95,360.00	145,160.00	0.00	40,000.00	0.00	42,000.00	44,100.00	126,100.00
22020203	INTERNET ACCESS CHARGES	0.00	23,840,000.00	36,244,600.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	7,152,000.00	10,873,500.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020206	SEWERAGE CHARGES	0.00	47,680.00	72,580.00	0.00	20,000.00	0.00	21,000.00	22,050.00	63,050.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	47,680.00	72,580.00	0.00	20,000.00	0.00	21,000.00	22,050.00	63,050.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	28,608,000.00	43,493,600.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020209	OTHER UTILITY CHARGES	0.00	3,814,400.00	5,799,300.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	11,300,160.00	17,180,260.00	0.00	4,077,000.00	0.00	4,280,850.00	4,494,900.00	12,852,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	7,628,800.00	11,598,300.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020304	MAGAZINES & PERIODICALS	0.00	47,680.00	72,580.00	0.00	27,000.00	0.00	28,350.00	29,770.00	85,120.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	476,800.00	725,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	762,880.00	1,159,880.00	0.00	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	2,384,000.00	3,624,500.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	30,038,400.00	45,668,900.00	0.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	5,721,600.00	8,698,800.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,768,000.00	7,249,000.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	7,152,000.00	10,873,500.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,384,000.00	3,624,500.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	4,291,200.00	6,524,100.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,907,200.00	2,899,700.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	0.00	3,814,400.00	5,799,300.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220205	TRAINING - GENERAL	0.00	42,867,190.00	65,172,490.00	0.00	20,500,000.00	0.00	21,525,000.00	22,601,250.00	64,626,250.00
22020501	LOCAL TRAINING	0.00	8,105,600.00	12,323,300.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020502	INTERNATIONAL TRAINING	0.00	19,072,000.00	28,995,700.00	0.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020503	OTHER TRAININGS	0.00	6,153,590.00	9,355,590.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	9,536,000.00	14,497,900.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
220206	OTHER SERVICES - GENERAL	0.00	21,932,800.00	33,345,500.00	0.00	11,700,000.00	0.00	12,285,000.00	12,899,250.00	36,884,250.00
22020601	SECURITY SERVICES	0.00	2,384,000.00	3,624,500.00	0.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
22020602	OFFICE RENT	0.00	4,768,000.00	7,249,000.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020603	RESIDENTIAL RENT	0.00	9,536,000.00	14,497,900.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,430,400.00	2,174,800.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020606	POSTAGES & COURIER SERVICES	0.00	2,384,000.00	3,624,500.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020607	OFFICE SUPPORT SERVICES	0.00	1,430,400.00	2,174,800.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00

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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	6,198,400.00	9,424,000.00	0.00	3,600,000.00	0.00	3,780,000.00	3,969,000.00	11,349,000.00
22020701	FINANCIAL CONSULTING	0.00	476,800.00	725,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	2,384,000.00	3,624,500.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020703	LEGAL SERVICES	0.00	476,800.00	725,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020704	ENGINEERING SERVICES	0.00	476,800.00	725,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020709	OTHER CONSULTING SERVICES	0.00	2,384,000.00	3,624,500.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	22,409,600.00	34,070,200.00	0.00	10,500,000.00	0.00	11,025,000.00	11,576,250.00	33,101,250.00
22020801	MOTOR VEHICLE FUEL COST	0.00	9,536,000.00	14,497,900.00	0.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	7,152,000.00	10,873,500.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020803	PLANT / GENERATOR FUEL COST	0.00	5,721,600.00	8,698,800.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
220209	FINANCIAL CHARGES - GENERAL	0.00	1,430,400.00	2,175,000.00	0.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	476,800.00	725,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020903	OTHER FINANCIAL CHARGES	0.00	953,600.00	1,450,000.00	0.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	179,848,500.00	273,429,200.00	0.00	89,900,000.00	0.00	94,395,000.00	99,114,750.00	283,409,750.00
22021001	REFRESHMENT & MEALS	0.00	6,198,880.00	9,424,380.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	6,675,200.00	10,148,600.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	66,846,890.00	101,628,990.00	0.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	3,337,600.00	5,074,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021007	WELFARE PACKAGES	0.00	3,814,400.00	5,799,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,430,400.00	2,174,800.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	715,200.00	1,087,500.00	0.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	3,814,400.00	5,799,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	1,192,000.00	1,812,300.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	47,679,530.00	72,488,430.00	0.00	40,000,000.00	0.00	42,000,000.00	44,100,000.00	126,100,000.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	38,144,000.00	57,991,300.00	0.00	17,000,000.00	0.00	17,850,000.00	18,742,500.00	53,592,500.00
23	CAPITAL EXPENDITURE	0.00	850,000,000.00	850,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016105600100	State Action on Business Enabling Reforms (SABER)									
2	EXPENDITURES	0.00	14,119,200,000.00	16,681,226,200.00	281,869,770.25	4,189,596,860.00	0.00	6,230,284,210.00	9,288,609,700.00	18,811,789,270.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	13,903,960.00	0.00	14,599,160.00	15,329,120.00	43,832,240.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	13,903,960.00	0.00	14,599,160.00	15,329,120.00	43,832,240.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	13,903,960.00	0.00	14,599,160.00	15,329,120.00	43,832,240.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	0.00	0.00	0.00	13,903,960.00	0.00	14,599,160.00	15,329,120.00	43,832,240.00
22	OTHER RECURRENT COSTS	0.00	119,200,000.00	181,226,200.00	11,605,760.25	106,342,900.00	0.00	111,660,050.00	117,243,060.00	335,246,010.00
2202	OVERHEAD COST	0.00	119,200,000.00	181,226,200.00	11,605,760.25	106,342,900.00	0.00	111,660,050.00	117,243,060.00	335,246,010.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	30,396,000.00	46,212,300.00	1,200,000.00	28,042,900.00	0.00	29,445,050.00	30,917,310.00	88,405,260.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	19,072,000.00	28,995,800.00	630,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	4,172,000.00	6,342,900.00	240,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	4,172,000.00	6,342,900.00	330,000.00	6,342,900.00	0.00	6,660,050.00	6,993,060.00	19,996,010.00
22020109	PER-DIEM/ESTACODES	0.00	2,980,000.00	4,530,700.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220202	UTILITIES - GENERAL	0.00	8,940,000.00	13,591,900.00	0.00	2,700,000.00	0.00	2,835,000.00	2,976,750.00	8,511,750.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	7,152,000.00	10,873,500.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020209	OTHER UTILITY CHARGES	0.00	1,788,000.00	2,718,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	16,688,000.00	25,371,500.00	390,700.00	6,600,000.00	0.00	6,930,000.00	7,276,500.00	20,806,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	8,940,000.00	13,591,800.00	390,700.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,980,000.00	4,530,700.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	4,768,000.00	7,249,000.00	0.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	8,940,000.00	13,592,200.00	1,731,000.00	13,800,000.00	0.00	14,490,000.00	15,214,500.00	43,504,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,192,000.00	1,812,300.00	400,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,192,000.00	1,812,300.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,980,000.00	4,530,700.00	330,000.00	3,800,000.00	0.00	3,990,000.00	4,189,500.00	11,979,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	596,000.00	906,200.00	451,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,980,000.00	4,530,700.00	550,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220205	TRAINING - GENERAL	0.00	8,940,000.00	13,592,000.00	500,000.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020501	LOCAL TRAINING	0.00	2,980,000.00	4,530,700.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020503	OTHER TRAININGS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	5,960,000.00	9,061,300.00	500,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
220206	OTHER SERVICES - GENERAL	0.00	1,192,000.00	1,812,300.00	285,000.00	4,300,000.00	0.00	4,515,000.00	4,740,750.00	13,555,750.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020602	OFFICE RENT	0.00	0.00	0.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020606	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020607	OFFICE SUPPORT SERVICES	0.00	1,192,000.00	1,812,300.00	285,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	11,920,000.00	18,122,600.00	2,860,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	5,960,000.00	9,061,300.00	2,860,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020709	OTHER CONSULTING SERVICES	0.00	5,960,000.00	9,061,300.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	4,172,000.00	6,343,000.00	900,000.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,980,000.00	4,530,700.00	700,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00

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22020803	PLANT / GENERATOR FUEL COST	0.00	1,192,000.00	1,812,300.00	200,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220209	FINANCIAL CHARGES - GENERAL	0.00	596,000.00	906,200.00	5,760.25	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	596,000.00	906,200.00	5,760.25	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	27,416,000.00	41,682,200.00	3,733,300.00	33,700,000.00	0.00	35,385,000.00	37,154,250.00	106,239,250.00
22021001	REFRESHMENT & MEALS	0.00	2,980,000.00	4,530,700.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,980,000.00	4,530,700.00	1,765,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,788,000.00	2,718,400.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,384,000.00	3,624,500.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021007	WELFARE PACKAGES	0.00	2,980,000.00	4,530,700.00	1,050,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	596,000.00	906,200.00	183,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	0.00	0.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	2,980,000.00	4,530,700.00	735,300.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	0.00	0.00	0.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	4,768,000.00	7,249,000.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	5,960,000.00	9,061,300.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
23	CAPITAL EXPENDITURE	0.00	14,000,000,000.00	16,500,000,000.00	270,264,010.00	4,069,350,000.00	0.00	6,104,025,000.00	9,156,037,520.00	18,432,711,020.00
2305	OTHER CAPITAL PROJECTS	0.00	14,000,000,000.00	16,500,000,000.00	270,264,010.00	4,069,350,000.00	0.00	6,104,025,000.00	9,156,037,520.00	18,432,711,020.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	14,000,000,000.00	16,500,000,000.00	270,264,010.00	4,069,350,000.00	0.00	6,104,025,000.00	9,156,037,520.00	18,432,711,020.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	14,000,000,000.00	16,500,000,000.00	270,264,010.00	4,069,350,000.00	0.00	6,104,025,000.00	9,156,037,520.00	18,432,711,020.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)									
2	EXPENDITURES	0.00	219,760,000.00	224,303,500.00	0.00	137,183,900.00	0.00	183,643,100.00	252,225,300.00	1,469,753,800.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	13,423,900.00	0.00	14,095,100.00	14,799,860.00	42,318,860.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	13,423,900.00	0.00	14,095,100.00	14,799,860.00	42,318,860.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	13,423,900.00	0.00	14,095,100.00	14,799,860.00	42,318,860.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	0.00	0.00	0.00	13,423,900.00	0.00	14,095,100.00	14,799,860.00	42,318,860.00
22	OTHER RECURRENT COSTS	0.00	35,760,000.00	40,303,500.00	0.00	35,760,000.00	0.00	37,548,000.00	39,425,440.00	112,733,440.00
2202	OVERHEAD COST	0.00	35,760,000.00	40,303,500.00	0.00	35,760,000.00	0.00	37,548,000.00	39,425,440.00	112,733,440.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	9,118,800.00	10,277,200.00	0.00	11,000,000.00	0.00	11,550,000.00	12,127,500.00	34,677,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,721,600.00	6,448,400.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,251,600.00	1,410,600.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	1,251,600.00	1,410,600.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020109	PER-DIEM/ESTACODES	0.00	894,000.00	1,007,600.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220202	UTILITIES - GENERAL	0.00	2,682,000.00	3,022,700.00	0.00	1,300,000.00	0.00	1,365,000.00	1,433,260.00	4,098,260.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	2,145,600.00	2,418,100.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020209	OTHER UTILITY CHARGES	0.00	536,400.00	604,600.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,006,400.00	5,642,400.00	0.00	4,200,000.00	0.00	4,410,000.00	4,630,500.00	13,240,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,682,000.00	3,022,700.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	894,000.00	1,007,600.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	1,430,400.00	1,612,100.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,682,000.00	3,023,000.00	0.00	1,866,000.00	0.00	1,959,300.00	2,057,280.00	5,882,580.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	357,600.00	403,100.00	0.00	358,600.00	0.00	376,530.00	395,360.00	1,130,490.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	357,600.00	403,100.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	894,000.00	1,007,600.00	0.00	800,000.00	0.00	840,000.00	882,000.00	2,522,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	178,800.00	201,600.00	0.00	178,800.00	0.00	187,740.00	197,130.00	563,670.00
22020406	OTHER MAINTENANCE SERVICES	0.00	894,000.00	1,007,600.00	0.00	328,600.00	0.00	345,030.00	362,290.00	1,035,920.00
220205	TRAINING - GENERAL	0.00	2,682,000.00	3,022,700.00	0.00	3,300,000.00	0.00	3,465,000.00	3,638,250.00	10,403,250.00
22020501	LOCAL TRAINING	0.00	894,000.00	1,007,600.00	0.00	800,000.00	0.00	840,000.00	882,000.00	2,522,000.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	1,788,000.00	2,015,100.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220206	OTHER SERVICES - GENERAL	0.00	357,600.00	403,100.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020607	OFFICE SUPPORT SERVICES	0.00	357,600.00	403,100.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,576,000.00	4,030,200.00	0.00	3,200,000.00	0.00	3,360,000.00	3,528,000.00	10,088,000.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	1,788,000.00	2,015,100.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020709	OTHER CONSULTING SERVICES	0.00	1,788,000.00	2,015,100.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,251,600.00	1,410,700.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020801	MOTOR VEHICLE FUEL COST	0.00	894,000.00	1,007,600.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020803	PLANT / GENERATOR FUEL COST	0.00	357,600.00	403,100.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220209	FINANCIAL CHARGES - GENERAL	0.00	178,800.00	201,600.00	0.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	178,800.00	201,600.00	0.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	8,224,800.00	9,269,900.00	0.00	9,444,000.00	0.00	9,916,200.00	10,412,020.00	29,772,220.00
22021001	REFRESHMENT & MEALS	0.00	894,000.00	1,007,600.00	0.00	800,000.00	0.00	840,000.00	882,000.00	2,522,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	894,000.00	1,007,600.00	0.00	894,000.00	0.00	938,700.00	985,640.00	2,818,340.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	536,400.00	604,600.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	715,200.00	806,100.00	0.00	700,000.00	0.00	735,000.00	771,750.00	2,206,750.00
22021007	WELFARE PACKAGES	0.00	894,000.00	1,007,600.00	0.00	800,000.00	0.00	840,000.00	882,000.00	2,522,000.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	178,800.00	201,600.00	0.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	894,000.00	1,007,600.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	0.00	0.00	0.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	1,430,400.00	1,612,100.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	1,788,000.00	2,015,100.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
23	CAPITAL EXPENDITURE	0.00	184,000,000.00	184,000,000.00	0.00	88,000,000.00	0.00	132,000,000.00	198,000,000.00	1,314,701,500.00
2301	FIXED ASSETS PURCHASED	0.00	73,000,000.00	73,000,000.00	0.00	28,000,000.00	0.00	42,000,000.00	63,000,000.00	193,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	73,000,000.00	73,000,000.00	0.00	28,000,000.00	0.00	42,000,000.00	63,000,000.00	193,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	28,000,000.00	28,000,000.00	0.00	28,000,000.00	0.00	42,000,000.00	63,000,000.00	105,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0.00	0.00	0.00	28,000,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	60,000,000.00
2303	REHABILITATION / REPAIRS	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	1,121,701,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	1,121,701,500.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	1,121,701,500.00
2305	OTHER CAPITAL PROJECTS	0.00	51,000,000.00	51,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	51,000,000.00	51,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	21,000,000.00	21,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)									
2	EXPENDITURES	0.00	35,764,000.00	54,376,900.00	0.00	303,000,000.00	0.00	318,150,000.00	334,057,500.00	955,207,500.00
22	OTHER RECURRENT COSTS	0.00	35,764,000.00	54,376,900.00	0.00	303,000,000.00	0.00	318,150,000.00	334,057,500.00	955,207,500.00
2202	OVERHEAD COST	0.00	35,764,000.00	54,376,900.00	0.00	303,000,000.00	0.00	318,150,000.00	334,057,500.00	955,207,500.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	9,118,800.00	13,864,100.00	0.00	102,000,000.00	0.00	107,100,000.00	112,455,000.00	321,555,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,721,600.00	8,699,000.00	0.00	16,000,000.00	0.00	16,800,000.00	17,640,000.00	50,440,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	12,000,000.00	0.00	12,600,000.00	13,230,000.00	37,830,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,251,600.00	1,902,900.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	1,251,600.00	1,902,900.00	0.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020109	PER-DIEM/ESTACODES	0.00	894,000.00	1,359,300.00	0.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
220202	UTILITIES - GENERAL	0.00	2,682,000.00	4,077,800.00	0.00	17,500,000.00	0.00	18,375,000.00	19,293,750.00	55,168,750.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	2,145,600.00	3,262,100.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020209	OTHER UTILITY CHARGES	0.00	536,400.00	815,700.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,006,400.00	7,611,800.00	0.00	11,500,000.00	0.00	12,075,000.00	12,678,750.00	36,253,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,682,000.00	4,077,700.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	894,000.00	1,359,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	1,430,400.00	2,174,800.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,684,000.00	4,081,200.00	0.00	19,000,000.00	0.00	19,950,000.00	20,947,500.00	59,897,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	358,600.00	545,300.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	358,600.00	545,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	894,000.00	1,359,300.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	178,800.00	272,000.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	894,000.00	1,359,300.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220205	TRAINING - GENERAL	0.00	2,682,000.00	4,077,700.00	0.00	57,000,000.00	0.00	59,850,000.00	62,842,500.00	179,692,500.00
22020501	LOCAL TRAINING	0.00	894,000.00	1,359,300.00	0.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	12,000,000.00	0.00	12,600,000.00	13,230,000.00	37,830,000.00
22020503	OTHER TRAININGS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	1,788,000.00	2,718,400.00	0.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
220206	OTHER SERVICES - GENERAL	0.00	358,600.00	545,300.00	0.00	24,500,000.00	0.00	25,725,000.00	27,011,250.00	77,236,250.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020602	OFFICE RENT	0.00	0.00	0.00	0.00	12,000,000.00	0.00	12,600,000.00	13,230,000.00	37,830,000.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	0.00	0.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020606	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020607	OFFICE SUPPORT SERVICES	0.00	358,600.00	545,300.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,576,000.00	5,436,800.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	1,788,000.00	2,718,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020709	OTHER CONSULTING SERVICES	0.00	1,788,000.00	2,718,400.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,252,600.00	1,904,600.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	894,000.00	1,359,300.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020803	PLANT / GENERATOR FUEL COST	0.00	358,600.00	545,300.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220209	FINANCIAL CHARGES - GENERAL	0.00	178,800.00	272,000.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	178,800.00	272,000.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	8,224,800.00	12,505,600.00	0.00	60,500,000.00	0.00	63,525,000.00	66,701,250.00	190,726,250.00
22021001	REFRESHMENT & MEALS	0.00	894,000.00	1,359,300.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	894,000.00	1,359,300.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	536,400.00	815,700.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	715,200.00	1,087,500.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021007	WELFARE PACKAGES	0.00	894,000.00	1,359,300.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	178,800.00	272,000.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	894,000.00	1,359,300.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	1,430,400.00	2,174,800.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	1,788,000.00	2,718,400.00	0.00	9,000,000.00	0.00	9,450,000.00	9,922,500.00	28,372,500.00
016105900100	Adamawa State Peace Commission									
2	EXPENDITURES	0.00	0.00	0.00	0.00	259,700,000.00	0.00	272,685,000.00	286,319,250.00	818,704,250.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	259,700,000.00	0.00	272,685,000.00	286,319,250.00	818,704,250.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	259,700,000.00	0.00	272,685,000.00	286,319,250.00	818,704,250.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	28,700,000.00	0.00	30,135,000.00	31,641,750.00	90,476,750.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	3,700,000.00	0.00	3,885,000.00	4,079,250.00	11,664,250.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	0.00	0.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020109	PER-DIEM/ESTACODES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	8,300,000.00	0.00	8,715,000.00	9,150,750.00	26,165,750.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020209	OTHER UTILITY CHARGES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	10,500,000.00	0.00	11,025,000.00	11,576,250.00	33,101,250.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	10,500,000.00	0.00	11,025,000.00	11,576,250.00	33,101,250.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	13,500,000.00	0.00	14,175,000.00	14,883,750.00	42,558,750.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020503	OTHER TRAININGS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	17,000,000.00	0.00	17,850,000.00	18,742,500.00	53,592,500.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020602	OFFICE RENT	0.00	0.00	0.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020606	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020709	OTHER CONSULTING SERVICES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	8,500,000.00	0.00	8,925,000.00	9,371,250.00	26,796,250.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	157,200,000.00	0.00	165,060,000.00	173,313,000.00	495,573,000.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	36,000,000.00	0.00	37,800,000.00	39,690,000.00	113,490,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	5,250,000.00	0.00	5,512,500.00	5,781,250.00	16,543,750.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00

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22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	12,600,000.00	0.00	12,600,000.00	13,230,000.00	37,830,000.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	0.00	0.00	0.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	40,000,000.00	0.00	42,000,000.00	44,100,000.00	126,100,000.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	0.00	0.00	0.00	6,700,000.00	0.00	7,035,000.00	7,386,750.00	21,121,750.00
011200300100	Adamawa State House of Assembly (Legislature)									
2	EXPENDITURES	5,264,453,897.32	6,403,123,540.00	12,826,019,310.00	2,084,353,853.55	8,594,496,250.00	0.00	10,155,093,920.00	10,662,848,950.00	30,489,460,698.00
21	PERSONNEL COST	471,296,094.08	2,547,094,400.00	2,547,094,400.00	356,515,927.94	2,646,558,628.00	0.00	2,778,886,670.00	2,917,831,100.00	8,343,276,398.00
2101	SALARY	245,049,242.98	1,523,113,300.00	1,523,113,300.00	183,927,575.06	1,449,668,303.00	0.00	1,522,151,730.00	1,598,259,320.00	4,570,079,353.00
210101	SALARIES AND WAGES	245,049,242.98	1,523,113,300.00	1,523,113,300.00	183,927,575.06	1,449,668,303.00	0.00	1,522,151,730.00	1,598,259,320.00	4,570,079,353.00
21010101	BASIC-SALARY	86,466,553.34	425,720,000.00	425,720,000.00	65,633,015.99	332,354,610.00	0.00	348,972,350.00	366,420,970.00	1,047,747,930.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	158,582,689.64	1,097,393,300.00	1,097,393,300.00	118,294,559.07	1,117,313,693.00	0.00	1,173,179,380.00	1,231,838,350.00	3,522,331,423.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	226,246,851.10	1,023,981,100.00	1,023,981,100.00	172,588,352.88	1,196,890,325.00	0.00	1,256,734,940.00	1,319,571,780.00	3,773,197,045.00
210201	ALLOWANCES	226,246,851.10	1,023,981,100.00	1,023,981,100.00	172,588,352.88	1,188,689,285.00	0.00	1,248,123,840.00	1,310,530,120.00	3,747,343,245.00
21020102	HOUSING/RENT ALLOWANCE	73,591,828.04	293,293,100.00	293,293,100.00	56,535,405.81	237,448,890.00	0.00	249,321,340.00	261,787,410.00	748,557,640.00
21020103	TRANSPORT ALLOWANCE	22,046,153.15	89,003,600.00	89,003,600.00	16,850,057.77	98,409,150.00	0.00	103,329,610.00	108,496,100.00	310,234,860.00
21020104	MEAL SUBSIDY	794,574.06	10,492,200.00	10,492,200.00	571,285.88	3,964,920.00	0.00	4,163,170.00	4,371,330.00	12,499,420.00
21020105	UTILITY ALLOWANCE	7,714,720.58	71,245,300.00	71,245,300.00	5,890,803.04	34,485,270.00	0.00	36,209,540.00	38,020,020.00	108,714,830.00
21020106	ENTERTAINMENT ALLOWANCE	6,920,146.52	26,932,100.00	26,932,100.00	5,319,517.15	31,097,430.00	0.00	32,652,310.00	34,284,930.00	98,034,670.00
21020107	LEAVE ALLOWANCE	124,788.00	15,058,100.00	15,058,100.00	31,820.94	1,924,020.00	0.00	2,020,230.00	2,121,250.00	6,065,500.00
21020108	DOMESTIC STAFF ALLOWANCE	47,481,474.75	180,160,700.00	180,160,700.00	37,106,969.26	207,852,750.00	0.00	218,245,390.00	229,157,660.00	655,255,800.00
21020109	SHIFT ALLOWANCE	660,468.00	12,321,900.00	12,321,900.00	534,675.90	2,453,850.00	0.00	2,576,550.00	2,705,380.00	7,735,780.00
21020112	HARZARD ALLOWANCE	15,846,000.16	65,895,500.00	65,895,500.00	12,095,890.61	67,124,940.00	0.00	70,481,190.00	74,005,250.00	211,611,380.00
21020117	OUTFIT ALLOWANCE	14,830,258.24	60,096,500.00	60,096,500.00	11,266,888.82	62,310,150.00	0.00	65,425,660.00	68,696,950.00	196,432,760.00
21020120	JOURNAL ALLOWANCE	0.00	0.00	0.00	0.00	648,600.00	0.00	681,030.00	715,090.00	2,044,720.00
21020126	TORCHLIGHT ALLOWANCE	89,766.99	487,400.00	487,400.00	64,846.32	806,730.00	0.00	847,070.00	889,430.00	2,543,230.00
21020130	SPECIAL ALLOWANCE	11,010,540.16	19,629,400.00	19,629,400.00	8,412,243.14	38,864,700.00	0.00	40,807,940.00	42,848,340.00	122,520,980.00
21020135	FURNITURE ALLOWANCE	22,021,081.85	112,521,100.00	112,521,100.00	16,824,485.04	92,637,420.00	0.00	97,269,300.00	102,132,770.00	292,039,490.00
21020137	DRIVER'S ALLOWANCE	0.00	0.00	0.00	0.00	3,242,940.00	0.00	3,405,090.00	3,575,350.00	10,223,380.00
21020138	ADMIN ALLOWANCE	311,967.48	11,065,900.00	11,065,900.00	235,535.45	1,081,080.00	0.00	1,135,140.00	1,191,900.00	3,408,120.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	258,017,585.00	0.00	270,918,470.00	284,464,400.00	813,400,455.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,803,083.12	55,778,300.00	55,778,300.00	847,927.76	46,318,860.00	0.00	48,634,810.00	51,066,560.00	146,020,230.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	8,201,040.00	0.00	8,611,100.00	9,041,660.00	25,853,800.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	8,201,040.00	0.00	8,611,100.00	9,041,660.00	25,853,800.00
22	OTHER RECURRENT COSTS	4,793,157,803.24	3,856,029,140.00	10,278,924,910.00	1,727,837,925.61	5,947,937,622.00	0.00	7,376,207,250.00	7,745,017,850.00	22,146,184,300.00
2202	OVERHEAD COST	4,793,157,803.24	3,856,029,140.00	10,278,924,910.00	1,727,837,925.61	5,947,937,622.00	0.00	7,376,207,250.00	7,745,017,850.00	22,146,184,300.00
220201	TRAVEL & TRANSPORT - GENERAL	598,817,854.54	673,845,800.00	1,839,246,400.00	138,340,570.00	779,536,670.00	0.00	965,228,150.00	1,013,489,580.00	2,897,982,630.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	117,046,850.00	107,059,500.00	507,059,500.00	2,599,800.00	48,386,460.00	0.00	59,912,480.00	62,908,110.00	179,880,090.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	262,355,270.54	264,051,900.00	904,914,180.00	99,558,370.00	428,167,250.00	0.00	530,159,910.00	556,667,910.00	1,591,742,020.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	152,526,984.00	169,264,000.00	289,264,000.00	18,000,000.00	154,559,880.00	0.00	191,377,200.00	200,946,060.00	574,587,260.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	61,115,000.00	21,133,400.00	21,133,400.00	14,170,000.00	35,842,420.00	0.00	44,380,350.00	46,599,370.00	133,246,720.00
22020105	HOTEL ACCOMMODATION - LOCAL	5,664,250.00	11,345,800.00	15,884,120.00	4,012,400.00	26,940,120.00	0.00	33,357,450.00	35,025,330.00	100,151,780.00

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22020106	HOTEL ACCOMMODATION - INTERNATIONAL	109,500.00	100,991,200.00	100,991,200.00	0.00	85,640,540.00	0.00	106,040,760.00	111,342,800.00	318,374,760.00
220202	UTILITIES - GENERAL	7,493,600.00	25,264,000.00	25,264,000.00	1,728,000.00	24,194,920.00	0.00	29,958,290.00	31,456,220.00	89,946,210.00
22020201	ELECTRICITY CHARGES	381,600.00	11,763,600.00	11,763,600.00	0.00	9,975,540.00	0.00	12,351,780.00	12,969,370.00	37,084,750.00
22020203	INTERNET ACCESS CHARGES	3,600,000.00	4,705,500.00	4,705,500.00	900,000.00	3,990,270.00	0.00	4,940,780.00	5,187,820.00	14,834,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,312,000.00	6,535,300.00	6,535,300.00	828,000.00	8,312,950.00	0.00	10,293,150.00	10,807,810.00	30,903,960.00
22020206	SEWERAGE CHARGES	0.00	216,000.00	216,000.00	0.00	183,170.00	0.00	226,800.00	238,140.00	680,940.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	200,000.00	619,000.00	619,000.00	0.00	524,920.00	0.00	649,950.00	682,450.00	1,951,400.00
22020209	OTHER UTILITY CHARGES	0.00	1,424,600.00	1,424,600.00	0.00	1,208,070.00	0.00	1,495,830.00	1,570,630.00	4,491,060.00
220203	MATERIALS & SUPPLIES - GENERAL	125,657,710.00	179,457,700.00	495,444,180.00	50,324,500.00	222,552,890.00	0.00	275,566,650.00	289,345,020.00	827,356,070.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	62,176,260.00	61,712,400.00	207,767,280.00	17,900,000.00	68,490,680.00	0.00	84,805,670.00	89,045,960.00	254,618,930.00
22020302	BOOKS	0.00	2,949,300.00	2,949,300.00	0.00	2,501,010.00	0.00	3,096,770.00	3,251,610.00	9,297,680.00
22020303	NEWSPAPERS	0.00	638,300.00	638,300.00	0.00	541,280.00	0.00	670,220.00	703,740.00	2,012,260.00
22020304	MAGAZINES & PERIODICALS	0.00	344,100.00	344,100.00	0.00	291,800.00	0.00	361,310.00	379,380.00	1,084,790.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,961,750.00	7,855,100.00	29,281,220.00	10,545,000.00	24,830,550.00	0.00	30,745,370.00	32,282,640.00	92,309,310.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,595,000.00	3,595,000.00	0.00	3,048,560.00	0.00	3,774,750.00	3,963,490.00	11,333,240.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	770,000.00	805,100.00	2,371,220.00	280,000.00	2,010,870.00	0.00	2,489,870.00	2,614,370.00	7,475,540.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	58,549,700.00	59,242,400.00	206,181,760.00	21,599,500.00	84,954,170.00	0.00	105,190,890.00	110,450,440.00	315,823,130.00
22020312	OTHER MATERIALS AND SUPPLIES	200,000.00	42,316,000.00	42,316,000.00	0.00	35,883,970.00	0.00	44,431,800.00	46,653,390.00	133,401,190.00
220204	MAINTENANCE SERVICES - GENERAL	13,051,750.00	59,525,900.00	61,112,380.00	5,044,900.00	20,447,330.00	0.00	25,318,030.00	26,583,960.00	76,014,390.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,912,000.00	34,240,200.00	34,240,200.00	1,022,000.00	3,595,690.00	0.00	4,452,210.00	4,674,830.00	13,367,240.00
22020402	MAINTENANCE OF OFFICE FURNITURE	390,000.00	3,498,200.00	3,498,200.00	0.00	2,966,480.00	0.00	3,673,110.00	3,856,770.00	11,028,080.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	989,100.00	989,100.00	362,000.00	838,760.00	0.00	1,038,560.00	1,090,490.00	3,118,150.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	558,100.00	2,040,000.00	2,040,000.00	0.00	1,729,920.00	0.00	2,142,000.00	2,249,100.00	6,431,100.00
22020406	OTHER MAINTENANCE SERVICES	4,441,650.00	17,825,200.00	17,825,200.00	3,310,900.00	9,179,770.00	0.00	11,366,460.00	11,934,790.00	34,126,450.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	750,000.00	933,200.00	2,519,680.00	350,000.00	2,136,710.00	0.00	2,645,690.00	2,777,980.00	7,943,370.00
220205	TRAINING - GENERAL	5,286,000.00	147,954,600.00	147,954,600.00	18,227,898.75	57,625,510.00	0.00	71,352,330.00	74,919,970.00	214,226,900.00
22020501	LOCAL TRAINING	5,046,000.00	17,520,600.00	17,520,600.00	0.00	6,377,470.00	0.00	7,896,630.00	8,291,470.00	23,708,700.00
22020502	INTERNATIONAL TRAINING	0.00	39,211,800.00	39,211,800.00	0.00	7,811,610.00	0.00	9,672,390.00	10,156,010.00	29,040,200.00
22020503	OTHER TRAININGS	240,000.00	3,921,200.00	3,921,200.00	80,000.00	3,325,180.00	0.00	4,117,260.00	4,323,130.00	12,361,590.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	87,301,000.00	87,301,000.00	18,147,898.75	40,111,250.00	0.00	49,666,050.00	52,149,360.00	149,116,410.00
220206	OTHER SERVICES - GENERAL	295,216,785.00	291,845,000.00	598,329,800.00	89,861,590.00	323,594,970.00	0.00	400,677,700.00	420,711,620.00	1,202,987,120.00
22020601	SECURITY SERVICES	48,296,285.00	63,204,200.00	63,204,200.00	6,722,000.00	53,597,170.00	0.00	66,364,410.00	69,682,640.00	199,251,250.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	237,680,000.00	208,535,000.00	508,535,000.00	79,950,000.00	253,384,950.00	0.00	313,743,150.00	329,430,310.00	941,976,460.00
22020605	CLEANING & FUMIGATION SERVICES	2,550,500.00	2,632,000.00	9,116,800.00	479,590.00	7,731,050.00	0.00	9,572,640.00	10,051,280.00	28,740,720.00
22020606	POSTAGES & COURIER SERVICES	0.00	107,300.00	107,300.00	1,000,000.00	91,000.00	0.00	112,670.00	118,310.00	338,280.00
22020607	OFFICE SUPPORT SERVICES	6,690,000.00	17,366,500.00	17,366,500.00	1,710,000.00	8,790,800.00	0.00	10,884,830.00	11,429,080.00	32,680,410.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	750,000.00	48,914,500.00	148,914,500.00	1,200,000.00	31,142,650.00	0.00	38,561,050.00	40,489,120.00	115,774,970.00
22020701	FINANCIAL CONSULTING	0.00	19,606,700.00	19,606,700.00	0.00	8,146,490.00	0.00	10,087,040.00	10,591,400.00	30,285,140.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	551,200.00	551,200.00	0.00	467,420.00	0.00	578,760.00	607,700.00	1,737,660.00
22020703	LEGAL SERVICES	750,000.00	21,566,900.00	121,566,900.00	1,200,000.00	18,288,740.00	0.00	22,645,250.00	23,777,520.00	67,989,670.00
22020709	OTHER CONSULTING SERVICES	0.00	7,189,700.00	7,189,700.00	0.00	4,240,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
220208	FUEL & LUBRICANTS - GENERAL	93,614,462.82	91,310,800.00	281,245,320.00	39,900,492.76	170,656,110.00	0.00	211,307,680.00	221,873,080.00	634,426,160.00
22020801	MOTOR VEHICLE FUEL COST	75,357,062.82	61,612,100.00	251,546,620.00	34,290,492.76	145,471,610.00	0.00	180,124,040.00	189,130,250.00	540,800,990.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020803	PLANT / GENERATOR FUEL COST	18,257,400.00	29,621,200.00	29,621,200.00	5,610,000.00	25,118,780.00	0.00	31,102,260.00	32,657,380.00	93,380,840.00
22020806	COOKING GAS/FUEL COST	0.00	77,500.00	77,500.00	0.00	65,720.00	0.00	81,380.00	85,450.00	244,330.00
220209	FINANCIAL CHARGES - GENERAL	422,432,869.22	10,179,400.00	10,179,400.00	2,966,743.60	8,632,140.00	0.00	10,688,370.00	11,222,790.00	32,090,560.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	422,432,869.22	10,179,400.00	10,179,400.00	2,966,743.60	8,632,140.00	0.00	10,688,370.00	11,222,790.00	32,090,560.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,230,836,771.66	2,327,731,440.00	6,671,234,330.00	1,380,243,230.50	4,309,554,432.00	0.00	5,347,549,000.00	5,614,926,490.00	16,055,379,290.00
22021001	REFRESHMENT & MEALS	9,215,529.87	9,269,400.00	23,282,560.00	7,113,800.00	19,743,650.00	0.00	24,446,730.00	25,669,070.00	73,398,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,729,584,065.00	1,650,324,000.00	2,980,559,520.00	779,664,700.00	3,021,050,550.00	0.00	3,740,687,580.00	3,927,721,960.00	11,230,969,140.00
22021003	PUBLICITY & ADVERTISEMENTS	13,027,650.00	10,983,400.00	10,983,400.00	730,000.00	9,313,930.00	0.00	11,532,570.00	12,109,200.00	34,625,170.00
22021004	MEDICAL EXPENSES-LOCAL	75,233,375.25	81,937,200.00	81,937,200.00	550,000.00	34,741,720.00	0.00	43,017,450.00	45,168,330.00	129,154,780.00
22021007	WELFARE PACKAGES	325,240,000.00	264,665,400.00	2,078,243,100.00	355,650,000.00	1,076,663,092.00	0.00	1,344,558,600.00	1,411,786,530.00	4,036,877,130.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,322,250.00	10,885,900.00	10,885,900.00	0.00	9,231,250.00	0.00	11,430,200.00	12,001,710.00	34,317,810.00
22021009	SPORTING ACTIVITIES	0.00	6,012,200.00	6,012,200.00	0.00	5,098,350.00	0.00	6,312,810.00	6,628,460.00	18,953,470.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	52,316,000.00	73,242,400.00	20,000,000.00	62,109,560.00	0.00	76,904,520.00	80,749,750.00	230,896,670.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	4,009,940.00	4,009,940.00	0.00	3,400,480.00	0.00	4,210,500.00	4,421,030.00	12,641,530.00
22021022	YOUTH CORPERS ALLOWANCE	1,610,000.00	2,968,700.00	2,968,700.00	430,000.00	2,517,460.00	0.00	3,117,140.00	3,273,000.00	9,358,840.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	50,700,500.00	850,700,500.00	0.00	21,497,650.00	0.00	26,618,550.00	27,949,480.00	79,919,030.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,071,603,901.54	181,551,800.00	546,301,910.00	216,104,730.50	42,400,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	2,107,000.00	2,107,000.00	0.00	1,786,740.00	0.00	2,212,350.00	2,322,970.00	6,642,320.00
011200400100	House of Assembly Service Commission									
2	EXPENDITURES	271,959,514.62	930,435,120.00	850,597,120.00	218,696,186.10	1,031,990,690.00	0.00	1,608,590,310.00	1,689,019,960.00	5,029,600,960.00
21	PERSONNEL COST	241,953,931.39	392,027,900.00	392,027,900.00	189,344,020.34	980,990,690.00	0.00	1,555,040,300.00	1,632,792,380.00	4,668,823,370.00
2101	SALARY	85,010,487.68	102,367,300.00	102,367,300.00	55,884,422.70	306,760,730.00	0.00	482,401,770.00	506,521,860.00	1,448,353,880.00
210101	SALARIES AND WAGES	85,010,487.68	102,367,300.00	102,367,300.00	55,884,422.70	306,760,730.00	0.00	482,401,770.00	506,521,860.00	1,448,353,880.00
21010101	BASIC-SALARY	61,870,153.37	86,890,000.00	86,890,000.00	47,870,114.95	166,953,990.00	0.00	259,981,970.00	272,981,070.00	780,564,910.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	23,140,334.31	15,477,300.00	15,477,300.00	8,014,307.75	139,806,740.00	0.00	222,419,800.00	233,540,790.00	667,788,970.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	156,943,443.71	289,660,600.00	289,660,600.00	133,459,597.64	674,229,960.00	0.00	1,072,638,530.00	1,126,270,520.00	3,220,469,490.00
210201	ALLOWANCES	156,943,443.71	289,660,600.00	289,660,600.00	133,459,597.64	668,494,410.00	0.00	1,063,513,790.00	1,116,689,540.00	3,193,073,550.00
21020102	HOUSING/RENT ALLOWANCE	58,140,819.70	80,194,500.00	80,194,500.00	45,379,618.34	138,371,590.00	0.00	220,136,620.00	231,143,460.00	660,934,000.00
21020103	TRANSPORT ALLOWANCE	18,561,277.88	33,937,700.00	33,937,700.00	14,383,231.16	68,825,300.00	0.00	109,494,790.00	114,969,530.00	328,745,070.00
21020104	MEAL SUBSIDY	2,496,008.96	7,012,300.00	7,012,300.00	1,876,737.08	9,584,000.00	0.00	15,247,260.00	16,009,630.00	45,778,090.00
21020105	UTILITY ALLOWANCE	6,179,840.76	13,080,500.00	13,080,500.00	4,787,012.61	22,941,770.00	0.00	36,498,270.00	38,323,190.00	109,581,710.00
21020106	ENTERTAINMENT ALLOWANCE	3,683,831.80	8,720,900.00	8,720,900.00	2,910,275.53	13,358,000.00	0.00	21,251,350.00	22,313,920.00	63,804,650.00
21020108	DOMESTIC STAFF ALLOWANCE	5,647,464.57	12,595,400.00	12,595,400.00	4,864,385.57	20,193,550.00	0.00	32,126,100.00	33,732,410.00	96,454,790.00
21020112	HARZARD ALLOWANCE	18,023,477.29	33,242,900.00	33,242,900.00	13,610,761.45	64,804,730.00	0.00	103,098,430.00	108,253,360.00	309,540,770.00
21020117	OUTFIT ALLOWANCE	13,091,194.67	24,830,700.00	24,830,700.00	10,072,125.25	48,714,930.00	0.00	77,501,030.00	81,376,090.00	232,687,620.00
21020126	TORCHLIGHT ALLOWANCE	1,150,258.58	4,726,100.00	4,726,100.00	817,245.25	5,082,550.00	0.00	8,085,870.00	8,490,170.00	24,276,860.00
21020130	SPECIAL ALLOWANCE	9,269,753.86	8,033,000.00	8,033,000.00	7,180,514.03	21,895,000.00	0.00	34,832,960.00	36,574,610.00	104,581,810.00
21020135	FURNITURE ALLOWANCE	18,539,515.64	33,935,700.00	33,935,700.00	14,361,033.68	68,825,300.00	0.00	109,494,790.00	114,969,530.00	328,745,070.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	149,260,910.00	0.00	237,460,540.00	249,333,570.00	712,947,000.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,160,000.00	29,350,900.00	29,350,900.00	13,216,657.69	36,636,780.00	0.00	58,285,780.00	61,200,070.00	174,996,110.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	5,735,550.00	0.00	9,124,740.00	9,580,980.00	27,395,940.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	5,735,550.00	0.00	9,124,740.00	9,580,980.00	27,395,940.00
22	OTHER RECURRENT COSTS	30,005,583.23	38,740,020.00	58,902,020.00	29,352,165.76	51,000,000.00	0.00	53,550,010.00	56,227,580.00	160,777,590.00
2202	OVERHEAD COST	30,005,583.23	38,740,020.00	58,902,020.00	29,352,165.76	51,000,000.00	0.00	53,550,010.00	56,227,580.00	160,777,590.00
220201	TRAVEL & TRANSPORT - GENERAL	5,859,000.00	7,855,280.00	11,943,380.00	9,170,000.00	10,520,000.00	0.00	11,046,000.00	11,598,310.00	33,164,310.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,819,000.00	596,000.00	906,200.00	2,660,000.00	1,900,000.00	0.00	1,995,000.00	2,094,750.00	5,989,750.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,430,000.00	2,980,000.00	4,530,700.00	6,510,000.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,136,000.00	1,668,800.00	2,537,200.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	298,000.00	453,200.00	0.00	310,000.00	0.00	325,500.00	341,780.00	977,280.00
22020105	HOTEL ACCOMMODATION - LOCAL	474,000.00	405,280.00	616,280.00	0.00	410,000.00	0.00	430,500.00	452,030.00	1,292,530.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	596,000.00	906,200.00	0.00	700,000.00	0.00	735,000.00	771,750.00	2,206,750.00
22020109	PER-DIEM/ESTACODES	0.00	1,311,200.00	1,993,600.00	0.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
220202	UTILITIES - GENERAL	168,000.00	955,400.00	1,453,100.00	3,449,750.00	1,048,000.00	0.00	1,100,400.00	1,155,440.00	3,303,840.00
22020201	ELECTRICITY CHARGES	135,000.00	165,690.00	251,990.00	175,000.00	250,000.00	0.00	262,500.00	275,630.00	788,130.00
22020202	TELEPHONE CHARGES	0.00	119,200.00	181,400.00	10,000.00	120,000.00	0.00	126,000.00	132,300.00	378,300.00
22020203	INTERNET ACCESS CHARGES	0.00	35,760.00	54,460.00	0.00	37,000.00	0.00	38,850.00	40,800.00	116,650.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	243,170.00	369,770.00	0.00	246,000.00	0.00	258,300.00	271,220.00	775,520.00
22020209	OTHER UTILITY CHARGES	33,000.00	391,580.00	595,480.00	3,264,750.00	395,000.00	0.00	414,750.00	435,490.00	1,245,240.00
220203	MATERIALS & SUPPLIES - GENERAL	1,801,000.00	1,561,520.00	2,374,420.00	680,000.00	1,780,000.00	0.00	1,869,000.00	1,962,450.00	5,611,450.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,001,000.00	596,000.00	906,200.00	565,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	35,760.00	54,460.00	0.00	40,000.00	0.00	42,000.00	44,100.00	126,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	35,760.00	54,460.00	0.00	40,000.00	0.00	42,000.00	44,100.00	126,100.00
22020312	OTHER MATERIALS AND SUPPLIES	800,000.00	894,000.00	1,359,300.00	115,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220204	MAINTENANCE SERVICES - GENERAL	1,309,000.00	2,242,160.00	3,409,260.00	1,114,000.00	4,520,000.00	0.00	4,746,000.00	4,983,300.00	14,249,300.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	430,000.00	783,150.00	1,190,750.00	370,000.00	900,000.00	0.00	945,000.00	992,250.00	2,837,250.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	243,170.00	369,770.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	521,000.00	596,000.00	906,200.00	555,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	120,000.00	143,040.00	217,540.00	39,000.00	140,000.00	0.00	147,000.00	154,350.00	441,350.00
22020406	OTHER MAINTENANCE SERVICES	238,000.00	476,800.00	725,000.00	150,000.00	480,000.00	0.00	504,000.00	529,200.00	1,513,200.00
220205	TRAINING - GENERAL	0.00	1,788,000.00	2,718,600.00	0.00	2,202,000.00	0.00	2,312,100.00	2,427,710.00	6,941,810.00
22020501	LOCAL TRAINING	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020502	INTERNATIONAL TRAINING	0.00	596,000.00	906,200.00	0.00	602,000.00	0.00	632,100.00	663,710.00	1,897,810.00
22020503	OTHER TRAININGS	0.00	596,000.00	906,200.00	0.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
220206	OTHER SERVICES - GENERAL	3,545,000.00	9,333,360.00	14,190,360.00	2,493,000.00	9,087,000.00	0.00	9,541,350.00	10,018,430.00	28,646,780.00
22020601	SECURITY SERVICES	0.00	596,000.00	906,200.00	0.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
22020602	OFFICE RENT	0.00	5,960,000.00	9,061,300.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020605	CLEANING & FUMIGATION SERVICES	75,000.00	59,600.00	90,700.00	46,000.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
22020606	POSTAGES & COURIER SERVICES	0.00	35,760.00	54,460.00	0.00	37,000.00	0.00	38,850.00	40,800.00	116,650.00
22020607	OFFICE SUPPORT SERVICES	3,470,000.00	2,384,000.00	3,624,500.00	2,447,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220208	FUEL & LUBRICANTS - GENERAL	3,892,000.00	2,297,580.00	3,493,380.00	2,614,000.00	4,900,000.00	0.00	5,145,000.00	5,402,250.00	15,447,250.00
22020801	MOTOR VEHICLE FUEL COST	3,749,000.00	1,764,160.00	2,682,260.00	2,534,000.00	2,900,000.00	0.00	3,045,000.00	3,197,250.00	9,142,250.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	93,000.00	235,420.00	357,920.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020803	PLANT / GENERATOR FUEL COST	50,000.00	298,000.00	453,200.00	80,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220209	FINANCIAL CHARGES - GENERAL	46,583.23	190,720.00	290,220.00	35,415.76	194,500.00	0.00	204,230.00	214,450.00	613,180.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	46,583.23	119,200.00	181,400.00	35,415.76	122,000.00	0.00	128,100.00	134,510.00	384,610.00
22020902	INSURANCE PREMIUM	0.00	71,520.00	108,820.00	0.00	72,500.00	0.00	76,130.00	79,940.00	228,570.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,385,000.00	12,516,000.00	19,029,300.00	9,796,000.00	16,748,500.00	0.00	17,585,930.00	18,465,240.00	52,799,670.00
22021001	REFRESHMENT & MEALS	4,447,000.00	2,980,000.00	4,530,700.00	4,040,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,788,000.00	2,718,400.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	119,200.00	181,400.00	0.00	122,000.00	0.00	128,100.00	134,510.00	384,610.00
22021007	WELFARE PACKAGES	1,000,000.00	2,384,000.00	3,624,500.00	20,000.00	2,376,500.00	0.00	2,495,330.00	2,620,100.00	7,491,930.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	298,000.00	453,200.00	0.00	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	0.00	178,800.00	272,000.00	0.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,938,000.00	4,172,000.00	6,342,900.00	5,736,000.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
23	CAPITAL EXPENDITURE	0.00	499,667,200.00	399,667,200.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	321,301,200.00	221,301,200.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	321,301,200.00	221,301,200.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	1,939,200.00	1,939,200.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	263,610,000.00	163,610,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	24,240,000.00	24,240,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	31,512,000.00	31,512,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	45,450,000.00	45,450,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	45,450,000.00	45,450,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	9,090,000.00	9,090,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	36,360,000.00	36,360,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
2303	REHABILITATION / REPAIRS	0.00	82,416,000.00	82,416,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	82,416,000.00	82,416,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	82,416,000.00	82,416,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	50,500,000.00	50,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	50,500,000.00	50,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	50,500,000.00	50,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
012300100100	Ministry of Information and Strategy									
2	EXPENDITURES	481,392,355.19	1,141,607,600.00	808,223,900.00	236,979,798.15	946,173,970.00	0.00	1,152,782,790.00	1,449,372,160.00	3,548,328,920.00
21	PERSONNEL COST	59,965,008.38	83,399,600.00	83,399,600.00	65,231,861.14	122,172,570.00	0.00	128,281,240.00	134,695,350.00	385,149,160.00
2101	SALARY	33,855,052.08	39,607,700.00	39,607,700.00	32,807,985.15	59,101,140.00	0.00	62,056,200.00	65,159,010.00	186,316,350.00
210101	SALARIES AND WAGES	33,855,052.08	39,607,700.00	39,607,700.00	32,807,985.15	59,101,140.00	0.00	62,056,200.00	65,159,010.00	186,316,350.00
21010101	BASIC-SALARY	33,855,052.08	39,607,700.00	39,607,700.00	32,807,985.15	59,101,140.00	0.00	62,056,200.00	65,159,010.00	186,316,350.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,109,956.30	43,791,900.00	43,791,900.00	32,423,875.99	63,071,430.00	0.00	66,225,040.00	69,536,340.00	198,832,810.00
210201	ALLOWANCES	26,109,956.30	43,791,900.00	43,791,900.00	32,423,875.99	61,593,870.00	0.00	64,673,600.00	67,907,320.00	194,174,790.00
21020102	HOUSING/RENT ALLOWANCE	6,415,116.32	9,279,100.00	9,279,100.00	7,506,467.31	13,522,430.00	0.00	14,198,560.00	14,908,490.00	42,629,480.00
21020103	TRANSPORT ALLOWANCE	2,224,724.24	2,913,900.00	2,913,900.00	3,138,043.52	5,599,970.00	0.00	5,879,970.00	6,173,970.00	17,653,910.00
21020104	MEAL SUBSIDY	425,150.82	518,800.00	518,800.00	648,906.83	1,148,280.00	0.00	1,205,700.00	1,265,990.00	3,619,970.00
21020105	UTILITY ALLOWANCE	1,220,989.63	1,488,800.00	1,488,800.00	1,829,233.02	3,284,930.00	0.00	3,449,180.00	3,621,640.00	10,355,750.00
21020106	ENTERTAINMENT ALLOWANCE	35,720.49	61,300.00	61,300.00	32,496.92	70,980.00	0.00	74,530.00	78,260.00	223,770.00
21020107	LEAVE ALLOWANCE	2,667,070.41	3,841,100.00	3,841,100.00	3,280,799.16	5,052,500.00	0.00	5,305,130.00	5,570,390.00	15,928,020.00
21020108	DOMESTIC STAFF ALLOWANCE	1,099,522.74	1,882,000.00	1,882,000.00	907,045.17	2,074,590.00	0.00	2,178,320.00	2,287,240.00	6,540,150.00
21020121	WIEGHING ALLOWANCE	6,301,651.63	10,613,000.00	10,613,000.00	4,641,058.66	7,147,250.00	0.00	7,504,620.00	7,879,860.00	22,531,730.00
21020135	FURNITURE ALLOWANCE	5,180,010.02	7,046,000.00	7,046,000.00	6,077,128.86	11,079,180.00	0.00	11,633,140.00	12,214,800.00	34,927,120.00
21020145	OTHER ALLOWANCES AND BENEFITS	540,000.00	6,147,900.00	6,147,900.00	4,362,696.56	12,613,760.00	0.00	13,244,450.00	13,906,680.00	39,764,890.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,477,560.00	0.00	1,551,440.00	1,629,020.00	4,658,020.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,477,560.00	0.00	1,551,440.00	1,629,020.00	4,658,020.00
22	OTHER RECURRENT COSTS	386,781,579.25	243,333,200.00	369,949,500.00	171,747,937.01	470,001,400.00	0.00	493,501,550.00	518,176,810.00	1,481,679,760.00
2202	OVERHEAD COST	386,781,579.25	243,333,200.00	369,949,500.00	171,747,937.01	470,001,400.00	0.00	493,501,550.00	518,176,810.00	1,481,679,760.00
220201	TRAVEL & TRANSPORT - GENERAL	410,000.00	8,820,800.00	9,941,300.00	1,956,000.00	14,292,600.00	0.00	15,007,240.00	15,757,640.00	45,057,480.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	240,000.00	4,410,400.00	2,970,600.00	1,656,000.00	1,646,300.00	0.00	1,728,620.00	1,815,060.00	5,189,980.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	170,000.00	1,788,000.00	2,015,100.00	300,000.00	11,072,800.00	0.00	11,626,440.00	12,207,770.00	34,907,010.00

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22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	1,192,000.00	3,343,400.00	0.00	715,200.00	0.00	750,960.00	788,510.00	2,254,670.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	953,600.00	1,074,800.00	0.00	572,200.00	0.00	600,810.00	630,860.00	1,803,870.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	476,800.00	537,400.00	0.00	286,100.00	0.00	300,410.00	315,440.00	901,950.00
220202	UTILITIES - GENERAL	149,000.00	271,190.00	305,790.00	2,149,375.00	163,000.00	0.00	171,160.00	179,730.00	513,890.00
22020203	INTERNET ACCESS CHARGES	14,000.00	47,680.00	53,780.00	0.00	28,700.00	0.00	30,140.00	31,650.00	90,490.00
22020205	WATER RATES	100,000.00	103,110.00	116,210.00	70,000.00	61,900.00	0.00	65,000.00	68,250.00	195,150.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	71,520.00	80,620.00	0.00	43,000.00	0.00	45,150.00	47,410.00	135,560.00
22020209	OTHER UTILITY CHARGES	35,000.00	48,880.00	55,180.00	2,079,375.00	29,400.00	0.00	30,870.00	32,420.00	92,690.00
220203	MATERIALS & SUPPLIES - GENERAL	110,443,699.43	31,550,460.00	87,557,560.00	2,222,000.00	108,163,200.00	0.00	113,571,370.00	119,249,960.00	340,984,530.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	988,000.00	1,099,620.00	1,239,320.00	1,075,000.00	1,264,600.00	0.00	1,327,830.00	1,394,230.00	3,986,660.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	108,647,299.43	29,456,710.00	85,197,810.00	0.00	105,875,300.00	0.00	111,169,070.00	116,727,530.00	333,771,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	238,400.00	268,700.00	0.00	154,200.00	0.00	161,910.00	170,010.00	486,120.00
22020312	OTHER MATERIALS AND SUPPLIES	808,400.00	755,730.00	851,730.00	1,147,000.00	869,100.00	0.00	912,560.00	958,190.00	2,739,850.00
220204	MAINTENANCE SERVICES - GENERAL	4,230,122.37	3,328,680.00	3,751,680.00	2,068,000.00	3,828,100.00	0.00	4,019,520.00	4,220,520.00	12,068,140.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,189,072.37	1,382,130.00	1,557,730.00	1,372,000.00	1,589,500.00	0.00	1,668,980.00	1,752,430.00	5,010,910.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000.00	1,192,000.00	1,343,400.00	15,000.00	1,370,800.00	0.00	1,439,340.00	1,511,310.00	4,321,450.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000.00	12,520.00	14,120.00	10,000.00	14,400.00	0.00	15,120.00	15,880.00	45,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	33,750.00	41,130.00	46,430.00	60,000.00	47,300.00	0.00	49,670.00	52,160.00	149,130.00
22020406	OTHER MAINTENANCE SERVICES	2,972,300.00	700,900.00	790,000.00	611,000.00	806,100.00	0.00	846,410.00	888,740.00	2,541,250.00
220205	TRAINING - GENERAL	0.00	1,192,000.00	1,343,500.00	188,000.00	1,370,900.00	0.00	1,439,450.00	1,511,440.00	4,321,790.00
22020501	LOCAL TRAINING	0.00	476,800.00	537,400.00	188,000.00	548,400.00	0.00	575,820.00	604,620.00	1,728,840.00
22020503	OTHER TRAININGS	0.00	715,200.00	806,100.00	0.00	822,500.00	0.00	863,630.00	906,820.00	2,592,950.00
220206	OTHER SERVICES - GENERAL	3,471,650.00	2,566,400.00	5,892,600.00	2,045,000.00	4,071,100.00	0.00	4,274,660.00	4,488,410.00	12,834,170.00
22020601	SECURITY SERVICES	345,000.00	236,620.00	266,720.00	145,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020605	CLEANING & FUMIGATION SERVICES	110,000.00	72,720.00	82,020.00	60,000.00	130,000.00	0.00	136,500.00	143,330.00	409,830.00
22020606	POSTAGES & COURIER SERVICES	66,650.00	63,180.00	71,280.00	55,000.00	150,200.00	0.00	157,710.00	165,600.00	473,510.00
22020607	OFFICE SUPPORT SERVICES	2,950,000.00	2,193,880.00	5,472,580.00	1,785,000.00	3,290,900.00	0.00	3,455,450.00	3,628,230.00	10,374,580.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	992,500.00	121,590.00	137,090.00	0.00	139,900.00	0.00	146,900.00	154,250.00	441,050.00
22020709	OTHER CONSULTING SERVICES	992,500.00	121,590.00	137,090.00	0.00	139,900.00	0.00	146,900.00	154,250.00	441,050.00
220208	FUEL & LUBRICANTS - GENERAL	25,511,825.00	1,799,930.00	22,739,830.00	975,150.00	2,798,900.00	0.00	2,938,850.00	3,085,800.00	8,823,550.00
22020801	MOTOR VEHICLE FUEL COST	1,955,100.00	670,500.00	755,700.00	563,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	267,700.00	82,250.00	92,750.00	70,000.00	94,600.00	0.00	99,330.00	104,300.00	298,230.00
22020803	PLANT / GENERATOR FUEL COST	23,289,025.00	1,047,180.00	21,891,380.00	342,150.00	1,204,300.00	0.00	1,264,520.00	1,327,750.00	3,796,570.00
220209	FINANCIAL CHARGES - GENERAL	277,448.95	247,940.00	279,440.00	30,712.01	285,200.00	0.00	299,460.00	314,440.00	899,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	277,448.95	247,940.00	279,440.00	30,712.01	285,200.00	0.00	299,460.00	314,440.00	899,100.00
220210	MISCELLANEOUS EXPENSES GENERAL	241,295,333.50	193,434,210.00	238,000,710.00	160,113,700.00	334,888,500.00	0.00	351,632,940.00	369,214,620.00	1,055,736,060.00
22021001	REFRESHMENT & MEALS	745,000.00	145,430.00	163,930.00	100,000.00	267,300.00	0.00	280,670.00	294,710.00	842,680.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	262,240.00	295,640.00	0.00	301,600.00	0.00	316,680.00	332,520.00	950,800.00
22021003	PUBLICITY & ADVERTISEMENTS	176,243,842.50	164,018,610.00	184,849,010.00	137,625,125.00	240,224,200.00	0.00	252,235,410.00	264,847,190.00	757,306,800.00
22021004	MEDICAL EXPENSES-LOCAL	770,500.00	812,950.00	916,250.00	0.00	900.00	0.00	950.00	1,000.00	2,850.00
22021007	WELFARE PACKAGES	2,355,500.00	3,636,800.00	4,098,700.00	3,389,000.00	6,182,400.00	0.00	6,491,520.00	6,816,100.00	19,490,020.00
22021025	OTHER MISCELLANEOUS EXPENSES	61,180,491.00	21,578,180.00	44,318,680.00	18,999,575.00	51,485,100.00	0.00	54,059,360.00	56,762,330.00	162,306,790.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	2,980,000.00	3,358,500.00	0.00	36,427,000.00	0.00	38,248,350.00	40,160,770.00	114,836,120.00
23	CAPITAL EXPENDITURE	34,645,767.56	814,874,800.00	354,874,800.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,681,500,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
2301	FIXED ASSETS PURCHASED	0.00	549,874,800.00	109,874,800.00	0.00	0.00	0.00	0.00	0.00	177,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	549,874,800.00	109,874,800.00	0.00	0.00	0.00	0.00	0.00	177,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	45,263,800.00	5,263,800.00	0.00	0.00	0.00	0.00	0.00	177,000,000.00
23010150	PURCHASE OF ELECTRONIC BILL BOARD	0.00	498,111,000.00	98,111,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	34,645,767.56	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	34,645,767.56	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	34,645,767.56	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,504,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,504,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,504,500,000.00
2305	OTHER CAPITAL PROJECTS	0.00	105,000,000.00	85,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	105,000,000.00	85,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITIES	0.00	25,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
012300300100	Adamawa Television Corporation (ATV)									
2	EXPENDITURES	238,372,896.67	3,074,718,960.00	2,205,350,960.00	288,724,627.84	417,664,900.00	0.00	438,548,210.00	460,475,720.00	1,316,688,830.00
21	PERSONNEL COST	189,377,042.13	293,156,200.00	293,156,200.00	202,091,063.84	363,287,200.00	0.00	381,451,610.00	400,524,260.00	1,145,263,070.00
2101	SALARY	86,160,835.64	124,506,500.00	124,506,500.00	94,244,013.79	136,588,830.00	0.00	162,780,700.00	170,919,750.00	488,729,680.00
210101	SALARIES AND WAGES	86,160,835.64	124,506,500.00	124,506,500.00	94,244,013.79	136,588,830.00	0.00	162,780,700.00	170,919,750.00	488,729,680.00
21010101	BASIC-SALARY	86,160,835.64	124,506,500.00	124,506,500.00	94,244,013.79	136,588,830.00	0.00	162,780,700.00	170,919,750.00	488,729,680.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	103,216,206.49	168,649,700.00	168,649,700.00	107,847,050.05	226,698,370.00	0.00	218,670,910.00	229,604,510.00	656,533,390.00
210201	ALLOWANCES	103,216,206.49	168,649,700.00	168,649,700.00	107,847,050.05	223,283,560.00	0.00	215,085,350.00	225,839,670.00	645,768,180.00
21020102	HOUSING/RENT ALLOWANCE	19,178,252.16	28,865,700.00	28,865,700.00	21,277,933.54	31,251,570.00	0.00	32,814,150.00	34,454,860.00	98,520,580.00
21020103	TRANSPORT ALLOWANCE	6,275,134.21	8,165,500.00	8,165,500.00	8,545,829.45	12,557,160.00	0.00	13,185,020.00	13,844,280.00	39,586,460.00
21020104	MEAL SUBSIDY	999,888.33	1,192,300.00	1,192,300.00	1,514,529.26	2,224,220.00	0.00	2,335,440.00	2,452,220.00	7,011,880.00
21020105	UTILITY ALLOWANCE	3,549,626.92	4,356,900.00	4,356,900.00	5,201,240.61	7,641,590.00	0.00	8,023,670.00	8,424,860.00	24,090,120.00
21020106	ENTERTAINMENT ALLOWANCE	374,360.98	513,200.00	513,200.00	463,712.91	683,760.00	0.00	717,950.00	753,850.00	2,155,560.00
21020107	LEAVE ALLOWANCE	8,080,879.35	12,147,500.00	12,147,500.00	9,299,796.42	14,321,790.00	0.00	15,037,880.00	15,789,780.00	45,149,450.00
21020108	DOMESTIC STAFF ALLOWANCE	12,447,619.76	17,649,000.00	17,649,000.00	14,696,825.87	21,782,570.00	0.00	22,871,700.00	24,015,290.00	68,669,560.00
21020121	WIEGHING ALLOWANCE	35,389,922.92	64,117,800.00	64,117,800.00	25,511,061.69	39,287,120.00	0.00	41,251,480.00	43,314,060.00	123,852,660.00
21020135	FURNITURE ALLOWANCE	15,530,521.86	22,972,100.00	22,972,100.00	17,286,120.29	25,362,540.00	0.00	26,630,670.00	27,962,210.00	79,955,420.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,390,000.00	8,669,700.00	8,669,700.00	4,050,000.00	68,171,240.00	0.00	52,217,390.00	54,828,260.00	156,776,490.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	3,414,810.00	0.00	3,585,560.00	3,764,840.00	10,765,210.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	3,414,810.00	0.00	3,585,560.00	3,764,840.00	10,765,210.00
22	OTHER RECURRENT COSTS	48,995,854.54	34,842,160.00	52,974,160.00	20,732,204.00	54,377,700.00	0.00	57,096,600.00	59,951,460.00	171,425,760.00
2202	OVERHEAD COST	48,995,854.54	34,842,160.00	52,974,160.00	20,732,204.00	54,377,700.00	0.00	57,096,600.00	59,951,460.00	171,425,760.00
220201	TRAVEL & TRANSPORT - GENERAL	23,873,921.00	4,470,000.00	6,037,900.00	3,298,500.00	4,600,000.00	0.00	4,830,000.00	5,071,500.00	14,501,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,099,500.00	2,086,000.00	2,351,000.00	1,434,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,774,421.00	1,788,000.00	3,015,100.00	1,829,500.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	298,000.00	335,900.00	35,000.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	298,000.00	335,900.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
220202	UTILITIES - GENERAL	816,000.00	4,768,000.00	5,373,700.00	838,000.00	4,435,900.00	0.00	4,657,700.00	4,890,590.00	13,984,190.00
22020201	ELECTRICITY CHARGES	126,000.00	0.00	0.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00

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22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020203	INTERNET ACCESS CHARGES	660,000.00	1,490,000.00	1,679,300.00	790,000.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	2,980,000.00	3,358,500.00	48,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020209	OTHER UTILITY CHARGES	30,000.00	298,000.00	335,900.00	0.00	335,900.00	0.00	352,700.00	370,340.00	1,058,940.00
220203	MATERIALS & SUPPLIES - GENERAL	2,618,800.00	2,384,000.00	5,086,800.00	1,448,200.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,826,800.00	1,192,000.00	2,543,400.00	1,034,500.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	596,000.00	671,700.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020312	OTHER MATERIALS AND SUPPLIES	792,000.00	596,000.00	1,871,700.00	413,700.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220204	MAINTENANCE SERVICES - GENERAL	5,492,980.00	5,781,200.00	8,315,600.00	2,922,500.00	4,600,000.00	0.00	4,830,000.00	5,071,510.00	14,501,510.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,384,400.00	1,192,000.00	1,343,400.00	1,037,000.00	1,800,000.00	0.00	1,890,000.00	1,984,500.00	5,674,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	43,800.00	894,000.00	1,007,600.00	44,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,718,600.00	1,788,000.00	2,815,100.00	803,500.00	750,000.00	0.00	787,500.00	826,880.00	2,364,380.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,395,000.00	1,192,000.00	2,343,400.00	800,000.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020406	OTHER MAINTENANCE SERVICES	951,180.00	715,200.00	806,100.00	238,000.00	250,000.00	0.00	262,500.00	275,630.00	788,130.00
220206	OTHER SERVICES - GENERAL	4,411,000.00	5,840,800.00	10,582,800.00	4,261,900.00	15,542,300.00	0.00	16,319,420.00	17,135,400.00	48,997,120.00
22020601	SECURITY SERVICES	0.00	715,200.00	806,100.00	0.00	5,700,000.00	0.00	5,985,000.00	6,284,250.00	17,969,250.00
22020605	CLEANING & FUMIGATION SERVICES	37,000.00	119,200.00	134,400.00	101,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020607	OFFICE SUPPORT SERVICES	4,374,000.00	5,006,400.00	9,642,300.00	4,160,900.00	9,642,300.00	0.00	10,124,420.00	10,630,650.00	30,397,370.00
220208	FUEL & LUBRICANTS - GENERAL	2,499,472.39	6,079,200.00	8,857,300.00	2,298,000.00	2,550,000.00	0.00	2,677,500.00	2,811,380.00	8,038,880.00
22020801	MOTOR VEHICLE FUEL COST	1,959,472.39	2,682,000.00	5,028,600.00	2,298,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	417,200.00	470,200.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020803	PLANT / GENERATOR FUEL COST	540,000.00	2,980,000.00	3,358,500.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220209	FINANCIAL CHARGES - GENERAL	75,931.15	35,760.00	40,360.00	106,604.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	75,931.15	35,760.00	40,360.00	106,604.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,207,750.00	5,483,200.00	8,679,700.00	5,558,500.00	12,149,500.00	0.00	12,756,980.00	13,394,830.00	38,301,310.00
22021007	WELFARE PACKAGES	3,862,000.00	1,907,200.00	2,149,500.00	1,101,000.00	2,149,500.00	0.00	2,256,980.00	2,369,830.00	6,776,310.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,345,750.00	3,576,000.00	6,530,200.00	4,457,500.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
23	CAPITAL EXPENDITURE	0.00	2,746,720,600.00	1,859,220,600.00	65,901,360.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	2,231,137,900.00	1,367,637,900.00	65,901,360.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	2,231,137,900.00	1,367,637,900.00	65,901,360.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,850,000.00	1,850,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	0.00	695,724,000.00	595,724,000.00	65,901,360.00	0.00	0.00	0.00	0.00	0.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	0.00	1,250,763,900.00	537,263,900.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	108,000,000.00	108,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010145	PURCHASE OF COOLING EQUIPMENT	0.00	18,800,000.00	18,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	100,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	308,580,000.00	308,580,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	308,580,000.00	308,580,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	207,660,000.00	207,660,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	96,420,000.00	96,420,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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2303	REHABILITATION / REPAIRS	0.00	113,000,000.00	113,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	113,000,000.00	113,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	81,000,000.00	81,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	32,000,000.00	32,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	94,002,700.00	70,002,700.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	94,002,700.00	70,002,700.00	0.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	94,002,700.00	70,002,700.00	0.00	0.00	0.00	0.00	0.00	0.00
012300400100	Adamawa Broadcasting Corporation (ABC)									
2	EXPENDITURES	2,034,979,822.85	1,637,367,730.00	1,263,948,830.00	201,318,396.90	603,677,680.00	0.00	732,130,420.00	916,140,240.00	2,251,948,340.00
21	PERSONNEL COST	160,951,298.59	214,600,900.00	214,600,900.00	171,246,796.30	298,728,980.00	0.00	313,665,490.00	329,348,820.00	941,743,290.00
2101	SALARY	75,555,785.17	95,942,900.00	95,942,900.00	85,776,190.78	124,529,900.00	0.00	133,983,470.00	140,682,650.00	402,269,420.00
210101	SALARIES AND WAGES	75,555,785.17	95,942,900.00	95,942,900.00	85,776,190.78	124,529,900.00	0.00	133,983,470.00	140,682,650.00	402,269,420.00
21010101	BASIC-SALARY	75,555,785.17	95,942,900.00	95,942,900.00	85,776,190.78	124,529,900.00	0.00	133,983,470.00	140,682,650.00	402,269,420.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	85,395,513.42	118,658,000.00	118,658,000.00	85,470,605.52	174,199,080.00	0.00	179,682,020.00	188,666,170.00	539,473,870.00
210201	ALLOWANCES	85,395,513.42	118,658,000.00	118,658,000.00	85,470,605.52	171,085,830.00	0.00	176,413,100.00	185,233,800.00	529,659,330.00
21020102	HOUSING/RENT ALLOWANCE	17,012,497.25	21,899,900.00	21,899,900.00	19,378,156.90	28,492,490.00	0.00	29,917,120.00	31,412,980.00	89,822,590.00
21020103	TRANSPORT ALLOWANCE	6,180,201.90	7,545,100.00	7,545,100.00	8,115,539.13	11,877,080.00	0.00	12,470,940.00	13,094,490.00	37,442,510.00
21020104	MEAL SUBSIDY	1,143,323.53	1,301,200.00	1,301,200.00	1,609,208.58	2,336,990.00	0.00	2,453,840.00	2,576,540.00	7,367,370.00
21020105	UTILITY ALLOWANCE	3,431,287.54	3,923,100.00	3,923,100.00	4,756,034.66	6,985,650.00	0.00	7,334,940.00	7,701,690.00	22,022,280.00
21020106	ENTERTAINMENT ALLOWANCE	176,926.47	216,300.00	216,300.00	189,629.21	303,450.00	0.00	318,630.00	334,570.00	956,650.00
21020107	LEAVE ALLOWANCE	7,068,724.60	9,125,000.00	9,125,000.00	8,469,475.14	13,043,000.00	0.00	13,695,150.00	14,379,910.00	41,118,060.00
21020108	DOMESTIC STAFF ALLOWANCE	5,497,613.70	7,497,600.00	7,497,600.00	5,882,322.61	9,335,450.00	0.00	9,802,230.00	10,292,350.00	29,430,030.00
21020121	WIEGHING ALLOWANCE	29,890,296.78	47,538,600.00	47,538,600.00	21,113,196.75	32,514,410.00	0.00	34,140,140.00	35,847,150.00	102,501,700.00
21020135	FURNITURE ALLOWANCE	13,534,641.65	17,786,200.00	17,786,200.00	15,357,042.52	22,684,940.00	0.00	23,819,190.00	25,010,150.00	71,514,280.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,460,000.00	1,825,000.00	1,825,000.00	600,000.00	43,512,370.00	0.00	42,460,920.00	44,583,970.00	127,483,860.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	3,113,250.00	0.00	3,268,920.00	3,432,370.00	9,814,540.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	3,113,250.00	0.00	3,268,920.00	3,432,370.00	9,814,540.00
22	OTHER RECURRENT COSTS	31,153,524.26	31,857,330.00	48,438,430.00	30,071,600.60	86,573,700.00	0.00	90,902,430.00	95,447,670.00	272,923,800.00
2202	OVERHEAD COST	31,153,524.26	31,857,330.00	48,438,430.00	30,071,600.60	86,573,700.00	0.00	90,902,430.00	95,447,670.00	272,923,800.00
220201	TRAVEL & TRANSPORT - GENERAL	240,000.00	496,850.00	560,250.00	255,000.00	5,303,500.00	0.00	5,568,690.00	5,847,140.00	16,719,330.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	91,550.00	103,250.00	30,000.00	103,300.00	0.00	108,470.00	113,900.00	325,670.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	227,920.00	256,920.00	225,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	91,550.00	103,250.00	0.00	103,300.00	0.00	108,470.00	113,900.00	325,670.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	85,830.00	96,830.00	0.00	96,900.00	0.00	101,750.00	106,840.00	305,490.00
220202	UTILITIES - GENERAL	0.00	170,240.00	192,040.00	0.00	1,078,800.00	0.00	1,132,740.00	1,189,380.00	3,400,920.00
22020201	ELECTRICITY CHARGES	0.00	17,650.00	19,950.00	0.00	20,000.00	0.00	21,000.00	22,050.00	63,050.00
22020202	TELEPHONE CHARGES	0.00	17,650.00	19,950.00	0.00	20,000.00	0.00	21,000.00	22,050.00	63,050.00
22020203	INTERNET ACCESS CHARGES	0.00	71,520.00	80,620.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	29,090.00	32,790.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020209	OTHER UTILITY CHARGES	0.00	34,330.00	38,730.00	0.00	38,800.00	0.00	40,740.00	42,780.00	122,320.00
220203	MATERIALS & SUPPLIES - GENERAL	1,115,000.00	853,970.00	1,962,570.00	1,078,000.00	4,993,100.00	0.00	5,242,760.00	5,504,910.00	15,740,770.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	905,000.00	568,830.00	1,641,130.00	1,078,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	210,000.00	113,960.00	128,460.00	0.00	128,500.00	0.00	134,930.00	141,680.00	405,110.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	57,220.00	64,520.00	0.00	64,600.00	0.00	67,830.00	71,230.00	203,660.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	113,960.00	128,460.00	0.00	1,800,000.00	0.00	1,890,000.00	1,984,500.00	5,674,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220204	MAINTENANCE SERVICES - GENERAL	2,349,000.00	1,740,340.00	1,961,540.00	2,024,000.00	6,399,700.00	0.00	6,719,690.00	7,055,690.00	20,175,080.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	987,000.00	426,740.00	480,940.00	460,500.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	57,220.00	64,520.00	10,500.00	64,600.00	0.00	67,830.00	71,230.00	203,660.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	43,000.00	261,770.00	295,070.00	296,000.00	295,100.00	0.00	309,860.00	325,360.00	930,320.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,215,000.00	113,960.00	128,460.00	110,000.00	2,540,000.00	0.00	2,667,000.00	2,800,350.00	8,007,350.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	51,500.00	596,000.00	671,700.00	607,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020406	OTHER MAINTENANCE SERVICES	52,500.00	284,650.00	320,850.00	540,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220205	TRAINING - GENERAL	0.00	256,530.00	289,230.00	75,000.00	289,300.00	0.00	303,770.00	318,970.00	912,040.00
22020501	LOCAL TRAINING	0.00	170,700.00	192,400.00	75,000.00	192,400.00	0.00	202,020.00	212,130.00	606,550.00
22020503	OTHER TRAININGS	0.00	85,830.00	96,830.00	0.00	96,900.00	0.00	101,750.00	106,840.00	305,490.00
220206	OTHER SERVICES - GENERAL	5,376,500.00	7,427,610.00	14,371,210.00	9,474,000.00	19,161,500.00	0.00	20,119,580.00	21,125,570.00	60,406,650.00
22020601	SECURITY SERVICES	0.00	568,830.00	641,130.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	57,220.00	64,520.00	0.00	64,600.00	0.00	67,830.00	71,230.00	203,660.00
22020605	CLEANING & FUMIGATION SERVICES	97,500.00	159,730.00	180,030.00	30,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020606	POSTAGES & COURIER SERVICES	80,000.00	85,830.00	96,830.00	105,000.00	96,900.00	0.00	101,750.00	106,840.00	305,490.00
22020607	OFFICE SUPPORT SERVICES	5,199,000.00	6,556,000.00	13,388,700.00	9,339,000.00	16,000,000.00	0.00	16,800,000.00	17,640,000.00	50,440,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	68,000.00	1,109,050.00	1,250,050.00	20,000.00	929,400.00	0.00	975,880.00	1,024,700.00	2,929,980.00
22020701	FINANCIAL CONSULTING	68,000.00	596,000.00	671,700.00	20,000.00	671,700.00	0.00	705,290.00	740,560.00	2,117,550.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	57,220.00	64,520.00	0.00	64,600.00	0.00	67,830.00	71,230.00	203,660.00
22020703	LEGAL SERVICES	0.00	284,650.00	320,850.00	0.00	0.00	0.00	0.00	0.00	0.00
22020704	ENGINEERING SERVICES	0.00	57,220.00	64,520.00	0.00	64,600.00	0.00	67,830.00	71,230.00	203,660.00
22020709	OTHER CONSULTING SERVICES	0.00	113,960.00	128,460.00	0.00	128,500.00	0.00	134,930.00	141,680.00	405,110.00
220208	FUEL & LUBRICANTS - GENERAL	19,453,265.14	13,708,000.00	19,982,300.00	11,753,040.00	32,000,000.00	0.00	33,600,000.00	35,280,000.00	100,880,000.00
22020801	MOTOR VEHICLE FUEL COST	4,787,220.00	2,980,000.00	5,891,800.00	2,659,540.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020803	PLANT / GENERATOR FUEL COST	14,666,045.14	10,728,000.00	14,090,500.00	9,093,500.00	25,000,000.00	0.00	26,250,000.00	27,562,500.00	78,812,500.00
220209	FINANCIAL CHARGES - GENERAL	44,259.12	57,220.00	64,520.00	44,260.60	60,000.00	0.00	63,000.00	66,150.00	189,150.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	44,259.12	57,220.00	64,520.00	44,260.60	60,000.00	0.00	63,000.00	66,150.00	189,150.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,507,500.00	6,037,520.00	7,804,720.00	5,348,300.00	16,358,400.00	0.00	17,176,320.00	18,035,160.00	51,569,880.00
22021001	REFRESHMENT & MEALS	0.00	227,920.00	256,920.00	13,800.00	250,000.00	0.00	262,500.00	275,630.00	788,130.00
22021002	HONORARIUM & SITTING ALLOWANCE	70,000.00	227,920.00	256,920.00	55,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021003	PUBLICITY & ADVERTISEMENTS	1,550,000.00	1,136,700.00	1,281,100.00	90,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	199,310.00	224,710.00	0.00	224,800.00	0.00	236,040.00	247,850.00	708,690.00
22021007	WELFARE PACKAGES	184,000.00	284,650.00	320,850.00	255,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	119,200.00	134,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021009	SPORTING ACTIVITIES	0.00	29,800.00	33,600.00	0.00	33,600.00	0.00	35,280.00	37,050.00	105,930.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	57,220.00	64,520.00	0.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
22021025	OTHER MISCELLANEOUS EXPENSES	703,500.00	3,754,800.00	5,231,700.00	4,934,500.00	13,000,000.00	0.00	13,650,000.00	14,332,500.00	40,982,500.00
23	CAPITAL EXPENDITURE	1,842,875,000.00	1,390,909,500.00	1,000,909,500.00	0.00	218,375,000.00	0.00	327,562,500.00	491,343,750.00	1,037,281,250.00
2301	FIXED ASSETS PURCHASED	0.00	631,409,500.00	391,409,500.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	631,409,500.00	391,409,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23010106	PURCHASE OF VANS	0.00	40,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	0.00	49,500,000.00	49,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	46,000,000.00	46,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	440,909,500.00	230,909,500.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	1,842,875,000.00	440,000,000.00	440,000,000.00	0.00	218,375,000.00	0.00	327,562,500.00	491,343,750.00	818,906,250.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,842,875,000.00	440,000,000.00	440,000,000.00	0.00	218,375,000.00	0.00	327,562,500.00	491,343,750.00	818,906,250.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	33,000,000.00	33,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	1,842,875,000.00	407,000,000.00	407,000,000.00	0.00	218,375,000.00	0.00	327,562,500.00	491,343,750.00	818,906,250.00
2303	REHABILITATION / REPAIRS	0.00	319,500,000.00	169,500,000.00	0.00	0.00	0.00	0.00	0.00	218,375,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	319,500,000.00	169,500,000.00	0.00	0.00	0.00	0.00	0.00	218,375,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	319,500,000.00	169,500,000.00	0.00	0.00	0.00	0.00	0.00	218,375,000.00
012301300100	Government Printing Press (GPP)									
2	EXPENDITURES	51,640,949.72	210,365,300.00	211,670,900.00	76,350,748.22	101,744,290.00	0.00	106,831,540.00	112,173,200.00	320,749,030.00
21	PERSONNEL COST	24,858,959.79	36,795,900.00	36,795,900.00	30,553,712.97	45,623,890.00	0.00	47,905,120.00	50,300,410.00	143,829,420.00
2101	SALARY	15,340,446.15	22,201,000.00	22,201,000.00	18,808,332.96	26,331,690.00	0.00	27,648,280.00	29,030,700.00	83,010,670.00
210101	SALARIES AND WAGES	15,340,446.15	22,201,000.00	22,201,000.00	18,808,332.96	26,331,690.00	0.00	27,648,280.00	29,030,700.00	83,010,670.00
21010101	BASIC-SALARY	15,340,446.15	22,201,000.00	22,201,000.00	18,808,332.96	26,331,690.00	0.00	27,648,280.00	29,030,700.00	83,010,670.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,518,513.64	14,594,900.00	14,594,900.00	11,745,380.01	19,292,200.00	0.00	20,256,840.00	21,269,710.00	60,818,750.00
210201	ALLOWANCES	9,518,513.64	14,594,900.00	14,594,900.00	11,745,380.01	18,648,020.00	0.00	19,580,450.00	20,559,500.00	58,787,970.00
21020102	HOUSING/RENT ALLOWANCE	3,509,891.37	4,679,200.00	4,679,200.00	4,303,346.07	6,024,690.00	0.00	6,325,930.00	6,642,230.00	18,992,850.00
21020103	TRANSPORT ALLOWANCE	1,844,532.15	2,794,400.00	2,794,400.00	2,543,427.66	3,566,750.00	0.00	3,745,090.00	3,932,350.00	11,244,190.00
21020104	MEAL SUBSIDY	402,322.68	522,400.00	522,400.00	560,216.22	786,980.00	0.00	826,330.00	867,650.00	2,480,960.00
21020105	UTILITY ALLOWANCE	886,059.30	1,111,100.00	1,111,100.00	1,237,739.24	1,732,920.00	0.00	1,819,570.00	1,910,550.00	5,463,040.00
21020107	LEAVE ALLOWANCE	1,493,650.77	2,280,200.00	2,280,200.00	1,880,834.17	2,896,530.00	0.00	3,041,360.00	3,193,430.00	9,131,320.00
21020135	FURNITURE ALLOWANCE	1,022,057.37	1,780,200.00	1,780,200.00	1,219,816.66	1,707,830.00	0.00	1,793,230.00	1,882,900.00	5,383,960.00
21020145	OTHER ALLOWANCES AND BENEFITS	360,000.00	1,427,400.00	1,427,400.00	0.00	1,932,320.00	0.00	2,028,940.00	2,130,390.00	6,091,650.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	644,180.00	0.00	676,390.00	710,210.00	2,030,780.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	644,180.00	0.00	676,390.00	710,210.00	2,030,780.00
22	OTHER RECURRENT COSTS	22,641,505.78	17,880,000.00	27,185,600.00	45,797,035.25	56,120,400.00	0.00	58,926,420.00	61,872,790.00	176,919,610.00
2202	OVERHEAD COST	22,641,505.78	17,880,000.00	27,185,600.00	45,797,035.25	56,120,400.00	0.00	58,926,420.00	61,872,790.00	176,919,610.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	238,400.00	362,800.00	0.00	38,400.00	0.00	40,320.00	42,340.00	121,060.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	119,200.00	181,400.00	0.00	19,200.00	0.00	20,160.00	21,170.00	60,530.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	119,200.00	181,400.00	0.00	19,200.00	0.00	20,160.00	21,170.00	60,530.00
220203	MATERIALS & SUPPLIES - GENERAL	2,072,750.00	4,350,800.00	6,615,000.00	14,492,950.00	20,900,000.00	0.00	21,945,000.00	23,042,250.00	65,887,250.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	518,000.00	1,847,600.00	2,809,100.00	0.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	762,750.00	1,788,000.00	2,718,400.00	12,745,500.00	10,500,000.00	0.00	11,025,000.00	11,576,250.00	33,101,250.00
22020312	OTHER MATERIALS AND SUPPLIES	792,000.00	715,200.00	1,087,500.00	1,747,450.00	2,400,000.00	0.00	2,520,000.00	2,646,000.00	7,566,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,162,300.00	3,319,720.00	5,047,420.00	8,205,700.00	7,930,000.00	0.00	8,326,500.00	8,742,840.00	24,999,340.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	483,000.00	417,200.00	634,300.00	312,000.00	750,000.00	0.00	787,500.00	826,880.00	2,364,380.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	270,000.00	327,800.00	498,500.00	129,500.00	330,000.00	0.00	346,500.00	363,830.00	1,040,330.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,225,000.00	1,382,720.00	2,102,320.00	4,504,300.00	4,350,000.00	0.00	4,567,500.00	4,795,880.00	13,713,380.00
22020406	OTHER MAINTENANCE SERVICES	1,184,300.00	1,192,000.00	1,812,300.00	3,259,900.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
220205	TRAINING - GENERAL	245,000.00	268,200.00	407,900.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	245,000.00	268,200.00	407,900.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
220206	OTHER SERVICES - GENERAL	3,668,000.00	2,503,200.00	3,805,800.00	8,116,180.00	5,300,000.00	0.00	5,565,000.00	5,843,250.00	16,708,250.00
22020607	OFFICE SUPPORT SERVICES	3,668,000.00	2,503,200.00	3,805,800.00	8,116,180.00	5,300,000.00	0.00	5,565,000.00	5,843,250.00	16,708,250.00
220208	FUEL & LUBRICANTS - GENERAL	3,216,975.00	2,175,400.00	3,307,600.00	3,587,850.00	4,370,000.00	0.00	4,588,500.00	4,817,930.00	13,776,430.00
22020801	MOTOR VEHICLE FUEL COST	1,290,975.00	476,800.00	725,000.00	1,396,850.00	1,050,000.00	0.00	1,102,500.00	1,157,630.00	3,310,130.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	208,600.00	317,200.00	0.00	220,000.00	0.00	231,000.00	242,550.00	693,550.00
22020803	PLANT / GENERATOR FUEL COST	1,926,000.00	1,490,000.00	2,265,400.00	2,191,000.00	3,100,000.00	0.00	3,255,000.00	3,417,750.00	9,772,750.00
220209	FINANCIAL CHARGES - GENERAL	51,205.78	23,840.00	36,440.00	1,855.25	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	51,205.78	23,840.00	36,440.00	1,855.25	50,000.00	0.00	52,500.00	55,130.00	157,630.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,225,275.00	5,000,440.00	7,602,640.00	11,392,500.00	17,232,000.00	0.00	18,093,600.00	18,998,300.00	54,323,900.00
22021001	REFRESHMENT & MEALS	2,767,000.00	774,800.00	1,178,000.00	2,583,000.00	2,700,000.00	0.00	2,835,000.00	2,976,750.00	8,511,750.00
22021003	PUBLICITY & ADVERTISEMENTS	470,000.00	327,800.00	498,500.00	0.00	420,000.00	0.00	441,000.00	463,050.00	1,324,050.00
22021007	WELFARE PACKAGES	2,434,900.00	1,788,000.00	2,718,400.00	2,192,000.00	3,852,600.00	0.00	4,045,230.00	4,247,500.00	12,145,330.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	1,600,000.00	0.00	1,680,000.00	1,764,000.00	5,044,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	0.00	0.00	0.00	900,000.00	0.00	945,000.00	992,250.00	2,837,250.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	0.00	321,840.00	489,340.00	0.00	489,400.00	0.00	513,870.00	539,570.00	1,542,840.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,553,375.00	1,788,000.00	2,718,400.00	6,617,500.00	7,270,000.00	0.00	7,633,500.00	8,015,180.00	22,918,680.00
23	CAPITAL EXPENDITURE	4,140,484.15	155,689,400.00	147,689,400.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	4,140,484.15	113,814,900.00	105,814,900.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,140,484.15	113,814,900.00	105,814,900.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	4,140,484.15	17,526,200.00	17,526,200.00	0.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	0.00	62,106,000.00	62,106,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	34,182,700.00	26,182,700.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	41,874,500.00	41,874,500.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	41,874,500.00	41,874,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	41,874,500.00	41,874,500.00	0.00	0.00	0.00	0.00	0.00	0.00
012305500100	Adamawa Press Limited (APL)									
2	EXPENDITURES	69,037,920.29	176,430,430.00	186,217,730.00	85,997,896.19	148,934,000.00	0.00	156,380,770.00	164,199,920.00	469,514,690.00
21	PERSONNEL COST	48,605,559.06	66,302,600.00	66,302,600.00	55,916,364.91	103,934,000.00	0.00	109,130,770.00	114,587,370.00	327,652,140.00
2101	SALARY	27,586,918.57	33,575,100.00	33,575,100.00	30,033,019.40	42,046,310.00	0.00	58,670,450.00	61,603,990.00	176,151,050.00
210101	SALARIES AND WAGES	27,586,918.57	33,575,100.00	33,575,100.00	30,033,019.40	42,046,310.00	0.00	58,670,450.00	61,603,990.00	176,151,050.00
21010101	BASIC-SALARY	27,586,918.57	33,575,100.00	33,575,100.00	30,033,019.40	42,046,310.00	0.00	58,670,450.00	61,603,990.00	176,151,050.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,018,640.49	32,727,500.00	32,727,500.00	25,883,345.51	61,887,690.00	0.00	50,460,320.00	52,983,380.00	151,501,090.00
210201	ALLOWANCES	21,018,640.49	32,727,500.00	32,727,500.00	25,883,345.51	60,877,270.00	0.00	49,399,370.00	51,869,380.00	148,315,720.00
21020102	HOUSING/RENT ALLOWANCE	5,388,083.71	7,764,100.00	7,764,100.00	6,364,291.73	9,246,720.00	0.00	9,709,060.00	10,194,520.00	29,150,300.00
21020103	TRANSPORT ALLOWANCE	2,073,736.40	2,829,900.00	2,829,900.00	2,828,924.70	3,995,570.00	0.00	4,195,350.00	4,405,120.00	12,596,040.00
21020104	MEAL SUBSIDY	419,122.61	958,300.00	958,300.00	593,833.07	834,440.00	0.00	876,170.00	919,980.00	2,630,590.00
21020105	UTILITY ALLOWANCE	1,104,456.50	1,209,400.00	1,209,400.00	1,592,826.35	2,284,490.00	0.00	2,398,720.00	2,518,660.00	7,201,870.00
21020106	ENTERTAINMENT ALLOWANCE	13,024.69	23,200.00	23,200.00	21,311.75	32,660.00	0.00	34,300.00	36,020.00	102,980.00
21020107	LEAVE ALLOWANCE	2,224,998.94	3,460,000.00	3,460,000.00	2,781,596.52	4,283,690.00	0.00	4,497,880.00	4,722,780.00	13,504,350.00
21020108	DOMESTIC STAFF ALLOWANCE	394,716.15	636,100.00	636,100.00	678,038.71	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020121	WIEGHING ALLOWANCE	4,993,114.76	8,814,000.00	8,814,000.00	3,673,589.14	5,657,400.00	0.00	5,940,270.00	6,237,290.00	17,834,960.00
21020135	FURNITURE ALLOWANCE	3,927,386.73	5,464,700.00	5,464,700.00	4,648,933.54	7,110,080.00	0.00	7,465,590.00	7,838,870.00	22,414,540.00
21020145	OTHER ALLOWANCES AND BENEFITS	480,000.00	1,567,800.00	1,567,800.00	2,700,000.00	26,394,920.00	0.00	13,192,860.00	13,852,510.00	39,609,990.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,010,420.00	0.00	1,060,950.00	1,114,000.00	3,185,370.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,010,420.00	0.00	1,060,950.00	1,114,000.00	3,185,370.00
22	OTHER RECURRENT COSTS	20,432,361.23	22,645,630.00	34,432,930.00	30,081,531.28	45,000,000.00	0.00	47,250,000.00	49,612,550.00	141,862,550.00
2202	OVERHEAD COST	20,432,361.23	22,645,630.00	34,432,930.00	30,081,531.28	45,000,000.00	0.00	47,250,000.00	49,612,550.00	141,862,550.00
220201	TRAVEL & TRANSPORT - GENERAL	83,000.00	1,521,670.00	2,313,870.00	1,728,800.00	2,800,000.00	0.00	2,940,000.00	3,087,000.00	8,827,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	58,750.00	89,450.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	83,000.00	1,430,400.00	2,174,800.00	1,728,800.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	32,520.00	49,620.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220202	UTILITIES - GENERAL	206,089.23	945,320.00	1,437,620.00	224,835.73	1,600,000.00	0.00	1,680,000.00	1,764,010.00	5,044,010.00
22020201	ELECTRICITY CHARGES	200,000.00	314,170.00	477,670.00	1,671.63	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22020203	INTERNET ACCESS CHARGES	6,089.23	32,520.00	49,620.00	26,664.10	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020206	SEWERAGE CHARGES	0.00	2,630.00	4,130.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020209	OTHER UTILITY CHARGES	0.00	596,000.00	906,200.00	196,500.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220203	MATERIALS & SUPPLIES - GENERAL	10,381,100.00	9,328,140.00	14,182,340.00	15,236,650.00	22,350,000.00	0.00	23,467,500.00	24,640,890.00	70,458,390.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	648,500.00	331,480.00	503,980.00	684,250.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
22020302	BOOKS	0.00	4,200.00	6,500.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020303	NEWSPAPERS	0.00	4,200.00	6,500.00	4,400.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,712,600.00	8,940,000.00	13,591,800.00	14,523,000.00	20,500,000.00	0.00	21,525,000.00	22,601,250.00	64,626,250.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000.00	37,240.00	56,740.00	25,000.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	11,020.00	16,820.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220204	MAINTENANCE SERVICES - GENERAL	1,163,550.00	1,018,220.00	1,548,520.00	1,217,200.00	4,200,000.00	0.00	4,410,000.00	4,630,500.00	13,240,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	648,350.00	287,940.00	437,840.00	453,900.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	15,210.00	23,310.00	3,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000.00	46,160.00	70,260.00	67,600.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	363,100.00	596,000.00	906,200.00	579,500.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020406	OTHER MAINTENANCE SERVICES	132,100.00	72,910.00	110,910.00	113,200.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220205	TRAINING - GENERAL	0.00	687,270.00	1,045,270.00	0.00	650,000.00	0.00	682,500.00	716,630.00	2,049,130.00
22020501	LOCAL TRAINING	0.00	58,750.00	89,450.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020502	INTERNATIONAL TRAINING	0.00	32,520.00	49,620.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	596,000.00	906,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220206	OTHER SERVICES - GENERAL	2,186,200.00	3,066,020.00	4,661,920.00	1,827,000.00	3,180,000.00	0.00	3,339,000.00	3,505,960.00	10,024,960.00
22020601	SECURITY SERVICES	0.00	32,520.00	49,620.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	38,290.00	58,290.00	2,000.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020606	POSTAGES & COURIER SERVICES	0.00	15,210.00	23,310.00	0.00	30,000.00	0.00	31,500.00	33,080.00	94,580.00
22020607	OFFICE SUPPORT SERVICES	2,186,200.00	2,980,000.00	4,530,700.00	1,825,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	16,790.00	25,690.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020703	LEGAL SERVICES	0.00	16,790.00	25,690.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220208	FUEL & LUBRICANTS - GENERAL	1,944,220.00	1,285,810.00	1,955,110.00	2,154,800.00	2,800,000.00	0.00	2,940,000.00	3,087,000.00	8,827,000.00
22020801	MOTOR VEHICLE FUEL COST	1,931,300.00	1,253,290.00	1,905,490.00	2,089,300.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	12,920.00	32,520.00	49,620.00	65,500.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
220209	FINANCIAL CHARGES - GENERAL	27,872.00	14,690.00	22,390.00	43,445.55	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	27,872.00	14,690.00	22,390.00	43,445.55	50,000.00	0.00	52,500.00	55,130.00	157,630.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,440,330.00	4,761,700.00	7,240,200.00	7,648,800.00	7,170,000.00	0.00	7,528,500.00	7,904,930.00	22,603,430.00
22021001	REFRESHMENT & MEALS	235,630.00	431,130.00	655,530.00	345,050.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000.00	58,750.00	89,450.00	50,000.00	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22021003	PUBLICITY & ADVERTISEMENTS	1,394,200.00	865,400.00	1,315,900.00	1,248,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	58,750.00	89,450.00	10,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021007	WELFARE PACKAGES	350,000.00	287,940.00	437,840.00	503,000.00	800,000.00	0.00	840,000.00	882,000.00	2,522,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	79,730.00	121,330.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,440,500.00	2,980,000.00	4,530,700.00	5,492,750.00	3,520,000.00	0.00	3,696,000.00	3,880,800.00	11,096,800.00
23	CAPITAL EXPENDITURE	0.00	87,482,200.00	85,482,200.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	87,482,200.00	85,482,200.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	87,482,200.00	85,482,200.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,289,300.00	5,289,300.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	70,708,500.00	68,708,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	1,307,600.00	1,307,600.00	0.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	0.00	10,176,800.00	10,176,800.00	0.00	0.00	0.00	0.00	0.00	0.00
012500100100	Office of the Head of Service									
2	EXPENDITURES	701,960,572.11	952,234,670.00	1,161,199,070.00	1,128,580,945.61	2,151,715,920.00	0.00	2,259,301,920.00	2,372,267,250.00	6,783,285,090.00
21	PERSONNEL COST	457,746,346.90	550,637,800.00	550,637,800.00	490,841,548.70	852,586,520.00	0.00	895,215,980.00	939,976,890.00	2,687,779,390.00
2101	SALARY	203,610,664.35	204,744,400.00	204,744,400.00	219,160,751.49	336,787,080.00	0.00	353,626,440.00	371,307,770.00	1,061,721,290.00
210101	SALARIES AND WAGES	203,610,664.35	204,744,400.00	204,744,400.00	219,160,751.49	336,787,080.00	0.00	353,626,440.00	371,307,770.00	1,061,721,290.00
21010101	BASIC-SALARY	203,610,664.35	204,744,400.00	204,744,400.00	219,160,751.49	336,787,080.00	0.00	353,626,440.00	371,307,770.00	1,061,721,290.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	254,135,682.55	345,893,400.00	345,893,400.00	271,680,797.20	515,799,440.00	0.00	541,589,540.00	568,669,120.00	1,626,058,100.00
210201	ALLOWANCES	254,135,682.55	345,893,400.00	345,893,400.00	271,680,797.20	508,794,780.00	0.00	534,234,640.00	560,946,470.00	1,603,975,890.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	105,774,900.00	0.00	111,063,650.00	116,616,840.00	333,455,390.00
21020103	TRANSPORT ALLOWANCE	11,734,393.32	13,536,900.00	13,536,900.00	16,050,232.58	27,413,190.00	0.00	28,783,850.00	30,223,050.00	86,420,090.00
21020104	MEAL SUBSIDY	2,109,901.18	6,167,400.00	6,167,400.00	3,067,883.52	5,425,560.00	0.00	5,696,840.00	5,981,690.00	17,104,090.00
21020105	UTILITY ALLOWANCE	17,989,254.69	11,985,200.00	11,985,200.00	21,134,710.05	33,205,620.00	0.00	34,865,910.00	36,609,210.00	104,680,740.00
21020106	ENTERTAINMENT ALLOWANCE	11,770,669.43	27,842,600.00	27,842,600.00	12,151,339.44	18,373,320.00	0.00	19,291,990.00	20,256,590.00	57,921,900.00
21020107	LEAVE ALLOWANCE	16,577,863.95	9,658,200.00	9,658,200.00	17,620,611.77	24,668,910.00	0.00	25,902,360.00	27,197,480.00	77,768,750.00
21020108	DOMESTIC STAFF ALLOWANCE	49,115,654.72	41,320,100.00	41,320,100.00	51,935,303.69	78,131,970.00	0.00	82,038,570.00	86,140,500.00	246,311,040.00
21020112	HARZARD ALLOWANCE	1,696,472.44	27,255,200.00	27,255,200.00	1,253,467.94	2,051,810.00	0.00	2,154,410.00	2,262,140.00	6,468,360.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	325,820.00	0.00	342,120.00	359,230.00	1,027,170.00
21020117	OUTFIT ALLOWANCE	0.00	0.00	0.00	0.00	191,210.00	0.00	200,780.00	210,820.00	602,810.00
21020120	JOURNAL ALLOWANCE	5,213,833.99	51,903,400.00	51,903,400.00	5,464,444.61	8,215,410.00	0.00	8,626,190.00	9,057,500.00	25,899,100.00
21020121	WIEGHING ALLOWANCE	1,158,391.56	1,183,900.00	1,183,900.00	898,273.54	1,383,380.00	0.00	1,452,550.00	1,525,180.00	4,361,110.00
21020123	RESPONSIBILITY ALLOWANCE	180,000.00	135,500.00	135,500.00	135,900.00	209,370.00	0.00	219,840.00	230,840.00	660,050.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	577,264.30	2,123,100.00	2,123,100.00	405,856.88	568,260.00	0.00	596,680.00	626,520.00	1,791,460.00
21020129	NEWSPAPERS ALLOWANCE	346,358.72	2,380,000.00	2,380,000.00	243,514.22	340,940.00	0.00	357,990.00	375,890.00	1,074,820.00
21020135	FURNITURE ALLOWANCE	27,771,480.19	42,614,500.00	42,614,500.00	31,419,510.00	43,987,340.00	0.00	46,186,710.00	48,496,050.00	138,670,100.00
21020137	DRIVER'S ALLOWANCE	25,133,260.71	24,921,400.00	24,921,400.00	26,615,609.60	39,995,870.00	0.00	41,995,670.00	44,095,460.00	126,087,000.00
21020138	ADMIN ALLOWANCE	8,689,719.97	13,802,500.00	13,802,500.00	9,107,404.17	13,692,320.00	0.00	14,376,940.00	15,095,790.00	43,165,050.00
21020139	WARDROPE ALLOWANCE	1,201,220.64	821,600.00	821,600.00	906,921.58	1,680,110.00	0.00	1,764,120.00	1,852,330.00	5,296,560.00
21020140	ACADEMIC ALLOWANCE	309,054.72	602,500.00	602,500.00	0.00	0.00	0.00	0.00	0.00	0.00
21020141	ACCOMMODATION ALLOWANCE	3,510,299.80	15,027,300.00	15,027,300.00	2,560,343.29	4,018,040.00	0.00	4,218,950.00	4,429,900.00	12,666,890.00
21020142	ICT ALLOWANCE	1,400,322.72	919,000.00	919,000.00	1,057,243.65	1,628,240.00	0.00	1,709,660.00	1,795,150.00	5,133,050.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	2,667,696.16	10,609,200.00	10,609,200.00	1,924,177.54	2,693,880.00	0.00	2,828,580.00	2,970,010.00	8,492,470.00
21020145	OTHER ALLOWANCES AND BENEFITS	64,982,569.34	41,083,900.00	41,083,900.00	67,728,049.12	94,819,310.00	0.00	99,560,280.00	104,538,300.00	298,917,890.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	7,004,660.00	0.00	7,354,900.00	7,722,650.00	22,082,210.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	7,004,660.00	0.00	7,354,900.00	7,722,650.00	22,082,210.00
22	OTHER RECURRENT COSTS	244,214,225.21	401,596,870.00	610,561,270.00	637,739,396.91	1,299,129,400.00	0.00	1,364,085,940.00	1,432,290,360.00	4,095,505,700.00
2202	OVERHEAD COST	244,214,225.21	401,596,870.00	610,561,270.00	637,739,396.91	1,299,129,400.00	0.00	1,364,085,940.00	1,432,290,360.00	4,095,505,700.00
220201	TRAVEL & TRANSPORT - GENERAL	35,304,500.00	20,623,060.00	31,354,660.00	33,215,500.00	333,414,400.00	0.00	350,085,130.00	367,589,400.00	1,051,088,930.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,058,600.00	5,244,800.00	7,973,900.00	3,895,000.00	150,000,000.00	0.00	157,500,000.00	165,375,000.00	472,875,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	34,245,900.00	11,920,000.00	18,122,400.00	29,320,500.00	100,000,000.00	0.00	105,000,000.00	110,250,000.00	315,250,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	209,320.00	318,320.00	0.00	80,000,000.00	0.00	84,000,000.00	88,200,000.00	252,200,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	334,720.00	509,020.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	2,677,240.00	4,070,440.00	0.00	2,677,300.00	0.00	2,811,170.00	2,951,730.00	8,440,200.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	209,320.00	318,320.00	0.00	209,400.00	0.00	219,870.00	230,870.00	660,140.00
22020109	PER-DIEM/ESTACODES	0.00	27,660.00	42,260.00	0.00	27,700.00	0.00	29,090.00	30,550.00	87,340.00
220202	UTILITIES - GENERAL	17,122,500.00	19,250,330.00	29,267,030.00	16,000.00	19,250,400.00	0.00	20,212,930.00	21,223,580.00	60,686,910.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020201	ELECTRICITY CHARGES	844,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	73,430.00	111,830.00	16,000.00	73,500.00	0.00	77,180.00	81,040.00	231,720.00
22020209	OTHER UTILITY CHARGES	16,278,500.00	19,176,900.00	29,155,200.00	0.00	19,176,900.00	0.00	20,135,750.00	21,142,540.00	60,455,190.00
220203	MATERIALS & SUPPLIES - GENERAL	14,788,750.00	18,604,760.00	28,285,760.00	612,800.00	18,605,100.00	0.00	19,535,360.00	20,512,160.00	58,652,620.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,698,750.00	7,361,320.00	11,191,620.00	364,800.00	7,361,400.00	0.00	7,729,470.00	8,115,950.00	23,206,820.00
22020304	MAGAZINES & PERIODICALS	0.00	209,320.00	318,320.00	78,000.00	209,400.00	0.00	219,870.00	230,870.00	660,140.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	90,000.00	1,037,520.00	1,577,420.00	170,000.00	1,037,600.00	0.00	1,089,480.00	1,143,960.00	3,271,040.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	41,960.00	63,960.00	0.00	42,000.00	0.00	44,100.00	46,310.00	132,410.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	9,954,640.00	15,134,440.00	0.00	9,954,700.00	0.00	10,452,440.00	10,975,070.00	31,382,210.00
220204	MAINTENANCE SERVICES - GENERAL	2,646,300.00	66,019,190.00	100,370,990.00	12,455,980.50	250,544,600.00	0.00	263,071,840.00	276,225,440.00	789,841,880.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	695,500.00	125,880.00	191,480.00	0.00	125,900.00	0.00	132,200.00	138,810.00	396,910.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	418,640.00	636,540.00	72,500.00	418,700.00	0.00	439,640.00	461,630.00	1,319,970.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	421,800.00	418,640.00	636,540.00	89,500.00	90,000,000.00	0.00	94,500,000.00	99,225,000.00	283,725,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	987,000.00	43,055,040.00	65,457,640.00	1,549,480.50	80,000,000.00	0.00	84,000,000.00	88,200,000.00	252,200,000.00
22020406	OTHER MAINTENANCE SERVICES	542,000.00	22,000,990.00	33,448,790.00	10,744,500.00	80,000,000.00	0.00	84,000,000.00	88,200,000.00	252,200,000.00
220205	TRAINING - GENERAL	78,342,446.00	107,788,280.00	163,873,280.00	38,360,600.00	157,762,600.00	0.00	165,650,730.00	173,933,270.00	497,346,600.00
22020501	LOCAL TRAINING	78,342,446.00	98,163,590.00	149,240,490.00	38,360,600.00	98,163,600.00	0.00	103,071,780.00	108,225,370.00	309,460,750.00
22020502	INTERNATIONAL TRAINING	0.00	25,750.00	39,250.00	0.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22020503	OTHER TRAININGS	0.00	9,598,940.00	14,593,540.00	0.00	9,599,000.00	0.00	10,078,950.00	10,582,900.00	30,260,850.00
220206	OTHER SERVICES - GENERAL	0.00	418,640.00	636,540.00	0.00	418,700.00	0.00	439,640.00	461,630.00	1,319,970.00
22020606	POSTAGES & COURIER SERVICES	0.00	418,640.00	636,540.00	0.00	418,700.00	0.00	439,640.00	461,630.00	1,319,970.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	21,728,161.25	73,559,760.00	111,834,960.00	15,900,161.25	73,560,000.00	0.00	77,238,000.00	81,099,910.00	231,897,910.00
22020701	FINANCIAL CONSULTING	63,000.00	4,958,720.00	7,538,920.00	0.00	4,958,800.00	0.00	5,206,740.00	5,467,080.00	15,632,620.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	4,365,000.00	43,121,320.00	65,558,520.00	0.00	43,121,400.00	0.00	45,277,470.00	47,541,350.00	135,940,220.00
22020709	OTHER CONSULTING SERVICES	17,300,161.25	25,479,720.00	38,737,520.00	15,900,161.25	25,479,800.00	0.00	26,753,790.00	28,091,480.00	80,325,070.00
220208	FUEL & LUBRICANTS - GENERAL	13,187,100.00	8,916,160.00	13,555,660.00	6,750,399.75	8,916,200.00	0.00	9,362,020.00	9,830,130.00	28,108,350.00
22020801	MOTOR VEHICLE FUEL COST	12,852,200.00	7,199,680.00	10,945,980.00	6,079,900.00	1,716,500.00	0.00	1,802,330.00	1,892,450.00	5,411,280.00
22020803	PLANT / GENERATOR FUEL COST	334,900.00	1,716,480.00	2,609,680.00	670,499.75	7,199,700.00	0.00	7,559,690.00	7,937,680.00	22,697,070.00
220209	FINANCIAL CHARGES - GENERAL	21,685,034.96	489,680.00	744,680.00	28,557.66	489,700.00	0.00	514,190.00	539,910.00	1,543,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,685,034.96	238,400.00	362,500.00	28,557.66	238,400.00	0.00	250,320.00	262,840.00	751,560.00
22020902	INSURANCE PREMIUM	0.00	251,280.00	382,180.00	0.00	251,300.00	0.00	263,870.00	277,070.00	792,240.00
220210	MISCELLANEOUS EXPENSES GENERAL	39,409,433.00	85,927,010.00	130,637,710.00	530,399,397.75	436,167,700.00	0.00	457,976,100.00	480,874,930.00	1,375,018,730.00
22021001	REFRESHMENT & MEALS	209,000.00	1,192,000.00	1,812,300.00	237,000.00	1,192,000.00	0.00	1,251,600.00	1,314,180.00	3,757,780.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	104,900.00	159,600.00	0.00	104,900.00	0.00	110,150.00	115,660.00	330,710.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	7,277,880.00	11,064,780.00	0.00	7,277,900.00	0.00	7,641,800.00	8,023,890.00	22,943,590.00
22021007	WELFARE PACKAGES	19,977,000.00	2,509,880.00	3,815,980.00	494,448,397.75	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	0.00	11,044,120.00	16,790,820.00	0.00	11,044,200.00	0.00	11,596,410.00	12,176,240.00	34,816,850.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	41,960.00	63,960.00	0.00	42,000.00	0.00	44,100.00	46,310.00	132,410.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	17,506,670.00	26,615,870.00	0.00	17,506,700.00	0.00	18,382,040.00	19,301,150.00	55,189,890.00
22021025	OTHER MISCELLANEOUS EXPENSES	19,223,433.00	46,249,600.00	70,314,400.00	35,714,000.00	99,000,000.00	0.00	103,950,000.00	109,147,500.00	312,097,500.00
012500500100	Establishment and Training Department									
2	EXPENDITURES	494,240,576.24	663,128,530.00	787,177,330.00	513,781,998.18	1,163,285,530.00	0.00	1,221,449,910.00	1,282,522,510.00	3,667,257,950.00
21	PERSONNEL COST	303,204,818.24	424,728,500.00	424,728,500.00	326,792,208.94	493,285,530.00	0.00	517,949,910.00	543,847,500.00	1,555,082,940.00
2101	SALARY	176,786,269.90	254,657,700.00	254,657,700.00	190,467,961.05	268,030,460.00	0.00	281,431,990.00	295,503,590.00	844,966,040.00
210101	SALARIES AND WAGES	176,786,269.90	254,657,700.00	254,657,700.00	190,467,961.05	268,030,460.00	0.00	281,431,990.00	295,503,590.00	844,966,040.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21010101	BASIC-SALARY	176,786,269.90	254,657,700.00	254,657,700.00	190,467,961.05	268,030,460.00	0.00	281,431,990.00	295,503,590.00	844,966,040.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	126,418,548.34	170,070,800.00	170,070,800.00	136,324,247.89	225,255,070.00	0.00	236,517,920.00	248,343,910.00	710,116,900.00
210201	ALLOWANCES	126,418,548.34	170,070,800.00	170,070,800.00	136,324,247.89	218,619,800.00	0.00	229,550,880.00	241,028,510.00	689,199,190.00
21020102	HOUSING/RENT ALLOWANCE	38,602,522.35	55,553,300.00	55,553,300.00	42,789,326.42	61,056,350.00	0.00	64,109,170.00	67,314,630.00	192,480,150.00
21020103	TRANSPORT ALLOWANCE	13,646,817.26	17,403,300.00	17,403,300.00	18,253,131.21	26,665,490.00	0.00	27,998,770.00	29,398,710.00	84,062,970.00
21020104	MEAL SUBSIDY	2,726,280.52	3,309,000.00	3,309,000.00	3,871,023.43	5,865,720.00	0.00	6,159,010.00	6,466,970.00	18,491,700.00
21020105	UTILITY ALLOWANCE	7,381,715.27	8,860,000.00	8,860,000.00	10,503,539.32	15,319,710.00	0.00	16,085,700.00	16,889,990.00	48,295,400.00
21020106	ENTERTAINMENT ALLOWANCE	32,024.28	21,200.00	21,200.00	42,623.49	97,860.00	0.00	102,760.00	107,900.00	308,520.00
21020107	LEAVE ALLOWANCE	16,890,844.31	24,636,000.00	24,636,000.00	18,899,269.88	26,459,060.00	0.00	27,782,020.00	29,171,130.00	83,412,210.00
21020108	DOMESTIC STAFF ALLOWANCE	1,099,522.74	750,000.00	750,000.00	1,356,077.43	3,398,220.00	0.00	3,568,140.00	3,746,550.00	10,712,910.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	1,937,150.00	0.00	2,034,010.00	2,135,720.00	6,106,880.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	323,820.00	0.00	340,020.00	357,030.00	1,020,870.00
21020117	OUTFIT ALLOWANCE	0.00	0.00	0.00	0.00	219,660.00	0.00	230,650.00	242,190.00	692,500.00
21020121	WIEGHING ALLOWANCE	0.00	0.00	0.00	0.00	86,000.00	0.00	90,300.00	94,820.00	271,120.00
21020135	FURNITURE ALLOWANCE	31,571,585.53	45,701,200.00	45,701,200.00	34,556,450.27	48,379,070.00	0.00	50,798,030.00	53,337,940.00	152,515,040.00
21020139	WARDROPE ALLOWANCE	0.00	0.00	0.00	0.00	1,684,620.00	0.00	1,768,860.00	1,857,310.00	5,310,790.00
21020141	ACCOMMODATION ALLOWANCE	3,327,538.16	4,085,800.00	4,085,800.00	1,775,144.64	3,369,240.00	0.00	3,537,710.00	3,714,600.00	10,621,550.00
21020145	OTHER ALLOWANCES AND BENEFITS	11,139,697.92	9,751,000.00	9,751,000.00	4,277,661.81	23,757,830.00	0.00	24,945,730.00	26,193,020.00	74,896,580.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	6,635,270.00	0.00	6,967,040.00	7,315,400.00	20,917,710.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	6,635,270.00	0.00	6,967,040.00	7,315,400.00	20,917,710.00
22	OTHER RECURRENT COSTS	191,035,758.00	238,400,030.00	362,448,830.00	186,989,789.24	670,000,000.00	0.00	703,500,000.00	738,675,010.00	2,112,175,010.00
2202	OVERHEAD COST	191,035,758.00	238,400,030.00	362,448,830.00	186,989,789.24	670,000,000.00	0.00	703,500,000.00	738,675,010.00	2,112,175,010.00
220201	TRAVEL & TRANSPORT - GENERAL	64,508,934.00	25,032,000.00	38,057,100.00	19,400,000.00	212,000,000.00	0.00	222,600,000.00	233,730,000.00	668,330,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	11,920,000.00	18,122,400.00	9,200,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,325,600.00	11,920,000.00	18,122,400.00	10,200,000.00	100,000,000.00	0.00	105,000,000.00	110,250,000.00	315,250,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	61,183,334.00	0.00	0.00	0.00	90,000,000.00	0.00	94,500,000.00	99,225,000.00	283,725,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,192,000.00	1,812,300.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220202	UTILITIES - GENERAL	745,000.00	3,966,750.00	6,031,150.00	349,000.00	7,040,000.00	0.00	7,392,000.00	7,761,600.00	22,193,600.00
22020201	ELECTRICITY CHARGES	0.00	18,890.00	28,790.00	0.00	20,000.00	0.00	21,000.00	22,050.00	63,050.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	2,980,000.00	4,530,700.00	70,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020205	WATER RATES	0.00	371,860.00	565,460.00	0.00	20,000.00	0.00	21,000.00	22,050.00	63,050.00
22020209	OTHER UTILITY CHARGES	345,000.00	596,000.00	906,200.00	279,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,561,000.00	7,152,000.00	10,873,700.00	884,900.00	7,200,000.00	0.00	7,560,000.00	7,938,000.00	22,698,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,960,000.00	9,061,300.00	389,200.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	478,000.00	596,000.00	906,200.00	100,000.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
22020312	OTHER MATERIALS AND SUPPLIES	1,083,000.00	596,000.00	906,200.00	395,700.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
220204	MAINTENANCE SERVICES - GENERAL	22,225,455.63	34,568,000.00	52,555,200.00	3,805,600.00	43,000,000.00	0.00	45,150,000.00	47,407,500.00	135,557,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	908,000.00	1,490,000.00	2,265,400.00	430,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,555.63	1,788,000.00	2,718,400.00	200,000.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	155,000.00	8,940,000.00	13,591,800.00	0.00	12,000,000.00	0.00	12,600,000.00	13,230,000.00	37,830,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	8,940,000.00	13,591,800.00	1,651,000.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	336,900.00	1,192,000.00	1,812,300.00	100,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020406	OTHER MAINTENANCE SERVICES	20,800,000.00	1,490,000.00	2,265,400.00	1,424,600.00	5,500,000.00	0.00	5,775,000.00	6,063,750.00	17,338,750.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	0.00	10,728,000.00	16,310,100.00	0.00	12,000,000.00	0.00	12,600,000.00	13,230,000.00	37,830,000.00
220205	TRAINING - GENERAL	22,549,974.98	68,492,660.00	104,131,260.00	15,145,000.00	110,000,000.00	0.00	115,500,000.00	121,275,000.00	346,775,000.00
22020501	LOCAL TRAINING	22,469,974.98	35,760,000.00	54,366,900.00	15,145,000.00	60,000,000.00	0.00	63,000,000.00	66,150,000.00	189,150,000.00
22020503	OTHER TRAININGS	80,000.00	32,732,660.00	49,764,360.00	0.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
220206	OTHER SERVICES - GENERAL	5,066,000.00	4,791,080.00	7,284,480.00	5,617,500.00	11,100,000.00	0.00	11,655,000.00	12,237,750.00	34,992,750.00
22020601	SECURITY SERVICES	1,000,000.00	1,192,000.00	1,812,300.00	1,075,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020605	CLEANING & FUMIGATION SERVICES	621,000.00	596,000.00	906,200.00	65,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020606	POSTAGES & COURIER SERVICES	0.00	23,080.00	35,280.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020607	OFFICE SUPPORT SERVICES	3,445,000.00	2,980,000.00	4,530,700.00	4,477,500.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,620,000.00	12,516,000.00	19,028,600.00	0.00	60,000,000.00	0.00	63,000,000.00	66,150,000.00	189,150,000.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	5,620,000.00	8,940,000.00	13,591,800.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020709	OTHER CONSULTING SERVICES	0.00	3,576,000.00	5,436,800.00	0.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,285,000.00	2,851,940.00	4,336,240.00	1,656,000.00	4,760,000.00	0.00	4,998,000.00	5,247,900.00	15,005,900.00
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	1,192,000.00	1,812,300.00	610,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	113,820.00	173,120.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020803	PLANT / GENERATOR FUEL COST	1,085,000.00	1,490,000.00	2,265,400.00	1,046,000.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020806	COOKING GAS/FUEL COST	0.00	56,120.00	85,420.00	0.00	60,000.00	0.00	63,000.00	66,150.00	189,150.00
220209	FINANCIAL CHARGES - GENERAL	394,157.51	238,400.00	362,500.00	19,009.99	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	394,157.51	238,400.00	362,500.00	19,009.99	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
220210	MISCELLANEOUS EXPENSES GENERAL	66,080,235.88	78,791,200.00	119,788,600.00	140,112,779.25	214,550,000.00	0.00	225,277,500.00	236,541,380.00	676,368,880.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	1,192,000.00	1,812,300.00	1,450,000.00	1,800,000.00	0.00	1,890,000.00	1,984,500.00	5,674,500.00
22021007	WELFARE PACKAGES	4,190,000.00	2,980,000.00	4,530,700.00	1,740,000.00	6,000,000.00	0.00	6,300,000.00	6,615,000.00	18,915,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	37,100,000.00	59,600,000.00	90,611,300.00	52,843,110.00	106,450,000.00	0.00	111,772,500.00	117,361,130.00	335,583,630.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	60,000.00	119,200.00	181,400.00	300,000.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22021025	OTHER MISCELLANEOUS EXPENSES	24,430,235.88	14,900,000.00	22,652,900.00	83,779,669.25	100,000,000.00	0.00	105,000,000.00	110,250,000.00	315,250,000.00
012500700100	Adamawa State Staff Pension Board									
2	EXPENDITURES	12,571,740,079.10	23,973,974,900.00	22,411,500,030.00	7,114,781,368.38	22,354,081,220.00	0.00	23,471,785,310.00	24,645,374,620.00	70,471,241,150.00
21	PERSONNEL COST	12,543,099,920.89	23,790,714,900.00	22,214,630,630.00	7,096,742,906.42	22,318,631,220.00	0.00	23,434,562,810.00	24,606,290,990.00	70,359,485,020.00
2101	SALARY	7,700,983.09	1,128,200.00	1,128,200.00	645,783.27	904,160.00	0.00	75,449,350.00	79,221,820.00	226,527,690.00
210101	SALARIES AND WAGES	7,700,983.09	1,128,200.00	1,128,200.00	645,783.27	904,160.00	0.00	75,449,350.00	79,221,820.00	226,527,690.00
21010101	BASIC-SALARY	7,700,983.09	1,128,200.00	1,128,200.00	645,783.27	904,160.00	0.00	75,449,350.00	79,221,820.00	226,527,690.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	475,860.20	777,500.00	777,500.00	13,301,472.35	89,602,060.00	0.00	19,582,210.00	20,561,350.00	58,793,260.00
210201	ALLOWANCES	475,860.20	777,500.00	777,500.00	13,301,472.35	89,583,890.00	0.00	19,563,130.00	20,541,310.00	58,735,970.00
21020102	HOUSING/RENT ALLOWANCE	187,173.18	238,700.00	238,700.00	147,755.19	206,960.00	0.00	217,310.00	228,180.00	652,450.00
21020103	TRANSPORT ALLOWANCE	111,287.76	168,000.00	168,000.00	100,748.34	141,120.00	0.00	148,180.00	155,590.00	444,890.00
21020104	MEAL SUBSIDY	24,764.85	40,800.00	40,800.00	22,419.52	31,400.00	0.00	32,970.00	34,620.00	98,990.00
21020105	UTILITY ALLOWANCE	50,828.43	71,900.00	71,900.00	46,014.77	64,470.00	0.00	67,700.00	71,090.00	203,260.00
21020107	LEAVE ALLOWANCE	81,805.98	139,000.00	139,000.00	64,578.34	99,540.00	0.00	104,520.00	109,750.00	313,810.00
21020145	OTHER ALLOWANCES AND BENEFITS	20,000.00	119,100.00	119,100.00	12,919,956.19	89,040,400.00	0.00	18,992,450.00	19,942,080.00	57,022,570.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	18,170.00	0.00	19,080.00	20,040.00	57,290.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	18,170.00	0.00	19,080.00	20,040.00	57,290.00
2103	SOCIAL BENEFITS	12,534,923,077.60	23,788,809,200.00	22,212,724,930.00	7,082,795,650.80	22,228,125,000.00	0.00	23,339,531,250.00	24,506,507,820.00	70,074,164,070.00
210301	SOCIAL BENEFITS	12,534,923,077.60	23,788,809,200.00	22,212,724,930.00	7,082,795,650.80	22,228,125,000.00	0.00	23,339,531,250.00	24,506,507,820.00	70,074,164,070.00
21030101	GRATUITY	2,886,464,641.77	11,700,000,000.00	10,123,915,730.00	360,681,832.21	9,523,915,800.00	0.00	10,000,111,590.00	10,500,117,170.00	30,024,144,560.00
21030102	PENSION	7,579,364,480.85	9,594,000,000.00	9,594,000,000.00	6,194,143,613.65	9,009,400,000.00	0.00	9,459,870,000.00	9,932,863,500.00	28,402,133,500.00
21030103	DEATH BENEFITS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,560,000,000.00	0.00	1,638,000,000.00	1,719,900,000.00	4,917,900,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	368,982,130.65	934,809,200.00	934,809,200.00	11,250,990.00	934,809,200.00	0.00	981,549,660.00	1,030,627,150.00	2,946,986,010.00
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	0.00	0.00	0.00	0.00	1,200,000,000.00	0.00	1,260,000,000.00	1,323,000,000.00	3,783,000,000.00
22	OTHER RECURRENT COSTS	28,640,158.21	35,760,000.00	54,369,400.00	18,038,461.96	35,450,000.00	0.00	37,222,500.00	39,083,630.00	111,756,130.00
2202	OVERHEAD COST	28,640,158.21	35,760,000.00	54,369,400.00	18,038,461.96	35,450,000.00	0.00	37,222,500.00	39,083,630.00	111,756,130.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	476,800.00	725,400.00	0.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	119,200.00	181,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	178,800.00	272,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	178,800.00	272,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220202	UTILITIES - GENERAL	0.00	238,400.00	362,500.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	238,400.00	362,500.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
220203	MATERIALS & SUPPLIES - GENERAL	1,400,000.00	3,576,000.00	5,437,100.00	2,600,000.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,400,000.00	1,192,000.00	1,812,300.00	1,970,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	894,000.00	1,359,300.00	630,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,192,000.00	1,812,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220204	MAINTENANCE SERVICES - GENERAL	3,895,000.00	8,141,360.00	12,377,860.00	2,477,700.00	5,800,000.00	0.00	6,090,000.00	6,394,500.00	18,284,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	560,000.00	1,788,000.00	2,718,400.00	305,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,192,000.00	1,812,300.00	132,700.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,086,000.00	3,171,500.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,670,000.00	1,883,360.00	2,863,360.00	1,740,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020406	OTHER MAINTENANCE SERVICES	665,000.00	1,192,000.00	1,812,300.00	300,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220205	TRAINING - GENERAL	0.00	298,000.00	453,200.00	500,000.00	700,000.00	0.00	735,000.00	771,750.00	2,206,750.00
22020501	LOCAL TRAINING	0.00	298,000.00	453,200.00	500,000.00	700,000.00	0.00	735,000.00	771,750.00	2,206,750.00
220206	OTHER SERVICES - GENERAL	3,900,000.00	4,350,800.00	6,614,700.00	2,865,000.00	5,500,000.00	0.00	5,775,000.00	6,063,750.00	17,338,750.00
22020601	SECURITY SERVICES	420,000.00	1,251,600.00	1,902,900.00	720,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020607	OFFICE SUPPORT SERVICES	3,480,000.00	3,099,200.00	4,711,800.00	2,145,000.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
220208	FUEL & LUBRICANTS - GENERAL	395,000.00	2,622,400.00	3,987,000.00	985,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020801	MOTOR VEHICLE FUEL COST	395,000.00	2,384,000.00	3,624,500.00	405,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	238,400.00	362,500.00	580,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220209	FINANCIAL CHARGES - GENERAL	628,483.21	23,840.00	36,440.00	23,461.96	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	628,483.21	23,840.00	36,440.00	23,461.96	50,000.00	0.00	52,500.00	55,130.00	157,630.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,421,675.00	16,032,400.00	24,375,200.00	8,587,300.00	16,500,000.00	0.00	17,325,000.00	18,191,250.00	52,016,250.00
22021001	REFRESHMENT & MEALS	940,000.00	1,192,000.00	1,812,300.00	445,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,788,000.00	2,718,400.00	3,607,118.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	894,000.00	1,359,300.00	50,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	298,000.00	453,200.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021007	WELFARE PACKAGES	0.00	1,907,200.00	2,899,700.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	417,200.00	634,300.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	596,000.00	906,200.00	364,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021025	OTHER MISCELLANEOUS EXPENSES	17,281,675.00	8,940,000.00	13,591,800.00	4,121,182.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
23	CAPITAL EXPENDITURE	0.00	147,500,000.00	142,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	147,500,000.00	142,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	147,500,000.00	142,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	7,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
012500800100	Department of Labour and Productivity									
2	EXPENDITURES	3,763,504.03	22,919,650.00	27,885,050.00	4,270,055.02	14,865,530.00	0.00	15,608,880.00	16,389,470.00	46,863,880.00
21	PERSONNEL COST	776,773.48	3,383,600.00	3,383,600.00	962,609.42	1,560,530.00	0.00	1,638,600.00	1,720,570.00	4,919,700.00
2101	SALARY	456,416.73	1,452,000.00	1,452,000.00	568,061.18	869,090.00	0.00	912,550.00	958,180.00	2,739,820.00
210101	SALARIES AND WAGES	456,416.73	1,452,000.00	1,452,000.00	568,061.18	869,090.00	0.00	912,550.00	958,180.00	2,739,820.00
21010101	BASIC-SALARY	456,416.73	1,452,000.00	1,452,000.00	568,061.18	869,090.00	0.00	912,550.00	958,180.00	2,739,820.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	320,356.75	1,931,600.00	1,931,600.00	394,548.23	691,440.00	0.00	726,050.00	762,390.00	2,179,880.00
210201	ALLOWANCES	320,356.75	1,931,600.00	1,931,600.00	394,548.23	669,700.00	0.00	703,220.00	738,410.00	2,111,330.00
21020102	HOUSING/RENT ALLOWANCE	104,427.63	332,800.00	332,800.00	129,972.31	198,870.00	0.00	208,820.00	219,270.00	626,960.00
21020103	TRANSPORT ALLOWANCE	39,585.18	165,400.00	165,400.00	52,138.40	79,800.00	0.00	83,790.00	87,980.00	251,570.00
21020104	MEAL SUBSIDY	7,760.34	35,500.00	35,500.00	11,082.92	17,010.00	0.00	17,870.00	18,770.00	53,650.00
21020105	UTILITY ALLOWANCE	21,661.74	78,500.00	78,500.00	30,936.28	47,360.00	0.00	49,730.00	52,220.00	149,310.00
21020107	LEAVE ALLOWANCE	45,638.97	145,800.00	145,800.00	56,806.11	87,570.00	0.00	91,950.00	96,550.00	276,070.00
21020135	FURNITURE ALLOWANCE	91,282.89	155,700.00	155,700.00	113,612.22	173,880.00	0.00	182,580.00	191,710.00	548,170.00
21020145	OTHER ALLOWANCES AND BENEFITS	10,000.00	1,017,900.00	1,017,900.00	0.00	65,210.00	0.00	68,480.00	71,910.00	205,600.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	21,740.00	0.00	22,830.00	23,980.00	68,550.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	21,740.00	0.00	22,830.00	23,980.00	68,550.00
22	OTHER RECURRENT COSTS	2,986,730.55	9,536,050.00	14,501,450.00	3,307,445.60	13,305,000.00	0.00	13,970,280.00	14,668,900.00	41,944,180.00
2202	OVERHEAD COST	2,986,730.55	9,536,050.00	14,501,450.00	3,307,445.60	13,305,000.00	0.00	13,970,280.00	14,668,900.00	41,944,180.00
220201	TRAVEL & TRANSPORT - GENERAL	235,000.00	286,080.00	435,280.00	173,000.00	750,600.00	0.00	788,130.00	827,550.00	2,366,280.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	135,000.00	95,360.00	145,160.00	78,000.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	101,320.00	154,120.00	95,000.00	400,600.00	0.00	420,630.00	441,670.00	1,262,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	89,400.00	136,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220202	UTILITIES - GENERAL	85,000.00	120,400.00	183,400.00	65,000.00	120,600.00	0.00	126,640.00	132,980.00	380,220.00
22020203	INTERNET ACCESS CHARGES	0.00	5,960.00	9,160.00	0.00	6,000.00	0.00	6,300.00	6,620.00	18,920.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	17,880.00	27,280.00	0.00	17,900.00	0.00	18,800.00	19,740.00	56,440.00
22020205	WATER RATES	54,000.00	71,520.00	108,820.00	45,000.00	71,600.00	0.00	75,180.00	78,940.00	225,720.00
22020209	OTHER UTILITY CHARGES	31,000.00	25,040.00	38,140.00	20,000.00	25,100.00	0.00	26,360.00	27,680.00	79,140.00
220203	MATERIALS & SUPPLIES - GENERAL	139,000.00	211,580.00	322,380.00	58,000.00	765,000.00	0.00	803,250.00	843,430.00	2,411,680.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	8,940.00	13,740.00	0.00	9,000.00	0.00	9,450.00	9,930.00	28,380.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,000.00	77,480.00	117,880.00	18,000.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	23,840.00	36,440.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,960.00	9,160.00	0.00	6,000.00	0.00	6,300.00	6,620.00	18,920.00
22020312	OTHER MATERIALS AND SUPPLIES	99,000.00	95,360.00	145,160.00	40,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220204	MAINTENANCE SERVICES - GENERAL	197,000.00	687,200.00	1,045,300.00	534,000.00	1,186,400.00	0.00	1,245,720.00	1,308,020.00	3,740,140.00
22020402	MAINTENANCE OF OFFICE FURNITURE	35,000.00	36,960.00	56,260.00	25,000.00	250,000.00	0.00	262,500.00	275,630.00	788,130.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000.00	36,360.00	55,460.00	28,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	44,000.00	536,400.00	815,700.00	421,000.00	536,400.00	0.00	563,220.00	591,390.00	1,691,010.00
22020406	OTHER MAINTENANCE SERVICES	93,000.00	77,480.00	117,880.00	60,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220205	TRAINING - GENERAL	0.00	178,800.00	272,000.00	25,000.00	178,800.00	0.00	187,740.00	197,130.00	563,670.00
22020501	LOCAL TRAINING	0.00	178,800.00	272,000.00	25,000.00	178,800.00	0.00	187,740.00	197,130.00	563,670.00
220206	OTHER SERVICES - GENERAL	8,000.00	29,810.00	45,510.00	0.00	29,900.00	0.00	31,400.00	32,980.00	94,280.00
22020605	CLEANING & FUMIGATION SERVICES	8,000.00	13,120.00	20,020.00	0.00	13,200.00	0.00	13,860.00	14,560.00	41,620.00

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22020606	POSTAGES & COURIER SERVICES	0.00	16,690.00	25,490.00	0.00	16,700.00	0.00	17,540.00	18,420.00	52,660.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	20,860.00	31,860.00	20,000.00	20,900.00	0.00	21,950.00	23,050.00	65,900.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	20,860.00	31,860.00	20,000.00	20,900.00	0.00	21,950.00	23,050.00	65,900.00
220208	FUEL & LUBRICANTS - GENERAL	370,000.00	1,199,760.00	1,824,360.00	225,000.00	1,538,600.00	0.00	1,615,540.00	1,696,330.00	4,850,470.00
22020801	MOTOR VEHICLE FUEL COST	340,000.00	566,800.00	861,800.00	210,000.00	905,600.00	0.00	950,880.00	998,430.00	2,854,910.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	30,000.00	77,480.00	117,880.00	15,000.00	77,500.00	0.00	81,380.00	85,450.00	244,330.00
22020803	PLANT / GENERATOR FUEL COST	0.00	555,480.00	844,680.00	0.00	555,500.00	0.00	583,280.00	612,450.00	1,751,230.00
220209	FINANCIAL CHARGES - GENERAL	5,730.55	7,750.00	11,850.00	445.60	7,800.00	0.00	8,190.00	8,600.00	24,590.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,730.55	7,750.00	11,850.00	445.60	7,800.00	0.00	8,190.00	8,600.00	24,590.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,947,000.00	6,793,810.00	10,329,510.00	2,207,000.00	8,706,400.00	0.00	9,141,720.00	9,598,830.00	27,446,950.00
22021001	REFRESHMENT & MEALS	95,000.00	101,320.00	154,120.00	10,000.00	101,400.00	0.00	106,470.00	111,800.00	319,670.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	536,400.00	815,700.00	0.00	536,400.00	0.00	563,220.00	591,390.00	1,691,010.00
22021007	WELFARE PACKAGES	285,000.00	536,400.00	815,700.00	0.00	700,600.00	0.00	735,630.00	772,420.00	2,208,650.00
22021021	SPECIAL DAYS/CELEBRATIONS	108,000.00	4,451,530.00	6,767,930.00	1,971,000.00	6,768,000.00	0.00	7,106,400.00	7,461,720.00	21,336,120.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,459,000.00	1,168,160.00	1,776,060.00	226,000.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
23	CAPITAL EXPENDITURE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014000100100	Office of the State Auditor General									
2	EXPENDITURES	643,333,255.23	822,602,920.00	1,079,547,320.00	442,036,919.49	1,128,625,970.00	0.00	1,185,057,350.00	1,244,310,410.00	3,557,993,730.00
21	PERSONNEL COST	169,073,135.87	279,296,400.00	279,296,400.00	135,151,489.89	300,951,970.00	0.00	315,999,650.00	331,799,720.00	948,751,340.00
2101	SALARY	49,067,438.82	69,253,600.00	69,253,600.00	32,946,139.97	115,422,580.00	0.00	121,193,720.00	127,253,410.00	363,869,710.00
210101	SALARIES AND WAGES	49,067,438.82	69,253,600.00	69,253,600.00	32,946,139.97	115,422,580.00	0.00	121,193,720.00	127,253,410.00	363,869,710.00
21010101	BASIC-SALARY	44,472,631.69	69,253,600.00	69,253,600.00	32,946,139.97	58,739,940.00	0.00	61,676,940.00	64,760,790.00	185,177,670.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,594,807.13	0.00	0.00	0.00	56,682,640.00	0.00	59,516,780.00	62,492,620.00	178,692,040.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	120,005,697.05	210,042,800.00	210,042,800.00	102,205,349.92	185,529,390.00	0.00	194,805,930.00	204,546,310.00	584,881,630.00
210201	ALLOWANCES	120,005,697.05	210,042,800.00	210,042,800.00	102,205,349.92	184,112,310.00	0.00	193,317,990.00	202,983,970.00	580,414,270.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	1,080,980.00	0.00	1,135,030.00	1,191,790.00	3,407,800.00
21020103	TRANSPORT ALLOWANCE	2,517,240.35	4,124,100.00	4,124,100.00	1,846,319.34	5,223,020.00	0.00	5,484,180.00	5,758,390.00	16,465,590.00
21020104	MEAL SUBSIDY	423,886.06	700,600.00	700,600.00	303,503.70	1,062,920.00	0.00	1,116,070.00	1,171,880.00	3,350,870.00
21020105	UTILITY ALLOWANCE	1,723,742.17	2,417,700.00	2,417,700.00	1,282,202.68	3,564,020.00	0.00	3,742,230.00	3,929,350.00	11,235,600.00
21020106	ENTERTAINMENT ALLOWANCE	446,609.44	325,600.00	325,600.00	348,166.12	503,790.00	0.00	528,980.00	555,430.00	1,588,200.00
21020107	LEAVE ALLOWANCE	3,912,236.00	6,639,900.00	6,639,900.00	2,986,090.92	4,598,690.00	0.00	4,828,630.00	5,070,070.00	14,497,390.00
21020108	DOMESTIC STAFF ALLOWANCE	2,664,804.67	3,084,900.00	3,084,900.00	2,285,493.49	5,230,050.00	0.00	5,491,560.00	5,766,140.00	16,487,750.00
21020112	HARZARD ALLOWANCE	21,038,088.51	33,926,300.00	33,926,300.00	15,568,407.23	29,009,720.00	0.00	30,460,210.00	31,983,230.00	91,453,160.00
21020120	JOURNAL ALLOWANCE	187,180.56	298,800.00	298,800.00	141,321.32	216,200.00	0.00	227,010.00	238,370.00	681,580.00
21020135	FURNITURE ALLOWANCE	7,933,692.57	13,200,600.00	13,200,600.00	5,864,751.21	11,375,180.00	0.00	11,943,940.00	12,541,140.00	35,860,260.00
21020138	ADMIN ALLOWANCE	311,967.48	496,500.00	496,500.00	235,535.45	360,360.00	0.00	378,380.00	397,300.00	1,136,040.00
21020139	WARDROPE ALLOWANCE	21,038,088.51	33,926,300.00	33,926,300.00	15,568,407.23	29,009,720.00	0.00	30,460,210.00	31,983,230.00	91,453,160.00
21020141	ACCOMMODATION ALLOWANCE	41,452,238.52	67,486,700.00	67,486,700.00	30,665,741.09	57,298,610.00	0.00	60,163,550.00	63,171,730.00	180,633,890.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	0.00	20,000,000.00	20,000,000.00	467,951.28	1,080,980.00	0.00	1,135,030.00	1,191,790.00	3,407,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	16,355,922.21	23,414,800.00	23,414,800.00	24,641,458.85	34,498,070.00	0.00	36,222,980.00	38,034,130.00	108,755,180.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,417,080.00	0.00	1,487,940.00	1,562,340.00	4,467,360.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,417,080.00	0.00	1,487,940.00	1,562,340.00	4,467,360.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22	OTHER RECURRENT COSTS	474,260,119.36	493,806,520.00	750,750,920.00	306,885,429.60	827,674,000.00	0.00	869,057,700.00	912,510,690.00	2,609,242,390.00
2202	OVERHEAD COST	474,260,119.36	493,806,520.00	750,750,920.00	306,885,429.60	827,674,000.00	0.00	869,057,700.00	912,510,690.00	2,609,242,390.00
220201	TRAVEL & TRANSPORT - GENERAL	4,151,000.00	15,496,000.00	23,559,700.00	4,707,000.00	28,600,000.00	0.00	30,030,000.00	31,531,510.00	90,161,510.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,570,000.00	2,860,800.00	4,349,500.00	2,479,000.00	5,280,000.00	0.00	5,544,000.00	5,821,200.00	16,645,200.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	797,000.00	2,503,200.00	3,805,800.00	2,228,000.00	4,620,000.00	0.00	4,851,000.00	5,093,550.00	14,564,550.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	2,384,000.00	3,624,500.00	0.00	4,400,000.00	0.00	4,620,000.00	4,851,000.00	13,871,000.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	2,384,000.00	3,624,500.00	0.00	4,400,000.00	0.00	4,620,000.00	4,851,000.00	13,871,000.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	784,000.00	1,490,000.00	2,265,400.00	0.00	2,750,000.00	0.00	2,887,500.00	3,031,880.00	8,669,380.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	0.00	2,682,000.00	4,077,700.00	0.00	4,950,000.00	0.00	5,197,500.00	5,457,380.00	15,604,880.00
22020109	PER-DIEM/ESTACODES	0.00	1,192,000.00	1,812,300.00	0.00	2,200,000.00	0.00	2,310,000.00	2,425,500.00	6,935,500.00
220202	UTILITIES - GENERAL	3,045,000.00	2,628,960.00	3,998,060.00	0.00	4,853,000.00	0.00	5,095,650.00	5,350,460.00	15,299,110.00
22020201	ELECTRICITY CHARGES	0.00	125,760.00	191,260.00	0.00	233,000.00	0.00	244,650.00	256,890.00	734,540.00
22020202	TELEPHONE CHARGES	100,000.00	149,000.00	226,700.00	0.00	275,000.00	0.00	288,750.00	303,190.00	866,940.00
22020203	INTERNET ACCESS CHARGES	1,823,000.00	894,000.00	1,359,300.00	0.00	1,650,000.00	0.00	1,732,500.00	1,819,130.00	5,201,630.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	560,000.00	894,000.00	1,359,300.00	0.00	1,650,000.00	0.00	1,732,500.00	1,819,130.00	5,201,630.00
22020205	WATER RATES	172,000.00	149,000.00	226,700.00	0.00	275,000.00	0.00	288,750.00	303,190.00	866,940.00
22020206	SEWERAGE CHARGES	0.00	149,000.00	226,700.00	0.00	275,000.00	0.00	288,750.00	303,190.00	866,940.00
22020207	LEASED COMMUNICATION LINES(S)	40,000.00	119,200.00	181,400.00	0.00	220,000.00	0.00	231,000.00	242,550.00	693,550.00
22020209	OTHER UTILITY CHARGES	350,000.00	149,000.00	226,700.00	0.00	275,000.00	0.00	288,750.00	303,190.00	866,940.00
220203	MATERIALS & SUPPLIES - GENERAL	2,642,850.00	2,384,000.00	3,624,700.00	3,159,190.00	4,400,000.00	0.00	4,620,000.00	4,851,010.00	13,871,010.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,254,500.00	1,490,000.00	2,265,400.00	1,190,000.00	2,750,000.00	0.00	2,887,500.00	3,031,880.00	8,669,380.00
22020312	OTHER MATERIALS AND SUPPLIES	1,388,350.00	894,000.00	1,359,300.00	1,969,190.00	1,650,000.00	0.00	1,732,500.00	1,819,130.00	5,201,630.00
220204	MAINTENANCE SERVICES - GENERAL	24,826,515.00	19,519,000.00	29,676,100.00	16,131,600.00	36,025,000.00	0.00	37,826,250.00	39,717,580.00	113,568,830.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	681,115.00	1,132,400.00	1,721,800.00	1,605,000.00	2,090,000.00	0.00	2,194,500.00	2,304,230.00	6,588,730.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,184,600.00	1,490,000.00	2,265,400.00	762,500.00	2,750,000.00	0.00	2,887,500.00	3,031,880.00	8,669,380.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,440,600.00	13,112,000.00	19,934,600.00	5,309,500.00	24,200,000.00	0.00	25,410,000.00	26,680,500.00	76,290,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,225,000.00	3,278,000.00	4,983,800.00	6,264,600.00	6,050,000.00	0.00	6,352,500.00	6,670,130.00	19,072,630.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	104,200.00	357,600.00	543,800.00	1,800,000.00	660,000.00	0.00	693,000.00	727,650.00	2,080,650.00
22020406	OTHER MAINTENANCE SERVICES	191,000.00	149,000.00	226,700.00	390,000.00	275,000.00	0.00	288,750.00	303,190.00	866,940.00
220205	TRAINING - GENERAL	17,818,000.00	13,708,000.00	20,841,000.00	1,128,000.00	36,300,000.00	0.00	38,115,000.00	40,020,750.00	114,435,750.00
22020501	LOCAL TRAINING	2,684,500.00	5,364,000.00	8,155,200.00	1,128,000.00	9,900,000.00	0.00	10,395,000.00	10,914,750.00	31,209,750.00
22020502	INTERNATIONAL TRAINING	2,944,000.00	4,768,000.00	7,249,000.00	0.00	8,800,000.00	0.00	9,240,000.00	9,702,000.00	27,742,000.00
22020503	OTHER TRAININGS	12,189,500.00	3,576,000.00	5,436,800.00	0.00	17,600,000.00	0.00	18,480,000.00	19,404,000.00	55,484,000.00
220206	OTHER SERVICES - GENERAL	1,380,000.00	1,329,080.00	2,020,980.00	598,822.50	2,453,000.00	0.00	2,575,650.00	2,704,440.00	7,733,090.00
22020601	SECURITY SERVICES	1,000,000.00	596,000.00	906,200.00	598,822.50	1,100,000.00	0.00	1,155,000.00	1,212,750.00	3,467,750.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	238,400.00	362,500.00	0.00	440,000.00	0.00	462,000.00	485,100.00	1,387,100.00
22020605	CLEANING & FUMIGATION SERVICES	380,000.00	327,800.00	498,500.00	0.00	605,000.00	0.00	635,250.00	667,020.00	1,907,270.00
22020606	POSTAGES & COURIER SERVICES	0.00	166,880.00	253,780.00	0.00	308,000.00	0.00	323,400.00	339,570.00	970,970.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	297,291,141.25	231,665,200.00	352,206,400.00	80,200,600.00	482,570,000.00	0.00	506,698,500.00	532,033,430.00	1,521,301,930.00
22020701	FINANCIAL CONSULTING	71,656,480.00	50,660,000.00	77,019,700.00	21,943,800.00	93,500,000.00	0.00	98,175,000.00	103,083,750.00	294,758,750.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	800,000.00	1,490,000.00	2,265,400.00	50,000.00	2,750,000.00	0.00	2,887,500.00	3,031,880.00	8,669,380.00
22020703	LEGAL SERVICES	0.00	715,200.00	1,087,500.00	0.00	1,320,000.00	0.00	1,386,000.00	1,455,300.00	4,161,300.00

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22020709	OTHER CONSULTING SERVICES	224,834,661.25	178,800,000.00	271,833,800.00	58,206,800.00	385,000,000.00	0.00	404,250,000.00	424,462,500.00	1,213,712,500.00
220208	FUEL & LUBRICANTS - GENERAL	7,640,500.00	2,980,000.00	4,530,800.00	11,148,300.00	5,500,000.00	0.00	5,775,000.00	6,063,750.00	17,338,750.00
22020801	MOTOR VEHICLE FUEL COST	1,744,500.00	1,192,000.00	1,812,300.00	3,185,000.00	2,200,000.00	0.00	2,310,000.00	2,425,500.00	6,935,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,496,000.00	596,000.00	906,200.00	200,000.00	1,100,000.00	0.00	1,155,000.00	1,212,750.00	3,467,750.00
22020803	PLANT / GENERATOR FUEL COST	1,400,000.00	1,192,000.00	1,812,300.00	7,763,300.00	2,200,000.00	0.00	2,310,000.00	2,425,500.00	6,935,500.00
220209	FINANCIAL CHARGES - GENERAL	809,705.11	613,880.00	933,480.00	314,682.10	1,133,000.00	0.00	1,189,650.00	1,249,140.00	3,571,790.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	809,705.11	447,000.00	679,700.00	314,682.10	825,000.00	0.00	866,250.00	909,570.00	2,600,820.00
22020902	INSURANCE PREMIUM	0.00	166,880.00	253,780.00	0.00	308,000.00	0.00	323,400.00	339,570.00	970,970.00
220210	MISCELLANEOUS EXPENSES GENERAL	114,655,408.00	203,482,400.00	309,359,700.00	189,497,235.00	225,840,000.00	0.00	237,132,000.00	248,988,620.00	711,960,620.00
22021001	REFRESHMENT & MEALS	0.00	715,200.00	1,087,500.00	0.00	1,320,000.00	0.00	1,386,000.00	1,455,300.00	4,161,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,549,300.00	1,490,000.00	2,265,400.00	200,000.00	2,750,000.00	0.00	2,887,500.00	3,031,880.00	8,669,380.00
22021003	PUBLICITY & ADVERTISEMENTS	350,000.00	417,200.00	634,300.00	300,000.00	770,000.00	0.00	808,500.00	848,930.00	2,427,430.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	298,000.00	453,200.00	0.00	550,000.00	0.00	577,500.00	606,380.00	1,733,880.00
22021007	WELFARE PACKAGES	18,300,000.00	1,490,000.00	2,265,400.00	8,640,000.00	2,750,000.00	0.00	2,887,500.00	3,031,880.00	8,669,380.00
22021025	OTHER MISCELLANEOUS EXPENSES	60,060,550.00	19,072,000.00	28,995,700.00	33,132,580.00	35,200,000.00	0.00	36,960,000.00	38,808,000.00	110,968,000.00
22021026	MONITORING AND EVALUATION RECURRENT	34,095,558.00	180,000,000.00	273,658,200.00	147,224,655.00	182,500,000.00	0.00	191,625,000.00	201,206,250.00	575,331,250.00
23	CAPITAL EXPENDITURE	0.00	49,500,000.00	49,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	49,500,000.00	49,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	49,500,000.00	49,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	9,500,000.00	9,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014000200100	Office of the Auditor General for Local Government									
2	EXPENDITURES	85,897,278.01	151,919,540.00	154,275,540.00	55,519,376.85	183,457,620.00	0.00	192,630,600.00	202,262,290.00	578,350,510.00
21	PERSONNEL COST	80,603,535.24	147,395,900.00	147,395,900.00	55,519,376.85	170,521,620.00	0.00	179,047,780.00	188,000,250.00	537,569,650.00
2101	SALARY	28,600,249.36	49,209,500.00	49,209,500.00	19,833,372.34	38,711,930.00	0.00	40,647,530.00	42,679,910.00	122,039,370.00
210101	SALARIES AND WAGES	28,600,249.36	49,209,500.00	49,209,500.00	19,833,372.34	38,711,930.00	0.00	40,647,530.00	42,679,910.00	122,039,370.00
21010101	BASIC-SALARY	28,600,249.36	49,209,500.00	49,209,500.00	19,833,372.34	38,711,930.00	0.00	40,647,530.00	42,679,910.00	122,039,370.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	52,003,285.88	98,186,400.00	98,186,400.00	35,686,004.52	131,809,690.00	0.00	138,400,250.00	145,320,340.00	415,530,280.00
210201	ALLOWANCES	52,003,285.88	98,186,400.00	98,186,400.00	35,686,004.52	130,841,800.00	0.00	137,383,960.00	144,253,230.00	412,478,990.00
21020102	HOUSING/RENT ALLOWANCE	7,194,730.55	11,586,600.00	11,586,600.00	5,028,923.70	7,040,570.00	0.00	7,392,600.00	7,762,230.00	22,195,400.00
21020103	TRANSPORT ALLOWANCE	1,536,018.64	3,019,300.00	3,019,300.00	1,040,759.59	3,352,020.00	0.00	3,519,630.00	3,695,620.00	10,567,270.00
21020104	MEAL SUBSIDY	235,938.85	703,400.00	703,400.00	164,474.98	660,660.00	0.00	693,700.00	728,390.00	2,082,750.00
21020105	UTILITY ALLOWANCE	1,219,552.43	2,647,100.00	2,647,100.00	849,641.41	2,466,560.00	0.00	2,589,890.00	2,719,390.00	7,775,840.00
21020106	ENTERTAINMENT ALLOWANCE	468,405.11	870,100.00	870,100.00	336,599.80	509,670.00	0.00	535,160.00	561,920.00	1,606,750.00
21020107	LEAVE ALLOWANCE	2,393,754.00	4,684,000.00	4,684,000.00	1,749,114.12	2,693,670.00	0.00	2,828,360.00	2,969,780.00	8,491,810.00
21020108	DOMESTIC STAFF ALLOWANCE	2,862,554.92	5,583,600.00	5,583,600.00	1,811,423.52	5,230,050.00	0.00	5,491,560.00	5,766,140.00	16,487,750.00
21020112	HARZARD ALLOWANCE	1,528,684.97	10,630,400.00	10,630,400.00	956,608.14	18,635,400.00	0.00	19,567,170.00	20,545,530.00	58,748,100.00
21020117	OUTFIT ALLOWANCE	5,621,380.20	11,497,500.00	11,497,500.00	4,001,738.88	5,602,490.00	0.00	5,882,620.00	6,176,760.00	17,661,870.00
21020120	JOURNAL ALLOWANCE	200,380.56	464,500.00	464,500.00	151,287.32	231,530.00	0.00	243,110.00	255,270.00	729,910.00
21020122	HARDSHIP ALLOWANCE	5,621,380.20	11,497,500.00	11,497,500.00	4,001,738.88	5,734,160.00	0.00	6,020,870.00	6,321,920.00	18,076,950.00
21020135	FURNITURE ALLOWANCE	5,453,819.80	10,259,500.00	10,259,500.00	3,778,249.38	7,454,160.00	0.00	7,826,870.00	8,218,220.00	23,499,250.00
21020137	DRIVER'S ALLOWANCE	935,902.56	1,284,200.00	1,284,200.00	706,606.43	1,080,980.00	0.00	1,135,030.00	1,191,790.00	3,407,800.00
21020138	ADMIN ALLOWANCE	311,967.48	787,300.00	787,300.00	235,535.45	360,360.00	0.00	378,380.00	397,300.00	1,136,040.00
21020139	WARDROPE ALLOWANCE	1,528,684.97	10,630,400.00	10,630,400.00	956,608.14	18,635,400.00	0.00	19,567,170.00	20,545,530.00	58,748,100.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	37,270,700.00	0.00	39,134,240.00	41,090,960.00	117,495,900.00
21020145	OTHER ALLOWANCES AND BENEFITS	14,890,130.64	12,041,000.00	12,041,000.00	9,916,694.77	13,883,420.00	0.00	14,577,600.00	15,306,480.00	43,767,500.00

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210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	967,890.00	0.00	1,016,290.00	1,067,110.00	3,051,290.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	967,890.00	0.00	1,016,290.00	1,067,110.00	3,051,290.00
22	OTHER RECURRENT COSTS	5,293,742.77	4,523,640.00	6,879,640.00	0.00	12,936,000.00	0.00	13,582,820.00	14,262,040.00	40,780,860.00
2202	OVERHEAD COST	5,293,742.77	4,523,640.00	6,879,640.00	0.00	12,936,000.00	0.00	13,582,820.00	14,262,040.00	40,780,860.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
220202	UTILITIES - GENERAL	5,000.00	178,800.00	272,000.00	0.00	272,000.00	0.00	285,600.00	299,880.00	857,480.00
22020201	ELECTRICITY CHARGES	0.00	178,800.00	272,000.00	0.00	272,000.00	0.00	285,600.00	299,880.00	857,480.00
22020209	OTHER UTILITY CHARGES	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	218,500.00	178,800.00	272,000.00	0.00	272,000.00	0.00	285,600.00	299,880.00	857,480.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	214,000.00	178,800.00	272,000.00	0.00	272,000.00	0.00	285,600.00	299,880.00	857,480.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	356,500.00	286,080.00	435,480.00	0.00	435,600.00	0.00	457,390.00	480,290.00	1,373,280.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	183,000.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22020402	MAINTENANCE OF OFFICE FURNITURE	80,000.00	71,520.00	108,820.00	0.00	108,900.00	0.00	114,350.00	120,070.00	343,320.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	35,500.00	29,800.00	45,400.00	0.00	45,400.00	0.00	47,670.00	50,060.00	143,130.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000.00	29,800.00	45,400.00	0.00	45,400.00	0.00	47,670.00	50,060.00	143,130.00
22020406	OTHER MAINTENANCE SERVICES	54,000.00	35,760.00	54,460.00	0.00	54,500.00	0.00	57,230.00	60,100.00	171,830.00
220206	OTHER SERVICES - GENERAL	3,556,000.00	2,682,000.00	4,077,700.00	0.00	4,077,700.00	0.00	4,281,590.00	4,495,670.00	12,854,960.00
22020607	OFFICE SUPPORT SERVICES	3,556,000.00	2,682,000.00	4,077,700.00	0.00	4,077,700.00	0.00	4,281,590.00	4,495,670.00	12,854,960.00
220208	FUEL & LUBRICANTS - GENERAL	310,000.00	357,600.00	543,900.00	0.00	543,900.00	0.00	571,100.00	599,670.00	1,714,670.00
22020801	MOTOR VEHICLE FUEL COST	185,000.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22020803	PLANT / GENERATOR FUEL COST	125,000.00	238,400.00	362,500.00	0.00	362,500.00	0.00	380,630.00	399,670.00	1,142,800.00
220209	FINANCIAL CHARGES - GENERAL	7,742.77	5,960.00	9,160.00	0.00	9,200.00	0.00	9,660.00	10,150.00	29,010.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,742.77	5,960.00	9,160.00	0.00	9,200.00	0.00	9,660.00	10,150.00	29,010.00
220210	MISCELLANEOUS EXPENSES GENERAL	840,000.00	715,200.00	1,088,000.00	0.00	7,144,200.00	0.00	7,501,410.00	7,876,500.00	22,522,110.00
22021001	REFRESHMENT & MEALS	237,000.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22021007	WELFARE PACKAGES	158,000.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22021025	OTHER MISCELLANEOUS EXPENSES	445,000.00	357,600.00	543,800.00	0.00	6,600,000.00	0.00	6,930,000.00	7,276,500.00	20,806,500.00
014000300100	Audit Commission									
2	EXPENDITURES	23,734,605.26	54,338,390.00	80,212,090.00	48,527,726.54	230,743,570.00	0.00	242,280,810.00	254,394,950.00	727,419,330.00
21	PERSONNEL COST	0.00	4,618,000.00	4,618,000.00	0.00	4,108,570.00	0.00	4,314,060.00	4,529,820.00	12,952,450.00
2101	SALARY	0.00	705,100.00	705,100.00	0.00	0.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	0.00	705,100.00	705,100.00	0.00	0.00	0.00	0.00	0.00	0.00
21010101	BASIC-SALARY	0.00	705,100.00	705,100.00	0.00	0.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	3,912,900.00	3,912,900.00	0.00	4,108,570.00	0.00	4,314,060.00	4,529,820.00	12,952,450.00
210201	ALLOWANCES	0.00	3,912,900.00	3,912,900.00	0.00	4,108,570.00	0.00	4,314,060.00	4,529,820.00	12,952,450.00
21020102	HOUSING/RENT ALLOWANCE	0.00	496,400.00	496,400.00	0.00	521,220.00	0.00	547,290.00	574,660.00	1,643,170.00
21020103	TRANSPORT ALLOWANCE	0.00	180,500.00	180,500.00	0.00	189,530.00	0.00	199,010.00	208,970.00	597,510.00
21020104	MEAL SUBSIDY	0.00	33,000.00	33,000.00	0.00	34,650.00	0.00	36,390.00	38,210.00	109,250.00
21020105	UTILITY ALLOWANCE	0.00	98,700.00	98,700.00	0.00	103,640.00	0.00	108,830.00	114,280.00	326,750.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	11,500.00	11,500.00	0.00	12,080.00	0.00	12,690.00	13,330.00	38,100.00
21020107	LEAVE ALLOWANCE	0.00	218,100.00	218,100.00	0.00	229,010.00	0.00	240,470.00	252,500.00	721,980.00
21020112	HARZARD ALLOWANCE	0.00	342,200.00	342,200.00	0.00	359,310.00	0.00	377,280.00	396,150.00	1,132,740.00
21020117	OUTFIT ALLOWANCE	0.00	352,900.00	352,900.00	0.00	370,550.00	0.00	389,080.00	408,540.00	1,168,170.00
21020135	FURNITURE ALLOWANCE	0.00	278,400.00	278,400.00	0.00	292,320.00	0.00	306,940.00	322,290.00	921,550.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	1,901,200.00	1,901,200.00	0.00	1,996,260.00	0.00	2,096,080.00	2,200,890.00	6,293,230.00
22	OTHER RECURRENT COSTS	23,734,605.26	49,720,390.00	75,594,090.00	48,527,726.54	226,635,000.00	0.00	237,966,750.00	249,865,130.00	714,466,880.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
2202	OVERHEAD COST	23,734,605.26	49,720,390.00	75,594,090.00	48,527,726.54	226,635,000.00	0.00	237,966,750.00	249,865,130.00	714,466,880.00
220201	TRAVEL & TRANSPORT - GENERAL	1,727,210.00	1,192,000.00	1,812,400.00	3,551,680.00	9,000,000.00	0.00	9,450,000.00	9,922,500.00	28,372,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,727,210.00	596,000.00	906,200.00	2,082,000.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	596,000.00	906,200.00	1,469,680.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
220202	UTILITIES - GENERAL	492,500.00	1,644,960.00	2,501,260.00	452,740.00	4,055,000.00	0.00	4,257,750.00	4,470,650.00	12,783,400.00
22020201	ELECTRICITY CHARGES	0.00	596,000.00	906,200.00	34,000.00	2,295,000.00	0.00	2,409,750.00	2,530,240.00	7,234,990.00
22020202	TELEPHONE CHARGES	260,000.00	333,760.00	507,460.00	200,000.00	560,000.00	0.00	588,000.00	617,400.00	1,765,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	95,000.00	208,600.00	317,200.00	166,000.00	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22020205	WATER RATES	0.00	238,400.00	362,500.00	0.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
22020209	OTHER UTILITY CHARGES	137,500.00	268,200.00	407,900.00	52,740.00	450,000.00	0.00	472,500.00	496,130.00	1,418,630.00
220203	MATERIALS & SUPPLIES - GENERAL	1,356,450.00	5,691,800.00	8,654,100.00	1,620,100.00	18,250,000.00	0.00	19,162,500.00	20,120,630.00	57,533,130.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	546,050.00	2,086,000.00	3,171,500.00	1,180,000.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	464,150.00	864,200.00	1,314,000.00	0.00	1,450,000.00	0.00	1,522,500.00	1,598,630.00	4,571,130.00
22020306	PRINTING OF SECURITY DOCUMENTS	341,250.00	596,000.00	906,200.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000.00	596,000.00	906,200.00	0.00	700,000.00	0.00	735,000.00	771,750.00	2,206,750.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	953,600.00	1,450,000.00	440,100.00	1,600,000.00	0.00	1,680,000.00	1,764,000.00	5,044,000.00
220204	MAINTENANCE SERVICES - GENERAL	12,644,425.00	3,933,600.00	5,981,000.00	3,145,620.00	76,330,000.00	0.00	80,146,500.00	84,153,830.00	240,630,330.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,188,625.00	953,600.00	1,450,000.00	1,507,720.00	10,430,000.00	0.00	10,951,500.00	11,499,080.00	32,880,580.00
22020402	MAINTENANCE OF OFFICE FURNITURE	705,000.00	596,000.00	906,200.00	30,000.00	15,000,000.00	0.00	15,750,000.00	16,537,500.00	47,287,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,980,000.00	596,000.00	906,200.00	140,000.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,292,700.00	596,000.00	906,200.00	888,000.00	13,200,000.00	0.00	13,860,000.00	14,553,000.00	41,613,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	344,600.00	596,000.00	906,200.00	212,000.00	13,500,000.00	0.00	14,175,000.00	14,883,750.00	42,558,750.00
22020406	OTHER MAINTENANCE SERVICES	133,500.00	596,000.00	906,200.00	367,900.00	4,200,000.00	0.00	4,410,000.00	4,630,500.00	13,240,500.00
220205	TRAINING - GENERAL	0.00	596,000.00	906,200.00	3,251,000.00	11,700,000.00	0.00	12,285,000.00	12,899,250.00	36,884,250.00
22020501	LOCAL TRAINING	0.00	596,000.00	906,200.00	3,251,000.00	11,700,000.00	0.00	12,285,000.00	12,899,250.00	36,884,250.00
220206	OTHER SERVICES - GENERAL	70,000.00	1,937,000.00	2,945,200.00	500,000.00	9,450,000.00	0.00	9,922,500.00	10,418,630.00	29,791,130.00
22020601	SECURITY SERVICES	70,000.00	298,000.00	453,200.00	500,000.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
22020602	OFFICE RENT	0.00	596,000.00	906,200.00	0.00	6,500,000.00	0.00	6,825,000.00	7,166,250.00	20,491,250.00
22020606	POSTAGES & COURIER SERVICES	0.00	1,043,000.00	1,585,800.00	0.00	1,750,000.00	0.00	1,837,500.00	1,929,380.00	5,516,880.00
220208	FUEL & LUBRICANTS - GENERAL	1,697,395.00	1,788,000.00	2,718,600.00	3,249,910.00	11,400,000.00	0.00	11,970,000.00	12,568,500.00	35,938,500.00
22020801	MOTOR VEHICLE FUEL COST	1,190,670.00	596,000.00	906,200.00	2,205,635.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	596,000.00	906,200.00	36,500.00	3,900,000.00	0.00	4,095,000.00	4,299,750.00	12,294,750.00
22020803	PLANT / GENERATOR FUEL COST	506,725.00	596,000.00	906,200.00	1,007,775.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220209	FINANCIAL CHARGES - GENERAL	8,786.60	101,320.00	154,120.00	12,086.54	170,000.00	0.00	178,500.00	187,430.00	535,930.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,786.60	101,320.00	154,120.00	12,086.54	170,000.00	0.00	178,500.00	187,430.00	535,930.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,737,838.66	32,835,710.00	49,921,210.00	32,744,590.00	86,280,000.00	0.00	90,594,000.00	95,123,710.00	271,997,710.00
22021001	REFRESHMENT & MEALS	805,900.00	596,000.00	906,200.00	668,500.00	4,600,000.00	0.00	4,830,000.00	5,071,500.00	14,501,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	1,192,000.00	1,812,300.00	1,882,000.00	12,200,000.00	0.00	12,810,000.00	13,450,500.00	38,460,500.00
22021004	MEDICAL EXPENSES-LOCAL	28,820.00	1,192,000.00	1,812,300.00	123,700.00	2,900,000.00	0.00	3,045,000.00	3,197,250.00	9,142,250.00
22021007	WELFARE PACKAGES	2,112,918.66	3,192,000.00	4,852,900.00	4,836,000.00	10,850,000.00	0.00	11,392,500.00	11,962,130.00	34,204,630.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	120,000.00	4,000,000.00	6,081,300.00	2,438,250.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,170,200.00	22,663,710.00	34,456,210.00	22,796,140.00	50,730,000.00	0.00	53,266,500.00	55,929,830.00	159,926,330.00
014700100100	Civil Service Commission									
2	EXPENDITURES	65,772,460.09	633,742,800.00	825,765,100.00	105,618,095.33	233,624,930.00	0.00	245,306,220.00	257,571,580.00	736,502,730.00
21	PERSONNEL COST	12,176,854.30	17,205,800.00	17,205,800.00	19,076,667.33	98,624,930.00	0.00	103,556,220.00	108,734,070.00	310,915,220.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
2101	SALARY	10,120,857.82	7,644,100.00	7,644,100.00	3,794,276.45	76,756,870.00	0.00	80,594,720.00	84,624,460.00	241,976,050.00
210101	SALARIES AND WAGES	10,120,857.82	7,644,100.00	7,644,100.00	3,794,276.45	76,756,870.00	0.00	80,594,720.00	84,624,460.00	241,976,050.00
21010101	BASIC-SALARY	3,178,501.19	7,644,100.00	7,644,100.00	3,794,276.45	5,804,510.00	0.00	6,094,740.00	6,399,480.00	18,298,730.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	6,942,356.63	0.00	0.00	0.00	70,952,360.00	0.00	74,499,980.00	78,224,980.00	223,677,320.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,055,996.48	9,561,700.00	9,561,700.00	15,282,390.88	21,868,060.00	0.00	22,961,500.00	24,109,610.00	68,939,170.00
210201	ALLOWANCES	2,055,996.48	9,561,700.00	9,561,700.00	15,282,390.88	21,722,840.00	0.00	22,809,010.00	23,949,490.00	68,481,340.00
21020102	HOUSING/RENT ALLOWANCE	727,242.23	1,749,600.00	1,749,600.00	868,130.38	1,328,150.00	0.00	1,394,560.00	1,464,290.00	4,187,000.00
21020103	TRANSPORT ALLOWANCE	327,892.55	749,000.00	749,000.00	438,922.57	671,480.00	0.00	705,060.00	740,320.00	2,116,860.00
21020104	MEAL SUBSIDY	70,776.33	153,200.00	153,200.00	95,333.67	145,850.00	0.00	153,150.00	160,810.00	459,810.00
21020105	UTILITY ALLOWANCE	167,697.40	370,000.00	370,000.00	230,166.58	352,170.00	0.00	369,780.00	388,270.00	1,110,220.00
21020107	LEAVE ALLOWANCE	308,568.29	4,450,500.00	4,450,500.00	379,427.64	584,330.00	0.00	613,550.00	644,230.00	1,842,110.00
21020135	FURNITURE ALLOWANCE	373,819.68	989,600.00	989,600.00	478,622.04	732,270.00	0.00	768,890.00	807,340.00	2,308,500.00
21020145	OTHER ALLOWANCES AND BENEFITS	80,000.00	1,099,800.00	1,099,800.00	12,791,788.00	17,908,590.00	0.00	18,804,020.00	19,744,230.00	56,456,840.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	145,220.00	0.00	152,490.00	160,120.00	457,830.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	145,220.00	0.00	152,490.00	160,120.00	457,830.00
22	OTHER RECURRENT COSTS	53,595,605.79	61,537,000.00	93,559,300.00	39,123,178.00	135,000,000.00	0.00	141,750,000.00	148,837,510.00	425,587,510.00
2202	OVERHEAD COST	53,595,605.79	61,537,000.00	93,559,300.00	39,123,178.00	135,000,000.00	0.00	141,750,000.00	148,837,510.00	425,587,510.00
220201	TRAVEL & TRANSPORT - GENERAL	3,225,000.00	5,364,000.00	8,155,200.00	16,280,999.50	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,100,000.00	2,980,000.00	4,530,700.00	15,040,999.50	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,125,000.00	2,384,000.00	3,624,500.00	1,240,000.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
220202	UTILITIES - GENERAL	802,300.00	1,192,000.00	1,812,400.00	418,000.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	409,800.00	596,000.00	906,200.00	242,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020205	WATER RATES	238,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020209	OTHER UTILITY CHARGES	154,000.00	596,000.00	906,200.00	176,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220203	MATERIALS & SUPPLIES - GENERAL	16,211,626.45	15,496,000.00	23,559,500.00	2,669,800.00	14,180,000.00	0.00	14,889,000.00	15,633,450.00	44,702,450.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,526,400.00	3,576,000.00	5,436,800.00	524,000.00	4,180,000.00	0.00	4,389,000.00	4,608,450.00	13,177,450.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,142,000.00	2,980,000.00	4,530,700.00	1,405,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	2,980,000.00	4,530,700.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020312	OTHER MATERIALS AND SUPPLIES	9,543,226.45	5,960,000.00	9,061,300.00	740,800.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,370,000.00	9,655,200.00	14,679,600.00	4,128,000.00	21,000,000.00	0.00	22,050,000.00	23,152,500.00	66,202,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,107,000.00	1,788,000.00	2,718,400.00	229,500.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	874,000.00	1,788,000.00	2,718,400.00	1,240,000.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	134,400.00	596,000.00	906,200.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,666,600.00	2,980,000.00	4,530,700.00	339,700.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	87,500.00	596,000.00	906,200.00	407,400.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020406	OTHER MAINTENANCE SERVICES	500,500.00	1,907,200.00	2,899,700.00	1,911,400.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
220205	TRAINING - GENERAL	0.00	596,000.00	906,200.00	0.00	450,000.00	0.00	472,500.00	496,130.00	1,418,630.00
22020501	LOCAL TRAINING	0.00	596,000.00	906,200.00	0.00	450,000.00	0.00	472,500.00	496,130.00	1,418,630.00
220206	OTHER SERVICES - GENERAL	4,175,000.00	4,827,600.00	7,339,900.00	4,266,000.00	9,270,000.00	0.00	9,733,500.00	10,220,180.00	29,223,680.00
22020601	SECURITY SERVICES	0.00	596,000.00	906,200.00	0.00	700,000.00	0.00	735,000.00	771,750.00	2,206,750.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	298,000.00	453,200.00	170,000.00	550,000.00	0.00	577,500.00	606,380.00	1,733,880.00
22020606	POSTAGES & COURIER SERVICES	0.00	59,600.00	90,700.00	0.00	20,000.00	0.00	21,000.00	22,050.00	63,050.00
22020607	OFFICE SUPPORT SERVICES	4,175,000.00	3,874,000.00	5,889,800.00	4,096,000.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,555,262.45	2,980,000.00	4,530,700.00	1,235,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020709	OTHER CONSULTING SERVICES	3,555,262.45	2,980,000.00	4,530,700.00	1,235,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220208	FUEL & LUBRICANTS - GENERAL	1,632,000.00	2,682,000.00	4,077,700.00	1,210,000.00	5,500,000.00	0.00	5,775,000.00	6,063,750.00	17,338,750.00
22020801	MOTOR VEHICLE FUEL COST	655,000.00	1,192,000.00	1,812,300.00	1,050,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020803	PLANT / GENERATOR FUEL COST	977,000.00	1,490,000.00	2,265,400.00	160,000.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
220209	FINANCIAL CHARGES - GENERAL	49,471.59	149,000.00	226,700.00	36,078.50	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	49,471.59	149,000.00	226,700.00	36,078.50	100,000.00	0.00	105,000.00	110,250.00	315,250.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,574,945.30	18,595,200.00	28,271,400.00	8,879,300.00	69,000,000.00	0.00	72,450,000.00	76,072,500.00	217,522,500.00
22021001	REFRESHMENT & MEALS	329,000.00	596,000.00	906,200.00	653,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,676,500.00	1,907,200.00	2,899,700.00	80,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22021003	PUBLICITY & ADVERTISEMENTS	270,000.00	596,000.00	906,200.00	540,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,620,000.00	2,384,000.00	3,624,500.00	450,000.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22021007	WELFARE PACKAGES	825,000.00	2,980,000.00	4,530,700.00	4,454,400.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	14,854,445.30	8,940,000.00	13,591,800.00	2,701,900.00	50,000,000.00	0.00	52,500,000.00	55,125,000.00	157,625,000.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	1,192,000.00	1,812,300.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
23	CAPITAL EXPENDITURE	0.00	555,000,000.00	715,000,000.00	47,418,250.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	425,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	425,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	100,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	100,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	100,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	160,000,000.00	47,418,250.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	160,000,000.00	47,418,250.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	160,000,000.00	47,418,250.00	0.00	0.00	0.00	0.00	0.00
014900100100	Local Government Service Commission									
2	EXPENDITURES	11,797,833.07	359,498,010.00	63,221,810.00	17,853,848.36	51,941,240.00	0.00	54,538,380.00	57,265,460.00	163,745,080.00
21	PERSONNEL COST	9,705,778.70	3,746,000.00	3,746,000.00	16,111,929.26	37,831,940.00	0.00	39,723,570.00	41,709,810.00	119,265,320.00
2101	SALARY	9,150,682.83	1,157,700.00	1,157,700.00	654,165.69	16,158,460.00	0.00	16,966,390.00	17,814,720.00	50,939,570.00
210101	SALARIES AND WAGES	9,150,682.83	1,157,700.00	1,157,700.00	654,165.69	16,158,460.00	0.00	16,966,390.00	17,814,720.00	50,939,570.00
21010101	BASIC-SALARY	848,831.58	1,157,700.00	1,157,700.00	654,165.69	915,920.00	0.00	961,720.00	1,009,810.00	2,887,450.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	8,301,851.25	0.00	0.00	0.00	15,242,540.00	0.00	16,004,670.00	16,804,910.00	48,052,120.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	555,095.87	2,588,300.00	2,588,300.00	15,457,763.57	21,673,480.00	0.00	22,757,180.00	23,895,090.00	68,325,750.00
210201	ALLOWANCES	555,095.87	2,588,300.00	2,588,300.00	15,457,763.57	21,655,730.00	0.00	22,738,540.00	23,875,510.00	68,269,780.00
21020102	HOUSING/RENT ALLOWANCE	194,213.28	1,097,000.00	1,097,000.00	149,673.07	209,580.00	0.00	220,060.00	231,070.00	660,710.00
21020103	TRANSPORT ALLOWANCE	92,508.15	117,600.00	117,600.00	89,793.85	125,790.00	0.00	132,080.00	138,690.00	396,560.00

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21020104	MEAL SUBSIDY	20,167.29	24,900.00	24,900.00	19,789.07	27,720.00	0.00	29,110.00	30,570.00	87,400.00
21020105	UTILITY ALLOWANCE	47,407.29	57,800.00	57,800.00	43,385.49	60,800.00	0.00	63,840.00	67,040.00	191,680.00
21020107	LEAVE ALLOWANCE	84,885.45	120,200.00	120,200.00	65,416.60	100,800.00	0.00	105,840.00	111,140.00	317,780.00
21020135	FURNITURE ALLOWANCE	95,914.41	141,200.00	141,200.00	38,422.86	59,220.00	0.00	62,190.00	65,300.00	186,710.00
21020145	OTHER ALLOWANCES AND BENEFITS	20,000.00	1,029,600.00	1,029,600.00	15,051,282.63	21,071,820.00	0.00	22,125,420.00	23,231,700.00	66,428,940.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	17,750.00	0.00	18,640.00	19,580.00	55,970.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	17,750.00	0.00	18,640.00	19,580.00	55,970.00
22	OTHER RECURRENT COSTS	2,092,054.37	7,152,010.00	10,875,810.00	1,741,919.10	14,109,300.00	0.00	14,814,810.00	15,555,650.00	44,479,760.00
2202	OVERHEAD COST	2,092,054.37	7,152,010.00	10,875,810.00	1,741,919.10	14,109,300.00	0.00	14,814,810.00	15,555,650.00	44,479,760.00
220202	UTILITIES - GENERAL	202,500.00	504,220.00	766,720.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020209	OTHER UTILITY CHARGES	202,500.00	504,220.00	766,720.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
220203	MATERIALS & SUPPLIES - GENERAL	205,500.00	1,959,650.00	2,979,550.00	426,752.00	2,979,600.00	0.00	3,128,590.00	3,285,030.00	9,393,220.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	205,500.00	1,512,650.00	2,299,850.00	107,864.00	2,299,900.00	0.00	2,414,900.00	2,535,650.00	7,250,450.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	447,000.00	679,700.00	318,888.00	679,700.00	0.00	713,690.00	749,380.00	2,142,770.00
220204	MAINTENANCE SERVICES - GENERAL	103,000.00	677,060.00	1,029,960.00	157,300.00	1,030,100.00	0.00	1,081,610.00	1,135,710.00	3,247,420.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	298,000.00	453,200.00	15,000.00	453,200.00	0.00	475,860.00	499,660.00	1,428,720.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	98,940.00	150,540.00	0.00	150,600.00	0.00	158,130.00	166,040.00	474,770.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	89,400.00	136,000.00	102,300.00	136,000.00	0.00	142,800.00	149,940.00	428,740.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	35,000.00	119,200.00	181,400.00	0.00	181,400.00	0.00	190,470.00	200,000.00	571,870.00
22020406	OTHER MAINTENANCE SERVICES	68,000.00	71,520.00	108,820.00	40,000.00	108,900.00	0.00	114,350.00	120,070.00	343,320.00
220206	OTHER SERVICES - GENERAL	460,000.00	1,698,600.00	2,582,800.00	0.00	2,582,800.00	0.00	2,711,950.00	2,847,570.00	8,142,320.00
22020601	SECURITY SERVICES	0.00	59,600.00	90,700.00	0.00	90,700.00	0.00	95,240.00	100,010.00	285,950.00
22020606	POSTAGES & COURIER SERVICES	0.00	149,000.00	226,700.00	0.00	226,700.00	0.00	238,040.00	249,950.00	714,690.00
22020607	OFFICE SUPPORT SERVICES	460,000.00	1,490,000.00	2,265,400.00	0.00	2,265,400.00	0.00	2,378,670.00	2,497,610.00	7,141,680.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	77,480.00	117,880.00	0.00	117,900.00	0.00	123,800.00	129,990.00	371,690.00
22020801	MOTOR VEHICLE FUEL COST	0.00	77,480.00	117,880.00	0.00	117,900.00	0.00	123,800.00	129,990.00	371,690.00
220209	FINANCIAL CHARGES - GENERAL	2,979.37	29,800.00	45,400.00	1,785.10	45,400.00	0.00	47,670.00	50,060.00	143,130.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,979.37	29,800.00	45,400.00	1,785.10	45,400.00	0.00	47,670.00	50,060.00	143,130.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,118,075.00	2,205,200.00	3,353,500.00	1,156,082.00	3,353,500.00	0.00	3,521,190.00	3,697,290.00	10,571,980.00
22021001	REFRESHMENT & MEALS	0.00	29,800.00	45,400.00	0.00	45,400.00	0.00	47,670.00	50,060.00	143,130.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	178,800.00	272,000.00	150,000.00	272,000.00	0.00	285,600.00	299,880.00	857,480.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	149,000.00	226,700.00	0.00	226,700.00	0.00	238,040.00	249,950.00	714,690.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	59,600.00	90,700.00	20,000.00	90,700.00	0.00	95,240.00	100,010.00	285,950.00
22021007	WELFARE PACKAGES	82,000.00	298,000.00	453,200.00	100,000.00	453,200.00	0.00	475,860.00	499,660.00	1,428,720.00
22021014	BUDGET PREPARATION EXPENSIS	64,800.00	298,000.00	453,200.00	0.00	453,200.00	0.00	475,860.00	499,660.00	1,428,720.00
22021025	OTHER MISCELLANEOUS EXPENSES	971,275.00	1,192,000.00	1,812,300.00	886,082.00	1,812,300.00	0.00	1,902,920.00	1,998,070.00	5,713,290.00
23	CAPITAL EXPENDITURE	0.00	348,600,000.00	48,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	327,600,000.00	27,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	327,600,000.00	27,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	327,600,000.00	27,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)									
2	EXPENDITURES	718,452,304.25	310,483,780.00	264,521,980.00	68,365,500.83	193,937,500.00	0.00	203,634,450.00	213,816,240.00	611,388,190.00
21	PERSONNEL COST	30,298,713.49	35,387,300.00	35,387,300.00	37,628,991.26	154,185,300.00	0.00	161,894,640.00	169,989,420.00	486,069,360.00
2101	SALARY	20,188,903.49	18,346,300.00	18,346,300.00	10,022,871.19	113,518,250.00	0.00	119,194,180.00	125,153,900.00	357,866,330.00
210101	SALARIES AND WAGES	20,188,903.49	18,346,300.00	18,346,300.00	10,022,871.19	113,518,250.00	0.00	119,194,180.00	125,153,900.00	357,866,330.00
21010101	BASIC-SALARY	20,188,903.49	18,346,300.00	18,346,300.00	10,022,871.19	113,518,250.00	0.00	119,194,180.00	125,153,900.00	357,866,330.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,109,810.00	17,041,000.00	17,041,000.00	27,606,120.08	40,667,050.00	0.00	42,700,460.00	44,835,520.00	128,203,030.00
210201	ALLOWANCES	10,109,810.00	17,041,000.00	17,041,000.00	27,606,120.08	40,327,690.00	0.00	42,344,130.00	44,461,370.00	127,133,190.00
21020102	HOUSING/RENT ALLOWANCE	2,277,504.94	3,983,000.00	3,983,000.00	2,199,951.51	3,105,480.00	0.00	3,260,760.00	3,423,800.00	9,790,040.00
21020103	TRANSPORT ALLOWANCE	786,967.96	1,192,400.00	1,192,400.00	984,016.21	1,377,710.00	0.00	1,446,600.00	1,518,930.00	4,343,240.00
21020104	MEAL SUBSIDY	142,180.40	216,700.00	216,700.00	198,401.91	277,830.00	0.00	291,730.00	306,320.00	875,880.00
21020105	UTILITY ALLOWANCE	431,480.71	710,200.00	710,200.00	556,067.39	778,580.00	0.00	817,510.00	858,390.00	2,454,480.00
21020106	ENTERTAINMENT ALLOWANCE	31,065.68	89,100.00	89,100.00	20,312.61	31,080.00	0.00	32,640.00	34,280.00	98,000.00
21020107	LEAVE ALLOWANCE	1,003,958.73	1,795,800.00	1,795,800.00	1,002,287.12	1,543,610.00	0.00	1,620,800.00	1,701,840.00	4,866,250.00
21020108	DOMESTIC STAFF ALLOWANCE	1,019,560.05	2,713,300.00	2,713,300.00	678,038.71	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	1,305,680.00	0.00	1,370,970.00	1,439,520.00	4,116,170.00
21020135	FURNITURE ALLOWANCE	1,691,677.47	3,087,700.00	3,087,700.00	1,550,570.49	2,287,320.00	0.00	2,401,690.00	2,521,780.00	7,210,790.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,725,414.06	3,252,800.00	3,252,800.00	20,416,474.12	28,583,100.00	0.00	30,012,260.00	31,512,880.00	90,108,240.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	339,360.00	0.00	356,330.00	374,150.00	1,069,840.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	339,360.00	0.00	356,330.00	374,150.00	1,069,840.00
22	OTHER RECURRENT COSTS	12,415,358.82	26,976,480.00	41,014,680.00	30,736,509.57	39,752,200.00	0.00	41,739,810.00	43,826,820.00	125,318,830.00
2202	OVERHEAD COST	12,415,358.82	26,976,480.00	41,014,680.00	30,736,509.57	39,752,200.00	0.00	41,739,810.00	43,826,820.00	125,318,830.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	59,600.00	67,200.00	0.00	67,200.00	0.00	70,560.00	74,090.00	211,850.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	59,600.00	67,200.00	0.00	67,200.00	0.00	70,560.00	74,090.00	211,850.00
220202	UTILITIES - GENERAL	0.00	68,540.00	77,340.00	0.00	55,000.00	0.00	57,750.00	60,640.00	173,390.00
22020203	INTERNET ACCESS CHARGES	0.00	68,540.00	77,340.00	0.00	55,000.00	0.00	57,750.00	60,640.00	173,390.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,298,000.00	2,589,900.00	320,000.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,298,000.00	2,589,900.00	320,000.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
220204	MAINTENANCE SERVICES - GENERAL	772,000.00	725,930.00	818,330.00	849,200.00	860,000.00	0.00	903,000.00	948,150.00	2,711,150.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	70,330.00	79,330.00	33,000.00	80,000.00	0.00	84,000.00	88,200.00	252,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	81,000.00	59,600.00	67,200.00	0.00	80,000.00	0.00	84,000.00	88,200.00	252,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	511,000.00	298,000.00	335,900.00	691,200.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020406	OTHER MAINTENANCE SERVICES	180,000.00	298,000.00	335,900.00	125,000.00	400,000.00	0.00	420,000.00	441,000.00	1,261,000.00
220206	OTHER SERVICES - GENERAL	3,054,400.00	3,576,000.00	4,030,200.00	655,000.00	2,800,000.00	0.00	2,940,000.00	3,087,000.00	8,827,000.00
22020607	OFFICE SUPPORT SERVICES	3,054,400.00	3,576,000.00	4,030,200.00	655,000.00	2,800,000.00	0.00	2,940,000.00	3,087,000.00	8,827,000.00
220208	FUEL & LUBRICANTS - GENERAL	201,000.00	1,307,630.00	1,473,730.00	915,000.00	710,000.00	0.00	745,500.00	782,780.00	2,238,280.00
22020801	MOTOR VEHICLE FUEL COST	201,000.00	1,192,000.00	1,343,400.00	840,000.00	600,000.00	0.00	630,000.00	661,500.00	1,891,500.00
22020803	PLANT / GENERATOR FUEL COST	0.00	115,630.00	130,330.00	75,000.00	110,000.00	0.00	115,500.00	121,280.00	346,780.00
220209	FINANCIAL CHARGES - GENERAL	1,618,570.79	57,820.00	65,220.00	7,317.57	823,000.00	0.00	864,150.00	907,360.00	2,594,510.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,618,570.79	57,820.00	65,220.00	7,317.57	823,000.00	0.00	864,150.00	907,360.00	2,594,510.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,769,388.03	18,882,960.00	31,892,760.00	27,989,992.00	34,037,000.00	0.00	35,738,850.00	37,525,800.00	107,301,650.00
22021001	REFRESHMENT & MEALS	0.00	894,000.00	1,007,600.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021002	HONORARIUM & SITTING ALLOWANCE	175,938.93	822,480.00	926,980.00	520,000.00	610,000.00	0.00	640,500.00	672,530.00	1,923,030.00
22021004	MEDICAL EXPENSES-LOCAL	384,500.00	822,480.00	926,980.00	0.00	927,000.00	0.00	973,350.00	1,022,020.00	2,922,370.00
22021007	WELFARE PACKAGES	0.00	596,000.00	671,700.00	245,000.00	1,800,000.00	0.00	1,890,000.00	1,984,500.00	5,674,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	6,208,949.10	15,748,000.00	28,359,500.00	27,224,992.00	30,500,000.00	0.00	32,025,000.00	33,626,250.00	96,151,250.00
23	CAPITAL EXPENDITURE	675,738,231.94	248,120,000.00	188,120,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	6,965,000.00	6,965,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	6,965,000.00	6,965,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020128	OTHER CONSTRUCTION	0.00	6,965,000.00	6,965,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	191,155,000.00	131,155,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	191,155,000.00	131,155,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	191,155,000.00	131,155,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	675,738,231.94	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	675,738,231.94	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	675,738,231.94	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016300100100	Ministry for Special Duties									
2	EXPENDITURES	60,367,161.54	64,550,530.00	79,440,530.00	49,702,622.18	889,441,384.00	0.00	1,158,913,560.00	1,554,359,380.00	3,602,714,324.00
21	PERSONNEL COST	8,330,297.13	9,601,500.00	9,601,500.00	7,144,242.68	10,429,250.00	0.00	10,950,760.00	11,498,350.00	32,878,360.00
2101	SALARY	7,329,133.81	2,553,100.00	2,553,100.00	1,673,048.23	2,559,480.00	0.00	2,687,460.00	2,821,840.00	8,068,780.00
210101	SALARIES AND WAGES	7,329,133.81	2,553,100.00	2,553,100.00	1,673,048.23	2,559,480.00	0.00	2,687,460.00	2,821,840.00	8,068,780.00
21010101	BASIC-SALARY	7,329,133.81	2,553,100.00	2,553,100.00	1,673,048.23	2,559,480.00	0.00	2,687,460.00	2,821,840.00	8,068,780.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,001,163.32	7,048,400.00	7,048,400.00	5,471,194.45	7,869,770.00	0.00	8,263,300.00	8,676,510.00	24,809,580.00
210201	ALLOWANCES	1,001,163.32	7,048,400.00	7,048,400.00	5,471,194.45	7,805,720.00	0.00	8,196,040.00	8,605,880.00	24,607,640.00
21020102	HOUSING/RENT ALLOWANCE	345,991.93	584,600.00	584,600.00	382,793.34	585,690.00	0.00	614,980.00	645,730.00	1,846,400.00
21020103	TRANSPORT ALLOWANCE	141,991.86	200,000.00	200,000.00	187,024.31	286,130.00	0.00	300,440.00	315,470.00	902,040.00
21020104	MEAL SUBSIDY	29,872.01	40,600.00	40,600.00	40,515.14	62,060.00	0.00	65,170.00	68,430.00	195,660.00
21020105	UTILITY ALLOWANCE	74,023.13	102,900.00	102,900.00	99,809.58	152,780.00	0.00	160,420.00	168,450.00	481,650.00
21020107	LEAVE ALLOWANCE	152,700.96	257,400.00	257,400.00	167,304.86	257,670.00	0.00	270,560.00	284,090.00	812,320.00
21020135	FURNITURE ALLOWANCE	216,583.43	400,700.00	400,700.00	231,050.66	353,540.00	0.00	371,220.00	389,790.00	1,114,550.00
21020145	OTHER ALLOWANCES AND BENEFITS	40,000.00	5,462,200.00	5,462,200.00	4,362,696.56	6,107,850.00	0.00	6,413,250.00	6,733,920.00	19,255,020.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	64,050.00	0.00	67,260.00	70,630.00	201,940.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	64,050.00	0.00	67,260.00	70,630.00	201,940.00
22	OTHER RECURRENT COSTS	52,036,864.41	28,608,030.00	43,498,030.00	42,558,379.50	379,012,134.00	0.00	397,962,800.00	417,861,030.00	1,194,835,964.00
2202	OVERHEAD COST	52,036,864.41	28,608,030.00	43,498,030.00	42,558,379.50	379,012,134.00	0.00	397,962,800.00	417,861,030.00	1,194,835,964.00
220201	TRAVEL & TRANSPORT - GENERAL	270,000.00	2,384,000.00	3,624,700.00	0.00	16,680,000.00	0.00	17,514,000.00	18,389,700.00	52,583,700.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	270,000.00	1,192,000.00	1,812,300.00	0.00	5,560,000.00	0.00	5,838,000.00	6,129,900.00	17,527,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	596,000.00	906,200.00	0.00	5,560,000.00	0.00	5,838,000.00	6,129,900.00	17,527,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	596,000.00	906,200.00	0.00	5,560,000.00	0.00	5,838,000.00	6,129,900.00	17,527,900.00
220202	UTILITIES - GENERAL	393,000.00	485,390.00	738,090.00	400,230.00	2,529,800.00	0.00	2,656,290.00	2,789,110.00	7,975,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	303,000.00	238,400.00	362,500.00	210,000.00	1,112,000.00	0.00	1,167,600.00	1,225,980.00	3,505,580.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	8,590.00	13,090.00	0.00	27,800.00	0.00	29,190.00	30,650.00	87,640.00
22020209	OTHER UTILITY CHARGES	90,000.00	238,400.00	362,500.00	190,230.00	1,390,000.00	0.00	1,459,500.00	1,532,480.00	4,381,980.00
220203	MATERIALS & SUPPLIES - GENERAL	517,400.00	386,210.00	587,510.00	510,000.00	3,475,000.00	0.00	3,648,750.00	3,831,190.00	10,954,940.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	383,000.00	267,010.00	406,110.00	410,000.00	2,780,000.00	0.00	2,919,000.00	3,064,950.00	8,763,950.00
22020312	OTHER MATERIALS AND SUPPLIES	134,400.00	119,200.00	181,400.00	100,000.00	695,000.00	0.00	729,750.00	766,240.00	2,190,990.00
220204	MAINTENANCE SERVICES - GENERAL	8,092,500.00	2,094,940.00	3,185,640.00	3,181,500.00	32,632,752.00	0.00	34,264,390.00	35,977,620.00	102,874,762.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,102,150.00	596,000.00	906,200.00	1,258,500.00	5,560,000.00	0.00	5,838,000.00	6,129,900.00	17,527,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	665,200.00	894,000.00	1,359,300.00	645,000.00	5,560,000.00	0.00	5,838,000.00	6,129,900.00	17,527,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	8,940.00	13,740.00	0.00	8,340,000.00	0.00	8,757,000.00	9,194,850.00	26,291,850.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,115,150.00	298,000.00	453,200.00	1,183,000.00	9,730,000.00	0.00	10,216,500.00	10,727,330.00	30,673,830.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	150,000.00	238,400.00	362,500.00	95,000.00	662,752.00	0.00	695,890.00	730,690.00	2,089,332.00
22020406	OTHER MAINTENANCE SERVICES	60,000.00	59,600.00	90,700.00	0.00	2,780,000.00	0.00	2,919,000.00	3,064,950.00	8,763,950.00
220205	TRAINING - GENERAL	280,000.00	4,072,800.00	6,192,200.00	0.00	58,380,000.00	0.00	61,299,000.00	64,363,950.00	184,042,950.00
22020501	LOCAL TRAINING	280,000.00	596,000.00	906,200.00	0.00	2,780,000.00	0.00	2,919,000.00	3,064,950.00	8,763,950.00
22020502	INTERNATIONAL TRAINING	0.00	476,800.00	725,000.00	0.00	13,900,000.00	0.00	14,595,000.00	15,324,750.00	43,819,750.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	3,000,000.00	4,561,000.00	0.00	41,700,000.00	0.00	43,785,000.00	45,974,250.00	131,459,250.00
220206	OTHER SERVICES - GENERAL	2,670,000.00	2,087,790.00	3,174,290.00	2,860,000.00	44,480,000.00	0.00	46,704,000.00	49,039,200.00	140,223,200.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	37,550.00	57,150.00	0.00	27,800,000.00	0.00	29,190,000.00	30,649,500.00	87,639,500.00
22020607	OFFICE SUPPORT SERVICES	2,670,000.00	2,050,240.00	3,117,140.00	2,860,000.00	16,680,000.00	0.00	17,514,000.00	18,389,700.00	52,583,700.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	62,000.00	255,400.00	389,000.00	0.00	6,270,568.00	0.00	6,584,130.00	6,913,360.00	19,768,058.00
22020701	FINANCIAL CONSULTING	50,000.00	91,790.00	139,690.00	0.00	255,204.00	0.00	267,970.00	281,370.00	804,544.00
22020703	LEGAL SERVICES	0.00	23,840.00	36,440.00	0.00	66,442.00	0.00	69,770.00	73,260.00	209,472.00
22020704	ENGINEERING SERVICES	12,000.00	71,520.00	108,820.00	0.00	199,048.00	0.00	209,010.00	219,470.00	627,528.00
22020705	ARCHITECTURAL SERVICES	0.00	47,680.00	72,580.00	0.00	132,606.00	0.00	139,240.00	146,210.00	418,056.00
22020709	OTHER CONSULTING SERVICES	0.00	20,570.00	31,470.00	0.00	5,617,268.00	0.00	5,898,140.00	6,193,050.00	17,708,458.00
220208	FUEL & LUBRICANTS - GENERAL	363,000.00	977,440.00	1,486,440.00	523,500.00	12,576,442.00	0.00	13,205,270.00	13,865,550.00	39,647,262.00
22020801	MOTOR VEHICLE FUEL COST	83,000.00	238,400.00	362,500.00	263,500.00	6,950,000.00	0.00	7,297,500.00	7,662,380.00	21,909,880.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	238,400.00	362,500.00	220,000.00	4,170,000.00	0.00	4,378,500.00	4,597,430.00	13,145,930.00
22020803	PLANT / GENERATOR FUEL COST	280,000.00	476,800.00	725,000.00	40,000.00	1,390,000.00	0.00	1,459,500.00	1,532,480.00	4,381,980.00
22020806	COOKING GAS/FUEL COST	0.00	23,840.00	36,440.00	0.00	66,442.00	0.00	69,770.00	73,260.00	209,472.00
220209	FINANCIAL CHARGES - GENERAL	21,759.41	150,790.00	229,490.00	1,149.50	419,224.00	0.00	440,190.00	462,210.00	1,321,624.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,759.41	76,290.00	116,090.00	1,149.50	212,114.00	0.00	222,720.00	233,860.00	668,694.00
22020902	INSURANCE PREMIUM	0.00	74,500.00	113,400.00	0.00	207,110.00	0.00	217,470.00	228,350.00	652,930.00
220210	MISCELLANEOUS EXPENSES GENERAL	39,367,205.00	15,713,270.00	23,890,670.00	35,082,000.00	201,568,348.00	0.00	211,646,780.00	222,229,140.00	635,444,268.00
22021001	REFRESHMENT & MEALS	505,000.00	596,000.00	906,200.00	490,000.00	2,780,000.00	0.00	2,919,000.00	3,064,950.00	8,763,950.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	190,720.00	290,120.00	150,000.00	4,170,000.00	0.00	4,378,500.00	4,597,430.00	13,145,930.00
22021003	PUBLICITY & ADVERTISEMENTS	64,230.00	95,360.00	145,160.00	86,000.00	1,390,000.00	0.00	1,459,500.00	1,532,480.00	4,381,980.00
22021004	MEDICAL EXPENSES-LOCAL	660,000.00	894,000.00	1,359,300.00	80,000.00	10,825,320.00	0.00	11,366,590.00	11,934,920.00	34,126,830.00
22021007	WELFARE PACKAGES	18,650,000.00	5,971,140.00	9,078,240.00	22,735,000.00	97,300,000.00	0.00	102,165,000.00	107,273,250.00	306,738,250.00
22021014	BUDGET PREPARATION EXPENSIS	363,000.00	357,600.00	543,800.00	600,000.00	1,556,800.00	0.00	1,634,640.00	1,716,380.00	4,907,820.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	3,000,000.00	4,561,000.00	0.00	27,800,000.00	0.00	29,190,000.00	30,649,500.00	87,639,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	28,610.00	43,610.00	0.00	79,786.00	0.00	83,780.00	87,970.00	251,536.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	0.00	23,840.00	36,440.00	0.00	66,442.00	0.00	69,770.00	73,260.00	209,472.00
22021025	OTHER MISCELLANEOUS EXPENSES	19,074,975.00	4,556,000.00	6,926,800.00	10,941,000.00	55,600,000.00	0.00	58,380,000.00	61,299,000.00	175,279,000.00
23	CAPITAL EXPENDITURE	0.00	26,341,000.00	26,341,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,050,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,050,000,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,050,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	26,341,000.00	26,341,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,325,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	26,341,000.00	26,341,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,325,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	6,050,000.00	6,050,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23050103	MONITORING AND EVALUATION	0.00	17,600,000.00	17,600,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	2,691,000.00	2,691,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
021500100100	Ministry of Agriculture									
2	EXPENDITURES	3,659,178,142.41	12,695,312,040.00	12,672,439,040.00	1,235,610,255.77	4,122,128,490.00	1,092,000,000.00	5,921,261,980.00	8,606,865,690.00	18,350,256,160.00
21	PERSONNEL COST	267,317,931.22	384,603,300.00	384,603,300.00	287,580,624.02	460,705,290.00	0.00	483,740,620.00	507,927,730.00	1,452,373,640.00
2101	SALARY	152,861,203.63	208,575,600.00	208,575,600.00	159,261,052.10	243,111,440.00	0.00	255,267,020.00	268,030,380.00	766,408,840.00
210101	SALARIES AND WAGES	152,861,203.63	208,575,600.00	208,575,600.00	159,261,052.10	243,111,440.00	0.00	255,267,020.00	268,030,380.00	766,408,840.00
21010101	BASIC-SALARY	152,861,203.63	208,575,600.00	208,575,600.00	159,261,052.10	243,111,440.00	0.00	255,267,020.00	268,030,380.00	766,408,840.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	114,456,727.59	176,027,700.00	176,027,700.00	128,319,571.92	217,593,850.00	0.00	228,473,600.00	239,897,350.00	685,964,800.00
210201	ALLOWANCES	114,456,727.59	176,027,700.00	176,027,700.00	128,319,571.92	211,552,040.00	0.00	222,129,690.00	233,236,240.00	666,917,970.00
21020102	HOUSING/RENT ALLOWANCE	34,175,420.74	47,738,800.00	47,738,800.00	36,929,972.55	56,375,130.00	0.00	59,193,890.00	62,153,590.00	177,722,610.00
21020103	TRANSPORT ALLOWANCE	11,442,221.51	14,816,100.00	14,816,100.00	15,397,636.40	23,466,560.00	0.00	24,639,890.00	25,871,890.00	73,978,340.00
21020104	MEAL SUBSIDY	2,070,800.94	2,439,300.00	2,439,300.00	3,030,743.52	4,688,250.00	0.00	4,922,670.00	5,168,810.00	14,779,730.00
21020105	UTILITY ALLOWANCE	6,759,645.83	8,647,400.00	8,647,400.00	9,248,082.46	14,076,510.00	0.00	14,780,340.00	15,519,360.00	44,376,210.00
21020106	ENTERTAINMENT ALLOWANCE	848,126.93	1,554,600.00	1,554,600.00	686,683.93	961,380.00	0.00	1,009,450.00	1,059,930.00	3,030,760.00
21020107	LEAVE ALLOWANCE	14,444,737.77	20,872,600.00	20,872,600.00	15,843,980.60	24,399,800.00	0.00	25,619,790.00	26,900,780.00	76,920,370.00
21020108	DOMESTIC STAFF ALLOWANCE	14,137,805.99	19,883,800.00	19,883,800.00	13,172,417.93	18,441,470.00	0.00	19,363,550.00	20,331,730.00	58,136,750.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	1,097,250.00	0.00	1,152,120.00	1,209,730.00	3,459,100.00
21020120	JOURNAL ALLOWANCE	187,180.56	612,700.00	612,700.00	141,321.32	216,200.00	0.00	227,010.00	238,370.00	681,580.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	49,733.43	259,600.00	259,600.00	0.00	0.00	0.00	0.00	0.00	0.00
21020129	NEWSPAPERS ALLOWANCE	29,840.07	457,700.00	457,700.00	0.00	0.00	0.00	0.00	0.00	0.00
21020135	FURNITURE ALLOWANCE	25,508,804.94	39,729,700.00	39,729,700.00	27,846,648.27	42,927,260.00	0.00	45,073,630.00	47,327,320.00	135,328,210.00
21020137	DRIVER'S ALLOWANCE	935,902.56	1,553,800.00	1,553,800.00	706,606.43	1,080,980.00	0.00	1,135,030.00	1,191,790.00	3,407,800.00
21020138	ADMIN ALLOWANCE	311,967.48	621,300.00	621,300.00	235,535.45	360,360.00	0.00	378,380.00	397,300.00	1,136,040.00
21020141	ACCOMMODATION ALLOWANCE	149,200.35	627,600.00	627,600.00	0.00	0.00	0.00	0.00	0.00	0.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	149,200.35	1,408,300.00	1,408,300.00	0.00	0.00	0.00	0.00	0.00	0.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,256,138.14	14,804,400.00	14,804,400.00	5,079,943.06	23,460,890.00	0.00	24,633,940.00	25,865,640.00	73,960,470.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	6,041,810.00	0.00	6,343,910.00	6,661,110.00	19,046,830.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	6,041,810.00	0.00	6,343,910.00	6,661,110.00	19,046,830.00
22	OTHER RECURRENT COSTS	31,037,487.76	32,908,740.00	50,035,740.00	14,635,131.75	121,363,200.00	0.00	127,431,360.00	133,802,960.00	382,597,520.00
2202	OVERHEAD COST	31,037,487.76	32,908,740.00	50,035,740.00	14,635,131.75	121,363,200.00	0.00	127,431,360.00	133,802,960.00	382,597,520.00
220201	TRAVEL & TRANSPORT - GENERAL	4,029,700.00	15,948,960.00	24,248,260.00	1,845,280.00	29,840,800.00	0.00	31,332,840.00	32,899,490.00	94,073,130.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	475,200.00	596,000.00	906,200.00	1,845,280.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,354,500.00	953,600.00	1,450,000.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	13,708,000.00	20,840,800.00	0.00	20,840,800.00	0.00	21,882,840.00	22,976,990.00	65,700,630.00
22020105	HOTEL ACCOMMODATION - LOCAL	200,000.00	333,760.00	507,460.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	357,600.00	543,800.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220202	UTILITIES - GENERAL	0.00	143,040.00	217,740.00	0.00	217,800.00	0.00	228,690.00	240,140.00	686,630.00
22020205	WATER RATES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	76,230.00	80,050.00	228,880.00
22020209	OTHER UTILITY CHARGES	0.00	95,360.00	145,160.00	0.00	145,200.00	0.00	152,460.00	160,090.00	457,750.00
220203	MATERIALS & SUPPLIES - GENERAL	683,000.00	1,227,760.00	1,867,060.00	171,000.00	7,000,000.00	0.00	7,350,000.00	7,717,500.00	22,067,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	615,500.00	596,000.00	906,200.00	171,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	67,500.00	298,000.00	453,200.00	0.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	238,400.00	362,500.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	95,360.00	145,160.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220204	MAINTENANCE SERVICES - GENERAL	967,500.00	1,823,760.00	2,773,160.00	1,116,250.00	30,500,000.00	0.00	32,025,000.00	33,626,250.00	96,151,250.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	376,200.00	596,000.00	906,200.00	224,000.00	8,000,000.00	0.00	8,400,000.00	8,820,000.00	25,220,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	279,700.00	476,800.00	725,000.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	242,100.00	417,200.00	634,300.00	773,250.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	95,360.00	145,160.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020406	OTHER MAINTENANCE SERVICES	69,500.00	238,400.00	362,500.00	119,000.00	13,500,000.00	0.00	14,175,000.00	14,883,750.00	42,558,750.00
220205	TRAINING - GENERAL	628,000.00	119,200.00	181,400.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
22020501	LOCAL TRAINING	628,000.00	119,200.00	181,400.00	0.00	5,000,000.00	0.00	5,250,000.00	5,512,500.00	15,762,500.00
220206	OTHER SERVICES - GENERAL	2,612,000.00	3,021,720.00	4,594,420.00	1,755,000.00	7,800,000.00	0.00	8,190,000.00	8,599,500.00	24,589,500.00
22020601	SECURITY SERVICES	900,000.00	143,040.00	217,540.00	535,000.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020605	CLEANING & FUMIGATION SERVICES	605,000.00	89,400.00	136,000.00	175,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020607	OFFICE SUPPORT SERVICES	1,107,000.00	2,789,280.00	4,240,880.00	1,045,000.00	6,500,000.00	0.00	6,825,000.00	7,166,250.00	20,491,250.00
220208	FUEL & LUBRICANTS - GENERAL	319,647.78	452,960.00	689,160.00	0.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020801	MOTOR VEHICLE FUEL COST	299,647.78	214,560.00	326,360.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	119,200.00	181,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020803	PLANT / GENERATOR FUEL COST	20,000.00	119,200.00	181,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220209	FINANCIAL CHARGES - GENERAL	30,721.80	247,940.00	377,140.00	3,801.75	364,600.00	0.00	382,830.00	401,980.00	1,149,410.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	30,721.80	47,680.00	72,580.00	3,801.75	60,000.00	0.00	63,000.00	66,150.00	189,150.00
22020902	INSURANCE PREMIUM	0.00	200,260.00	304,560.00	0.00	304,600.00	0.00	319,830.00	335,830.00	960,260.00
220210	MISCELLANEOUS EXPENSES GENERAL	21,766,918.18	9,923,400.00	15,087,400.00	9,743,800.00	38,640,000.00	0.00	40,572,000.00	42,600,600.00	121,812,600.00
22021001	REFRESHMENT & MEALS	4,174,500.00	268,200.00	407,900.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	330,000.00	238,400.00	362,500.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021003	PUBLICITY & ADVERTISEMENTS	70,000.00	596,000.00	906,200.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22021007	WELFARE PACKAGES	30,000.00	1,192,000.00	1,812,300.00	300,000.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	1,140,000.00	0.00	1,197,000.00	1,256,850.00	3,593,850.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	476,800.00	725,000.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	17,162,418.18	7,152,000.00	10,873,500.00	9,443,800.00	23,000,000.00	0.00	24,150,000.00	25,357,500.00	72,507,500.00
23	CAPITAL EXPENDITURE	3,360,822,723.43	12,277,800,000.00	12,237,800,000.00	933,394,500.00	3,540,060,000.00	1,092,000,000.00	5,310,090,000.00	7,965,135,000.00	16,515,285,000.00
2301	FIXED ASSETS PURCHASED	3,319,963,741.67	11,525,800,000.00	11,525,800,000.00	933,394,500.00	3,198,060,000.00	750,000,000.00	4,797,090,000.00	7,195,635,000.00	12,234,725,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,319,963,741.67	11,525,800,000.00	11,525,800,000.00	933,394,500.00	3,198,060,000.00	750,000,000.00	4,797,090,000.00	7,195,635,000.00	12,234,725,000.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	1,650,000,000.00	1,650,000,000.00	933,394,500.00	0.00	0.00	0.00	0.00	0.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	0.00	3,000,000,000.00	2,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,319,963,741.67	6,660,800,000.00	5,660,800,000.00	0.00	2,750,000,000.00	750,000,000.00	4,125,000,000.00	6,187,500,000.00	10,554,500,000.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	0.00	215,000,000.00	2,215,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	0.00	0.00	0.00	448,060,000.00	0.00	672,090,000.00	1,008,135,000.00	1,680,225,000.00
2302	CONSTRUCTION / PROVISION	0.00	645,000,000.00	645,000,000.00	0.00	300,000,000.00	300,000,000.00	450,000,000.00	675,000,000.00	3,873,060,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	645,000,000.00	645,000,000.00	0.00	300,000,000.00	300,000,000.00	450,000,000.00	675,000,000.00	3,873,060,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	500,000,000.00	500,000,000.00	0.00	300,000,000.00	300,000,000.00	450,000,000.00	675,000,000.00	1,425,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	45,000,000.00	45,000,000.00	0.00	0.00	0.00	0.00	0.00	448,060,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000,000.00
2303	REHABILITATION / REPAIRS	40,858,981.76	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,858,981.76	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	40,858,981.76	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	42,000,000.00	2,000,000.00	0.00	42,000,000.00	42,000,000.00	63,000,000.00	94,500,000.00	407,500,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	42,000,000.00	2,000,000.00	0.00	42,000,000.00	42,000,000.00	63,000,000.00	94,500,000.00	407,500,000.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	0.00	42,000,000.00	2,000,000.00	0.00	42,000,000.00	42,000,000.00	63,000,000.00	94,500,000.00	407,500,000.00
021510200100	Adamawa Agricultural Development Program (AADP)									
2	EXPENDITURES	99,057,859.42	377,622,000.00	381,221,600.00	92,189,661.13	143,651,830.00	0.00	150,834,520.00	158,376,350.00	752,862,700.00
21	PERSONNEL COST	93,073,104.56	162,208,400.00	162,208,400.00	85,737,359.13	128,315,930.00	0.00	134,731,820.00	141,468,500.00	404,516,250.00
2101	SALARY	59,180,073.43	100,854,900.00	100,854,900.00	52,914,580.42	74,080,440.00	0.00	77,784,470.00	81,673,700.00	233,538,610.00
210101	SALARIES AND WAGES	59,180,073.43	100,854,900.00	100,854,900.00	52,914,580.42	74,080,440.00	0.00	77,784,470.00	81,673,700.00	233,538,610.00
21010101	BASIC-SALARY	59,180,073.43	100,854,900.00	100,854,900.00	52,914,580.42	74,080,440.00	0.00	77,784,470.00	81,673,700.00	233,538,610.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,893,031.13	61,353,500.00	61,353,500.00	32,822,778.71	54,235,490.00	0.00	56,947,350.00	59,794,800.00	170,977,640.00
210201	ALLOWANCES	33,893,031.13	61,353,500.00	61,353,500.00	32,822,778.71	52,949,870.00	0.00	55,597,440.00	58,377,390.00	166,924,700.00
21020102	HOUSING/RENT ALLOWANCE	9,728,633.93	16,429,300.00	16,429,300.00	9,457,176.70	13,240,080.00	0.00	13,902,090.00	14,597,200.00	41,739,370.00
21020103	TRANSPORT ALLOWANCE	3,455,189.14	5,086,000.00	5,086,000.00	4,176,973.77	6,307,250.00	0.00	6,622,620.00	6,953,760.00	19,883,630.00
21020104	MEAL SUBSIDY	629,469.75	3,974,700.00	3,974,700.00	809,334.54	1,134,530.00	0.00	1,191,260.00	1,250,830.00	3,576,620.00
21020105	UTILITY ALLOWANCE	1,898,005.98	2,651,600.00	2,651,600.00	2,389,816.51	3,345,830.00	0.00	3,513,130.00	3,688,790.00	10,547,750.00
21020106	ENTERTAINMENT ALLOWANCE	137,629.36	242,300.00	242,300.00	134,400.61	728,810.00	0.00	765,260.00	803,530.00	2,297,600.00
21020107	LEAVE ALLOWANCE	4,223,114.86	9,023,100.00	9,023,100.00	4,133,381.56	5,786,760.00	0.00	6,076,100.00	6,379,910.00	18,242,770.00
21020108	DOMESTIC STAFF ALLOWANCE	4,547,004.55	8,219,000.00	8,219,000.00	4,297,238.73	6,223,670.00	0.00	6,534,860.00	6,861,610.00	19,620,140.00
21020109	SHIFT ALLOWANCE	0.00	0.00	0.00	0.00	308,910.00	0.00	324,360.00	340,580.00	973,850.00
21020110	CALL DUTY ALLOWANCE	718,144.00	1,710,000.00	1,710,000.00	144,704.40	222,920.00	0.00	234,070.00	245,780.00	702,770.00
21020112	HARZARD ALLOWANCE	254,750.00	480,500.00	480,500.00	147,375.00	206,330.00	0.00	216,650.00	227,490.00	650,470.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	103,220.00	0.00	108,390.00	113,810.00	325,420.00
21020135	FURNITURE ALLOWANCE	6,862,197.60	12,057,400.00	12,057,400.00	6,704,730.76	9,386,690.00	0.00	9,856,030.00	10,348,840.00	29,591,560.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,438,891.96	1,479,600.00	1,479,600.00	427,646.13	5,954,870.00	0.00	6,252,620.00	6,565,260.00	18,772,750.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,285,620.00	0.00	1,349,910.00	1,417,410.00	4,052,940.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,285,620.00	0.00	1,349,910.00	1,417,410.00	4,052,940.00
22	OTHER RECURRENT COSTS	5,984,754.86	6,913,600.00	10,513,200.00	6,452,302.00	15,335,900.00	0.00	16,102,700.00	16,907,850.00	48,346,450.00
2202	OVERHEAD COST	5,984,754.86	6,913,600.00	10,513,200.00	6,452,302.00	15,335,900.00	0.00	16,102,700.00	16,907,850.00	48,346,450.00
220201	TRAVEL & TRANSPORT - GENERAL	273,000.00	596,000.00	671,800.00	75,000.00	2,000,000.00	0.00	2,100,000.00	2,205,000.00	6,305,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	153,000.00	298,000.00	335,900.00	75,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	298,000.00	335,900.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220203	MATERIALS & SUPPLIES - GENERAL	167,000.00	387,400.00	1,198,700.00	705,000.00	900,000.00	0.00	945,000.00	992,250.00	2,837,250.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	59,000.00	298,000.00	1,097,900.00	616,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	89,400.00	100,800.00	89,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	108,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	709,500.00	1,221,800.00	1,580,100.00	688,000.00	985,900.00	0.00	1,035,200.00	1,086,970.00	3,108,070.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	357,000.00	357,600.00	488,600.00	252,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	89,400.00	100,800.00	88,500.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	98,000.00	178,800.00	201,600.00	15,000.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	98,000.00	298,000.00	453,200.00	294,000.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020406	OTHER MAINTENANCE SERVICES	156,500.00	298,000.00	335,900.00	38,500.00	335,900.00	0.00	352,700.00	370,340.00	1,058,940.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
220206	OTHER SERVICES - GENERAL	4,492,000.00	2,384,000.00	4,086,800.00	2,908,500.00	4,700,000.00	0.00	4,935,000.00	5,181,750.00	14,816,750.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020607	OFFICE SUPPORT SERVICES	4,492,000.00	2,384,000.00	4,086,800.00	2,908,500.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
220208	FUEL & LUBRICANTS - GENERAL	194,100.00	476,800.00	737,500.00	548,000.00	1,300,000.00	0.00	1,365,000.00	1,433,250.00	4,098,250.00
22020801	MOTOR VEHICLE FUEL COST	194,100.00	178,800.00	401,600.00	224,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020803	PLANT / GENERATOR FUEL COST	0.00	298,000.00	335,900.00	324,000.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
220209	FINANCIAL CHARGES - GENERAL	4,560.44	29,800.00	45,400.00	802.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,560.44	29,800.00	45,400.00	802.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	144,594.42	1,817,800.00	2,192,900.00	1,527,000.00	2,250,000.00	0.00	2,362,500.00	2,480,630.00	7,093,130.00
22021001	REFRESHMENT & MEALS	0.00	119,200.00	174,400.00	210,000.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	119,200.00	134,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021007	WELFARE PACKAGES	144,000.00	298,000.00	439,900.00	226,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021014	BUDGET PREPARATION EXPENSIS	594.42	89,400.00	100,800.00	0.00	150,000.00	0.00	157,500.00	165,380.00	472,880.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	0.00	0.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	1,192,000.00	1,343,400.00	1,091,000.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
23	CAPITAL EXPENDITURE	0.00	208,500,000.00	208,500,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	37,000,000.00	37,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	37,000,000.00	37,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	17,000,000.00	17,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	158,500,000.00	158,500,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	158,500,000.00	158,500,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	88,500,000.00	88,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)									
2	EXPENDITURES	65,103,162.95	552,181,010.00	497,905,810.00	134,145,104.44	163,005,050.00	0.00	200,034,730.00	253,355,630.00	616,395,410.00
21	PERSONNEL COST	58,564,991.47	118,829,000.00	118,829,000.00	55,243,345.06	85,733,430.00	0.00	90,020,160.00	94,521,250.00	270,274,840.00
2101	SALARY	34,141,464.53	70,192,800.00	70,192,800.00	31,187,197.30	43,662,150.00	0.00	50,685,870.00	53,220,180.00	152,178,300.00
210101	SALARIES AND WAGES	34,141,464.53	70,192,800.00	70,192,800.00	31,187,197.30	43,662,150.00	0.00	50,685,870.00	53,220,180.00	152,178,300.00
21010101	BASIC-SALARY	34,141,464.53	70,192,800.00	70,192,800.00	31,187,197.30	43,662,150.00	0.00	50,685,870.00	53,220,180.00	152,178,300.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,423,526.94	48,636,200.00	48,636,200.00	24,056,147.76	42,071,280.00	0.00	39,334,290.00	41,301,070.00	118,096,540.00
210201	ALLOWANCES	24,423,526.94	48,636,200.00	48,636,200.00	24,056,147.76	40,987,990.00	0.00	38,196,830.00	40,106,730.00	114,681,450.00
21020102	HOUSING/RENT ALLOWANCE	7,708,606.54	10,809,300.00	10,809,300.00	7,135,631.82	9,989,910.00	0.00	10,489,410.00	11,013,890.00	31,493,210.00
21020103	TRANSPORT ALLOWANCE	2,761,653.42	3,663,100.00	3,663,100.00	3,117,530.65	4,364,640.00	0.00	4,582,880.00	4,812,030.00	13,759,550.00
21020104	MEAL SUBSIDY	536,176.85	694,700.00	694,700.00	625,890.42	876,330.00	0.00	920,150.00	966,160.00	2,762,640.00
21020105	UTILITY ALLOWANCE	1,526,097.29	2,458,900.00	2,458,900.00	1,782,749.85	2,495,850.00	0.00	2,620,650.00	2,751,690.00	7,868,190.00
21020106	ENTERTAINMENT ALLOWANCE	63,111.22	153,200.00	153,200.00	64,495.88	98,700.00	0.00	103,640.00	108,830.00	311,170.00
21020107	LEAVE ALLOWANCE	3,349,730.79	6,268,400.00	6,268,400.00	3,118,719.53	4,802,910.00	0.00	5,043,060.00	5,295,220.00	15,141,190.00

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21020108	DOMESTIC STAFF ALLOWANCE	2,011,833.46	4,863,000.00	4,863,000.00	2,034,116.14	3,111,890.00	0.00	3,267,490.00	3,430,870.00	9,810,250.00
21020135	FURNITURE ALLOWANCE	5,676,317.37	10,825,000.00	10,825,000.00	5,277,013.48	7,387,910.00	0.00	7,757,310.00	8,145,180.00	23,290,400.00
21020145	OTHER ALLOWANCES AND BENEFITS	790,000.00	8,900,600.00	8,900,600.00	900,000.00	7,859,850.00	0.00	3,412,240.00	3,582,860.00	10,244,850.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,083,290.00	0.00	1,137,460.00	1,194,340.00	3,415,090.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,083,290.00	0.00	1,137,460.00	1,194,340.00	3,415,090.00
22	OTHER RECURRENT COSTS	6,538,171.48	7,152,010.00	10,876,810.00	0.00	13,095,300.00	0.00	13,750,090.00	14,437,660.00	41,283,050.00
2202	OVERHEAD COST	6,538,171.48	5,797,300.00	8,817,100.00	0.00	12,095,300.00	0.00	12,700,090.00	13,335,160.00	38,130,550.00
220201	TRAVEL & TRANSPORT - GENERAL	444,000.00	476,800.00	725,200.00	0.00	1,205,700.00	0.00	1,265,990.00	1,329,290.00	3,800,980.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	319,000.00	298,000.00	453,200.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	125,000.00	178,800.00	272,000.00	0.00	205,700.00	0.00	215,990.00	226,790.00	648,480.00
220203	MATERIALS & SUPPLIES - GENERAL	199,800.00	208,600.00	317,400.00	0.00	616,300.00	0.00	647,120.00	679,480.00	1,942,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	142,000.00	119,200.00	181,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	57,800.00	89,400.00	136,000.00	0.00	116,300.00	0.00	122,120.00	128,230.00	366,650.00
220204	MAINTENANCE SERVICES - GENERAL	496,000.00	561,440.00	854,340.00	0.00	1,656,600.00	0.00	1,739,430.00	1,826,410.00	5,222,440.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	83,000.00	119,200.00	181,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	89,400.00	136,000.00	0.00	136,000.00	0.00	142,800.00	149,940.00	428,740.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	17,880.00	27,280.00	0.00	20,600.00	0.00	21,630.00	22,720.00	64,950.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	95,360.00	145,160.00	0.00	300,000.00	0.00	315,000.00	330,750.00	945,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,000.00	29,800.00	45,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020406	OTHER MAINTENANCE SERVICES	406,000.00	209,800.00	319,100.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
220205	TRAINING - GENERAL	0.00	596,000.00	906,200.00	0.00	906,200.00	0.00	951,510.00	999,090.00	2,856,800.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	596,000.00	906,200.00	0.00	906,200.00	0.00	951,510.00	999,090.00	2,856,800.00
220206	OTHER SERVICES - GENERAL	1,847,000.00	1,639,000.00	2,492,200.00	0.00	2,145,600.00	0.00	2,252,890.00	2,365,550.00	6,764,040.00
22020601	SECURITY SERVICES	1,827,000.00	357,600.00	543,800.00	0.00	411,300.00	0.00	431,870.00	453,470.00	1,296,640.00
22020602	OFFICE RENT	0.00	29,800.00	45,400.00	0.00	34,300.00	0.00	36,020.00	37,830.00	108,150.00
22020605	CLEANING & FUMIGATION SERVICES	20,000.00	59,600.00	90,700.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020607	OFFICE SUPPORT SERVICES	0.00	1,192,000.00	1,812,300.00	0.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	29,800.00	45,400.00	0.00	534,300.00	0.00	561,020.00	589,080.00	1,684,400.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	0.00	0.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020704	ENGINEERING SERVICES	0.00	29,800.00	45,400.00	0.00	34,300.00	0.00	36,020.00	37,830.00	108,150.00
220208	FUEL & LUBRICANTS - GENERAL	90,000.00	95,360.00	145,260.00	0.00	720,600.00	0.00	756,630.00	794,470.00	2,271,700.00
22020801	MOTOR VEHICLE FUEL COST	30,000.00	47,680.00	72,580.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	60,000.00	17,880.00	27,280.00	0.00	20,600.00	0.00	21,630.00	22,720.00	64,950.00
22020803	PLANT / GENERATOR FUEL COST	0.00	29,800.00	45,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
220209	FINANCIAL CHARGES - GENERAL	539,371.48	5,960.00	9,160.00	0.00	10,000.00	0.00	10,500.00	11,030.00	31,530.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	539,371.48	5,960.00	9,160.00	0.00	10,000.00	0.00	10,500.00	11,030.00	31,530.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,922,000.00	2,184,340.00	3,321,940.00	0.00	4,300,000.00	0.00	4,515,000.00	4,740,760.00	13,555,760.00
22021001	REFRESHMENT & MEALS	180,000.00	11,920.00	18,320.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	119,200.00	181,400.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	29,800.00	45,400.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	14,900.00	22,700.00	0.00	50,000.00	0.00	52,500.00	55,130.00	157,630.00
22021007	WELFARE PACKAGES	790,000.00	178,800.00	272,000.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	29,800.00	45,400.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	11,920.00	18,320.00	0.00	100,000.00	0.00	105,000.00	110,250.00	315,250.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,952,000.00	1,788,000.00	2,718,400.00	0.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
2205	SUBSIDIES GENERAL	0.00	1,354,710.00	2,059,710.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0.00	1,354,710.00	2,059,710.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	0.00	1,354,710.00	2,059,710.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
23	CAPITAL EXPENDITURE	0.00	426,200,000.00	368,200,000.00	78,901,759.38	64,176,320.00	0.00	96,264,480.00	144,396,720.00	304,837,520.00
2301	FIXED ASSETS PURCHASED	0.00	102,000,000.00	46,500,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	102,000,000.00	46,500,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
23010106	PURCHASE OF VANS	0.00	8,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	50,000,000.00	11,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	2,000,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010116	PURCHASE OF TYPEWRITERS	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	254,200,000.00	251,700,000.00	78,901,759.38	59,176,320.00	0.00	88,764,480.00	133,146,720.00	221,911,200.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	254,200,000.00	251,700,000.00	78,901,759.38	59,176,320.00	0.00	88,764,480.00	133,146,720.00	221,911,200.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	1,000,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	253,000,000.00	251,000,000.00	78,901,759.38	59,176,320.00	0.00	88,764,480.00	133,146,720.00	221,911,200.00
2305	OTHER CAPITAL PROJECTS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	59,176,320.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	59,176,320.00
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	59,176,320.00
022000100100	Ministry of Finance									
2	EXPENDITURES	8,013,442,536.90	8,042,476,920.00	11,332,794,120.00	6,993,326,924.64	13,625,269,920.00	0.00	19,020,283,530.00	27,041,922,880.00	58,647,476,330.00
21	PERSONNEL COST	74,622,202.27	176,876,800.00	176,876,800.00	77,162,330.38	110,268,820.00	0.00	115,782,320.00	121,571,500.00	347,622,640.00
2101	SALARY	45,671,554.73	103,376,300.00	103,376,300.00	41,924,691.56	58,694,580.00	0.00	61,629,310.00	64,710,780.00	185,034,670.00
210101	SALARIES AND WAGES	45,671,554.73	103,376,300.00	103,376,300.00	41,924,691.56	58,694,580.00	0.00	61,629,310.00	64,710,780.00	185,034,670.00
21010101	BASIC-SALARY	45,671,554.73	103,376,300.00	103,376,300.00	41,924,691.56	58,694,580.00	0.00	61,629,310.00	64,710,780.00	185,034,670.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,950,647.54	73,500,500.00	73,500,500.00	35,237,638.82	51,574,240.00	0.00	54,153,010.00	56,860,720.00	162,587,970.00
210201	ALLOWANCES	28,950,647.54	73,500,500.00	73,500,500.00	35,237,638.82	50,190,340.00	0.00	52,699,910.00	55,334,960.00	158,225,210.00
21020102	HOUSING/RENT ALLOWANCE	8,989,532.03	24,015,100.00	24,015,100.00	9,494,819.58	13,292,790.00	0.00	13,957,430.00	14,655,310.00	41,905,530.00
21020103	TRANSPORT ALLOWANCE	2,986,609.59	5,330,600.00	5,330,600.00	3,906,907.82	5,469,770.00	0.00	5,743,260.00	6,030,430.00	17,243,460.00
21020104	MEAL SUBSIDY	580,524.65	1,272,300.00	1,272,300.00	817,589.68	1,144,710.00	0.00	1,201,950.00	1,262,050.00	3,608,710.00
21020105	UTILITY ALLOWANCE	1,632,202.18	2,880,200.00	2,880,200.00	2,296,023.06	3,214,470.00	0.00	3,375,200.00	3,543,960.00	10,133,630.00
21020106	ENTERTAINMENT ALLOWANCE	15,901.86	19,200.00	19,200.00	20,978.70	32,130.00	0.00	33,740.00	35,430.00	101,300.00
21020107	LEAVE ALLOWANCE	3,883,685.97	10,257,800.00	10,257,800.00	4,194,055.08	6,458,870.00	0.00	6,781,820.00	7,120,920.00	20,361,610.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	690,600.00	690,600.00	678,038.71	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020112	HARZARD ALLOWANCE	282,356.28	450,000.00	450,000.00	213,178.99	328,340.00	0.00	344,760.00	362,000.00	1,035,100.00

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21020135	FURNITURE ALLOWANCE	7,729,085.93	11,303,000.00	11,303,000.00	8,089,946.99	11,325,930.00	0.00	11,892,230.00	12,486,850.00	35,705,010.00
21020139	WARDROPE ALLOWANCE	282,356.28	450,000.00	450,000.00	213,178.99	328,340.00	0.00	344,760.00	362,000.00	1,035,100.00
21020141	ACCOMMODATION ALLOWANCE	564,712.56	899,000.00	899,000.00	426,357.98	656,670.00	0.00	689,510.00	723,990.00	2,070,170.00
21020142	ICT ALLOWANCE	564,712.56	899,000.00	899,000.00	426,357.98	656,670.00	0.00	689,510.00	723,990.00	2,070,170.00
21020145	OTHER ALLOWANCES AND BENEFITS	889,206.28	15,033,700.00	15,033,700.00	4,460,205.25	6,244,350.00	0.00	6,556,570.00	6,884,400.00	19,685,320.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,383,900.00	0.00	1,453,100.00	1,525,760.00	4,362,760.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,383,900.00	0.00	1,453,100.00	1,525,760.00	4,362,760.00
22	OTHER RECURRENT COSTS	1,242,148,425.18	2,145,600,120.00	2,894,417,320.00	1,043,674,704.76	3,040,001,100.00	0.00	3,192,001,210.00	3,351,601,380.00	9,583,603,690.00
2202	OVERHEAD COST	1,242,148,425.18	2,145,600,120.00	2,894,417,320.00	1,043,674,704.76	3,040,001,100.00	0.00	3,192,001,210.00	3,351,601,380.00	9,583,603,690.00
220201	TRAVEL & TRANSPORT - GENERAL	52,155,000.00	73,603,630.00	188,325,730.00	75,659,400.00	147,512,700.00	0.00	154,888,350.00	162,632,790.00	465,033,840.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,635,200.00	7,008,960.00	9,455,160.00	200,000.00	7,009,000.00	0.00	7,359,450.00	7,727,430.00	22,095,880.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,459,800.00	34,091,200.00	143,117,100.00	75,459,400.00	108,000,000.00	0.00	113,400,000.00	119,070,000.00	340,470,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	40,000.00	500,640.00	675,440.00	0.00	500,700.00	0.00	525,740.00	552,030.00	1,578,470.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	500,640.00	675,440.00	0.00	500,700.00	0.00	525,740.00	552,030.00	1,578,470.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,051,350.00	1,418,350.00	0.00	1,051,400.00	0.00	1,103,970.00	1,159,170.00	3,314,540.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	29,800,000.00	32,106,200.00	0.00	29,800,000.00	0.00	31,290,000.00	32,854,500.00	93,944,500.00
22020109	PER-DIEM/ESTACODES	3,020,000.00	650,840.00	878,040.00	0.00	650,900.00	0.00	683,450.00	717,630.00	2,051,980.00
220202	UTILITIES - GENERAL	292,020,502.00	281,394,650.00	920,887,850.00	633,714,078.72	901,760,000.00	0.00	946,848,000.00	994,190,400.00	2,842,798,400.00
22020201	ELECTRICITY CHARGES	291,990,502.00	280,120,000.00	918,830,900.00	632,690,078.72	900,000,000.00	0.00	945,000,000.00	992,250,000.00	2,837,250,000.00
22020202	TELEPHONE CHARGES	0.00	108,140.00	145,940.00	0.00	200,000.00	0.00	210,000.00	220,500.00	630,500.00
22020203	INTERNET ACCESS CHARGES	10,000.00	986,270.00	1,330,570.00	807,000.00	1,200,000.00	0.00	1,260,000.00	1,323,000.00	3,783,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	20,000.00	180,240.00	580,440.00	217,000.00	360,000.00	0.00	378,000.00	396,900.00	1,134,900.00
220203	MATERIALS & SUPPLIES - GENERAL	123,361,300.00	294,230,780.00	299,789,680.00	127,590,000.00	313,883,400.00	0.00	329,577,580.00	346,056,470.00	989,517,450.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	121,746,300.00	290,320,000.00	294,513,700.00	127,590,000.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
22020303	NEWSPAPERS	0.00	43,560.00	58,860.00	0.00	43,600.00	0.00	45,780.00	48,070.00	137,450.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	27,540.00	37,240.00	0.00	10,000,000.00	0.00	10,500,000.00	11,025,000.00	31,525,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	190,000.00	180,240.00	243,240.00	0.00	180,300.00	0.00	189,320.00	198,790.00	568,410.00
22020312	OTHER MATERIALS AND SUPPLIES	1,425,000.00	3,659,440.00	4,936,640.00	0.00	3,659,500.00	0.00	3,842,480.00	4,034,610.00	11,536,590.00
220204	MAINTENANCE SERVICES - GENERAL	2,817,800.00	18,536,440.00	27,703,940.00	6,546,500.00	24,061,900.00	0.00	25,265,000.00	26,528,250.00	75,855,150.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,322,000.00	2,252,880.00	7,086,180.00	1,476,500.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	278,000.00	1,752,240.00	5,061,840.00	2,119,200.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	87,500.00	9,261,840.00	8,447,240.00	424,500.00	9,261,900.00	0.00	9,725,000.00	10,211,250.00	29,198,150.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	172,000.00	638,560.00	861,460.00	815,300.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	82,800.00	375,480.00	506,580.00	67,000.00	800,000.00	0.00	840,000.00	882,000.00	2,522,000.00
22020406	OTHER MAINTENANCE SERVICES	875,500.00	4,255,440.00	5,740,640.00	1,644,000.00	4,500,000.00	0.00	4,725,000.00	4,961,250.00	14,186,250.00
220205	TRAINING - GENERAL	248,000.00	11,414,600.00	12,363,300.00	0.00	43,414,700.00	0.00	45,585,440.00	47,864,720.00	136,864,860.00
22020501	LOCAL TRAINING	248,000.00	4,605,890.00	5,876,190.00	0.00	4,605,900.00	0.00	4,836,200.00	5,078,010.00	14,520,110.00
22020502	INTERNATIONAL TRAINING	0.00	5,006,400.00	4,055,700.00	0.00	5,006,400.00	0.00	5,256,720.00	5,519,560.00	15,782,680.00
22020503	OTHER TRAININGS	0.00	1,802,310.00	2,431,410.00	0.00	1,802,400.00	0.00	1,892,520.00	1,987,150.00	5,682,070.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	0.00	0.00	0.00	32,000,000.00	0.00	33,600,000.00	35,280,000.00	100,880,000.00
220206	OTHER SERVICES - GENERAL	6,640,500.00	8,072,300.00	18,983,700.00	6,060,000.00	14,512,000.00	0.00	15,237,600.00	15,999,480.00	45,749,080.00
22020601	SECURITY SERVICES	546,000.00	781,000.00	1,053,600.00	513,000.00	1,080,000.00	0.00	1,134,000.00	1,190,700.00	3,404,700.00
22020605	CLEANING & FUMIGATION SERVICES	340,000.00	1,551,990.00	2,093,690.00	631,000.00	1,552,000.00	0.00	1,629,600.00	1,711,080.00	4,892,680.00
22020606	POSTAGES & COURIER SERVICES	28,500.00	46,310.00	62,510.00	150,000.00	360,000.00	0.00	378,000.00	396,900.00	1,134,900.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020607	OFFICE SUPPORT SERVICES	5,726,000.00	5,693,000.00	15,773,900.00	4,766,000.00	11,520,000.00	0.00	12,096,000.00	12,700,800.00	36,316,800.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	145,154,405.92	1,233,477,520.00	1,036,676,320.00	128,454,405.92	1,255,400,800.00	0.00	1,318,170,840.00	1,384,079,390.00	3,957,651,030.00
22020701	FINANCIAL CONSULTING	21,900,000.00	854,649,760.00	738,779,560.00	91,779,866.20	854,649,800.00	0.00	897,382,290.00	942,251,410.00	2,694,283,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	123,254,405.92	378,076,800.00	296,883,700.00	36,674,539.72	400,000,000.00	0.00	420,000,000.00	441,000,000.00	1,261,000,000.00
22020703	LEGAL SERVICES	0.00	750,960.00	1,013,060.00	0.00	751,000.00	0.00	788,550.00	827,980.00	2,367,530.00
220208	FUEL & LUBRICANTS - GENERAL	12,149,850.00	12,171,520.00	23,164,520.00	9,543,500.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22020801	MOTOR VEHICLE FUEL COST	5,037,050.00	4,155,320.00	12,350,620.00	5,615,000.00	9,000,000.00	0.00	9,450,000.00	9,922,500.00	28,372,500.00
22020803	PLANT / GENERATOR FUEL COST	7,112,800.00	8,016,200.00	10,813,900.00	3,928,500.00	11,000,000.00	0.00	11,550,000.00	12,127,500.00	34,677,500.00
220209	FINANCIAL CHARGES - GENERAL	2,113,365.75	5,946,610.00	8,022,010.00	29,255.12	5,946,700.00	0.00	6,244,040.00	6,556,250.00	18,746,990.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,113,365.75	5,946,610.00	8,022,010.00	29,255.12	5,946,700.00	0.00	6,244,040.00	6,556,250.00	18,746,990.00
220210	MISCELLANEOUS EXPENSES GENERAL	605,487,701.51	206,752,070.00	358,500,270.00	56,077,565.00	313,508,900.00	0.00	329,184,360.00	345,643,630.00	988,336,890.00
22021001	REFRESHMENT & MEALS	6,885,000.00	3,604,610.00	4,862,710.00	1,860,000.00	3,604,700.00	0.00	3,784,940.00	3,974,190.00	11,363,830.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,230,000.00	27,121,460.00	17,700,960.00	460,000.00	27,121,500.00	0.00	28,477,580.00	29,901,470.00	85,500,550.00
22021003	PUBLICITY & ADVERTISEMENTS	905,000.00	3,254,160.00	4,389,960.00	120,000.00	3,254,200.00	0.00	3,416,910.00	3,587,760.00	10,258,870.00
22021004	MEDICAL EXPENSES-LOCAL	4,075,000.00	3,850,160.00	10,589,960.00	4,501,000.00	10,200,000.00	0.00	10,710,000.00	11,245,500.00	32,155,500.00
22021007	WELFARE PACKAGES	6,718,300.00	11,014,080.00	14,858,080.00	10,058,425.00	20,000,000.00	0.00	21,000,000.00	22,050,000.00	63,050,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,606,820.00	2,167,620.00	0.00	1,606,900.00	0.00	1,687,250.00	1,771,620.00	5,065,770.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	102,640.00	138,540.00	0.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22021022	YOUTH CORPERS ALLOWANCE	700,000.00	1,016,540.00	1,371,340.00	480,000.00	1,016,600.00	0.00	1,067,430.00	1,120,810.00	3,204,840.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	55,308,800.00	27,396,600.00	0.00	55,308,800.00	0.00	58,074,240.00	60,977,960.00	174,361,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	584,974,401.51	99,872,800.00	275,024,500.00	38,598,140.00	190,896,200.00	0.00	200,441,010.00	210,463,070.00	601,800,280.00
23	CAPITAL EXPENDITURE	6,696,671,909.45	5,720,000,000.00	8,261,500,000.00	5,872,489,889.50	10,475,000,000.00	0.00	15,712,500,000.00	23,568,750,000.00	48,716,250,000.00
2301	FIXED ASSETS PURCHASED	5,446,671,909.45	5,500,000,000.00	8,041,500,000.00	5,872,489,889.50	10,475,000,000.00	0.00	15,712,500,000.00	23,568,750,000.00	47,456,250,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,446,671,909.45	5,500,000,000.00	8,041,500,000.00	5,872,489,889.50	10,475,000,000.00	0.00	15,712,500,000.00	23,568,750,000.00	47,456,250,000.00
23010105	PURCHASE OF MOTOR VEHICLES	5,446,671,909.45	1,300,000,000.00	50,000,000.00	2,035,365,461.50	3,135,000,000.00	0.00	4,702,500,000.00	7,053,750,000.00	11,756,250,000.00
23010106	PURCHASE OF VANS	0.00	3,800,000,000.00	7,141,500,000.00	3,837,124,428.00	3,750,000,000.00	0.00	5,625,000,000.00	8,437,500,000.00	15,937,500,000.00
23010107	PURCHASE OF TRUCKS	0.00	0.00	0.00	0.00	1,040,000,000.00	0.00	1,560,000,000.00	2,340,000,000.00	5,410,000,000.00
23010108	PURCHASE OF BUSES	0.00	300,000,000.00	750,000,000.00	0.00	2,550,000,000.00	0.00	3,825,000,000.00	5,737,500,000.00	13,312,500,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	1,040,000,000.00
2302	CONSTRUCTION / PROVISION	1,250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050105	PURCHASE OF SHARES	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
022000200100	Debt Management Agency									
2	EXPENDITURES	53,906,371.44	45,669,940.00	91,929,440.00	26,684,295.33	110,236,280.00	0.00	115,748,200.00	121,535,790.00	347,520,270.00
21	PERSONNEL COST	20,005,991.17	27,337,500.00	27,337,500.00	16,702,772.10	60,512,980.00	0.00	63,538,700.00	66,715,720.00	190,767,400.00
2101	SALARY	3,895,125.15	6,539,600.00	6,539,600.00	3,256,414.51	7,141,580.00	0.00	19,438,820.00	20,410,770.00	58,362,750.00
210101	SALARIES AND WAGES	3,895,125.15	6,539,600.00	6,539,600.00	3,256,414.51	7,141,580.00	0.00	19,438,820.00	20,410,770.00	58,362,750.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21010101	BASIC-SALARY	3,895,125.15	6,539,600.00	6,539,600.00	3,256,414.51	7,141,580.00	0.00	19,438,820.00	20,410,770.00	58,362,750.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,110,866.02	20,797,900.00	20,797,900.00	13,446,357.60	53,371,400.00	0.00	44,099,880.00	46,304,950.00	132,404,650.00
210201	ALLOWANCES	16,110,866.02	20,797,900.00	20,797,900.00	13,446,357.60	53,192,790.00	0.00	43,912,330.00	46,108,020.00	131,841,560.00
21020102	HOUSING/RENT ALLOWANCE	3,895,125.15	3,609,600.00	3,609,600.00	3,256,414.51	7,141,580.00	0.00	7,498,660.00	7,873,600.00	22,513,840.00
21020103	TRANSPORT ALLOWANCE	1,558,050.32	1,485,300.00	1,485,300.00	1,302,565.98	2,856,630.00	0.00	2,999,470.00	3,149,450.00	9,005,550.00
21020104	MEAL SUBSIDY	711,274.05	1,223,200.00	1,223,200.00	539,075.62	1,201,620.00	0.00	1,261,710.00	1,324,800.00	3,788,130.00
21020105	UTILITY ALLOWANCE	1,558,050.32	2,467,300.00	2,467,300.00	1,302,565.98	2,856,630.00	0.00	2,999,470.00	3,149,450.00	9,005,550.00
21020106	ENTERTAINMENT ALLOWANCE	304,842.70	293,600.00	293,600.00	291,899.43	627,270.00	0.00	658,640.00	691,580.00	1,977,490.00
21020107	LEAVE ALLOWANCE	389,513.00	533,400.00	533,400.00	325,641.95	599,130.00	0.00	629,090.00	660,550.00	1,888,770.00
21020108	DOMESTIC STAFF ALLOWANCE	1,835,951.91	2,637,700.00	2,637,700.00	1,364,277.81	2,352,210.00	0.00	2,469,830.00	2,593,330.00	7,415,370.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	2,142,530.00	0.00	2,249,660.00	2,362,150.00	6,754,340.00
21020126	TORCHLIGHT ALLOWANCE	0.00	0.00	0.00	0.00	222,600.00	0.00	233,730.00	245,420.00	701,750.00
21020135	FURNITURE ALLOWANCE	1,439,505.09	2,220,300.00	2,220,300.00	1,212,720.32	2,656,400.00	0.00	2,789,220.00	2,928,690.00	8,374,310.00
21020140	ACADEMIC ALLOWANCE	0.00	0.00	0.00	0.00	13,233,680.00	0.00	13,895,370.00	14,590,140.00	41,719,190.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,418,553.48	6,327,500.00	6,327,500.00	3,851,195.99	17,302,510.00	0.00	6,227,480.00	6,538,860.00	18,697,270.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	178,610.00	0.00	187,550.00	196,930.00	563,090.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	178,610.00	0.00	187,550.00	196,930.00	563,090.00
22	OTHER RECURRENT COSTS	33,900,380.27	18,332,440.00	64,591,940.00	9,981,523.23	49,723,300.00	0.00	52,209,500.00	54,820,070.00	156,752,870.00
2202	OVERHEAD COST	33,900,380.27	18,332,440.00	64,591,940.00	9,981,523.23	49,723,300.00	0.00	52,209,500.00	54,820,070.00	156,752,870.00
220201	TRAVEL & TRANSPORT - GENERAL	14,207,000.00	3,380,520.00	10,809,920.00	558,000.00	8,640,000.00	0.00	9,072,000.00	9,525,600.00	27,237,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,931,000.00	1,192,000.00	8,343,400.00	304,000.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	913,080.00	1,029,080.00	190,000.00	2,500,000.00	0.00	2,625,000.00	2,756,250.00	7,881,250.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,276,000.00	1,275,440.00	1,437,440.00	64,000.00	2,640,000.00	0.00	2,772,000.00	2,910,600.00	8,322,600.00
220202	UTILITIES - GENERAL	221,200.00	206,820.00	633,120.00	108,000.00	633,300.00	0.00	664,970.00	698,230.00	1,996,500.00
22020202	TELEPHONE CHARGES	0.00	39,340.00	44,340.00	0.00	43,300.00	0.00	45,470.00	47,750.00	136,520.00
22020203	INTERNET ACCESS CHARGES	167,400.00	113,240.00	327,640.00	70,000.00	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	53,800.00	54,240.00	261,140.00	38,000.00	240,000.00	0.00	252,000.00	264,600.00	756,600.00
220203	MATERIALS & SUPPLIES - GENERAL	1,172,000.00	939,310.00	3,558,810.00	627,000.00	1,777,800.00	0.00	1,866,700.00	1,960,070.00	5,604,570.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	669,000.00	429,120.00	1,983,620.00	288,000.00	857,000.00	0.00	899,850.00	944,850.00	2,701,700.00
22020303	NEWSPAPERS	0.00	34,570.00	38,970.00	0.00	38,100.00	0.00	40,010.00	42,020.00	120,130.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	16,000.00	47,680.00	53,780.00	0.00	52,500.00	0.00	55,130.00	57,890.00	165,520.00
22020306	PRINTING OF SECURITY DOCUMENTS	150,000.00	132,320.00	149,220.00	90,000.00	350,000.00	0.00	367,500.00	385,880.00	1,103,380.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	27,420.00	30,920.00	0.00	30,200.00	0.00	31,710.00	33,300.00	95,210.00
22020312	OTHER MATERIALS AND SUPPLIES	337,000.00	268,200.00	1,302,300.00	249,000.00	450,000.00	0.00	472,500.00	496,130.00	1,418,630.00
220204	MAINTENANCE SERVICES - GENERAL	1,406,000.00	1,352,330.00	6,724,330.00	528,000.00	2,704,700.00	0.00	2,839,940.00	2,981,950.00	8,526,590.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	289,000.00	298,000.00	2,135,900.00	130,000.00	500,000.00	0.00	525,000.00	551,250.00	1,576,250.00
22020402	MAINTENANCE OF OFFICE FURNITURE	631,500.00	478,590.00	2,339,390.00	300,000.00	803,000.00	0.00	843,150.00	885,310.00	2,531,460.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	202,000.00	274,760.00	1,309,660.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	128,000.00	178,800.00	201,600.00	0.00	196,700.00	0.00	206,540.00	216,870.00	620,110.00
22020406	OTHER MAINTENANCE SERVICES	155,500.00	122,180.00	737,780.00	98,000.00	205,000.00	0.00	215,250.00	226,020.00	646,270.00
220205	TRAINING - GENERAL	3,075,000.00	2,822,070.00	6,080,570.00	0.00	8,950,000.00	0.00	9,397,500.00	9,867,380.00	28,214,880.00
22020501	LOCAL TRAINING	865,000.00	298,000.00	1,235,900.00	0.00	1,000,000.00	0.00	1,050,000.00	1,102,500.00	3,152,500.00
22020502	INTERNATIONAL TRAINING	0.00	613,290.00	691,190.00	0.00	1,650,000.00	0.00	1,732,500.00	1,819,130.00	5,201,630.00
22020503	OTHER TRAININGS	1,735,000.00	1,370,800.00	3,544,900.00	0.00	2,300,000.00	0.00	2,415,000.00	2,535,750.00	7,250,750.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	475,000.00	539,980.00	608,580.00	0.00	4,000,000.00	0.00	4,200,000.00	4,410,000.00	12,610,000.00

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220206	OTHER SERVICES - GENERAL	1,614,000.00	823,090.00	2,777,790.00	670,000.00	3,553,200.00	0.00	3,730,860.00	3,917,410.00	11,201,470.00
22020605	CLEANING & FUMIGATION SERVICES	64,000.00	33,980.00	38,380.00	20,000.00	37,400.00	0.00	39,270.00	41,240.00	117,910.00
22020606	POSTAGES & COURIER SERVICES	0.00	14,310.00	16,210.00	0.00	15,800.00	0.00	16,590.00	17,420.00	49,810.00
22020607	OFFICE SUPPORT SERVICES	1,550,000.00	774,800.00	2,723,200.00	650,000.00	3,500,000.00	0.00	3,675,000.00	3,858,750.00	11,033,750.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,288,625.00	1,170,550.00	5,319,250.00	750,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
22020701	FINANCIAL CONSULTING	2,288,625.00	1,170,550.00	5,319,250.00	750,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220208	FUEL & LUBRICANTS - GENERAL	1,855,000.00	1,192,000.00	4,043,400.00	946,000.00	5,700,000.00	0.00	5,985,000.00	6,284,250.00	17,969,250.00
22020801	MOTOR VEHICLE FUEL COST	845,000.00	596,000.00	2,671,700.00	546,000.00	4,200,000.00	0.00	4,410,000.00	4,630,500.00	13,240,500.00
22020803	PLANT / GENERATOR FUEL COST	1,010,000.00	596,000.00	1,371,700.00	400,000.00	1,500,000.00	0.00	1,575,000.00	1,653,750.00	4,728,750.00
220209	FINANCIAL CHARGES - GENERAL	34,980.27	22,060.00	74,960.00	16,523.23	37,000.00	0.00	38,850.00	40,800.00	116,650.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	34,980.27	22,060.00	74,960.00	16,523.23	37,000.00	0.00	38,850.00	40,800.00	116,650.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,026,575.00	6,423,690.00	24,569,790.00	5,778,000.00	16,227,300.00	0.00	17,038,680.00	17,890,630.00	51,156,610.00
22021001	REFRESHMENT & MEALS	625,375.00	375,480.00	1,023,180.00	320,000.00	630,000.00	0.00	661,500.00	694,580.00	1,986,080.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000.00	596,000.00	2,671,700.00	534,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	95,360.00	107,560.00	0.00	104,900.00	0.00	110,150.00	115,660.00	330,710.00
22021007	WELFARE PACKAGES	2,360,200.00	1,490,000.00	6,679,300.00	1,280,000.00	6,550,000.00	0.00	6,877,500.00	7,221,380.00	20,648,880.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	50,000.00	52,450.00	559,150.00	0.00	57,700.00	0.00	60,590.00	63,620.00	181,910.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	1,192,000.00	10,343,400.00	1,190,000.00	3,000,000.00	0.00	3,150,000.00	3,307,500.00	9,457,500.00
22021026	MONITORING AND EVALUATION RECURRENT	4,986,000.00	2,622,400.00	3,185,500.00	2,454,000.00	2,884,700.00	0.00	3,028,940.00	3,180,390.00	9,094,030.00
022000700100	Office of the Accountant General									
2	EXPENDITURES	34,298,311,382.49	22,956,904,970.00	27,850,190,570.00	25,476,522,693.81	37,170,128,170.00	0.00	36,928,634,810.00	38,775,066,930.00	111,913,829,910.00
21	PERSONNEL COST	679,534,916.83	585,508,400.00	585,508,400.00	478,151,614.02	1,165,899,470.00	0.00	1,224,194,520.00	1,285,404,340.00	3,675,498,330.00
2101	SALARY	173,215,279.21	148,215,000.00	148,215,000.00	122,422,607.12	250,285,250.00	0.00	262,799,520.00	275,939,500.00	789,024,270.00
210101	SALARIES AND WAGES	173,215,279.21	148,215,000.00	148,215,000.00	122,422,607.12	250,285,250.00	0.00	262,799,520.00	275,939,500.00	789,024,270.00
21010101	BASIC-SALARY	173,215,279.21	148,215,000.00	148,215,000.00	122,422,607.12	250,285,250.00	0.00	262,799,520.00	275,939,500.00	789,024,270.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	506,319,637.62	437,293,400.00	437,293,400.00	355,729,006.90	915,614,220.00	0.00	961,395,000.00	1,009,464,840.00	2,886,474,060.00
210201	ALLOWANCES	506,319,637.62	437,293,400.00	437,293,400.00	355,729,006.90	909,456,490.00	0.00	954,929,380.00	1,002,675,930.00	2,867,061,800.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	3,026,630.00	0.00	3,177,970.00	3,336,870.00	9,541,470.00
21020103	TRANSPORT ALLOWANCE	0.00	0.00	0.00	0.00	22,994,690.00	0.00	24,144,430.00	25,351,660.00	72,490,780.00
21020104	MEAL SUBSIDY	1,791,038.40	1,484,400.00	1,484,400.00	1,320,983.46	4,395,090.00	0.00	4,614,850.00	4,845,600.00	13,855,540.00
21020105	UTILITY ALLOWANCE	7,108,422.15	5,971,800.00	5,971,800.00	5,024,593.35	14,771,190.00	0.00	15,509,750.00	16,285,240.00	46,566,180.00
21020106	ENTERTAINMENT ALLOWANCE	1,348,371.56	1,098,600.00	1,098,600.00	861,457.35	1,483,860.00	0.00	1,558,060.00	1,635,970.00	4,677,890.00
21020107	LEAVE ALLOWANCE	16,898,010.23	14,481,100.00	14,481,100.00	12,095,556.07	16,933,880.00	0.00	17,780,580.00	18,669,610.00	53,384,070.00
21020108	DOMESTIC STAFF ALLOWANCE	16,918,278.96	14,446,600.00	14,446,600.00	11,016,573.17	46,635,330.00	0.00	48,967,100.00	51,415,460.00	147,017,890.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	124,032,930.00	0.00	130,234,580.00	136,746,310.00	391,013,820.00
21020120	JOURNAL ALLOWANCE	249,574.08	184,600.00	184,600.00	141,321.32	216,200.00	0.00	227,010.00	238,370.00	681,580.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	978,542.04	826,900.00	826,900.00	738,799.24	1,137,780.00	0.00	1,194,670.00	1,254,410.00	3,586,860.00
21020135	FURNITURE ALLOWANCE	32,933,731.31	28,248,200.00	28,248,200.00	23,449,933.53	49,299,390.00	0.00	51,764,360.00	54,352,580.00	155,416,330.00
21020137	DRIVER'S ALLOWANCE	0.00	0.00	0.00	0.00	1,080,980.00	0.00	1,135,030.00	1,191,790.00	3,407,800.00
21020138	ADMIN ALLOWANCE	415,956.64	307,600.00	307,600.00	235,535.45	360,360.00	0.00	378,380.00	397,300.00	1,136,040.00
21020139	WARDROPE ALLOWANCE	0.00	0.00	0.00	0.00	123,449,240.00	0.00	129,621,710.00	136,102,800.00	389,173,750.00
21020140	ACADEMIC ALLOWANCE	293,562.72	248,200.00	248,200.00	221,639.85	341,360.00	0.00	358,430.00	376,360.00	1,076,150.00
21020141	ACCOMMODATION ALLOWANCE	169,297,830.17	145,584,700.00	145,584,700.00	120,337,476.70	246,898,370.00	0.00	259,243,290.00	272,205,460.00	778,347,120.00
21020145	OTHER ALLOWANCES AND BENEFITS	258,086,319.36	224,410,700.00	224,410,700.00	180,285,137.40	252,399,210.00	0.00	265,019,180.00	278,270,140.00	795,688,530.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	6,157,730.00	0.00	6,465,620.00	6,788,910.00	19,412,260.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	6,157,730.00	0.00	6,465,620.00	6,788,910.00	19,412,260.00
22	OTHER RECURRENT COSTS	33,473,413,365.64	21,934,128,770.00	26,827,414,370.00	24,897,352,945.17	36,004,228,700.00	0.00	35,704,440,290.00	37,489,662,590.00	107,198,331,580.00
2202	OVERHEAD COST	763,481,811.66	4,049,758,490.00	3,054,175,490.00	450,578,301.71	2,517,093,400.00	0.00	2,642,948,210.00	2,775,095,880.00	7,935,137,490.00
220201	TRAVEL & TRANSPORT - GENERAL	16,988,250.00	36,232,600.00	48,878,000.00	17,266,445.00	41,667,700.00	0.00	43,751,100.00	45,938,680.00	131,357,480.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	15,019,200.00	20,261,000.00	8,291,805.00	17,272,100.00	0.00	18,135,710.00	19,042,500.00	54,450,310.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,343,250.00	15,205,720.00	20,512,520.00	8,974,640.00	17,486,600.00	0.00	18,360,930.00	19,278,980.00	55,126,510.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	495,000.00	3,504,480.00	4,727,580.00	0.00	4,030,200.00	0.00	4,231,710.00	4,443,300.00	12,705,210.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,501,920.00	2,026,120.00	0.00	1,727,300.00	0.00	1,813,670.00	1,904,360.00	5,445,330.00
22020109	PER-DIEM/ESTACODES	0.00	1,001,280.00	1,350,780.00	0.00	1,151,500.00	0.00	1,209,080.00	1,269,540.00	3,630,120.00
220202	UTILITIES - GENERAL	10,221,620.00	15,353,140.00	20,711,540.00	0.00	17,656,300.00	0.00	18,539,130.00	19,466,100.00	55,661,530.00
22020201	ELECTRICITY CHARGES	30,000.00	750,960.00	1,013,060.00	0.00	863,700.00	0.00	906,890.00	952,240.00	2,722,830.00
22020203	INTERNET ACCESS CHARGES	0.00	1,537,970.00	2,074,770.00	0.00	1,768,700.00	0.00	1,857,140.00	1,950,000.00	5,575,840.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	250,320.00	337,720.00	0.00	287,900.00	0.00	302,300.00	317,420.00	907,620.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	10,191,620.00	12,813,890.00	17,285,990.00	0.00	14,736,000.00	0.00	15,472,800.00	16,246,440.00	46,455,240.00
220203	MATERIALS & SUPPLIES - GENERAL	77,426,950.00	75,496,520.00	136,428,020.00	7,920,000.00	88,675,400.00	0.00	93,109,190.00	97,764,680.00	279,549,270.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,948,200.00	15,019,200.00	20,261,000.00	7,552,000.00	17,272,100.00	0.00	18,135,710.00	19,042,500.00	54,450,310.00
22020302	BOOKS	0.00	100,130.00	135,130.00	0.00	115,200.00	0.00	120,960.00	127,010.00	363,170.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	5,006,400.00	6,753,700.00	0.00	5,757,400.00	0.00	6,045,270.00	6,347,540.00	18,150,210.00
22020306	PRINTING OF SECURITY DOCUMENTS	68,468,750.00	49,062,720.00	99,910,620.00	0.00	56,422,200.00	0.00	59,243,310.00	62,205,480.00	177,870,990.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	300,390.00	405,290.00	0.00	345,500.00	0.00	362,780.00	380,920.00	1,089,200.00
22020312	OTHER MATERIALS AND SUPPLIES	10,000.00	1,001,280.00	1,350,780.00	368,000.00	1,151,500.00	0.00	1,209,080.00	1,269,540.00	3,630,120.00
22020314	FERTILIZER PAYMENT TO COMPANY	0.00	5,006,400.00	7,611,500.00	0.00	7,611,500.00	0.00	7,992,080.00	8,391,690.00	23,995,270.00
220204	MAINTENANCE SERVICES - GENERAL	5,083,400.00	17,355,520.00	23,413,020.00	11,014,600.00	19,959,000.00	0.00	20,956,960.00	22,004,850.00	62,920,810.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,494,500.00	2,384,000.00	3,216,100.00	2,042,000.00	2,741,600.00	0.00	2,878,680.00	3,022,620.00	8,642,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	60,000.00	5,006,400.00	6,753,700.00	581,000.00	5,757,400.00	0.00	6,045,270.00	6,347,540.00	18,150,210.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,404,200.00	2,503,200.00	3,376,900.00	3,120,000.00	2,878,700.00	0.00	3,022,640.00	3,173,780.00	9,075,120.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,971,000.00	2,384,000.00	3,216,100.00	2,310,000.00	2,741,600.00	0.00	2,878,680.00	3,022,620.00	8,642,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	146,200.00	1,501,920.00	2,026,120.00	215,500.00	1,727,300.00	0.00	1,813,670.00	1,904,360.00	5,445,330.00
22020406	OTHER MAINTENANCE SERVICES	7,500.00	3,576,000.00	4,824,100.00	2,746,100.00	4,112,400.00	0.00	4,318,020.00	4,533,930.00	12,964,350.00
220205	TRAINING - GENERAL	5,988,400.00	20,526,240.00	27,690,140.00	476,000.00	23,605,400.00	0.00	24,785,680.00	26,024,990.00	74,416,070.00
22020501	LOCAL TRAINING	0.00	3,003,840.00	4,052,240.00	0.00	3,454,500.00	0.00	3,627,230.00	3,808,600.00	10,890,330.00
22020502	INTERNATIONAL TRAINING	0.00	5,006,400.00	6,753,700.00	0.00	5,757,400.00	0.00	6,045,270.00	6,347,540.00	18,150,210.00
22020503	OTHER TRAININGS	0.00	7,509,600.00	10,130,500.00	0.00	8,636,100.00	0.00	9,067,910.00	9,521,310.00	27,225,320.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	5,988,400.00	5,006,400.00	6,753,700.00	476,000.00	5,757,400.00	0.00	6,045,270.00	6,347,540.00	18,150,210.00
220206	OTHER SERVICES - GENERAL	12,349,107.50	12,666,200.00	18,399,400.00	6,913,000.00	14,566,300.00	0.00	15,294,630.00	16,059,390.00	45,920,320.00
22020601	SECURITY SERVICES	1,997,107.50	2,503,200.00	3,376,900.00	701,000.00	2,878,700.00	0.00	3,022,640.00	3,173,780.00	9,075,120.00
22020605	CLEANING & FUMIGATION SERVICES	672,000.00	2,503,200.00	3,376,900.00	317,000.00	2,878,700.00	0.00	3,022,640.00	3,173,780.00	9,075,120.00
22020606	POSTAGES & COURIER SERVICES	0.00	150,200.00	228,400.00	0.00	172,800.00	0.00	181,440.00	190,520.00	544,760.00
22020607	OFFICE SUPPORT SERVICES	9,680,000.00	7,509,600.00	11,417,200.00	5,895,000.00	8,636,100.00	0.00	9,067,910.00	9,521,310.00	27,225,320.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	484,038,917.84	879,357,480.00	1,152,725,780.00	361,371,313.55	1,011,261,200.00	0.00	1,061,824,270.00	1,114,915,510.00	3,188,000,980.00
22020701	FINANCIAL CONSULTING	484,038,917.84	828,142,000.00	1,117,163,600.00	361,371,313.55	952,363,300.00	0.00	999,981,470.00	1,049,980,550.00	3,002,325,320.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	50,064,000.00	33,811,400.00	0.00	57,573,600.00	0.00	60,452,280.00	63,474,900.00	181,500,780.00
22020703	LEGAL SERVICES	0.00	150,200.00	228,400.00	0.00	172,800.00	0.00	181,440.00	190,520.00	544,760.00
22020709	OTHER CONSULTING SERVICES	0.00	1,001,280.00	1,522,380.00	0.00	1,151,500.00	0.00	1,209,080.00	1,269,540.00	3,630,120.00
220208	FUEL & LUBRICANTS - GENERAL	15,743,500.00	33,972,000.00	51,648,600.00	10,662,500.00	39,067,800.00	0.00	41,021,190.00	43,072,260.00	123,161,250.00
22020801	MOTOR VEHICLE FUEL COST	7,593,500.00	8,940,000.00	13,591,800.00	5,112,500.00	10,281,000.00	0.00	10,795,050.00	11,334,810.00	32,410,860.00
22020803	PLANT / GENERATOR FUEL COST	8,150,000.00	25,032,000.00	38,056,800.00	5,550,000.00	28,786,800.00	0.00	30,226,140.00	31,737,450.00	90,750,390.00
220209	FINANCIAL CHARGES - GENERAL	673,417.32	750,960,000.00	1,141,701,900.00	4,017,349.26	863,603,600.00	0.00	906,783,780.00	952,122,970.00	2,722,510,350.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020901	BANK CHARGES (OTHER THAN INTEREST)	673,417.32	750,960,000.00	1,141,701,900.00	4,017,349.26	863,603,600.00	0.00	906,783,780.00	952,122,970.00	2,722,510,350.00
220210	MISCELLANEOUS EXPENSES GENERAL	134,968,249.00	2,207,838,790.00	432,579,090.00	30,937,093.90	397,030,700.00	0.00	416,882,280.00	437,726,450.00	1,251,639,430.00
22021001	REFRESHMENT & MEALS	0.00	250,320.00	380,620.00	0.00	287,900.00	0.00	302,300.00	317,420.00	907,620.00
22021002	HONORARIUM & SITTING ALLOWANCE	180,000.00	250,320.00	380,620.00	0.00	287,900.00	0.00	302,300.00	317,420.00	907,620.00
22021003	PUBLICITY & ADVERTISEMENTS	470,000.00	1,251,600.00	1,902,900.00	0.00	1,439,400.00	0.00	1,511,370.00	1,586,940.00	4,537,710.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	3,003,840.00	4,566,840.00	0.00	3,454,500.00	0.00	3,627,230.00	3,808,600.00	10,890,330.00
22021007	WELFARE PACKAGES	6,620,000.00	13,088,240.00	19,898,540.00	4,300,000.00	15,051,500.00	0.00	15,804,080.00	16,594,290.00	47,449,870.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,090,000.00	1,251,600.00	1,902,900.00	1,210,305.00	1,439,400.00	0.00	1,511,370.00	1,586,940.00	4,537,710.00
22021022	YOUTH CORPERS ALLOWANCE	670,000.00	605,280.00	920,280.00	470,000.00	696,100.00	0.00	730,910.00	767,460.00	2,194,470.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	30,000.00	2,563,280.00	3,897,180.00	400,000.00	2,947,800.00	0.00	3,095,190.00	3,249,950.00	9,292,940.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	900,000.00	25,392,970.00	38,605,670.00	8,456,388.90	29,202,000.00	0.00	30,662,100.00	32,195,210.00	92,059,310.00
22021025	OTHER MISCELLANEOUS EXPENSES	14,290,670.00	48,334,290.00	73,483,890.00	16,100,400.00	55,584,500.00	0.00	58,363,730.00	61,281,920.00	175,230,150.00
22021028	PROVISION FOR OUTSTANDING LIABILITIES	10,000.00	5,006,400.00	7,611,500.00	0.00	7,611,500.00	0.00	7,992,080.00	8,391,690.00	23,995,270.00
22021030	PAYMENT OF WAEC/NECO/JAMB	0.00	425,544,000.00	34,458,900.00	0.00	34,458,900.00	0.00	36,181,850.00	37,990,950.00	108,631,700.00
22021031	SETTLEMENT OF LIABILITY	110,407,579.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021036	CONTINGENCY FUND RECURRENT EXPENDITURE	0.00	1,681,296,650.00	244,569,250.00	0.00	244,569,300.00	0.00	256,797,770.00	269,637,660.00	771,004,730.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
2206	PUBLIC DEBT CHARGES	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	0.00	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
220601	FOREIGN INTEREST / DISCOUNT	0.00	1,081,100,000.00	1,458,403,900.00	0.00	1,458,403,900.00	0.00	1,531,324,100.00	1,607,890,310.00	4,597,618,310.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	0.00	1,081,100,000.00	1,458,403,900.00	0.00	1,458,403,900.00	0.00	1,531,324,100.00	1,607,890,310.00	4,597,618,310.00
220602	DOMESTIC INTEREST / DISCOUNT	0.00	2,734,043,180.00	2,156,990,580.00	0.00	3,625,021,300.00	0.00	3,806,272,370.00	3,996,586,000.00	11,427,879,670.00
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	0.00	1,435,523,990.00	182,821,890.00	0.00	1,650,852,600.00	0.00	1,733,395,230.00	1,820,065,000.00	5,204,312,830.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	0.00	1,298,519,190.00	1,974,168,690.00	0.00	1,974,168,700.00	0.00	2,072,877,140.00	2,176,521,000.00	6,223,566,840.00
220603	FOREIGN PRINCIPAL	9,635,650,706.83	3,918,900,000.00	5,957,993,900.00	7,874,992,597.14	12,456,000,000.00	0.00	10,978,800,000.00	11,527,740,000.00	32,962,540,000.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,635,650,706.83	3,918,900,000.00	5,957,993,900.00	7,874,992,597.14	12,456,000,000.00	0.00	10,978,800,000.00	11,527,740,000.00	32,962,540,000.00
220604	DOMESTIC PRINCIPAL	21,786,609,670.98	9,258,878,660.00	14,076,486,460.00	16,382,782,046.32	15,647,710,100.00	0.00	16,430,095,610.00	17,251,600,400.00	49,329,406,110.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	1,602,308,845.74	5,151,445,970.00	7,831,861,970.00	985,018,305.52	924,162,500.00	0.00	970,370,630.00	1,018,889,170.00	2,913,422,300.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	20,184,300,825.24	4,107,432,690.00	6,244,624,490.00	15,397,763,740.80	14,723,547,600.00	0.00	15,459,724,980.00	16,232,711,230.00	46,415,983,810.00
2207	TRANSFERS-PAYMENT	1,035,671,176.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,035,671,176.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22070105	10 % COST OF IGR COLLECTION	1,035,671,176.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	145,363,100.02	437,267,800.00	437,267,800.00	101,018,134.62	0.00	0.00	0.00	0.00	1,040,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	190,000,000.00	190,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	190,000,000.00	190,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	130,000,000.00	130,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	145,363,100.02	212,267,800.00	212,267,800.00	101,018,134.62	0.00	0.00	0.00	0.00	1,040,000,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	145,363,100.02	212,267,800.00	212,267,800.00	101,018,134.62	0.00	0.00	0.00	0.00	1,040,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	145,363,100.02	212,267,800.00	212,267,800.00	101,018,134.62	0.00	0.00	0.00	0.00	1,040,000,000.00
2303	REHABILITATION / REPAIRS	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
022000800100	Board of Internal Revenue									
2	EXPENDITURES	385,024,287.87	1,783,908,460.00	2,257,931,660.00	423,067,928.18	1,671,356,203.00	0.00	1,754,924,190.00	1,842,670,720.00	5,268,951,113.00
21	PERSONNEL COST	358,628,116.41	629,025,500.00	629,025,500.00	423,067,928.18	670,661,890.00	0.00	704,195,040.00	739,404,880.00	2,114,261,810.00
2101	SALARY	205,558,528.42	399,961,600.00	399,961,600.00	239,653,241.37	353,438,510.00	0.00	390,763,570.00	410,301,760.00	1,173,221,100.00
210101	SALARIES AND WAGES	205,558,528.42	399,961,600.00	399,961,600.00	239,653,241.37	353,438,510.00	0.00	390,763,570.00	410,301,760.00	1,173,221,100.00
21010101	BASIC-SALARY	205,558,528.42	399,961,600.00	399,961,600.00	239,653,241.37	353,438,510.00	0.00	390,763,570.00	410,301,760.00	1,173,221,100.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	153,069,587.99	229,063,900.00	229,063,900.00	183,414,686.81	317,223,380.00	0.00	313,431,470.00	329,103,120.00	941,040,710.00
210201	ALLOWANCES	153,069,587.99	229,063,900.00	229,063,900.00	183,414,686.81	308,423,430.00	0.00	304,191,520.00	319,401,170.00	913,298,860.00
21020102	HOUSING/RENT ALLOWANCE	47,698,319.95	58,941,100.00	58,941,100.00	55,296,888.93	81,438,420.00	0.00	85,510,350.00	89,785,870.00	256,734,640.00
21020103	TRANSPORT ALLOWANCE	17,103,808.08	22,863,100.00	22,863,100.00	23,053,553.14	35,085,960.00	0.00	36,840,260.00	38,682,280.00	110,608,500.00
21020104	MEAL SUBSIDY	3,496,535.78	6,078,600.00	6,078,600.00	4,878,816.89	7,565,150.00	0.00	7,943,410.00	8,340,590.00	23,849,150.00
21020105	UTILITY ALLOWANCE	9,916,035.07	14,847,800.00	14,847,800.00	13,781,672.38	20,547,770.00	0.00	21,575,160.00	22,653,920.00	64,776,850.00
21020106	ENTERTAINMENT ALLOWANCE	828,070.11	2,080,900.00	2,080,900.00	733,857.71	1,134,530.00	0.00	1,191,260.00	1,250,830.00	3,576,620.00
21020107	LEAVE ALLOWANCE	19,215,842.31	23,051,600.00	23,051,600.00	23,487,791.82	32,882,960.00	0.00	34,527,110.00	36,253,470.00	103,663,540.00
21020108	DOMESTIC STAFF ALLOWANCE	10,439,015.52	12,295,000.00	12,295,000.00	11,116,055.54	16,562,700.00	0.00	17,390,840.00	18,260,390.00	52,213,930.00
21020111	CLINICAL ALLOWANCE	0.00	0.00	0.00	0.00	435,960.00	0.00	457,760.00	480,650.00	1,374,370.00
21020120	JOURNAL ALLOWANCE	469,952.88	671,500.00	671,500.00	354,814.42	600,180.00	0.00	630,190.00	661,700.00	1,892,070.00
21020122	HARDSHIP ALLOWANCE	282,772.32	763,200.00	763,200.00	213,493.10	383,990.00	0.00	403,190.00	423,350.00	1,210,530.00
21020135	FURNITURE ALLOWANCE	36,749,726.73	55,113,600.00	55,113,600.00	42,945,168.77	62,390,480.00	0.00	65,510,010.00	68,785,520.00	196,686,010.00
21020137	DRIVER'S ALLOWANCE	935,902.56	4,081,400.00	4,081,400.00	706,606.43	1,080,980.00	0.00	1,135,030.00	1,191,790.00	3,407,800.00
21020138	ADMIN ALLOWANCE	311,967.48	466,300.00	466,300.00	235,535.45	1,640,310.00	0.00	1,722,330.00	1,808,450.00	5,171,090.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,621,639.20	27,809,800.00	27,809,800.00	6,610,432.22	46,674,040.00	0.00	29,354,620.00	30,822,360.00	88,133,760.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	8,799,950.00	0.00	9,239,950.00	9,701,950.00	27,741,850.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	8,799,950.00	0.00	9,239,950.00	9,701,950.00	27,741,850.00
22	OTHER RECURRENT COSTS	26,396,171.46	987,882,960.00	1,501,906,160.00	0.00	1,000,694,313.00	0.00	1,050,729,150.00	1,103,265,840.00	3,154,689,303.00
2202	OVERHEAD COST	26,396,171.46	987,882,960.00	1,501,906,160.00	0.00	1,000,694,313.00	0.00	1,050,729,150.00	1,103,265,840.00	3,154,689,303.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	63,435,405.00	96,442,805.00	0.00	85,357,800.00	0.00	89,625,700.00	94,107,010.00	269,090,510.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	31,290,000.00	47,571,100.00	0.00	33,288,800.00	0.00	34,953,240.00	36,700,910.00	104,942,950.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	13,943,190.00	21,198,190.00	0.00	16,497,100.00	0.00	17,321,960.00	18,188,060.00	52,007,120.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	8,377,650.00	12,736,850.00	0.00	8,109,600.00	0.00	8,515,080.00	8,940,840.00	25,565,520.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	2,940,765.00	4,470,965.00	0.00	2,846,700.00	0.00	2,989,040.00	3,138,500.00	8,974,240.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	6,883,800.00	10,465,700.00	0.00	6,663,600.00	0.00	6,996,780.00	7,346,620.00	21,007,000.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	0.00	0.00	0.00	5,896,000.00	0.00	6,190,800.00	6,500,340.00	18,587,140.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	0.00	0.00	0.00	3,080,000.00	0.00	3,234,000.00	3,395,700.00	9,709,700.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	3,696,000.00	0.00	3,880,800.00	4,074,840.00	11,651,640.00
22020109	PER-DIEM/ESTACODES	0.00	0.00	0.00	0.00	5,280,000.00	0.00	5,544,000.00	5,821,200.00	16,645,200.00
220202	UTILITIES - GENERAL	0.00	11,910,990.00	18,108,990.00	0.00	14,610,100.00	0.00	15,340,610.00	16,107,670.00	46,058,380.00
22020201	ELECTRICITY CHARGES	0.00	3,327,840.00	5,059,540.00	0.00	3,221,400.00	0.00	3,382,470.00	3,551,600.00	10,155,470.00

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22020203	INTERNET ACCESS CHARGES	0.00	2,714,985.00	4,127,785.00	0.00	2,628,200.00	0.00	2,759,610.00	2,897,600.00	8,285,410.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	2,940,765.00	4,470,965.00	0.00	2,846,700.00	0.00	2,989,040.00	3,138,500.00	8,974,240.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	3,080,000.00	0.00	3,234,000.00	3,395,700.00	9,709,700.00
22020209	OTHER UTILITY CHARGES	0.00	2,927,400.00	4,450,700.00	0.00	2,833,800.00	0.00	2,975,490.00	3,124,270.00	8,933,560.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	101,841,210.00	154,832,310.00	0.00	98,582,600.00	0.00	103,511,750.00	108,687,380.00	310,781,730.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	31,290,000.00	47,571,100.00	0.00	30,288,800.00	0.00	31,803,240.00	33,393,410.00	95,485,450.00
22020302	BOOKS	0.00	322,560.00	490,460.00	0.00	312,300.00	0.00	327,920.00	344,320.00	984,540.00
22020303	NEWSPAPERS	0.00	431,910.00	656,710.00	0.00	418,100.00	0.00	439,010.00	460,970.00	1,318,080.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	43,770,240.00	66,545,040.00	0.00	42,369,600.00	0.00	44,488,080.00	46,712,490.00	133,570,170.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,065,070.00	4,659,970.00	0.00	2,967,000.00	0.00	3,115,350.00	3,271,120.00	9,353,470.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,081,430.00	7,725,530.00	0.00	4,918,900.00	0.00	5,164,850.00	5,423,100.00	15,506,850.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	17,880,000.00	27,183,500.00	0.00	17,307,900.00	0.00	18,173,300.00	19,081,970.00	54,563,170.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	42,079,095.00	63,974,395.00	0.00	40,374,100.00	0.00	42,392,820.00	44,512,490.00	127,279,410.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	12,516,000.00	19,028,500.00	0.00	12,115,500.00	0.00	12,721,280.00	13,357,350.00	38,194,130.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,940,765.00	4,470,965.00	0.00	2,846,700.00	0.00	2,989,040.00	3,138,500.00	8,974,240.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	11,800,800.00	17,941,200.00	0.00	11,423,200.00	0.00	11,994,360.00	12,594,080.00	36,011,640.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	8,940,000.00	13,591,800.00	0.00	8,654,000.00	0.00	9,086,700.00	9,541,040.00	27,281,740.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,940,765.00	4,470,965.00	0.00	2,488,000.00	0.00	2,612,400.00	2,743,020.00	7,843,420.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,940,765.00	4,470,965.00	0.00	2,846,700.00	0.00	2,989,040.00	3,138,500.00	8,974,240.00
220205	TRAINING - GENERAL	0.00	51,636,840.00	78,505,340.00	0.00	50,984,700.00	0.00	53,533,950.00	56,210,660.00	160,729,310.00
22020501	LOCAL TRAINING	0.00	35,760,000.00	54,366,900.00	0.00	34,615,700.00	0.00	36,346,490.00	38,163,820.00	109,126,010.00
22020502	INTERNATIONAL TRAINING	0.00	2,541,120.00	3,863,520.00	0.00	2,459,900.00	0.00	2,582,900.00	2,712,050.00	7,754,850.00
22020503	OTHER TRAININGS	0.00	7,261,440.00	11,039,940.00	0.00	7,029,100.00	0.00	7,380,560.00	7,749,590.00	22,159,250.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	6,074,280.00	9,234,980.00	0.00	6,880,000.00	0.00	7,224,000.00	7,585,200.00	21,689,200.00
220206	OTHER SERVICES - GENERAL	0.00	68,182,395.00	103,659,795.00	0.00	71,298,300.00	0.00	74,863,230.00	78,606,410.00	224,767,940.00
22020601	SECURITY SERVICES	0.00	35,760,000.00	54,366,900.00	0.00	34,615,700.00	0.00	36,346,490.00	38,163,820.00	109,126,010.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	0.00	3,080,000.00	0.00	3,234,000.00	3,395,700.00	9,709,700.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	9,582,255.00	14,568,255.00	0.00	9,275,700.00	0.00	9,739,490.00	10,226,470.00	29,241,660.00
22020606	POSTAGES & COURIER SERVICES	0.00	490,140.00	745,340.00	0.00	692,100.00	0.00	726,710.00	763,050.00	2,181,860.00
22020607	OFFICE SUPPORT SERVICES	0.00	22,350,000.00	33,979,300.00	0.00	23,634,800.00	0.00	24,816,540.00	26,057,370.00	74,508,710.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	43,043,130.00	65,439,830.00	0.00	41,665,900.00	0.00	43,749,200.00	45,936,680.00	131,351,780.00
22020701	FINANCIAL CONSULTING	0.00	12,342,075.00	18,764,075.00	0.00	11,947,200.00	0.00	12,544,560.00	13,171,790.00	37,663,550.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	22,350,000.00	33,979,300.00	0.00	21,634,800.00	0.00	22,716,540.00	23,852,370.00	68,203,710.00
22020703	LEGAL SERVICES	0.00	3,656,685.00	5,559,385.00	0.00	3,539,700.00	0.00	3,716,690.00	3,902,530.00	11,158,920.00
22020709	OTHER CONSULTING SERVICES	0.00	4,694,370.00	7,137,070.00	0.00	4,544,200.00	0.00	4,771,410.00	5,009,990.00	14,325,600.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	126,384,780.00	192,145,980.00	0.00	124,340,600.00	0.00	130,557,640.00	137,085,530.00	391,983,770.00
22020801	MOTOR VEHICLE FUEL COST	0.00	40,230,000.00	61,162,800.00	0.00	38,942,700.00	0.00	40,889,840.00	42,934,340.00	122,766,880.00
22020803	PLANT / GENERATOR FUEL COST	0.00	86,154,780.00	130,983,180.00	0.00	85,397,900.00	0.00	89,667,800.00	94,151,190.00	269,216,890.00
220209	FINANCIAL CHARGES - GENERAL	21,195.46	8,025,120.00	12,201,020.00	0.00	8,242,900.00	0.00	8,655,050.00	9,087,820.00	25,985,770.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,195.46	1,801,590.00	2,739,190.00	0.00	2,218,500.00	0.00	2,329,430.00	2,445,910.00	6,993,840.00
22020902	INSURANCE PREMIUM	0.00	6,223,530.00	9,461,830.00	0.00	6,024,400.00	0.00	6,325,620.00	6,641,910.00	18,991,930.00
220210	MISCELLANEOUS EXPENSES GENERAL	26,374,976.00	471,343,995.00	716,595,695.00	0.00	465,237,313.00	0.00	488,499,200.00	512,924,190.00	1,466,660,703.00
22021001	REFRESHMENT & MEALS	0.00	22,350,000.00	33,979,300.00	0.00	21,634,800.00	0.00	22,716,540.00	23,852,370.00	68,203,710.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	50,053,275.00	76,097,275.00	0.00	48,451,600.00	0.00	50,874,180.00	53,417,890.00	152,743,670.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	11,622,000.00	17,669,300.00	0.00	11,250,100.00	0.00	11,812,610.00	12,403,250.00	35,465,960.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021004	MEDICAL EXPENSES-LOCAL	0.00	6,474,720.00	9,843,720.00	0.00	6,267,600.00	0.00	6,580,980.00	6,910,030.00	19,758,610.00
22021007	WELFARE PACKAGES	0.00	272,670,000.00	414,546,500.00	0.00	263,944,600.00	0.00	277,141,840.00	290,998,940.00	832,085,383.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	19,668,000.00	29,901,800.00	0.00	19,038,713.00	0.00	19,990,650.00	20,990,190.00	60,019,550.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	8,976,000.00	0.00	9,424,800.00	9,896,040.00	28,296,840.00
22021025	OTHER MISCELLANEOUS EXPENSES	26,374,976.00	88,506,000.00	134,557,800.00	0.00	85,673,900.00	0.00	89,957,600.00	94,455,480.00	270,086,980.00
23	CAPITAL EXPENDITURE	0.00	167,000,000.00	127,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	45,000,000.00	45,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	77,000,000.00	37,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	77,000,000.00	37,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	77,000,000.00	37,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
022000900100	State Fiscal Transparency, Accountability and Sustainability Programme (SFTASP)									
2	EXPENDITURES	41,839,789.45	7,461,920.00	11,348,020.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	41,839,789.45	7,461,920.00	11,348,020.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	41,839,789.45	7,461,920.00	11,348,020.00	0.00	0.00	0.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	435,000.00	810,560.00	1,233,060.00	0.00	0.00	0.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	190,720.00	290,120.00	0.00	0.00	0.00	0.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	190,720.00	290,120.00	0.00	0.00	0.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	135,000.00	190,720.00	290,120.00	0.00	0.00	0.00	0.00	0.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	300,000.00	190,720.00	290,120.00	0.00	0.00	0.00	0.00	0.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	47,680.00	72,580.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	345,000.00	286,080.00	435,280.00	0.00	0.00	0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	300,000.00	190,720.00	290,120.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	47,680.00	72,580.00	0.00	0.00	0.00	0.00	0.00	0.00
22020209	OTHER UTILITY CHARGES	45,000.00	47,680.00	72,580.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	631,000.00	858,240.00	1,305,240.00	0.00	0.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	331,000.00	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	190,720.00	290,120.00	0.00	0.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	190,720.00	290,120.00	0.00	0.00	0.00	0.00	0.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	300,000.00	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,204,297.65	1,764,160.00	2,682,460.00	0.00	0.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	333,760.00	507,460.00	0.00	0.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	514,000.40	333,760.00	507,460.00	0.00	0.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,000.00	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	435,297.25	476,800.00	725,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	615,000.00	381,440.00	580,040.00	0.00	0.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	397,500.00	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	397,500.00	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,435,000.00	500,640.00	761,440.00	0.00	0.00	0.00	0.00	0.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	23,840.00	36,440.00	0.00	0.00	0.00	0.00	0.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,435,000.00	476,800.00	725,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	117,500.00	71,520.00	108,820.00	0.00	0.00	0.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	117,500.00	71,520.00	108,820.00	0.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	485,000.00	476,800.00	725,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	385,000.00	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	161,380.05	23,840.00	36,440.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	161,380.05	23,840.00	36,440.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	35,628,111.75	2,431,680.00	3,697,780.00	0.00	0.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	350,000.00	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,075,000.00	1,239,680.00	1,884,880.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	47,680.00	72,580.00	0.00	0.00	0.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	140,000.00	95,360.00	145,160.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	450,000.00	476,800.00	725,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	70,000.00	47,680.00	72,580.00	0.00	0.00	0.00	0.00	0.00	0.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	75,000.00	47,680.00	72,580.00	0.00	0.00	0.00	0.00	0.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	32,468,111.75	238,400.00	362,500.00	0.00	0.00	0.00	0.00	0.00	0.00
022200100100	Ministry of Commerce									
2	EXPENDITURES	9,854,299,124.85	21,443,404,840.00	23,838,513,440.00	5,705,136,811.38	20,649,045,500.00	0.00	30,750,801,800.00	45,945,730,680.00	96,949,400,520.00
21	PERSONNEL COST	126,732,704.20	168,722,600.00	168,722,600.00	153,061,120.65	280,427,010.00	0.00	294,448,420.00	309,170,900.00	884,046,330.00
2101	SALARY	76,654,243.32	98,803,400.00	98,803,400.00	86,928,342.08	153,270,080.00	0.00	160,933,590.00	168,980,270.00	483,183,940.00
210101	SALARIES AND WAGES	76,654,243.32	98,803,400.00	98,803,400.00	86,928,342.08	153,270,080.00	0.00	160,933,590.00	168,980,270.00	483,183,940.00
21010101	BASIC-SALARY	76,654,243.32	98,803,400.00	98,803,400.00	86,928,342.08	153,270,080.00	0.00	160,933,590.00	168,980,270.00	483,183,940.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	50,078,460.88	69,919,200.00	69,919,200.00	66,132,778.57	127,156,930.00	0.00	133,514,830.00	140,190,630.00	400,862,390.00
210201	ALLOWANCES	50,078,460.88	69,919,200.00	69,919,200.00	66,132,778.57	123,325,160.00	0.00	129,491,470.00	135,966,100.00	388,782,730.00
21020102	HOUSING/RENT ALLOWANCE	16,276,843.66	22,087,900.00	22,087,900.00	19,491,457.64	35,068,220.00	0.00	36,821,640.00	38,662,730.00	110,552,590.00
21020103	TRANSPORT ALLOWANCE	5,878,593.86	7,365,000.00	7,365,000.00	8,092,444.85	14,491,160.00	0.00	15,215,720.00	15,976,510.00	45,683,390.00
21020104	MEAL SUBSIDY	1,145,991.30	1,319,300.00	1,319,300.00	1,666,183.91	3,005,630.00	0.00	3,155,920.00	3,313,720.00	9,475,270.00
21020105	UTILITY ALLOWANCE	3,206,829.07	3,366,500.00	3,366,500.00	4,737,726.93	8,495,450.00	0.00	8,920,230.00	9,366,250.00	26,781,930.00
21020106	ENTERTAINMENT ALLOWANCE	57,829.27	108,100.00	108,100.00	92,950.39	130,520.00	0.00	137,050.00	143,910.00	411,480.00
21020107	LEAVE ALLOWANCE	6,864,275.86	9,697,100.00	9,697,100.00	8,518,995.39	13,119,330.00	0.00	13,775,300.00	14,464,070.00	41,358,700.00
21020108	DOMESTIC STAFF ALLOWANCE	1,829,027.30	1,755,300.00	1,755,300.00	2,941,161.30	4,149,080.00	0.00	4,356,540.00	4,574,370.00	13,079,990.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	140,910.00	0.00	147,960.00	155,360.00	444,230.00
21020135	FURNITURE ALLOWANCE	13,072,207.17	16,974,000.00	16,974,000.00	15,929,892.47	28,975,280.00	0.00	30,424,050.00	31,945,260.00	91,344,590.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,746,863.39	7,246,000.00	7,246,000.00	4,661,965.70	15,749,580.00	0.00	16,537,060.00	17,363,920.00	49,650,560.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	3,831,770.00	0.00	4,023,360.00	4,224,530.00	12,079,660.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	3,831,770.00	0.00	4,023,360.00	4,224,530.00	12,079,660.00
22	OTHER RECURRENT COSTS	121,456,581.76	86,682,240.00	131,790,840.00	41,496,332.89	144,333,400.00	0.00	119,925,740.00	131,918,320.00	0.00
2202	OVERHEAD COST	121,456,581.76	86,682,240.00	131,790,840.00	41,496,332.89	144,333,400.00	0.00	119,925,740.00	131,918,320.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	11,578,830.00	10,728,000.00	16,310,700.00	3,353,000.00	12,882,000.00	0.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	1,192,000.00	1,812,300.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,078,830.00	5,662,000.00	8,608,200.00	3,353,000.00	6,500,000.00	0.00	0.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	1,788,000.00	2,718,400.00	0.00	1,788,000.00	0.00	0.00	0.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	715,200.00	1,087,500.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	894,000.00	1,359,300.00	0.00	894,000.00	0.00	0.00	0.00	0.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	238,400.00	362,500.00	0.00	400,000.00	0.00	0.00	0.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	238,400.00	362,500.00	0.00	300,000.00	0.00	0.00	0.00	0.00

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220202	UTILITIES - GENERAL	674,975.00	965,520.00	1,468,620.00	211,600.00	1,579,400.00	0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	89,400.00	136,000.00	0.00	89,400.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	35,760.00	54,460.00	0.00	40,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	25,000.00	35,760.00	54,460.00	0.00	360,000.00	0.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	94,500.00	77,480.00	117,880.00	27,900.00	360,000.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	15,000.00	11,920.00	18,320.00	0.00	15,000.00	0.00	0.00	0.00	0.00
22020209	OTHER UTILITY CHARGES	540,475.00	715,200.00	1,087,500.00	183,700.00	715,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,124,000.00	4,201,800.00	6,388,700.00	1,141,000.00	7,110,000.00	0.00	13,840,200.00	15,224,220.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,260,000.00	894,000.00	1,359,300.00	345,000.00	1,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020302	BOOKS	0.00	208,600.00	317,200.00	0.00	220,000.00	0.00	7,150,000.00	7,865,000.00	0.00
22020304	MAGAZINES & PERIODICALS	115,000.00	89,400.00	136,000.00	0.00	90,000.00	0.00	1,966,800.00	2,163,480.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	385,000.00	715,200.00	1,087,500.00	245,000.00	800,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	189,000.00	208,600.00	317,200.00	50,000.00	500,000.00	0.00	983,400.00	1,081,740.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	2,175,000.00	2,086,000.00	3,171,500.00	501,000.00	4,000,000.00	0.00	440,000.00	484,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	11,481,675.00	7,867,200.00	11,961,500.00	2,749,000.00	14,000,000.00	0.00	2,067,340.00	2,274,080.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,557,000.00	2,980,000.00	4,530,700.00	1,240,000.00	5,000,000.00	0.00	330,000.00	363,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,580,000.00	1,490,000.00	2,265,400.00	0.00	3,000,000.00	0.00	98,340.00	108,180.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,396,150.00	894,000.00	1,359,300.00	440,000.00	3,000,000.00	0.00	44,000.00	48,400.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	825,000.00	715,200.00	1,087,500.00	86,000.00	1,000,000.00	0.00	396,000.00	435,600.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,322,200.00	894,000.00	1,359,300.00	340,000.00	1,000,000.00	0.00	396,000.00	435,600.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,752,325.00	894,000.00	1,359,300.00	643,000.00	1,000,000.00	0.00	16,500.00	18,150.00	0.00
22020407	MAINTENANCE OF AIRCRAFTS	49,000.00	0.00	0.00	0.00	0.00	0.00	786,500.00	865,150.00	0.00
220205	TRAINING - GENERAL	1,349,000.00	1,490,000.00	2,265,500.00	0.00	2,692,000.00	0.00	1,892,000.00	2,081,200.00	0.00
22020501	LOCAL TRAINING	1,349,000.00	298,000.00	453,200.00	0.00	1,500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	1,192,000.00	1,812,300.00	0.00	1,192,000.00	0.00	242,000.00	266,200.00	0.00
220206	OTHER SERVICES - GENERAL	53,401,900.00	36,117,600.00	54,911,000.00	19,188,000.00	67,900,000.00	0.00	5,929,000.00	6,521,900.00	0.00
22020601	SECURITY SERVICES	16,162,000.00	11,920,000.00	18,122,400.00	5,400,000.00	28,000,000.00	0.00	99,000.00	108,900.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	30,210,000.00	17,880,000.00	27,183,500.00	10,058,000.00	29,000,000.00	0.00	880,000.00	968,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	67,900.00	357,600.00	543,800.00	40,000.00	400,000.00	0.00	550,000.00	605,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	6,962,000.00	5,960,000.00	9,061,300.00	3,690,000.00	10,500,000.00	0.00	4,400,000.00	4,840,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,886,612.00	357,600.00	544,200.00	0.00	360,000.00	0.00	12,100,000.00	13,310,000.00	0.00
22020701	FINANCIAL CONSULTING	4,886,612.00	119,200.00	181,400.00	0.00	120,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020706	SURVEYING SERVICES	0.00	119,200.00	181,400.00	0.00	120,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	119,200.00	181,400.00	0.00	120,000.00	0.00	3,300,000.00	3,630,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	910,000.00	1,013,200.00	1,540,900.00	0.00	3,060,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	265,000.00	298,000.00	453,200.00	0.00	1,500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	35,000.00	357,600.00	543,800.00	0.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	610,000.00	298,000.00	453,200.00	0.00	500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	59,600.00	90,700.00	0.00	60,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	194,839.76	119,200.00	181,400.00	10,732.89	150,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	194,839.76	119,200.00	181,400.00	10,732.89	150,000.00	0.00	1,650,000.00	1,815,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	32,854,750.00	23,822,120.00	36,218,320.00	14,843,000.00	34,600,000.00	0.00	79,147,200.00	87,061,920.00	0.00
22021001	REFRESHMENT & MEALS	35,000.00	208,600.00	317,200.00	125,000.00	1,500,000.00	0.00	1,311,200.00	1,442,320.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	155,000.00	357,600.00	543,800.00	0.00	1,500,000.00	0.00	30,800,000.00	33,880,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	170,000.00	357,600.00	543,800.00	180,000.00	1,000,000.00	0.00	31,900,000.00	35,090,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,079,000.00	894,000.00	1,359,300.00	332,000.00	2,000,000.00	0.00	440,000.00	484,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021007	WELFARE PACKAGES	524,000.00	429,120.00	652,420.00	60,000.00	500,000.00	0.00	11,550,000.00	12,705,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000.00	357,600.00	543,800.00	90,000.00	500,000.00	0.00	132,000.00	145,200.00	0.00
22021009	SPORTING ACTIVITIES	40,000.00	59,600.00	90,700.00	30,000.00	100,000.00	0.00	132,000.00	145,200.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,595,000.00	1,490,000.00	2,265,400.00	30,000.00	5,000,000.00	0.00	132,000.00	145,200.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,410,000.00	1,788,000.00	2,718,400.00	1,485,000.00	2,500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	24,646,750.00	17,880,000.00	27,183,500.00	12,511,000.00	20,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
23	CAPITAL EXPENDITURE	9,606,109,838.89	21,188,000,000.00	23,538,000,000.00	5,510,579,357.84	20,224,285,090.00	0.00	30,336,427,640.00	45,504,641,460.00	96,065,354,190.00
2301	FIXED ASSETS PURCHASED	0.00	26,000,000.00	26,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	528,750,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	26,000,000.00	26,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	528,750,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	528,750,000.00
2302	CONSTRUCTION / PROVISION	9,536,795,308.39	21,037,500,000.00	21,037,500,000.00	5,510,579,357.84	17,624,285,090.00	0.00	26,436,427,640.00	39,654,641,460.00	82,429,079,060.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,536,795,308.39	21,037,500,000.00	21,037,500,000.00	5,510,579,357.84	17,624,285,090.00	0.00	26,436,427,640.00	39,654,641,460.00	82,429,079,060.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	2,026,500,000.00	1,226,500,000.00	0.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	2,825,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	9,536,795,308.39	19,000,000,000.00	19,800,000,000.00	5,510,579,357.84	16,924,285,090.00	0.00	25,386,427,640.00	38,079,641,460.00	79,604,079,060.00
2303	REHABILITATION / REPAIRS	0.00	60,000,000.00	1,810,000,000.00	0.00	1,700,000,000.00	0.00	2,550,000,000.00	3,825,000,000.00	7,666,275,130.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	60,000,000.00	1,810,000,000.00	0.00	1,700,000,000.00	0.00	2,550,000,000.00	3,825,000,000.00	7,666,275,130.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	30,000,000.00	1,280,000,000.00	0.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	3,916,275,130.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	30,000,000.00	530,000,000.00	0.00	1,000,000,000.00	0.00	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
2305	OTHER CAPITAL PROJECTS	69,314,530.50	64,500,000.00	664,500,000.00	0.00	895,000,000.00	0.00	1,342,500,000.00	2,013,750,000.00	5,441,250,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	69,314,530.50	64,500,000.00	664,500,000.00	0.00	895,000,000.00	0.00	1,342,500,000.00	2,013,750,000.00	5,441,250,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	137,500,000.00
23050103	MONITORING AND EVALUATION	0.00	3,000,000.00	3,000,000.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	1,281,250,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	69,314,530.50	50,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,700,000,000.00
23050105	PURCHASE OF SHARES	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	1,000,000.00	501,000,000.00	0.00	510,000,000.00	0.00	765,000,000.00	1,147,500,000.00	2,312,500,000.00
022201900100	Jimeta Ultra Modern Market Office									
2	EXPENDITURES	450,000.00	88,633,600.00	119,568,400.00	0.00	118,490,800.00	0.00	130,583,090.00	143,641,480.00	0.00
21	PERSONNEL COST	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2101	SALARY	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010101	BASIC-SALARY	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	88,633,600.00	119,568,400.00	0.00	118,490,800.00	0.00	130,583,090.00	143,641,480.00	0.00
2202	OVERHEAD COST	0.00	88,633,600.00	119,568,400.00	0.00	118,490,800.00	0.00	130,583,090.00	143,641,480.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	8,397,200.00	11,328,100.00	0.00	11,328,100.00	0.00	2,431,000.00	2,674,100.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	6,745,000.00	0.00	6,745,000.00	0.00	550,000.00	605,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,251,600.00	1,688,500.00	0.00	1,688,500.00	0.00	66,000.00	72,600.00	0.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	1,251,600.00	1,688,500.00	0.00	1,688,500.00	0.00	165,000.00	181,500.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020109	PER-DIEM/ESTACODES	0.00	894,000.00	1,206,100.00	0.00	1,206,100.00	0.00	1,650,000.00	1,815,000.00	0.00
220202	UTILITIES - GENERAL	0.00	2,682,000.00	3,618,200.00	0.00	3,618,200.00	0.00	2,750,000.00	3,025,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	2,145,600.00	2,894,500.00	0.00	2,894,500.00	0.00	1,650,000.00	1,815,000.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	536,400.00	723,700.00	0.00	723,700.00	0.00	1,100,000.00	1,210,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,324,400.00	7,182,800.00	0.00	7,182,800.00	0.00	3,300,000.00	3,630,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,000,000.00	4,047,000.00	0.00	4,047,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	894,000.00	1,206,100.00	0.00	1,206,100.00	0.00	550,000.00	605,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	1,430,400.00	1,929,700.00	0.00	1,929,700.00	0.00	550,000.00	605,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	13,325,400.00	17,976,300.00	0.00	16,898,700.00	0.00	39,636,850.00	43,600,540.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	358,600.00	483,800.00	0.00	483,800.00	0.00	110,000.00	121,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00	6,745,000.00	0.00	6,745,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	6,000,000.00	8,094,000.00	0.00	8,094,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	894,000.00	1,206,100.00	0.00	128,500.00	0.00	22,000,000.00	24,200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	178,800.00	241,300.00	0.00	241,300.00	0.00	7,419,500.00	8,161,450.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	894,000.00	1,206,100.00	0.00	1,206,100.00	0.00	1,857,350.00	2,043,090.00	0.00
220205	TRAINING - GENERAL	0.00	20,894,000.00	28,186,100.00	0.00	28,186,100.00	0.00	3,184,060.00	3,502,480.00	0.00
22020501	LOCAL TRAINING	0.00	894,000.00	1,206,100.00	0.00	1,206,100.00	0.00	1,857,350.00	2,043,090.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	20,000,000.00	26,980,000.00	0.00	26,980,000.00	0.00	1,326,710.00	1,459,390.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	12,000,000.00	16,188,000.00	0.00	16,188,000.00	0.00	8,431,720.00	9,274,900.00	0.00
22020601	SECURITY SERVICES	0.00	2,000,000.00	2,698,000.00	0.00	2,698,000.00	0.00	3,183,950.00	3,502,350.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,500,000.00	3,372,500.00	0.00	3,372,500.00	0.00	796,070.00	875,680.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	7,500,000.00	10,117,500.00	0.00	10,117,500.00	0.00	4,451,700.00	4,896,870.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,576,000.00	4,824,200.00	0.00	4,824,200.00	0.00	3,449,380.00	3,794,330.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	1,788,000.00	2,412,100.00	0.00	2,412,100.00	0.00	1,326,710.00	1,459,390.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	1,788,000.00	2,412,100.00	0.00	2,412,100.00	0.00	2,122,670.00	2,334,940.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,252,600.00	1,689,900.00	0.00	1,689,900.00	0.00	7,951,680.00	8,746,850.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	894,000.00	1,206,100.00	0.00	1,206,100.00	0.00	532,180.00	585,400.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	358,600.00	483,800.00	0.00	483,800.00	0.00	7,419,500.00	8,161,450.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	178,800.00	241,300.00	0.00	241,300.00	0.00	8,903,400.00	9,793,740.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	178,800.00	241,300.00	0.00	241,300.00	0.00	8,903,400.00	9,793,740.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	21,003,200.00	28,333,500.00	0.00	28,333,500.00	0.00	50,545,000.00	55,599,540.00	0.00
22021001	REFRESHMENT & MEALS	0.00	2,000,000.00	2,698,000.00	0.00	2,698,000.00	0.00	141,350.00	155,490.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	7,000,000.00	9,443,000.00	0.00	9,443,000.00	0.00	265,430.00	291,980.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	1,349,000.00	0.00	1,349,000.00	0.00	1,326,710.00	1,459,390.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	715,200.00	964,900.00	0.00	964,900.00	0.00	1,326,710.00	1,459,390.00	0.00
22021007	WELFARE PACKAGES	0.00	2,000,000.00	2,698,000.00	0.00	2,698,000.00	0.00	29,678,000.00	32,645,800.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	1,500,000.00	2,023,500.00	0.00	2,023,500.00	0.00	2,967,800.00	3,264,580.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	5,000,000.00	6,745,000.00	0.00	6,745,000.00	0.00	3,709,750.00	4,080,730.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	1,788,000.00	2,412,100.00	0.00	2,412,100.00	0.00	11,129,250.00	12,242,180.00	0.00
022202000100	Jimeta Ultra-Modern Shopping Mall									
2	EXPENDITURES	0.00	0.00	0.00	0.00	118,490,800.00	0.00	38,597,790.00	42,457,620.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	118,490,800.00	0.00	38,597,790.00	42,457,620.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	118,490,800.00	0.00	38,597,790.00	42,457,620.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	11,328,100.00	0.00	7,165,510.00	7,882,090.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	6,745,000.00	0.00	2,653,310.00	2,918,650.00	0.00

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22020105	HOTEL ACCOMMODATION - LOCAL	0.00	0.00	0.00	0.00	1,688,500.00	0.00	2,653,310.00	2,918,650.00	0.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	0.00	0.00	0.00	1,688,500.00	0.00	1,326,710.00	1,459,390.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	0.00	0.00	0.00	1,206,100.00	0.00	532,180.00	585,400.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	3,618,200.00	0.00	3,233,230.00	3,556,560.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	2,894,500.00	0.00	265,430.00	291,980.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	0.00	0.00	0.00	723,700.00	0.00	2,967,800.00	3,264,580.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	7,182,800.00	0.00	12,932,590.00	14,225,850.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	4,047,000.00	0.00	10,387,300.00	11,426,030.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	1,206,100.00	0.00	1,483,900.00	1,632,290.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0.00	1,929,700.00	0.00	1,061,390.00	1,167,530.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	16,898,700.00	0.00	15,266,460.00	16,793,120.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	483,800.00	0.00	2,967,800.00	3,264,580.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	6,745,000.00	0.00	2,225,850.00	2,448,440.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	8,094,000.00	0.00	7,419,500.00	8,161,450.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	128,500.00	0.00	2,653,310.00	2,918,650.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	241,300.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	1,206,100.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	28,186,100.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	1,206,100.00	0.00	0.00	0.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	0.00	0.00	0.00	26,980,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	16,188,000.00	0.00	0.00	0.00	0.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	2,698,000.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	3,372,500.00	0.00	0.00	0.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	10,117,500.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	4,824,200.00	0.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	0.00	0.00	0.00	2,412,100.00	0.00	0.00	0.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	0.00	0.00	0.00	2,412,100.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	1,689,900.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	1,206,100.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	483,800.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	241,300.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	241,300.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	28,333,500.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	2,698,000.00	0.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	9,443,000.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	1,349,000.00	0.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	964,900.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	2,698,000.00	0.00	0.00	0.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	2,023,500.00	0.00	0.00	0.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	6,745,000.00	0.00	0.00	0.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	0.00	0.00	0.00	2,412,100.00	0.00	0.00	0.00	0.00
022900100100	Ministry of Transportation									
2	EXPENDITURES	103,146,913.49	388,049,100.00	1,025,437,500.00	159,343,071.42	701,494,170.00	0.00	938,321,410.00	1,326,300,150.00	2,706,485,470.00
21	PERSONNEL COST	66,450,750.49	99,369,100.00	99,369,100.00	78,071,247.85	111,494,170.00	0.00	117,068,910.00	122,922,390.00	351,485,470.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
2101	SALARY	43,742,148.13	52,083,100.00	52,083,100.00	41,901,796.22	58,662,560.00	0.00	61,595,690.00	64,675,480.00	184,933,730.00
210101	SALARIES AND WAGES	43,742,148.13	52,083,100.00	52,083,100.00	41,901,796.22	58,662,560.00	0.00	61,595,690.00	64,675,480.00	184,933,730.00
21010101	BASIC-SALARY	43,742,148.13	52,083,100.00	52,083,100.00	41,901,796.22	58,662,560.00	0.00	61,595,690.00	64,675,480.00	184,933,730.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,708,602.36	47,286,000.00	47,286,000.00	36,169,451.63	52,831,610.00	0.00	55,473,220.00	58,246,910.00	166,551,740.00
210201	ALLOWANCES	22,708,602.36	47,286,000.00	47,286,000.00	36,169,451.63	51,372,740.00	0.00	53,941,400.00	56,638,490.00	161,952,630.00
21020102	HOUSING/RENT ALLOWANCE	7,790,007.48	12,102,500.00	12,102,500.00	9,587,131.46	13,422,050.00	0.00	14,093,160.00	14,797,820.00	42,313,030.00
21020103	TRANSPORT ALLOWANCE	3,744,019.38	5,332,400.00	5,332,400.00	4,880,870.61	6,938,190.00	0.00	7,285,100.00	7,649,360.00	21,872,650.00
21020104	MEAL SUBSIDY	798,651.36	1,103,600.00	1,103,600.00	1,061,352.09	1,511,580.00	0.00	1,587,160.00	1,666,520.00	4,765,260.00
21020105	UTILITY ALLOWANCE	1,914,480.63	5,362,400.00	5,362,400.00	2,551,261.30	3,589,850.00	0.00	3,769,350.00	3,957,820.00	11,317,020.00
21020107	LEAVE ALLOWANCE	3,396,105.69	5,239,500.00	5,239,500.00	4,190,179.60	6,452,880.00	0.00	6,775,530.00	7,114,310.00	20,342,720.00
21020135	FURNITURE ALLOWANCE	4,225,337.82	6,638,600.00	6,638,600.00	5,173,263.44	7,242,590.00	0.00	7,604,720.00	7,984,960.00	22,832,270.00
21020145	OTHER ALLOWANCES AND BENEFITS	840,000.00	11,507,000.00	11,507,000.00	8,725,393.13	12,215,600.00	0.00	12,826,380.00	13,467,700.00	38,509,680.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,458,870.00	0.00	1,531,820.00	1,608,420.00	4,599,110.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,458,870.00	0.00	1,531,820.00	1,608,420.00	4,599,110.00
22	OTHER RECURRENT COSTS	36,696,163.00	47,680,000.00	72,493,400.00	81,271,823.57	90,000,000.00	0.00	71,252,500.00	78,377,760.00	0.00
2202	OVERHEAD COST	36,696,163.00	47,680,000.00	72,493,400.00	81,271,823.57	90,000,000.00	0.00	71,252,500.00	78,377,760.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	472,180.00	2,056,200.00	3,126,300.00	5,782,800.00	8,500,000.00	0.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	864,200.00	1,314,000.00	450,000.00	6,000,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	472,180.00	1,192,000.00	1,812,300.00	5,332,800.00	2,500,000.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	343,000.00	1,132,400.00	1,721,800.00	3,406,000.00	5,900,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	238,400.00	362,500.00	555,000.00	400,000.00	0.00	0.00	0.00	0.00
22020209	OTHER UTILITY CHARGES	343,000.00	894,000.00	1,359,300.00	2,851,000.00	5,500,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,056,300.00	5,185,200.00	7,883,800.00	1,341,500.00	9,540,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,136,300.00	596,000.00	906,200.00	100,000.00	700,000.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	19,500.00	298,000.00	453,200.00	120,000.00	540,000.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	445,000.00	119,200.00	181,400.00	0.00	300,000.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	2,980,000.00	4,530,700.00	0.00	7,000,000.00	0.00	0.00	0.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	455,500.00	1,192,000.00	1,812,300.00	1,121,500.00	1,000,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,858,900.00	5,185,200.00	7,883,900.00	55,953,500.00	32,374,400.00	0.00	9,350,000.00	10,285,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	298,000.00	453,200.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000.00	894,000.00	1,359,300.00	153,000.00	1,500,000.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,788,000.00	2,718,400.00	800,000.00	500,000.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	701,000.00	1,192,000.00	1,812,300.00	1,027,500.00	3,500,000.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000.00	119,200.00	181,400.00	0.00	250,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,667,900.00	894,000.00	1,359,300.00	53,973,000.00	25,624,400.00	0.00	2,750,000.00	3,025,000.00	0.00
220205	TRAINING - GENERAL	0.00	298,000.00	453,200.00	109,000.00	300,000.00	0.00	440,000.00	484,000.00	0.00
22020501	LOCAL TRAINING	0.00	298,000.00	453,200.00	109,000.00	300,000.00	0.00	440,000.00	484,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,870,000.00	2,384,000.00	3,624,800.00	1,701,000.00	4,450,000.00	0.00	7,414,000.00	8,155,400.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	40,000.00	119,200.00	181,400.00	6,000.00	300,000.00	0.00	6,050,000.00	6,655,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	59,600.00	90,700.00	0.00	150,000.00	0.00	770,000.00	847,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	2,830,000.00	2,205,200.00	3,352,700.00	1,695,000.00	4,000,000.00	0.00	594,000.00	653,400.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	393,000.00	16,688,000.00	25,371,500.00	2,934,000.00	1,710,600.00	0.00	9,130,000.00	10,043,000.00	0.00
22020701	FINANCIAL CONSULTING	34,500.00	8,940,000.00	13,591,800.00	680,000.00	450,000.00	0.00	330,000.00	363,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	117,500.00	1,788,000.00	2,718,400.00	417,500.00	60,600.00	0.00	7,700,000.00	8,470,000.00	0.00
22020709	OTHER CONSULTING SERVICES	241,000.00	5,960,000.00	9,061,300.00	1,836,500.00	1,200,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,991,000.00	1,728,400.00	2,628,300.00	830,000.00	3,400,000.00	0.00	7,150,000.00	7,865,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020801	MOTOR VEHICLE FUEL COST	2,185,000.00	894,000.00	1,359,300.00	560,000.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	796,000.00	596,000.00	906,200.00	270,000.00	1,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	10,000.00	119,200.00	181,400.00	0.00	400,000.00	0.00	550,000.00	605,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	119,200.00	181,400.00	0.00	1,000,000.00	0.00	3,850,000.00	4,235,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	41,595.00	29,800.00	45,400.00	4,023.57	5,000.00	0.00	275,000.00	302,500.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	41,595.00	29,800.00	45,400.00	4,023.57	5,000.00	0.00	275,000.00	302,500.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	24,670,188.00	12,992,800.00	19,754,400.00	9,210,000.00	23,820,000.00	0.00	37,493,500.00	41,242,860.00	0.00
22021001	REFRESHMENT & MEALS	110,000.00	298,000.00	453,200.00	105,000.00	750,000.00	0.00	28,186,840.00	31,005,530.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	596,000.00	906,200.00	50,000.00	1,000,000.00	0.00	330,000.00	363,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	805,000.00	476,800.00	725,000.00	20,000.00	70,000.00	0.00	330,000.00	363,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	600,000.00	1,788,000.00	2,718,400.00	1,300,000.00	4,000,000.00	0.00	165,000.00	181,500.00	0.00
22021007	WELFARE PACKAGES	2,365,000.00	2,384,000.00	3,624,500.00	2,237,000.00	5,000,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	520,000.00	298,000.00	453,200.00	40,000.00	2,000,000.00	0.00	495,000.00	544,500.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	476,800.00	725,000.00	615,000.00	500,000.00	0.00	66,660.00	73,330.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	119,200.00	181,400.00	0.00	300,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	0.00	596,000.00	906,200.00	0.00	200,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	20,270,188.00	5,960,000.00	9,061,300.00	4,843,000.00	10,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	241,000,000.00	853,575,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,355,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	110,000,000.00	672,575,000.00	0.00	0.00	0.00	0.00	0.00	70,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	110,000,000.00	672,575,000.00	0.00	0.00	0.00	0.00	0.00	70,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	60,000,000.00	672,575,000.00	0.00	0.00	0.00	0.00	0.00	70,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	86,000,000.00	86,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,285,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	86,000,000.00	86,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,285,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	41,000,000.00	41,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,285,000,000.00
2303	REHABILITATION / REPAIRS	0.00	30,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	15,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
022905300100	Adamawa State Transport Board									
2	EXPENDITURES	1,807,058.63	849,389,420.00	556,805,320.00	13,570,322.68	407,319,370.00	0.00	359,673,620.00	392,994,520.00	178,920,440.00
21	PERSONNEL COST	1,807,058.63	30,377,900.00	30,377,900.00	3,614,117.25	50,410,870.00	0.00	52,931,470.00	55,578,100.00	158,920,440.00
2101	SALARY	1,807,058.63	5,659,400.00	5,659,400.00	0.00	5,942,370.00	0.00	25,679,260.00	26,963,230.00	77,098,920.00
210101	SALARIES AND WAGES	1,807,058.63	5,659,400.00	5,659,400.00	0.00	5,942,370.00	0.00	25,679,260.00	26,963,230.00	77,098,920.00
21010101	BASIC-SALARY	1,807,058.63	5,659,400.00	5,659,400.00	0.00	5,942,370.00	0.00	25,679,260.00	26,963,230.00	77,098,920.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	24,718,500.00	24,718,500.00	3,614,117.25	44,468,500.00	0.00	27,252,210.00	28,614,870.00	81,821,520.00
210201	ALLOWANCES	0.00	24,718,500.00	24,718,500.00	3,614,117.25	44,468,500.00	0.00	27,252,210.00	28,614,870.00	81,821,520.00
21020102	HOUSING/RENT ALLOWANCE	0.00	1,371,200.00	1,371,200.00	0.00	1,439,760.00	0.00	1,511,750.00	1,587,340.00	4,538,850.00
21020103	TRANSPORT ALLOWANCE	0.00	423,100.00	423,100.00	0.00	444,260.00	0.00	466,480.00	489,810.00	1,400,550.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020104	MEAL SUBSIDY	0.00	139,900.00	139,900.00	0.00	146,900.00	0.00	154,250.00	161,970.00	463,120.00
21020105	UTILITY ALLOWANCE	0.00	215,200.00	215,200.00	0.00	225,960.00	0.00	237,260.00	249,130.00	712,350.00
21020107	LEAVE ALLOWANCE	0.00	476,600.00	476,600.00	0.00	500,430.00	0.00	525,460.00	551,740.00	1,577,630.00
21020112	HARZARD ALLOWANCE	0.00	88,800.00	88,800.00	0.00	93,240.00	0.00	97,910.00	102,810.00	293,960.00
21020135	FURNITURE ALLOWANCE	0.00	1,078,300.00	1,078,300.00	0.00	1,132,220.00	0.00	1,188,840.00	1,248,290.00	3,569,350.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	20,925,400.00	20,925,400.00	3,614,117.25	40,485,730.00	0.00	23,070,260.00	24,223,780.00	69,265,710.00
22	OTHER RECURRENT COSTS	0.00	206,436,520.00	313,852,420.00	9,956,205.43	356,908,500.00	0.00	306,742,150.00	337,416,420.00	0.00
2202	OVERHEAD COST	0.00	206,436,520.00	313,852,420.00	9,956,205.43	356,908,500.00	0.00	306,742,150.00	337,416,420.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,311,200.00	1,993,700.00	385,000.00	1,993,700.00	0.00	1,540,000.00	1,694,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	715,200.00	1,087,500.00	0.00	1,087,500.00	0.00	440,000.00	484,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	596,000.00	906,200.00	385,000.00	906,200.00	0.00	1,100,000.00	1,210,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,490,000.00	2,265,400.00	0.00	2,265,400.00	0.00	5,500.00	6,050.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,490,000.00	2,265,400.00	0.00	2,265,400.00	0.00	5,500.00	6,050.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,086,000.00	3,171,500.00	190,000.00	3,171,500.00	0.00	825,000.00	907,500.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,086,000.00	3,171,500.00	190,000.00	3,171,500.00	0.00	825,000.00	907,500.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	43,549,720.00	66,210,220.00	7,999,700.00	71,910,300.00	0.00	25,377,000.00	27,914,700.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	30,318,520.00	46,094,020.00	5,877,700.00	46,094,100.00	0.00	1,100,000.00	1,210,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,788,000.00	2,718,400.00	0.00	2,718,400.00	0.00	77,000.00	84,700.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	2,682,000.00	4,077,700.00	1,267,500.00	4,077,700.00	0.00	4,400,000.00	4,840,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,609,200.00	2,446,600.00	0.00	2,446,600.00	0.00	5,500,000.00	6,050,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,384,000.00	3,624,500.00	0.00	3,624,500.00	0.00	2,200,000.00	2,420,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	4,768,000.00	7,249,000.00	854,500.00	7,249,000.00	0.00	550,000.00	605,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	0.00	0.00	0.00	0.00	400,000.00	0.00	330,000.00	363,000.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0.00	0.00	0.00	0.00	5,000,000.00	0.00	220,000.00	242,000.00	0.00
22020414	MAINTENANCE OF SOFTWARE	0.00	0.00	0.00	0.00	300,000.00	0.00	11,000,000.00	12,100,000.00	0.00
220205	TRAINING - GENERAL	0.00	3,576,000.00	5,436,800.00	0.00	9,433,600.00	0.00	4,685,010.00	5,153,530.00	0.00
22020501	LOCAL TRAINING	0.00	3,576,000.00	5,436,800.00	0.00	3,933,600.00	0.00	1,196,250.00	1,315,880.00	0.00
22020503	OTHER TRAININGS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	996,820.00	1,096,510.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	0.00	0.00	0.00	3,500,000.00	0.00	2,491,940.00	2,741,140.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	29,800,000.00	45,305,700.00	56,000.00	36,940,000.00	0.00	61,667,870.00	67,834,680.00	0.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	2,400,000.00	0.00	3,488,650.00	3,837,520.00	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	0.00	3,000,000.00	0.00	50,703,510.00	55,773,870.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	250,000.00	0.00	2,990,240.00	3,289,270.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	29,800,000.00	45,305,700.00	56,000.00	31,290,000.00	0.00	4,485,470.00	4,934,020.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	2,300,000.00	0.00	14,652,110.00	16,117,330.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	2,691,260.00	2,960,390.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	0.00	0.00	0.00	500,000.00	0.00	3,986,950.00	4,385,650.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	0.00	0.00	0.00	800,000.00	0.00	7,973,900.00	8,771,290.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	120,690,000.00	183,488,000.00	0.00	120,352,000.00	0.00	5,940,000.00	6,534,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	119,200,000.00	181,222,600.00	0.00	118,564,000.00	0.00	440,000.00	484,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,490,000.00	2,265,400.00	0.00	1,788,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	178,800.00	272,000.00	26,505.43	3,765,000.00	0.00	4,656,960.00	5,122,660.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	178,800.00	272,000.00	26,505.43	765,000.00	0.00	330,000.00	363,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	0.00	3,000,000.00	0.00	4,326,960.00	4,759,660.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	3,754,800.00	5,709,100.00	1,299,000.00	104,777,000.00	0.00	187,392,700.00	206,131,970.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	1,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00

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22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	5,000,000.00	0.00	3,850,000.00	4,235,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	953,600.00	1,450,000.00	50,000.00	2,051,000.00	0.00	2,640,000.00	2,904,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	1,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021007	WELFARE PACKAGES	0.00	715,200.00	1,087,500.00	0.00	14,400,000.00	0.00	275,000.00	302,500.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	34,419,000.00	37,860,900.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	300,000.00	0.00	550,000.00	605,000.00	0.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	0.00	0.00	0.00	360,000.00	0.00	880,000.00	968,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	298,000.00	453,200.00	0.00	1,257,000.00	0.00	130,420,400.00	143,462,440.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	1,788,000.00	2,718,400.00	1,249,000.00	47,409,000.00	0.00	1,966,800.00	2,163,480.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	0.00	0.00	0.00	1,500,000.00	0.00	841,500.00	925,650.00	0.00
22021028	PROVISION FOR OUTSTANDING LIABILITIES	0.00	0.00	0.00	0.00	15,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021031	SETTLEMENT OF LIABILITY	0.00	0.00	0.00	0.00	11,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	612,575,000.00	212,575,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	612,575,000.00	212,575,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	612,575,000.00	212,575,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
23010107	PURCHASE OF TRUCKS	0.00	612,575,000.00	212,575,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
023300100100	Ministry of Mineral Resources Development									
2	EXPENDITURES	44,028,823.71	892,981,520.00	542,289,220.00	30,629,798.22	361,864,320.00	0.00	624,132,370.00	865,531,960.00	1,485,873,090.00
21	PERSONNEL COST	14,064,278.30	14,101,500.00	14,101,500.00	13,258,470.65	19,309,420.00	0.00	20,274,930.00	21,288,740.00	60,873,090.00
2101	SALARY	11,006,414.49	5,659,400.00	5,659,400.00	5,686,388.05	7,961,000.00	0.00	8,359,050.00	8,777,010.00	25,097,060.00
210101	SALARIES AND WAGES	11,006,414.49	5,659,400.00	5,659,400.00	5,686,388.05	7,961,000.00	0.00	8,359,050.00	8,777,010.00	25,097,060.00
21010101	BASIC-SALARY	11,006,414.49	5,659,400.00	5,659,400.00	5,686,388.05	7,961,000.00	0.00	8,359,050.00	8,777,010.00	25,097,060.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,057,863.81	8,442,100.00	8,442,100.00	7,572,082.60	11,348,420.00	0.00	11,915,880.00	12,511,730.00	35,776,030.00
210201	ALLOWANCES	3,057,863.81	8,442,100.00	8,442,100.00	7,572,082.60	11,172,650.00	0.00	11,731,320.00	12,317,940.00	35,221,910.00
21020102	HOUSING/RENT ALLOWANCE	872,408.49	1,371,200.00	1,371,200.00	1,039,128.82	1,608,600.00	0.00	1,689,030.00	1,773,490.00	5,071,120.00
21020103	TRANSPORT ALLOWANCE	310,180.38	423,100.00	423,100.00	448,252.47	693,420.00	0.00	728,100.00	764,510.00	2,186,030.00
21020104	MEAL SUBSIDY	62,555.46	139,900.00	139,900.00	96,043.43	148,580.00	0.00	156,010.00	163,820.00	468,410.00
21020105	UTILITY ALLOWANCE	165,499.20	215,200.00	215,200.00	255,548.26	395,540.00	0.00	415,320.00	436,090.00	1,246,950.00
21020107	LEAVE ALLOWANCE	331,627.71	476,600.00	476,600.00	454,164.84	699,510.00	0.00	734,490.00	771,220.00	2,205,220.00
21020112	HARZARD ALLOWANCE	45,000.00	88,800.00	88,800.00	33,975.00	52,400.00	0.00	55,020.00	57,780.00	165,200.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	109,830.00	0.00	115,330.00	121,100.00	346,260.00
21020135	FURNITURE ALLOWANCE	684,368.70	1,078,300.00	1,078,300.00	810,531.70	1,256,540.00	0.00	1,319,370.00	1,385,340.00	3,961,250.00
21020145	OTHER ALLOWANCES AND BENEFITS	586,223.87	4,649,000.00	4,649,000.00	4,434,438.08	6,208,230.00	0.00	6,518,650.00	6,844,590.00	19,571,470.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	175,770.00	0.00	184,560.00	193,790.00	554,120.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	175,770.00	0.00	184,560.00	193,790.00	554,120.00
22	OTHER RECURRENT COSTS	29,964,545.41	17,880,020.00	27,187,720.00	17,371,327.57	42,554,900.00	0.00	153,857,440.00	169,243,220.00	0.00
2202	OVERHEAD COST	29,964,545.41	17,880,020.00	27,187,720.00	17,371,327.57	42,554,900.00	0.00	153,857,440.00	169,243,220.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,900,000.00	4,392,440.00	6,678,340.00	2,606,000.00	8,298,300.00	0.00	8,856,100.00	9,741,710.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,700,000.00	2,902,440.00	4,412,840.00	2,606,000.00	2,486,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000.00	1,192,000.00	1,812,300.00	0.00	1,812,300.00	0.00	2,256,100.00	2,481,710.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	298,000.00	453,200.00	0.00	4,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220202	UTILITIES - GENERAL	30,000.00	375,480.00	571,180.00	272,500.00	353,200.00	0.00	20,240,000.00	22,264,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	59,600.00	90,700.00	0.00	90,700.00	0.00	15,840,000.00	17,424,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	17,880.00	27,280.00	10,000.00	10,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020209	OTHER UTILITY CHARGES	30,000.00	298,000.00	453,200.00	262,500.00	252,500.00	0.00	1,100,000.00	1,210,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	248,000.00	894,000.00	1,359,300.00	1,633,200.00	1,071,400.00	0.00	330,000.00	363,000.00	0.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	248,000.00	894,000.00	1,359,300.00	1,633,200.00	1,071,400.00	0.00	330,000.00	363,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,468,500.00	894,000.00	1,359,800.00	1,044,700.00	739,500.00	0.00	55,578,600.00	61,136,460.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,530,000.00	298,000.00	453,200.00	223,000.00	203,000.00	0.00	396,000.00	435,600.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	983,500.00	119,200.00	181,400.00	567,200.00	279,000.00	0.00	1,382,700.00	1,520,970.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000.00	357,600.00	543,800.00	150,000.00	150,000.00	0.00	52,149,900.00	57,364,890.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,905,000.00	119,200.00	181,400.00	104,500.00	107,500.00	0.00	1,650,000.00	1,815,000.00	0.00
220205	TRAINING - GENERAL	50,000.00	1,370,800.00	2,084,300.00	3,132,000.00	880,000.00	0.00	28,600,000.00	31,460,000.00	0.00
22020501	LOCAL TRAINING	0.00	178,800.00	272,000.00	0.00	100,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	50,000.00	1,192,000.00	1,812,300.00	3,132,000.00	780,000.00	0.00	12,100,000.00	13,310,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,477,300.00	1,752,240.00	2,664,240.00	1,722,800.00	24,662,800.00	0.00	4,728,130.00	5,200,950.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	202,300.00	178,800.00	272,000.00	127,800.00	67,800.00	0.00	2,734,600.00	3,008,060.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,275,000.00	1,573,440.00	2,392,240.00	1,595,000.00	24,595,000.00	0.00	1,993,530.00	2,192,890.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	894,000.00	1,360,000.00	165,000.00	618,200.00	0.00	5,967,060.00	6,563,780.00	0.00
22020701	FINANCIAL CONSULTING	0.00	119,200.00	181,400.00	80,000.00	80,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	178,800.00	272,000.00	20,000.00	20,000.00	0.00	99,770.00	109,750.00	0.00
22020703	LEGAL SERVICES	0.00	178,800.00	272,000.00	45,000.00	35,000.00	0.00	11,000.00	12,100.00	0.00
22020706	SURVEYING SERVICES	0.00	298,000.00	453,200.00	0.00	453,200.00	0.00	277,750.00	305,530.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	119,200.00	181,400.00	20,000.00	30,000.00	0.00	1,178,540.00	1,296,400.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	570,000.00	619,840.00	942,640.00	1,020,000.00	720,000.00	0.00	530,200.00	583,220.00	0.00
22020801	MOTOR VEHICLE FUEL COST	310,000.00	119,200.00	181,400.00	650,000.00	420,000.00	0.00	223,300.00	245,630.00	0.00
22020803	PLANT / GENERATOR FUEL COST	260,000.00	500,640.00	761,240.00	370,000.00	300,000.00	0.00	306,900.00	337,590.00	0.00
220209	FINANCIAL CHARGES - GENERAL	15,345.41	88,830.00	135,230.00	7,327.57	78,700.00	0.00	283,250.00	311,580.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,345.41	41,720.00	63,520.00	7,327.57	6,900.00	0.00	165,000.00	181,500.00	0.00
22020904	OTHER CRF BANK CHARGES	0.00	47,110.00	71,710.00	0.00	71,800.00	0.00	118,250.00	130,080.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,205,400.00	6,598,390.00	10,032,690.00	5,767,800.00	5,132,800.00	0.00	28,744,100.00	31,618,520.00	0.00
22021001	REFRESHMENT & MEALS	159,500.00	178,800.00	272,000.00	140,000.00	140,000.00	0.00	110,000.00	121,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	170,000.00	178,800.00	272,000.00	671,000.00	656,000.00	0.00	858,000.00	943,800.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	90,000.00	178,800.00	272,000.00	65,000.00	55,000.00	0.00	74,580.00	82,040.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	596,000.00	906,200.00	50,000.00	50,000.00	0.00	27,054,500.00	29,759,950.00	0.00
22021007	WELFARE PACKAGES	975,000.00	834,400.00	1,268,600.00	742,000.00	732,000.00	0.00	88,000.00	96,800.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000.00	298,000.00	453,200.00	80,000.00	80,000.00	0.00	22,000.00	24,200.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	16,894,900.00	4,154,790.00	6,316,690.00	3,969,800.00	3,369,800.00	0.00	38,500.00	42,350.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	766,000.00	178,800.00	272,000.00	50,000.00	50,000.00	0.00	498,520.00	548,380.00	0.00
23	CAPITAL EXPENDITURE	0.00	861,000,000.00	501,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,425,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	43,000,000.00	33,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	43,000,000.00	33,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	23,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	110,000,000.00	110,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	110,000,000.00	110,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	110,000,000.00	110,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	688,000,000.00	338,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,425,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	688,000,000.00	338,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,425,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	688,000,000.00	338,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,425,000,000.00
023305100100	Guyuk Cement Company									
2	EXPENDITURES	0.00	842,400.00	842,400.00	0.00	0.00	0.00	0.00	0.00	0.00
21	PERSONNEL COST	0.00	842,400.00	842,400.00	0.00	0.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	842,400.00	842,400.00	0.00	0.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	0.00	842,400.00	842,400.00	0.00	0.00	0.00	0.00	0.00	0.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	842,400.00	842,400.00	0.00	0.00	0.00	0.00	0.00	0.00
023305200100	Adamawa State Mining Company									
2	EXPENDITURES	20,499,715.45	1,455,573,180.00	566,880,180.00	308,934,499.39	37,388,800.00	0.00	22,272,750.00	24,185,260.00	18,902,730.00
21	PERSONNEL COST	0.00	670,800.00	670,800.00	900,000.00	5,996,100.00	0.00	6,295,910.00	6,610,720.00	18,902,730.00
2101	SALARY	0.00	0.00	0.00	0.00	0.00	0.00	4,840,610.00	5,082,650.00	14,533,360.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	0.00	0.00	4,840,610.00	5,082,650.00	14,533,360.00
21010101	BASIC-SALARY	0.00	0.00	0.00	0.00	0.00	0.00	4,840,610.00	5,082,650.00	14,533,360.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	670,800.00	670,800.00	900,000.00	5,996,100.00	0.00	1,455,300.00	1,528,070.00	4,369,370.00
210201	ALLOWANCES	0.00	670,800.00	670,800.00	900,000.00	5,996,100.00	0.00	1,455,300.00	1,528,070.00	4,369,370.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	670,800.00	670,800.00	900,000.00	5,996,100.00	0.00	1,455,300.00	1,528,070.00	4,369,370.00
22	OTHER RECURRENT COSTS	12,706,015.45	17,880,080.00	27,187,080.00	13,318,488.01	31,392,700.00	0.00	15,976,840.00	17,574,540.00	0.00
2202	OVERHEAD COST	12,706,015.45	17,880,080.00	27,187,080.00	13,318,488.01	31,392,700.00	0.00	15,976,840.00	17,574,540.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	6,307,610.00	9,590,310.00	2,256,000.00	5,000,000.00	0.00	1,065,570.00	1,172,130.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	1,686,740.00	2,564,540.00	150,000.00	1,000,000.00	0.00	33,000.00	36,300.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	45,000.00	1,677,860.00	2,550,960.00	1,048,000.00	1,000,000.00	0.00	462,000.00	508,200.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	777,780.00	1,182,580.00	0.00	500,000.00	0.00	330,000.00	363,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	764,320.00	1,162,120.00	0.00	500,000.00	0.00	7,590.00	8,350.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,150,000.00	822,510.00	1,250,610.00	638,000.00	1,000,000.00	0.00	78,980.00	86,880.00	0.00
22020109	PER-DIEM/ESTACODES	105,000.00	578,400.00	879,500.00	420,000.00	1,000,000.00	0.00	154,000.00	169,400.00	0.00
220202	UTILITIES - GENERAL	550,000.00	483,350.00	735,450.00	109,000.00	742,900.00	0.00	1,730,300.00	1,903,330.00	0.00
22020201	ELECTRICITY CHARGES	160,000.00	149,000.00	226,700.00	0.00	226,700.00	0.00	721,600.00	793,760.00	0.00
22020202	TELEPHONE CHARGES	30,000.00	56,620.00	86,120.00	0.00	86,200.00	0.00	60,500.00	66,550.00	0.00
22020203	INTERNET ACCESS CHARGES	190,000.00	89,990.00	136,990.00	19,000.00	50,000.00	0.00	55,000.00	60,500.00	0.00
22020205	WATER RATES	0.00	71,520.00	108,820.00	0.00	180,000.00	0.00	805,200.00	885,720.00	0.00
22020209	OTHER UTILITY CHARGES	170,000.00	116,220.00	176,820.00	90,000.00	200,000.00	0.00	88,000.00	96,800.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	981,900.00	877,040.00	1,333,740.00	512,300.00	1,200,000.00	0.00	5,961,780.00	6,557,960.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	526,900.00	268,500.00	408,300.00	221,000.00	500,000.00	0.00	3,706,780.00	4,077,460.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	85,000.00	310,510.00	472,210.00	70,000.00	100,000.00	0.00	55,000.00	60,500.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	300,000.00	238,400.00	362,500.00	221,300.00	500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	70,000.00	59,630.00	90,730.00	0.00	100,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,468,300.00	1,153,140.00	1,753,740.00	1,012,600.00	2,120,000.00	0.00	3,644,190.00	4,008,620.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	260,000.00	149,330.00	227,130.00	120,000.00	500,000.00	0.00	550,000.00	605,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	125,000.00	131,130.00	199,430.00	110,000.00	300,000.00	0.00	550,000.00	605,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000.00	226,990.00	345,290.00	150,000.00	300,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	462,300.00	170,070.00	258,570.00	167,000.00	220,000.00	0.00	1,100,000.00	1,210,000.00	0.00

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22020405	MAINTENANCE OF PLANTS/GENERATORS	106,000.00	124,270.00	188,970.00	120,000.00	300,000.00	0.00	249,370.00	274,310.00	0.00
22020406	OTHER MAINTENANCE SERVICES	465,000.00	351,350.00	534,350.00	345,600.00	500,000.00	0.00	94,820.00	104,310.00	0.00
220205	TRAINING - GENERAL	173,628.00	1,311,200.00	1,993,600.00	205,000.00	1,000,000.00	0.00	55,000.00	60,500.00	0.00
22020501	LOCAL TRAINING	173,628.00	1,311,200.00	1,993,600.00	205,000.00	1,000,000.00	0.00	55,000.00	60,500.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	416,010.00	632,810.00	260,000.00	600,000.00	0.00	418,000.00	459,800.00	0.00
22020601	SECURITY SERVICES	0.00	153,770.00	233,970.00	0.00	100,000.00	0.00	198,000.00	217,800.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	262,240.00	398,840.00	260,000.00	500,000.00	0.00	220,000.00	242,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	690,000.00	1,306,320.00	1,986,420.00	380,000.00	1,579,800.00	0.00	1,210,000.00	1,331,000.00	0.00
22020701	FINANCIAL CONSULTING	175,000.00	587,840.00	893,840.00	180,000.00	893,900.00	0.00	550,000.00	605,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	410,000.00	596,300.00	906,700.00	100,000.00	500,000.00	0.00	110,000.00	121,000.00	0.00
22020706	SURVEYING SERVICES	105,000.00	122,180.00	185,880.00	100,000.00	185,900.00	0.00	550,000.00	605,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	195,000.00	506,660.00	770,460.00	991,200.00	1,400,000.00	0.00	660,000.00	726,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	145,000.00	238,400.00	362,500.00	751,200.00	800,000.00	0.00	110,000.00	121,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000.00	268,260.00	407,960.00	240,000.00	600,000.00	0.00	550,000.00	605,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	19,187.45	58,860.00	89,560.00	15,888.01	50,000.00	0.00	330,000.00	363,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	19,187.45	58,860.00	89,560.00	15,888.01	50,000.00	0.00	330,000.00	363,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,128,000.00	5,459,890.00	8,300,990.00	7,576,500.00	17,700,000.00	0.00	902,000.00	992,200.00	0.00
22021001	REFRESHMENT & MEALS	270,000.00	1,126,500.00	1,712,700.00	940,500.00	2,000,000.00	0.00	330,000.00	363,000.00	0.00
22021007	WELFARE PACKAGES	625,000.00	351,800.00	534,900.00	230,000.00	700,000.00	0.00	242,000.00	266,200.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	6,233,000.00	3,981,590.00	6,053,390.00	6,406,000.00	15,000,000.00	0.00	330,000.00	363,000.00	0.00
23	CAPITAL EXPENDITURE	7,793,700.00	1,437,022,300.00	539,022,300.00	294,716,011.38	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	36,646,600.00	36,646,600.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	36,646,600.00	36,646,600.00	0.00	0.00	0.00	0.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	5,587,000.00	5,587,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	14,000,000.00	14,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	0.00	12,059,600.00	12,059,600.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	501,805,600.00	103,805,600.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	501,805,600.00	103,805,600.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	501,805,600.00	103,805,600.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	3,001,500.00	3,001,500.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,001,500.00	3,001,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	3,001,500.00	3,001,500.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	7,793,700.00	895,568,600.00	395,568,600.00	294,716,011.38	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	7,793,700.00	895,568,600.00	395,568,600.00	294,716,011.38	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	7,793,700.00	763,318,600.00	263,318,600.00	294,716,011.38	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	132,250,000.00	132,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023400100100	Ministry of Works and Energy Development									
2	EXPENDITURES	59,677,287,297.62	88,887,728,830.00	129,667,989,230.00	37,714,192,711.45	122,689,587,680.00	0.00	181,580,372,910.00	272,246,991,380.00	571,624,544,830.00
21	PERSONNEL COST	111,600,201.21	197,936,100.00	197,936,100.00	117,110,660.73	167,672,950.00	0.00	176,056,650.00	184,859,540.00	528,589,140.00
2101	SALARY	67,115,215.45	100,687,700.00	100,687,700.00	65,000,248.24	91,000,350.00	0.00	95,550,370.00	100,327,890.00	286,878,610.00
210101	SALARIES AND WAGES	67,115,215.45	100,687,700.00	100,687,700.00	65,000,248.24	91,000,350.00	0.00	95,550,370.00	100,327,890.00	286,878,610.00
21010101	BASIC-SALARY	67,115,215.45	100,687,700.00	100,687,700.00	65,000,248.24	91,000,350.00	0.00	95,550,370.00	100,327,890.00	286,878,610.00

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2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,484,985.76	97,248,400.00	97,248,400.00	52,110,412.49	76,672,600.00	0.00	80,506,280.00	84,531,650.00	241,710,530.00
210201	ALLOWANCES	44,484,985.76	97,248,400.00	97,248,400.00	52,110,412.49	74,471,060.00	0.00	78,194,660.00	82,104,440.00	234,770,160.00
21020102	HOUSING/RENT ALLOWANCE	13,795,437.56	24,493,500.00	24,493,500.00	14,872,055.65	20,820,980.00	0.00	21,862,030.00	22,955,140.00	65,638,150.00
21020103	TRANSPORT ALLOWANCE	4,655,436.26	7,199,800.00	7,199,800.00	6,204,548.04	8,686,440.00	0.00	9,120,770.00	9,576,810.00	27,384,020.00
21020104	MEAL SUBSIDY	876,062.08	1,260,300.00	1,260,300.00	1,259,712.37	1,763,690.00	0.00	1,851,880.00	1,944,480.00	5,560,050.00
21020105	UTILITY ALLOWANCE	2,713,756.28	4,319,800.00	4,319,800.00	3,630,267.21	5,082,420.00	0.00	5,336,550.00	5,603,380.00	16,022,350.00
21020106	ENTERTAINMENT ALLOWANCE	237,719.08	711,000.00	711,000.00	98,842.00	138,390.00	0.00	145,310.00	152,580.00	436,280.00
21020107	LEAVE ALLOWANCE	5,801,567.29	10,804,800.00	10,804,800.00	6,500,025.62	10,010,070.00	0.00	10,510,580.00	11,036,110.00	31,556,760.00
21020108	DOMESTIC STAFF ALLOWANCE	3,671,629.23	9,224,500.00	9,224,500.00	2,941,161.30	4,117,680.00	0.00	4,323,570.00	4,539,750.00	12,981,000.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	383,460.00	0.00	402,640.00	422,780.00	1,208,880.00
21020135	FURNITURE ALLOWANCE	10,861,289.20	17,739,400.00	17,739,400.00	11,990,489.37	16,863,530.00	0.00	17,706,710.00	18,592,050.00	53,162,290.00
21020138	ADMIN ALLOWANCE	103,989.16	292,100.00	292,100.00	0.00	0.00	0.00	0.00	0.00	0.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,768,099.62	21,203,200.00	21,203,200.00	4,613,310.93	6,604,400.00	0.00	6,934,620.00	7,281,360.00	20,820,380.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	2,201,540.00	0.00	2,311,620.00	2,427,210.00	6,940,370.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	2,201,540.00	0.00	2,311,620.00	2,427,210.00	6,940,370.00
22	OTHER RECURRENT COSTS	1,673,509,181.92	1,503,792,730.00	1,546,553,130.00	1,463,357,458.89	1,659,608,300.00	0.00	110,856,570.00	121,942,270.00	0.00
2202	OVERHEAD COST	1,673,509,181.92	1,503,792,730.00	1,546,553,130.00	1,463,357,458.89	1,659,608,300.00	0.00	110,856,570.00	121,942,270.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,943,720.00	860,170.00	870,170.00	1,721,200.00	42,247,300.00	0.00	3,843,290.00	4,227,620.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	36,240.00	36,640.00	0.00	50,000.00	0.00	550,000.00	605,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,943,720.00	230,300.00	233,000.00	1,221,200.00	11,127,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	230,300.00	233,000.00	0.00	230,300.00	0.00	110,000.00	121,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	134,940.00	136,440.00	0.00	134,000.00	0.00	550,000.00	605,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	222,190.00	224,790.00	500,000.00	30,700,000.00	0.00	983,290.00	1,081,620.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	6,200.00	6,300.00	0.00	6,000.00	0.00	550,000.00	605,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	90,630.00	91,730.00	0.00	128,400.00	0.00	4,769,490.00	5,246,440.00	0.00
22020201	ELECTRICITY CHARGES	0.00	54,840.00	55,440.00	0.00	54,000.00	0.00	204,490.00	224,940.00	0.00
22020202	TELEPHONE CHARGES	0.00	4,300.00	4,400.00	0.00	4,000.00	0.00	880,000.00	968,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	12,400.00	12,600.00	0.00	12,400.00	0.00	660,000.00	726,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	12,400.00	12,600.00	0.00	50,000.00	0.00	55,000.00	60,500.00	0.00
22020205	WATER RATES	0.00	2,870.00	2,870.00	0.00	3,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020209	OTHER UTILITY CHARGES	1,000,000.00	3,820.00	3,820.00	0.00	5,000.00	0.00	770,000.00	847,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	183,000.00	252,720.00	255,620.00	358,600.00	5,810,000.00	0.00	28,794,700.00	31,674,170.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	183,000.00	216,470.00	218,970.00	159,000.00	2,301,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	8,590.00	8,690.00	0.00	9,000.00	0.00	55,000.00	60,500.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	27,660.00	27,960.00	199,600.00	3,500,000.00	0.00	12,239,700.00	13,463,670.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	692,100.00	151,640.00	153,240.00	25,500.00	9,513,500.00	0.00	34,241,130.00	37,665,250.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	32,900.00	33,200.00	0.00	3,000,000.00	0.00	253,330.00	278,670.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	7,630.00	7,630.00	0.00	1,000,000.00	0.00	147,400.00	162,140.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000.00	8,110.00	8,110.00	0.00	10,000.00	0.00	33,770,000.00	37,147,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	39,100.00	39,600.00	25,500.00	2,500,000.00	0.00	6,600.00	7,260.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	14,310.00	14,510.00	0.00	2,000,000.00	0.00	59,400.00	65,340.00	0.00
22020406	OTHER MAINTENANCE SERVICES	672,100.00	49,590.00	50,190.00	0.00	1,003,500.00	0.00	4,400.00	4,840.00	0.00
220205	TRAINING - GENERAL	52,000.00	41,490.00	41,990.00	0.00	50,000.00	0.00	13,640.00	15,010.00	0.00
22020501	LOCAL TRAINING	52,000.00	41,490.00	41,990.00	0.00	50,000.00	0.00	13,640.00	15,010.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220206	OTHER SERVICES - GENERAL	3,877,000.00	3,198,860.00	13,064,860.00	4,245,000.00	20,079,400.00	0.00	63,800.00	70,180.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	79,000.00	54,360.00	55,060.00	0.00	54,400.00	0.00	55,000.00	60,500.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	1,910.00	1,910.00	0.00	20,000.00	0.00	3,300.00	3,630.00	0.00
22020607	OFFICE SUPPORT SERVICES	3,798,000.00	3,142,590.00	13,007,890.00	4,245,000.00	20,005,000.00	0.00	5,500.00	6,050.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,927.70	255,130.00	257,830.00	0.00	255,200.00	0.00	10,802,000.00	11,882,200.00	0.00
22020701	FINANCIAL CONSULTING	50,927.70	82,970.00	83,870.00	0.00	83,000.00	0.00	2,531,100.00	2,784,210.00	0.00
22020703	LEGAL SERVICES	10,000.00	17,170.00	17,370.00	0.00	17,200.00	0.00	9,900.00	10,890.00	0.00
22020704	ENGINEERING SERVICES	0.00	8,590.00	8,690.00	0.00	8,600.00	0.00	3,850,000.00	4,235,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	5,730.00	5,730.00	0.00	5,700.00	0.00	3,300,000.00	3,630,000.00	0.00
22020706	SURVEYING SERVICES	0.00	5,730.00	5,730.00	0.00	5,800.00	0.00	1,100,000.00	1,210,000.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	134,940.00	136,440.00	0.00	134,900.00	0.00	11,000.00	12,100.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,804,000.00	5,125,610.00	19,859,310.00	5,840,000.00	25,100,100.00	0.00	4,950,000.00	5,445,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	8,804,000.00	5,108,920.00	19,842,420.00	5,840,000.00	25,083,400.00	0.00	2,750,000.00	3,025,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	16,690.00	16,890.00	0.00	16,700.00	0.00	2,200,000.00	2,420,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	27,918.58	23,130.00	23,430.00	761.13	25,000.00	0.00	1,103,850.00	1,214,240.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	27,918.58	23,130.00	23,430.00	761.13	25,000.00	0.00	1,103,850.00	1,214,240.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,653,868,515.64	1,493,793,350.00	1,511,934,950.00	1,451,166,397.76	1,556,399,400.00	0.00	22,274,670.00	24,502,160.00	0.00
22021001	REFRESHMENT & MEALS	278,500.00	134,940.00	136,440.00	35,000.00	207,000.00	0.00	55,000.00	60,500.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	4,300.00	4,400.00	0.00	4,400.00	0.00	59,840.00	65,830.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	210,000.00	396,700.00	401,400.00	160,000.00	553,000.00	0.00	22,000.00	24,200.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	32,800.00	33,200.00	0.00	30,000.00	0.00	22,005,500.00	24,206,050.00	0.00
22021007	WELFARE PACKAGES	320,000.00	470,130.00	475,630.00	210,000.00	575,000.00	0.00	91,300.00	100,430.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	269,870.00	273,070.00	0.00	5,269,800.00	0.00	18,920.00	20,820.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,682,590.29	1,544,360.00	5,455,860.00	6,241,900.00	45,096,500.00	0.00	9,460.00	10,410.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	793,680.00	940,250.00	951,250.00	200,000.00	460,000.00	0.00	6,270.00	6,900.00	0.00
22021031	SETTLEMENT OF LIABILITY	1,646,583,745.35	1,490,000,000.00	1,504,203,700.00	1,444,319,497.76	1,504,203,700.00	0.00	6,380.00	7,020.00	0.00
23	CAPITAL EXPENDITURE	57,892,177,914.49	87,186,000,000.00	127,923,500,000.00	36,133,724,591.83	120,862,306,430.00	0.00	181,293,459,690.00	271,940,189,570.00	571,095,955,690.00
2301	FIXED ASSETS PURCHASED	0.00	2,230,000,000.00	1,692,500,000.00	121,580,798.92	630,000,000.00	0.00	945,000,000.00	1,417,500,000.00	2,492,262,900.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	2,230,000,000.00	1,692,500,000.00	121,580,798.92	630,000,000.00	0.00	945,000,000.00	1,417,500,000.00	2,492,262,900.00
23010107	PURCHASE OF TRUCKS	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00	120,000,000.00	180,000,000.00	340,000,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	150,000,000.00	112,500,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	2,000,000,000.00	1,500,000,000.00	121,580,798.92	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,964,762,900.00
2302	CONSTRUCTION / PROVISION	48,672,638,345.57	68,291,000,000.00	106,866,000,000.00	26,663,462,918.79	117,343,432,570.00	0.00	176,015,148,890.00	264,022,723,360.00	555,720,415,780.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	48,672,638,345.57	68,291,000,000.00	106,866,000,000.00	26,663,462,918.79	117,343,432,570.00	0.00	176,015,148,890.00	264,022,723,360.00	555,720,415,780.00
23020114	CONSTRUCTION / PROVISION OF ROADS	46,336,199,141.16	67,091,000,000.00	106,666,000,000.00	26,663,462,918.79	117,343,432,570.00	0.00	176,015,148,890.00	264,022,723,360.00	529,648,780,750.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	914,316,669.25	1,200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	25,571,635,030.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,422,122,535.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00
2303	REHABILITATION / REPAIRS	7,602,387,800.51	14,715,000,000.00	17,415,000,000.00	9,122,485,195.51	756,028,000.00	0.00	1,134,042,010.00	1,701,063,020.00	4,835,105,030.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	7,602,387,800.51	14,715,000,000.00	17,415,000,000.00	9,122,485,195.51	756,028,000.00	0.00	1,134,042,010.00	1,701,063,020.00	4,835,105,030.00
23030113	REHABILITATION / REPAIRS - ROADS	5,309,399,817.06	14,550,000,000.00	17,250,000,000.00	8,961,336,901.77	756,028,000.00	0.00	1,134,042,010.00	1,701,063,020.00	4,835,105,030.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	2,292,987,983.45	165,000,000.00	165,000,000.00	161,148,293.74	0.00	0.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	1,094,790,213.54	1,200,000,000.00	1,200,000,000.00	68,699,998.61	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,094,790,213.54	1,200,000,000.00	1,200,000,000.00	68,699,998.61	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23040102	EROSION & FLOOD CONTROL	1,094,790,213.54	1,200,000,000.00	1,200,000,000.00	68,699,998.61	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
2305	OTHER CAPITAL PROJECTS	522,361,554.87	750,000,000.00	750,000,000.00	157,495,680.00	132,845,860.00	0.00	199,268,790.00	298,903,190.00	548,171,980.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	522,361,554.87	750,000,000.00	750,000,000.00	157,495,680.00	132,845,860.00	0.00	199,268,790.00	298,903,190.00	548,171,980.00
23050101	RESEARCH AND DEVELOPMENT	522,361,554.87	750,000,000.00	750,000,000.00	157,495,680.00	132,845,860.00	0.00	199,268,790.00	298,903,190.00	548,171,980.00
023400400100	Adamawa State Road Maintenance Agency									
2	EXPENDITURES	8,898,399.16	139,461,160.00	91,038,460.00	12,600,301.22	32,016,770.00	0.00	1,759,680,320.00	1,934,780,310.00	3,052,129,800.00
21	PERSONNEL COST	5,617,687.33	6,435,200.00	6,435,200.00	6,163,002.96	16,535,970.00	0.00	17,362,820.00	18,231,010.00	52,129,800.00
2101	SALARY	3,223,974.06	3,236,700.00	3,236,700.00	2,716,019.88	3,802,470.00	0.00	12,060,280.00	12,663,300.00	36,209,550.00
210101	SALARIES AND WAGES	3,223,974.06	3,236,700.00	3,236,700.00	2,716,019.88	3,802,470.00	0.00	12,060,280.00	12,663,300.00	36,209,550.00
21010101	BASIC-SALARY	3,223,974.06	3,236,700.00	3,236,700.00	2,716,019.88	3,802,470.00	0.00	12,060,280.00	12,663,300.00	36,209,550.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,393,713.27	3,198,500.00	3,198,500.00	3,446,983.08	12,733,500.00	0.00	5,302,540.00	5,567,710.00	15,920,250.00
210201	ALLOWANCES	2,393,713.27	3,198,500.00	3,198,500.00	3,446,983.08	12,639,000.00	0.00	5,203,310.00	5,463,510.00	15,622,320.00
21020102	HOUSING/RENT ALLOWANCE	634,683.75	741,000.00	741,000.00	621,425.42	870,030.00	0.00	913,540.00	959,220.00	2,742,790.00
21020103	TRANSPORT ALLOWANCE	182,650.77	176,300.00	176,300.00	226,861.49	317,630.00	0.00	333,520.00	350,200.00	1,001,350.00
21020104	MEAL SUBSIDY	25,759.62	24,900.00	24,900.00	31,084.53	43,580.00	0.00	45,760.00	48,050.00	137,390.00
21020105	UTILITY ALLOWANCE	114,475.08	107,500.00	107,500.00	149,355.61	209,160.00	0.00	219,620.00	230,610.00	659,390.00
21020106	ENTERTAINMENT ALLOWANCE	19,818.63	22,200.00	22,200.00	25,411.40	38,960.00	0.00	40,910.00	42,960.00	122,830.00
21020107	LEAVE ALLOWANCE	271,770.60	313,600.00	313,600.00	271,601.95	418,320.00	0.00	439,240.00	461,210.00	1,318,770.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	615,100.00	615,100.00	678,038.71	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020135	FURNITURE ALLOWANCE	554,793.45	648,000.00	648,000.00	543,203.96	760,520.00	0.00	798,550.00	838,480.00	2,397,550.00
21020145	OTHER ALLOWANCES AND BENEFITS	40,000.00	549,900.00	549,900.00	900,000.00	8,943,500.00	0.00	1,323,000.00	1,389,150.00	3,972,150.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	94,500.00	0.00	99,230.00	104,200.00	297,930.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	94,500.00	0.00	99,230.00	104,200.00	297,930.00
22	OTHER RECURRENT COSTS	3,280,711.83	3,025,960.00	4,603,260.00	6,437,298.26	15,480,800.00	0.00	1,742,317,500.00	1,916,549,300.00	0.00
2202	OVERHEAD COST	3,280,711.83	3,025,960.00	4,603,260.00	6,437,298.26	15,480,800.00	0.00	1,742,317,500.00	1,916,549,300.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	191,000.00	186,560.00	284,060.00	60,000.00	478,000.00	0.00	27,786,000.00	30,564,610.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,000.00	59,010.00	89,810.00	40,000.00	100,000.00	0.00	148,390.00	163,230.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	44,000.00	43,510.00	66,310.00	20,000.00	250,000.00	0.00	27,591,740.00	30,350,920.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	56,000.00	54,240.00	82,540.00	0.00	82,600.00	0.00	18,370.00	20,210.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	36,000.00	29,800.00	45,400.00	0.00	45,400.00	0.00	27,500.00	30,250.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	174,000.00	136,490.00	207,690.00	98,500.00	304,000.00	0.00	232,540.00	255,800.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	98,000.00	97,150.00	147,850.00	98,500.00	200,000.00	0.00	227,700.00	250,470.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	76,000.00	39,340.00	59,840.00	0.00	104,000.00	0.00	4,840.00	5,330.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	270,500.00	317,690.00	483,690.00	778,500.00	1,395,400.00	0.00	57,182,730.00	62,901,010.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	73,000.00	73,910.00	112,410.00	65,500.00	200,000.00	0.00	608,300.00	669,130.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	29,800.00	45,400.00	20,000.00	45,400.00	0.00	33,000.00	36,300.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,500.00	50,070.00	76,270.00	46,000.00	100,000.00	0.00	632,500.00	695,750.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	41,000.00	27,420.00	41,720.00	8,500.00	100,000.00	0.00	5,796,780.00	6,376,460.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,000.00	26,230.00	40,030.00	70,000.00	500,000.00	0.00	49,606,150.00	54,566,770.00	0.00
22020406	OTHER MAINTENANCE SERVICES	78,000.00	110,260.00	167,860.00	568,500.00	450,000.00	0.00	506,000.00	556,600.00	0.00
220205	TRAINING - GENERAL	22,000.00	76,300.00	116,200.00	0.00	88,200.00	0.00	1,654,734,070.00	1,820,207,480.00	0.00
22020501	LOCAL TRAINING	5,000.00	51,260.00	78,060.00	0.00	50,000.00	0.00	1,654,624,070.00	1,820,086,480.00	0.00
22020502	INTERNATIONAL TRAINING	17,000.00	25,040.00	38,140.00	0.00	38,200.00	0.00	110,000.00	121,000.00	0.00
220206	OTHER SERVICES - GENERAL	68,500.00	774,800.00	1,178,000.00	1,355,000.00	5,400,000.00	0.00	415,800.00	457,390.00	0.00
22020601	SECURITY SERVICES	62,500.00	0.00	0.00	0.00	0.00	0.00	275,000.00	302,500.00	0.00
22020606	POSTAGES & COURIER SERVICES	6,000.00	0.00	0.00	0.00	0.00	0.00	90,860.00	99,950.00	0.00

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22020607	OFFICE SUPPORT SERVICES	0.00	774,800.00	1,178,000.00	1,355,000.00	5,400,000.00	0.00	49,940.00	54,940.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	173,000.00	159,730.00	243,130.00	270,000.00	1,400,000.00	0.00	334,400.00	367,840.00	0.00
22020801	MOTOR VEHICLE FUEL COST	57,000.00	58,410.00	89,010.00	115,000.00	1,000,000.00	0.00	220,000.00	242,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	116,000.00	101,320.00	154,120.00	155,000.00	400,000.00	0.00	114,400.00	125,840.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,211.83	2,980.00	4,580.00	17,602.26	6,000.00	0.00	220,000.00	242,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,211.83	2,980.00	4,580.00	17,602.26	6,000.00	0.00	220,000.00	242,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,378,500.00	1,371,410.00	2,085,910.00	3,857,696.00	6,409,200.00	0.00	1,411,960.00	1,553,170.00	0.00
22021001	REFRESHMENT & MEALS	74,000.00	48,880.00	74,480.00	30,000.00	100,000.00	0.00	49,940.00	54,940.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	44,000.00	55,430.00	84,430.00	0.00	210,000.00	0.00	110,000.00	121,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	29,800.00	45,400.00	0.00	45,400.00	0.00	110,000.00	121,000.00	0.00
22021007	WELFARE PACKAGES	239,000.00	29,800.00	45,400.00	980,000.00	3,000,000.00	0.00	550,000.00	605,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	8,000.00	8,940.00	13,740.00	0.00	13,800.00	0.00	495,000.00	544,500.00	0.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	5,000.00	6,560.00	10,160.00	0.00	40,000.00	0.00	55,000.00	60,500.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,008,500.00	1,192,000.00	1,812,300.00	2,847,696.00	3,000,000.00	0.00	42,020.00	46,230.00	0.00
23	CAPITAL EXPENDITURE	0.00	130,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
2303	REHABILITATION / REPAIRS	0.00	130,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	130,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	100,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
023400500100	Energy Development									
2	EXPENDITURES	0.00	0.00	482,067,200.00	0.00	150,000,000.00	0.00	80,720,200.00	88,792,320.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	482,067,200.00	0.00	150,000,000.00	0.00	80,720,200.00	88,792,320.00	0.00
2202	OVERHEAD COST	0.00	0.00	482,067,200.00	0.00	150,000,000.00	0.00	80,720,200.00	88,792,320.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	31,360,000.00	0.00	29,143,300.00	0.00	7,486,600.00	8,235,260.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	1,325,600.00	0.00	10,982,600.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	8,389,800.00	0.00	10,219,200.00	0.00	0.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	8,389,800.00	0.00	219,200.00	0.00	5,940,000.00	6,534,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	4,923,200.00	0.00	649,500.00	0.00	1,100,000.00	1,210,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	0.00	8,098,400.00	0.00	7,000,000.00	0.00	440,000.00	484,000.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	0.00	233,200.00	0.00	72,800.00	0.00	6,600.00	7,260.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	3,336,100.00	0.00	1,004,800.00	0.00	3,706,120.00	4,076,740.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	2,010,100.00	0.00	490,000.00	0.00	110,000.00	121,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	0.00	160,300.00	0.00	70,800.00	0.00	231,000.00	254,100.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	451,700.00	0.00	234,800.00	0.00	49,940.00	54,940.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	451,700.00	0.00	134,800.00	0.00	3,300,000.00	3,630,000.00	0.00
22020205	WATER RATES	0.00	0.00	116,600.00	0.00	26,400.00	0.00	0.00	0.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	0.00	145,700.00	0.00	48,000.00	0.00	15,180.00	16,700.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	9,234,700.00	0.00	1,748,700.00	0.00	15,424,860.00	16,967,350.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	7,894,500.00	0.00	855,300.00	0.00	44,000.00	48,400.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	320,600.00	0.00	137,600.00	0.00	3,300,000.00	3,630,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	0.00	1,019,600.00	0.00	755,800.00	0.00	12,080,860.00	13,288,950.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	5,564,600.00	0.00	17,516,100.00	0.00	20,515,770.00	22,567,370.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	1,209,000.00	0.00	896,200.00	0.00	11,241,120.00	12,365,240.00	0.00

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22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	291,400.00	0.00	16,000.00	0.00	241,120.00	265,240.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	306,000.00	0.00	126,800.00	0.00	714,450.00	785,900.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	1,427,600.00	0.00	750,200.00	0.00	7,700,000.00	8,470,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	524,400.00	0.00	388,900.00	0.00	80,080.00	88,090.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	1,806,200.00	0.00	15,338,000.00	0.00	539,000.00	592,900.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	1,514,800.00	0.00	1,850,900.00	0.00	77,880.00	85,670.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	1,514,800.00	0.00	1,850,900.00	0.00	77,880.00	85,670.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	91,402,200.00	0.00	7,855,400.00	0.00	435,600.00	479,170.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	1,981,100.00	0.00	468,500.00	0.00	258,280.00	284,110.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	0.00	72,900.00	0.00	154,000.00	0.00	148,280.00	163,110.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	89,348,200.00	0.00	7,232,900.00	0.00	29,040.00	31,950.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	9,337,000.00	0.00	2,819,100.00	0.00	2,979,790.00	3,277,790.00	0.00
22020701	FINANCIAL CONSULTING	0.00	0.00	3,029,600.00	0.00	146,700.00	0.00	52,800.00	58,080.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	626,400.00	0.00	150,300.00	0.00	940,830.00	1,034,920.00	0.00
22020704	ENGINEERING SERVICES	0.00	0.00	320,600.00	0.00	750,600.00	0.00	151,360.00	166,500.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	0.00	218,600.00	0.00	62,000.00	0.00	831,380.00	914,520.00	0.00
22020706	SURVEYING SERVICES	0.00	0.00	218,600.00	0.00	60,000.00	0.00	985,820.00	1,084,410.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	0.00	4,923,200.00	0.00	1,649,500.00	0.00	17,600.00	19,360.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	186,654,300.00	0.00	40,031,700.00	0.00	964,700.00	1,061,180.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	186,042,500.00	0.00	39,578,200.00	0.00	139,480.00	153,430.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	611,800.00	0.00	453,500.00	0.00	825,220.00	907,750.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	844,900.00	0.00	20,300.00	0.00	427,790.00	470,570.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	844,900.00	0.00	20,300.00	0.00	427,790.00	470,570.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	142,818,600.00	0.00	48,009,700.00	0.00	28,701,090.00	31,571,220.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	4,923,200.00	0.00	1,649,500.00	0.00	16,871,800.00	18,558,980.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	160,300.00	0.00	118,800.00	0.00	2,035,990.00	2,239,590.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	14,448,900.00	0.00	2,710,800.00	0.00	515,350.00	566,890.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	1,194,500.00	0.00	25,400.00	0.00	169,400.00	186,340.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	17,128,800.00	0.00	1,697,400.00	0.00	7,956,190.00	8,751,810.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	9,831,700.00	0.00	2,288,100.00	0.00	161,370.00	177,510.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	0.00	60,888,100.00	0.00	35,135,700.00	0.00	165,330.00	181,870.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	0.00	34,243,100.00	0.00	4,384,000.00	0.00	825,660.00	908,230.00	0.00
023600100100	Ministry of Culture and Tourism									
2	EXPENDITURES	104,693,836.13	393,366,570.00	5,548,293,070.00	3,561,846,648.22	2,279,459,310.00	0.00	3,422,624,020.00	5,051,007,200.00	8,312,015,050.00
21	PERSONNEL COST	52,495,523.87	72,977,000.00	72,977,000.00	54,713,639.40	78,652,800.00	0.00	82,585,500.00	86,714,820.00	247,953,120.00
2101	SALARY	32,758,595.13	39,729,000.00	39,729,000.00	27,255,261.20	38,427,590.00	0.00	40,348,970.00	42,366,420.00	121,142,980.00
210101	SALARIES AND WAGES	32,758,595.13	39,729,000.00	39,729,000.00	27,255,261.20	38,427,590.00	0.00	40,348,970.00	42,366,420.00	121,142,980.00
21010101	BASIC-SALARY	32,758,595.13	39,729,000.00	39,729,000.00	27,255,261.20	38,427,590.00	0.00	40,348,970.00	42,366,420.00	121,142,980.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,736,928.74	33,248,000.00	33,248,000.00	27,458,378.20	40,225,210.00	0.00	42,236,530.00	44,348,400.00	126,810,140.00
210201	ALLOWANCES	19,736,928.74	33,248,000.00	33,248,000.00	27,458,378.20	39,264,460.00	0.00	41,227,740.00	43,289,170.00	123,781,370.00
21020102	HOUSING/RENT ALLOWANCE	5,831,526.04	8,699,500.00	8,699,500.00	6,236,004.76	8,792,280.00	0.00	9,231,900.00	9,693,500.00	27,717,680.00
21020103	TRANSPORT ALLOWANCE	2,122,907.17	2,884,400.00	2,884,400.00	2,724,043.83	3,849,090.00	0.00	4,041,550.00	4,243,630.00	12,134,270.00
21020104	MEAL SUBSIDY	420,093.04	472,800.00	472,800.00	570,432.29	804,620.00	0.00	844,860.00	887,110.00	2,536,590.00
21020105	UTILITY ALLOWANCE	1,132,457.84	1,441,500.00	1,441,500.00	1,548,527.83	2,186,310.00	0.00	2,295,630.00	2,410,420.00	6,892,360.00
21020106	ENTERTAINMENT ALLOWANCE	16,012.14	24,200.00	24,200.00	21,311.75	32,660.00	0.00	34,300.00	36,020.00	102,980.00
21020107	LEAVE ALLOWANCE	2,573,721.11	3,987,400.00	3,987,400.00	2,725,526.33	4,197,380.00	0.00	4,407,250.00	4,627,620.00	13,232,250.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	654,300.00	654,300.00	678,038.71	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020121	WIEGHING ALLOWANCE	2,205,934.13	3,760,700.00	3,760,700.00	1,536,878.36	2,366,810.00	0.00	2,485,160.00	2,609,420.00	7,461,390.00

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21020135	FURNITURE ALLOWANCE	4,364,515.90	6,305,600.00	6,305,600.00	4,700,685.58	6,594,210.00	0.00	6,923,930.00	7,270,130.00	20,788,270.00
21020145	OTHER ALLOWANCES AND BENEFITS	520,000.00	5,017,600.00	5,017,600.00	6,716,928.75	9,403,800.00	0.00	9,873,990.00	10,367,690.00	29,645,480.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	960,750.00	0.00	1,008,790.00	1,059,230.00	3,028,770.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	960,750.00	0.00	1,008,790.00	1,059,230.00	3,028,770.00
22	OTHER RECURRENT COSTS	52,198,312.26	50,389,570.00	76,613,370.00	28,846,878.75	50,390,000.00	0.00	114,413,750.00	125,855,220.00	0.00
2202	OVERHEAD COST	52,198,312.26	50,389,570.00	76,613,370.00	28,846,878.75	50,390,000.00	0.00	114,413,750.00	125,855,220.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,795,000.00	1,619,350.00	2,462,550.00	1,286,000.00	3,502,700.00	0.00	45,983,520.00	50,581,890.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,225,000.00	557,260.00	847,260.00	470,000.00	1,000,000.00	0.00	68,200.00	75,020.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	170,000.00	246,150.00	374,350.00	220,000.00	700,000.00	0.00	66,000.00	72,600.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	110,000.00	278,930.00	424,230.00	200,000.00	625,000.00	0.00	1,814,450.00	1,995,900.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	123,380.00	187,680.00	0.00	187,700.00	0.00	43,536,020.00	47,889,630.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	290,000.00	413,630.00	629,030.00	396,000.00	990,000.00	0.00	498,850.00	548,740.00	0.00
220202	UTILITIES - GENERAL	515,300.00	624,030.00	949,230.00	440,000.00	1,362,300.00	0.00	4,977,280.00	5,475,030.00	0.00
22020203	INTERNET ACCESS CHARGES	315,000.00	395,750.00	601,750.00	390,000.00	975,000.00	0.00	22,330.00	24,570.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	75,000.00	70,330.00	107,030.00	0.00	107,100.00	0.00	1,814,450.00	1,995,900.00	0.00
22020205	WATER RATES	0.00	42,320.00	64,420.00	0.00	64,500.00	0.00	130,680.00	143,750.00	0.00
22020206	SEWERAGE CHARGES	30,300.00	59,600.00	90,700.00	0.00	90,700.00	0.00	2,981,880.00	3,280,070.00	0.00
22020209	OTHER UTILITY CHARGES	95,000.00	56,030.00	85,330.00	50,000.00	125,000.00	0.00	27,940.00	30,740.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	888,000.00	762,300.00	1,159,400.00	600,000.00	1,663,600.00	0.00	48,955,720.00	53,851,310.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	73,910.00	112,410.00	20,000.00	150,000.00	0.00	1,867,140.00	2,053,860.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000.00	21,460.00	32,760.00	10,000.00	25,000.00	0.00	2,516,910.00	2,768,610.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	85,000.00	67,950.00	103,450.00	50,000.00	125,000.00	0.00	38,649,270.00	42,514,200.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	41,720.00	63,520.00	0.00	63,600.00	0.00	4,822,400.00	5,304,640.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	743,000.00	557,260.00	847,260.00	520,000.00	1,300,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,205,000.00	954,220.00	1,451,320.00	906,000.00	3,365,100.00	0.00	3,943,280.00	4,337,620.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	245,000.00	246,150.00	374,350.00	210,000.00	1,000,000.00	0.00	770,000.00	847,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	61,990.00	94,290.00	53,000.00	133,000.00	0.00	687,500.00	756,250.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	65,000.00	67,950.00	103,450.00	55,000.00	200,000.00	0.00	206,470.00	227,120.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	180,000.00	9,540.00	14,640.00	0.00	14,700.00	0.00	1,089,000.00	1,197,900.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	11,330.00	17,330.00	0.00	17,400.00	0.00	1,072,500.00	1,179,750.00	0.00
22020406	OTHER MAINTENANCE SERVICES	715,000.00	557,260.00	847,260.00	588,000.00	2,000,000.00	0.00	117,810.00	129,600.00	0.00
220205	TRAINING - GENERAL	0.00	46,490.00	70,890.00	0.00	70,900.00	0.00	70,950.00	78,050.00	0.00
22020501	LOCAL TRAINING	0.00	46,490.00	70,890.00	0.00	70,900.00	0.00	70,950.00	78,050.00	0.00
220206	OTHER SERVICES - GENERAL	1,630,000.00	1,706,950.00	2,595,550.00	1,450,000.00	3,875,000.00	0.00	402,270.00	442,500.00	0.00
22020601	SECURITY SERVICES	230,000.00	278,930.00	424,230.00	130,000.00	325,000.00	0.00	99,770.00	109,750.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	175,000.00	278,930.00	424,230.00	220,000.00	550,000.00	0.00	137,500.00	151,250.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,225,000.00	1,149,090.00	1,747,090.00	1,100,000.00	3,000,000.00	0.00	165,000.00	181,500.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	340,000.00	428,530.00	651,830.00	362,400.00	1,020,700.00	0.00	234,960.00	258,460.00	0.00
22020701	FINANCIAL CONSULTING	10,000.00	9,540.00	14,640.00	0.00	14,700.00	0.00	27,500.00	30,250.00	0.00
22020703	LEGAL SERVICES	115,000.00	140,060.00	212,960.00	130,000.00	325,000.00	0.00	137,500.00	151,250.00	0.00
22020709	OTHER CONSULTING SERVICES	215,000.00	278,930.00	424,230.00	232,400.00	681,000.00	0.00	69,960.00	76,960.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	125,000.00	201,470.00	306,870.00	121,700.00	678,100.00	0.00	2,896,300.00	3,185,930.00	0.00
22020801	MOTOR VEHICLE FUEL COST	20,000.00	56,030.00	85,330.00	55,000.00	500,000.00	0.00	1,430,000.00	1,573,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	35,000.00	82,250.00	125,150.00	50,000.00	125,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	7,160.00	11,060.00	0.00	11,100.00	0.00	146,300.00	160,930.00	0.00
22020806	COOKING GAS/FUEL COST	70,000.00	56,030.00	85,330.00	16,700.00	42,000.00	0.00	220,000.00	242,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	14,364.56	14,310.00	21,910.00	1,146.75	10,000.00	0.00	16,170.00	17,790.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,364.56	14,310.00	21,910.00	1,146.75	10,000.00	0.00	16,170.00	17,790.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	41,685,647.70	44,031,920.00	66,943,820.00	23,679,632.00	34,841,600.00	0.00	6,933,300.00	7,626,640.00	0.00
22021001	REFRESHMENT & MEALS	45,000.00	43,510.00	66,310.00	225,000.00	66,400.00	0.00	19,140.00	21,060.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	230,000.00	168,080.00	255,680.00	135,000.00	400,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	31,590.00	48,190.00	0.00	48,200.00	0.00	77,990.00	85,790.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	190,000.00	165,100.00	251,100.00	140,000.00	500,000.00	0.00	357,500.00	393,250.00	0.00
22021007	WELFARE PACKAGES	1,133,000.00	1,113,930.00	1,693,630.00	779,300.00	1,500,000.00	0.00	605,000.00	665,500.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	31,157,500.00	41,720,000.00	63,428,000.00	21,725,332.00	30,489,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	737,000.00	722,360.00	1,098,360.00	515,000.00	1,688,000.00	0.00	16,170.00	17,790.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,173,147.70	67,350.00	102,550.00	160,000.00	150,000.00	0.00	357,500.00	393,250.00	0.00
23	CAPITAL EXPENDITURE	0.00	270,000,000.00	5,398,702,700.00	3,478,286,130.07	2,150,416,510.00	0.00	3,225,624,770.00	4,838,437,160.00	8,064,061,930.00
2302	CONSTRUCTION / PROVISION	0.00	100,000,000.00	5,228,702,700.00	3,478,286,130.07	2,150,416,510.00	0.00	3,225,624,770.00	4,838,437,160.00	8,064,061,930.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	100,000,000.00	5,228,702,700.00	3,478,286,130.07	2,150,416,510.00	0.00	3,225,624,770.00	4,838,437,160.00	8,064,061,930.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	100,000,000.00	5,228,702,700.00	3,478,286,130.07	2,150,416,510.00	0.00	3,225,624,770.00	4,838,437,160.00	8,064,061,930.00
2303	REHABILITATION / REPAIRS	0.00	135,000,000.00	135,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	135,000,000.00	135,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	95,000,000.00	95,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)									
2	EXPENDITURES	16,921,861.90	80,377,710.00	82,861,310.00	22,809,535.17	55,513,410.00	0.00	92,796,920.00	100,058,440.00	2,271,608,560.00
21	PERSONNEL COST	12,192,411.11	15,609,700.00	15,609,700.00	16,003,385.41	38,443,110.00	0.00	40,365,310.00	42,383,630.00	121,192,050.00
2101	SALARY	7,799,212.04	7,618,200.00	7,618,200.00	7,919,361.40	12,115,110.00	0.00	27,320,030.00	28,686,040.00	82,025,140.00
210101	SALARIES AND WAGES	7,799,212.04	7,618,200.00	7,618,200.00	7,919,361.40	12,115,110.00	0.00	27,320,030.00	28,686,040.00	82,025,140.00
21010101	BASIC-SALARY	7,799,212.04	7,618,200.00	7,618,200.00	7,919,361.40	12,115,110.00	0.00	27,320,030.00	28,686,040.00	82,025,140.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,393,199.07	7,991,500.00	7,991,500.00	8,084,024.01	26,328,000.00	0.00	13,045,280.00	13,697,590.00	39,166,910.00
210201	ALLOWANCES	4,393,199.07	7,991,500.00	7,991,500.00	8,084,024.01	26,025,070.00	0.00	12,727,200.00	13,363,600.00	38,211,910.00
21020102	HOUSING/RENT ALLOWANCE	1,473,955.50	2,284,700.00	2,284,700.00	1,811,949.63	2,772,000.00	0.00	2,910,600.00	3,056,130.00	8,738,730.00
21020103	TRANSPORT ALLOWANCE	641,035.80	852,300.00	852,300.00	853,334.85	1,305,470.00	0.00	1,370,750.00	1,439,290.00	4,115,510.00
21020104	MEAL SUBSIDY	135,586.74	193,200.00	193,200.00	184,098.66	281,720.00	0.00	295,810.00	310,610.00	888,140.00
21020105	UTILITY ALLOWANCE	342,093.75	577,800.00	577,800.00	463,966.04	709,800.00	0.00	745,290.00	782,560.00	2,237,650.00
21020107	LEAVE ALLOWANCE	625,056.48	608,100.00	608,100.00	791,936.05	1,219,680.00	0.00	1,280,670.00	1,344,710.00	3,845,060.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	107,100.00	0.00	112,460.00	118,090.00	337,650.00
21020135	FURNITURE ALLOWANCE	970,356.60	1,655,800.00	1,655,800.00	1,194,677.60	1,827,630.00	0.00	1,919,020.00	2,014,980.00	5,761,630.00
21020145	OTHER ALLOWANCES AND BENEFITS	205,114.20	1,819,600.00	1,819,600.00	2,784,061.17	17,801,670.00	0.00	4,092,600.00	4,297,230.00	12,287,540.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	302,930.00	0.00	318,080.00	333,990.00	955,000.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	302,930.00	0.00	318,080.00	333,990.00	955,000.00
22	OTHER RECURRENT COSTS	4,729,450.79	4,768,010.00	7,251,610.00	6,806,149.76	17,070,300.00	0.00	52,431,610.00	57,674,810.00	0.00

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2202	OVERHEAD COST	4,729,450.79	4,768,010.00	7,251,610.00	6,806,149.76	17,070,300.00	0.00	52,431,610.00	57,674,810.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	923,000.00	479,190.00	728,990.00	673,000.00	10,547,600.00	0.00	1,448,810.00	1,593,700.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	59,000.00	119,200.00	181,400.00	111,000.00	10,000,000.00	0.00	749,100.00	824,010.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	239,000.00	178,800.00	272,000.00	256,000.00	272,000.00	0.00	550,000.00	605,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	45,000.00	0.00	0.00	0.00	0.00	0.00	137,500.00	151,250.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	580,000.00	181,190.00	275,590.00	306,000.00	275,600.00	0.00	12,210.00	13,440.00	0.00
220202	UTILITIES - GENERAL	45,000.00	0.00	0.00	0.00	0.00	0.00	57,200.00	62,920.00	0.00
22020201	ELECTRICITY CHARGES	15,000.00	0.00	0.00	0.00	0.00	0.00	46,200.00	50,820.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	30,000.00	0.00	0.00	0.00	0.00	0.00	11,000.00	12,100.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	48,000.00	178,800.00	272,000.00	64,000.00	272,000.00	0.00	513,040.00	564,350.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000.00	178,800.00	272,000.00	64,000.00	272,000.00	0.00	73,040.00	80,350.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	23,000.00	0.00	0.00	0.00	0.00	0.00	440,000.00	484,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	778,100.00	778,380.00	1,184,180.00	1,191,000.00	1,184,200.00	0.00	37,812,720.00	41,594,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	321,100.00	119,200.00	181,400.00	111,000.00	181,400.00	0.00	53,020.00	58,330.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	164,000.00	178,800.00	272,000.00	71,000.00	272,000.00	0.00	550,000.00	605,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	78,000.00	119,200.00	181,400.00	323,700.00	181,400.00	0.00	1,650,000.00	1,815,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	181,000.00	59,600.00	90,700.00	93,000.00	90,700.00	0.00	33,537,900.00	36,891,690.00	0.00
22020406	OTHER MAINTENANCE SERVICES	20,000.00	301,580.00	458,680.00	592,300.00	458,700.00	0.00	1,856,800.00	2,042,480.00	0.00
22020407	MAINTENANCE OF AIRCRAFTS	14,000.00	0.00	0.00	0.00	0.00	0.00	165,000.00	181,500.00	0.00
220205	TRAINING - GENERAL	193,300.00	0.00	0.00	0.00	0.00	0.00	11,000,000.00	12,100,000.00	0.00
22020501	LOCAL TRAINING	193,300.00	0.00	0.00	0.00	0.00	0.00	11,000,000.00	12,100,000.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	655,600.00	996,900.00	575,500.00	996,900.00	0.00	299,200.00	329,120.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	59,600.00	90,700.00	30,500.00	90,700.00	0.00	299,200.00	329,120.00	0.00
22020607	OFFICE SUPPORT SERVICES	500,000.00	596,000.00	906,200.00	545,000.00	906,200.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	513,500.00	298,000.00	453,400.00	500,000.00	453,400.00	0.00	303,160.00	333,480.00	0.00
22020801	MOTOR VEHICLE FUEL COST	210,000.00	178,800.00	272,000.00	99,000.00	272,000.00	0.00	303,160.00	333,480.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	243,500.00	119,200.00	181,400.00	401,000.00	181,400.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,394.79	5,960.00	9,160.00	1,149.76	9,200.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,394.79	5,960.00	9,160.00	1,149.76	9,200.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,723,156.00	2,372,080.00	3,606,980.00	3,801,500.00	3,607,000.00	0.00	997,480.00	1,097,240.00	0.00
22021001	REFRESHMENT & MEALS	8,000.00	107,280.00	163,280.00	222,000.00	163,300.00	0.00	299,200.00	329,120.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	193,000.00	119,200.00	181,400.00	118,000.00	181,400.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	700.00	298,000.00	453,200.00	600,000.00	453,200.00	0.00	199,540.00	219,500.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	104,000.00	59,600.00	90,700.00	143,000.00	90,700.00	0.00	299,200.00	329,120.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,392,456.00	1,788,000.00	2,718,400.00	2,718,500.00	2,718,400.00	0.00	199,540.00	219,500.00	0.00
23	CAPITAL EXPENDITURE	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	2,150,416,510.00
2301	FIXED ASSETS PURCHASED	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	58,000,000.00	58,000,000.00	0.00	0.00	0.00	0.00	0.00	2,150,416,510.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	58,000,000.00	58,000,000.00	0.00	0.00	0.00	0.00	0.00	2,150,416,510.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	58,000,000.00	58,000,000.00	0.00	0.00	0.00	0.00	0.00	2,150,416,510.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
023600400100	Arts Council									
2	EXPENDITURES	131,264,436.92	428,368,930.00	435,816,330.00	126,487,686.33	236,529,560.00	0.00	239,171,030.00	253,738,630.00	561,429,410.00
21	PERSONNEL COST	95,209,309.78	134,064,800.00	134,064,800.00	102,561,360.42	178,090,160.00	0.00	186,994,730.00	196,344,520.00	561,429,410.00
2101	SALARY	50,537,190.64	70,307,000.00	70,307,000.00	54,781,323.99	76,693,890.00	0.00	98,277,480.00	103,191,360.00	295,066,430.00
210101	SALARIES AND WAGES	50,537,190.64	70,307,000.00	70,307,000.00	54,781,323.99	76,693,890.00	0.00	98,277,480.00	103,191,360.00	295,066,430.00
21010101	BASIC-SALARY	50,537,190.64	70,307,000.00	70,307,000.00	54,781,323.99	76,693,890.00	0.00	98,277,480.00	103,191,360.00	295,066,430.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,672,119.14	63,757,800.00	63,757,800.00	47,780,036.43	101,396,270.00	0.00	88,717,250.00	93,153,160.00	266,362,980.00
210201	ALLOWANCES	44,672,119.14	63,757,800.00	63,757,800.00	47,780,036.43	99,527,900.00	0.00	86,755,460.00	91,093,280.00	260,472,940.00
21020102	HOUSING/RENT ALLOWANCE	11,078,569.53	16,542,000.00	16,542,000.00	12,209,531.91	17,098,940.00	0.00	17,953,890.00	18,851,590.00	53,904,420.00
21020103	TRANSPORT ALLOWANCE	3,901,997.17	5,765,800.00	5,765,800.00	5,179,981.78	7,382,550.00	0.00	7,751,680.00	8,139,270.00	23,273,500.00
21020104	MEAL SUBSIDY	791,219.94	1,166,800.00	1,166,800.00	1,106,475.95	1,580,040.00	0.00	1,659,050.00	1,742,010.00	4,981,100.00
21020105	UTILITY ALLOWANCE	2,145,987.79	2,961,100.00	2,961,100.00	2,978,322.80	4,204,620.00	0.00	4,414,860.00	4,635,610.00	13,255,090.00
21020106	ENTERTAINMENT ALLOWANCE	10,559.50	20,800.00	20,800.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	LEAVE ALLOWANCE	4,521,579.18	6,348,500.00	6,348,500.00	5,336,333.81	8,218,040.00	0.00	8,628,950.00	9,060,400.00	25,907,390.00
21020108	DOMESTIC STAFF ALLOWANCE	301,153.00	683,600.00	683,600.00	0.00	0.00	0.00	0.00	0.00	0.00
21020121	WIEGHING ALLOWANCE	11,275,258.06	16,833,100.00	16,833,100.00	7,736,310.10	11,913,930.00	0.00	12,509,630.00	13,135,120.00	37,558,680.00
21020135	FURNITURE ALLOWANCE	8,965,794.97	11,341,800.00	11,341,800.00	9,813,080.07	13,738,410.00	0.00	14,425,340.00	15,146,610.00	43,310,360.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,680,000.00	2,094,300.00	2,094,300.00	3,420,000.00	35,391,370.00	0.00	19,412,060.00	20,382,670.00	58,282,400.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,868,370.00	0.00	1,961,790.00	2,059,880.00	5,890,040.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,868,370.00	0.00	1,961,790.00	2,059,880.00	5,890,040.00
22	OTHER RECURRENT COSTS	36,055,127.14	14,304,130.00	21,751,530.00	23,926,325.91	58,439,400.00	0.00	52,176,300.00	57,394,110.00	0.00
2202	OVERHEAD COST	36,055,127.14	14,304,130.00	21,751,530.00	23,926,325.91	58,439,400.00	0.00	52,176,300.00	57,394,110.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	21,983,000.00	3,337,600.00	5,074,600.00	10,895,100.00	37,290,700.00	0.00	604,340.00	664,780.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,058,600.00	0.00	0.00	0.00	13,500,600.00	0.00	99,770.00	109,750.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,299,400.00	1,490,000.00	2,265,400.00	6,504,100.00	10,800,600.00	0.00	504,570.00	555,030.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	1,490,000.00	2,265,400.00	2,341,000.00	8,500,600.00	0.00	0.00	0.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,625,000.00	357,600.00	543,800.00	2,050,000.00	4,488,900.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	337,000.00	550,720.00	837,720.00	435,100.00	619,500.00	0.00	1,595,330.00	1,754,880.00	0.00
22020201	ELECTRICITY CHARGES	35,000.00	26,230.00	40,030.00	12,000.00	50,000.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	20,000.00	0.00	0.00	0.00	0.00	0.00	99,770.00	109,750.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	104,900.00	159,600.00	103,000.00	104,900.00	0.00	996,820.00	1,096,510.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	53,000.00	157,350.00	239,250.00	60,000.00	157,400.00	0.00	299,200.00	329,120.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	0.00	104,900.00	0.00	0.00	0.00	0.00
22020209	OTHER UTILITY CHARGES	229,000.00	262,240.00	398,840.00	260,100.00	202,300.00	0.00	199,540.00	219,500.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	982,500.00	1,387,520.00	2,110,320.00	607,500.00	1,606,200.00	0.00	30,709,140.00	33,780,100.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	417,200.00	634,300.00	213,000.00	417,200.00	0.00	10,120.00	11,140.00	0.00
22020302	BOOKS	33,000.00	52,450.00	79,850.00	20,000.00	52,500.00	0.00	179,630.00	197,600.00	0.00
22020303	NEWSPAPERS	10,000.00	104,900.00	159,600.00	73,000.00	104,900.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000.00	104,900.00	159,600.00	37,000.00	104,900.00	0.00	199,540.00	219,500.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	104,900.00	159,600.00	30,000.00	104,900.00	0.00	498,520.00	548,380.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000.00	262,240.00	398,840.00	0.00	398,900.00	0.00	99,770.00	109,750.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	36,000.00	26,230.00	40,030.00	24,000.00	40,100.00	0.00	2,990,240.00	3,289,270.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	232,000.00	157,350.00	239,250.00	110,000.00	225,400.00	0.00	14,850,660.00	16,335,730.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	238,500.00	157,350.00	239,250.00	100,500.00	157,400.00	0.00	11,880,660.00	13,068,730.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,420,100.00	996,530.00	1,515,730.00	1,149,450.00	1,399,700.00	0.00	14,631,980.00	16,095,190.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	136,000.00	104,900.00	159,600.00	95,000.00	204,900.00	0.00	9,350,660.00	10,285,730.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	230,000.00	157,350.00	239,250.00	393,500.00	262,400.00	0.00	4,937,790.00	5,431,570.00	0.00

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22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	217,600.00	262,240.00	398,840.00	255,250.00	262,300.00	0.00	55,000.00	60,500.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	160,000.00	104,900.00	159,600.00	88,000.00	204,900.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	521,500.00	262,240.00	398,840.00	227,700.00	262,300.00	0.00	115,390.00	126,930.00	0.00
22020406	OTHER MAINTENANCE SERVICES	155,000.00	104,900.00	159,600.00	90,000.00	202,900.00	0.00	173,140.00	190,460.00	0.00
220205	TRAINING - GENERAL	285,000.00	603,160.00	917,360.00	545,550.00	603,300.00	0.00	796,840.00	876,540.00	0.00
22020501	LOCAL TRAINING	223,000.00	262,240.00	398,840.00	257,550.00	262,300.00	0.00	115,390.00	126,930.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	262,240.00	398,840.00	248,000.00	262,300.00	0.00	222,530.00	244,790.00	0.00
22020503	OTHER TRAININGS	62,000.00	78,680.00	119,680.00	40,000.00	78,700.00	0.00	458,920.00	504,820.00	0.00
220206	OTHER SERVICES - GENERAL	3,767,500.00	2,551,610.00	3,879,610.00	4,371,000.00	7,045,600.00	0.00	403,920.00	444,320.00	0.00
22020601	SECURITY SERVICES	0.00	26,230.00	40,030.00	20,000.00	30,300.00	0.00	57,750.00	63,530.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	164,500.00	157,350.00	239,250.00	151,000.00	267,400.00	0.00	115,390.00	126,930.00	0.00
22020606	POSTAGES & COURIER SERVICES	3,000.00	7,870.00	11,970.00	0.00	7,900.00	0.00	115,390.00	126,930.00	0.00
22020607	OFFICE SUPPORT SERVICES	3,600,000.00	2,360,160.00	3,588,360.00	4,200,000.00	6,740,000.00	0.00	115,390.00	126,930.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	53,000.00	49,840.00	75,940.00	46,000.00	50,000.00	0.00	482,900.00	531,200.00	0.00
22020701	FINANCIAL CONSULTING	28,000.00	26,230.00	40,030.00	23,000.00	26,300.00	0.00	438,790.00	482,670.00	0.00
22020703	LEGAL SERVICES	25,000.00	23,610.00	35,910.00	23,000.00	23,700.00	0.00	44,110.00	48,530.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	305,600.00	627,720.00	954,520.00	188,000.00	897,800.00	0.00	421,080.00	463,200.00	0.00
22020801	MOTOR VEHICLE FUEL COST	162,600.00	157,350.00	239,250.00	118,000.00	157,400.00	0.00	247,940.00	272,740.00	0.00
22020803	PLANT / GENERATOR FUEL COST	143,000.00	470,370.00	715,270.00	70,000.00	740,400.00	0.00	173,140.00	190,460.00	0.00
220209	FINANCIAL CHARGES - GENERAL	17,327.14	52,450.00	79,850.00	3,925.91	52,500.00	0.00	225,390.00	247,930.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,327.14	52,450.00	79,850.00	3,925.91	52,500.00	0.00	225,390.00	247,930.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,904,100.00	4,146,980.00	6,305,880.00	5,684,700.00	8,874,100.00	0.00	2,305,380.00	2,535,970.00	0.00
22021001	REFRESHMENT & MEALS	351,000.00	65,560.00	99,860.00	50,000.00	150,000.00	0.00	288,640.00	317,510.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	23,000.00	131,120.00	199,420.00	130,000.00	131,200.00	0.00	288,530.00	317,390.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	131,120.00	199,420.00	74,500.00	131,200.00	0.00	225,390.00	247,930.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	308,600.00	262,240.00	398,840.00	256,500.00	263,300.00	0.00	288,530.00	317,390.00	0.00
22021007	WELFARE PACKAGES	228,000.00	262,240.00	398,840.00	19,000.00	263,300.00	0.00	223,190.00	245,510.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	171,000.00	157,350.00	239,250.00	30,000.00	157,400.00	0.00	288,530.00	317,390.00	0.00
22021009	SPORTING ACTIVITIES	110,000.00	157,350.00	239,250.00	0.00	157,400.00	0.00	288,530.00	317,390.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,191,000.00	1,668,800.00	2,537,200.00	1,484,000.00	2,700,800.00	0.00	86,570.00	95,230.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	798,500.00	524,480.00	797,580.00	524,000.00	624,500.00	0.00	33,330.00	36,670.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,723,000.00	786,720.00	1,196,220.00	3,116,700.00	4,295,000.00	0.00	294,140.00	323,560.00	0.00
23	CAPITAL EXPENDITURE	0.00	280,000,000.00	280,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	230,000,000.00	230,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	230,000,000.00	230,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	230,000,000.00	230,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023605200100	Hotel and Tourism Board									
2	EXPENDITURES	0.00	372,138,910.00	105,256,810.00	0.00	29,085,500.00	0.00	27,466,840.00	29,810,350.00	24,222,250.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	7,683,500.00	0.00	8,067,680.00	8,471,070.00	24,222,250.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	7,683,500.00	0.00	8,067,680.00	8,471,070.00	24,222,250.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	7,683,500.00	0.00	8,067,680.00	8,471,070.00	24,222,250.00

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21020145	OTHER ALLOWANCES AND BENEFITS	0.00	0.00	0.00	0.00	7,683,500.00	0.00	8,067,680.00	8,471,070.00	24,222,250.00
22	OTHER RECURRENT COSTS	0.00	2,138,910.00	3,256,810.00	0.00	21,402,000.00	0.00	19,399,160.00	21,339,280.00	0.00
2202	OVERHEAD COST	0.00	2,138,910.00	3,256,810.00	0.00	21,402,000.00	0.00	19,399,160.00	21,339,280.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	346,170.00	526,770.00	0.00	3,462,000.00	0.00	7,451,620.00	8,196,790.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	115,390.00	175,590.00	0.00	1,154,000.00	0.00	8,690.00	9,560.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	115,390.00	175,590.00	0.00	1,154,000.00	0.00	7,414,000.00	8,155,400.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	115,390.00	175,590.00	0.00	1,154,000.00	0.00	28,930.00	31,830.00	0.00
220202	UTILITIES - GENERAL	0.00	75,530.00	115,130.00	0.00	756,000.00	0.00	199,210.00	219,140.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	23,080.00	35,280.00	0.00	231,000.00	0.00	26,070.00	28,680.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	52,450.00	79,850.00	0.00	525,000.00	0.00	173,140.00	190,460.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	188,310.00	287,010.00	0.00	1,885,000.00	0.00	1,325,830.00	1,458,440.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	49,830.00	75,930.00	0.00	499,000.00	0.00	814,440.00	895,890.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	23,080.00	35,280.00	0.00	231,000.00	0.00	57,750.00	63,530.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	23,080.00	35,280.00	0.00	231,000.00	0.00	165,000.00	181,500.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	46,160.00	70,260.00	0.00	462,000.00	0.00	144,320.00	158,760.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	46,160.00	70,260.00	0.00	462,000.00	0.00	144,320.00	158,760.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	277,900.00	423,300.00	0.00	2,781,000.00	0.00	4,583,370.00	5,041,740.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	46,160.00	70,260.00	0.00	462,000.00	0.00	289,630.00	318,600.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	46,160.00	70,260.00	0.00	462,000.00	0.00	289,630.00	318,600.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	46,160.00	70,260.00	0.00	462,000.00	0.00	173,140.00	190,460.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	23,080.00	35,280.00	0.00	231,000.00	0.00	173,140.00	190,460.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	23,080.00	35,280.00	0.00	231,000.00	0.00	2,970,880.00	3,267,970.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	93,260.00	141,960.00	0.00	933,000.00	0.00	686,950.00	755,650.00	0.00
220205	TRAINING - GENERAL	0.00	124,840.00	190,140.00	0.00	1,249,000.00	0.00	4,851,440.00	5,336,590.00	0.00
22020501	LOCAL TRAINING	0.00	115,390.00	175,590.00	0.00	1,154,000.00	0.00	4,724,500.00	5,196,950.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	9,450.00	14,550.00	0.00	95,000.00	0.00	126,940.00	139,640.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	137,430.00	209,430.00	0.00	1,375,000.00	0.00	279,290.00	307,240.00	0.00
22020601	SECURITY SERVICES	0.00	23,080.00	35,280.00	0.00	231,000.00	0.00	126,940.00	139,640.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	9,450.00	14,550.00	0.00	95,000.00	0.00	126,940.00	139,640.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	104,900.00	159,600.00	0.00	1,049,000.00	0.00	25,410.00	27,960.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	43,550.00	66,550.00	0.00	437,000.00	0.00	138,050.00	151,870.00	0.00
22020701	FINANCIAL CONSULTING	0.00	9,450.00	14,550.00	0.00	95,000.00	0.00	57,750.00	63,530.00	0.00
22020703	LEGAL SERVICES	0.00	11,540.00	17,640.00	0.00	116,000.00	0.00	54,890.00	60,380.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	22,560.00	34,360.00	0.00	226,000.00	0.00	25,410.00	27,960.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	66,110.00	100,910.00	0.00	662,000.00	0.00	127,050.00	139,780.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	9,450.00	14,550.00	0.00	95,000.00	0.00	25,410.00	27,960.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	34,100.00	52,000.00	0.00	341,000.00	0.00	50,820.00	55,910.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	22,560.00	34,360.00	0.00	226,000.00	0.00	50,820.00	55,910.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	92,310.00	140,510.00	0.00	924,000.00	0.00	50,820.00	55,910.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	92,310.00	140,510.00	0.00	924,000.00	0.00	50,820.00	55,910.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	786,760.00	1,197,060.00	0.00	7,871,000.00	0.00	392,480.00	431,780.00	0.00
22021001	REFRESHMENT & MEALS	0.00	79,730.00	121,330.00	0.00	798,000.00	0.00	50,820.00	55,910.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	89,170.00	135,670.00	0.00	892,000.00	0.00	50,820.00	55,910.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	68,710.00	104,610.00	0.00	688,000.00	0.00	25,410.00	27,960.00	0.00
22021007	WELFARE PACKAGES	0.00	125,360.00	190,760.00	0.00	1,254,000.00	0.00	25,410.00	27,960.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	115,390.00	175,590.00	0.00	1,154,000.00	0.00	102,630.00	112,900.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	46,160.00	70,260.00	0.00	462,000.00	0.00	126,940.00	139,640.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	262,240.00	398,840.00	0.00	2,623,000.00	0.00	10,450.00	11,500.00	0.00
23	CAPITAL EXPENDITURE	0.00	370,000,000.00	102,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	240,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	240,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	150,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	80,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020128	OTHER CONSTRUCTION	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	100,000,000.00	47,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	100,000,000.00	47,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	30,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	20,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	20,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023800100100	Ministry of Budget and Economic Planning									
2	EXPENDITURES	168,013,328.19	11,346,593,510.00	5,535,603,810.00	118,510,387.45	1,374,824,410.00	50,000,000.00	1,641,455,230.00	2,402,749,930.00	5,023,141,470.00
21	PERSONNEL COST	33,820,420.48	413,504,200.00	413,504,200.00	33,599,058.87	82,875,910.00	0.00	87,019,760.00	91,370,800.00	261,266,470.00
2101	SALARY	19,274,200.03	9,396,300.00	9,396,300.00	14,384,796.29	38,918,460.00	0.00	40,864,390.00	42,907,610.00	122,690,460.00
210101	SALARIES AND WAGES	19,274,200.03	9,396,300.00	9,396,300.00	14,384,796.29	38,918,460.00	0.00	40,864,390.00	42,907,610.00	122,690,460.00
21010101	BASIC-SALARY	19,274,200.03	9,396,300.00	9,396,300.00	14,384,796.29	38,918,460.00	0.00	40,864,390.00	42,907,610.00	122,690,460.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,546,220.45	404,107,900.00	404,107,900.00	19,214,262.57	43,957,450.00	0.00	46,155,370.00	48,463,190.00	138,576,010.00
210201	ALLOWANCES	14,546,220.45	404,107,900.00	404,107,900.00	19,214,262.57	42,984,410.00	0.00	45,133,670.00	47,390,400.00	135,508,480.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	8,904,630.00	0.00	9,349,870.00	9,817,370.00	28,071,870.00
21020103	TRANSPORT ALLOWANCE	984,115.13	15,454,200.00	15,454,200.00	1,363,706.49	3,638,570.00	0.00	3,820,500.00	4,011,530.00	11,470,600.00
21020104	MEAL SUBSIDY	185,451.25	186,766,300.00	186,766,300.00	275,769.73	751,910.00	0.00	789,510.00	828,990.00	2,370,410.00
21020105	UTILITY ALLOWANCE	540,060.39	51,592,100.00	51,592,100.00	801,410.09	2,147,150.00	0.00	2,254,510.00	2,367,240.00	6,768,900.00
21020106	ENTERTAINMENT ALLOWANCE	19,087.89	3,485,500.00	3,485,500.00	23,204.56	35,600.00	0.00	37,380.00	39,250.00	112,230.00
21020107	LEAVE ALLOWANCE	1,207,216.86	14,700,300.00	14,700,300.00	1,438,479.94	2,215,290.00	0.00	2,326,060.00	2,442,370.00	6,983,720.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	2,906,200.00	2,906,200.00	678,038.71	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020114	TEACHING ALLOWANCE	243,647.91	554,000.00	554,000.00	281,944.39	431,340.00	0.00	452,910.00	475,560.00	1,359,810.00
21020135	FURNITURE ALLOWANCE	2,404,074.50	107,669,300.00	107,669,300.00	2,678,036.52	7,479,470.00	0.00	7,853,450.00	8,246,130.00	23,579,050.00
21020145	OTHER ALLOWANCES AND BENEFITS	8,412,805.15	20,980,000.00	20,980,000.00	11,673,672.14	16,343,150.00	0.00	17,160,310.00	18,018,330.00	51,521,790.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	973,040.00	0.00	1,021,700.00	1,072,790.00	3,067,530.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	973,040.00	0.00	1,021,700.00	1,072,790.00	3,067,530.00
22	OTHER RECURRENT COSTS	131,702,907.71	444,233,210.00	675,381,210.00	53,096,328.58	289,448,500.00	0.00	50,685,470.00	55,754,130.00	0.00
2202	OVERHEAD COST	131,702,907.71	444,233,210.00	675,381,210.00	53,096,328.58	289,448,500.00	0.00	50,685,470.00	55,754,130.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	19,000,000.00	0.00	151,250.00	166,390.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	15,000,000.00	0.00	25,410.00	27,960.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	10,450.00	11,500.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	0.00	0.00	0.00	2,000,000.00	0.00	115,390.00	126,930.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220202	UTILITIES - GENERAL	439,800.00	794,710.00	1,208,410.00	193,200.00	331,200.00	0.00	10,450.00	11,500.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	439,800.00	794,710.00	1,208,410.00	193,200.00	331,200.00	0.00	10,450.00	11,500.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,579,700.00	11,602,220.00	17,639,520.00	856,000.00	8,141,800.00	0.00	48,070.00	52,890.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,959,700.00	9,536,000.00	14,497,900.00	856,000.00	5,000,000.00	0.00	12,760.00	14,040.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	620,000.00	794,710.00	1,208,410.00	0.00	1,208,500.00	0.00	24,860.00	27,350.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	1,271,510.00	1,933,210.00	0.00	1,933,300.00	0.00	10,450.00	11,500.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,792,700.00	13,116,320.00	22,639,920.00	1,953,000.00	19,767,500.00	0.00	563,530.00	619,920.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	921,500.00	635,760.00	3,664,660.00	820,000.00	4,000,000.00	0.00	37,510.00	41,270.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,800,000.00	3,576,000.00	5,436,800.00	0.00	5,436,800.00	0.00	24,860.00	27,350.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	47,000.00	3,973,360.00	6,040,960.00	0.00	6,041,000.00	0.00	101,640.00	111,810.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,986,710.00	3,020,610.00	213,000.00	500,000.00	0.00	87,780.00	96,560.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,500,000.00	1,986,710.00	3,020,610.00	120,000.00	1,500,000.00	0.00	98,120.00	107,940.00	0.00
22020406	OTHER MAINTENANCE SERVICES	524,200.00	635,760.00	966,660.00	400,000.00	1,800,000.00	0.00	75,680.00	83,250.00	0.00
22020407	MAINTENANCE OF AIRCRAFTS	0.00	322,020.00	489,620.00	400,000.00	489,700.00	0.00	137,940.00	151,740.00	0.00
220205	TRAINING - GENERAL	23,495,000.00	354,585,360.00	467,587,460.00	8,460,000.00	53,000,000.00	0.00	466,290.00	512,940.00	0.00
22020501	LOCAL TRAINING	0.00	635,760.00	41,436,660.00	750,000.00	6,000,000.00	0.00	126,940.00	139,640.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	253,949,600.00	274,118,500.00	4,770,000.00	8,000,000.00	0.00	50,820.00	55,910.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	23,495,000.00	100,000,000.00	152,032,300.00	2,940,000.00	39,000,000.00	0.00	288,530.00	317,390.00	0.00
220206	OTHER SERVICES - GENERAL	2,734,700.00	15,893,360.00	24,163,360.00	2,522,000.00	14,000,000.00	0.00	18,700,000.00	20,570,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	229,700.00	11,920,000.00	18,122,400.00	42,000.00	11,000,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	2,505,000.00	3,973,360.00	6,040,960.00	2,480,000.00	3,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,666,200.00	3,576,070.00	16,229,070.00	5,760,000.00	9,900,000.00	0.00	2,564,320.00	2,820,760.00	0.00
22020801	MOTOR VEHICLE FUEL COST	8,597,000.00	1,986,710.00	13,812,610.00	5,220,000.00	9,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,069,200.00	1,589,360.00	2,416,460.00	540,000.00	900,000.00	0.00	364,320.00	400,760.00	0.00
220209	FINANCIAL CHARGES - GENERAL	218,507.71	397,360.00	604,260.00	5,128.58	8,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	218,507.71	397,360.00	604,260.00	5,128.58	8,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	79,776,300.00	44,267,810.00	125,309,210.00	33,347,000.00	165,300,000.00	0.00	22,681,560.00	24,949,730.00	0.00
22021001	REFRESHMENT & MEALS	891,000.00	476,800.00	7,470,000.00	2,315,000.00	6,000,000.00	0.00	1,329,350.00	1,462,290.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,384,000.00	14,416,500.00	1,400,000.00	11,000,000.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	230,000.00	1,589,360.00	2,416,460.00	100,000.00	800,000.00	0.00	2,126,630.00	2,339,300.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,190,000.00	1,589,360.00	2,416,460.00	660,000.00	2,000,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22021007	WELFARE PACKAGES	738,000.00	1,589,360.00	15,906,460.00	2,590,000.00	15,000,000.00	0.00	5,980,480.00	6,578,530.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	1,192,000.00	1,812,300.00	100,000.00	500,000.00	0.00	6,645,100.00	7,309,610.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	72,517,000.00	33,773,360.00	51,346,560.00	24,110,000.00	70,000,000.00	0.00	550,000.00	605,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,160,300.00	1,673,570.00	29,524,470.00	2,072,000.00	60,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
23	CAPITAL EXPENDITURE	2,490,000.00	10,488,856,100.00	4,446,718,400.00	31,815,000.00	1,002,500,000.00	50,000,000.00	1,503,750,000.00	2,255,625,000.00	4,761,875,000.00
2301	FIXED ASSETS PURCHASED	0.00	878,850,000.00	612,092,995.00	0.00	257,500,000.00	50,000,000.00	386,250,000.00	579,375,000.00	1,115,125,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	878,850,000.00	612,092,995.00	0.00	257,500,000.00	50,000,000.00	386,250,000.00	579,375,000.00	1,115,125,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	878,850,000.00	157,718,400.00	0.00	107,500,000.00	50,000,000.00	161,250,000.00	241,875,000.00	510,625,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	304,374,595.00	0.00	0.00	0.00	0.00	0.00	42,000,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
2305	OTHER CAPITAL PROJECTS	2,490,000.00	9,610,006,100.00	3,834,625,405.00	31,815,000.00	745,000,000.00	0.00	1,117,500,000.00	1,676,250,000.00	3,646,750,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,490,000.00	9,610,006,100.00	3,834,625,405.00	31,815,000.00	745,000,000.00	0.00	1,117,500,000.00	1,676,250,000.00	3,646,750,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	524,500,000.00	354,500,000.00	31,815,000.00	464,500,000.00	0.00	696,750,000.00	1,045,125,000.00	2,254,375,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	105,000,000.00	55,000,000.00	0.00	55,000,000.00	0.00	82,500,000.00	123,750,000.00	258,750,000.00
23050103	MONITORING AND EVALUATION	0.00	241,500,000.00	141,500,000.00	0.00	141,500,000.00	0.00	212,250,000.00	318,375,000.00	724,625,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	2,490,000.00	84,000,000.00	84,000,000.00	0.00	84,000,000.00	0.00	126,000,000.00	189,000,000.00	336,000,000.00
23050112	CONTINGENCY FUND FOR CAPITAL EXPENDITURE	0.00	8,655,006,100.00	3,199,625,405.00	0.00	0.00	0.00	0.00	0.00	73,000,000.00
023800200100	Adamawa State Planning Commission									
2	EXPENDITURES	169,665,695.70	425,094,550.00	467,154,650.00	178,280,608.43	527,234,750.00	40,000,000.00	763,422,970.00	950,733,680.00	1,472,329,370.00
21	PERSONNEL COST	65,969,599.50	100,044,900.00	100,044,900.00	78,855,899.20	172,031,450.00	0.00	180,633,100.00	189,664,820.00	542,329,370.00
2101	SALARY	39,772,683.23	57,621,500.00	57,621,500.00	43,015,505.95	79,152,470.00	0.00	106,107,650.00	111,413,040.00	318,575,580.00
210101	SALARIES AND WAGES	39,772,683.23	57,621,500.00	57,621,500.00	43,015,505.95	79,152,470.00	0.00	106,107,650.00	111,413,040.00	318,575,580.00
21010101	BASIC-SALARY	39,772,683.23	57,621,500.00	57,621,500.00	43,015,505.95	79,152,470.00	0.00	106,107,650.00	111,413,040.00	318,575,580.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,196,916.27	42,423,400.00	42,423,400.00	35,840,393.26	92,878,980.00	0.00	74,525,450.00	78,251,780.00	223,753,790.00
210201	ALLOWANCES	26,196,916.27	42,423,400.00	42,423,400.00	35,840,393.26	90,900,150.00	0.00	72,447,670.00	76,070,110.00	217,515,510.00
21020102	HOUSING/RENT ALLOWANCE	7,760,915.84	13,435,600.00	13,435,600.00	9,090,683.20	18,606,210.00	0.00	19,536,530.00	20,513,360.00	58,656,100.00
21020103	TRANSPORT ALLOWANCE	2,482,254.00	3,870,600.00	3,870,600.00	3,545,678.76	7,604,630.00	0.00	7,984,870.00	8,384,120.00	23,973,620.00
21020104	MEAL SUBSIDY	437,971.76	561,300.00	561,300.00	677,147.79	1,730,190.00	0.00	1,816,700.00	1,907,540.00	5,454,430.00
21020105	UTILITY ALLOWANCE	1,430,320.08	1,777,500.00	1,777,500.00	2,170,239.88	4,550,070.00	0.00	4,777,580.00	5,016,460.00	14,344,110.00
21020106	ENTERTAINMENT ALLOWANCE	90,031.38	116,100.00	116,100.00	113,714.51	173,990.00	0.00	182,690.00	191,830.00	548,510.00
21020107	LEAVE ALLOWANCE	3,354,425.76	5,806,700.00	5,806,700.00	3,973,200.90	5,562,590.00	0.00	5,840,720.00	6,132,760.00	17,536,070.00
21020108	DOMESTIC STAFF ALLOWANCE	2,825,902.01	3,464,600.00	3,464,600.00	3,390,193.56	5,409,600.00	0.00	5,680,080.00	5,964,090.00	17,053,770.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	193,310.00	0.00	202,980.00	213,130.00	609,420.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	2,772,210.00	0.00	2,910,830.00	3,056,380.00	8,739,420.00
21020135	FURNITURE ALLOWANCE	6,784,018.35	10,669,800.00	10,669,800.00	7,946,401.10	15,488,450.00	0.00	16,262,880.00	17,076,030.00	48,827,360.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,031,077.09	2,721,200.00	2,721,200.00	4,933,133.57	28,808,900.00	0.00	7,251,810.00	7,614,410.00	21,772,700.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,978,830.00	0.00	2,077,780.00	2,181,670.00	6,238,280.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,978,830.00	0.00	2,077,780.00	2,181,670.00	6,238,280.00
22	OTHER RECURRENT COSTS	24,326,096.20	100,049,650.00	152,109,750.00	25,385,987.73	75,203,300.00	0.00	282,789,870.00	311,068,860.00	0.00
2202	OVERHEAD COST	24,326,096.20	100,049,650.00	152,109,750.00	25,385,987.73	75,203,300.00	0.00	282,789,870.00	311,068,860.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,276,800.00	61,984,000.00	94,235,800.00	0.00	7,384,000.00	0.00	2,518,670.00	2,770,540.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,276,800.00	2,384,000.00	3,624,500.00	0.00	2,384,000.00	0.00	1,980,000.00	2,178,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	59,600,000.00	90,611,300.00	0.00	5,000,000.00	0.00	538,670.00	592,540.00	0.00
220202	UTILITIES - GENERAL	480,000.00	596,000.00	906,200.00	385,500.00	500,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	480,000.00	596,000.00	906,200.00	385,500.00	500,000.00	0.00	6,600,000.00	7,260,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	964,500.00	2,185,300.00	3,322,600.00	1,391,500.00	2,700,000.00	0.00	63,800,000.00	70,180,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	469,500.00	1,192,000.00	1,812,300.00	885,000.00	1,500,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	397,300.00	604,100.00	364,000.00	600,000.00	0.00	42,900,000.00	47,190,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	495,000.00	596,000.00	906,200.00	142,500.00	600,000.00	0.00	12,100,000.00	13,310,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,474,200.00	8,433,400.00	12,822,000.00	609,000.00	8,000,000.00	0.00	32,898,800.00	36,188,680.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,273,000.00	2,086,000.00	3,171,500.00	265,500.00	2,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,788,000.00	2,718,400.00	0.00	1,500,000.00	0.00	9,900,000.00	10,890,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	23,700.00	1,788,000.00	2,718,400.00	96,000.00	500,000.00	0.00	990,000.00	1,089,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	74,500.00	1,490,000.00	2,265,400.00	155,000.00	1,200,000.00	0.00	8,800.00	9,680.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,192,000.00	1,812,300.00	52,000.00	2,000,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	103,000.00	89,400.00	136,000.00	40,500.00	800,000.00	0.00	12,100,000.00	13,310,000.00	0.00
220205	TRAINING - GENERAL	0.00	10,000,000.00	15,203,300.00	500,000.00	25,203,300.00	0.00	3,080,000.00	3,388,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	10,000,000.00	0.00	880,000.00	968,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	10,000,000.00	15,203,300.00	500,000.00	15,203,300.00	0.00	2,200,000.00	2,420,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,760,000.00	3,003,840.00	4,566,840.00	4,376,563.45	6,000,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	4,760,000.00	3,003,840.00	4,566,840.00	4,376,563.45	6,000,000.00	0.00	16,500,000.00	18,150,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,094,600.00	2,980,000.00	4,530,700.00	8,754,600.00	6,000,000.00	0.00	77,550,000.00	85,305,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,129,600.00	1,788,000.00	2,718,400.00	4,145,000.00	3,000,000.00	0.00	550,000.00	605,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,965,000.00	1,192,000.00	1,812,300.00	4,609,600.00	3,000,000.00	0.00	77,000,000.00	84,700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	202,996.20	198,710.00	302,210.00	7,365.27	150,000.00	0.00	66,000,000.00	72,600,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	202,996.20	198,710.00	302,210.00	7,365.27	150,000.00	0.00	66,000,000.00	72,600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,073,000.00	10,668,400.00	16,220,100.00	9,361,459.01	19,266,000.00	0.00	13,842,400.00	15,226,640.00	0.00
22021001	REFRESHMENT & MEALS	40,000.00	238,400.00	362,500.00	0.00	250,000.00	0.00	2,622,400.00	2,884,640.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	120,000.00	1,192,000.00	1,812,300.00	240,000.00	2,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	40,000.00	596,000.00	906,200.00	128,000.00	500,000.00	0.00	550,000.00	605,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	1,192,000.00	1,812,300.00	0.00	500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22021007	WELFARE PACKAGES	950,000.00	1,192,000.00	1,812,300.00	640,000.00	2,000,000.00	0.00	660,000.00	726,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	298,000.00	453,200.00	70,000.00	300,000.00	0.00	660,000.00	726,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,923,000.00	5,960,000.00	9,061,300.00	8,283,459.01	13,716,000.00	0.00	2,200,000.00	2,420,000.00	0.00
23	CAPITAL EXPENDITURE	79,370,000.00	225,000,000.00	215,000,000.00	74,038,721.50	280,000,000.00	40,000,000.00	300,000,000.00	450,000,000.00	930,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	79,370,000.00	225,000,000.00	215,000,000.00	74,038,721.50	200,000,000.00	40,000,000.00	300,000,000.00	450,000,000.00	930,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	79,370,000.00	225,000,000.00	215,000,000.00	74,038,721.50	200,000,000.00	40,000,000.00	300,000,000.00	450,000,000.00	930,000,000.00
23050101	RESEARCH AND DEVELOPMENT	60,900,000.00	90,000,000.00	80,000,000.00	50,000,000.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	401,250,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	20,000,000.00	20,000,000.00	2,528,437.50	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
23050103	MONITORING AND EVALUATION	18,470,000.00	85,000,000.00	85,000,000.00	21,510,284.00	75,000,000.00	40,000,000.00	112,500,000.00	168,750,000.00	341,250,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	112,500,000.00
023800400100	Adamawa State Bureau of Statistics									
2	EXPENDITURES	210,443,380.14	813,970,800.00	854,275,500.00	236,424,835.42	639,596,400.00	0.00	801,747,710.00	973,125,040.00	2,085,546,670.00
21	PERSONNEL COST	183,880,787.05	277,240,600.00	277,240,600.00	201,897,052.67	377,096,400.00	0.00	395,951,300.00	415,748,970.00	1,188,796,670.00
2101	SALARY	96,612,612.71	133,224,800.00	133,224,800.00	106,222,434.08	176,266,020.00	0.00	189,919,940.00	199,415,950.00	570,212,010.00
210101	SALARIES AND WAGES	96,612,612.71	133,224,800.00	133,224,800.00	106,222,434.08	176,266,020.00	0.00	189,919,940.00	199,415,950.00	570,212,010.00
21010101	BASIC-SALARY	96,612,612.71	133,224,800.00	133,224,800.00	106,222,434.08	176,266,020.00	0.00	189,919,940.00	199,415,950.00	570,212,010.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	87,268,174.34	144,015,800.00	144,015,800.00	95,674,618.58	200,830,380.00	0.00	206,031,360.00	216,333,020.00	618,584,660.00
210201	ALLOWANCES	87,268,174.34	144,015,800.00	144,015,800.00	95,674,618.58	196,497,970.00	0.00	201,482,320.00	211,556,520.00	604,926,710.00
21020102	HOUSING/RENT ALLOWANCE	21,007,049.79	43,910,600.00	43,910,600.00	23,700,387.77	40,909,050.00	0.00	42,954,510.00	45,102,240.00	128,965,800.00
21020103	TRANSPORT ALLOWANCE	6,245,239.56	7,594,000.00	7,594,000.00	9,141,733.12	16,280,150.00	0.00	17,094,160.00	17,948,870.00	51,323,180.00
21020104	MEAL SUBSIDY	1,085,542.74	5,599,000.00	5,599,000.00	1,752,364.65	3,056,240.00	0.00	3,209,060.00	3,369,520.00	9,634,820.00
21020105	UTILITY ALLOWANCE	3,951,341.80	7,637,900.00	7,637,900.00	5,839,590.55	10,210,940.00	0.00	10,721,490.00	11,257,570.00	32,190,000.00
21020106	ENTERTAINMENT ALLOWANCE	623,852.70	711,200.00	711,200.00	571,318.63	1,260,320.00	0.00	1,323,340.00	1,389,510.00	3,973,170.00
21020107	LEAVE ALLOWANCE	8,172,729.39	13,538,300.00	13,538,300.00	10,229,631.68	14,321,580.00	0.00	15,037,660.00	15,789,550.00	45,148,790.00
21020108	DOMESTIC STAFF ALLOWANCE	8,631,096.69	7,039,000.00	7,039,000.00	9,348,967.08	19,751,760.00	0.00	20,739,350.00	21,776,320.00	62,267,430.00
21020112	HARZARD ALLOWANCE	1,092,705.72	15,173,900.00	15,173,900.00	730,403.96	1,284,680.00	0.00	1,348,920.00	1,416,370.00	4,049,970.00

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21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	144,800.00	0.00	152,040.00	159,650.00	456,490.00
21020120	JOURNAL ALLOWANCE	187,180.56	931,700.00	931,700.00	141,321.32	216,200.00	0.00	227,010.00	238,370.00	681,580.00
21020135	FURNITURE ALLOWANCE	17,653,122.70	27,941,500.00	27,941,500.00	20,047,688.30	33,837,510.00	0.00	35,529,390.00	37,305,860.00	106,672,760.00
21020138	ADMIN ALLOWANCE	311,967.48	496,500.00	496,500.00	235,535.45	360,360.00	0.00	378,380.00	397,300.00	1,136,040.00
21020139	WARDROPE ALLOWANCE	0.00	0.00	0.00	0.00	1,180,730.00	0.00	1,239,770.00	1,301,760.00	3,722,260.00
21020141	ACCOMMODATION ALLOWANCE	1,915,411.32	2,062,500.00	2,062,500.00	1,301,957.77	2,361,350.00	0.00	2,479,420.00	2,603,400.00	7,444,170.00
21020142	ICT ALLOWANCE	12,373,645.62	6,957,800.00	6,957,800.00	9,789,240.85	15,075,480.00	0.00	15,829,260.00	16,620,730.00	47,525,470.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	935,902.56	1,489,500.00	1,489,500.00	706,606.43	1,080,980.00	0.00	1,135,030.00	1,191,790.00	3,407,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,081,385.71	2,932,400.00	2,932,400.00	2,137,871.02	35,165,840.00	0.00	32,083,530.00	33,687,710.00	96,326,980.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	4,332,410.00	0.00	4,549,040.00	4,776,500.00	13,657,950.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	4,332,410.00	0.00	4,549,040.00	4,776,500.00	13,657,950.00
22	OTHER RECURRENT COSTS	14,963,353.09	77,450,200.00	117,754,900.00	11,487,282.75	77,500,000.00	0.00	128,296,410.00	141,126,070.00	0.00
2202	OVERHEAD COST	14,963,353.09	77,450,200.00	117,754,900.00	11,487,282.75	77,500,000.00	0.00	128,296,410.00	141,126,070.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	16,092,000.00	24,465,300.00	653,000.00	12,592,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	7,152,000.00	10,873,500.00	653,000.00	7,152,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	8,940,000.00	13,591,800.00	0.00	5,440,000.00	0.00	550,000.00	605,000.00	0.00
220202	UTILITIES - GENERAL	307,500.00	745,000.00	1,133,100.00	182,000.00	745,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	149,000.00	226,700.00	10,000.00	149,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	307,500.00	298,000.00	453,200.00	172,000.00	298,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	298,000.00	453,200.00	0.00	298,000.00	0.00	880,000.00	968,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,102,500.00	5,185,200.00	7,884,300.00	3,588,500.00	5,185,000.00	0.00	41,363,630.00	45,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	572,500.00	2,980,000.00	4,530,700.00	450,000.00	2,980,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020302	BOOKS	0.00	178,800.00	272,000.00	0.00	178,800.00	0.00	16,723,630.00	18,396,000.00	0.00
22020303	NEWSPAPERS	0.00	178,800.00	272,000.00	0.00	178,800.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	352,000.00	596,000.00	906,200.00	2,992,500.00	596,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	178,800.00	272,000.00	115,000.00	178,600.00	0.00	3,300,000.00	3,630,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	298,000.00	453,200.00	0.00	298,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	596,000.00	906,200.00	0.00	596,000.00	0.00	165,000.00	181,500.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	178,000.00	178,800.00	272,000.00	31,000.00	178,800.00	0.00	275,000.00	302,500.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,226,200.00	6,556,000.00	9,968,000.00	1,116,000.00	6,556,000.00	0.00	28,784,800.00	31,663,280.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	185,000.00	1,192,000.00	1,812,300.00	205,000.00	1,192,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	85,000.00	596,000.00	906,200.00	0.00	596,000.00	0.00	550,000.00	605,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	359,200.00	894,000.00	1,359,300.00	439,000.00	894,000.00	0.00	550,000.00	605,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	173,000.00	1,490,000.00	2,265,400.00	245,000.00	1,490,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	894,000.00	1,359,300.00	0.00	894,000.00	0.00	330,000.00	363,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	424,000.00	298,000.00	453,200.00	27,000.00	298,000.00	0.00	15,087,600.00	16,596,360.00	0.00
22020414	MAINTENANCE OF SOFTWARE	0.00	1,192,000.00	1,812,300.00	200,000.00	1,192,000.00	0.00	7,867,200.00	8,653,920.00	0.00
220205	TRAINING - GENERAL	50,000.00	28,608,000.00	43,493,800.00	0.00	28,608,000.00	0.00	6,475,700.00	7,123,270.00	0.00
22020501	LOCAL TRAINING	0.00	5,364,000.00	8,155,200.00	0.00	5,364,000.00	0.00	5,984,000.00	6,582,400.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	7,152,000.00	10,873,500.00	0.00	7,152,000.00	0.00	163,900.00	180,290.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	50,000.00	16,092,000.00	24,465,100.00	0.00	16,092,000.00	0.00	327,800.00	360,580.00	0.00
220206	OTHER SERVICES - GENERAL	1,323,250.00	2,711,800.00	4,123,200.00	550,000.00	2,711,800.00	0.00	3,802,480.00	4,182,730.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	76,000.00	178,800.00	272,000.00	0.00	178,800.00	0.00	327,800.00	360,580.00	0.00
22020606	POSTAGES & COURIER SERVICES	152,250.00	149,000.00	226,700.00	100,000.00	149,000.00	0.00	3,278,000.00	3,605,800.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,095,000.00	2,384,000.00	3,624,500.00	450,000.00	2,384,000.00	0.00	196,680.00	216,350.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	93,500.00	1,311,200.00	1,994,000.00	0.00	1,311,200.00	0.00	1,376,540.00	1,514,200.00	0.00
22020701	FINANCIAL CONSULTING	0.00	298,000.00	453,200.00	0.00	298,000.00	0.00	196,680.00	216,350.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	596,000.00	906,200.00	0.00	596,000.00	0.00	655,600.00	721,160.00	0.00
22020703	LEGAL SERVICES	93,500.00	298,000.00	453,200.00	0.00	298,000.00	0.00	196,460.00	216,110.00	0.00
22020706	SURVEYING SERVICES	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	327,800.00	360,580.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,928,000.00	4,470,000.00	6,796,200.00	1,416,000.00	4,470,000.00	0.00	2,163,480.00	2,379,830.00	0.00
22020801	MOTOR VEHICLE FUEL COST	928,000.00	2,980,000.00	4,530,700.00	960,000.00	2,980,000.00	0.00	655,600.00	721,160.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	370,000.00	298,000.00	453,200.00	0.00	298,000.00	0.00	196,680.00	216,350.00	0.00
22020803	PLANT / GENERATOR FUEL COST	630,000.00	1,192,000.00	1,812,300.00	456,000.00	1,192,000.00	0.00	1,311,200.00	1,442,320.00	0.00
220209	FINANCIAL CHARGES - GENERAL	22,153.09	208,600.00	317,400.00	1,582.75	208,600.00	0.00	1,639,000.00	1,802,900.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	22,153.09	178,800.00	272,000.00	1,582.75	178,800.00	0.00	655,600.00	721,160.00	0.00
22020904	OTHER CRF BANK CHARGES	0.00	29,800.00	45,400.00	0.00	29,800.00	0.00	983,400.00	1,081,740.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,910,250.00	11,562,400.00	17,579,600.00	3,980,200.00	15,112,400.00	0.00	36,090,780.00	39,699,860.00	0.00
22021001	REFRESHMENT & MEALS	498,500.00	1,192,000.00	1,812,300.00	886,200.00	1,192,000.00	0.00	1,639,000.00	1,802,900.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,972,250.00	2,980,000.00	4,530,700.00	460,000.00	2,980,000.00	0.00	983,400.00	1,081,740.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	894,000.00	1,359,300.00	0.00	894,000.00	0.00	327,800.00	360,580.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	70,000.00	238,400.00	362,500.00	0.00	238,400.00	0.00	1,311,200.00	1,442,320.00	0.00
22021007	WELFARE PACKAGES	1,659,500.00	2,980,000.00	4,530,700.00	2,204,000.00	5,980,000.00	0.00	5,900,400.00	6,490,440.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000.00	298,000.00	453,200.00	0.00	848,000.00	0.00	7,867,200.00	8,653,920.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	293,500.00	894,000.00	1,359,300.00	50,000.00	894,000.00	0.00	17,701,200.00	19,471,320.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	968,600.00	1,192,000.00	1,812,300.00	380,000.00	1,192,000.00	0.00	196,680.00	216,350.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	297,900.00	894,000.00	1,359,300.00	0.00	894,000.00	0.00	163,900.00	180,290.00	0.00
23	CAPITAL EXPENDITURE	11,599,240.00	459,280,000.00	459,280,000.00	23,040,500.00	185,000,000.00	0.00	277,500,000.00	416,250,000.00	896,750,000.00
2301	FIXED ASSETS PURCHASED	0.00	29,300,000.00	29,300,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	148,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	29,300,000.00	29,300,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	148,500,000.00
23010113	PURCHASE OF COMPUTERS	0.00	29,300,000.00	29,300,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	148,500,000.00
2302	CONSTRUCTION / PROVISION	0.00	45,850,000.00	45,850,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	85,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	45,850,000.00	45,850,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	85,500,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	28,300,000.00	28,300,000.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	17,550,000.00	17,550,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	79,500,000.00
2303	REHABILITATION / REPAIRS	0.00	30,000,000.00	30,000,000.00	0.00	4,000,000.00	0.00	6,000,000.00	9,000,000.00	35,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	30,000,000.00	0.00	4,000,000.00	0.00	6,000,000.00	9,000,000.00	35,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	30,000,000.00	30,000,000.00	0.00	4,000,000.00	0.00	6,000,000.00	9,000,000.00	35,000,000.00
2305	OTHER CAPITAL PROJECTS	11,599,240.00	354,130,000.00	354,130,000.00	23,040,500.00	141,000,000.00	0.00	211,500,000.00	317,250,000.00	627,750,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	11,599,240.00	354,130,000.00	354,130,000.00	23,040,500.00	141,000,000.00	0.00	211,500,000.00	317,250,000.00	627,750,000.00
23050101	RESEARCH AND DEVELOPMENT	11,599,240.00	321,100,000.00	321,100,000.00	13,900,500.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	419,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	22,530,000.00	22,530,000.00	0.00	11,000,000.00	0.00	16,500,000.00	24,750,000.00	76,250,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	10,500,000.00	10,500,000.00	9,140,000.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	132,500,000.00
025000100100	Fiscal Responsibility Commission									
2	EXPENDITURES	81,199,154.49	794,780,210.00	738,058,310.00	67,612,948.23	356,585,540.00	0.00	425,343,710.00	529,977,460.00	1,166,516,170.00
21	PERSONNEL COST	46,744,367.56	74,271,400.00	74,271,400.00	41,238,708.73	188,585,540.00	0.00	198,014,890.00	207,915,740.00	594,516,170.00
2101	SALARY	15,364,013.36	35,503,900.00	35,503,900.00	6,211,418.71	14,587,860.00	0.00	75,194,080.00	78,953,800.00	225,761,280.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
210101	SALARIES AND WAGES	15,364,013.36	35,503,900.00	35,503,900.00	6,211,418.71	14,587,860.00	0.00	75,194,080.00	78,953,800.00	225,761,280.00
21010101	BASIC-SALARY	15,364,013.36	35,503,900.00	35,503,900.00	6,211,418.71	14,587,860.00	0.00	75,194,080.00	78,953,800.00	225,761,280.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,380,354.20	38,767,500.00	38,767,500.00	35,027,290.02	173,997,680.00	0.00	122,820,810.00	128,961,940.00	368,754,890.00
210201	ALLOWANCES	31,380,354.20	38,767,500.00	38,767,500.00	35,027,290.02	173,632,910.00	0.00	122,437,800.00	128,559,770.00	367,604,940.00
21020102	HOUSING/RENT ALLOWANCE	8,104,373.56	11,463,800.00	11,463,800.00	5,845,884.35	13,690,220.00	0.00	14,374,740.00	15,093,480.00	43,158,440.00
21020103	TRANSPORT ALLOWANCE	3,368,889.84	5,021,400.00	5,021,400.00	2,422,676.34	5,835,170.00	0.00	6,126,930.00	6,433,280.00	18,395,380.00
21020104	MEAL SUBSIDY	2,155,313.29	1,865,000.00	1,865,000.00	1,641,411.77	4,049,120.00	0.00	4,251,580.00	4,464,160.00	12,764,860.00
21020105	UTILITY ALLOWANCE	3,317,447.77	3,417,200.00	3,417,200.00	2,393,641.93	5,655,620.00	0.00	5,938,410.00	6,235,340.00	17,829,370.00
21020106	ENTERTAINMENT ALLOWANCE	326,451.68	474,400.00	474,400.00	139,068.84	218,190.00	0.00	229,100.00	240,560.00	687,850.00
21020107	LEAVE ALLOWANCE	966,616.18	3,595,100.00	3,595,100.00	679,124.47	1,045,910.00	0.00	1,098,210.00	1,153,130.00	3,297,250.00
21020108	DOMESTIC STAFF ALLOWANCE	2,256,869.73	1,860,600.00	1,860,600.00	1,195,354.78	2,449,340.00	0.00	2,571,810.00	2,700,410.00	7,721,560.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	4,376,400.00	0.00	4,595,220.00	4,824,990.00	13,796,610.00
21020117	OUTFIT ALLOWANCE	0.00	0.00	0.00	0.00	55,230.00	0.00	58,000.00	60,900.00	174,130.00
21020126	TORCHLIGHT ALLOWANCE	0.00	0.00	0.00	0.00	1,645,560.00	0.00	1,727,840.00	1,814,240.00	5,187,640.00
21020127	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	165,060.00	0.00	173,320.00	181,990.00	520,370.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	1,632,258.16	1,083,400.00	1,083,400.00	695,344.11	1,070,900.00	0.00	1,124,450.00	1,180,680.00	3,376,030.00
21020135	FURNITURE ALLOWANCE	3,006,013.90	5,562,500.00	5,562,500.00	2,140,112.06	5,160,330.00	0.00	5,418,350.00	5,689,270.00	16,267,950.00
21020145	OTHER ALLOWANCES AND BENEFITS	6,246,120.09	4,424,100.00	4,424,100.00	17,874,671.38	128,215,860.00	0.00	74,749,840.00	78,487,340.00	224,427,500.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	364,770.00	0.00	383,010.00	402,170.00	1,149,950.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	364,770.00	0.00	383,010.00	402,170.00	1,149,950.00
22	OTHER RECURRENT COSTS	25,954,786.93	25,508,810.00	38,786,910.00	15,518,481.50	48,000,000.00	0.00	47,328,820.00	52,061,720.00	0.00
2202	OVERHEAD COST	25,954,786.93	25,508,810.00	38,786,910.00	15,518,481.50	48,000,000.00	0.00	47,328,820.00	52,061,720.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	275,000.00	2,264,800.00	3,443,700.00	2,444,000.00	3,800,000.00	0.00	3,605,800.00	3,966,380.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	275,000.00	715,200.00	1,087,500.00	600,000.00	1,200,000.00	0.00	2,622,400.00	2,884,640.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	953,600.00	1,450,000.00	1,844,000.00	1,600,000.00	0.00	327,800.00	360,580.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	655,600.00	721,160.00	0.00
220202	UTILITIES - GENERAL	268,000.00	488,720.00	743,320.00	12,000.00	1,320,000.00	0.00	4,064,720.00	4,471,200.00	0.00
22020201	ELECTRICITY CHARGES	140,000.00	0.00	0.00	0.00	0.00	0.00	327,800.00	360,580.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	298,000.00	453,200.00	12,000.00	1,000,000.00	0.00	131,120.00	144,240.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	121,000.00	0.00	0.00	0.00	0.00	0.00	3,278,000.00	3,605,800.00	0.00
22020209	OTHER UTILITY CHARGES	7,000.00	190,720.00	290,120.00	0.00	320,000.00	0.00	327,800.00	360,580.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,442,000.00	1,954,880.00	2,972,880.00	970,000.00	5,480,000.00	0.00	7,113,260.00	7,824,590.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	865,000.00	894,000.00	1,359,300.00	703,500.00	1,500,000.00	0.00	1,311,200.00	1,442,320.00	0.00
22020302	BOOKS	0.00	23,840.00	36,440.00	0.00	40,000.00	0.00	196,680.00	216,350.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	70,000.00	298,000.00	453,200.00	106,000.00	2,000,000.00	0.00	32,780.00	36,060.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	89,000.00	298,000.00	453,200.00	0.00	1,200,000.00	0.00	1,311,200.00	1,442,320.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	3,278,000.00	3,605,800.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	418,000.00	143,040.00	217,540.00	160,500.00	240,000.00	0.00	983,400.00	1,081,740.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,103,600.00	3,480,640.00	5,292,540.00	2,411,000.00	5,840,000.00	0.00	11,051,040.00	12,156,150.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	348,000.00	762,880.00	1,159,880.00	1,440,000.00	1,280,000.00	0.00	262,240.00	288,470.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	298,000.00	453,200.00	125,000.00	500,000.00	0.00	6,578,000.00	7,235,800.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000.00	715,200.00	1,087,500.00	0.00	1,200,000.00	0.00	932,800.00	1,026,080.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	131,000.00	894,000.00	1,359,300.00	21,000.00	1,500,000.00	0.00	983,400.00	1,081,740.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	507,000.00	715,200.00	1,087,500.00	250,000.00	1,200,000.00	0.00	1,311,200.00	1,442,320.00	0.00
22020406	OTHER MAINTENANCE SERVICES	102,600.00	95,360.00	145,160.00	575,000.00	160,000.00	0.00	983,400.00	1,081,740.00	0.00
220205	TRAINING - GENERAL	160,000.00	1,609,200.00	2,447,000.00	566,000.00	2,700,000.00	0.00	4,180,000.00	4,598,000.00	0.00
22020501	LOCAL TRAINING	60,000.00	715,200.00	1,087,500.00	100,000.00	1,200,000.00	0.00	1,320,000.00	1,452,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020503	OTHER TRAININGS	0.00	178,800.00	272,000.00	0.00	300,000.00	0.00	1,760,000.00	1,936,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	100,000.00	715,200.00	1,087,500.00	466,000.00	1,200,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220206	OTHER SERVICES - GENERAL	5,797,539.50	2,581,880.00	3,925,680.00	1,636,900.00	4,832,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020601	SECURITY SERVICES	0.00	238,400.00	362,500.00	0.00	400,000.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	235,100.00	238,400.00	362,500.00	61,900.00	400,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	19,080.00	29,180.00	0.00	32,000.00	0.00	0.00	0.00	0.00
22020607	OFFICE SUPPORT SERVICES	5,562,439.50	2,086,000.00	3,171,500.00	1,575,000.00	4,000,000.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	404,000.00	1,263,520.00	1,921,520.00	0.00	2,120,000.00	0.00	5,566,000.00	6,122,600.00	0.00
22020701	FINANCIAL CONSULTING	84,000.00	95,360.00	145,160.00	0.00	160,000.00	0.00	352,000.00	387,200.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020703	LEGAL SERVICES	70,000.00	298,000.00	453,200.00	0.00	500,000.00	0.00	44,000.00	48,400.00	0.00
22020704	ENGINEERING SERVICES	250,000.00	143,040.00	217,540.00	0.00	240,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	429,120.00	652,420.00	0.00	720,000.00	0.00	1,320,000.00	1,452,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,608,050.00	3,790,560.00	5,763,260.00	1,876,800.00	6,360,000.00	0.00	2,222,000.00	2,444,200.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,597,050.00	1,907,200.00	2,899,700.00	1,056,800.00	3,200,000.00	0.00	550,000.00	605,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	850,000.00	95,360.00	145,160.00	0.00	160,000.00	0.00	264,000.00	290,400.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,161,000.00	1,788,000.00	2,718,400.00	820,000.00	3,000,000.00	0.00	1,408,000.00	1,548,800.00	0.00
220209	FINANCIAL CHARGES - GENERAL	94,097.43	59,600.00	90,700.00	981.50	100,000.00	0.00	550,000.00	605,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	94,097.43	59,600.00	90,700.00	981.50	100,000.00	0.00	550,000.00	605,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,802,500.00	8,015,010.00	12,186,310.00	5,600,800.00	15,448,000.00	0.00	7,876,000.00	8,663,600.00	0.00
22021001	REFRESHMENT & MEALS	1,321,000.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,547,600.00	1,192,000.00	1,812,300.00	0.00	2,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	850,000.00	894,000.00	1,359,300.00	200,000.00	1,500,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	40,000.00	143,040.00	217,540.00	0.00	240,000.00	0.00	176,000.00	193,600.00	0.00
22021007	WELFARE PACKAGES	445,000.00	894,000.00	1,359,300.00	0.00	2,500,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	93,400.00	953,600.00	1,450,000.00	0.00	1,600,000.00	0.00	330,000.00	363,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,413,000.00	1,256,370.00	1,910,170.00	3,682,800.00	4,108,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	2,092,500.00	2,086,000.00	3,171,500.00	1,718,000.00	2,500,000.00	0.00	440,000.00	484,000.00	0.00
23	CAPITAL EXPENDITURE	8,500,000.00	695,000,000.00	625,000,000.00	10,855,758.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	572,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	80,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	80,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	80,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	8,500,000.00	125,000,000.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	60,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,500,000.00	125,000,000.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	60,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	8,500,000.00	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	490,000,000.00	490,000,000.00	10,855,758.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	512,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	490,000,000.00	490,000,000.00	10,855,758.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	512,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	100,000,000.00	100,000,000.00	2,560,000.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	39,500,000.00
23050103	MONITORING AND EVALUATION	0.00	270,000,000.00	270,000,000.00	4,965,758.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	247,500,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	120,000,000.00	120,000,000.00	3,330,000.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	225,000,000.00
025200100100	Ministry of Water Resources									
2	EXPENDITURES	904,458,872.23	6,301,829,260.00	5,467,413,760.00	1,168,569,704.16	4,363,783,363.00	250,000,000.00	6,474,791,400.00	9,653,192,590.00	20,395,711,153.00
21	PERSONNEL COST	64,817,715.03	91,101,200.00	91,101,200.00	70,098,756.87	100,681,810.00	0.00	105,715,960.00	111,001,820.00	317,399,590.00

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2101	SALARY	40,910,684.14	51,669,500.00	51,669,500.00	38,260,608.03	53,564,910.00	0.00	56,243,160.00	59,055,320.00	168,863,390.00
210101	SALARIES AND WAGES	40,910,684.14	51,669,500.00	51,669,500.00	38,260,608.03	53,564,910.00	0.00	56,243,160.00	59,055,320.00	168,863,390.00
21010101	BASIC-SALARY	40,910,684.14	51,669,500.00	51,669,500.00	38,260,608.03	53,564,910.00	0.00	56,243,160.00	59,055,320.00	168,863,390.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,907,030.89	39,431,700.00	39,431,700.00	31,838,148.84	47,116,900.00	0.00	49,472,800.00	51,946,500.00	148,536,200.00
210201	ALLOWANCES	23,907,030.89	39,431,700.00	39,431,700.00	31,838,148.84	45,826,970.00	0.00	48,118,370.00	50,524,340.00	144,469,680.00
21020102	HOUSING/RENT ALLOWANCE	7,337,518.27	10,754,700.00	10,754,700.00	8,184,538.73	11,899,550.00	0.00	12,494,530.00	13,119,260.00	37,513,340.00
21020103	TRANSPORT ALLOWANCE	2,361,181.51	3,052,300.00	3,052,300.00	3,271,427.00	4,840,400.00	0.00	5,082,420.00	5,336,550.00	15,259,370.00
21020104	MEAL SUBSIDY	429,700.68	521,800.00	521,800.00	635,496.80	1,018,610.00	0.00	1,069,550.00	1,123,030.00	3,211,190.00
21020105	UTILITY ALLOWANCE	1,346,972.60	1,654,400.00	1,654,400.00	1,970,820.77	2,874,380.00	0.00	3,018,100.00	3,169,010.00	9,061,490.00
21020106	ENTERTAINMENT ALLOWANCE	73,115.32	105,000.00	105,000.00	90,842.99	127,260.00	0.00	133,630.00	140,320.00	401,210.00
21020107	LEAVE ALLOWANCE	3,160,351.26	4,617,400.00	4,617,400.00	3,577,157.97	5,008,080.00	0.00	5,258,490.00	5,521,420.00	15,787,990.00
21020108	DOMESTIC STAFF ALLOWANCE	2,265,091.45	3,274,600.00	3,274,600.00	2,712,154.85	3,797,120.00	0.00	3,986,980.00	4,186,330.00	11,970,430.00
21020109	SHIFT ALLOWANCE	71,340.00	114,300.00	114,300.00	53,861.70	82,430.00	0.00	86,560.00	90,890.00	259,880.00
21020112	HARZARD ALLOWANCE	45,000.00	71,700.00	71,700.00	33,975.00	51,980.00	0.00	54,580.00	57,310.00	163,870.00
21020135	FURNITURE ALLOWANCE	6,236,759.80	9,171,500.00	9,171,500.00	6,945,176.48	10,019,310.00	0.00	10,520,280.00	11,046,300.00	31,585,890.00
21020145	OTHER ALLOWANCES AND BENEFITS	580,000.00	6,094,000.00	6,094,000.00	4,362,696.56	6,107,850.00	0.00	6,413,250.00	6,733,920.00	19,255,020.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,289,930.00	0.00	1,354,430.00	1,422,160.00	4,066,520.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,289,930.00	0.00	1,354,430.00	1,422,160.00	4,066,520.00
22	OTHER RECURRENT COSTS	30,556,129.30	10,728,060.00	16,312,560.00	26,299,136.51	36,088,600.00	0.00	28,556,000.00	31,411,600.00	0.00
2202	OVERHEAD COST	30,556,129.30	10,728,060.00	16,312,560.00	26,299,136.51	36,088,600.00	0.00	28,556,000.00	31,411,600.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,907,000.00	1,245,620.00	1,894,020.00	10,787,800.00	11,390,000.00	0.00	475,200.00	522,720.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,100,000.00	863,440.00	1,312,840.00	10,787,800.00	11,000,000.00	0.00	440,000.00	484,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	8,807,000.00	382,180.00	581,180.00	0.00	390,000.00	0.00	35,200.00	38,720.00	0.00
220202	UTILITIES - GENERAL	0.00	212,750.00	323,650.00	0.00	250,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	212,750.00	323,650.00	0.00	250,000.00	0.00	4,400,000.00	4,840,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,193,150.00	613,360.00	932,960.00	284,500.00	768,600.00	0.00	1,276,000.00	1,403,600.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	666,000.00	441,170.00	670,870.00	284,500.00	550,000.00	0.00	176,000.00	193,600.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	527,150.00	127,220.00	193,520.00	0.00	150,000.00	0.00	550,000.00	605,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	44,970.00	68,570.00	0.00	68,600.00	0.00	550,000.00	605,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,719,100.00	1,965,080.00	2,987,880.00	514,000.00	2,000,000.00	0.00	4,576,000.00	5,033,600.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	788,400.00	649,760.00	987,960.00	130,000.00	650,000.00	0.00	264,000.00	290,400.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	146,700.00	596,000.00	906,200.00	0.00	600,000.00	0.00	792,000.00	871,200.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,784,000.00	719,320.00	1,093,720.00	384,000.00	750,000.00	0.00	3,520,000.00	3,872,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,881,100.00	1,788,000.00	2,718,400.00	4,600,000.00	8,050,000.00	0.00	176,000.00	193,600.00	0.00
22020607	OFFICE SUPPORT SERVICES	4,881,100.00	1,788,000.00	2,718,400.00	4,600,000.00	8,050,000.00	0.00	176,000.00	193,600.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,874,600.00	1,194,980.00	1,817,080.00	4,359,500.00	5,700,000.00	0.00	3,410,000.00	3,751,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,602,900.00	536,400.00	815,700.00	4,126,500.00	5,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	271,700.00	658,580.00	1,001,380.00	233,000.00	700,000.00	0.00	110,000.00	121,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	31,249.30	8,940.00	13,740.00	1,336.51	10,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,249.30	8,940.00	13,740.00	1,336.51	10,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,949,930.00	3,699,330.00	5,624,830.00	5,752,000.00	7,920,000.00	0.00	13,142,800.00	14,457,080.00	0.00
22021001	REFRESHMENT & MEALS	4,515,880.00	306,110.00	465,510.00	20,000.00	310,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	255,520.00	388,620.00	20,000.00	260,000.00	0.00	264,000.00	290,400.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	425,500.00	647,000.00	0.00	250,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22021007	WELFARE PACKAGES	550,000.00	892,150.00	1,356,550.00	3,029,000.00	3,600,000.00	0.00	1,760,000.00	1,936,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,884,050.00	1,820,050.00	2,767,150.00	2,683,000.00	3,000,000.00	0.00	4,518,800.00	4,970,680.00	0.00
23	CAPITAL EXPENDITURE	809,085,027.90	6,200,000,000.00	5,360,000,000.00	1,072,171,810.78	4,227,012,953.00	250,000,000.00	6,340,519,440.00	9,510,779,170.00	20,078,311,563.00
2301	FIXED ASSETS PURCHASED	0.00	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	22,000,000.00

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230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	22,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00
23010143	PURCHASE OF DRILLING EQUIPMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	809,085,027.90	5,900,000,000.00	5,060,000,000.00	1,020,028,560.79	4,167,012,953.00	250,000,000.00	6,250,519,440.00	9,375,779,170.00	19,721,311,563.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	809,085,027.90	5,900,000,000.00	5,060,000,000.00	1,020,028,560.79	4,167,012,953.00	250,000,000.00	6,250,519,440.00	9,375,779,170.00	19,721,311,563.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	7,500,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	809,085,027.90	4,590,000,000.00	4,550,000,000.00	1,020,028,560.79	4,075,012,953.00	250,000,000.00	6,112,519,440.00	9,168,779,170.00	19,286,311,563.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	1,300,000,000.00	500,000,000.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	427,500,000.00
2303	REHABILITATION / REPAIRS	0.00	70,000,000.00	70,000,000.00	43,965,249.99	10,000,000.00	0.00	15,000,000.00	22,500,000.00	137,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	70,000,000.00	70,000,000.00	43,965,249.99	10,000,000.00	0.00	15,000,000.00	22,500,000.00	137,500,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	70,000,000.00	70,000,000.00	43,965,249.99	10,000,000.00	0.00	15,000,000.00	22,500,000.00	137,500,000.00
2305	OTHER CAPITAL PROJECTS	0.00	70,000,000.00	70,000,000.00	8,178,000.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	197,500,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	70,000,000.00	70,000,000.00	8,178,000.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	197,500,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
23050103	MONITORING AND EVALUATION	0.00	20,000,000.00	20,000,000.00	8,178,000.00	0.00	0.00	0.00	0.00	10,000,000.00
025210200100	Adamawa State Water Board									
2	EXPENDITURES	706,957,519.65	5,153,747,600.00	2,869,256,400.00	891,937,008.66	3,088,869,700.00	0.00	4,045,543,970.00	5,555,284,040.00	12,466,449,490.00
21	PERSONNEL COST	547,011,623.92	793,623,100.00	793,623,100.00	634,801,942.16	1,041,741,330.00	0.00	1,093,828,450.00	1,148,519,940.00	3,284,089,720.00
2101	SALARY	325,984,145.35	476,295,300.00	476,295,300.00	380,429,124.78	581,276,540.00	0.00	615,180,980.00	645,940,040.00	1,847,007,660.00
210101	SALARIES AND WAGES	325,984,145.35	476,295,300.00	476,295,300.00	380,429,124.78	581,276,540.00	0.00	615,180,980.00	645,940,040.00	1,847,007,660.00
21010101	BASIC-SALARY	325,984,145.35	476,295,300.00	476,295,300.00	380,429,124.78	581,276,540.00	0.00	615,180,980.00	645,940,040.00	1,847,007,660.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	221,027,478.57	317,327,800.00	317,327,800.00	254,372,817.38	460,464,790.00	0.00	478,647,470.00	502,579,900.00	1,437,082,060.00
210201	ALLOWANCES	221,027,478.57	317,327,800.00	317,327,800.00	254,372,817.38	445,932,790.00	0.00	463,388,870.00	486,558,370.00	1,391,269,930.00
21020102	HOUSING/RENT ALLOWANCE	74,363,834.11	69,873,300.00	69,873,300.00	86,684,676.71	132,996,150.00	0.00	139,645,960.00	146,628,260.00	419,270,370.00
21020103	TRANSPORT ALLOWANCE	31,938,294.31	33,316,400.00	33,316,400.00	42,248,091.95	61,803,840.00	0.00	64,894,040.00	68,138,750.00	194,836,630.00
21020104	MEAL SUBSIDY	6,671,872.24	8,438,200.00	8,438,200.00	9,127,810.82	13,275,260.00	0.00	13,939,030.00	14,635,990.00	41,850,280.00
21020105	UTILITY ALLOWANCE	16,721,936.99	20,589,900.00	20,589,900.00	22,820,382.90	34,117,650.00	0.00	35,823,540.00	37,614,720.00	107,555,910.00
21020106	ENTERTAINMENT ALLOWANCE	158,683.83	267,200.00	267,200.00	138,502.85	193,940.00	0.00	203,640.00	213,830.00	611,410.00
21020107	LEAVE ALLOWANCE	30,439,634.38	46,358,000.00	46,358,000.00	37,886,663.30	58,345,560.00	0.00	61,262,840.00	64,325,990.00	183,934,390.00
21020108	DOMESTIC STAFF ALLOWANCE	4,932,480.39	7,669,600.00	7,669,600.00	4,322,341.75	6,051,360.00	0.00	6,353,930.00	6,671,630.00	19,076,920.00
21020109	SHIFT ALLOWANCE	36,000.00	219,400.00	219,400.00	27,180.00	41,900.00	0.00	44,000.00	46,200.00	132,100.00
21020110	CALL DUTY ALLOWANCE	4,925,799.95	12,074,200.00	12,074,200.00	3,354,307.88	4,696,130.00	0.00	4,930,940.00	5,177,490.00	14,804,560.00
21020135	FURNITURE ALLOWANCE	43,408,994.14	62,258,100.00	62,258,100.00	46,627,927.82	83,699,180.00	0.00	87,884,140.00	92,278,350.00	263,861,670.00
21020145	OTHER ALLOWANCES AND BENEFITS	7,429,948.23	56,263,500.00	56,263,500.00	1,134,931.42	50,711,820.00	0.00	48,406,810.00	50,827,160.00	145,335,690.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	14,532,000.00	0.00	15,258,600.00	16,021,530.00	45,812,130.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	14,532,000.00	0.00	15,258,600.00	16,021,530.00	45,812,130.00
22	OTHER RECURRENT COSTS	37,205,128.73	29,800,000.00	45,308,800.00	12,226,089.51	114,000,000.00	0.00	52,022,960.00	57,225,260.00	0.00
2202	OVERHEAD COST	37,205,128.73	29,800,000.00	45,308,800.00	12,226,089.51	114,000,000.00	0.00	52,022,960.00	57,225,260.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	2,384,000.00	3,624,700.00	560,000.00	5,000,000.00	0.00	15,279,000.00	16,806,900.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	596,000.00	906,200.00	0.00	1,500,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,192,000.00	1,812,300.00	80,000.00	2,000,000.00	0.00	12,100,000.00	13,310,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	596,000.00	906,200.00	480,000.00	1,500,000.00	0.00	429,000.00	471,900.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	155,000.00	0.00	275,000.00	302,500.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	0.00	0.00	155,000.00	0.00	275,000.00	302,500.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220203	MATERIALS & SUPPLIES - GENERAL	856,600.00	1,072,800.00	1,631,400.00	337,000.00	1,550,000.00	0.00	845,460.00	930,010.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	598,000.00	596,000.00	906,200.00	337,000.00	1,000,000.00	0.00	605,000.00	665,500.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	258,600.00	178,800.00	272,000.00	0.00	250,000.00	0.00	165,000.00	181,500.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	298,000.00	453,200.00	0.00	300,000.00	0.00	75,460.00	83,010.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,740,082.38	9,536,000.00	14,498,400.00	2,229,000.00	71,500,000.00	0.00	17,325,000.00	19,057,500.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	623,000.00	1,192,000.00	1,812,300.00	0.00	1,500,000.00	0.00	715,000.00	786,500.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	238,400.00	362,500.00	0.00	350,000.00	0.00	660,000.00	726,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	119,200.00	181,400.00	0.00	150,000.00	0.00	825,000.00	907,500.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	417,200.00	634,300.00	100,000.00	500,000.00	0.00	8,855,000.00	9,740,500.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,188,000.00	3,278,000.00	4,983,800.00	1,060,000.00	15,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	11,929,082.38	4,291,200.00	6,524,100.00	1,069,000.00	54,000,000.00	0.00	770,000.00	847,000.00	0.00
220205	TRAINING - GENERAL	0.00	59,600.00	90,700.00	0.00	60,000.00	0.00	11,000.00	12,100.00	0.00
22020501	LOCAL TRAINING	0.00	59,600.00	90,700.00	0.00	60,000.00	0.00	11,000.00	12,100.00	0.00
220206	OTHER SERVICES - GENERAL	2,600,000.00	2,115,800.00	3,217,200.00	855,000.00	3,955,000.00	0.00	1,452,000.00	1,597,200.00	0.00
22020601	SECURITY SERVICES	0.00	178,800.00	272,000.00	0.00	180,000.00	0.00	341,000.00	375,100.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	119,200.00	181,400.00	0.00	250,000.00	0.00	550,000.00	605,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	29,800.00	45,400.00	0.00	25,000.00	0.00	286,000.00	314,600.00	0.00
22020607	OFFICE SUPPORT SERVICES	2,600,000.00	1,788,000.00	2,718,400.00	855,000.00	3,500,000.00	0.00	275,000.00	302,500.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	178,800.00	272,100.00	0.00	180,000.00	0.00	8,910,000.00	9,801,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	29,800.00	45,400.00	0.00	30,000.00	0.00	3,960,000.00	4,356,000.00	0.00
22020703	LEGAL SERVICES	0.00	89,400.00	136,000.00	0.00	90,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020706	SURVEYING SERVICES	0.00	59,600.00	90,700.00	0.00	60,000.00	0.00	1,650,000.00	1,815,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,974,600.00	5,364,000.00	8,155,200.00	2,721,000.00	8,500,000.00	0.00	3,850,000.00	4,235,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,585,000.00	1,788,000.00	2,718,400.00	440,000.00	2,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	6,389,600.00	3,576,000.00	5,436,800.00	2,281,000.00	6,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	140,946.35	89,400.00	136,000.00	146,089.51	200,000.00	0.00	170,500.00	187,550.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	140,946.35	89,400.00	136,000.00	146,089.51	200,000.00	0.00	170,500.00	187,550.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,392,900.00	8,999,600.00	13,683,100.00	5,378,000.00	22,900,000.00	0.00	3,905,000.00	4,295,500.00	0.00
22021001	REFRESHMENT & MEALS	40,000.00	596,000.00	906,200.00	0.00	600,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	648,400.00	894,000.00	1,359,300.00	0.00	2,300,000.00	0.00	275,000.00	302,500.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	23,000.00	178,800.00	272,000.00	72,000.00	250,000.00	0.00	330,000.00	363,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	178,800.00	272,000.00	0.00	150,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22021007	WELFARE PACKAGES	0.00	596,000.00	906,200.00	0.00	600,000.00	0.00	385,000.00	423,500.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,681,500.00	6,556,000.00	9,967,400.00	5,306,000.00	19,000,000.00	0.00	165,000.00	181,500.00	0.00
23	CAPITAL EXPENDITURE	122,740,767.00	4,330,324,500.00	2,030,324,500.00	244,908,976.99	1,933,128,370.00	0.00	2,899,692,560.00	4,349,538,840.00	9,182,359,770.00
2301	FIXED ASSETS PURCHASED	0.00	38,100,000.00	8,100,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	76,250,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	38,100,000.00	8,100,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	76,250,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	38,100,000.00	8,100,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	76,250,000.00
2302	CONSTRUCTION / PROVISION	59,239,643.50	3,349,904,500.00	1,124,904,500.00	125,559,156.00	1,335,000,000.00	0.00	2,002,500,000.00	3,003,750,000.00	6,557,378,370.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	59,239,643.50	3,349,904,500.00	1,124,904,500.00	125,559,156.00	1,335,000,000.00	0.00	2,002,500,000.00	3,003,750,000.00	6,557,378,370.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	59,239,643.50	3,349,904,500.00	1,124,904,500.00	125,559,156.00	1,335,000,000.00	0.00	2,002,500,000.00	3,003,750,000.00	6,557,378,370.00
2303	REHABILITATION / REPAIRS	63,201,123.50	869,220,000.00	844,220,000.00	115,749,820.99	545,128,370.00	0.00	817,692,560.00	1,226,538,840.00	2,366,231,400.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	63,201,123.50	869,220,000.00	844,220,000.00	115,749,820.99	545,128,370.00	0.00	817,692,560.00	1,226,538,840.00	2,366,231,400.00

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23030104	REHABILITATION / REPAIRS - WATER FACILITIES	63,201,123.50	815,110,000.00	790,110,000.00	115,749,820.99	525,128,370.00	0.00	787,692,560.00	1,181,538,840.00	2,291,231,400.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	54,110,000.00	54,110,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
2305	OTHER CAPITAL PROJECTS	300,000.00	73,100,000.00	53,100,000.00	3,600,000.00	38,000,000.00	0.00	57,000,000.00	85,500,000.00	182,500,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	300,000.00	73,100,000.00	53,100,000.00	3,600,000.00	38,000,000.00	0.00	57,000,000.00	85,500,000.00	182,500,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	23,100,000.00	3,100,000.00	0.00	18,000,000.00	0.00	27,000,000.00	40,500,000.00	87,500,000.00
23050103	MONITORING AND EVALUATION	300,000.00	50,000,000.00	50,000,000.00	3,600,000.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)									
2	EXPENDITURES	45,592,377.24	912,836,710.00	587,940,110.00	37,609,649.19	561,256,950.00	0.00	884,824,350.00	1,261,456,840.00	2,425,196,690.00
21	PERSONNEL COST	27,856,341.97	38,462,500.00	38,462,500.00	31,353,255.81	58,856,950.00	0.00	61,799,850.00	64,889,890.00	185,546,690.00
2101	SALARY	16,623,932.77	21,826,000.00	21,826,000.00	17,267,191.92	24,362,210.00	0.00	40,102,150.00	42,107,270.00	120,401,930.00
210101	SALARIES AND WAGES	16,623,932.77	21,826,000.00	21,826,000.00	17,267,191.92	24,362,210.00	0.00	40,102,150.00	42,107,270.00	120,401,930.00
21010101	BASIC-SALARY	16,623,932.77	21,826,000.00	21,826,000.00	17,267,191.92	24,362,210.00	0.00	40,102,150.00	42,107,270.00	120,401,930.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,232,409.20	16,636,500.00	16,636,500.00	14,086,063.88	34,494,740.00	0.00	21,697,700.00	22,782,620.00	65,144,760.00
210201	ALLOWANCES	11,232,409.20	16,636,500.00	16,636,500.00	14,086,063.88	33,885,630.00	0.00	21,058,130.00	22,111,070.00	63,224,530.00
21020102	HOUSING/RENT ALLOWANCE	3,769,235.49	2,977,200.00	2,977,200.00	3,950,733.69	5,574,140.00	0.00	5,852,850.00	6,145,500.00	17,572,490.00
21020103	TRANSPORT ALLOWANCE	1,389,491.33	1,421,500.00	1,421,500.00	1,678,807.64	2,379,300.00	0.00	2,498,270.00	2,623,190.00	7,500,760.00
21020104	MEAL SUBSIDY	285,791.48	610,400.00	610,400.00	358,392.93	508,310.00	0.00	533,730.00	560,420.00	1,602,460.00
21020105	UTILITY ALLOWANCE	769,741.98	1,240,800.00	1,240,800.00	964,118.75	1,363,110.00	0.00	1,431,270.00	1,502,840.00	4,297,220.00
21020107	LEAVE ALLOWANCE	1,604,761.42	2,145,900.00	2,145,900.00	1,726,719.49	2,659,230.00	0.00	2,792,200.00	2,931,810.00	8,383,240.00
21020135	FURNITURE ALLOWANCE	3,053,387.50	3,414,200.00	3,414,200.00	3,170,536.88	4,439,720.00	0.00	4,661,710.00	4,894,800.00	13,996,230.00
21020145	OTHER ALLOWANCES AND BENEFITS	360,000.00	4,826,500.00	4,826,500.00	2,236,754.50	16,961,820.00	0.00	3,288,100.00	3,452,510.00	9,872,130.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	609,110.00	0.00	639,570.00	671,550.00	1,920,230.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	609,110.00	0.00	639,570.00	671,550.00	1,920,230.00
22	OTHER RECURRENT COSTS	5,491,078.08	5,960,010.00	9,063,410.00	6,256,393.38	17,000,000.00	0.00	94,924,500.00	104,416,950.00	0.00
2202	OVERHEAD COST	5,491,078.08	5,960,010.00	9,063,410.00	6,256,393.38	17,000,000.00	0.00	94,924,500.00	104,416,950.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	119,200.00	181,400.00	0.00	6,000,000.00	0.00	550,000.00	605,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	119,200.00	181,400.00	0.00	6,000,000.00	0.00	550,000.00	605,000.00	0.00
220202	UTILITIES - GENERAL	210,000.00	476,800.00	725,000.00	375,000.00	800,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	210,000.00	476,800.00	725,000.00	375,000.00	800,000.00	0.00	16,500,000.00	18,150,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,527,500.00	1,335,040.00	2,030,140.00	2,530,300.00	3,720,000.00	0.00	59,664,000.00	65,630,400.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,527,500.00	1,192,000.00	1,812,300.00	2,530,300.00	3,600,000.00	0.00	59,400,000.00	65,340,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	23,840.00	36,440.00	0.00	20,000.00	0.00	66,000.00	72,600.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	119,200.00	181,400.00	0.00	100,000.00	0.00	198,000.00	217,800.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	828,250.00	1,304,050.00	1,983,250.00	557,000.00	1,470,000.00	0.00	4,350,500.00	4,785,550.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	124,500.00	190,720.00	290,120.00	0.00	150,000.00	0.00	275,000.00	302,500.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	89,400.00	136,000.00	0.00	100,000.00	0.00	27,500.00	30,250.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000.00	123,970.00	188,570.00	0.00	220,000.00	0.00	3,850,000.00	4,235,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	326,750.00	238,400.00	362,500.00	120,500.00	300,000.00	0.00	33,000.00	36,300.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	231,500.00	315,880.00	480,380.00	368,500.00	300,000.00	0.00	99,000.00	108,900.00	0.00
22020406	OTHER MAINTENANCE SERVICES	115,500.00	345,680.00	525,680.00	68,000.00	400,000.00	0.00	66,000.00	72,600.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	1,209,880.00	1,839,580.00	910,000.00	2,740,000.00	0.00	9,350,000.00	10,285,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	17,880.00	27,280.00	10,000.00	100,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,000,000.00	1,192,000.00	1,812,300.00	900,000.00	2,640,000.00	0.00	6,600,000.00	7,260,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	760,350.00	888,040.00	1,350,440.00	826,000.00	1,120,000.00	0.00	3,410,000.00	3,751,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020801	MOTOR VEHICLE FUEL COST	210,500.00	208,600.00	317,200.00	0.00	270,000.00	0.00	220,000.00	242,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	36,500.00	143,040.00	217,540.00	0.00	100,000.00	0.00	660,000.00	726,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	513,350.00	536,400.00	815,700.00	826,000.00	750,000.00	0.00	2,530,000.00	2,783,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	41,078.08	7,160.00	11,060.00	6,393.38	50,000.00	0.00	275,000.00	302,500.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	41,078.08	7,160.00	11,060.00	6,393.38	50,000.00	0.00	275,000.00	302,500.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,123,900.00	619,840.00	942,540.00	1,051,700.00	1,100,000.00	0.00	825,000.00	907,500.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	240,000.00	143,040.00	217,540.00	607,000.00	600,000.00	0.00	165,000.00	181,500.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	883,900.00	476,800.00	725,000.00	444,700.00	500,000.00	0.00	660,000.00	726,000.00	0.00
23	CAPITAL EXPENDITURE	12,244,957.19	868,414,200.00	540,414,200.00	0.00	485,400,000.00	0.00	728,100,000.00	1,092,150,000.00	2,239,650,000.00
2301	FIXED ASSETS PURCHASED	0.00	409,165,000.00	201,165,000.00	0.00	143,644,800.00	0.00	215,467,200.00	323,200,800.00	705,312,800.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	409,165,000.00	201,165,000.00	0.00	143,644,800.00	0.00	215,467,200.00	323,200,800.00	705,312,800.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	10,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	12,500,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	51,500,000.00
23010143	PURCHASE OF DRILLING EQUIPMENTS	0.00	389,165,000.00	189,165,000.00	0.00	131,644,800.00	0.00	197,467,200.00	296,200,800.00	641,312,800.00
2302	CONSTRUCTION / PROVISION	12,244,957.19	288,025,200.00	188,025,200.00	0.00	283,605,200.00	0.00	425,407,800.00	638,111,700.00	1,169,274,700.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	12,244,957.19	288,025,200.00	188,025,200.00	0.00	283,605,200.00	0.00	425,407,800.00	638,111,700.00	1,169,274,700.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	12,244,957.19	153,325,200.00	153,325,200.00	0.00	283,605,200.00	0.00	425,407,800.00	638,111,700.00	1,169,274,700.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	134,700,000.00	34,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	83,600,000.00	83,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	83,600,000.00	83,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	83,600,000.00	83,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	30,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	105,750,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	30,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	105,750,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	0.00	30,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	105,750,000.00
2305	OTHER CAPITAL PROJECTS	0.00	57,624,000.00	42,624,000.00	0.00	33,150,000.00	0.00	49,725,000.00	74,587,500.00	259,312,500.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	57,624,000.00	42,624,000.00	0.00	33,150,000.00	0.00	49,725,000.00	74,587,500.00	259,312,500.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	57,624,000.00	42,624,000.00	0.00	33,150,000.00	0.00	49,725,000.00	74,587,500.00	259,312,500.00
025210400100	Small Towns Water Supply Agency									
2	EXPENDITURES	41,593,843.03	368,242,700.00	206,464,800.00	13,011,883.05	558,255,090.00	0.00	814,412,660.00	1,197,019,240.00	2,490,624,490.00
21	PERSONNEL COST	0.00	2,448,700.00	2,448,700.00	0.00	11,322,290.00	0.00	11,888,460.00	12,482,940.00	35,693,690.00
2101	SALARY	0.00	1,006,200.00	1,006,200.00	0.00	5,201,070.00	0.00	5,461,130.00	5,734,190.00	16,396,390.00
210101	SALARIES AND WAGES	0.00	1,006,200.00	1,006,200.00	0.00	5,201,070.00	0.00	5,461,130.00	5,734,190.00	16,396,390.00
21010101	BASIC-SALARY	0.00	1,006,200.00	1,006,200.00	0.00	5,201,070.00	0.00	5,461,130.00	5,734,190.00	16,396,390.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	1,442,500.00	1,442,500.00	0.00	6,121,220.00	0.00	6,427,330.00	6,748,750.00	19,297,300.00
210201	ALLOWANCES	0.00	1,442,500.00	1,442,500.00	0.00	5,991,120.00	0.00	6,290,720.00	6,605,300.00	18,887,140.00
21020102	HOUSING/RENT ALLOWANCE	0.00	335,400.00	335,400.00	0.00	1,190,070.00	0.00	1,249,580.00	1,312,060.00	3,751,710.00
21020103	TRANSPORT ALLOWANCE	0.00	201,300.00	201,300.00	0.00	442,790.00	0.00	464,930.00	488,180.00	1,395,900.00
21020104	MEAL SUBSIDY	0.00	67,100.00	67,100.00	0.00	68,040.00	0.00	71,450.00	75,030.00	214,520.00
21020105	UTILITY ALLOWANCE	0.00	67,100.00	67,100.00	0.00	285,500.00	0.00	299,780.00	314,770.00	900,050.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	100,700.00	100,700.00	0.00	38,960.00	0.00	40,910.00	42,960.00	122,830.00
21020107	LEAVE ALLOWANCE	0.00	268,400.00	268,400.00	0.00	0.00	0.00	0.00	0.00	0.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	402,500.00	402,500.00	0.00	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00

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21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	472,400.00	0.00	496,020.00	520,830.00	1,489,250.00
21020135	FURNITURE ALLOWANCE	0.00	0.00	0.00	0.00	1,040,240.00	0.00	1,092,260.00	1,146,880.00	3,279,380.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	0.00	0.00	0.00	1,415,820.00	0.00	1,486,620.00	1,560,960.00	4,463,400.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	130,100.00	0.00	136,610.00	143,450.00	410,160.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	130,100.00	0.00	136,610.00	143,450.00	410,160.00
22	OTHER RECURRENT COSTS	7,089,540.65	15,794,000.00	24,016,100.00	12,563,883.05	44,000,000.00	0.00	48,125,000.00	52,937,500.00	0.00
2202	OVERHEAD COST	7,089,540.65	15,794,000.00	24,016,100.00	12,563,883.05	44,000,000.00	0.00	48,125,000.00	52,937,500.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	248,000.00	572,160.00	870,160.00	0.00	2,400,000.00	0.00	27,500,000.00	30,250,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	248,000.00	381,440.00	580,040.00	0.00	1,200,000.00	0.00	20,900,000.00	22,990,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	190,720.00	290,120.00	0.00	1,200,000.00	0.00	6,600,000.00	7,260,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	80,000.00	476,800.00	725,600.00	271,000.00	1,150,000.00	0.00	5,137,000.00	5,650,700.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,000.00	143,040.00	217,540.00	271,000.00	600,000.00	0.00	880,000.00	968,000.00	0.00
22020302	BOOKS	0.00	95,360.00	145,160.00	0.00	150,000.00	0.00	3,960,000.00	4,356,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	95,360.00	145,160.00	0.00	150,000.00	0.00	22,000.00	24,200.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	95,360.00	145,160.00	0.00	150,000.00	0.00	110,000.00	121,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	47,680.00	72,580.00	0.00	100,000.00	0.00	165,000.00	181,500.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	348,500.00	1,132,400.00	1,722,400.00	1,632,340.00	12,200,000.00	0.00	1,562,000.00	1,718,200.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	70,000.00	286,080.00	435,080.00	60,000.00	5,000,000.00	0.00	110,000.00	121,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	95,360.00	145,160.00	0.00	200,000.00	0.00	242,000.00	266,200.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	131,120.00	199,420.00	100,000.00	1,000,000.00	0.00	330,000.00	363,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	48,500.00	95,360.00	145,160.00	105,000.00	500,000.00	0.00	330,000.00	363,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	143,040.00	217,540.00	750,000.00	5,000,000.00	0.00	440,000.00	484,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	230,000.00	381,440.00	580,040.00	617,340.00	500,000.00	0.00	110,000.00	121,000.00	0.00
220205	TRAINING - GENERAL	0.00	9,607,520.00	14,606,820.00	416,000.00	1,700,000.00	0.00	3,201,000.00	3,521,100.00	0.00
22020501	LOCAL TRAINING	0.00	190,720.00	290,120.00	0.00	300,000.00	0.00	2,904,000.00	3,194,400.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	9,416,800.00	14,316,700.00	416,000.00	1,400,000.00	0.00	297,000.00	326,700.00	0.00
220206	OTHER SERVICES - GENERAL	1,470,000.00	667,520.00	1,015,120.00	1,242,100.00	250,000.00	0.00	990,000.00	1,089,000.00	0.00
22020601	SECURITY SERVICES	1,470,000.00	572,160.00	869,960.00	1,200,000.00	100,000.00	0.00	110,000.00	121,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	47,680.00	72,580.00	42,100.00	100,000.00	0.00	825,000.00	907,500.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	47,680.00	72,580.00	0.00	50,000.00	0.00	55,000.00	60,500.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	286,080.00	435,480.00	0.00	400,000.00	0.00	3,850,000.00	4,235,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	47,680.00	72,580.00	0.00	100,000.00	0.00	660,000.00	726,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	47,680.00	72,580.00	0.00	100,000.00	0.00	550,000.00	605,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	95,360.00	145,160.00	0.00	100,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22020706	SURVEYING SERVICES	0.00	95,360.00	145,160.00	0.00	100,000.00	0.00	1,320,000.00	1,452,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,315,000.00	1,335,040.00	2,029,840.00	3,050,000.00	11,000,000.00	0.00	825,000.00	907,500.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,425,000.00	762,880.00	1,159,880.00	2,100,000.00	10,000,000.00	0.00	660,000.00	726,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	890,000.00	572,160.00	869,960.00	950,000.00	1,000,000.00	0.00	165,000.00	181,500.00	0.00
220209	FINANCIAL CHARGES - GENERAL	64,240.65	47,680.00	72,580.00	68,043.05	100,000.00	0.00	165,000.00	181,500.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	64,240.65	47,680.00	72,580.00	68,043.05	100,000.00	0.00	165,000.00	181,500.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,563,800.00	1,668,800.00	2,538,100.00	5,884,400.00	14,800,000.00	0.00	4,895,000.00	5,384,500.00	0.00
22021001	REFRESHMENT & MEALS	0.00	95,360.00	145,160.00	0.00	200,000.00	0.00	165,000.00	181,500.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	250,000.00	95,360.00	145,160.00	70,000.00	200,000.00	0.00	110,000.00	121,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	47,680.00	72,580.00	0.00	50,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	47,680.00	72,580.00	0.00	100,000.00	0.00	220,000.00	242,000.00	0.00
22021007	WELFARE PACKAGES	820,000.00	667,520.00	1,014,920.00	1,580,000.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	47,680.00	72,580.00	0.00	100,000.00	0.00	550,000.00	605,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	95,360.00	145,160.00	0.00	1,150,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,493,800.00	572,160.00	869,960.00	4,234,400.00	12,000,000.00	0.00	550,000.00	605,000.00	0.00
23	CAPITAL EXPENDITURE	34,504,302.38	350,000,000.00	180,000,000.00	448,000.00	502,932,800.00	0.00	754,399,200.00	1,131,598,800.00	2,454,930,800.00
2301	FIXED ASSETS PURCHASED	0.00	8,103,000.00	8,103,000.00	0.00	10,600,000.00	0.00	15,900,000.00	23,850,000.00	40,320,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	8,103,000.00	8,103,000.00	0.00	10,600,000.00	0.00	15,900,000.00	23,850,000.00	40,320,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	8,103,000.00	8,103,000.00	0.00	10,600,000.00	0.00	15,900,000.00	23,850,000.00	40,320,000.00
2302	CONSTRUCTION / PROVISION	34,504,302.38	290,349,500.00	121,349,500.00	448,000.00	313,000,000.00	0.00	469,500,000.00	704,250,000.00	1,505,300,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	34,504,302.38	290,349,500.00	121,349,500.00	448,000.00	313,000,000.00	0.00	469,500,000.00	704,250,000.00	1,505,300,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	110,000.00	110,000.00	0.00	140,000,000.00	0.00	210,000,000.00	315,000,000.00	625,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	34,504,302.38	285,159,500.00	116,159,500.00	448,000.00	165,000,000.00	0.00	247,500,000.00	371,250,000.00	840,250,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	5,030,000.00	5,030,000.00	0.00	3,000,000.00	0.00	4,500,000.00	6,750,000.00	16,300,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	50,000.00	50,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
2303	REHABILITATION / REPAIRS	0.00	41,375,500.00	41,375,500.00	0.00	66,812,800.00	0.00	100,219,200.00	150,328,800.00	331,048,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	41,375,500.00	41,375,500.00	0.00	66,812,800.00	0.00	100,219,200.00	150,328,800.00	331,048,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	41,375,500.00	41,375,500.00	0.00	66,812,800.00	0.00	100,219,200.00	150,328,800.00	331,048,000.00
2305	OTHER CAPITAL PROJECTS	0.00	10,172,000.00	9,172,000.00	0.00	112,520,000.00	0.00	168,780,000.00	253,170,000.00	578,262,800.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	10,172,000.00	9,172,000.00	0.00	112,520,000.00	0.00	168,780,000.00	253,170,000.00	578,262,800.00
23050101	RESEARCH AND DEVELOPMENT	0.00	7,172,000.00	6,172,000.00	0.00	112,520,000.00	0.00	168,780,000.00	253,170,000.00	578,262,800.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
025300100100	Ministry of Housing and Urban Development									
2	EXPENDITURES	4,506,393,568.17	14,292,067,820.00	45,619,104,320.00	16,625,191,435.05	27,147,065,450.00	0.00	40,400,476,940.00	60,558,735,300.00	126,449,809,990.00
21	PERSONNEL COST	42,926,537.73	101,155,200.00	101,155,200.00	46,885,091.89	69,310,850.00	0.00	72,776,440.00	76,415,320.00	218,502,610.00
2101	SALARY	26,009,573.50	56,335,700.00	56,335,700.00	27,763,835.43	38,869,430.00	0.00	40,812,910.00	42,853,560.00	122,535,900.00
210101	SALARIES AND WAGES	26,009,573.50	56,335,700.00	56,335,700.00	27,763,835.43	38,869,430.00	0.00	40,812,910.00	42,853,560.00	122,535,900.00
21010101	BASIC-SALARY	26,009,573.50	56,335,700.00	56,335,700.00	27,763,835.43	38,869,430.00	0.00	40,812,910.00	42,853,560.00	122,535,900.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,916,964.23	44,819,500.00	44,819,500.00	19,121,256.46	30,441,420.00	0.00	31,963,530.00	33,561,760.00	95,966,710.00
210201	ALLOWANCES	16,916,964.23	44,819,500.00	44,819,500.00	19,121,256.46	29,620,740.00	0.00	31,101,810.00	32,656,950.00	93,379,500.00
21020102	HOUSING/RENT ALLOWANCE	5,840,076.97	13,825,900.00	13,825,900.00	6,352,365.96	8,893,400.00	0.00	9,338,070.00	9,804,980.00	28,036,450.00
21020103	TRANSPORT ALLOWANCE	1,955,999.52	4,524,200.00	4,524,200.00	2,651,444.44	3,712,070.00	0.00	3,897,680.00	4,092,570.00	11,702,320.00
21020104	MEAL SUBSIDY	395,056.58	843,500.00	843,500.00	565,693.76	792,020.00	0.00	831,630.00	873,220.00	2,496,870.00
21020105	UTILITY ALLOWANCE	1,062,683.74	2,316,800.00	2,316,800.00	1,538,534.10	2,153,970.00	0.00	2,261,670.00	2,374,760.00	6,790,400.00
21020107	LEAVE ALLOWANCE	2,424,771.04	5,869,600.00	5,869,600.00	2,776,384.13	4,275,710.00	0.00	4,489,500.00	4,713,980.00	13,479,190.00
21020135	FURNITURE ALLOWANCE	4,748,376.38	8,332,700.00	8,332,700.00	5,236,834.08	7,331,630.00	0.00	7,698,220.00	8,083,140.00	23,112,990.00
21020145	OTHER ALLOWANCES AND BENEFITS	490,000.00	9,106,800.00	9,106,800.00	0.00	2,461,940.00	0.00	2,585,040.00	2,714,300.00	7,761,280.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	820,680.00	0.00	861,720.00	904,810.00	2,587,210.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	820,680.00	0.00	861,720.00	904,810.00	2,587,210.00
22	OTHER RECURRENT COSTS	43,849,587.34	38,150,620.00	58,004,420.00	17,124,221.26	58,005,700.00	0.00	23,077,120.00	25,384,880.00	0.00
2202	OVERHEAD COST	43,849,587.34	38,150,620.00	58,004,420.00	17,124,221.26	58,005,700.00	0.00	23,077,120.00	25,384,880.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,828,850.00	4,226,840.00	6,426,540.00	1,018,000.00	6,426,700.00	0.00	1,980,000.00	2,178,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,263,850.00	2,782,130.00	4,229,830.00	43,000.00	4,229,900.00	0.00	330,000.00	363,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,565,000.00	1,430,400.00	2,174,800.00	975,000.00	2,174,800.00	0.00	1,540,000.00	1,694,000.00	0.00

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22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	14,310.00	21,910.00	0.00	22,000.00	0.00	110,000.00	121,000.00	0.00
220202	UTILITIES - GENERAL	0.00	31,120.00	47,420.00	0.00	47,500.00	0.00	110,000.00	121,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	31,120.00	47,420.00	0.00	47,500.00	0.00	110,000.00	121,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,285,950.00	697,800.00	1,061,300.00	175,000.00	1,061,500.00	0.00	275,000.00	302,500.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,105,950.00	399,320.00	607,220.00	145,000.00	607,300.00	0.00	55,000.00	60,500.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	83,920.00	127,720.00	0.00	127,800.00	0.00	110,000.00	121,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	180,000.00	214,560.00	326,360.00	30,000.00	326,400.00	0.00	110,000.00	121,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,865,500.00	10,530,500.00	16,010,400.00	7,704,700.00	16,010,500.00	0.00	3,850,000.00	4,235,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	450,000.00	298,000.00	453,200.00	0.00	453,200.00	0.00	110,000.00	121,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	209,200.00	318,100.00	0.00	318,100.00	0.00	110,000.00	121,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	45,000.00	205,980.00	313,280.00	180,000.00	313,300.00	0.00	2,200,000.00	2,420,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	109,000.00	71,520.00	108,820.00	60,000.00	108,900.00	0.00	1,100,000.00	1,210,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,535,000.00	8,940,000.00	13,591,800.00	6,770,000.00	13,591,800.00	0.00	110,000.00	121,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,576,500.00	805,800.00	1,225,200.00	694,700.00	1,225,200.00	0.00	220,000.00	242,000.00	0.00
220205	TRAINING - GENERAL	0.00	2,980,480.00	4,531,480.00	0.00	4,531,500.00	0.00	275,000.00	302,500.00	0.00
22020501	LOCAL TRAINING	0.00	2,384,000.00	3,624,500.00	0.00	3,624,500.00	0.00	220,000.00	242,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	596,480.00	906,980.00	0.00	907,000.00	0.00	55,000.00	60,500.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	143,040.00	217,540.00	0.00	217,600.00	0.00	110,000.00	121,000.00	0.00
22020601	SECURITY SERVICES	0.00	143,040.00	217,540.00	0.00	217,600.00	0.00	110,000.00	121,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	390,000.00	704,720.00	1,071,620.00	95,000.00	1,071,800.00	0.00	1,375,000.00	1,512,500.00	0.00
22020701	FINANCIAL CONSULTING	80,000.00	71,520.00	108,820.00	55,000.00	108,900.00	0.00	1,100,000.00	1,210,000.00	0.00
22020703	LEGAL SERVICES	40,000.00	311,360.00	473,460.00	40,000.00	473,500.00	0.00	110,000.00	121,000.00	0.00
22020704	ENGINEERING SERVICES	270,000.00	321,840.00	489,340.00	0.00	489,400.00	0.00	165,000.00	181,500.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	17,508,000.00	15,794,000.00	24,012,200.00	7,800,500.00	24,012,200.00	0.00	12,545,170.00	13,799,690.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,350,000.00	2,801,200.00	4,258,800.00	0.00	4,258,800.00	0.00	5,500,000.00	6,050,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,700,000.00	2,920,400.00	4,440,000.00	0.00	4,440,000.00	0.00	4,652,890.00	5,118,180.00	0.00
22020803	PLANT / GENERATOR FUEL COST	12,458,000.00	10,072,400.00	15,313,400.00	7,800,500.00	15,313,400.00	0.00	2,392,280.00	2,631,510.00	0.00
220209	FINANCIAL CHARGES - GENERAL	171,887.34	190,720.00	290,120.00	18,721.26	290,200.00	0.00	24,200.00	26,620.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	171,887.34	190,720.00	290,120.00	18,721.26	290,200.00	0.00	24,200.00	26,620.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,799,400.00	2,851,400.00	4,335,800.00	312,300.00	4,336,200.00	0.00	2,532,750.00	2,786,070.00	0.00
22021001	REFRESHMENT & MEALS	190,000.00	143,040.00	217,540.00	50,000.00	217,600.00	0.00	52,250.00	57,480.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	218,380.00	332,180.00	0.00	332,200.00	0.00	668,030.00	734,840.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	59,720.00	90,820.00	0.00	90,900.00	0.00	140,580.00	154,640.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	51,020.00	77,620.00	0.00	77,700.00	0.00	359,040.00	394,950.00	0.00
22021007	WELFARE PACKAGES	145,000.00	741,430.00	1,127,330.00	212,300.00	1,127,400.00	0.00	498,520.00	548,380.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,154,000.00	1,192,000.00	1,812,300.00	0.00	1,812,300.00	0.00	349,910.00	384,910.00	0.00
22021009	SPORTING ACTIVITIES	146,000.00	177,610.00	270,110.00	0.00	270,200.00	0.00	344,630.00	379,100.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,964,400.00	268,200.00	407,900.00	50,000.00	407,900.00	0.00	119,790.00	131,770.00	0.00
23	CAPITAL EXPENDITURE	4,419,617,443.10	14,152,762,000.00	45,459,944,700.00	16,561,182,121.90	27,019,748,900.00	0.00	40,304,623,380.00	60,456,935,100.00	126,231,307,380.00
2301	FIXED ASSETS PURCHASED	1,200,000.00	3,492,805,000.00	7,789,055,000.00	185,000,000.00	888,209,000.00	0.00	1,332,313,510.00	1,998,470,270.00	4,167,618,380.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,200,000.00	3,492,805,000.00	7,789,055,000.00	185,000,000.00	888,209,000.00	0.00	1,332,313,510.00	1,998,470,270.00	4,167,618,380.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	0.00	0.00	200,000,000.00	185,000,000.00	0.00	0.00	0.00	0.00	50,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,200,000.00	2,145,561,000.00	3,611,811,000.00	0.00	609,243,090.00	0.00	913,864,640.00	1,370,796,960.00	2,489,496,200.00
23010113	PURCHASE OF COMPUTERS	0.00	18,540,000.00	18,540,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	68,250,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	4,200,000.00	4,200,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00

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23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	1,115,000,000.00	1,295,000,000.00	0.00	116,965,910.00	0.00	175,448,870.00	263,173,310.00	798,622,180.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	200,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	0.00	0.00	2,500,000,000.00	0.00	125,000,000.00	0.00	187,500,000.00	281,250,000.00	568,750,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	3,168,000.00	3,168,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	6,336,000.00	6,336,000.00	0.00	12,000,000.00	0.00	18,000,000.00	27,000,000.00	145,000,000.00
2302	CONSTRUCTION / PROVISION	2,724,867,682.88	7,293,641,000.00	31,275,904,700.00	15,169,050,228.14	9,954,760,550.00	0.00	14,932,140,840.00	22,398,211,270.00	48,176,367,650.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,724,867,682.88	7,293,641,000.00	31,275,904,700.00	15,169,050,228.14	9,954,760,550.00	0.00	14,932,140,840.00	22,398,211,270.00	48,176,367,650.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,185,692,105.98	1,513,000,000.00	8,558,000,000.00	1,322,587,377.06	4,031,983,200.00	0.00	6,047,974,800.00	9,071,962,210.00	23,219,927,960.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	17,692,803.75	3,124,241,000.00	18,577,380,000.00	12,860,589,933.48	4,944,776,110.00	0.00	7,417,164,180.00	11,125,746,270.00	19,834,325,560.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	158,400,000.00	158,400,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	42,500,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	300,000,000.00	2,374,124,700.00	708,314,487.60	863,837,600.00	0.00	1,295,756,400.00	1,943,634,600.00	3,543,173,090.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	521,482,773.15	600,000,000.00	600,000,000.00	237,793,080.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	333,567,390.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	0.00	150,000,000.00	150,000,000.00	0.00	19,163,640.00	0.00	28,745,460.00	43,118,190.00	71,863,650.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	132,000,000.00	82,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	68,750,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	0.00	200,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	375,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	1,306,000,000.00	566,000,000.00	39,765,350.00	0.00	0.00	0.00	0.00	599,760,000.00
2303	REHABILITATION / REPAIRS	1,693,549,760.22	2,925,016,000.00	6,153,685,000.00	1,207,131,893.76	15,970,711,960.00	0.00	23,731,067,940.00	35,596,601,920.00	72,889,568,620.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,693,549,760.22	2,925,016,000.00	6,153,685,000.00	1,207,131,893.76	15,970,711,960.00	0.00	23,731,067,940.00	35,596,601,920.00	72,889,568,620.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,635,531,218.81	2,185,000,000.00	3,868,669,000.00	318,720,582.53	955,000,000.00	0.00	1,432,500,000.00	2,148,750,000.00	4,264,517,120.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	5,016,000.00	620,016,000.00	580,429,953.04	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	58,018,541.41	735,000,000.00	1,665,000,000.00	307,981,358.19	14,965,711,960.00	0.00	22,223,567,940.00	33,335,351,920.00	68,387,551,500.00
2305	OTHER CAPITAL PROJECTS	0.00	441,300,000.00	241,300,000.00	0.00	206,067,390.00	0.00	309,101,090.00	463,651,640.00	997,752,730.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	441,300,000.00	241,300,000.00	0.00	206,067,390.00	0.00	309,101,090.00	463,651,640.00	997,752,730.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	141,300,000.00	141,300,000.00	0.00	206,067,390.00	0.00	309,101,090.00	463,651,640.00	992,752,730.00
23050103	MONITORING AND EVALUATION	0.00	300,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
025305300100	Adamawa State Urban Planning & Development Board									
2	EXPENDITURES	106,402,760.53	1,210,681,600.00	1,016,644,100.00	119,374,778.98	2,454,024,660.00	0.00	3,597,121,730.00	5,290,846,080.00	10,320,197,030.00
21	PERSONNEL COST	95,194,054.87	131,447,200.00	131,447,200.00	102,591,940.47	167,389,960.00	0.00	175,759,520.00	184,547,550.00	527,697,030.00
2101	SALARY	55,341,958.54	73,724,500.00	73,724,500.00	57,478,211.26	82,069,370.00	0.00	97,467,590.00	102,340,980.00	292,634,840.00
210101	SALARIES AND WAGES	55,341,958.54	73,724,500.00	73,724,500.00	57,478,211.26	82,069,370.00	0.00	97,467,590.00	102,340,980.00	292,634,840.00
21010101	BASIC-SALARY	55,341,958.54	73,724,500.00	73,724,500.00	57,478,211.26	82,069,370.00	0.00	97,467,590.00	102,340,980.00	292,634,840.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	39,852,096.33	57,722,700.00	57,722,700.00	45,113,729.20	85,320,590.00	0.00	78,291,930.00	82,206,570.00	235,062,190.00
210201	ALLOWANCES	39,852,096.33	57,722,700.00	57,722,700.00	45,113,729.20	83,268,780.00	0.00	76,137,520.00	79,944,430.00	228,593,830.00
21020102	HOUSING/RENT ALLOWANCE	12,261,596.26	17,592,900.00	17,592,900.00	13,142,349.21	18,777,470.00	0.00	19,716,350.00	20,702,170.00	59,195,990.00
21020103	TRANSPORT ALLOWANCE	4,132,916.83	4,930,900.00	4,930,900.00	5,335,477.84	7,614,080.00	0.00	7,994,790.00	8,394,530.00	24,003,400.00
21020104	MEAL SUBSIDY	768,197.01	1,057,500.00	1,057,500.00	1,053,947.90	1,475,570.00	0.00	1,549,350.00	1,626,820.00	4,651,740.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020105	UTILITY ALLOWANCE	2,361,197.38	2,754,800.00	2,754,800.00	3,179,221.40	4,571,700.00	0.00	4,800,290.00	5,040,310.00	14,412,300.00
21020106	ENTERTAINMENT ALLOWANCE	117,395.79	231,300.00	231,300.00	123,641.64	284,450.00	0.00	298,680.00	313,620.00	896,750.00
21020107	LEAVE ALLOWANCE	5,086,081.09	7,432,200.00	7,432,200.00	5,747,140.85	8,850,660.00	0.00	9,293,200.00	9,757,860.00	27,901,720.00
21020108	DOMESTIC STAFF ALLOWANCE	3,876,781.98	7,308,200.00	7,308,200.00	4,068,232.28	9,335,450.00	0.00	9,802,230.00	10,292,350.00	29,430,030.00
21020135	FURNITURE ALLOWANCE	10,217,929.99	14,545,700.00	14,545,700.00	10,963,718.09	15,389,330.00	0.00	16,158,800.00	16,966,740.00	48,514,870.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,030,000.00	1,869,200.00	1,869,200.00	1,500,000.00	16,970,070.00	0.00	6,523,830.00	6,850,030.00	19,587,030.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	2,051,810.00	0.00	2,154,410.00	2,262,140.00	6,468,360.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	2,051,810.00	0.00	2,154,410.00	2,262,140.00	6,468,360.00
22	OTHER RECURRENT COSTS	11,208,705.66	11,451,600.00	17,414,100.00	11,807,238.51	48,634,700.00	0.00	64,362,210.00	70,798,530.00	0.00
2202	OVERHEAD COST	11,208,705.66	11,451,600.00	17,414,100.00	11,807,238.51	48,634,700.00	0.00	64,362,210.00	70,798,530.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	89,000.00	733,080.00	1,114,980.00	60,800.00	2,953,200.00	0.00	20,285,650.00	22,314,230.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,000.00	298,000.00	453,200.00	0.00	1,500,000.00	0.00	14,950,980.00	16,446,080.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	34,000.00	137,080.00	208,580.00	60,800.00	1,000,000.00	0.00	1,347,720.00	1,482,500.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	298,000.00	453,200.00	0.00	453,200.00	0.00	3,986,950.00	4,385,650.00	0.00
220202	UTILITIES - GENERAL	0.00	119,200.00	181,400.00	110,000.00	500,000.00	0.00	997,700.00	1,097,470.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	119,200.00	181,400.00	110,000.00	500,000.00	0.00	997,700.00	1,097,470.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,148,220.00	823,680.00	1,252,880.00	1,622,400.00	3,081,400.00	0.00	6,103,020.00	6,713,340.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,026,220.00	247,340.00	376,240.00	562,600.00	1,000,000.00	0.00	239,360.00	263,300.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	238,400.00	362,500.00	186,800.00	500,000.00	0.00	119,790.00	131,770.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	60,000.00	96,560.00	146,860.00	650,000.00	1,000,000.00	0.00	520,850.00	572,940.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	119,200.00	181,400.00	0.00	181,400.00	0.00	538,340.00	592,180.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	62,000.00	122,180.00	185,880.00	223,000.00	400,000.00	0.00	4,684,680.00	5,153,150.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	811,000.00	1,513,850.00	2,302,250.00	1,712,600.00	19,492,100.00	0.00	22,752,730.00	25,028,030.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	475,000.00	282,510.00	429,610.00	1,399,500.00	2,000,000.00	0.00	4,884,000.00	5,372,400.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	89,400.00	136,000.00	26,000.00	500,000.00	0.00	16,844,740.00	18,529,220.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	149,000.00	226,700.00	0.00	200,000.00	0.00	319,220.00	351,150.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	66,500.00	155,560.00	236,660.00	50,200.00	200,000.00	0.00	239,360.00	263,300.00	0.00
22020406	OTHER MAINTENANCE SERVICES	269,500.00	241,380.00	367,080.00	236,900.00	15,592,100.00	0.00	365,420.00	401,970.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	99,990.00	109,990.00	0.00
220206	OTHER SERVICES - GENERAL	3,160,000.00	3,396,620.00	5,164,320.00	2,588,143.00	9,000,000.00	0.00	3,616,360.00	3,978,020.00	0.00
22020601	SECURITY SERVICES	60,000.00	32,190.00	48,990.00	17,000.00	2,000,000.00	0.00	85,470.00	94,020.00	0.00
22020602	OFFICE RENT	0.00	48,280.00	73,580.00	0.00	1,500,000.00	0.00	1,240,140.00	1,364,160.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	41,000.00	49,470.00	75,270.00	0.00	500,000.00	0.00	1,993,530.00	2,192,890.00	0.00
22020607	OFFICE SUPPORT SERVICES	3,059,000.00	3,266,680.00	4,966,480.00	2,571,143.00	5,000,000.00	0.00	297,220.00	326,950.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000.00	231,850.00	352,850.00	0.00	1,650,000.00	0.00	2,098,690.00	2,308,560.00	0.00
22020703	LEGAL SERVICES	70,000.00	112,650.00	171,450.00	0.00	1,500,000.00	0.00	448,690.00	493,560.00	0.00
22020706	SURVEYING SERVICES	0.00	119,200.00	181,400.00	0.00	150,000.00	0.00	1,650,000.00	1,815,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,388,724.00	870,760.00	1,324,060.00	1,699,357.00	2,000,000.00	0.00	1,598,520.00	1,758,380.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,145,924.00	634,740.00	965,340.00	1,553,100.00	1,500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	242,800.00	236,020.00	358,920.00	146,257.00	500,000.00	0.00	498,520.00	548,380.00	0.00
220209	FINANCIAL CHARGES - GENERAL	11,981.66	18,480.00	28,180.00	2,938.51	100,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,981.66	18,480.00	28,180.00	2,938.51	100,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,529,780.00	3,744,080.00	5,693,180.00	4,011,000.00	9,858,000.00	0.00	6,909,540.00	7,600,500.00	0.00
22021001	REFRESHMENT & MEALS	143,280.00	157,940.00	240,240.00	43,000.00	158,000.00	0.00	550,000.00	605,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	592,500.00	776,590.00	1,180,790.00	250,000.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	32,190.00	48,990.00	0.00	1,200,000.00	0.00	550,000.00	605,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	20,000.00	119,200.00	181,400.00	0.00	200,000.00	0.00	1,100,000.00	1,210,000.00	0.00

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22021007	WELFARE PACKAGES	730,000.00	482,760.00	734,160.00	620,000.00	1,200,000.00	0.00	199,540.00	219,500.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	440,000.00	484,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	89,400.00	136,000.00	21,000.00	100,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,044,500.00	1,788,000.00	2,718,400.00	2,827,000.00	4,000,000.00	0.00	550,000.00	605,000.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	1,979,500.00	298,000.00	453,200.00	250,000.00	500,000.00	0.00	220,000.00	242,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	1,067,782,800.00	867,782,800.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	9,792,500,000.00
2301	FIXED ASSETS PURCHASED	0.00	61,000,000.00	61,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	61,000,000.00	61,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	532,600,000.00	532,600,000.00	0.00	0.00	0.00	0.00	0.00	1,400,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	532,600,000.00	532,600,000.00	0.00	0.00	0.00	0.00	0.00	1,400,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	143,000,000.00	143,000,000.00	0.00	0.00	0.00	0.00	0.00	1,400,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	108,000,000.00	108,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	270,600,000.00	270,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	333,182,800.00	233,182,800.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	333,182,800.00	233,182,800.00	0.00	0.00	0.00	0.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	289,982,800.00	189,982,800.00	0.00	0.00	0.00	0.00	0.00	0.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	0.00	13,200,000.00	13,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
23050103	MONITORING AND EVALUATION	0.00	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
026000100100	Ministry of Lands and Survey									
2	EXPENDITURES	733,853,278.93	3,405,571,690.00	5,825,715,813.00	146,379,206.98	1,886,920,950.00	0.00	2,739,379,770.00	3,993,467,090.00	8,429,420,010.00
21	PERSONNEL COST	95,370,701.45	129,493,400.00	129,493,400.00	107,344,456.77	187,635,150.00	0.00	197,016,980.00	206,867,880.00	591,520,010.00
2101	SALARY	59,724,185.67	75,131,300.00	75,131,300.00	60,357,339.81	104,027,910.00	0.00	109,229,310.00	114,690,780.00	327,948,000.00
210101	SALARIES AND WAGES	59,724,185.67	75,131,300.00	75,131,300.00	60,357,339.81	104,027,910.00	0.00	109,229,310.00	114,690,780.00	327,948,000.00
21010101	BASIC-SALARY	59,724,185.67	75,131,300.00	75,131,300.00	60,357,339.81	104,027,910.00	0.00	109,229,310.00	114,690,780.00	327,948,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,646,515.78	54,362,100.00	54,362,100.00	46,987,116.97	83,607,240.00	0.00	87,787,670.00	92,177,100.00	263,572,010.00
210201	ALLOWANCES	35,646,515.78	54,362,100.00	54,362,100.00	46,987,116.97	81,006,490.00	0.00	85,056,880.00	89,309,770.00	255,373,140.00
21020102	HOUSING/RENT ALLOWANCE	11,466,145.29	16,139,600.00	16,139,600.00	13,740,555.29	24,022,430.00	0.00	25,223,560.00	26,484,740.00	75,730,730.00
21020103	TRANSPORT ALLOWANCE	4,144,739.40	5,246,400.00	5,246,400.00	5,924,280.20	10,349,640.00	0.00	10,867,130.00	11,410,490.00	32,627,260.00
21020104	MEAL SUBSIDY	818,555.20	988,200.00	988,200.00	1,295,854.62	2,302,340.00	0.00	2,417,460.00	2,538,340.00	7,258,140.00

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21020105	UTILITY ALLOWANCE	2,385,433.40	2,733,900.00	2,733,900.00	3,386,000.71	5,912,240.00	0.00	6,207,860.00	6,518,260.00	18,638,360.00
21020106	ENTERTAINMENT ALLOWANCE	161,414.14	99,300.00	99,300.00	46,124.22	71,090.00	0.00	74,650.00	78,390.00	224,130.00
21020107	LEAVE ALLOWANCE	4,776,787.39	7,195,300.00	7,195,300.00	5,963,707.33	8,349,290.00	0.00	8,766,760.00	9,205,100.00	26,321,150.00
21020108	DOMESTIC STAFF ALLOWANCE	1,350,971.17	2,040,100.00	2,040,100.00	1,289,591.68	3,111,890.00	0.00	3,267,490.00	3,430,870.00	9,810,250.00
21020111	CLINICAL ALLOWANCE	0.00	0.00	0.00	0.00	402,260.00	0.00	422,380.00	443,500.00	1,268,140.00
21020135	FURNITURE ALLOWANCE	8,847,399.38	13,595,800.00	13,595,800.00	10,715,408.25	18,843,300.00	0.00	19,785,470.00	20,774,750.00	59,403,520.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,695,070.41	6,323,500.00	6,323,500.00	4,625,594.66	7,642,010.00	0.00	8,024,120.00	8,425,330.00	24,091,460.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	2,600,750.00	0.00	2,730,790.00	2,867,330.00	8,198,870.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	2,600,750.00	0.00	2,730,790.00	2,867,330.00	8,198,870.00
22	OTHER RECURRENT COSTS	31,658,529.01	29,800,090.00	45,311,090.00	27,504,374.11	49,285,800.00	0.00	67,362,790.00	74,099,210.00	0.00
2202	OVERHEAD COST	31,658,529.01	29,800,090.00	45,311,090.00	27,504,374.11	49,285,800.00	0.00	67,362,790.00	74,099,210.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,453,569.00	4,391,340.00	6,677,240.00	4,303,528.00	9,942,900.00	0.00	30,021,310.00	33,023,450.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,487,969.00	1,048,960.00	1,594,960.00	1,822,528.00	4,123,200.00	0.00	220,000.00	242,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	865,600.00	786,720.00	1,196,220.00	1,983,500.00	1,196,300.00	0.00	17,151,310.00	18,866,450.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	1,192,000.00	1,812,300.00	497,500.00	1,311,200.00	0.00	1,100,000.00	1,210,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000.00	524,480.00	797,580.00	0.00	577,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	262,240.00	398,840.00	0.00	2,100,500.00	0.00	1,650,000.00	1,815,000.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	262,240.00	398,840.00	0.00	288,500.00	0.00	550,000.00	605,000.00	0.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	157,350.00	239,250.00	0.00	173,100.00	0.00	5,500,000.00	6,050,000.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	157,350.00	239,250.00	0.00	173,100.00	0.00	1,650,000.00	1,815,000.00	0.00
220202	UTILITIES - GENERAL	125,500.00	472,050.00	718,150.00	15,000.00	519,500.00	0.00	2,648,800.00	2,913,680.00	0.00
22020201	ELECTRICITY CHARGES	125,500.00	131,120.00	199,420.00	15,000.00	144,300.00	0.00	165,000.00	181,500.00	0.00
22020202	TELEPHONE CHARGES	0.00	26,230.00	40,030.00	0.00	28,900.00	0.00	1,650,000.00	1,815,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	78,680.00	119,680.00	0.00	86,600.00	0.00	550,000.00	605,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	104,900.00	159,600.00	0.00	115,400.00	0.00	110,000.00	121,000.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	131,120.00	199,420.00	0.00	144,300.00	0.00	173,800.00	191,180.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,863,500.00	1,457,830.00	2,216,830.00	1,155,000.00	2,925,500.00	0.00	3,960,000.00	4,356,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,138,500.00	786,720.00	1,196,220.00	660,000.00	2,187,200.00	0.00	1,100,000.00	1,210,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	104,900.00	159,600.00	0.00	115,400.00	0.00	1,320,000.00	1,452,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	52,450.00	79,850.00	20,000.00	57,700.00	0.00	220,000.00	242,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	725,000.00	513,760.00	781,160.00	475,000.00	565,200.00	0.00	1,320,000.00	1,452,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,092,650.00	3,146,880.00	4,785,180.00	3,749,000.00	6,926,200.00	0.00	12,561,450.00	13,817,610.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,189,250.00	786,720.00	1,196,220.00	976,500.00	865,400.00	0.00	1,650,000.00	1,815,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	229,500.00	262,240.00	398,840.00	0.00	1,241,000.00	0.00	110,000.00	121,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	355,000.00	262,240.00	398,840.00	213,500.00	1,548,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	989,500.00	786,720.00	1,196,220.00	774,000.00	865,400.00	0.00	550,000.00	605,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	155,000.00	262,240.00	398,840.00	138,500.00	1,541,000.00	0.00	4,535,520.00	4,989,080.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,174,400.00	786,720.00	1,196,220.00	1,646,500.00	865,400.00	0.00	1,315,930.00	1,447,530.00	0.00
220205	TRAINING - GENERAL	200,000.00	715,440.00	1,087,940.00	160,000.00	1,524,700.00	0.00	2,077,020.00	2,284,730.00	0.00
22020501	LOCAL TRAINING	200,000.00	238,640.00	362,940.00	160,000.00	1,000,200.00	0.00	1,442,320.00	1,586,560.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	476,800.00	725,000.00	0.00	524,500.00	0.00	634,700.00	698,170.00	0.00
220206	OTHER SERVICES - GENERAL	5,147,500.00	3,380,520.00	5,139,820.00	3,122,700.00	7,121,000.00	0.00	3,008,720.00	3,309,620.00	0.00
22020601	SECURITY SERVICES	7,500.00	104,900.00	159,600.00	0.00	115,400.00	0.00	2,310,550.00	2,541,610.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	72,000.00	71,520.00	108,820.00	35,700.00	178,200.00	0.00	317,350.00	349,090.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020606	POSTAGES & COURIER SERVICES	0.00	104,900.00	159,600.00	0.00	115,400.00	0.00	190,410.00	209,460.00	0.00
22020607	OFFICE SUPPORT SERVICES	5,068,000.00	3,099,200.00	4,711,800.00	3,087,000.00	6,712,000.00	0.00	190,410.00	209,460.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	858,359.88	955,990.00	1,453,990.00	501,500.00	1,151,800.00	0.00	3,104,310.00	3,414,780.00	0.00
22020701	FINANCIAL CONSULTING	39,759.88	143,040.00	217,540.00	28,000.00	157,400.00	0.00	158,730.00	174,610.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	101,600.00	47,680.00	72,580.00	0.00	52,500.00	0.00	31,790.00	34,970.00	0.00
22020703	LEGAL SERVICES	502,000.00	476,800.00	725,000.00	392,000.00	524,500.00	0.00	95,260.00	104,790.00	0.00
22020704	ENGINEERING SERVICES	147,500.00	104,900.00	159,600.00	81,500.00	115,400.00	0.00	126,940.00	139,640.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	52,450.00	79,850.00	0.00	157,700.00	0.00	158,730.00	174,610.00	0.00
22020706	SURVEYING SERVICES	0.00	131,120.00	199,420.00	0.00	144,300.00	0.00	2,405,920.00	2,646,520.00	0.00
22020709	OTHER CONSULTING SERVICES	67,500.00	0.00	0.00	0.00	0.00	0.00	126,940.00	139,640.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	764,000.00	915,470.00	1,392,370.00	440,000.00	2,118,200.00	0.00	3,002,230.00	3,302,470.00	0.00
22020801	MOTOR VEHICLE FUEL COST	764,000.00	524,480.00	797,580.00	370,000.00	1,589,000.00	0.00	63,470.00	69,820.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	133,510.00	203,110.00	70,000.00	146,900.00	0.00	621,720.00	683,900.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	238,400.00	362,500.00	0.00	262,300.00	0.00	951,940.00	1,047,140.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	19,080.00	29,180.00	0.00	120,000.00	0.00	1,365,100.00	1,501,610.00	0.00
220209	FINANCIAL CHARGES - GENERAL	90,141.13	66,760.00	101,560.00	197,521.11	94,200.00	0.00	1,702,800.00	1,873,080.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	90,141.13	66,760.00	101,560.00	197,521.11	94,200.00	0.00	1,702,800.00	1,873,080.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,063,309.00	14,297,810.00	21,738,010.00	13,860,125.00	16,961,800.00	0.00	5,276,150.00	5,803,790.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	370,000.00	262,240.00	398,840.00	100,000.00	288,500.00	0.00	951,940.00	1,047,140.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	262,240.00	398,840.00	0.00	288,500.00	0.00	1,695,100.00	1,864,610.00	0.00
22021007	WELFARE PACKAGES	3,069,300.00	1,907,200.00	2,899,700.00	1,511,000.00	2,098,000.00	0.00	951,940.00	1,047,140.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	677,500.00	476,800.00	725,000.00	364,400.00	1,500,200.00	0.00	1,100,220.00	1,210,250.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	11,946,509.00	11,389,330.00	17,315,630.00	11,884,725.00	12,786,600.00	0.00	576,950.00	634,650.00	0.00
23	CAPITAL EXPENDITURE	606,824,048.47	3,246,278,200.00	5,650,911,323.00	11,530,376.10	1,650,000,000.00	0.00	2,475,000,000.00	3,712,500,000.00	7,837,900,000.00
2301	FIXED ASSETS PURCHASED	0.00	500,000,000.00	2,904,633,123.00	11,530,376.10	950,000,000.00	0.00	1,425,000,000.00	2,137,500,000.00	4,712,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	500,000,000.00	2,904,633,123.00	11,530,376.10	950,000,000.00	0.00	1,425,000,000.00	2,137,500,000.00	4,712,500,000.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	500,000,000.00	2,904,633,123.00	11,530,376.10	950,000,000.00	0.00	1,425,000,000.00	2,137,500,000.00	4,712,500,000.00
2302	CONSTRUCTION / PROVISION	0.00	900,000,000.00	900,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,100,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	900,000,000.00	900,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,100,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	900,000,000.00	900,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,100,000,000.00
2305	OTHER CAPITAL PROJECTS	606,824,048.47	1,846,278,200.00	1,846,278,200.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,025,400,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	606,824,048.47	1,846,278,200.00	1,846,278,200.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,025,400,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	600,000,000.00	600,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	662,500,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	606,824,048.47	1,246,278,200.00	1,246,278,200.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,362,900,000.00
026000200100	Office of the Surveyor General									
2	EXPENDITURES	92,232,456.93	924,622,540.00	1,049,280,940.00	78,180,662.51	2,454,375,950.00	0.00	3,612,595,640.00	5,354,573,180.00	11,102,922,390.00
21	PERSONNEL COST	56,120,674.92	92,361,800.00	92,361,800.00	60,787,998.51	90,310,650.00	0.00	94,826,240.00	99,567,620.00	284,704,510.00
2101	SALARY	30,620,228.81	50,634,500.00	50,634,500.00	33,118,008.79	46,365,270.00	0.00	48,683,540.00	51,117,720.00	146,166,530.00
210101	SALARIES AND WAGES	30,620,228.81	50,634,500.00	50,634,500.00	33,118,008.79	46,365,270.00	0.00	48,683,540.00	51,117,720.00	146,166,530.00
21010101	BASIC-SALARY	30,620,228.81	50,634,500.00	50,634,500.00	33,118,008.79	46,365,270.00	0.00	48,683,540.00	51,117,720.00	146,166,530.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,500,446.11	41,727,300.00	41,727,300.00	27,669,989.73	43,945,380.00	0.00	46,142,700.00	48,449,900.00	138,537,980.00
210201	ALLOWANCES	25,500,446.11	41,727,300.00	41,727,300.00	27,669,989.73	42,860,830.00	0.00	45,003,920.00	47,254,180.00	135,118,930.00
21020102	HOUSING/RENT ALLOWANCE	7,271,271.30	12,395,000.00	12,395,000.00	7,777,749.80	11,006,630.00	0.00	11,556,970.00	12,134,820.00	34,698,420.00
21020103	TRANSPORT ALLOWANCE	2,112,759.90	3,462,500.00	3,462,500.00	2,863,294.70	4,084,400.00	0.00	4,288,620.00	4,503,060.00	12,876,080.00
21020104	MEAL SUBSIDY	370,953.42	814,700.00	814,700.00	537,091.92	805,460.00	0.00	845,740.00	888,030.00	2,539,230.00
21020105	UTILITY ALLOWANCE	1,573,655.88	2,022,100.00	2,022,100.00	2,004,780.28	2,850,750.00	0.00	2,993,290.00	3,142,960.00	8,987,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020106	ENTERTAINMENT ALLOWANCE	460,731.54	698,500.00	698,500.00	393,465.11	550,940.00	0.00	578,490.00	607,420.00	1,736,850.00
21020107	LEAVE ALLOWANCE	2,880,421.98	4,956,500.00	4,956,500.00	3,122,357.14	4,808,480.00	0.00	5,048,910.00	5,301,360.00	15,158,750.00
21020108	DOMESTIC STAFF ALLOWANCE	3,684,709.41	4,940,400.00	4,940,400.00	4,096,800.00	5,735,520.00	0.00	6,022,300.00	6,323,420.00	18,081,240.00
21020120	JOURNAL ALLOWANCE	0.00	0.00	0.00	0.00	216,200.00	0.00	227,010.00	238,370.00	681,580.00
21020135	FURNITURE ALLOWANCE	5,210,892.08	9,692,800.00	9,692,800.00	5,790,987.58	8,107,470.00	0.00	8,512,850.00	8,938,500.00	25,558,820.00
21020137	DRIVER'S ALLOWANCE	0.00	0.00	0.00	0.00	1,080,980.00	0.00	1,135,030.00	1,191,790.00	3,407,800.00
21020138	ADMIN ALLOWANCE	311,967.48	496,500.00	496,500.00	235,535.45	360,360.00	0.00	378,380.00	397,300.00	1,136,040.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,623,083.12	2,248,300.00	2,248,300.00	847,927.76	3,253,640.00	0.00	3,416,330.00	3,587,150.00	10,257,120.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,084,550.00	0.00	1,138,780.00	1,195,720.00	3,419,050.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,084,550.00	0.00	1,138,780.00	1,195,720.00	3,419,050.00
22	OTHER RECURRENT COSTS	32,811,282.01	28,162,240.00	42,820,640.00	17,392,664.00	54,966,800.00	0.00	54,121,650.00	59,533,930.00	0.00
2202	OVERHEAD COST	32,811,282.01	28,162,240.00	42,820,640.00	17,392,664.00	54,966,800.00	0.00	54,121,650.00	59,533,930.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,541,000.00	3,659,440.00	5,564,240.00	3,188,914.00	11,500,000.00	0.00	8,063,990.00	8,870,420.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,412,000.00	786,720.00	1,196,220.00	1,476,000.00	3,000,000.00	0.00	126,940.00	139,640.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,129,000.00	786,720.00	1,196,220.00	1,260,914.00	3,000,000.00	0.00	196,020.00	215,630.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	596,000.00	906,200.00	452,000.00	2,000,000.00	0.00	126,940.00	139,640.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	7,383,200.00	8,121,520.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	596,000.00	906,200.00	0.00	2,000,000.00	0.00	173,140.00	190,460.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	57,750.00	63,530.00	0.00
220202	UTILITIES - GENERAL	107,000.00	288,480.00	438,880.00	0.00	369,700.00	0.00	877,360.00	965,110.00	0.00
22020201	ELECTRICITY CHARGES	107,000.00	157,350.00	239,250.00	0.00	239,300.00	0.00	576,950.00	634,650.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	26,230.00	40,030.00	0.00	26,000.00	0.00	126,940.00	139,640.00	0.00
22020205	WATER RATES	0.00	104,900.00	159,600.00	0.00	104,400.00	0.00	173,470.00	190,820.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,228,130.00	1,189,620.00	1,809,220.00	1,184,000.00	3,560,300.00	0.00	2,068,220.00	2,275,050.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	841,500.00	524,480.00	797,580.00	912,000.00	2,000,000.00	0.00	158,730.00	174,610.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	298,000.00	453,200.00	40,000.00	298,000.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	321,630.00	262,240.00	398,840.00	75,000.00	262,300.00	0.00	1,747,900.00	1,922,690.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	65,000.00	104,900.00	159,600.00	157,000.00	1,000,000.00	0.00	161,590.00	177,750.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,793,650.00	1,993,030.00	3,030,930.00	2,757,995.00	7,624,500.00	0.00	3,466,650.00	3,813,340.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	329,000.00	262,240.00	398,840.00	544,000.00	2,500,000.00	0.00	288,530.00	317,390.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	417,000.00	314,690.00	478,490.00	805,000.00	1,200,000.00	0.00	132,000.00	145,200.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	821,000.00	524,480.00	797,580.00	251,000.00	524,500.00	0.00	103,620.00	113,990.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	820,000.00	524,480.00	797,580.00	866,995.00	1,600,000.00	0.00	317,350.00	349,090.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	97,650.00	104,900.00	159,600.00	0.00	500,000.00	0.00	317,350.00	349,090.00	0.00
22020406	OTHER MAINTENANCE SERVICES	309,000.00	262,240.00	398,840.00	291,000.00	1,300,000.00	0.00	2,307,800.00	2,538,580.00	0.00
220205	TRAINING - GENERAL	938,000.00	629,380.00	956,980.00	0.00	629,400.00	0.00	1,650,220.00	1,815,250.00	0.00
22020501	LOCAL TRAINING	938,000.00	629,380.00	956,980.00	0.00	629,400.00	0.00	1,650,220.00	1,815,250.00	0.00
220206	OTHER SERVICES - GENERAL	4,120,000.00	3,041,990.00	4,624,990.00	2,905,000.00	7,500,000.00	0.00	17,365,260.00	19,101,790.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	157,350.00	239,250.00	0.00	500,000.00	0.00	14,065,260.00	15,471,790.00	0.00
22020607	OFFICE SUPPORT SERVICES	4,120,000.00	2,884,640.00	4,385,740.00	2,905,000.00	7,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,440,000.00	6,961,280.00	10,583,980.00	532,000.00	6,961,400.00	0.00	9,613,230.00	10,574,560.00	0.00
22020701	FINANCIAL CONSULTING	0.00	596,000.00	906,200.00	0.00	596,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020703	LEGAL SERVICES	0.00	131,120.00	199,420.00	0.00	131,200.00	0.00	2,200,000.00	2,420,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	1,490,000.00	2,265,400.00	0.00	1,490,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	1,192,000.00	1,812,300.00	0.00	1,192,000.00	0.00	2,200,000.00	2,420,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020706	SURVEYING SERVICES	3,440,000.00	2,360,160.00	3,588,360.00	532,000.00	2,360,200.00	0.00	550,000.00	605,000.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	1,192,000.00	1,812,300.00	0.00	1,192,000.00	0.00	263,230.00	289,560.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,587,000.00	1,153,860.00	1,754,560.00	784,000.00	2,367,200.00	0.00	143,440.00	157,790.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,123,000.00	786,720.00	1,196,220.00	784,000.00	2,000,000.00	0.00	28,600.00	31,460.00	0.00
22020803	PLANT / GENERATOR FUEL COST	464,000.00	367,140.00	558,340.00	0.00	367,200.00	0.00	114,840.00	126,330.00	0.00
220209	FINANCIAL CHARGES - GENERAL	42,252.01	52,450.00	79,850.00	4,755.00	52,500.00	0.00	2,200,000.00	2,420,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	42,252.01	52,450.00	79,850.00	4,755.00	52,500.00	0.00	2,200,000.00	2,420,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,014,250.00	9,192,710.00	13,977,010.00	6,036,000.00	14,401,800.00	0.00	8,673,280.00	9,540,620.00	0.00
22021001	REFRESHMENT & MEALS	610,000.00	524,480.00	797,580.00	121,000.00	524,500.00	0.00	327,800.00	360,580.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	157,350.00	239,250.00	100,000.00	1,500,000.00	0.00	288,530.00	317,390.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	298,000.00	453,200.00	270,000.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	791,500.00	524,480.00	797,580.00	0.00	524,500.00	0.00	2,750,000.00	3,025,000.00	0.00
22021007	WELFARE PACKAGES	2,623,000.00	1,835,680.00	2,790,980.00	1,810,000.00	5,000,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	298,000.00	453,200.00	150,000.00	298,000.00	0.00	576,950.00	634,650.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,005,000.00	786,720.00	1,196,220.00	730,000.00	786,800.00	0.00	1,760,000.00	1,936,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,984,750.00	4,768,000.00	7,249,000.00	2,855,000.00	4,768,000.00	0.00	550,000.00	605,000.00	0.00
23	CAPITAL EXPENDITURE	3,300,500.00	804,098,500.00	914,098,500.00	0.00	2,309,098,500.00	0.00	3,463,647,750.00	5,195,471,630.00	10,818,217,880.00
2301	FIXED ASSETS PURCHASED	0.00	99,500,000.00	332,000,000.00	0.00	532,000,000.00	0.00	798,000,000.00	1,197,000,000.00	2,368,598,500.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	99,500,000.00	332,000,000.00	0.00	532,000,000.00	0.00	798,000,000.00	1,197,000,000.00	2,368,598,500.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,098,500.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	27,500,000.00	27,500,000.00	0.00	27,500,000.00	0.00	41,250,000.00	61,875,000.00	153,125,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	22,000,000.00	254,500,000.00	0.00	454,500,000.00	0.00	681,750,000.00	1,022,625,000.00	1,978,375,000.00
2302	CONSTRUCTION / PROVISION	0.00	189,000,000.00	389,000,000.00	0.00	389,000,000.00	0.00	583,500,000.00	875,250,000.00	1,540,750,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	189,000,000.00	389,000,000.00	0.00	389,000,000.00	0.00	583,500,000.00	875,250,000.00	1,540,750,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	189,000,000.00	389,000,000.00	0.00	389,000,000.00	0.00	583,500,000.00	875,250,000.00	1,540,750,000.00
2303	REHABILITATION / REPAIRS	0.00	255,098,500.00	55,098,500.00	0.00	55,098,500.00	0.00	82,647,750.00	123,971,630.00	595,619,380.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	255,098,500.00	55,098,500.00	0.00	55,098,500.00	0.00	82,647,750.00	123,971,630.00	595,619,380.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	249,598,500.00	49,598,500.00	0.00	49,598,500.00	0.00	74,397,750.00	111,596,630.00	539,994,380.00
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	8,250,000.00	12,375,000.00	55,625,000.00
2305	OTHER CAPITAL PROJECTS	3,300,500.00	260,500,000.00	138,000,000.00	0.00	1,333,000,000.00	0.00	1,999,500,000.00	2,999,250,000.00	6,313,250,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,300,500.00	260,500,000.00	138,000,000.00	0.00	1,333,000,000.00	0.00	1,999,500,000.00	2,999,250,000.00	6,313,250,000.00
23050101	RESEARCH AND DEVELOPMENT	3,300,500.00	260,500,000.00	138,000,000.00	0.00	1,333,000,000.00	0.00	1,999,500,000.00	2,999,250,000.00	6,313,250,000.00
026500100100	Ministry of Livestock & Aquaculture Development									
2	EXPENDITURES	641,922,052.33	1,947,483,710.00	1,959,858,510.00	567,063,588.56	1,799,548,040.00	213,000,000.00	2,107,653,930.00	2,662,467,780.00	6,515,741,020.00
21	PERSONNEL COST	557,302,192.45	922,482,000.00	922,482,000.00	442,298,549.46	1,006,698,140.00	0.00	1,057,033,090.00	1,109,884,780.00	3,173,616,010.00
2101	SALARY	466,063,907.10	757,169,100.00	757,169,100.00	368,644,193.54	516,101,880.00	0.00	541,906,980.00	569,002,330.00	1,627,011,190.00
210101	SALARIES AND WAGES	466,063,907.10	757,169,100.00	757,169,100.00	368,644,193.54	516,101,880.00	0.00	541,906,980.00	569,002,330.00	1,627,011,190.00
21010101	BASIC-SALARY	466,063,907.10	757,169,100.00	757,169,100.00	368,644,193.54	516,101,880.00	0.00	541,906,980.00	569,002,330.00	1,627,011,190.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	91,238,285.35	165,312,900.00	165,312,900.00	73,654,355.93	490,596,260.00	0.00	515,126,110.00	540,882,450.00	1,546,604,820.00
210201	ALLOWANCES	91,238,285.35	165,312,900.00	165,312,900.00	73,654,355.93	490,596,260.00	0.00	515,126,110.00	540,882,450.00	1,546,604,820.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	121,284,350.00	0.00	127,348,570.00	133,716,000.00	382,348,920.00
21020103	TRANSPORT ALLOWANCE	0.00	0.00	0.00	0.00	97,454,180.00	0.00	102,326,890.00	107,443,240.00	307,224,310.00
21020104	MEAL SUBSIDY	0.00	0.00	0.00	0.00	42,185,120.00	0.00	44,294,380.00	46,509,100.00	132,988,600.00
21020105	UTILITY ALLOWANCE	0.00	0.00	0.00	0.00	37,547,580.00	0.00	39,424,960.00	41,396,210.00	118,368,750.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	5,810,280.00	0.00	6,100,800.00	6,405,840.00	18,316,920.00
21020107	LEAVE ALLOWANCE	427,216.05	733,700.00	733,700.00	991,717.61	30,435,930.00	0.00	31,957,730.00	33,555,620.00	95,949,280.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	36,304,280.00	0.00	38,119,500.00	40,025,480.00	114,449,260.00
21020109	SHIFT ALLOWANCE	23,533,691.80	38,117,500.00	38,117,500.00	17,778,252.64	30,222,050.00	0.00	31,733,160.00	33,319,820.00	95,275,030.00
21020110	CALL DUTY ALLOWANCE	50,431,332.54	94,516,500.00	94,516,500.00	33,384,507.13	56,062,970.00	0.00	58,866,120.00	61,809,430.00	176,738,520.00
21020112	HARZARD ALLOWANCE	11,232,622.95	18,948,200.00	18,948,200.00	8,099,828.73	14,529,380.00	0.00	15,255,850.00	16,018,650.00	45,803,880.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,613,422.01	12,997,000.00	12,997,000.00	13,400,049.81	18,760,140.00	0.00	19,698,150.00	20,683,060.00	59,141,350.00
22	OTHER RECURRENT COSTS	23,264,598.63	23,777,010.00	36,151,810.00	60,956,039.10	131,349,900.00	0.00	58,370,840.00	64,207,990.00	0.00
2202	OVERHEAD COST	23,264,598.63	23,777,010.00	36,151,810.00	60,956,039.10	131,349,900.00	0.00	58,370,840.00	64,207,990.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,310,695.00	2,851,510.00	4,335,610.00	6,743,664.00	17,500,000.00	0.00	2,672,340.00	2,939,580.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	869,095.00	715,200.00	1,087,500.00	2,703,136.00	6,000,000.00	0.00	1,430,000.00	1,573,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,441,600.00	920,470.00	1,399,470.00	4,040,528.00	9,000,000.00	0.00	692,340.00	761,580.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	1,215,840.00	1,848,640.00	0.00	2,500,000.00	0.00	550,000.00	605,000.00	0.00
220202	UTILITIES - GENERAL	237,000.00	862,060.00	1,310,860.00	76,800.00	1,215,000.00	0.00	10,138,920.00	11,152,820.00	0.00
22020201	ELECTRICITY CHARGES	200,000.00	238,400.00	362,500.00	0.00	362,500.00	0.00	7,700,000.00	8,470,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	12,000.00	238,400.00	362,500.00	29,000.00	290,000.00	0.00	655,600.00	721,160.00	0.00
22020206	SEWERAGE CHARGES	0.00	238,400.00	362,500.00	0.00	362,500.00	0.00	144,320.00	158,760.00	0.00
22020209	OTHER UTILITY CHARGES	25,000.00	146,860.00	223,360.00	47,800.00	200,000.00	0.00	1,639,000.00	1,802,900.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,018,700.00	2,089,780.00	3,177,980.00	4,091,900.00	7,932,900.00	0.00	10,107,240.00	11,117,990.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	389,500.00	238,400.00	362,500.00	541,400.00	526,000.00	0.00	1,311,200.00	1,442,320.00	0.00
22020302	BOOKS	40,000.00	7,160.00	11,060.00	0.00	11,100.00	0.00	2,596,220.00	2,855,850.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000.00	381,440.00	580,040.00	300,000.00	600,000.00	0.00	1,311,200.00	1,442,320.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	152,500.00	286,080.00	435,080.00	250,000.00	500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	350,000.00	230,250.00	350,150.00	419,000.00	412,000.00	0.00	403,920.00	444,320.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	785,000.00	541,170.00	822,870.00	562,000.00	1,400,000.00	0.00	57,750.00	63,530.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	166,880.00	253,780.00	0.00	253,800.00	0.00	576,950.00	634,650.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	271,700.00	238,400.00	362,500.00	2,019,500.00	4,230,000.00	0.00	1,650,000.00	1,815,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,838,500.00	5,343,030.00	8,123,430.00	7,918,370.00	15,500,000.00	0.00	7,176,950.00	7,894,650.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,923,500.00	1,290,230.00	1,961,630.00	2,671,970.00	4,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,692,000.00	3,337,600.00	5,074,300.00	3,082,000.00	6,500,000.00	0.00	576,950.00	634,650.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,223,000.00	715,200.00	1,087,500.00	2,164,400.00	5,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220205	TRAINING - GENERAL	2,756,000.00	3,623,680.00	5,509,380.00	5,629,800.00	10,300,000.00	0.00	1,193,280.00	1,312,610.00	0.00
22020501	LOCAL TRAINING	367,000.00	286,080.00	435,080.00	255,000.00	300,000.00	0.00	327,800.00	360,580.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	2,389,000.00	3,337,600.00	5,074,300.00	5,374,800.00	10,000,000.00	0.00	865,480.00	952,030.00	0.00
220206	OTHER SERVICES - GENERAL	87,700.00	214,560.00	326,360.00	241,100.00	10,320,000.00	0.00	11,844,800.00	13,029,280.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	87,700.00	214,560.00	326,360.00	241,100.00	320,000.00	0.00	5,244,800.00	5,769,280.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	0.00	6,600,000.00	7,260,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	238,400.00	362,500.00	80,000.00	300,000.00	0.00	9,900,000.00	10,890,000.00	0.00
22020703	LEGAL SERVICES	0.00	238,400.00	362,500.00	80,000.00	300,000.00	0.00	9,900,000.00	10,890,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,278,500.00	5,030,240.00	7,647,840.00	8,250,321.00	15,520,000.00	0.00	3,467,750.00	3,814,530.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,307,500.00	2,384,000.00	3,624,500.00	5,680,521.00	10,000,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	690,000.00	2,384,000.00	3,624,500.00	2,304,800.00	5,120,000.00	0.00	398,750.00	438,630.00	0.00
22020803	PLANT / GENERATOR FUEL COST	281,000.00	262,240.00	398,840.00	265,000.00	400,000.00	0.00	319,000.00	350,900.00	0.00
220209	FINANCIAL CHARGES - GENERAL	460,753.63	138,470.00	210,570.00	39,884.10	150,000.00	0.00	398,750.00	438,630.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	460,753.63	138,470.00	210,570.00	39,884.10	150,000.00	0.00	398,750.00	438,630.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,276,750.00	3,385,280.00	5,147,280.00	27,884,200.00	52,612,000.00	0.00	1,470,810.00	1,617,900.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021001	REFRESHMENT & MEALS	155,500.00	95,360.00	145,160.00	1,186,500.00	1,000,000.00	0.00	220,000.00	242,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	226,350.00	238,400.00	362,500.00	200,000.00	612,000.00	0.00	578,600.00	636,460.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	125,000.00	95,360.00	145,160.00	497,000.00	1,000,000.00	0.00	12,210.00	13,440.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,769,900.00	2,956,160.00	4,494,460.00	26,000,700.00	50,000,000.00	0.00	660,000.00	726,000.00	0.00
23	CAPITAL EXPENDITURE	61,355,261.25	1,001,224,700.00	1,001,224,700.00	63,809,000.00	661,500,000.00	213,000,000.00	992,250,000.00	1,488,375,010.00	3,342,125,010.00
2301	FIXED ASSETS PURCHASED	13,000,000.00	267,000,000.00	267,000,000.00	0.00	332,000,000.00	213,000,000.00	498,000,000.00	747,000,000.00	1,721,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,000,000.00	267,000,000.00	267,000,000.00	0.00	332,000,000.00	213,000,000.00	498,000,000.00	747,000,000.00	1,721,500,000.00
23010109	PURCHASE OF SEA BOATS	8,000,000.00	85,000,000.00	85,000,000.00	0.00	50,500,000.00	0.00	75,750,000.00	113,625,000.00	274,375,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	152,000,000.00	152,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	275,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	5,000,000.00	30,000,000.00	30,000,000.00	0.00	261,500,000.00	213,000,000.00	392,250,000.00	588,375,000.00	1,172,125,000.00
2302	CONSTRUCTION / PROVISION	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
2303	REHABILITATION / REPAIRS	6,380,000.00	518,724,700.00	518,724,700.00	29,989,500.00	269,300,000.00	0.00	403,950,000.00	605,925,010.00	1,191,375,010.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	6,380,000.00	518,724,700.00	518,724,700.00	29,989,500.00	269,300,000.00	0.00	403,950,000.00	605,925,010.00	1,191,375,010.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	7,000,000.00	7,000,000.00	0.00	6,700,000.00	0.00	10,050,000.00	15,075,000.00	36,325,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	6,380,000.00	276,724,700.00	276,724,700.00	29,989,500.00	254,600,000.00	0.00	381,900,000.00	572,850,010.00	1,037,174,710.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	235,000,000.00	235,000,000.00	0.00	8,000,000.00	0.00	12,000,000.00	18,000,000.00	117,875,300.00
2305	OTHER CAPITAL PROJECTS	41,975,261.25	195,500,000.00	195,500,000.00	33,819,500.00	40,200,000.00	0.00	60,300,000.00	90,450,000.00	354,250,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	41,975,261.25	195,500,000.00	195,500,000.00	33,819,500.00	40,200,000.00	0.00	60,300,000.00	90,450,000.00	354,250,000.00
23050101	RESEARCH AND DEVELOPMENT	41,975,261.25	190,000,000.00	190,000,000.00	33,819,500.00	25,200,000.00	0.00	37,800,000.00	56,700,000.00	239,500,000.00
23050103	MONITORING AND EVALUATION	0.00	5,500,000.00	5,500,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	64,250,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,500,000.00
026600100100	Ministry of Entrepreneurship Development									
2	EXPENDITURES	248,997,249.52	286,034,400.00	304,646,000.00	182,499,538.09	246,332,220.00	0.00	349,280,330.00	373,637,990.00	634,729,620.00
21	PERSONNEL COST	113,915,257.16	99,274,200.00	99,274,200.00	132,417,295.09	201,341,620.00	0.00	211,408,750.00	221,979,250.00	634,729,620.00
2101	SALARY	69,788,990.96	61,002,800.00	61,002,800.00	75,360,305.26	111,680,100.00	0.00	117,264,110.00	123,127,320.00	352,071,530.00
210101	SALARIES AND WAGES	69,788,990.96	61,002,800.00	61,002,800.00	75,360,305.26	111,680,100.00	0.00	117,264,110.00	123,127,320.00	352,071,530.00
21010101	BASIC-SALARY	69,788,990.96	61,002,800.00	61,002,800.00	75,360,305.26	111,680,100.00	0.00	117,264,110.00	123,127,320.00	352,071,530.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,126,266.20	38,271,400.00	38,271,400.00	57,056,989.83	89,661,520.00	0.00	94,144,640.00	98,851,930.00	282,658,090.00
210201	ALLOWANCES	44,126,266.20	38,271,400.00	38,271,400.00	57,056,989.83	86,869,460.00	0.00	91,212,970.00	95,773,670.00	273,856,100.00
21020102	HOUSING/RENT ALLOWANCE	14,636,782.93	8,443,600.00	8,443,600.00	17,242,434.94	25,552,490.00	0.00	26,830,120.00	28,171,630.00	80,554,240.00
21020103	TRANSPORT ALLOWANCE	4,898,474.76	3,591,300.00	3,591,300.00	6,961,858.03	10,340,820.00	0.00	10,857,870.00	11,400,770.00	32,599,460.00
21020104	MEAL SUBSIDY	953,882.09	948,700.00	948,700.00	1,470,573.28	2,200,170.00	0.00	2,310,180.00	2,425,690.00	6,936,040.00
21020105	UTILITY ALLOWANCE	2,704,899.61	2,710,000.00	2,710,000.00	4,120,328.74	6,105,540.00	0.00	6,410,820.00	6,731,370.00	19,247,730.00
21020106	ENTERTAINMENT ALLOWANCE	26,875.50	25,200.00	25,200.00	15,780.66	24,360.00	0.00	25,580.00	26,860.00	76,800.00
21020107	LEAVE ALLOWANCE	6,336,594.36	6,459,000.00	6,459,000.00	7,536,031.45	11,605,550.00	0.00	12,185,830.00	12,795,130.00	36,586,510.00
21020108	DOMESTIC STAFF ALLOWANCE	774,277.50	690,600.00	690,600.00	458,012.91	705,390.00	0.00	740,660.00	777,700.00	2,223,750.00
21020135	FURNITURE ALLOWANCE	12,644,479.45	9,145,200.00	9,145,200.00	14,889,273.26	22,056,410.00	0.00	23,159,240.00	24,317,210.00	69,532,860.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,150,000.00	6,257,800.00	6,257,800.00	4,362,696.56	8,278,730.00	0.00	8,692,670.00	9,127,310.00	26,098,710.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	2,792,060.00	0.00	2,931,670.00	3,078,260.00	8,801,990.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	2,792,060.00	0.00	2,931,670.00	3,078,260.00	8,801,990.00

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22	OTHER RECURRENT COSTS	91,127,271.61	35,760,200.00	54,371,800.00	13,516,343.00	44,990,600.00	0.00	137,871,580.00	151,658,740.00	0.00
2202	OVERHEAD COST	91,127,271.61	35,760,200.00	54,371,800.00	13,516,343.00	44,990,600.00	0.00	137,871,580.00	151,658,740.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,613,392.00	3,636,030.00	5,528,730.00	570,000.00	5,400,000.00	0.00	19,025,380.00	20,927,920.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	233,640.00	355,340.00	0.00	300,000.00	0.00	550,000.00	605,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,028,392.00	519,340.00	789,640.00	410,000.00	1,200,000.00	0.00	453,200.00	498,520.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	567,400.00	862,700.00	0.00	1,500,000.00	0.00	1,540,000.00	1,694,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	586,090.00	891,190.00	0.00	500,000.00	0.00	279,180.00	307,100.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	85,000.00	505,990.00	769,390.00	0.00	600,000.00	0.00	4,653,000.00	5,118,300.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	570,730.00	867,730.00	0.00	500,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020109	PER-DIEM/ESTACODES	500,000.00	652,840.00	992,740.00	160,000.00	800,000.00	0.00	7,150,000.00	7,865,000.00	0.00
220202	UTILITIES - GENERAL	254,800.00	259,000.00	394,000.00	48,100.00	290,000.00	0.00	5,830,000.00	6,413,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	24,800.00	129,500.00	197,000.00	48,100.00	150,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020206	SEWERAGE CHARGES	230,000.00	129,500.00	197,000.00	0.00	140,000.00	0.00	330,000.00	363,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,342,500.00	1,761,120.00	2,678,120.00	172,500.00	1,200,000.00	0.00	22,682,000.00	24,950,200.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,292,500.00	894,000.00	1,359,300.00	52,500.00	250,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	293,710.00	446,710.00	0.00	330,000.00	0.00	352,000.00	387,200.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	293,050.00	445,650.00	120,000.00	320,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	50,000.00	280,360.00	426,460.00	0.00	300,000.00	0.00	330,000.00	363,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,753,250.00	5,834,830.00	8,871,730.00	1,042,400.00	6,950,000.00	0.00	20,110,200.00	22,121,220.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	196,000.00	1,440,510.00	2,190,210.00	143,000.00	2,000,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	832,800.00	879,130.00	1,336,630.00	0.00	1,000,000.00	0.00	5,632,000.00	6,195,200.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	24,000.00	801,030.00	1,217,930.00	10,000.00	1,200,000.00	0.00	440,000.00	484,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	393,500.00	879,130.00	1,336,630.00	94,400.00	900,000.00	0.00	165,000.00	181,500.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	867,780.00	1,319,480.00	395,000.00	900,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	306,950.00	941,210.00	1,431,110.00	400,000.00	900,000.00	0.00	673,200.00	740,520.00	0.00
22020408	MAINTENANCE OF SEA BOATS	0.00	26,040.00	39,740.00	0.00	50,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220205	TRAINING - GENERAL	8,174,700.00	10,443,740.00	15,878,240.00	5,855,270.00	11,000,000.00	0.00	56,650,000.00	62,315,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,121,760.00	3,225,860.00	1,307,000.00	2,500,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22020503	OTHER TRAININGS	680,000.00	812,380.00	1,235,180.00	30,000.00	1,000,000.00	0.00	330,000.00	363,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	7,494,700.00	7,509,600.00	11,417,200.00	4,518,270.00	7,500,000.00	0.00	1,320,000.00	1,452,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,282,000.00	3,280,010.00	4,987,010.00	740,000.00	8,380,600.00	0.00	2,860,000.00	3,146,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	240,000.00	112,150.00	170,650.00	0.00	120,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	360,000.00	164,020.00	249,520.00	0.00	200,000.00	0.00	550,000.00	605,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	3,682,000.00	3,003,840.00	4,566,840.00	740,000.00	8,060,600.00	0.00	660,000.00	726,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	739,630.00	1,124,730.00	370,000.00	860,000.00	0.00	1,595,000.00	1,754,500.00	0.00
22020701	FINANCIAL CONSULTING	0.00	129,500.00	197,000.00	50,000.00	150,000.00	0.00	550,000.00	605,000.00	0.00
22020703	LEGAL SERVICES	0.00	311,740.00	474,040.00	50,000.00	370,000.00	0.00	880,000.00	968,000.00	0.00
22020709	OTHER CONSULTING SERVICES	300,000.00	298,390.00	453,690.00	270,000.00	340,000.00	0.00	165,000.00	181,500.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,300,000.00	2,421,780.00	3,682,180.00	1,279,000.00	2,920,000.00	0.00	1,144,000.00	1,258,400.00	0.00
22020801	MOTOR VEHICLE FUEL COST	805,000.00	761,650.00	1,158,050.00	533,000.00	1,000,000.00	0.00	154,000.00	169,400.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,255,000.00	837,740.00	1,273,740.00	540,000.00	900,000.00	0.00	275,000.00	302,500.00	0.00
22020803	PLANT / GENERATOR FUEL COST	240,000.00	759,640.00	1,154,940.00	206,000.00	940,000.00	0.00	363,000.00	399,300.00	0.00

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22020806	COOKING GAS/FUEL COST	0.00	62,750.00	95,450.00	0.00	80,000.00	0.00	352,000.00	387,200.00	0.00
220209	FINANCIAL CHARGES - GENERAL	92,142.16	258,340.00	392,940.00	7,223.00	300,000.00	0.00	330,000.00	363,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	92,142.16	258,340.00	392,940.00	7,223.00	300,000.00	0.00	330,000.00	363,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	68,014,487.45	7,125,720.00	10,834,120.00	3,431,850.00	7,690,000.00	0.00	7,645,000.00	8,409,500.00	0.00
22021001	REFRESHMENT & MEALS	670,000.00	667,520.00	1,014,920.00	260,000.00	750,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	740,000.00	644,830.00	980,430.00	100,000.00	790,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	120,000.00	1,288,990.00	1,959,890.00	187,050.00	600,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	240,000.00	394,990.00	600,590.00	30,000.00	500,000.00	0.00	990,000.00	1,089,000.00	0.00
22021007	WELFARE PACKAGES	2,977,000.00	2,505,400.00	3,809,100.00	2,354,800.00	2,800,000.00	0.00	990,000.00	1,089,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	45,000.00	193,590.00	294,390.00	0.00	250,000.00	0.00	990,000.00	1,089,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	63,222,487.45	1,430,400.00	2,174,800.00	500,000.00	2,000,000.00	0.00	55,000.00	60,500.00	0.00
23	CAPITAL EXPENDITURE	43,954,720.75	151,000,000.00	151,000,000.00	36,565,900.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	41,204,062.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	41,204,062.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	26,294,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	14,909,362.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	2,750,658.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,750,658.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,750,658.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	151,000,000.00	151,000,000.00	36,565,900.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	151,000,000.00	151,000,000.00	36,565,900.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	27,000,000.00	27,000,000.00	2,610,000.00	0.00	0.00	0.00	0.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITIES	0.00	100,000,000.00	5,000,000.00	9,140,400.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	24,000,000.00	119,000,000.00	24,815,500.00	0.00	0.00	0.00	0.00	0.00
026700100100	Ministry of Rural Infrastructure & Community Development									
2	EXPENDITURES	2,101,472,279.60	11,252,140,560.00	12,071,234,100.00	561,128,569.76	9,860,916,310.00	0.00	14,736,216,450.00	22,054,908,010.00	48,576,269,960.00
21	PERSONNEL COST	49,151,696.79	74,775,400.00	74,775,400.00	47,306,127.91	74,212,790.00	0.00	77,923,480.00	81,819,740.00	233,956,010.00
2101	SALARY	30,286,886.26	39,725,500.00	39,725,500.00	23,751,806.19	37,374,440.00	0.00	39,243,170.00	41,205,330.00	117,822,940.00
210101	SALARIES AND WAGES	30,286,886.26	39,725,500.00	39,725,500.00	23,751,806.19	37,374,440.00	0.00	39,243,170.00	41,205,330.00	117,822,940.00
21010101	BASIC-SALARY	30,286,886.26	39,725,500.00	39,725,500.00	23,751,806.19	37,374,440.00	0.00	39,243,170.00	41,205,330.00	117,822,940.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,864,810.53	35,049,900.00	35,049,900.00	23,554,321.72	36,838,350.00	0.00	38,680,310.00	40,614,410.00	116,133,070.00
210201	ALLOWANCES	18,864,810.53	35,049,900.00	35,049,900.00	23,554,321.72	35,903,950.00	0.00	37,699,190.00	39,584,230.00	113,187,370.00
21020102	HOUSING/RENT ALLOWANCE	5,598,718.26	9,254,700.00	9,254,700.00	5,434,412.95	8,551,310.00	0.00	8,978,880.00	9,427,830.00	26,958,020.00
21020103	TRANSPORT ALLOWANCE	1,964,447.41	3,948,700.00	3,948,700.00	2,185,057.84	3,398,120.00	0.00	3,568,030.00	3,746,440.00	10,712,590.00
21020104	MEAL SUBSIDY	366,840.94	631,400.00	631,400.00	416,321.34	656,780.00	0.00	689,620.00	724,110.00	2,070,510.00
21020105	UTILITY ALLOWANCE	1,111,861.87	1,602,900.00	1,602,900.00	1,315,358.63	2,054,540.00	0.00	2,157,270.00	2,265,140.00	6,476,950.00
21020106	ENTERTAINMENT ALLOWANCE	57,202.83	66,300.00	66,300.00	73,195.60	102,480.00	0.00	107,610.00	113,000.00	323,090.00
21020107	LEAVE ALLOWANCE	2,446,095.80	4,012,800.00	4,012,800.00	2,375,180.76	3,657,780.00	0.00	3,840,670.00	4,032,710.00	11,531,160.00
21020108	DOMESTIC STAFF ALLOWANCE	1,873,800.24	2,202,100.00	2,202,100.00	2,337,961.30	3,273,170.00	0.00	3,436,830.00	3,608,680.00	10,318,680.00
21020114	TEACHING ALLOWANCE	363,505.08	496,600.00	496,600.00	433,954.61	663,920.00	0.00	697,120.00	731,980.00	2,093,020.00
21020121	WIEGHING ALLOWANCE	106,639.08	181,300.00	181,300.00	80,512.51	124,010.00	0.00	130,220.00	136,740.00	390,970.00
21020135	FURNITURE ALLOWANCE	4,455,699.02	7,132,400.00	7,132,400.00	4,539,669.62	7,313,990.00	0.00	7,679,690.00	8,063,680.00	23,057,360.00
21020145	OTHER ALLOWANCES AND BENEFITS	520,000.00	5,520,700.00	5,520,700.00	4,362,696.56	6,107,850.00	0.00	6,413,250.00	6,733,920.00	19,255,020.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	934,400.00	0.00	981,120.00	1,030,180.00	2,945,700.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	934,400.00	0.00	981,120.00	1,030,180.00	2,945,700.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22	OTHER RECURRENT COSTS	23,333,573.02	14,900,060.00	22,656,160.00	30,052,000.65	38,426,900.00	0.00	35,878,040.00	39,465,870.00	0.00
2202	OVERHEAD COST	23,333,573.02	14,900,060.00	22,656,160.00	30,052,000.65	38,426,900.00	0.00	35,878,040.00	39,465,870.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,887,400.00	963,740.00	1,465,640.00	2,268,862.00	1,465,800.00	0.00	12,100,000.00	13,310,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	128,000.00	46,250.00	70,450.00	40,000.00	70,500.00	0.00	2,750,000.00	3,025,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,631,400.00	822,130.00	1,250,030.00	2,138,862.00	1,250,100.00	0.00	1,100,000.00	1,210,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	128,000.00	95,360.00	145,160.00	90,000.00	145,200.00	0.00	8,250,000.00	9,075,000.00	0.00
220202	UTILITIES - GENERAL	44,000.00	178,800.00	272,000.00	197,000.00	272,000.00	0.00	132,000.00	145,200.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	44,000.00	178,800.00	272,000.00	197,000.00	272,000.00	0.00	132,000.00	145,200.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,119,800.00	374,350.00	569,250.00	571,300.00	569,300.00	0.00	220,000.00	242,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,119,800.00	374,350.00	569,250.00	571,300.00	569,300.00	0.00	220,000.00	242,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,810,850.00	1,732,910.00	2,635,210.00	3,326,969.00	2,635,300.00	0.00	10,912,660.00	12,003,930.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,302,850.00	880,800.00	1,339,200.00	2,545,669.00	1,339,200.00	0.00	8,866,660.00	9,753,330.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	80,000.00	149,000.00	226,700.00	105,000.00	226,700.00	0.00	165,000.00	181,500.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	28,000.00	119,200.00	181,400.00	113,900.00	181,400.00	0.00	407,000.00	447,700.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	349,000.00	345,510.00	525,410.00	332,400.00	525,500.00	0.00	374,000.00	411,400.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	51,000.00	238,400.00	362,500.00	230,000.00	362,500.00	0.00	1,100,000.00	1,210,000.00	0.00
220205	TRAINING - GENERAL	580,500.00	1,490,000.00	2,265,400.00	990,200.00	7,000,000.00	0.00	990,000.00	1,089,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	580,500.00	1,490,000.00	2,265,400.00	990,200.00	7,000,000.00	0.00	990,000.00	1,089,000.00	0.00
220206	OTHER SERVICES - GENERAL	555,996.20	352,840.00	536,840.00	348,000.00	647,300.00	0.00	1,452,000.00	1,597,200.00	0.00
22020601	SECURITY SERVICES	347,800.00	149,000.00	226,700.00	0.00	226,700.00	0.00	1,034,000.00	1,137,400.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	154,196.20	178,800.00	272,000.00	310,000.00	360,600.00	0.00	88,000.00	96,800.00	0.00
22020606	POSTAGES & COURIER SERVICES	54,000.00	25,040.00	38,140.00	38,000.00	60,000.00	0.00	330,000.00	363,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,379,000.00	2,406,300.00	3,658,600.00	5,541,800.00	6,867,800.00	0.00	1,694,000.00	1,863,400.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,065,000.00	2,120,220.00	3,223,520.00	5,339,800.00	6,267,800.00	0.00	825,000.00	907,500.00	0.00
22020803	PLANT / GENERATOR FUEL COST	314,000.00	286,080.00	435,080.00	202,000.00	600,000.00	0.00	869,000.00	955,900.00	0.00
220209	FINANCIAL CHARGES - GENERAL	168,619.82	178,800.00	272,000.00	3,074.65	178,000.00	0.00	660,000.00	726,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	168,619.82	178,800.00	272,000.00	3,074.65	178,000.00	0.00	660,000.00	726,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	14,787,407.00	7,222,320.00	10,981,220.00	16,804,795.00	18,791,400.00	0.00	7,717,380.00	8,489,140.00	0.00
22021001	REFRESHMENT & MEALS	602,000.00	447,000.00	679,700.00	549,000.00	1,018,600.00	0.00	550,000.00	605,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	48,000.00	71,520.00	108,820.00	70,000.00	108,900.00	0.00	3,080,000.00	3,388,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	98,255.00	178,800.00	272,000.00	310,000.00	308,000.00	0.00	275,000.00	302,500.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	480,000.00	894,000.00	1,359,300.00	898,000.00	264,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021007	WELFARE PACKAGES	2,252,000.00	941,450.00	1,431,450.00	2,531,000.00	3,200,000.00	0.00	77,550.00	85,310.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	235,000.00	298,000.00	453,200.00	75,000.00	500,000.00	0.00	1,375,110.00	1,512,630.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	11,072,152.00	4,391,550.00	6,676,750.00	12,371,795.00	13,391,900.00	0.00	159,720.00	175,700.00	0.00
23	CAPITAL EXPENDITURE	2,028,987,009.79	11,162,465,100.00	11,973,802,540.00	483,770,441.20	9,748,276,620.00	0.00	14,622,414,930.00	21,933,622,400.00	48,342,313,950.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	210,000,000.00	209,805,415.20	550,000,000.00	0.00	825,000,000.00	1,237,500,000.00	2,345,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	210,000,000.00	209,805,415.20	550,000,000.00	0.00	825,000,000.00	1,237,500,000.00	2,345,500,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	0.00	210,000,000.00	209,805,415.20	550,000,000.00	0.00	825,000,000.00	1,237,500,000.00	2,345,500,000.00
2302	CONSTRUCTION / PROVISION	2,028,987,009.79	10,195,603,300.00	11,027,407,740.00	266,112,026.00	8,167,176,620.00	0.00	12,250,764,930.00	18,376,147,400.00	40,728,020,610.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,028,987,009.79	10,195,603,300.00	11,027,407,740.00	266,112,026.00	8,167,176,620.00	0.00	12,250,764,930.00	18,376,147,400.00	40,728,020,610.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,466,883,421.49	4,554,333,800.00	6,219,068,800.00	23,468,812.00	2,563,108,280.00	0.00	3,844,662,420.00	5,766,993,630.00	11,839,264,330.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	2,425,500,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,437,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	562,103,588.30	5,491,269,500.00	4,665,838,940.00	209,860,214.00	5,104,068,340.00	0.00	7,656,102,510.00	11,484,153,770.00	23,440,256,280.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	30,000,000.00	30,000,000.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,400,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185,500,000.00
2303	REHABILITATION / REPAIRS	0.00	966,861,800.00	736,394,800.00	7,853,000.00	1,031,100,000.00	0.00	1,546,650,000.00	2,319,975,000.00	5,268,793,340.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	966,861,800.00	736,394,800.00	7,853,000.00	1,031,100,000.00	0.00	1,546,650,000.00	2,319,975,000.00	5,268,793,340.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	921,861,800.00	691,394,800.00	0.00	881,100,000.00	0.00	1,321,650,000.00	1,982,475,000.00	3,702,225,000.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,004,068,340.00
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	0.00	45,000,000.00	45,000,000.00	7,853,000.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)									
2	EXPENDITURES	353,919,475.06	2,300,000,000.00	4,000,000,000.00	94,633,200.06	5,462,710,000.00	0.00	8,194,065,000.00	12,291,097,510.00	26,097,472,510.00
23	CAPITAL EXPENDITURE	353,919,475.06	2,300,000,000.00	4,000,000,000.00	94,633,200.06	5,462,710,000.00	0.00	8,194,065,000.00	12,291,097,510.00	26,097,472,510.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	390,000,000.00	0.00	248,500,000.00	0.00	372,750,000.00	559,125,000.00	1,365,375,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	390,000,000.00	0.00	248,500,000.00	0.00	372,750,000.00	559,125,000.00	1,365,375,000.00
23010106	PURCHASE OF VANS	0.00	0.00	150,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	133,750,000.00
23010108	PURCHASE OF BUSES	0.00	0.00	100,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	350,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	35,000,000.00	0.00	48,500,000.00	0.00	72,750,000.00	109,125,000.00	216,875,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	0.00	65,000,000.00	0.00	85,000,000.00	0.00	127,500,000.00	191,250,000.00	433,750,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	0.00	40,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	231,000,000.00
2302	CONSTRUCTION / PROVISION	353,919,475.06	450,000,000.00	1,563,250,000.00	94,633,200.06	3,114,722,000.00	0.00	4,672,083,000.00	7,008,124,510.00	15,007,949,510.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	353,919,475.06	450,000,000.00	1,563,250,000.00	94,633,200.06	3,114,722,000.00	0.00	4,672,083,000.00	7,008,124,510.00	15,007,949,510.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	150,000,000.00	0.00	300,390,500.00	0.00	450,585,750.00	675,878,630.00	1,131,464,380.00
23020114	CONSTRUCTION / PROVISION OF ROADS	353,919,475.06	450,000,000.00	1,010,000,000.00	94,633,200.06	2,693,821,500.00	0.00	4,040,732,250.00	6,061,098,380.00	12,824,182,130.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	300,000,000.00	0.00	65,000,000.00	0.00	97,500,000.00	146,250,000.00	544,140,500.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	0.00	103,250,000.00	0.00	55,510,000.00	0.00	83,265,000.00	124,897,500.00	508,162,500.00
2303	REHABILITATION / REPAIRS	0.00	1,850,000,000.00	1,550,000,000.00	0.00	1,507,688,000.00	0.00	2,261,532,000.00	3,392,298,000.00	6,983,148,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,850,000,000.00	1,550,000,000.00	0.00	1,507,688,000.00	0.00	2,261,532,000.00	3,392,298,000.00	6,983,148,000.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	1,850,000,000.00	1,550,000,000.00	0.00	1,507,688,000.00	0.00	2,261,532,000.00	3,392,298,000.00	6,983,148,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	496,750,000.00	0.00	591,800,000.00	0.00	887,700,000.00	1,331,550,000.00	2,741,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	496,750,000.00	0.00	591,800,000.00	0.00	887,700,000.00	1,331,550,000.00	2,741,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	30,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	86,250,000.00
23050103	MONITORING AND EVALUATION	0.00	0.00	416,750,000.00	0.00	476,800,000.00	0.00	715,200,000.00	1,072,800,000.00	2,204,750,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	0.00	50,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	450,000,000.00
031801100100	Adamawa State Judicial Service Commission									
2	EXPENDITURES	117,317,317.21	207,121,680.00	233,800,180.00	59,164,592.92	311,519,218.00	0.00	240,482,090.00	253,561,680.00	658,647,170.00
21	PERSONNEL COST	44,633,794.70	78,113,600.00	78,113,600.00	29,362,438.78	208,928,420.00	0.00	219,374,960.00	230,343,790.00	658,647,170.00
2101	SALARY	21,540,757.61	27,251,400.00	27,251,400.00	12,154,246.87	130,703,349.00	0.00	137,238,530.00	144,100,460.00	412,042,339.00
210101	SALARIES AND WAGES	21,540,757.61	27,251,400.00	27,251,400.00	12,154,246.87	130,703,349.00	0.00	137,238,530.00	144,100,460.00	412,042,339.00
21010101	BASIC-SALARY	4,932,114.93	13,412,500.00	13,412,500.00	3,702,571.94	13,707,393.00	0.00	14,392,770.00	15,112,410.00	43,212,573.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	16,608,642.68	13,838,900.00	13,838,900.00	8,451,674.93	116,995,956.00	0.00	122,845,760.00	128,988,050.00	368,829,766.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,093,037.09	50,862,200.00	50,862,200.00	17,208,191.90	78,225,071.00	0.00	82,136,430.00	86,243,330.00	246,604,831.00
210201	ALLOWANCES	23,093,037.09	50,862,200.00	50,862,200.00	17,208,191.90	76,703,445.00	0.00	80,538,720.00	84,565,730.00	241,807,895.00
21020102	HOUSING/RENT ALLOWANCE	4,842,083.86	7,622,600.00	7,622,600.00	3,634,598.48	10,685,871.00	0.00	11,220,170.00	11,781,180.00	33,687,221.00
21020103	TRANSPORT ALLOWANCE	1,972,842.49	3,164,200.00	3,164,200.00	1,481,026.15	5,482,953.00	0.00	5,757,110.00	6,044,970.00	17,285,033.00
21020104	MEAL SUBSIDY	1,479,631.48	2,965,600.00	2,965,600.00	1,110,769.32	4,112,325.00	0.00	4,317,950.00	4,533,850.00	12,964,125.00
21020105	UTILITY ALLOWANCE	1,933,971.85	5,305,700.00	5,305,700.00	1,451,678.82	4,855,641.00	0.00	5,098,430.00	5,353,360.00	15,307,431.00
21020106	ENTERTAINMENT ALLOWANCE	272,257.15	995,900.00	995,900.00	201,319.18	752,577.00	0.00	790,210.00	829,730.00	2,372,517.00
21020107	LEAVE ALLOWANCE	335,447.00	912,400.00	912,400.00	263,333.88	1,113,315.00	0.00	1,168,990.00	1,227,440.00	3,509,745.00
21020108	DOMESTIC STAFF ALLOWANCE	3,564,046.60	9,659,000.00	9,659,000.00	2,674,974.06	9,883,251.00	0.00	10,377,420.00	10,896,300.00	31,156,971.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	3,993,486.00	0.00	4,193,170.00	4,402,830.00	12,589,486.00
21020117	OUTFIT ALLOWANCE	1,449,447.96	2,325,200.00	2,325,200.00	1,094,333.21	4,047,939.00	0.00	4,250,340.00	4,462,860.00	12,761,139.00
21020120	JOURNAL ALLOWANCE	366,652.96	540,600.00	540,600.00	270,470.54	1,010,121.00	0.00	1,060,630.00	1,113,670.00	3,184,421.00
21020122	HARDSHIP ALLOWANCE	283,187.68	771,500.00	771,500.00	207,454.25	1,069,656.00	0.00	1,123,140.00	1,179,300.00	3,372,096.00
21020126	TORCHLIGHT ALLOWANCE	54,013.08	79,100.00	79,100.00	40,779.88	158,991.00	0.00	166,950.00	175,300.00	501,241.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	1,069,157.02	3,103,200.00	3,103,200.00	786,038.71	2,542,155.00	0.00	2,669,270.00	2,802,740.00	8,014,165.00
21020135	FURNITURE ALLOWANCE	1,773,434.77	5,655,600.00	5,655,600.00	1,330,473.32	4,926,411.00	0.00	5,172,740.00	5,431,380.00	15,530,531.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	3,762,843.00	0.00	3,950,990.00	4,148,540.00	11,862,373.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,696,863.19	7,761,600.00	7,761,600.00	2,660,942.11	18,305,910.00	0.00	19,221,210.00	20,182,280.00	57,709,400.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,521,626.00	0.00	1,597,710.00	1,677,600.00	4,796,936.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,521,626.00	0.00	1,597,710.00	1,677,600.00	4,796,936.00
22	OTHER RECURRENT COSTS	72,683,522.51	51,270,580.00	77,949,080.00	29,802,154.14	102,590,798.00	0.00	21,107,130.00	23,217,890.00	0.00
2202	OVERHEAD COST	72,683,522.51	51,270,580.00	77,949,080.00	29,802,154.14	102,590,798.00	0.00	21,107,130.00	23,217,890.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,500,000.00	2,583,520.00	3,927,920.00	700,000.00	6,872,415.00	0.00	299,200.00	329,120.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,500,000.00	2,583,520.00	3,927,920.00	700,000.00	6,872,415.00	0.00	299,200.00	329,120.00	0.00
220202	UTILITIES - GENERAL	4,280,000.00	3,725,650.00	5,664,350.00	4,000,000.00	7,344,810.00	0.00	2,099,350.00	2,309,300.00	0.00
22020202	TELEPHONE CHARGES	0.00	295,810.00	449,810.00	0.00	976,305.00	0.00	626,230.00	688,860.00	0.00
22020203	INTERNET ACCESS CHARGES	4,280,000.00	3,429,840.00	5,214,540.00	4,000,000.00	6,368,505.00	0.00	1,473,120.00	1,620,440.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,790,000.00	5,611,200.00	8,531,000.00	3,435,000.00	10,184,460.00	0.00	249,370.00	274,310.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	4,790,000.00	5,611,200.00	8,531,000.00	3,435,000.00	10,184,460.00	0.00	249,370.00	274,310.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,288,000.00	3,940,020.00	5,990,320.00	1,300,000.00	13,073,940.00	0.00	8,876,340.00	9,763,990.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	2,046,495.00	0.00	199,540.00	219,500.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	2,871,000.00	0.00	578,050.00	635,860.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,288,000.00	2,152,020.00	3,271,920.00	400,000.00	3,906,045.00	0.00	398,750.00	438,630.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,788,000.00	2,718,400.00	900,000.00	4,250,400.00	0.00	7,700,000.00	8,470,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	14,810,400.00	0.00	249,370.00	274,310.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	14,810,400.00	0.00	249,370.00	274,310.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,046,000.00	3,411,870.00	5,187,370.00	2,150,000.00	6,679,365.00	0.00	7,357,240.00	8,092,970.00	0.00
22020801	MOTOR VEHICLE FUEL COST	850,000.00	157,350.00	239,250.00	200,000.00	519,255.00	0.00	396,660.00	436,330.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000.00	170,360.00	259,160.00	0.00	562,320.00	0.00	66,000.00	72,600.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,096,000.00	3,084,160.00	4,688,960.00	1,950,000.00	5,597,790.00	0.00	6,894,580.00	7,584,040.00	0.00
220209	FINANCIAL CHARGES - GENERAL	68,522.51	15,230.00	23,330.00	2,154.14	126,720.00	0.00	660,000.00	726,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	68,522.51	15,230.00	23,330.00	2,154.14	126,720.00	0.00	660,000.00	726,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	46,711,000.00	31,983,090.00	48,624,790.00	18,215,000.00	43,498,688.00	0.00	1,316,260.00	1,447,890.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	3,498,990.00	0.00	195,800.00	215,380.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	46,711,000.00	31,983,090.00	48,624,790.00	18,215,000.00	39,999,698.00	0.00	1,120,460.00	1,232,510.00	0.00
23	CAPITAL EXPENDITURE	0.00	77,737,500.00	77,737,500.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	19,987,500.00	19,987,500.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	19,987,500.00	19,987,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	4,987,500.00	4,987,500.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	57,750,000.00	57,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	57,750,000.00	57,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	47,250,000.00	47,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	10,500,000.00	10,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
031805100100	High Court of Justice									
2	EXPENDITURES	1,557,208,377.95	1,098,518,000.00	1,453,788,400.00	2,023,684,909.60	2,277,998,810.00	0.00	1,841,869,090.00	1,995,849,960.00	1,813,809,420.00
21	PERSONNEL COST	359,872,485.78	295,720,400.00	295,720,400.00	239,884,518.55	575,355,790.00	0.00	604,123,680.00	634,329,950.00	1,813,809,420.00
2101	SALARY	62,499,574.33	51,055,100.00	51,055,100.00	41,709,289.85	94,064,204.00	0.00	98,767,420.00	103,705,800.00	296,537,424.00
210101	SALARIES AND WAGES	62,499,574.33	51,055,100.00	51,055,100.00	41,709,289.85	94,064,204.00	0.00	98,767,420.00	103,705,800.00	296,537,424.00
21010101	BASIC-SALARY	62,499,574.33	51,055,100.00	51,055,100.00	41,709,289.85	94,064,204.00	0.00	98,767,420.00	103,705,800.00	296,537,424.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	297,372,911.45	244,665,300.00	244,665,300.00	198,175,228.71	481,291,586.00	0.00	505,356,260.00	530,624,150.00	1,517,271,996.00
210201	ALLOWANCES	297,372,911.45	244,665,300.00	244,665,300.00	198,175,228.71	479,080,416.00	0.00	503,034,530.00	528,186,330.00	1,510,301,276.00
21020102	HOUSING/RENT ALLOWANCE	60,772,534.44	49,653,800.00	49,653,800.00	40,676,895.76	70,425,273.00	0.00	73,946,540.00	77,643,870.00	222,015,683.00
21020103	TRANSPORT ALLOWANCE	23,127,999.16	18,935,000.00	18,935,000.00	15,676,253.55	35,225,060.00	0.00	36,986,320.00	38,835,640.00	111,047,020.00
21020104	MEAL SUBSIDY	17,345,997.07	14,201,300.00	14,201,300.00	11,757,188.49	26,418,899.00	0.00	27,739,850.00	29,126,850.00	83,285,599.00
21020105	UTILITY ALLOWANCE	24,267,765.53	19,828,100.00	19,828,100.00	16,239,519.77	31,131,152.00	0.00	32,687,710.00	34,322,100.00	98,140,962.00
21020106	ENTERTAINMENT ALLOWANCE	6,168,850.13	5,046,400.00	5,046,400.00	4,008,741.91	8,148,374.00	0.00	8,555,800.00	8,983,590.00	25,687,764.00
21020107	LEAVE ALLOWANCE	3,785,521.00	3,095,600.00	3,095,600.00	2,496,314.96	6,015,152.00	0.00	6,315,910.00	6,631,710.00	18,962,772.00
21020108	DOMESTIC STAFF ALLOWANCE	46,038,989.53	37,583,500.00	37,583,500.00	30,677,889.02	67,865,070.00	0.00	71,258,330.00	74,821,250.00	213,944,650.00
21020112	HARZARD ALLOWANCE	17,040,661.44	13,945,700.00	13,945,700.00	11,533,631.00	25,979,096.00	0.00	27,278,060.00	28,641,970.00	81,899,126.00
21020117	OUTFIT ALLOWANCE	14,321,652.00	11,693,500.00	11,693,500.00	9,752,101.84	22,150,544.00	0.00	23,258,080.00	24,420,990.00	69,829,614.00
21020120	JOURNAL ALLOWANCE	6,999,839.96	5,756,400.00	5,756,400.00	4,662,033.87	10,039,029.00	0.00	10,540,990.00	11,068,040.00	31,648,059.00
21020122	HARDSHIP ALLOWANCE	5,415,118.67	4,466,600.00	4,466,600.00	3,651,158.01	8,960,406.00	0.00	9,408,430.00	9,878,860.00	28,247,696.00
21020126	TORCHLIGHT ALLOWANCE	334,257.12	283,300.00	283,300.00	241,619.78	959,192.00	0.00	1,007,160.00	1,057,520.00	3,023,872.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	18,966,404.02	15,655,100.00	15,655,100.00	12,841,200.46	25,708,137.00	0.00	26,993,550.00	28,343,230.00	81,044,917.00
21020135	FURNITURE ALLOWANCE	21,139,515.76	17,312,600.00	17,312,600.00	14,325,245.91	32,132,100.00	0.00	33,738,710.00	35,425,650.00	101,296,460.00
21020137	DRIVER'S ALLOWANCE	3,509,634.60	2,788,300.00	2,788,300.00	1,888,963.33	4,215,809.00	0.00	4,426,600.00	4,647,930.00	13,290,339.00
21020138	ADMIN ALLOWANCE	1,169,878.05	929,500.00	929,500.00	629,654.36	1,405,274.00	0.00	1,475,540.00	1,549,320.00	4,430,134.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	30,600,986.00	0.00	32,131,040.00	33,737,600.00	96,469,626.00
21020145	OTHER ALLOWANCES AND BENEFITS	26,968,292.97	23,490,600.00	23,490,600.00	17,116,816.69	71,700,863.00	0.00	75,285,910.00	79,050,210.00	226,036,983.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	2,211,170.00	0.00	2,321,730.00	2,437,820.00	6,970,720.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	2,211,170.00	0.00	2,321,730.00	2,437,820.00	6,970,720.00
22	OTHER RECURRENT COSTS	1,197,335,892.17	682,777,600.00	1,038,048,000.00	1,783,800,391.05	1,702,643,020.00	0.00	1,237,745,410.00	1,361,520,010.00	0.00
2202	OVERHEAD COST	1,197,335,892.17	682,777,600.00	1,038,048,000.00	1,783,800,391.05	1,702,643,020.00	0.00	1,237,745,410.00	1,361,520,010.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	524,466,400.00	158,392,960.00	240,809,160.00	316,172,768.51	666,607,290.00	0.00	19,550,080.00	21,505,090.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	49,971,600.00	18,118,400.00	27,546,000.00	13,071,000.00	54,945,000.00	0.00	119,790.00	131,770.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,395,000.00	17,641,600.00	26,821,000.00	9,874,290.51	45,183,110.00	0.00	338,800.00	372,680.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	448,274,800.00	85,824,000.00	130,480,300.00	291,217,478.00	312,511,180.00	0.00	290,400.00	319,440.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	825,000.00	7,628,800.00	11,598,300.00	2,010,000.00	195,360,000.00	0.00	3,520,000.00	3,872,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	5,340,160.00	8,118,960.00	0.00	28,083,000.00	0.00	550,000.00	605,000.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	23,840,000.00	36,244,600.00	0.00	30,525,000.00	0.00	14,731,090.00	16,204,200.00	0.00
220202	UTILITIES - GENERAL	0.00	1,430,400.00	2,175,000.00	0.00	16,483,500.00	0.00	5,232,480.00	5,755,740.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	476,800.00	725,000.00	0.00	7,326,000.00	0.00	4,581,610.00	5,039,780.00	0.00

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22020209	OTHER UTILITY CHARGES	0.00	953,600.00	1,450,000.00	0.00	9,157,500.00	0.00	650,870.00	715,960.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	85,468,100.00	103,465,600.00	157,302,400.00	61,033,000.00	184,132,910.00	0.00	29,971,040.00	32,968,170.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,283,500.00	23,840,000.00	36,244,600.00	7,900,000.00	30,531,110.00	0.00	4,245,670.00	4,670,240.00	0.00
22020302	BOOKS	35,285,000.00	20,979,200.00	31,895,300.00	47,688,000.00	43,956,000.00	0.00	6,789,640.00	7,468,610.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	2,860,800.00	4,349,500.00	0.00	1,221,000.00	0.00	1,364,330.00	1,500,770.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	953,600.00	1,450,000.00	0.00	1,221,000.00	0.00	1,914,000.00	2,105,400.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	953,600.00	1,450,000.00	0.00	1,587,300.00	0.00	2,604,030.00	2,864,440.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	476,800.00	725,000.00	0.00	610,500.00	0.00	2,833,600.00	3,116,960.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	953,600.00	1,450,000.00	0.00	1,221,000.00	0.00	9,873,600.00	10,860,960.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	41,899,600.00	52,448,000.00	79,738,000.00	5,445,000.00	103,785,000.00	0.00	346,170.00	380,790.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	259,065,900.00	101,558,400.00	154,402,100.00	240,321,790.51	180,708,000.00	0.00	112,900,810.00	124,190,910.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	54,068,000.00	23,840,000.00	36,244,600.00	29,345,000.00	46,398,000.00	0.00	374,880.00	412,370.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	96,673,500.00	33,376,000.00	50,742,400.00	9,037,000.00	57,387,000.00	0.00	3,731,860.00	4,105,050.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	39,870,000.00	17,164,800.00	26,096,200.00	47,780,790.51	35,409,000.00	0.00	84,480.00	92,930.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	45,053,400.00	6,198,400.00	9,423,600.00	24,108,000.00	18,315,000.00	0.00	2,332,660.00	2,565,930.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,419,000.00	11,443,200.00	17,397,400.00	36,257,000.00	6,105,000.00	0.00	56,876,930.00	62,564,630.00	0.00
22020406	OTHER MAINTENANCE SERVICES	18,982,000.00	9,536,000.00	14,497,900.00	93,794,000.00	17,094,000.00	0.00	49,500,000.00	54,450,000.00	0.00
220205	TRAINING - GENERAL	86,855,278.64	106,803,200.00	162,375,600.00	0.00	165,445,500.00	0.00	315,705,500.00	347,276,050.00	0.00
22020501	LOCAL TRAINING	9,150,000.00	5,244,800.00	7,973,900.00	0.00	12,820,500.00	0.00	40,705,500.00	44,776,050.00	0.00
22020503	OTHER TRAININGS	77,705,278.64	101,558,400.00	154,401,700.00	0.00	152,625,000.00	0.00	275,000,000.00	302,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,148,000.00	19,262,720.00	29,286,320.00	847,997,449.50	126,984,000.00	0.00	271,155,500.00	298,271,050.00	0.00
22020601	SECURITY SERVICES	1,448,000.00	1,907,200.00	2,899,700.00	0.00	2,442,000.00	0.00	176,000,000.00	193,600,000.00	0.00
22020602	OFFICE RENT	0.00	5,721,600.00	8,698,800.00	847,997,449.50	14,652,000.00	0.00	25,300,000.00	27,830,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	9,059,200.00	13,773,100.00	0.00	17,094,000.00	0.00	27,500,000.00	30,250,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	700,000.00	1,144,320.00	1,739,920.00	0.00	2,442,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	1,430,400.00	2,174,800.00	0.00	2,442,000.00	0.00	8,250,000.00	9,075,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	87,912,000.00	0.00	27,505,500.00	30,256,050.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,613,000.00	4,768,000.00	7,249,000.00	0.00	6,105,000.00	0.00	39,600,000.00	43,560,000.00	0.00
22020709	OTHER CONSULTING SERVICES	2,613,000.00	4,768,000.00	7,249,000.00	0.00	6,105,000.00	0.00	39,600,000.00	43,560,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	27,617,250.00	41,004,800.00	62,341,100.00	104,069,910.29	67,765,500.00	0.00	4,180,000.00	4,598,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	19,551,750.00	26,700,800.00	40,594,000.00	53,209,000.00	57,387,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	1,907,200.00	2,899,700.00	11,040,000.00	2,442,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	8,065,500.00	11,920,000.00	18,122,400.00	39,820,910.29	6,105,000.00	0.00	1,430,000.00	1,573,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	476,800.00	725,000.00	0.00	1,831,500.00	0.00	550,000.00	605,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,835,673.36	4,768,000.00	7,249,000.00	1,489,472.24	6,105,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,835,673.36	4,768,000.00	7,249,000.00	1,489,472.24	6,105,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	205,266,290.17	141,323,520.00	214,858,320.00	212,716,000.00	282,306,320.00	0.00	438,350,000.00	482,185,000.00	0.00
22021001	REFRESHMENT & MEALS	4,200,000.00	17,641,600.00	26,821,000.00	750,000.00	25,641,000.00	0.00	93,500,000.00	102,850,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,350,000.00	14,780,800.00	22,471,700.00	0.00	26,862,000.00	0.00	41,800,000.00	45,980,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,907,200.00	2,899,700.00	0.00	3,540,540.00	0.00	51,700,000.00	56,870,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	20,050,000.00	23,840,000.00	36,244,600.00	130,000,000.00	44,254,660.00	0.00	31,900,000.00	35,090,000.00	0.00
22021007	WELFARE PACKAGES	31,007,000.00	26,700,800.00	40,594,000.00	0.00	37,851,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	4,291,200.00	6,524,100.00	0.00	6,105,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	0.00	0.00	0.00	6,715,500.00	0.00	15,400,000.00	16,940,000.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	3,052,500.00	0.00	11,550,000.00	12,705,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	0.00	0.00	61,050,000.00	0.00	137,500,000.00	151,250,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	6,105,000.00	0.00	2,200,000.00	2,420,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021022	YOUTH CORPERS ALLOWANCE	0.00	0.00	0.00	0.00	1,831,500.00	0.00	13,200,000.00	14,520,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	476,800.00	725,000.00	0.00	1,221,000.00	0.00	15,400,000.00	16,940,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	144,659,290.17	51,685,120.00	78,578,220.00	81,966,000.00	58,076,620.00	0.00	2,200,000.00	2,420,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	120,020,000.00	120,020,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	90,120,000.00	90,120,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	90,120,000.00	90,120,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	57,000,000.00	57,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,260,000.00	1,260,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	800,000.00	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	960,000.00	960,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	12,100,000.00	12,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	4,900,000.00	4,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	4,900,000.00	4,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	4,900,000.00	4,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
031805200100	Customary Court of Appeal									
2	EXPENDITURES	207,928,656.81	215,911,130.00	251,040,130.00	114,184,786.24	514,346,890.00	0.00	824,182,040.00	894,075,470.00	752,092,230.00
21	PERSONNEL COST	70,660,295.59	58,407,200.00	58,407,200.00	51,287,624.22	238,570,030.00	0.00	250,498,600.00	263,023,600.00	752,092,230.00
2101	SALARY	12,037,521.20	9,895,100.00	9,895,100.00	8,769,959.90	39,203,472.00	0.00	41,163,650.00	43,221,840.00	123,588,962.00
210101	SALARIES AND WAGES	12,037,521.20	9,895,100.00	9,895,100.00	8,769,959.90	39,203,472.00	0.00	41,163,650.00	43,221,840.00	123,588,962.00
21010101	BASIC-SALARY	12,037,521.20	9,895,100.00	9,895,100.00	8,769,959.90	39,203,472.00	0.00	41,163,650.00	43,221,840.00	123,588,962.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	58,622,774.39	48,512,100.00	48,512,100.00	42,517,664.31	199,366,558.00	0.00	209,334,950.00	219,801,760.00	628,503,268.00
210201	ALLOWANCES	58,622,774.39	48,512,100.00	48,512,100.00	42,517,664.31	198,386,414.00	0.00	208,305,790.00	218,721,140.00	625,413,344.00
21020102	HOUSING/RENT ALLOWANCE	12,037,579.22	9,895,100.00	9,895,100.00	8,770,000.86	27,410,240.00	0.00	28,780,760.00	30,219,800.00	86,410,800.00
21020103	TRANSPORT ALLOWANCE	4,815,031.47	3,958,100.00	3,958,100.00	3,508,000.21	15,681,446.00	0.00	16,465,520.00	17,288,800.00	49,435,766.00
21020104	MEAL SUBSIDY	3,611,273.09	2,968,600.00	2,968,600.00	2,630,999.81	11,761,134.00	0.00	12,349,200.00	12,966,660.00	37,076,994.00
21020105	UTILITY ALLOWANCE	4,815,031.47	3,958,100.00	3,958,100.00	3,508,000.21	13,322,694.00	0.00	13,988,830.00	14,688,280.00	41,999,804.00
21020106	ENTERTAINMENT ALLOWANCE	771,169.92	626,700.00	626,700.00	582,233.29	2,358,752.00	0.00	2,476,690.00	2,600,530.00	7,435,972.00
21020107	LEAVE ALLOWANCE	823,701.00	680,800.00	680,800.00	587,290.74	2,741,046.00	0.00	2,878,100.00	3,022,010.00	8,641,156.00
21020108	DOMESTIC STAFF ALLOWANCE	9,028,185.44	7,421,400.00	7,421,400.00	6,577,501.34	29,118,568.00	0.00	30,574,500.00	32,103,230.00	91,796,298.00
21020112	HARZARD ALLOWANCE	3,611,273.09	2,968,600.00	2,968,600.00	2,630,999.81	11,761,134.00	0.00	12,349,200.00	12,966,660.00	37,076,994.00
21020117	OUTFIT ALLOWANCE	2,863,605.04	2,366,800.00	2,366,800.00	2,050,591.85	9,593,672.00	0.00	10,073,360.00	10,577,030.00	30,244,062.00
21020120	JOURNAL ALLOWANCE	1,156,754.52	939,900.00	939,900.00	873,349.66	3,537,996.00	0.00	3,714,900.00	3,900,650.00	11,153,546.00
21020122	HARDSHIP ALLOWANCE	1,156,754.52	939,900.00	939,900.00	873,349.66	3,537,996.00	0.00	3,714,900.00	3,900,650.00	11,153,546.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	3,855,848.76	3,133,000.00	3,133,000.00	2,911,165.81	9,863,238.00	0.00	10,356,400.00	10,874,220.00	31,093,858.00
21020135	FURNITURE ALLOWANCE	4,405,944.76	3,620,000.00	3,620,000.00	3,215,058.33	14,310,912.00	0.00	15,026,460.00	15,777,790.00	45,115,162.00
21020138	ADMIN ALLOWANCE	0.00	0.00	0.00	0.00	11,793,254.00	0.00	12,382,920.00	13,002,070.00	37,178,244.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,670,622.09	5,035,100.00	5,035,100.00	3,799,122.71	31,594,332.00	0.00	33,174,050.00	34,832,760.00	99,601,142.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	980,144.00	0.00	1,029,160.00	1,080,620.00	3,089,924.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	980,144.00	0.00	1,029,160.00	1,080,620.00	3,089,924.00
22	OTHER RECURRENT COSTS	137,268,361.22	67,503,930.00	102,632,930.00	62,897,162.02	275,776,860.00	0.00	573,683,440.00	631,051,870.00	0.00

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2202	OVERHEAD COST	137,268,361.22	67,503,930.00	102,632,930.00	62,897,162.02	275,776,860.00	0.00	573,683,440.00	631,051,870.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	18,528,000.00	9,764,390.00	14,845,790.00	14,720,000.00	113,243,710.00	0.00	146,300,000.00	160,930,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,512,000.00	4,614,950.00	7,016,250.00	8,915,000.00	10,355,950.00	0.00	2,200,000.00	2,420,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,660,000.00	3,814,400.00	5,799,300.00	4,125,000.00	8,110,720.00	0.00	79,200,000.00	87,120,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,056,000.00	953,600.00	1,450,000.00	1,320,000.00	2,139,880.00	0.00	5,500,000.00	6,050,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	600,000.00	0.00	0.00	0.00	89,760,000.00	0.00	51,700,000.00	56,870,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	700,000.00	190,720.00	290,120.00	200,000.00	428,050.00	0.00	2,200,000.00	2,420,000.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	190,720.00	290,120.00	160,000.00	2,449,110.00	0.00	5,500,000.00	6,050,000.00	0.00
220202	UTILITIES - GENERAL	470,500.00	1,171,980.00	1,782,780.00	981,500.00	2,630,340.00	0.00	97,508,730.00	107,259,610.00	0.00
22020201	ELECTRICITY CHARGES	0.00	190,720.00	290,120.00	700,000.00	428,050.00	0.00	1,650,000.00	1,815,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	190,720.00	290,120.00	0.00	428,050.00	0.00	5,500,000.00	6,050,000.00	0.00
22020203	INTERNET ACCESS CHARGES	18,000.00	190,720.00	290,120.00	71,000.00	428,050.00	0.00	23,100,000.00	25,410,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	452,500.00	439,610.00	668,510.00	210,500.00	986,580.00	0.00	24,200,000.00	26,620,000.00	0.00
22020205	WATER RATES	0.00	64,850.00	98,750.00	0.00	145,530.00	0.00	3,189,670.00	3,508,640.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	95,360.00	145,160.00	0.00	214,080.00	0.00	39,869,060.00	43,855,970.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,447,661.36	4,863,360.00	7,394,660.00	4,240,450.00	30,956,000.00	0.00	108,900,000.00	119,790,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,487,861.36	3,337,600.00	5,074,300.00	3,347,000.00	7,713,980.00	0.00	34,100,000.00	37,510,000.00	0.00
22020302	BOOKS	77,000.00	190,720.00	290,120.00	0.00	662,880.00	0.00	5,500,000.00	6,050,000.00	0.00
22020304	MAGAZINES & PERIODICALS	402,500.00	476,800.00	725,000.00	395,000.00	1,073,980.00	0.00	6,050,000.00	6,655,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	386,400.00	190,720.00	290,120.00	75,000.00	4,141,080.00	0.00	2,750,000.00	3,025,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	130,000.00	190,720.00	290,120.00	0.00	14,586,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	963,900.00	476,800.00	725,000.00	423,450.00	2,778,080.00	0.00	5,500,000.00	6,050,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	32,766,700.00	11,033,160.00	16,774,760.00	9,190,500.00	36,839,090.00	0.00	80,152,490.00	88,167,750.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,933,500.00	3,814,400.00	5,799,300.00	5,174,000.00	10,787,360.00	0.00	1,650,000.00	1,815,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,434,600.00	1,907,200.00	2,899,700.00	2,669,500.00	6,627,880.00	0.00	1,100,000.00	1,210,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,157,600.00	1,592,520.00	2,421,220.00	33,500.00	6,274,900.00	0.00	57,200,000.00	62,920,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,112,000.00	190,720.00	290,120.00	353,500.00	3,580,080.00	0.00	10,152,890.00	11,168,180.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,221,600.00	190,720.00	290,120.00	130,000.00	4,702,080.00	0.00	7,951,680.00	8,746,850.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,907,400.00	3,337,600.00	5,074,300.00	830,000.00	4,866,790.00	0.00	2,097,920.00	2,307,720.00	0.00
220205	TRAINING - GENERAL	3,524,000.00	1,430,400.00	2,174,800.00	1,338,000.00	3,848,910.00	0.00	88,000,000.00	96,800,000.00	0.00
22020501	LOCAL TRAINING	3,524,000.00	1,430,400.00	2,174,800.00	1,338,000.00	3,848,910.00	0.00	88,000,000.00	96,800,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,028,000.00	2,813,120.00	4,277,220.00	4,395,500.00	6,539,370.00	0.00	3,240,380.00	3,564,430.00	0.00
22020601	SECURITY SERVICES	1,690,000.00	1,144,320.00	1,739,920.00	1,698,500.00	2,406,020.00	0.00	419,650.00	461,620.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,755,000.00	1,335,040.00	2,029,840.00	2,480,000.00	2,636,820.00	0.00	2,401,080.00	2,641,190.00	0.00
22020606	POSTAGES & COURIER SERVICES	583,000.00	333,760.00	507,460.00	217,000.00	1,496,530.00	0.00	419,650.00	461,620.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	900,000.00	476,800.00	725,000.00	368,300.00	1,655,850.00	0.00	419,650.00	461,620.00	0.00
22020701	FINANCIAL CONSULTING	900,000.00	476,800.00	725,000.00	368,300.00	1,655,850.00	0.00	419,650.00	461,620.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,590,350.00	5,244,800.00	7,974,100.00	6,310,500.00	11,899,490.00	0.00	1,529,550.00	1,682,520.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,355,900.00	476,800.00	725,000.00	2,638,500.00	2,778,970.00	0.00	419,650.00	461,620.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,801,550.00	476,800.00	725,000.00	240,000.00	2,778,970.00	0.00	967,230.00	1,063,960.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,432,900.00	4,291,200.00	6,524,100.00	3,432,000.00	6,341,550.00	0.00	142,670.00	156,940.00	0.00
220209	FINANCIAL CHARGES - GENERAL	523,377.86	619,840.00	942,540.00	55,362.02	1,344,610.00	0.00	209,880.00	230,870.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	523,377.86	619,840.00	942,540.00	55,362.02	1,344,610.00	0.00	209,880.00	230,870.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	61,489,772.00	30,086,080.00	45,741,280.00	21,297,050.00	66,819,490.00	0.00	47,422,760.00	52,165,070.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021001	REFRESHMENT & MEALS	2,150,000.00	619,840.00	942,540.00	1,720,000.00	1,344,610.00	0.00	7,562,720.00	8,319,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,508,000.00	858,240.00	1,304,840.00	1,030,000.00	4,329,020.00	0.00	649,880.00	714,870.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	70,000.00	47,680.00	72,580.00	0.00	165,720.00	0.00	1,052,920.00	1,158,220.00	0.00
22021007	WELFARE PACKAGES	950,000.00	333,760.00	507,460.00	240,000.00	7,106,530.00	0.00	4,059,880.00	4,465,870.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	450,000.00	572,160.00	869,960.00	300,000.00	4,008,010.00	0.00	14,300,000.00	15,730,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	5,244,822.00	3,337,600.00	5,074,300.00	1,990,000.00	8,232,790.00	0.00	2,723,600.00	2,995,960.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,752,000.00	1,430,400.00	2,174,800.00	2,376,050.00	2,726,910.00	0.00	10,575,840.00	11,633,430.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	41,364,950.00	22,886,400.00	34,794,800.00	13,641,000.00	38,905,900.00	0.00	6,497,920.00	7,147,720.00	0.00
23	CAPITAL EXPENDITURE	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	75,000,000.00	75,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	75,000,000.00	75,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,970,000.00	1,970,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,980,000.00	1,980,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	2,300,000.00	2,300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	0.00	2,750,000.00	2,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
031805300100	Sharia Court of Appeal									
2	EXPENDITURES	244,827,173.22	269,094,650.00	317,476,550.00	180,299,698.90	554,290,600.00	0.00	512,402,490.00	547,312,790.00	980,587,690.00
21	PERSONNEL COST	104,325,796.63	86,118,600.00	86,118,600.00	83,589,635.82	311,050,730.00	0.00	326,603,360.00	342,933,600.00	980,587,690.00
2101	SALARY	18,842,563.96	15,508,700.00	15,508,700.00	15,090,793.53	58,694,995.00	0.00	61,629,750.00	64,711,240.00	185,035,985.00
210101	SALARIES AND WAGES	18,842,563.96	15,508,700.00	15,508,700.00	15,090,793.53	58,694,995.00	0.00	61,629,750.00	64,711,240.00	185,035,985.00
21010101	BASIC-SALARY	18,842,563.96	15,508,700.00	15,508,700.00	15,090,793.53	58,694,995.00	0.00	61,629,750.00	64,711,240.00	185,035,985.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	85,483,232.67	70,609,900.00	70,609,900.00	68,498,842.29	252,355,735.00	0.00	264,973,610.00	278,222,360.00	795,551,705.00
210201	ALLOWANCES	85,483,232.67	70,609,900.00	70,609,900.00	68,498,842.29	251,031,078.00	0.00	263,582,720.00	276,761,920.00	791,375,718.00
21020102	HOUSING/RENT ALLOWANCE	18,359,891.51	15,073,200.00	15,073,200.00	14,636,984.34	42,004,977.00	0.00	44,105,230.00	46,310,500.00	132,420,707.00
21020103	TRANSPORT ALLOWANCE	7,517,022.39	6,135,900.00	6,135,900.00	5,893,560.93	21,430,183.00	0.00	22,501,700.00	23,626,790.00	67,558,673.00
21020104	MEAL SUBSIDY	5,621,566.84	4,602,000.00	4,602,000.00	4,371,247.15	15,894,184.00	0.00	16,688,900.00	17,523,350.00	50,106,434.00
21020105	UTILITY ALLOWANCE	7,423,209.92	6,098,200.00	6,098,200.00	5,900,893.72	19,520,947.00	0.00	20,497,000.00	21,521,850.00	61,539,797.00
21020106	ENTERTAINMENT ALLOWANCE	665,644.27	563,800.00	563,800.00	738,814.54	2,833,509.00	0.00	2,975,190.00	3,123,950.00	8,932,649.00
21020107	LEAVE ALLOWANCE	1,277,565.00	1,068,700.00	1,068,700.00	1,083,961.66	4,412,707.00	0.00	4,633,350.00	4,865,020.00	13,911,077.00
21020108	DOMESTIC STAFF ALLOWANCE	13,446,925.54	11,041,700.00	11,041,700.00	10,832,379.99	38,091,016.00	0.00	39,995,570.00	41,995,350.00	120,081,936.00
21020112	HARZARD ALLOWANCE	5,597,409.76	4,582,400.00	4,582,400.00	4,333,927.05	15,789,940.00	0.00	16,579,440.00	17,408,420.00	49,777,800.00
21020117	OUTFIT ALLOWANCE	5,571,934.78	4,626,200.00	4,626,200.00	4,142,862.03	15,160,192.00	0.00	15,918,210.00	16,714,130.00	47,792,532.00
21020120	JOURNAL ALLOWANCE	846,318.41	664,200.00	664,200.00	914,917.68	3,410,965.00	0.00	3,581,520.00	3,760,600.00	10,753,085.00
21020122	HARDSHIP ALLOWANCE	794,401.69	593,200.00	593,200.00	807,882.08	3,095,547.00	0.00	3,250,330.00	3,412,850.00	9,758,727.00
21020126	TORCHLIGHT ALLOWANCE	273,992.85	236,100.00	236,100.00	194,278.50	1,392,844.00	0.00	1,462,490.00	1,535,620.00	4,390,954.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	2,688,267.07	2,009,800.00	2,009,800.00	2,780,582.13	7,279,587.00	0.00	7,643,570.00	8,025,750.00	22,948,907.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020135	FURNITURE ALLOWANCE	6,680,828.47	5,459,700.00	5,459,700.00	5,226,835.17	19,015,605.00	0.00	19,966,390.00	20,964,710.00	59,946,705.00
21020137	DRIVER'S ALLOWANCE	77,991.88	126,800.00	126,800.00	389,959.40	1,837,666.00	0.00	1,929,550.00	2,026,030.00	5,793,246.00
21020138	ADMIN ALLOWANCE	25,997.29	42,300.00	42,300.00	129,986.45	10,491,703.00	0.00	11,016,290.00	11,567,110.00	33,075,103.00
21020145	OTHER ALLOWANCES AND BENEFITS	8,614,265.00	7,685,700.00	7,685,700.00	6,119,769.49	29,369,506.00	0.00	30,837,990.00	32,379,890.00	92,587,386.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,324,657.00	0.00	1,390,890.00	1,460,440.00	4,175,987.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,324,657.00	0.00	1,390,890.00	1,460,440.00	4,175,987.00
22	OTHER RECURRENT COSTS	140,501,376.59	92,976,050.00	141,357,950.00	96,710,063.08	243,239,870.00	0.00	185,799,130.00	204,379,190.00	0.00
2202	OVERHEAD COST	140,501,376.59	92,976,050.00	141,357,950.00	96,710,063.08	243,239,870.00	0.00	185,799,130.00	204,379,190.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	26,685,500.00	17,202,900.00	26,154,700.00	21,644,500.00	47,262,925.00	0.00	25,175,260.00	27,692,810.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,178,000.00	3,933,600.00	5,980,400.00	4,922,000.00	11,690,000.00	0.00	6,151,860.00	6,767,050.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,932,500.00	6,579,840.00	10,003,640.00	11,020,500.00	17,053,325.00	0.00	3,509,880.00	3,860,870.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,780,000.00	1,811,840.00	2,754,740.00	2,547,000.00	5,016,000.00	0.00	4,609,880.00	5,070,870.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,170,000.00	1,335,040.00	2,029,840.00	860,000.00	3,696,000.00	0.00	4,771,360.00	5,248,500.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	4,625,000.00	3,123,470.00	4,748,770.00	2,295,000.00	8,647,320.00	0.00	3,773,440.00	4,150,790.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	419,110.00	637,310.00	0.00	1,160,280.00	0.00	2,358,840.00	2,594,730.00	0.00
220202	UTILITIES - GENERAL	1,698,000.00	1,788,200.00	2,719,100.00	1,105,065.00	5,921,190.00	0.00	5,675,670.00	6,243,250.00	0.00
22020201	ELECTRICITY CHARGES	630,000.00	882,080.00	1,341,180.00	469,865.00	2,442,000.00	0.00	2,585,110.00	2,843,630.00	0.00
22020203	INTERNET ACCESS CHARGES	300,000.00	262,340.00	399,040.00	155,200.00	726,330.00	0.00	1,467,180.00	1,613,900.00	0.00
22020209	OTHER UTILITY CHARGES	768,000.00	643,780.00	978,880.00	480,000.00	2,752,860.00	0.00	1,623,380.00	1,785,720.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,985,400.00	5,352,380.00	8,138,080.00	6,135,504.00	21,417,990.00	0.00	18,546,770.00	20,401,470.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,705,400.00	1,537,680.00	2,337,880.00	2,460,600.00	7,557,000.00	0.00	2,724,480.00	2,996,930.00	0.00
22020302	BOOKS	860,500.00	643,780.00	978,880.00	470,054.00	1,782,330.00	0.00	2,724,480.00	2,996,930.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	718,000.00	309,920.00	471,320.00	654,850.00	858,000.00	0.00	6,217,200.00	6,838,920.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,121,500.00	715,200.00	1,087,500.00	445,000.00	1,980,000.00	0.00	1,318,240.00	1,450,070.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	392,500.00	238,400.00	362,500.00	200,000.00	660,000.00	0.00	1,318,240.00	1,450,070.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	3,187,500.00	1,907,400.00	2,900,000.00	1,905,000.00	8,580,660.00	0.00	4,244,130.00	4,668,550.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,557,750.00	13,069,190.00	19,870,090.00	9,323,120.00	41,362,885.00	0.00	64,578,910.00	71,036,830.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,875,000.00	4,195,940.00	6,379,240.00	3,902,550.00	10,855,540.00	0.00	162,470.00	178,720.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,740,000.00	1,668,800.00	2,537,200.00	1,631,300.00	8,003,820.00	0.00	6,967,180.00	7,663,900.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,605,000.00	1,554,370.00	2,363,370.00	803,500.00	4,303,200.00	0.00	3,929,420.00	4,322,370.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	450,000.00	596,000.00	906,200.00	335,000.00	4,208,325.00	0.00	8,071,360.00	8,878,500.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,770,000.00	1,072,800.00	1,631,100.00	891,523.00	2,970,000.00	0.00	2,673,440.00	2,940,790.00	0.00
22020406	OTHER MAINTENANCE SERVICES	5,117,750.00	3,981,280.00	6,052,980.00	1,759,247.00	11,022,000.00	0.00	42,775,040.00	47,052,550.00	0.00
220205	TRAINING - GENERAL	5,706,480.00	3,456,800.00	5,255,600.00	4,903,000.00	11,220,000.00	0.00	22,495,550.00	24,745,110.00	0.00
22020501	LOCAL TRAINING	1,723,480.00	1,072,800.00	1,631,100.00	2,250,000.00	4,620,000.00	0.00	9,460,000.00	10,406,000.00	0.00
22020502	INTERNATIONAL TRAINING	3,983,000.00	2,384,000.00	3,624,500.00	2,653,000.00	6,600,000.00	0.00	13,035,550.00	14,339,110.00	0.00
220206	OTHER SERVICES - GENERAL	85,000.00	108,810.00	165,610.00	69,000.00	10,501,290.00	0.00	11,572,880.00	12,730,170.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	85,000.00	71,520.00	108,820.00	39,000.00	198,000.00	0.00	3,344,000.00	3,678,400.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	37,290.00	56,790.00	30,000.00	103,290.00	0.00	2,464,000.00	2,710,400.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	10,200,000.00	0.00	5,764,880.00	6,341,370.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,270,000.00	1,764,160.00	2,682,460.00	1,427,430.00	4,884,000.00	0.00	2,401,520.00	2,641,680.00	0.00
22020701	FINANCIAL CONSULTING	470,000.00	1,048,960.00	1,594,960.00	991,000.00	2,904,000.00	0.00	773,520.00	850,880.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	800,000.00	715,200.00	1,087,500.00	436,430.00	1,980,000.00	0.00	1,628,000.00	1,790,800.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,695,300.00	4,887,200.00	7,430,300.00	7,383,104.00	13,530,000.00	0.00	2,319,460.00	2,551,420.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020801	MOTOR VEHICLE FUEL COST	3,026,800.00	2,503,200.00	3,805,800.00	4,996,346.00	6,930,000.00	0.00	484,220.00	532,650.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,668,500.00	2,384,000.00	3,624,500.00	2,386,758.00	6,600,000.00	0.00	1,835,240.00	2,018,770.00	0.00
220209	FINANCIAL CHARGES - GENERAL	153,786.59	1,120,480.00	1,703,680.00	107,790.08	3,102,000.00	0.00	5,038,000.00	5,541,800.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	153,786.59	1,120,480.00	1,703,680.00	107,790.08	3,102,000.00	0.00	5,038,000.00	5,541,800.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	72,664,160.00	44,225,930.00	67,238,330.00	44,611,550.00	84,037,590.00	0.00	27,995,110.00	30,794,650.00	0.00
22021001	REFRESHMENT & MEALS	19,763,860.00	11,622,000.00	17,669,300.00	9,305,850.00	20,575,000.00	0.00	1,188,220.00	1,307,050.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	11,068,000.00	0.00	572,000.00	629,200.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,236,000.00	452,960.00	688,760.00	175,000.00	1,254,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	600,000.00	596,000.00	906,200.00	0.00	2,475,000.00	0.00	440,000.00	484,000.00	0.00
22021007	WELFARE PACKAGES	6,166,300.00	4,219,680.00	6,415,280.00	5,015,000.00	11,682,000.00	0.00	5,720,440.00	6,292,490.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	4,042,500.00	0.00	7,744,220.00	8,518,650.00	0.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	0.00	0.00	0.00	907,500.00	0.00	5,335,880.00	5,869,470.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	388,000.00	858,340.00	1,305,140.00	63,000.00	2,376,330.00	0.00	2,868,800.00	3,155,680.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	44,510,000.00	26,476,950.00	40,253,650.00	30,052,700.00	29,657,260.00	0.00	2,805,550.00	3,086,110.00	0.00
23	CAPITAL EXPENDITURE	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	88,220,000.00	88,220,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	88,220,000.00	88,220,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	85,645,800.00	85,645,800.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	1,574,200.00	1,574,200.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	1,780,000.00	1,780,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,780,000.00	1,780,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	1,780,000.00	1,780,000.00	0.00	0.00	0.00	0.00	0.00	0.00
031805500100	Area Courts									
2	EXPENDITURES	2,066,151,698.07	1,669,334,670.00	1,711,687,470.00	1,473,993,629.90	2,747,375,570.00	0.00	3,395,889,780.00	3,652,318,410.00	8,891,886,240.00
21	PERSONNEL COST	1,810,522,780.39	1,487,944,800.00	1,487,944,800.00	1,305,347,010.90	2,104,008,240.00	0.00	2,839,208,750.00	2,981,169,250.00	8,524,386,240.00
2101	SALARY	330,852,610.33	270,002,700.00	270,002,700.00	239,932,570.52	286,167,010.00	0.00	510,475,370.00	535,999,140.00	1,532,641,520.00
210101	SALARIES AND WAGES	330,852,610.33	270,002,700.00	270,002,700.00	239,932,570.52	286,167,010.00	0.00	510,475,370.00	535,999,140.00	1,532,641,520.00
21010101	BASIC-SALARY	330,852,610.33	270,002,700.00	270,002,700.00	239,932,570.52	286,167,010.00	0.00	510,475,370.00	535,999,140.00	1,532,641,520.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,479,670,170.06	1,217,942,100.00	1,217,942,100.00	1,065,414,440.38	1,817,841,230.00	0.00	2,328,733,380.00	2,445,170,110.00	6,991,744,720.00
210201	ALLOWANCES	1,479,670,170.06	1,217,942,100.00	1,217,942,100.00	1,065,414,440.38	1,805,686,950.00	0.00	2,315,971,380.00	2,431,770,010.00	6,953,428,340.00
21020102	HOUSING/RENT ALLOWANCE	314,985,909.71	257,109,800.00	257,109,800.00	228,696,541.65	202,593,890.00	0.00	370,223,590.00	388,734,770.00	1,111,552,250.00
21020103	TRANSPORT ALLOWANCE	131,847,175.24	107,641,600.00	107,641,600.00	95,768,029.77	194,140,800.00	0.00	203,847,840.00	214,040,240.00	612,028,880.00
21020104	MEAL SUBSIDY	98,885,368.90	80,731,200.00	80,731,200.00	71,796,184.70	145,536,720.00	0.00	152,813,560.00	160,454,240.00	458,804,520.00
21020105	UTILITY ALLOWANCE	125,645,987.21	102,565,300.00	102,565,300.00	91,252,034.27	179,217,570.00	0.00	188,178,450.00	197,587,380.00	564,983,400.00
21020106	ENTERTAINMENT ALLOWANCE	17,168,567.79	13,914,500.00	13,914,500.00	12,302,364.04	20,298,810.00	0.00	21,313,760.00	22,379,450.00	63,992,020.00
21020107	LEAVE ALLOWANCE	22,706,510.00	18,558,500.00	18,558,500.00	17,718,850.48	46,224,360.00	0.00	48,535,580.00	50,962,360.00	145,722,300.00
21020108	DOMESTIC STAFF ALLOWANCE	225,265,422.57	183,836,800.00	183,836,800.00	163,484,739.74	263,185,500.00	0.00	328,844,780.00	345,287,020.00	987,317,300.00
21020109	SHIFT ALLOWANCE	99,665.76	81,100.00	81,100.00	75,247.65	115,190.00	0.00	120,950.00	127,000.00	363,140.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	87,608,280.00	0.00	144,488,700.00	151,713,140.00	433,810,120.00
21020117	OUTFIT ALLOWANCE	118,674,869.69	96,907,500.00	96,907,500.00	85,928,555.07	120,752,890.00	0.00	179,290,540.00	188,255,070.00	538,298,500.00
21020120	JOURNAL ALLOWANCE	17,679,794.65	14,384,700.00	14,384,700.00	12,666,817.97	22,909,010.00	0.00	24,054,470.00	25,257,200.00	72,220,680.00
21020122	HARDSHIP ALLOWANCE	4,117,487.90	3,351,300.00	3,351,300.00	3,008,298.20	25,751,670.00	0.00	27,039,260.00	28,391,230.00	81,182,160.00
21020126	TORCHLIGHT ALLOWANCE	8,779,211.29	7,196,500.00	7,196,500.00	6,342,638.63	20,124,720.00	0.00	21,130,960.00	22,187,510.00	63,443,190.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	33,214,392.03	27,106,100.00	27,106,100.00	23,888,568.57	36,788,430.00	0.00	38,627,860.00	40,559,260.00	115,975,550.00
21020135	FURNITURE ALLOWANCE	116,002,748.36	94,704,500.00	94,704,500.00	84,156,426.14	120,667,530.00	0.00	179,200,910.00	188,160,960.00	538,029,400.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	98,864,750.00	0.00	103,807,990.00	108,998,390.00	311,671,130.00
21020145	OTHER ALLOWANCES AND BENEFITS	244,597,058.96	209,852,700.00	209,852,700.00	168,329,143.51	220,906,830.00	0.00	284,452,180.00	298,674,790.00	854,033,800.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	12,154,280.00	0.00	12,762,000.00	13,400,100.00	38,316,380.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	12,154,280.00	0.00	12,762,000.00	13,400,100.00	38,316,380.00
22	OTHER RECURRENT COSTS	255,628,917.68	81,389,770.00	123,742,570.00	168,646,619.00	545,367,330.00	0.00	409,681,030.00	450,649,160.00	0.00
2202	OVERHEAD COST	255,628,917.68	81,389,770.00	123,742,570.00	168,646,619.00	545,367,330.00	0.00	409,681,030.00	450,649,160.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	33,540,000.00	8,773,120.00	13,338,420.00	27,662,400.00	97,751,590.00	0.00	16,808,000.00	18,488,800.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,020,000.00	2,622,400.00	3,987,000.00	0.00	57,355,590.00	0.00	1,980,000.00	2,178,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,920,000.00	2,622,400.00	3,987,000.00	27,662,400.00	30,760,000.00	0.00	7,348,000.00	8,082,800.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,600,000.00	1,907,200.00	2,899,700.00	0.00	396,000.00	0.00	3,080,000.00	3,388,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,621,120.00	2,464,720.00	0.00	9,240,000.00	0.00	4,400,000.00	4,840,000.00	0.00
220202	UTILITIES - GENERAL	0.00	810,560.00	1,232,460.00	0.00	15,998,400.00	0.00	9,000,860.00	9,900,950.00	0.00
22020201	ELECTRICITY CHARGES	0.00	333,760.00	507,460.00	0.00	15,840,000.00	0.00	132,000.00	145,200.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	238,400.00	362,500.00	0.00	26,400.00	0.00	68,860.00	75,750.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	238,400.00	362,500.00	0.00	132,000.00	0.00	8,800,000.00	9,680,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,516,000.00	8,773,120.00	13,338,620.00	11,614,030.00	94,853,750.00	0.00	14,344,000.00	15,778,400.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,976,000.00	2,670,080.00	4,059,580.00	9,614,030.00	30,173,750.00	0.00	1,936,000.00	2,129,600.00	0.00
22020302	BOOKS	540,000.00	2,622,400.00	3,987,000.00	2,000,000.00	19,800,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	238,400.00	362,500.00	0.00	6,600,000.00	0.00	4,620,000.00	5,082,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	476,800.00	725,000.00	0.00	9,240,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	2,765,440.00	4,204,540.00	0.00	29,040,000.00	0.00	2,068,000.00	2,274,800.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	131,904,866.50	38,430,080.00	58,426,880.00	103,698,400.00	165,000,000.00	0.00	38,731,000.00	42,604,100.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	1,811,840.00	2,754,740.00	9,380,000.00	55,440,000.00	0.00	17,050,000.00	18,755,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	26,079,200.00	11,920,000.00	18,122,400.00	24,891,000.00	42,240,000.00	0.00	8,712,000.00	9,583,200.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	42,858,000.00	4,768,000.00	7,249,000.00	42,300,000.00	10,560,000.00	0.00	836,000.00	919,600.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,313,416.50	7,152,000.00	10,873,500.00	24,127,400.00	11,880,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,686,250.00	4,434,240.00	6,741,640.00	495,000.00	29,040,000.00	0.00	7,788,000.00	8,566,800.00	0.00
22020406	OTHER MAINTENANCE SERVICES	27,968,000.00	8,344,000.00	12,685,600.00	2,505,000.00	15,840,000.00	0.00	2,695,000.00	2,964,500.00	0.00
220205	TRAINING - GENERAL	3,409,000.00	2,145,600.00	3,262,100.00	1,150,000.00	18,480,000.00	0.00	2,189,220.00	2,408,150.00	0.00
22020501	LOCAL TRAINING	3,409,000.00	2,145,600.00	3,262,100.00	1,150,000.00	15,840,000.00	0.00	605,000.00	665,500.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	2,640,000.00	0.00	1,584,220.00	1,742,650.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	1,192,000.00	1,812,500.00	0.00	17,226,000.00	0.00	91,031,160.00	100,134,290.00	0.00
22020601	SECURITY SERVICES	0.00	238,400.00	362,500.00	0.00	1,320,000.00	0.00	23,104,840.00	25,415,330.00	0.00
22020602	OFFICE RENT	0.00	762,880.00	1,159,880.00	0.00	5,280,000.00	0.00	47,796,320.00	52,575,960.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	190,720.00	290,120.00	0.00	66,000.00	0.00	19,800,000.00	21,780,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	10,560,000.00	0.00	330,000.00	363,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	31,909,000.00	10,489,600.00	15,947,800.00	5,591,500.00	52,536,000.00	0.00	20,900,000.00	22,990,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	19,429,000.00	5,721,600.00	8,698,800.00	4,076,500.00	29,040,000.00	0.00	7,700,000.00	8,470,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	12,480,000.00	4,768,000.00	7,249,000.00	1,515,000.00	23,496,000.00	0.00	13,200,000.00	14,520,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	163,051.18	467,270.00	710,570.00	6,719.00	26,400.00	0.00	22,000.00	24,200.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	163,051.18	467,270.00	710,570.00	6,719.00	26,400.00	0.00	22,000.00	24,200.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	45,187,000.00	10,308,420.00	15,673,220.00	18,923,570.00	83,495,190.00	0.00	216,654,790.00	238,320,270.00	0.00
22021001	REFRESHMENT & MEALS	0.00	953,600.00	1,450,000.00	0.00	2,640,000.00	0.00	110,000.00	121,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,130,000.00	762,880.00	1,159,880.00	0.00	2,640,000.00	0.00	25,144,790.00	27,659,270.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	7,708,000.00	3,909,760.00	5,944,260.00	8,990,000.00	7,920,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22021007	WELFARE PACKAGES	14,785,000.00	953,600.00	1,450,000.00	0.00	528,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	476,800.00	725,000.00	0.00	528,000.00	0.00	7,700,000.00	8,470,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	0.00	0.00	0.00	660,000.00	0.00	24,200,000.00	26,620,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	0.00	0.00	0.00	264,000.00	0.00	46,200,000.00	50,820,000.00	0.00

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22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	0.00	0.00	0.00	660,000.00	0.00	35,200,000.00	38,720,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	660,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	0.00	0.00	0.00	660,000.00	0.00	9,900,000.00	10,890,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	953,600.00	1,450,000.00	0.00	895,190.00	0.00	24,200,000.00	26,620,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	21,564,000.00	2,298,180.00	3,494,080.00	9,933,570.00	65,440,000.00	0.00	13,200,000.00	14,520,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	100,000,100.00	100,000,100.00	0.00	98,000,000.00	0.00	147,000,000.00	220,500,000.00	367,500,000.00
2301	FIXED ASSETS PURCHASED	0.00	38,345,000.00	38,345,000.00	0.00	98,000,000.00	0.00	147,000,000.00	220,500,000.00	367,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	38,345,000.00	38,345,000.00	0.00	98,000,000.00	0.00	147,000,000.00	220,500,000.00	367,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	10,275,000.00	10,275,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,825,000.00	10,825,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	14,245,000.00	14,245,000.00	0.00	98,000,000.00	0.00	147,000,000.00	220,500,000.00	367,500,000.00
2302	CONSTRUCTION / PROVISION	0.00	61,655,100.00	61,655,100.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	61,655,100.00	61,655,100.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	61,655,100.00	61,655,100.00	0.00	0.00	0.00	0.00	0.00	0.00
032600100100	Ministry of Justice									
2	EXPENDITURES	3,471,297,784.00	6,037,655,060.00	8,197,671,560.00	2,913,670,184.01	9,288,237,880.00	0.00	7,196,970,690.00	10,477,084,350.00	21,517,383,340.00
21	PERSONNEL COST	215,407,335.95	433,678,700.00	433,678,700.00	163,090,042.09	350,161,180.00	0.00	367,669,320.00	386,052,840.00	1,103,883,340.00
2101	SALARY	39,121,982.23	64,332,700.00	64,332,700.00	23,615,140.71	43,425,690.00	0.00	45,596,980.00	47,876,830.00	136,899,500.00
210101	SALARIES AND WAGES	39,121,982.23	64,332,700.00	64,332,700.00	23,615,140.71	43,425,690.00	0.00	45,596,980.00	47,876,830.00	136,899,500.00
21010101	BASIC-SALARY	39,121,982.23	64,332,700.00	64,332,700.00	23,615,140.71	43,425,690.00	0.00	45,596,980.00	47,876,830.00	136,899,500.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	176,285,353.72	369,346,000.00	369,346,000.00	139,474,901.38	306,735,490.00	0.00	322,072,340.00	338,176,010.00	966,983,840.00
210201	ALLOWANCES	176,285,353.72	369,346,000.00	369,346,000.00	139,474,901.38	305,649,790.00	0.00	320,932,350.00	336,979,020.00	963,561,160.00
21020102	HOUSING/RENT ALLOWANCE	30,873,346.10	64,157,700.00	64,157,700.00	23,494,646.94	32,892,510.00	0.00	34,537,140.00	36,264,000.00	103,693,650.00
21020103	TRANSPORT ALLOWANCE	12,440,323.87	22,026,200.00	22,026,200.00	9,509,351.02	17,543,190.00	0.00	18,420,350.00	19,341,370.00	55,304,910.00
21020104	MEAL SUBSIDY	9,307,454.64	16,519,500.00	16,519,500.00	7,063,196.15	12,760,760.00	0.00	13,398,800.00	14,068,740.00	40,228,300.00
21020105	UTILITY ALLOWANCE	12,379,640.43	22,547,600.00	22,547,600.00	9,407,727.53	13,170,890.00	0.00	13,829,440.00	14,520,920.00	41,521,250.00
21020106	ENTERTAINMENT ALLOWANCE	5,428,382.95	10,579,700.00	10,579,700.00	4,230,173.28	7,686,740.00	0.00	8,071,080.00	8,474,640.00	24,232,460.00
21020107	LEAVE ALLOWANCE	395,718.00	1,167,300.00	1,167,300.00	253,178.10	499,280.00	0.00	524,250.00	550,470.00	1,574,000.00
21020108	DOMESTIC STAFF ALLOWANCE	23,041,383.30	42,912,800.00	42,912,800.00	17,583,980.69	32,569,320.00	0.00	34,197,790.00	35,907,680.00	102,674,790.00
21020112	HARZARD ALLOWANCE	9,307,454.64	20,728,400.00	20,728,400.00	7,063,196.15	13,027,770.00	0.00	13,679,160.00	14,363,120.00	41,070,050.00
21020117	OUTFIT ALLOWANCE	1,343,878.48	4,122,300.00	4,122,300.00	832,659.79	1,747,410.00	0.00	1,834,790.00	1,926,530.00	5,508,730.00
21020120	JOURNAL ALLOWANCE	8,142,572.66	18,851,900.00	18,851,900.00	6,345,258.47	11,263,040.00	0.00	11,826,200.00	12,417,510.00	35,506,750.00
21020122	HARDSHIP ALLOWANCE	8,142,572.66	18,851,900.00	18,851,900.00	6,345,258.47	11,263,040.00	0.00	11,826,200.00	12,417,510.00	35,506,750.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	27,141,909.94	17,485,900.00	17,485,900.00	21,150,862.03	32,572,370.00	0.00	34,200,990.00	35,911,040.00	102,684,400.00
21020135	FURNITURE ALLOWANCE	12,215,793.35	17,564,900.00	17,564,900.00	9,297,938.83	17,120,670.00	0.00	17,976,710.00	18,875,550.00	53,972,930.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	37,975,460.00	0.00	39,874,240.00	41,867,960.00	119,717,660.00
21020145	OTHER ALLOWANCES AND BENEFITS	16,124,922.70	91,829,900.00	91,829,900.00	16,897,473.92	63,557,340.00	0.00	66,735,210.00	70,071,980.00	200,364,530.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,085,700.00	0.00	1,139,990.00	1,196,990.00	3,422,680.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,085,700.00	0.00	1,139,990.00	1,196,990.00	3,422,680.00
22	OTHER RECURRENT COSTS	1,556,030,272.34	103,976,360.00	1,013,992,860.00	567,754,869.86	4,640,076,700.00	0.00	382,301,370.00	420,531,510.00	0.00
2202	OVERHEAD COST	1,556,030,272.34	103,976,360.00	1,013,992,860.00	567,754,869.86	4,640,076,700.00	0.00	382,301,370.00	420,531,510.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	45,328,050.00	7,505,440.00	28,458,840.00	89,819,200.00	155,000,000.00	0.00	20,900,000.00	22,990,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	21,582,400.00	4,713,050.00	15,311,650.00	29,505,000.00	45,000,000.00	0.00	13,200,000.00	14,520,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,037,300.00	2,592,130.00	12,921,430.00	36,559,200.00	50,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	970,000.00	200,260.00	225,760.00	23,755,000.00	30,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	738,350.00	0.00	0.00	0.00	30,000,000.00	0.00	4,400,000.00	4,840,000.00	0.00
220202	UTILITIES - GENERAL	275,000.00	0.00	0.00	0.00	3,500,000.00	0.00	8,855,000.00	9,740,500.00	0.00
22020203	INTERNET ACCESS CHARGES	275,000.00	0.00	0.00	0.00	2,000,000.00	0.00	55,000.00	60,500.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	8,800,000.00	9,680,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,688,150.00	1,494,840.00	1,684,840.00	8,325,500.00	22,076,700.00	0.00	46,002,000.00	50,602,200.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,877,750.00	772,780.00	870,980.00	4,825,500.00	11,000,000.00	0.00	24,200,000.00	26,620,000.00	0.00
22020302	BOOKS	274,500.00	67,950.00	76,650.00	0.00	76,700.00	0.00	19,580,000.00	21,538,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	309,000.00	0.00	0.00	0.00	0.00	0.00	22,000.00	24,200.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	2,226,900.00	654,110.00	737,210.00	3,500,000.00	11,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	66,100,350.00	1,804,090.00	7,033,590.00	25,566,055.00	61,700,090.00	0.00	10,450,000.00	11,495,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,121,250.00	339,550.00	382,750.00	1,016,900.00	4,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,279,500.00	32,490.00	36,690.00	2,743,400.00	15,500,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	51,779,400.00	143,280.00	5,161,480.00	21,134,255.00	40,000,000.00	0.00	440,000.00	484,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,430,700.00	267,190.00	301,190.00	260,000.00	700,000.00	0.00	440,000.00	484,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,606,200.00	621,330.00	700,330.00	89,500.00	500,000.00	0.00	550,000.00	605,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	883,300.00	400,250.00	451,150.00	322,000.00	500,000.00	0.00	220,000.00	242,000.00	0.00
220205	TRAINING - GENERAL	15,614,200.00	2,109,840.00	2,377,940.00	10,680,000.00	324,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020501	LOCAL TRAINING	14,299,800.00	2,074,080.00	2,337,580.00	10,680,000.00	18,000,000.00	0.00	550,000.00	605,000.00	0.00
22020503	OTHER TRAININGS	1,314,400.00	35,760.00	40,360.00	0.00	6,000,000.00	0.00	550,000.00	605,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	0.00	0.00	0.00	300,000,000.00	0.00	550,000.00	605,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,243,600.00	190,310.00	214,510.00	1,422,400.00	5,400,000.00	0.00	96,140,000.00	105,754,000.00	0.00
22020601	SECURITY SERVICES	292,000.00	0.00	0.00	0.00	0.00	0.00	440,000.00	484,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	921,600.00	190,310.00	214,510.00	1,422,400.00	5,200,000.00	0.00	46,200,000.00	50,820,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	30,000.00	0.00	0.00	0.00	200,000.00	0.00	49,500,000.00	54,450,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,269,081,444.56	80,633,340.00	818,693,940.00	275,549,170.00	3,533,400,000.00	0.00	104,500,000.00	114,950,000.00	0.00
22020701	FINANCIAL CONSULTING	765,000.00	476,800.00	537,400.00	450,000.00	1,000,000.00	0.00	36,300,000.00	39,930,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	180,000.00	0.00	0.00	0.00	0.00	0.00	33,000,000.00	36,300,000.00	0.00
22020703	LEGAL SERVICES	1,036,700,050.65	37,270,550.00	637,270,550.00	193,550,300.00	3,000,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020709	OTHER CONSULTING SERVICES	231,436,393.91	42,885,990.00	180,885,990.00	81,548,870.00	532,400,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,479,300.00	319,460.00	360,160.00	1,613,000.00	7,500,000.00	0.00	13,834,370.00	15,217,810.00	0.00
22020801	MOTOR VEHICLE FUEL COST	755,700.00	78,970.00	89,070.00	1,518,000.00	5,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	273,600.00	0.00	0.00	0.00	0.00	0.00	12,100,000.00	13,310,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	450,000.00	240,490.00	271,090.00	95,000.00	2,500,000.00	0.00	84,370.00	92,810.00	0.00
220209	FINANCIAL CHARGES - GENERAL	672,239.35	121,680.00	137,180.00	77,944.86	2,500,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	672,239.35	121,680.00	137,180.00	77,944.86	2,500,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	151,547,938.43	9,797,360.00	155,031,860.00	154,701,600.00	525,000,000.00	0.00	79,970,000.00	87,967,000.00	0.00
22021001	REFRESHMENT & MEALS	36,993,557.80	102,520.00	115,620.00	1,090,000.00	5,000,000.00	0.00	12,100,000.00	13,310,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	1,251,600.00	71,410,600.00	97,900,000.00	400,000,000.00	0.00	4,950,000.00	5,445,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	0.00	0.00	0.00	2,000,000.00	0.00	17,050,000.00	18,755,000.00	0.00
22021007	WELFARE PACKAGES	7,380,000.00	3,290,820.00	20,708,820.00	20,184,600.00	65,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	769,000.00	0.00	0.00	0.00	0.00	0.00	770,000.00	847,000.00	0.00

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22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,150,000.00	0.00	0.00	0.00	3,000,000.00	0.00	550,000.00	605,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	74,755,380.63	5,152,420.00	62,796,820.00	35,527,000.00	50,000,000.00	0.00	550,000.00	605,000.00	0.00
23	CAPITAL EXPENDITURE	1,699,860,175.71	5,500,000,000.00	6,750,000,000.00	2,182,825,272.06	4,298,000,000.00	0.00	6,447,000,000.00	9,670,500,000.00	20,413,500,000.00
2301	FIXED ASSETS PURCHASED	0.00	1,000,000,000.00	450,000,000.00	0.00	0.00	0.00	0.00	0.00	98,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	1,000,000,000.00	450,000,000.00	0.00	0.00	0.00	0.00	0.00	98,000,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	1,000,000,000.00	450,000,000.00	0.00	0.00	0.00	0.00	0.00	98,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	500,000,000.00	1,600,000,000.00	0.00	1,100,000,000.00	0.00	1,650,000,000.00	2,475,000,000.00	6,625,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	500,000,000.00	1,600,000,000.00	0.00	1,100,000,000.00	0.00	1,650,000,000.00	2,475,000,000.00	6,625,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	500,000,000.00	900,000,000.00	0.00	800,000,000.00	0.00	1,200,000,000.00	1,800,000,000.00	4,800,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	700,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,825,000,000.00
2303	REHABILITATION / REPAIRS	1,699,860,175.71	4,000,000,000.00	4,700,000,000.00	2,182,825,272.06	3,198,000,000.00	0.00	4,797,000,000.00	7,195,500,000.00	13,690,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,699,860,175.71	4,000,000,000.00	4,700,000,000.00	2,182,825,272.06	3,198,000,000.00	0.00	4,797,000,000.00	7,195,500,000.00	13,690,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,699,860,175.71	4,000,000,000.00	4,700,000,000.00	2,182,825,272.06	3,198,000,000.00	0.00	4,797,000,000.00	7,195,500,000.00	13,690,500,000.00
051300100100	Ministry of Youth and Sports Development									
2	EXPENDITURES	4,240,967,058.96	7,429,449,900.00	17,154,696,300.00	2,101,295,899.53	18,419,026,080.00	0.00	29,650,957,550.00	42,737,509,660.00	79,785,032,950.00
21	PERSONNEL COST	31,202,564.01	39,626,400.00	39,626,400.00	32,258,135.04	45,914,720.00	0.00	48,210,500.00	50,621,070.00	144,746,290.00
2101	SALARY	21,074,441.92	20,285,900.00	20,285,900.00	16,603,467.68	23,244,900.00	0.00	24,407,150.00	25,627,510.00	73,279,560.00
210101	SALARIES AND WAGES	21,074,441.92	20,285,900.00	20,285,900.00	16,603,467.68	23,244,900.00	0.00	24,407,150.00	25,627,510.00	73,279,560.00
21010101	BASIC-SALARY	21,074,441.92	20,285,900.00	20,285,900.00	16,603,467.68	23,244,900.00	0.00	24,407,150.00	25,627,510.00	73,279,560.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,128,122.09	19,340,500.00	19,340,500.00	15,654,667.37	22,669,820.00	0.00	23,803,350.00	24,993,560.00	71,466,730.00
210201	ALLOWANCES	10,128,122.09	19,340,500.00	19,340,500.00	15,654,667.37	22,149,330.00	0.00	23,256,830.00	24,419,710.00	69,825,870.00
21020102	HOUSING/RENT ALLOWANCE	3,490,909.97	4,679,400.00	4,679,400.00	3,798,873.08	5,318,460.00	0.00	5,584,390.00	5,863,610.00	16,766,460.00
21020103	TRANSPORT ALLOWANCE	1,263,451.67	1,533,800.00	1,533,800.00	1,673,501.72	2,342,970.00	0.00	2,460,120.00	2,583,130.00	7,386,220.00
21020104	MEAL SUBSIDY	255,680.91	295,200.00	295,200.00	359,198.95	502,950.00	0.00	528,100.00	554,510.00	1,585,560.00
21020105	UTILITY ALLOWANCE	669,188.14	778,100.00	778,100.00	943,163.73	1,320,480.00	0.00	1,386,510.00	1,455,840.00	4,162,830.00
21020107	LEAVE ALLOWANCE	1,484,329.89	2,013,200.00	2,013,200.00	1,660,347.24	2,556,960.00	0.00	2,684,810.00	2,819,060.00	8,060,830.00
21020135	FURNITURE ALLOWANCE	2,674,561.51	3,783,000.00	3,783,000.00	2,856,886.09	3,999,660.00	0.00	4,199,650.00	4,409,640.00	12,608,950.00
21020145	OTHER ALLOWANCES AND BENEFITS	290,000.00	6,257,800.00	6,257,800.00	4,362,696.56	6,107,850.00	0.00	6,413,250.00	6,733,920.00	19,255,020.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	520,490.00	0.00	546,520.00	573,850.00	1,640,860.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	520,490.00	0.00	546,520.00	573,850.00	1,640,860.00
22	OTHER RECURRENT COSTS	17,211,010.90	231,248,000.00	351,574,400.00	5,682,707.00	1,500,000,000.00	0.00	4,293,080,000.00	4,722,388,000.00	0.00
2202	OVERHEAD COST	17,211,010.90	231,248,000.00	351,574,400.00	5,682,707.00	1,500,000,000.00	0.00	4,293,080,000.00	4,722,388,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	6,794,400.00	10,329,900.00	100,000.00	7,000,000.00	0.00	26,400,000.00	29,040,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,006,400.00	7,611,500.00	100,000.00	5,000,000.00	0.00	19,800,000.00	21,780,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,788,000.00	2,718,400.00	0.00	2,000,000.00	0.00	6,600,000.00	7,260,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,192,000.00	1,812,300.00	0.00	500,000.00	0.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	1,192,000.00	1,812,300.00	0.00	500,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	245,510.00	298,000.00	453,200.00	238,200.00	2,000,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	245,510.00	298,000.00	453,200.00	238,200.00	2,000,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	74,620.00	34,627,600.00	52,645,400.00	0.00	35,150,000.00	0.00	7,040,000.00	7,744,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	36,820.00	4,768,000.00	7,249,000.00	0.00	5,000,000.00	0.00	5,720,000.00	6,292,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	37,800.00	59,600.00	90,700.00	0.00	150,000.00	0.00	220,000.00	242,000.00	0.00

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22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0.00	29,800,000.00	45,305,700.00	0.00	30,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220205	TRAINING - GENERAL	0.00	29,800,000.00	45,305,700.00	78,000.00	30,000,000.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	29,800,000.00	45,305,700.00	78,000.00	30,000,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	2,009,260.00	1,871,440.00	2,845,540.00	752,000.00	4,120,000.00	0.00	3,891,140,000.00	4,280,254,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	78,000.00	59,600.00	90,700.00	50,000.00	100,000.00	0.00	3,300,000,000.00	3,630,000,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	23,840.00	36,440.00	9,500.00	20,000.00	0.00	585,640,000.00	644,204,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,931,260.00	1,788,000.00	2,718,400.00	692,500.00	4,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	46,488,000.00	70,676,900.00	0.00	46,000,000.00	0.00	0.00	0.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	46,488,000.00	70,676,900.00	0.00	46,000,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	179,200.00	989,360.00	1,504,460.00	637,000.00	2,100,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	165,000.00	894,000.00	1,359,300.00	622,000.00	2,000,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	14,200.00	95,360.00	145,160.00	15,000.00	100,000.00	0.00	2,750,000.00	3,025,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	18,510.90	47,680.00	72,580.00	20,307.00	100,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,510.90	47,680.00	72,580.00	20,307.00	100,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	14,683,910.00	109,139,520.00	165,928,420.00	3,857,200.00	1,373,030,000.00	0.00	357,500,000.00	393,250,000.00	0.00
22021001	REFRESHMENT & MEALS	37,250.00	23,840.00	36,440.00	5,000.00	100,000.00	0.00	220,000,000.00	242,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	23,840.00	36,440.00	20,000.00	50,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	23,840.00	36,440.00	5,000.00	30,000.00	0.00	71,500,000.00	78,650,000.00	0.00
22021007	WELFARE PACKAGES	12,410,160.00	8,940,000.00	13,591,800.00	2,788,000.00	10,000,000.00	0.00	0.00	0.00	0.00
22021009	SPORTING ACTIVITIES	50,000.00	29,800,000.00	45,305,700.00	0.00	1,292,850,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	80,000.00	11,920,000.00	18,122,400.00	387,200.00	12,000,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,106,500.00	58,408,000.00	88,799,200.00	652,000.00	58,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
23	CAPITAL EXPENDITURE	4,192,553,484.05	7,158,575,500.00	16,763,495,500.00	2,063,355,057.49	16,873,111,360.00	0.00	25,309,667,050.00	37,964,500,590.00	79,640,286,660.00
2302	CONSTRUCTION / PROVISION	4,192,553,484.05	7,158,575,500.00	16,763,495,500.00	2,063,355,057.49	16,873,111,360.00	0.00	25,309,667,050.00	37,964,500,590.00	79,640,286,660.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,192,553,484.05	7,158,575,500.00	16,763,495,500.00	2,063,355,057.49	16,873,111,360.00	0.00	25,309,667,050.00	37,964,500,590.00	79,640,286,660.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	300,000,000.00	8,854,920,000.00	0.00	9,362,716,170.00	0.00	14,044,074,260.00	21,066,111,400.00	48,576,161,410.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	4,192,553,484.05	6,858,575,500.00	7,908,575,500.00	2,063,355,057.49	7,510,395,190.00	0.00	11,265,592,790.00	16,898,389,190.00	31,064,125,250.00
051305100100	Sports Council									
2	EXPENDITURES	191,934,120.71	132,930,550.00	146,516,550.00	336,392,926.38	452,727,910.00	0.00	1,893,825,800.00	2,076,249,890.00	1,024,838,790.00
21	PERSONNEL COST	63,084,263.58	86,828,400.00	86,828,400.00	73,440,540.82	132,544,410.00	0.00	139,171,690.00	146,130,350.00	417,846,450.00
2101	SALARY	35,889,154.78	48,184,000.00	48,184,000.00	38,110,270.53	55,018,950.00	0.00	81,972,930.00	86,071,590.00	246,113,970.00
210101	SALARIES AND WAGES	35,889,154.78	48,184,000.00	48,184,000.00	38,110,270.53	55,018,950.00	0.00	81,972,930.00	86,071,590.00	246,113,970.00
21010101	BASIC-SALARY	35,889,154.78	48,184,000.00	48,184,000.00	38,110,270.53	55,018,950.00	0.00	81,972,930.00	86,071,590.00	246,113,970.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,195,108.80	38,644,400.00	38,644,400.00	35,330,270.28	77,525,460.00	0.00	57,198,760.00	60,058,760.00	171,732,480.00
210201	ALLOWANCES	27,195,108.80	38,644,400.00	38,644,400.00	35,330,270.28	76,149,960.00	0.00	55,754,480.00	58,542,260.00	167,396,200.00
21020102	HOUSING/RENT ALLOWANCE	7,620,683.70	11,027,100.00	11,027,100.00	8,414,315.88	12,588,350.00	0.00	13,217,770.00	13,878,660.00	39,684,780.00
21020103	TRANSPORT ALLOWANCE	2,463,295.05	3,208,300.00	3,208,300.00	3,318,416.00	4,961,360.00	0.00	5,209,430.00	5,469,910.00	15,640,700.00
21020104	MEAL SUBSIDY	412,201.72	520,900.00	520,900.00	589,077.47	875,700.00	0.00	919,490.00	965,470.00	2,760,660.00
21020105	UTILITY ALLOWANCE	1,463,149.63	1,827,000.00	1,827,000.00	2,037,717.10	3,049,830.00	0.00	3,202,330.00	3,362,450.00	9,614,610.00
21020106	ENTERTAINMENT ALLOWANCE	150,859.14	381,400.00	381,400.00	175,210.62	269,640.00	0.00	283,130.00	297,290.00	850,060.00
21020107	LEAVE ALLOWANCE	3,173,582.29	4,557,000.00	4,557,000.00	3,677,585.70	5,663,490.00	0.00	5,946,670.00	6,244,010.00	17,854,170.00
21020108	DOMESTIC STAFF ALLOWANCE	4,723,336.20	6,124,000.00	6,124,000.00	5,424,309.70	8,298,150.00	0.00	8,713,060.00	9,148,720.00	26,159,930.00
21020123	RESPONSIBILITY ALLOWANCE	180,000.00	304,600.00	304,600.00	135,900.00	209,370.00	0.00	219,840.00	230,840.00	660,050.00
21020135	FURNITURE ALLOWANCE	6,408,001.07	8,985,900.00	8,985,900.00	7,057,737.81	10,548,830.00	0.00	11,076,280.00	11,630,100.00	33,255,210.00
21020145	OTHER ALLOWANCES AND BENEFITS	600,000.00	1,708,200.00	1,708,200.00	4,500,000.00	29,685,240.00	0.00	6,966,480.00	7,314,810.00	20,916,030.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,375,500.00	0.00	1,444,280.00	1,516,500.00	4,336,280.00

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21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	1,375,500.00	0.00	1,444,280.00	1,516,500.00	4,336,280.00
22	OTHER RECURRENT COSTS	128,849,857.13	26,102,150.00	39,688,150.00	262,952,385.56	320,183,500.00	0.00	1,754,654,110.00	1,930,119,540.00	0.00
2202	OVERHEAD COST	128,849,857.13	26,102,150.00	39,688,150.00	262,952,385.56	320,183,500.00	0.00	1,754,654,110.00	1,930,119,540.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	24,402,246.97	2,535,160.00	3,854,660.00	81,960,787.75	90,209,400.00	0.00	10,450,000.00	11,495,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	155,000.00	418,640.00	636,540.00	376,000.00	500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,095,270.00	1,430,400.00	2,174,800.00	55,337,787.75	40,000,000.00	0.00	550,000.00	605,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	209,320.00	318,320.00	0.00	209,400.00	0.00	2,200,000.00	2,420,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,151,976.97	476,800.00	725,000.00	26,247,000.00	49,500,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220202	UTILITIES - GENERAL	180,000.00	432,000.00	657,200.00	577,000.00	780,000.00	0.00	66,275,000.00	72,902,500.00	0.00
22020201	ELECTRICITY CHARGES	0.00	125,880.00	191,480.00	250,000.00	200,000.00	0.00	165,000.00	181,500.00	0.00
22020202	TELEPHONE CHARGES	0.00	12,880.00	19,680.00	0.00	30,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	125,880.00	191,480.00	0.00	50,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020205	WATER RATES	180,000.00	167,360.00	254,560.00	327,000.00	500,000.00	0.00	110,000.00	121,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,204,800.00	2,051,720.00	3,120,020.00	5,726,900.00	7,660,700.00	0.00	57,552,000.00	63,307,200.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,017,000.00	209,320.00	318,320.00	100,000.00	400,000.00	0.00	22,000.00	24,200.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	293,240.00	445,940.00	500,000.00	500,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	34,000.00	209,320.00	318,320.00	19,400.00	209,400.00	0.00	50,600,000.00	55,660,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,352,100.00	251,280.00	382,180.00	80,000.00	251,300.00	0.00	2,200,000.00	2,420,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	651,700.00	418,640.00	636,540.00	1,665,000.00	3,000,000.00	0.00	110,000.00	121,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	418,640.00	636,540.00	2,582,500.00	3,000,000.00	0.00	110,000.00	121,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	150,000.00	251,280.00	382,180.00	780,000.00	300,000.00	0.00	110,000.00	121,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	132,000.00	1,655,960.00	2,518,260.00	70,000.00	1,490,000.00	0.00	1,510,223,000.00	1,661,245,300.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	251,280.00	382,180.00	0.00	300,000.00	0.00	55,000.00	60,500.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	418,640.00	636,540.00	0.00	200,000.00	0.00	33,000.00	36,300.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	274,160.00	416,960.00	70,000.00	300,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	85,000.00	418,640.00	636,540.00	0.00	500,000.00	0.00	1,422,135,000.00	1,564,348,500.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	47,000.00	83,920.00	127,720.00	0.00	90,000.00	0.00	13,200,000.00	14,520,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	209,320.00	318,320.00	0.00	100,000.00	0.00	63,800,000.00	70,180,000.00	0.00
220205	TRAINING - GENERAL	100,000.00	293,240.00	446,040.00	0.00	200,000.00	0.00	44,550,000.00	49,005,000.00	0.00
22020501	LOCAL TRAINING	100,000.00	125,880.00	191,480.00	0.00	100,000.00	0.00	550,000.00	605,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	167,360.00	254,560.00	0.00	100,000.00	0.00	44,000,000.00	48,400,000.00	0.00
220206	OTHER SERVICES - GENERAL	51,100.00	268,920.00	409,220.00	4,859,000.00	6,592,000.00	0.00	54,900,340.00	60,390,380.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	26,100.00	83,920.00	127,720.00	16,000.00	50,000.00	0.00	230,340.00	253,380.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	41,960.00	63,960.00	0.00	42,000.00	0.00	54,450,000.00	59,895,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	25,000.00	143,040.00	217,540.00	4,843,000.00	6,500,000.00	0.00	220,000.00	242,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	230,780.00	351,180.00	100,000.00	305,000.00	0.00	638,000.00	701,800.00	0.00
22020701	FINANCIAL CONSULTING	0.00	62,940.00	95,740.00	0.00	63,000.00	0.00	33,000.00	36,300.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	41,960.00	63,960.00	0.00	42,000.00	0.00	55,000.00	60,500.00	0.00
22020703	LEGAL SERVICES	0.00	125,880.00	191,480.00	100,000.00	200,000.00	0.00	550,000.00	605,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	223,000.00	670,400.00	1,019,500.00	6,312,950.53	3,875,900.00	0.00	1,220,340.00	1,342,380.00	0.00
22020801	MOTOR VEHICLE FUEL COST	203,000.00	418,640.00	636,540.00	6,111,950.53	3,500,000.00	0.00	440,000.00	484,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	125,880.00	191,480.00	181,000.00	250,000.00	0.00	550,000.00	605,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	20,000.00	125,880.00	191,480.00	20,000.00	125,900.00	0.00	230,340.00	253,380.00	0.00

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220209	FINANCIAL CHARGES - GENERAL	384,335.74	20,980.00	31,980.00	243,647.28	200,000.00	0.00	276,430.00	304,080.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	384,335.74	20,980.00	31,980.00	243,647.28	200,000.00	0.00	276,430.00	304,080.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	98,172,374.42	17,942,990.00	27,280,090.00	163,102,100.00	208,870,500.00	0.00	8,569,000.00	9,425,900.00	0.00
22021001	REFRESHMENT & MEALS	469,000.00	418,640.00	636,540.00	2,694,000.00	6,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,228,200.00	418,640.00	636,540.00	170,000.00	418,700.00	0.00	3,300,000.00	3,630,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	34,000.00	418,640.00	636,540.00	3,890,800.00	7,000,000.00	0.00	330,000.00	363,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	24,500.00	418,640.00	636,540.00	1,745,000.00	2,500,000.00	0.00	330,000.00	363,000.00	0.00
22021007	WELFARE PACKAGES	1,858,500.00	627,950.00	954,850.00	11,070,000.00	20,000,000.00	0.00	220,000.00	242,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	125,880.00	191,480.00	0.00	125,900.00	0.00	330,000.00	363,000.00	0.00
22021009	SPORTING ACTIVITIES	72,823,474.42	14,304,000.00	21,746,900.00	117,969,000.00	132,700,000.00	0.00	550,000.00	605,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	100,000.00	125,880.00	191,480.00	0.00	125,900.00	0.00	99,000.00	108,900.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	12,634,700.00	1,084,720.00	1,649,220.00	25,563,300.00	40,000,000.00	0.00	110,000.00	121,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	606,992,340.00
2301	FIXED ASSETS PURCHASED	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	606,992,340.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	606,992,340.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	606,992,340.00
2303	REHABILITATION / REPAIRS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051305300100	Adamawa United Foot Ball Club									
2	EXPENDITURES	218,196,206.55	167,215,470.00	254,053,670.00	234,148,963.16	780,279,540.00	0.00	356,408,320.00	390,352,380.00	101,895,580.00
21	PERSONNEL COST	0.00	335,400.00	335,400.00	4,623,500.00	32,322,140.00	0.00	33,938,260.00	35,635,180.00	101,895,580.00
2101	SALARY	0.00	0.00	0.00	0.00	0.00	0.00	26,461,980.00	27,785,080.00	79,448,940.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	0.00	0.00	26,461,980.00	27,785,080.00	79,448,940.00
21010101	BASIC-SALARY	0.00	0.00	0.00	0.00	0.00	0.00	26,461,980.00	27,785,080.00	79,448,940.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	335,400.00	335,400.00	4,623,500.00	32,322,140.00	0.00	7,476,280.00	7,850,100.00	22,446,640.00
210201	ALLOWANCES	0.00	335,400.00	335,400.00	4,623,500.00	32,322,140.00	0.00	7,476,280.00	7,850,100.00	22,446,640.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	335,400.00	335,400.00	4,623,500.00	32,322,140.00	0.00	7,476,280.00	7,850,100.00	22,446,640.00
22	OTHER RECURRENT COSTS	218,196,206.55	166,880,070.00	253,718,270.00	229,525,463.16	747,957,400.00	0.00	322,470,060.00	354,717,200.00	0.00
2202	OVERHEAD COST	218,196,206.55	166,880,070.00	253,718,270.00	229,525,463.16	747,957,400.00	0.00	322,470,060.00	354,717,200.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,000,000.00	6,598,920.00	10,033,120.00	1,950,000.00	54,589,000.00	0.00	7,471,200.00	8,218,320.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,350,000.00	1,788,000.00	2,718,400.00	0.00	18,056,200.00	0.00	110,000.00	121,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,100,000.00	2,240,960.00	3,407,160.00	1,950,000.00	18,577,200.00	0.00	110,000.00	121,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	996,520.00	1,515,120.00	0.00	1,146,000.00	0.00	55,000.00	60,500.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	800,000.00	786,720.00	1,196,220.00	0.00	15,904,800.00	0.00	46,200.00	50,820.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	750,000.00	786,720.00	1,196,220.00	0.00	904,800.00	0.00	7,150,000.00	7,865,000.00	0.00
220202	UTILITIES - GENERAL	50,000.00	547,570.00	833,170.00	0.00	630,000.00	0.00	4,460,500.00	4,906,550.00	0.00
22020201	ELECTRICITY CHARGES	50,000.00	262,240.00	398,840.00	0.00	301,600.00	0.00	69,300.00	76,230.00	0.00
22020202	TELEPHONE CHARGES	0.00	104,900.00	159,600.00	0.00	120,700.00	0.00	46,200.00	50,820.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	104,900.00	159,600.00	0.00	120,700.00	0.00	220,000.00	242,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	52,450.00	79,850.00	0.00	60,400.00	0.00	3,850,000.00	4,235,000.00	0.00
22020205	WATER RATES	0.00	23,080.00	35,280.00	0.00	26,600.00	0.00	275,000.00	302,500.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,631,000.00	5,218,590.00	7,934,890.00	0.00	6,001,800.00	0.00	40,007,550.00	44,008,310.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	306,000.00	524,480.00	797,580.00	0.00	603,200.00	0.00	138,490.00	152,340.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	78,680.00	119,680.00	0.00	90,500.00	0.00	220,000.00	242,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	52,450.00	79,850.00	0.00	60,400.00	0.00	6,600,000.00	7,260,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,051,000.00	839,170.00	1,275,870.00	0.00	965,100.00	0.00	460,570.00	506,630.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	352,000.00	839,170.00	1,275,870.00	0.00	965,100.00	0.00	7,700,000.00	8,470,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,200,000.00	1,573,440.00	2,392,240.00	0.00	1,809,500.00	0.00	2,750,000.00	3,025,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000.00	1,048,960.00	1,594,960.00	0.00	1,206,400.00	0.00	22,000,000.00	24,200,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	222,000.00	262,240.00	398,840.00	0.00	301,600.00	0.00	138,490.00	152,340.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,559,800.00	5,507,040.00	8,373,340.00	2,075,000.00	6,333,300.00	0.00	231,665,830.00	254,832,430.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,920,000.00	1,311,200.00	1,993,600.00	0.00	1,507,900.00	0.00	145,970,000.00	160,567,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	262,240.00	398,840.00	0.00	301,600.00	0.00	138,490.00	152,340.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,370,800.00	1,573,440.00	2,392,240.00	0.00	1,809,500.00	0.00	44,000,000.00	48,400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	786,720.00	1,196,220.00	0.00	904,800.00	0.00	19,861,820.00	21,848,010.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	189,000.00	262,240.00	398,840.00	2,075,000.00	301,600.00	0.00	20,434,920.00	22,478,420.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,080,000.00	1,311,200.00	1,993,600.00	0.00	1,507,900.00	0.00	1,260,600.00	1,386,660.00	0.00
220205	TRAINING - GENERAL	4,779,000.00	3,409,120.00	5,183,220.00	0.00	3,920,600.00	0.00	18,490,560.00	20,339,620.00	0.00
22020501	LOCAL TRAINING	2,179,000.00	1,573,440.00	2,392,240.00	0.00	1,809,500.00	0.00	17,495,280.00	19,244,810.00	0.00
22020502	INTERNATIONAL TRAINING	2,600,000.00	1,835,680.00	2,790,980.00	0.00	2,111,100.00	0.00	995,280.00	1,094,810.00	0.00
220206	OTHER SERVICES - GENERAL	6,595,000.00	6,241,320.00	9,489,820.00	0.00	24,220,700.00	0.00	1,456,070.00	1,601,710.00	0.00
22020601	SECURITY SERVICES	465,000.00	944,070.00	1,435,370.00	0.00	1,085,700.00	0.00	331,760.00	364,940.00	0.00
22020602	OFFICE RENT	2,000,000.00	1,311,200.00	1,993,600.00	0.00	550,800.00	0.00	132,770.00	146,050.00	0.00
22020603	RESIDENTIAL RENT	0.00	524,480.00	797,580.00	0.00	6,603,200.00	0.00	132,770.00	146,050.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	262,240.00	398,840.00	0.00	301,600.00	0.00	66,440.00	73,090.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	510,000.00	524,480.00	797,580.00	0.00	603,200.00	0.00	29,260.00	32,190.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	52,450.00	79,850.00	0.00	60,400.00	0.00	663,520.00	729,880.00	0.00
22020607	OFFICE SUPPORT SERVICES	3,620,000.00	2,622,400.00	3,987,000.00	0.00	15,015,800.00	0.00	99,550.00	109,510.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	288,480.00	438,780.00	0.00	331,900.00	0.00	2,189,660.00	2,408,650.00	0.00
22020701	FINANCIAL CONSULTING	0.00	78,680.00	119,680.00	0.00	90,500.00	0.00	66,440.00	73,090.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	52,450.00	79,850.00	0.00	60,400.00	0.00	1,061,610.00	1,167,780.00	0.00
22020703	LEGAL SERVICES	0.00	157,350.00	239,250.00	0.00	181,000.00	0.00	1,061,610.00	1,167,780.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	1,576,590.00	2,397,490.00	0.00	1,813,200.00	0.00	3,649,250.00	4,014,190.00	0.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	1,048,960.00	1,594,960.00	0.00	1,206,400.00	0.00	1,990,450.00	2,189,500.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	265,390.00	403,690.00	0.00	305,200.00	0.00	1,327,040.00	1,459,750.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	262,240.00	398,840.00	0.00	301,600.00	0.00	331,760.00	364,940.00	0.00
220209	FINANCIAL CHARGES - GENERAL	146,706.55	2,622,400.00	3,987,000.00	1,284,226.01	5,015,800.00	0.00	1,658,690.00	1,824,560.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	146,706.55	2,622,400.00	3,987,000.00	1,284,226.01	5,015,800.00	0.00	1,658,690.00	1,824,560.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	186,234,700.00	134,870,040.00	205,047,440.00	224,216,237.15	645,101,100.00	0.00	11,420,750.00	12,562,860.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,048,960.00	1,594,960.00	0.00	1,206,400.00	0.00	331,760.00	364,940.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,048,960.00	1,594,960.00	0.00	1,206,400.00	0.00	1,990,450.00	2,189,500.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	157,350.00	239,250.00	0.00	181,000.00	0.00	995,280.00	1,094,810.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	1,048,960.00	1,594,960.00	0.00	1,206,400.00	0.00	331,760.00	364,940.00	0.00
22021007	WELFARE PACKAGES	46,207,000.00	30,419,840.00	46,248,140.00	46,258,084.06	194,982,900.00	0.00	1,658,690.00	1,824,560.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,311,200.00	1,993,600.00	0.00	1,507,900.00	0.00	1,990,450.00	2,189,500.00	0.00
22021009	SPORTING ACTIVITIES	111,918,500.00	81,652,000.00	124,137,600.00	148,621,327.00	383,899,800.00	0.00	2,322,210.00	2,554,440.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,428,000.00	1,048,960.00	1,594,960.00	0.00	1,206,400.00	0.00	1,194,270.00	1,313,700.00	0.00

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22021025	OTHER MISCELLANEOUS EXPENSES	26,381,200.00	17,133,810.00	26,049,010.00	29,336,826.09	59,703,900.00	0.00	605,880.00	666,470.00	0.00
051400100100	Ministry of Women Affairs									
2	EXPENDITURES	278,870,814.22	7,874,330,300.00	5,276,552,200.00	334,930,617.74	2,941,745,370.00	245,800,000.00	4,582,203,600.00	6,353,320,740.00	11,287,142,550.00
21	PERSONNEL COST	145,162,731.77	302,810,200.00	302,810,200.00	163,555,706.80	265,363,170.00	0.00	278,631,380.00	292,563,000.00	836,557,550.00
2101	SALARY	89,826,175.45	226,704,800.00	226,704,800.00	95,717,265.73	150,750,080.00	0.00	158,287,590.00	166,201,970.00	475,239,640.00
210101	SALARIES AND WAGES	89,826,175.45	226,704,800.00	226,704,800.00	95,717,265.73	150,750,080.00	0.00	158,287,590.00	166,201,970.00	475,239,640.00
21010101	BASIC-SALARY	89,826,175.45	226,704,800.00	226,704,800.00	95,717,265.73	150,750,080.00	0.00	158,287,590.00	166,201,970.00	475,239,640.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	55,336,556.32	76,105,400.00	76,105,400.00	67,838,441.07	114,613,090.00	0.00	120,343,790.00	126,361,030.00	361,317,910.00
210201	ALLOWANCES	55,336,556.32	76,105,400.00	76,105,400.00	67,838,441.07	110,844,320.00	0.00	116,386,580.00	122,205,950.00	349,436,850.00
21020102	HOUSING/RENT ALLOWANCE	19,221,306.37	25,182,300.00	25,182,300.00	21,900,109.07	34,491,660.00	0.00	36,216,250.00	38,027,070.00	108,734,980.00
21020103	TRANSPORT ALLOWANCE	9,130,374.20	10,808,700.00	10,808,700.00	12,077,562.93	18,854,750.00	0.00	19,797,490.00	20,787,370.00	59,439,610.00
21020104	MEAL SUBSIDY	1,910,141.51	2,366,900.00	2,366,900.00	2,591,378.24	4,059,090.00	0.00	4,262,050.00	4,475,160.00	12,796,300.00
21020105	UTILITY ALLOWANCE	4,521,999.10	5,201,700.00	5,201,700.00	6,097,691.78	9,552,380.00	0.00	10,030,000.00	10,531,500.00	30,113,880.00
21020106	ENTERTAINMENT ALLOWANCE	85,008.49	136,500.00	136,500.00	84,702.87	118,650.00	0.00	124,590.00	130,820.00	374,060.00
21020107	LEAVE ALLOWANCE	8,067,712.81	10,784,500.00	10,784,500.00	9,571,728.77	14,740,530.00	0.00	15,477,560.00	16,251,440.00	46,469,530.00
21020108	DOMESTIC STAFF ALLOWANCE	2,673,968.14	4,323,400.00	4,323,400.00	2,490,632.27	3,486,950.00	0.00	3,661,300.00	3,844,370.00	10,992,620.00
21020135	FURNITURE ALLOWANCE	7,896,045.70	10,248,000.00	10,248,000.00	8,661,938.58	14,234,010.00	0.00	14,945,720.00	15,693,010.00	44,872,740.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,830,000.00	7,053,400.00	7,053,400.00	4,362,696.56	11,306,300.00	0.00	11,871,620.00	12,465,210.00	35,643,130.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	3,768,770.00	0.00	3,957,210.00	4,155,080.00	11,881,060.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	3,768,770.00	0.00	3,957,210.00	4,155,080.00	11,881,060.00
22	OTHER RECURRENT COSTS	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00	0.00	986,502,220.00	1,085,152,740.00	0.00
2202	OVERHEAD COST	117,757,582.45	71,520,100.00	108,742,000.00	132,737,974.75	435,002,200.00	0.00	986,502,220.00	1,085,152,740.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,006,800.00	2,562,800.00	3,896,900.00	4,317,000.00	9,138,500.00	0.00	24,842,620.00	27,326,910.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,006,800.00	1,490,000.00	2,265,400.00	4,317,000.00	8,065,700.00	0.00	7,263,520.00	7,989,880.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	596,000.00	906,200.00	0.00	596,000.00	0.00	331,760.00	364,940.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	238,400.00	362,500.00	0.00	238,400.00	0.00	663,520.00	729,880.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	66,440.00	73,090.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	16,517,380.00	18,169,120.00	0.00
220202	UTILITIES - GENERAL	0.00	407,690.00	620,890.00	0.00	408,100.00	0.00	9,204,030.00	10,124,470.00	0.00
22020201	ELECTRICITY CHARGES	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	99,550.00	109,510.00	0.00
22020202	TELEPHONE CHARGES	0.00	26,230.00	40,030.00	0.00	26,300.00	0.00	66,440.00	73,090.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	199,100.00	219,010.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	1,327,040.00	1,459,750.00	0.00
22020205	WATER RATES	0.00	26,230.00	40,030.00	0.00	26,300.00	0.00	335,720.00	369,300.00	0.00
22020206	SEWERAGE CHARGES	0.00	26,230.00	40,030.00	0.00	26,300.00	0.00	331,760.00	364,940.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	5,517,380.00	6,069,120.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	1,327,040.00	1,459,750.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	16,369,600.00	12,852,170.00	19,540,870.00	13,132,500.00	28,510,900.00	0.00	717,812,040.00	789,593,270.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	1,327,040.00	1,459,750.00	0.00
22020302	BOOKS	0.00	26,230.00	40,030.00	0.00	26,300.00	0.00	199,100.00	219,010.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	1,327,040.00	1,459,750.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	26,230.00	40,030.00	0.00	26,300.00	0.00	214,481,190.00	235,929,310.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	26,230.00	40,030.00	0.00	26,300.00	0.00	1,658,690.00	1,824,560.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	422,289,780.00	464,518,760.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	1,327,040.00	1,459,750.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	65,674,290.00	72,241,720.00	0.00

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22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	16,369,600.00	11,920,000.00	18,122,400.00	13,132,500.00	27,578,300.00	0.00	8,872,270.00	9,759,500.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	524,480.00	797,580.00	0.00	524,500.00	0.00	655,600.00	721,160.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,604,530.00	3,960,430.00	0.00	2,604,700.00	0.00	668,910.00	735,840.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	157,350.00	239,250.00	0.00	157,400.00	0.00	262,240.00	288,470.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	524,480.00	797,580.00	0.00	524,500.00	0.00	131,120.00	144,240.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,192,000.00	1,812,300.00	0.00	1,192,000.00	0.00	131,120.00	144,240.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	101,320.00	154,120.00	0.00	101,400.00	0.00	57,750.00	63,530.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	104,900.00	159,600.00	0.00	104,900.00	0.00	28,930.00	31,830.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	524,480.00	797,580.00	0.00	524,500.00	0.00	57,750.00	63,530.00	0.00
220205	TRAINING - GENERAL	1,530,000.00	2,765,440.00	4,204,840.00	2,000,000.00	153,773,500.00	0.00	115,610.00	127,190.00	0.00
22020501	LOCAL TRAINING	530,000.00	1,048,960.00	1,594,960.00	0.00	149,049,000.00	0.00	57,750.00	63,530.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	524,480.00	797,580.00	0.00	524,500.00	0.00	28,930.00	31,830.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,000,000.00	1,192,000.00	1,812,300.00	2,000,000.00	4,200,000.00	0.00	28,930.00	31,830.00	0.00
220206	OTHER SERVICES - GENERAL	3,930,000.00	3,367,170.00	5,120,070.00	3,040,000.00	27,391,300.00	0.00	464,530.00	511,030.00	0.00
22020601	SECURITY SERVICES	0.00	262,240.00	398,840.00	0.00	262,300.00	0.00	131,120.00	144,240.00	0.00
22020602	OFFICE RENT	0.00	262,240.00	398,840.00	0.00	20,262,300.00	0.00	57,750.00	63,530.00	0.00
22020603	RESIDENTIAL RENT	0.00	157,350.00	239,250.00	0.00	157,400.00	0.00	131,120.00	144,240.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	262,240.00	398,840.00	0.00	262,300.00	0.00	28,930.00	31,830.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	57,750.00	63,530.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	10,490.00	16,090.00	0.00	10,500.00	0.00	28,930.00	31,830.00	0.00
22020607	OFFICE SUPPORT SERVICES	3,930,000.00	2,360,160.00	3,588,360.00	3,040,000.00	6,384,000.00	0.00	28,930.00	31,830.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	318,510.00	484,710.00	0.00	318,700.00	0.00	30,509,380.00	33,560,340.00	0.00
22020701	FINANCIAL CONSULTING	0.00	94,410.00	143,610.00	0.00	94,500.00	0.00	57,750.00	63,530.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	57,750.00	63,530.00	0.00
22020703	LEGAL SERVICES	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	57,750.00	63,530.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	30,336,130.00	33,369,750.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	639,870.00	973,270.00	0.00	640,000.00	0.00	2,638,240.00	2,902,080.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	262,240.00	398,840.00	0.00	262,300.00	0.00	576,950.00	634,650.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	173,140.00	190,460.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	314,690.00	478,490.00	0.00	314,700.00	0.00	576,950.00	634,650.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	10,490.00	16,090.00	0.00	10,500.00	0.00	1,311,200.00	1,442,320.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,057,582.45	909,740.00	1,383,440.00	3,474.75	22,100.00	0.00	803,880.00	884,280.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,057,582.45	894,000.00	1,359,300.00	3,474.75	6,300.00	0.00	111,540.00	122,700.00	0.00
22020902	INSURANCE PREMIUM	0.00	10,490.00	16,090.00	0.00	10,500.00	0.00	115,390.00	126,930.00	0.00
22020904	OTHER CRF BANK CHARGES	0.00	5,250.00	8,050.00	0.00	5,300.00	0.00	576,950.00	634,650.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	92,863,600.00	45,092,180.00	68,556,580.00	110,245,000.00	212,194,400.00	0.00	199,442,980.00	219,387,330.00	0.00
22021001	REFRESHMENT & MEALS	0.00	524,480.00	797,580.00	0.00	524,500.00	0.00	163,953,900.00	180,349,290.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	262,240.00	398,840.00	0.00	262,300.00	0.00	576,950.00	634,650.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	104,900.00	159,600.00	0.00	104,900.00	0.00	4,620,000.00	5,082,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	524,480.00	797,580.00	0.00	524,500.00	0.00	288,530.00	317,390.00	0.00
22021007	WELFARE PACKAGES	555,000.00	715,200.00	1,087,500.00	0.00	715,200.00	0.00	22,288,530.00	24,517,390.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	119,200.00	181,400.00	0.00	119,200.00	0.00	173,140.00	190,460.00	0.00
22021009	SPORTING ACTIVITIES	0.00	26,230.00	40,030.00	0.00	26,300.00	0.00	288,530.00	317,390.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	53,640.00	81,740.00	0.00	53,700.00	0.00	57,750.00	63,530.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	69,313,600.00	40,396,880.00	61,416,480.00	110,245,000.00	197,498,800.00	0.00	11,550.00	12,710.00	0.00

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22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	524,480.00	797,580.00	0.00	524,500.00	0.00	7,022,400.00	7,724,640.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	22,995,000.00	1,788,000.00	2,718,400.00	0.00	11,788,000.00	0.00	103,950.00	114,350.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	52,450.00	79,850.00	0.00	52,500.00	0.00	57,750.00	63,530.00	0.00
23	CAPITAL EXPENDITURE	15,950,500.00	7,500,000,000.00	4,865,000,000.00	38,636,936.19	2,241,380,000.00	245,800,000.00	3,317,070,000.00	4,975,605,000.00	10,450,585,000.00
2301	FIXED ASSETS PURCHASED	5,280,500.00	3,673,580,000.00	3,373,580,000.00	0.00	1,700,000,000.00	30,000,000.00	2,550,000,000.00	3,825,000,000.00	6,469,800,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,280,500.00	3,673,580,000.00	3,373,580,000.00	0.00	1,700,000,000.00	30,000,000.00	2,550,000,000.00	3,825,000,000.00	6,469,800,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	45,000,000.00	67,500,000.00	207,300,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	11,440,000.00	11,440,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010146	PURCHASE OF ICT EQUIPMENTS	5,280,500.00	21,640,000.00	21,640,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS	0.00	3,600,000,000.00	3,300,000,000.00	0.00	1,670,000,000.00	0.00	2,505,000,000.00	3,757,500,000.00	6,262,500,000.00
2302	CONSTRUCTION / PROVISION	0.00	3,443,120,000.00	1,018,120,000.00	0.00	0.00	0.00	0.00	0.00	1,670,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	3,443,120,000.00	1,018,120,000.00	0.00	0.00	0.00	0.00	0.00	1,670,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	3,438,120,000.00	1,013,120,000.00	0.00	0.00	0.00	0.00	0.00	1,670,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	146,300,000.00	246,300,000.00	38,636,936.19	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	146,300,000.00	246,300,000.00	38,636,936.19	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	146,300,000.00	246,300,000.00	38,636,936.19	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
2305	OTHER CAPITAL PROJECTS	10,670,000.00	237,000,000.00	227,000,000.00	0.00	441,380,000.00	215,800,000.00	617,070,000.00	925,605,000.00	1,935,785,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,670,000.00	237,000,000.00	227,000,000.00	0.00	441,380,000.00	215,800,000.00	617,070,000.00	925,605,000.00	1,935,785,000.00
23050101	RESEARCH AND DEVELOPMENT	10,670,000.00	121,000,000.00	121,000,000.00	0.00	201,000,000.00	121,000,000.00	256,500,000.00	384,750,000.00	671,250,000.00
23050103	MONITORING AND EVALUATION	0.00	6,200,000.00	6,200,000.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	0.00	0.00	0.00	0.00	92,110,000.00	0.00	138,165,000.00	207,247,500.00	409,522,500.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	109,800,000.00	99,800,000.00	0.00	148,270,000.00	94,800,000.00	222,405,000.00	333,607,500.00	755,012,500.00
051700100100	Ministry of Education and Human Capital Development									
2	EXPENDITURES	11,068,840,444.45	43,407,396,580.00	53,873,271,840.00	6,720,708,994.17	44,500,982,757.00	0.00	66,701,094,990.00	99,738,034,040.00	209,434,960,567.00
21	PERSONNEL COST	138,583,109.89	246,006,800.00	246,006,800.00	174,645,285.62	320,642,200.00	0.00	336,674,350.00	353,508,120.00	1,010,824,670.00
2101	SALARY	77,174,822.69	152,224,800.00	152,224,800.00	92,929,613.57	169,418,550.00	0.00	177,889,480.00	186,783,960.00	534,091,990.00
210101	SALARIES AND WAGES	77,174,822.69	152,224,800.00	152,224,800.00	92,929,613.57	169,418,550.00	0.00	177,889,480.00	186,783,960.00	534,091,990.00
21010101	BASIC-SALARY	77,174,822.69	152,224,800.00	152,224,800.00	92,929,613.57	169,418,550.00	0.00	177,889,480.00	186,783,960.00	534,091,990.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	61,408,287.20	93,782,000.00	93,782,000.00	81,715,672.05	151,223,650.00	0.00	158,784,870.00	166,724,160.00	476,732,680.00
210201	ALLOWANCES	61,408,287.20	93,782,000.00	93,782,000.00	81,715,672.05	146,988,160.00	0.00	154,337,600.00	162,054,520.00	463,380,280.00
21020102	HOUSING/RENT ALLOWANCE	16,327,575.94	24,054,600.00	24,054,600.00	21,262,295.33	38,762,960.00	0.00	40,701,110.00	42,736,170.00	122,200,240.00
21020103	TRANSPORT ALLOWANCE	5,714,832.43	9,070,600.00	9,070,600.00	9,450,191.94	17,714,550.00	0.00	18,600,280.00	19,530,300.00	55,845,130.00
21020104	MEAL SUBSIDY	1,040,808.75	1,500,000.00	1,500,000.00	1,898,334.06	3,646,340.00	0.00	3,828,660.00	4,020,100.00	11,495,100.00

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21020105	UTILITY ALLOWANCE	3,222,056.50	5,795,800.00	5,795,800.00	5,359,900.27	9,867,690.00	0.00	10,361,080.00	10,879,140.00	31,107,910.00
21020106	ENTERTAINMENT ALLOWANCE	196,799.18	278,200.00	278,200.00	203,032.93	284,340.00	0.00	298,560.00	313,490.00	896,390.00
21020107	LEAVE ALLOWANCE	6,992,307.06	10,570,200.00	10,570,200.00	9,292,963.50	14,311,190.00	0.00	15,026,750.00	15,778,090.00	45,116,030.00
21020108	DOMESTIC STAFF ALLOWANCE	6,137,842.88	8,617,800.00	8,617,800.00	6,407,690.35	8,970,780.00	0.00	9,419,320.00	9,890,290.00	28,280,390.00
21020114	TEACHING ALLOWANCE	7,040,021.25	6,505,400.00	6,505,400.00	8,117,879.57	13,995,770.00	0.00	14,695,560.00	15,430,340.00	44,121,670.00
21020135	FURNITURE ALLOWANCE	13,143,564.57	20,767,300.00	20,767,300.00	15,162,516.16	26,424,930.00	0.00	27,746,180.00	29,133,490.00	83,304,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,592,478.64	6,622,100.00	6,622,100.00	4,560,867.94	13,009,610.00	0.00	13,660,100.00	14,343,110.00	41,012,820.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	4,235,490.00	0.00	4,447,270.00	4,669,640.00	13,352,400.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	4,235,490.00	0.00	4,447,270.00	4,669,640.00	13,352,400.00
22	OTHER RECURRENT COSTS	88,173,983.12	225,401,480.00	342,688,680.00	67,816,690.55	207,568,800.00	0.00	405,262,990.00	445,789,430.00	0.00
2202	OVERHEAD COST	88,173,983.12	225,401,480.00	342,688,680.00	67,816,690.55	207,568,800.00	0.00	405,262,990.00	445,789,430.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,392,552.00	6,436,800.00	9,786,400.00	4,323,835.00	11,000,000.00	0.00	535,150.00	588,690.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,421,100.00	2,622,400.00	3,987,000.00	2,530,700.00	3,000,000.00	0.00	57,750.00	63,530.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,971,452.00	1,192,000.00	1,812,300.00	1,193,135.00	4,000,000.00	0.00	131,120.00	144,240.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	1,430,400.00	2,174,800.00	0.00	2,000,000.00	0.00	288,530.00	317,390.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	1,192,000.00	1,812,300.00	600,000.00	2,000,000.00	0.00	57,750.00	63,530.00	0.00
220202	UTILITIES - GENERAL	0.00	23,840.00	36,440.00	0.00	36,500.00	0.00	346,170.00	380,790.00	0.00
22020205	WATER RATES	0.00	23,840.00	36,440.00	0.00	36,500.00	0.00	346,170.00	380,790.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,117,800.00	2,264,800.00	3,443,900.00	552,147.25	2,181,500.00	0.00	612,810.00	674,120.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	929,600.00	953,600.00	1,450,000.00	458,147.25	1,000,000.00	0.00	11,550.00	12,710.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	71,520.00	108,820.00	0.00	108,900.00	0.00	6,930.00	7,630.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	188,200.00	238,400.00	362,500.00	94,000.00	500,000.00	0.00	11,550.00	12,710.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	953,600.00	1,450,000.00	0.00	500,000.00	0.00	5,830.00	6,420.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	576,950.00	634,650.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,665,065.00	2,860,800.00	4,350,000.00	2,393,000.00	5,762,500.00	0.00	1,927,640.00	2,120,440.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,136,100.00	476,800.00	725,000.00	442,000.00	2,000,000.00	0.00	288,530.00	317,390.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	126,500.00	715,200.00	1,087,500.00	590,000.00	800,000.00	0.00	115,390.00	126,930.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	642,165.00	476,800.00	725,000.00	446,000.00	800,000.00	0.00	576,950.00	634,650.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	428,500.00	476,800.00	725,000.00	400,000.00	800,000.00	0.00	786,720.00	865,400.00	0.00
22020406	OTHER MAINTENANCE SERVICES	331,800.00	476,800.00	725,000.00	472,000.00	1,000,000.00	0.00	131,120.00	144,240.00	0.00
22020407	MAINTENANCE OF AIRCRAFTS	0.00	238,400.00	362,500.00	43,000.00	362,500.00	0.00	28,930.00	31,830.00	0.00
220205	TRAINING - GENERAL	0.00	164,496,000.00	250,087,400.00	11,878,500.00	97,624,500.00	0.00	217,884,700.00	239,673,180.00	0.00
22020501	LOCAL TRAINING	0.00	7,152,000.00	10,873,500.00	1,754,000.00	4,000,000.00	0.00	59,070.00	64,980.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	2,384,000.00	3,624,500.00	0.00	3,624,500.00	0.00	217,248,680.00	238,973,550.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	154,960,000.00	235,589,400.00	10,124,500.00	90,000,000.00	0.00	576,950.00	634,650.00	0.00
220206	OTHER SERVICES - GENERAL	26,840,000.00	19,954,080.00	30,336,980.00	15,509,000.00	38,280,000.00	0.00	20,724,550.00	22,797,010.00	0.00
22020601	SECURITY SERVICES	25,740,000.00	16,688,000.00	25,371,200.00	12,750,000.00	30,000,000.00	0.00	12,966,800.00	14,263,480.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	858,240.00	1,304,840.00	575,000.00	230,000.00	0.00	57,750.00	63,530.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	23,840.00	36,440.00	14,000.00	50,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,100,000.00	2,384,000.00	3,624,500.00	2,170,000.00	8,000,000.00	0.00	4,400,000.00	4,840,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	548,320.00	834,220.00	0.00	834,400.00	0.00	6,209,940.00	6,830,940.00	0.00
22020701	FINANCIAL CONSULTING	0.00	238,400.00	362,500.00	0.00	362,500.00	0.00	2,200,000.00	2,420,000.00	0.00
22020703	LEGAL SERVICES	0.00	95,360.00	145,160.00	0.00	145,200.00	0.00	2,200,000.00	2,420,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	71,520.00	108,820.00	0.00	108,900.00	0.00	40,150.00	44,170.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	1,100,000.00	1,210,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020706	SURVEYING SERVICES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	119,790.00	131,770.00	0.00
22020707	AGRICULTURAL CONSULTING	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	550,000.00	605,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,158,184.00	1,764,160.00	2,682,460.00	1,694,000.00	10,000,000.00	0.00	2,829,860.00	3,112,850.00	0.00
22020801	MOTOR VEHICLE FUEL COST	958,184.00	572,160.00	869,960.00	555,000.00	3,000,000.00	0.00	550,000.00	605,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	238,400.00	362,500.00	232,000.00	5,000,000.00	0.00	79,860.00	87,850.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	953,600.00	1,450,000.00	907,000.00	2,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	4,017,874.12	166,880.00	253,980.00	123,008.30	1,072,600.00	0.00	1,760,000.00	1,936,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,017,874.12	119,200.00	181,400.00	123,008.30	1,000,000.00	0.00	880,000.00	968,000.00	0.00
22020904	OTHER CRF BANK CHARGES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	880,000.00	968,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	48,982,508.00	26,885,800.00	40,876,900.00	31,343,200.00	40,776,800.00	0.00	152,432,170.00	167,675,410.00	0.00
22021001	REFRESHMENT & MEALS	495,000.00	476,800.00	725,000.00	460,000.00	500,000.00	0.00	880,000.00	968,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	476,800.00	725,000.00	129,800.00	500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	349,000.00	238,400.00	362,500.00	100,000.00	1,000,000.00	0.00	398,750.00	438,630.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,300,000.00	953,600.00	1,450,000.00	942,500.00	5,000,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22021007	WELFARE PACKAGES	600,000.00	953,600.00	1,450,000.00	434,000.00	2,000,000.00	0.00	3,986,950.00	4,385,650.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	95,360.00	145,160.00	0.00	145,200.00	0.00	99,000,000.00	108,900,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	33,000,000.00	36,300,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	41,960.00	63,960.00	0.00	64,000.00	0.00	253,000.00	278,300.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	300,000.00	715,200.00	1,087,500.00	430,000.00	1,000,000.00	0.00	55,000.00	60,500.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	953,600.00	1,450,000.00	400,000.00	1,450,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	0.00	476,800.00	725,000.00	0.00	725,000.00	0.00	398,750.00	438,630.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	45,838,508.00	21,456,000.00	32,620,200.00	28,446,900.00	28,320,000.00	0.00	159,720.00	175,700.00	0.00
23	CAPITAL EXPENDITURE	10,842,083,351.44	42,935,988,300.00	53,284,576,360.00	6,478,247,018.00	43,972,771,757.00	0.00	65,959,157,650.00	98,938,736,490.00	208,424,135,897.00
2301	FIXED ASSETS PURCHASED	501,934,763.46	15,510,000,000.00	14,135,000,000.00	460,930,619.61	5,660,000,000.00	0.00	8,490,000,000.00	12,735,000,000.00	29,055,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	501,934,763.46	15,510,000,000.00	14,135,000,000.00	460,930,619.61	5,660,000,000.00	0.00	8,490,000,000.00	12,735,000,000.00	29,055,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	650,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	2,500,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	200,000,000.00	200,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	93,750,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	100,000,000.00	75,000,000.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	291,250,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	500,091,763.46	12,060,000,000.00	11,260,000,000.00	459,782,119.61	4,450,000,000.00	0.00	6,675,000,000.00	10,012,500,000.00	20,957,500,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	1,843,000.00	600,000,000.00	600,000,000.00	1,148,500.00	110,000,000.00	0.00	165,000,000.00	247,500,000.00	427,500,000.00
23010147	PURCHASE OF SCHOOL FURNITURES	0.00	800,000,000.00	550,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,975,000,000.00
23010150	PURCHASE OF ELECTRONIC BILL BOARD	0.00	1,200,000,000.00	900,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,950,000,000.00
2302	CONSTRUCTION / PROVISION	8,036,040,477.80	17,938,000,000.00	30,419,088,060.00	4,656,528,833.37	30,251,710,913.00	0.00	45,377,566,370.00	68,066,349,560.00	144,407,687,687.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,036,040,477.80	17,938,000,000.00	30,419,088,060.00	4,656,528,833.37	30,251,710,913.00	0.00	45,377,566,370.00	68,066,349,560.00	144,407,687,687.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	250,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,356,060,913.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,036,040,477.80	17,788,000,000.00	30,269,088,060.00	4,656,528,833.37	30,251,710,913.00	0.00	45,377,566,370.00	68,066,349,560.00	142,801,626,774.00
2303	REHABILITATION / REPAIRS	175,960,811.65	2,950,000,000.00	2,340,000,000.00	55,389,403.02	2,800,899,854.00	0.00	4,201,349,790.00	6,302,024,690.00	11,997,374,480.00

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230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	175,960,811.65	2,950,000,000.00	2,340,000,000.00	55,389,403.02	2,800,899,854.00	0.00	4,201,349,790.00	6,302,024,690.00	11,997,374,480.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	175,960,811.65	2,050,000,000.00	1,540,000,000.00	55,389,403.02	2,650,899,854.00	0.00	3,976,349,790.00	5,964,524,690.00	11,434,874,480.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	700,000,000.00	600,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	2,128,147,298.53	6,537,988,300.00	6,390,488,300.00	1,305,398,162.00	5,260,160,990.00	0.00	7,890,241,490.00	11,835,362,240.00	22,964,073,730.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,128,147,298.53	6,537,988,300.00	6,390,488,300.00	1,305,398,162.00	5,260,160,990.00	0.00	7,890,241,490.00	11,835,362,240.00	22,964,073,730.00
23050101	RESEARCH AND DEVELOPMENT	5,768,800.00	2,930,000,000.00	2,607,500,000.00	5,782,597.75	2,640,160,990.00	0.00	3,960,241,490.00	5,940,362,240.00	11,485,603,730.00
23050103	MONITORING AND EVALUATION	2,676,600.00	410,000,000.00	410,000,000.00	2,267,800.00	260,000,000.00	0.00	390,000,000.00	585,000,000.00	1,478,470,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITIES	5,677,000.00	250,000,000.00	250,000,000.00	8,329,700.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	935,000,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	2,114,024,898.53	2,947,988,300.00	3,122,988,300.00	1,289,018,064.25	2,320,000,000.00	0.00	3,480,000,000.00	5,220,000,000.00	9,065,000,000.00
051700300100	Adamawa State Universal Basic Education Board									
2	EXPENDITURES	524,959,200.99	2,745,973,120.00	2,443,428,420.00	247,808,863.99	548,802,680.00	0.00	571,890,600.00	605,771,400.00	1,899,610,140.00
21	PERSONNEL COST	150,877,283.40	185,482,600.00	185,482,600.00	213,593,118.97	443,968,280.00	0.00	466,166,740.00	489,475,120.00	1,399,610,140.00
2101	SALARY	90,492,737.51	112,605,800.00	112,605,800.00	120,157,427.88	189,987,530.00	0.00	274,424,280.00	288,145,500.00	823,926,230.00
210101	SALARIES AND WAGES	90,492,737.51	112,605,800.00	112,605,800.00	120,157,427.88	189,987,530.00	0.00	274,424,280.00	288,145,500.00	823,926,230.00
21010101	BASIC-SALARY	90,492,737.51	112,605,800.00	112,605,800.00	120,157,427.88	189,987,530.00	0.00	274,424,280.00	288,145,500.00	823,926,230.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,384,545.89	72,876,800.00	72,876,800.00	93,435,691.09	253,980,750.00	0.00	191,742,460.00	201,329,620.00	575,683,910.00
210201	ALLOWANCES	60,384,545.89	72,876,800.00	72,876,800.00	93,435,691.09	249,230,970.00	0.00	186,755,190.00	196,092,980.00	560,710,220.00
21020102	HOUSING/RENT ALLOWANCE	19,909,722.60	25,042,700.00	25,042,700.00	26,870,386.87	43,700,370.00	0.00	45,885,390.00	48,179,660.00	137,765,420.00
21020103	TRANSPORT ALLOWANCE	7,845,231.30	9,065,000.00	9,065,000.00	12,167,023.80	19,770,140.00	0.00	20,758,650.00	21,796,590.00	62,325,380.00
21020104	MEAL SUBSIDY	1,535,250.83	1,530,000.00	1,530,000.00	2,473,458.48	4,092,380.00	0.00	4,297,000.00	4,511,850.00	12,901,230.00
21020105	UTILITY ALLOWANCE	4,209,707.71	4,315,500.00	4,315,500.00	6,822,532.72	11,107,950.00	0.00	11,663,350.00	12,246,520.00	35,017,820.00
21020106	ENTERTAINMENT ALLOWANCE	147,278.80	165,300.00	165,300.00	223,597.23	463,160.00	0.00	486,320.00	510,640.00	1,460,120.00
21020107	LEAVE ALLOWANCE	7,876,828.98	10,266,100.00	10,266,100.00	11,777,361.07	16,488,360.00	0.00	17,312,780.00	18,178,420.00	51,979,560.00
21020108	DOMESTIC STAFF ALLOWANCE	4,883,261.58	4,301,600.00	4,301,600.00	7,154,580.68	14,521,710.00	0.00	15,247,800.00	16,010,190.00	45,779,700.00
21020109	SHIFT ALLOWANCE	0.00	0.00	0.00	0.00	242,970.00	0.00	255,120.00	267,880.00	765,970.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	103,950.00	0.00	109,150.00	114,610.00	327,710.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	827,510.00	0.00	868,890.00	912,340.00	2,608,740.00
21020135	FURNITURE ALLOWANCE	0.00	0.00	0.00	0.00	30,218,060.00	0.00	31,728,970.00	33,315,420.00	95,262,450.00
21020145	OTHER ALLOWANCES AND BENEFITS	13,977,264.09	18,190,600.00	18,190,600.00	25,946,750.23	107,694,410.00	0.00	38,141,770.00	40,048,860.00	114,516,120.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	4,749,780.00	0.00	4,987,270.00	5,236,640.00	14,973,690.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	4,749,780.00	0.00	4,987,270.00	5,236,640.00	14,973,690.00
22	OTHER RECURRENT COSTS	374,081,917.59	187,290,220.00	284,745,520.00	34,215,745.02	104,834,400.00	0.00	105,723,860.00	116,296,280.00	0.00
2202	OVERHEAD COST	374,081,917.59	187,290,220.00	284,745,520.00	34,215,745.02	104,834,400.00	0.00	105,723,860.00	116,296,280.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	108,855,950.00	22,648,000.00	33,083,800.00	875,000.00	10,270,000.00	0.00	359,370.00	395,320.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,980,000.00	4,530,700.00	0.00	2,500,000.00	0.00	119,790.00	131,770.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	106,206,950.00	11,920,000.00	16,773,400.00	0.00	4,320,000.00	0.00	79,860.00	87,850.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,649,000.00	4,172,000.00	6,342,900.00	0.00	2,950,000.00	0.00	79,860.00	87,850.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	3,576,000.00	5,436,800.00	875,000.00	500,000.00	0.00	79,860.00	87,850.00	0.00
220202	UTILITIES - GENERAL	11,942,718.02	914,840.00	1,391,440.00	170,000.00	1,246,500.00	0.00	12,179,860.00	13,397,850.00	0.00
22020201	ELECTRICITY CHARGES	318,000.00	0.00	0.00	0.00	0.00	0.00	3,300,000.00	3,630,000.00	0.00
22020202	TELEPHONE CHARGES	220,000.00	379,060.00	576,460.00	0.00	576,500.00	0.00	5,500,000.00	6,050,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	178,800.00	272,000.00	0.00	220,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020205	WATER RATES	0.00	178,490.00	271,490.00	0.00	150,000.00	0.00	1,100,000.00	1,210,000.00	0.00

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22020206	SEWERAGE CHARGES	11,404,718.02	178,490.00	271,490.00	170,000.00	300,000.00	0.00	79,860.00	87,850.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	62,947,805.35	54,506,890.00	77,762,990.00	1,966,500.00	20,200,000.00	0.00	7,700,000.00	8,470,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,930,251.00	5,900,700.00	8,971,000.00	375,500.00	2,950,000.00	0.00	550,000.00	605,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,060,000.00	1,192,000.00	1,812,300.00	791,000.00	2,000,000.00	0.00	550,000.00	605,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	33,425,550.63	29,800,000.00	40,200,200.00	0.00	8,400,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	19,532,003.72	17,614,190.00	26,779,490.00	800,000.00	6,850,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	81,003,022.18	51,277,160.00	73,620,760.00	2,870,000.00	24,040,000.00	0.00	3,609,980.00	3,970,990.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,998,540.00	10,132,000.00	15,404,000.00	150,000.00	7,400,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,393,597.54	14,304,000.00	21,493,700.00	0.00	4,820,000.00	0.00	159,720.00	175,700.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	27,498,834.64	23,840,000.00	32,160,200.00	1,420,000.00	6,520,000.00	0.00	79,860.00	87,850.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,073,250.00	1,809,160.00	2,750,560.00	300,000.00	3,500,000.00	0.00	70,400.00	77,440.00	0.00
22020406	OTHER MAINTENANCE SERVICES	30,038,800.00	1,192,000.00	1,812,300.00	1,000,000.00	1,800,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220205	TRAINING - GENERAL	9,517,595.00	15,384,610.00	23,389,910.00	1,378,400.00	2,680,000.00	0.00	2,392,500.00	2,631,750.00	0.00
22020501	LOCAL TRAINING	8,407,195.00	9,424,610.00	14,328,610.00	1,178,400.00	1,280,000.00	0.00	1,595,000.00	1,754,500.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,110,400.00	5,960,000.00	9,061,300.00	200,000.00	1,400,000.00	0.00	797,500.00	877,250.00	0.00
220206	OTHER SERVICES - GENERAL	22,205,427.00	10,102,200.00	15,358,900.00	5,725,021.74	9,846,700.00	0.00	38,654,000.00	42,519,400.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	154,000.00	0.00	0.00	0.00	0.00	0.00	31,152,000.00	34,267,200.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	149,000.00	226,700.00	67,675.00	226,700.00	0.00	2,750,000.00	3,025,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	22,051,427.00	9,953,200.00	15,132,200.00	5,657,346.74	9,620,000.00	0.00	4,752,000.00	5,227,200.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	46,030,732.34	17,880,000.00	37,975,500.00	10,849,577.00	20,390,000.00	0.00	3,795,000.00	4,174,500.00	0.00
22020701	FINANCIAL CONSULTING	0.00	0.00	13,490,000.00	0.00	13,490,000.00	0.00	3,245,000.00	3,569,500.00	0.00
22020703	LEGAL SERVICES	46,030,732.34	17,880,000.00	24,485,500.00	10,849,577.00	6,900,000.00	0.00	550,000.00	605,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,258,710.00	4,052,800.00	6,161,800.00	3,126,000.00	4,500,000.00	0.00	634,150.00	697,570.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,105,470.00	2,682,000.00	4,077,700.00	1,526,000.00	2,600,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,153,240.00	1,370,800.00	2,084,100.00	1,600,000.00	1,900,000.00	0.00	634,150.00	697,570.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,017.70	20,210.00	30,810.00	9,946.28	11,200.00	0.00	242,000.00	266,200.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,017.70	20,210.00	30,810.00	9,946.28	11,200.00	0.00	242,000.00	266,200.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	26,314,940.00	10,503,510.00	15,969,610.00	7,245,300.00	11,650,000.00	0.00	36,157,000.00	39,772,700.00	0.00
22021001	REFRESHMENT & MEALS	12,431,920.00	2,192,330.00	3,333,230.00	1,970,900.00	500,000.00	0.00	165,000.00	181,500.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,675,800.00	1,192,000.00	1,812,300.00	1,305,000.00	1,860,000.00	0.00	330,000.00	363,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,564,000.00	0.00	0.00	0.00	0.00	0.00	3,245,000.00	3,569,500.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,603,220.00	298,000.00	453,200.00	250,000.00	200,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021007	WELFARE PACKAGES	0.00	1,192,000.00	1,812,300.00	0.00	1,730,000.00	0.00	9,240,000.00	10,164,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	1,490,000.00	2,265,400.00	0.00	2,800,000.00	0.00	7,535,000.00	8,288,500.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	3,278,000.00	4,983,800.00	3,586,000.00	3,260,000.00	0.00	8,140,000.00	8,954,000.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	3,040,000.00	861,180.00	1,309,380.00	133,400.00	1,300,000.00	0.00	5,302,000.00	5,832,200.00	0.00
23	CAPITAL EXPENDITURE	0.00	2,373,200,300.00	1,973,200,300.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	758,500,000.00	458,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	758,500,000.00	458,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	8,500,000.00	8,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	750,000,000.00	450,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	689,231,400.00	589,231,400.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	689,231,400.00	589,231,400.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00

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23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	18,657,400.00	18,657,400.00	0.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	670,574,000.00	570,574,000.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00
2303	REHABILITATION / REPAIRS	0.00	125,468,900.00	625,468,900.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	125,468,900.00	625,468,900.00	0.00	0.00	0.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	125,468,900.00	125,468,900.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	800,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	800,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	695,000,000.00	195,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051700800100	Adamawa State Library Board									
2	EXPENDITURES	196,217,069.75	1,056,590,530.00	657,833,830.00	220,070,700.08	334,300,700.00	0.00	389,802,120.00	411,518,790.00	1,036,642,780.00
21	PERSONNEL COST	192,758,411.18	254,206,500.00	254,206,500.00	215,747,746.08	328,831,900.00	0.00	345,273,570.00	362,537,310.00	1,036,642,780.00
2101	SALARY	114,042,982.08	153,694,100.00	153,694,100.00	124,365,860.87	174,112,260.00	0.00	197,339,700.00	207,206,700.00	592,488,960.00
210101	SALARIES AND WAGES	114,042,982.08	153,694,100.00	153,694,100.00	124,365,860.87	174,112,260.00	0.00	197,339,700.00	207,206,700.00	592,488,960.00
21010101	BASIC-SALARY	114,042,982.08	153,694,100.00	153,694,100.00	124,365,860.87	174,112,260.00	0.00	197,339,700.00	207,206,700.00	592,488,960.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	78,715,429.10	100,512,400.00	100,512,400.00	91,381,885.20	154,719,640.00	0.00	147,933,870.00	155,330,610.00	444,153,820.00
210201	ALLOWANCES	78,715,429.10	100,512,400.00	100,512,400.00	91,381,885.20	150,893,020.00	0.00	143,915,910.00	151,111,750.00	432,090,380.00
21020102	HOUSING/RENT ALLOWANCE	25,852,788.02	35,144,200.00	35,144,200.00	28,454,909.64	39,836,900.00	0.00	41,828,750.00	43,920,190.00	125,585,840.00
21020103	TRANSPORT ALLOWANCE	10,195,212.02	12,983,100.00	12,983,100.00	13,293,157.45	18,610,520.00	0.00	19,541,050.00	20,518,110.00	58,669,680.00
21020104	MEAL SUBSIDY	2,051,214.96	2,622,100.00	2,622,100.00	2,761,444.75	3,866,100.00	0.00	4,059,410.00	4,262,390.00	12,187,900.00
21020105	UTILITY ALLOWANCE	5,456,623.31	6,645,300.00	6,645,300.00	7,308,176.24	10,231,520.00	0.00	10,743,100.00	11,280,260.00	32,254,880.00
21020106	ENTERTAINMENT ALLOWANCE	149,488.80	103,000.00	103,000.00	163,779.04	229,320.00	0.00	240,790.00	252,830.00	722,940.00
21020107	LEAVE ALLOWANCE	10,772,830.14	14,105,100.00	14,105,100.00	12,436,586.50	19,152,420.00	0.00	20,110,050.00	21,115,560.00	60,378,030.00
21020108	DOMESTIC STAFF ALLOWANCE	4,947,852.33	3,593,400.00	3,593,400.00	5,204,283.89	7,286,060.00	0.00	7,650,370.00	8,032,890.00	22,969,320.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	316,680.00	0.00	332,520.00	349,150.00	998,350.00
21020135	FURNITURE ALLOWANCE	16,959,419.52	21,583,900.00	21,583,900.00	18,609,547.69	26,053,440.00	0.00	27,356,120.00	28,723,930.00	82,133,490.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,330,000.00	3,732,300.00	3,732,300.00	3,150,000.00	25,310,060.00	0.00	12,053,750.00	12,656,440.00	36,189,950.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	3,826,620.00	0.00	4,017,960.00	4,218,860.00	12,063,440.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	3,826,620.00	0.00	4,017,960.00	4,218,860.00	12,063,440.00
22	OTHER RECURRENT COSTS	3,458,658.57	2,384,030.00	3,627,330.00	4,322,954.00	5,468,800.00	0.00	44,528,550.00	48,981,480.00	0.00
2202	OVERHEAD COST	3,458,658.57	2,384,030.00	3,627,330.00	4,322,954.00	5,468,800.00	0.00	44,528,550.00	48,981,480.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	466,000.00	268,200.00	408,000.00	851,000.00	536,400.00	0.00	11,220,000.00	12,342,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	227,000.00	178,800.00	272,000.00	581,000.00	357,600.00	0.00	220,000.00	242,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	239,000.00	89,400.00	136,000.00	270,000.00	178,800.00	0.00	11,000,000.00	12,100,000.00	0.00
220202	UTILITIES - GENERAL	292,000.00	208,850.00	317,750.00	284,000.00	417,800.00	0.00	9,649,310.00	10,614,250.00	0.00
22020201	ELECTRICITY CHARGES	151,000.00	61,990.00	94,290.00	107,000.00	124,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020203	INTERNET ACCESS CHARGES	53,000.00	71,520.00	108,820.00	67,000.00	143,100.00	0.00	4,950,000.00	5,445,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	73,000.00	59,600.00	90,700.00	50,000.00	119,200.00	0.00	99,770.00	109,750.00	0.00
22020205	WATER RATES	6,000.00	15,740.00	23,940.00	60,000.00	31,500.00	0.00	2,750,000.00	3,025,000.00	0.00
22020206	SEWERAGE CHARGES	9,000.00	0.00	0.00	0.00	0.00	0.00	199,540.00	219,500.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	139,470.00	212,470.00	44,000.00	279,100.00	0.00	469,480.00	516,440.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	110,000.00	119,200.00	181,400.00	44,000.00	238,400.00	0.00	220,000.00	242,000.00	0.00

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22020304	MAGAZINES & PERIODICALS	25,000.00	5,960.00	9,160.00	0.00	12,000.00	0.00	49,940.00	54,940.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000.00	14,310.00	21,910.00	0.00	28,700.00	0.00	199,540.00	219,500.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	948,000.00	391,940.00	596,640.00	459,000.00	784,200.00	0.00	5,456,000.00	6,001,600.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	80,000.00	71,520.00	108,820.00	108,000.00	143,100.00	0.00	2,750,000.00	3,025,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	112,000.00	65,560.00	99,860.00	14,000.00	131,200.00	0.00	550,000.00	605,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	45,000.00	28,610.00	43,610.00	127,000.00	57,300.00	0.00	66,000.00	72,600.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	55,000.00	47,680.00	72,580.00	72,000.00	95,400.00	0.00	110,000.00	121,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	47,000.00	29,570.00	45,070.00	38,000.00	59,200.00	0.00	880,000.00	968,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	609,000.00	149,000.00	226,700.00	100,000.00	298,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220205	TRAINING - GENERAL	379,000.00	112,050.00	170,450.00	567,500.00	224,100.00	0.00	4,009,720.00	4,410,700.00	0.00
22020501	LOCAL TRAINING	201,000.00	112,050.00	170,450.00	567,500.00	224,100.00	0.00	159,720.00	175,700.00	0.00
22020502	INTERNATIONAL TRAINING	178,000.00	0.00	0.00	0.00	0.00	0.00	3,850,000.00	4,235,000.00	0.00
220206	OTHER SERVICES - GENERAL	60,000.00	357,600.00	544,000.00	696,000.00	715,200.00	0.00	12,603,360.00	13,863,700.00	0.00
22020601	SECURITY SERVICES	34,000.00	29,800.00	45,400.00	0.00	59,600.00	0.00	110,000.00	121,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	29,800.00	45,400.00	60,000.00	59,600.00	0.00	1,100,000.00	1,210,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	16,000.00	0.00	0.00	0.00	0.00	0.00	11,000,000.00	12,100,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	298,000.00	453,200.00	636,000.00	596,000.00	0.00	393,360.00	432,700.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	87,000.00	0.00	0.00	0.00	0.00	0.00	333,080.00	366,390.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	47,000.00	0.00	0.00	0.00	0.00	0.00	196,680.00	216,350.00	0.00
22020803	PLANT / GENERATOR FUEL COST	40,000.00	0.00	0.00	0.00	0.00	0.00	136,400.00	150,040.00	0.00
220209	FINANCIAL CHARGES - GENERAL	13,658.57	5,960.00	9,160.00	454.00	12,000.00	0.00	157,410.00	173,160.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,658.57	5,960.00	9,160.00	454.00	12,000.00	0.00	157,410.00	173,160.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,063,000.00	899,960.00	1,368,860.00	1,421,000.00	2,500,000.00	0.00	630,190.00	693,240.00	0.00
22021001	REFRESHMENT & MEALS	39,000.00	89,400.00	136,000.00	100,000.00	178,800.00	0.00	131,120.00	144,240.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	112,000.00	89,400.00	136,000.00	231,000.00	178,800.00	0.00	34,650.00	38,120.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	23,840.00	36,440.00	0.00	47,700.00	0.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	29,800.00	45,400.00	20,000.00	59,600.00	0.00	262,240.00	288,470.00	0.00
22021007	WELFARE PACKAGES	127,000.00	71,520.00	108,820.00	50,000.00	143,100.00	0.00	13,200.00	14,520.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	50,000.00	0.00	0.00	0.00	0.00	0.00	31,570.00	34,730.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	715,000.00	596,000.00	906,200.00	1,020,000.00	1,892,000.00	0.00	157,410.00	173,160.00	0.00
23	CAPITAL EXPENDITURE	0.00	800,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010147	PURCHASE OF SCHOOL FURNITURES	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	196,000,000.00	196,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	196,000,000.00	196,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	195,000,000.00	195,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	601,000,000.00	201,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	601,000,000.00	201,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	601,000,000.00	201,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
051700900100	Adamawa State Mass Education Board (ADSMEB)									
2	EXPENDITURES	155,350,533.80	1,226,420,740.00	531,246,840.00	136,586,894.15	235,814,110.00	0.00	239,643,170.00	251,935,150.00	700,904,040.00
21	PERSONNEL COST	133,459,556.72	184,497,300.00	184,497,300.00	134,812,362.47	222,332,710.00	0.00	233,449,400.00	245,121,930.00	700,904,040.00
2101	SALARY	70,015,163.05	96,505,400.00	96,505,400.00	62,074,687.63	95,055,450.00	0.00	114,330,050.00	120,046,570.00	343,262,370.00
210101	SALARIES AND WAGES	70,015,163.05	96,505,400.00	96,505,400.00	62,074,687.63	95,055,450.00	0.00	114,330,050.00	120,046,570.00	343,262,370.00
21010101	BASIC-SALARY	70,015,163.05	96,505,400.00	96,505,400.00	62,074,687.63	95,055,450.00	0.00	114,330,050.00	120,046,570.00	343,262,370.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	63,444,393.67	87,991,900.00	87,991,900.00	72,737,674.84	127,277,260.00	0.00	119,119,350.00	125,075,360.00	357,641,670.00
210201	ALLOWANCES	63,444,393.67	87,991,900.00	87,991,900.00	72,737,674.84	124,900,790.00	0.00	116,624,050.00	122,455,290.00	350,149,830.00
21020102	HOUSING/RENT ALLOWANCE	14,647,162.26	21,997,500.00	21,997,500.00	14,014,040.46	21,748,760.00	0.00	22,836,200.00	23,978,010.00	68,562,970.00
21020103	TRANSPORT ALLOWANCE	4,634,697.26	6,297,600.00	6,297,600.00	5,604,260.03	8,803,410.00	0.00	9,243,590.00	9,705,770.00	27,752,770.00
21020104	MEAL SUBSIDY	677,069.34	968,800.00	968,800.00	909,443.36	1,499,300.00	0.00	1,574,270.00	1,652,990.00	4,726,560.00
21020105	UTILITY ALLOWANCE	2,750,981.42	3,484,700.00	3,484,700.00	3,455,897.02	5,363,190.00	0.00	5,631,350.00	5,912,920.00	16,907,460.00
21020106	ENTERTAINMENT ALLOWANCE	440,048.63	462,900.00	462,900.00	431,810.37	604,590.00	0.00	634,820.00	666,570.00	1,905,980.00
21020107	LEAVE ALLOWANCE	5,903,484.41	9,200,600.00	9,200,600.00	6,125,016.92	9,432,570.00	0.00	9,904,200.00	10,399,410.00	29,736,180.00
21020108	DOMESTIC STAFF ALLOWANCE	13,668,706.39	14,848,500.00	14,848,500.00	13,273,393.61	18,582,800.00	0.00	19,511,940.00	20,487,540.00	58,582,280.00
21020114	TEACHING ALLOWANCE	7,998,499.20	11,447,000.00	11,447,000.00	7,863,155.23	13,926,680.00	0.00	14,623,020.00	15,354,180.00	43,903,880.00
21020135	FURNITURE ALLOWANCE	11,623,744.76	16,991,100.00	16,991,100.00	11,110,019.84	17,178,210.00	0.00	18,037,130.00	18,938,990.00	54,154,330.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,100,000.00	2,293,200.00	2,293,200.00	9,950,638.00	27,761,280.00	0.00	14,627,530.00	15,358,910.00	43,917,420.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	2,376,470.00	0.00	2,495,300.00	2,620,070.00	7,491,840.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	2,376,470.00	0.00	2,495,300.00	2,620,070.00	7,491,840.00
22	OTHER RECURRENT COSTS	2,490,977.08	13,112,040.00	19,938,140.00	1,774,531.68	13,481,400.00	0.00	6,193,770.00	6,813,220.00	0.00
2202	OVERHEAD COST	2,490,977.08	13,112,040.00	19,938,140.00	1,774,531.68	13,481,400.00	0.00	6,193,770.00	6,813,220.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	248,000.00	345,680.00	525,780.00	37,000.00	800,000.00	0.00	207,350.00	228,100.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	176,000.00	298,000.00	453,200.00	0.00	300,000.00	0.00	144,320.00	158,760.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	72,000.00	47,680.00	72,580.00	37,000.00	500,000.00	0.00	63,030.00	69,340.00	0.00
220202	UTILITIES - GENERAL	20,000.00	52,460.00	80,060.00	0.00	214,400.00	0.00	170,060.00	187,080.00	0.00
22020201	ELECTRICITY CHARGES	20,000.00	38,150.00	58,150.00	0.00	200,000.00	0.00	104,940.00	115,440.00	0.00
22020205	WATER RATES	0.00	14,310.00	21,910.00	0.00	14,400.00	0.00	65,120.00	71,640.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	49,500.00	109,670.00	167,470.00	50,000.00	723,900.00	0.00	639,870.00	703,870.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	39,500.00	23,840.00	36,440.00	0.00	23,900.00	0.00	327,800.00	360,580.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000.00	23,840.00	36,440.00	20,000.00	300,000.00	0.00	246,510.00	271,170.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	38,150.00	58,150.00	25,000.00	200,000.00	0.00	0.00	0.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	23,840.00	36,440.00	5,000.00	200,000.00	0.00	65,560.00	72,120.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	220,000.00	238,400.00	363,000.00	120,500.00	619,300.00	0.00	721,160.00	793,280.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	36,000.00	47,680.00	72,580.00	0.00	47,700.00	0.00	65,560.00	72,120.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	47,680.00	72,580.00	40,000.00	100,000.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000.00	47,680.00	72,580.00	47,500.00	100,000.00	0.00	655,600.00	721,160.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000.00	23,840.00	36,440.00	20,000.00	300,000.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	156,000.00	71,520.00	108,820.00	13,000.00	71,600.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	33,000.00	9,100,920.00	13,836,620.00	669,500.00	2,277,100.00	0.00	209,880.00	230,870.00	0.00
22020501	LOCAL TRAINING	33,000.00	23,840.00	36,440.00	20,000.00	200,000.00	0.00	13,200.00	14,520.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	9,077,080.00	13,800,180.00	649,500.00	2,077,100.00	0.00	196,680.00	216,350.00	0.00
220206	OTHER SERVICES - GENERAL	1,470,000.00	2,822,660.00	4,291,560.00	809,000.00	3,013,200.00	0.00	314,710.00	346,190.00	0.00
22020601	SECURITY SERVICES	12,000.00	429,120.00	652,420.00	0.00	196,680.00	0.00	196,680.00	216,350.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	9,540.00	14,640.00	5,000.00	200,000.00	0.00	52,470.00	57,720.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,448,000.00	2,384,000.00	3,624,500.00	804,000.00	2,384,000.00	0.00	65,560.00	72,120.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220208	FUEL & LUBRICANTS - GENERAL	196,400.00	165,690.00	252,190.00	40,000.00	600,000.00	0.00	2,238,610.00	2,462,480.00	0.00
22020801	MOTOR VEHICLE FUEL COST	83,500.00	89,400.00	136,000.00	40,000.00	200,000.00	0.00	157,410.00	173,160.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	42,000.00	28,610.00	43,610.00	0.00	200,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	70,900.00	47,680.00	72,580.00	0.00	200,000.00	0.00	2,081,200.00	2,289,320.00	0.00
220209	FINANCIAL CHARGES - GENERAL	29,077.08	9,540.00	14,640.00	1,531.68	9,600.00	0.00	330,000.00	363,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	29,077.08	9,540.00	14,640.00	1,531.68	9,600.00	0.00	330,000.00	363,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	225,000.00	267,020.00	406,820.00	47,000.00	5,223,900.00	0.00	1,362,130.00	1,498,350.00	0.00
22021001	REFRESHMENT & MEALS	8,000.00	38,150.00	58,150.00	0.00	150,000.00	0.00	550,000.00	605,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	73,000.00	47,680.00	72,580.00	21,000.00	300,000.00	0.00	220,000.00	242,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	23,840.00	36,440.00	0.00	23,900.00	0.00	15,840.00	17,430.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	47,680.00	72,580.00	0.00	150,000.00	0.00	26,290.00	28,920.00	0.00
22021007	WELFARE PACKAGES	144,000.00	85,830.00	130,630.00	26,000.00	800,000.00	0.00	330,000.00	363,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	23,840.00	36,440.00	0.00	3,800,000.00	0.00	220,000.00	242,000.00	0.00
23	CAPITAL EXPENDITURE	19,400,000.00	1,028,811,400.00	326,811,400.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	258,811,400.00	96,811,400.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	258,811,400.00	96,811,400.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	9,600,000.00	4,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	3,400,000.00	1,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	95,500,000.00	20,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	145,811,400.00	65,811,400.00	0.00	0.00	0.00	0.00	0.00	0.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	660,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	660,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	660,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	50,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	19,400,000.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,400,000.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	19,400,000.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051705100100	Post Primary Schools Mgt Board									
2	EXPENDITURES	14,595,829,373.67	14,037,899,740.00	14,524,781,540.00	17,134,099,253.92	23,920,659,160.00	0.00	22,565,326,500.00	23,715,664,320.00	66,424,373,380.00
21	PERSONNEL COST	13,465,787,380.75	13,047,179,500.00	13,047,179,500.00	16,345,382,738.05	22,170,380,060.00	0.00	22,123,899,140.00	23,230,094,180.00	66,424,373,380.00
2101	SALARY	7,010,554,632.45	5,524,547,600.00	5,524,547,600.00	8,407,060,666.20	10,159,162,200.00	0.00	9,512,120,310.00	9,987,726,330.00	28,559,008,840.00
210101	SALARIES AND WAGES	7,010,554,632.45	5,524,547,600.00	5,524,547,600.00	8,407,060,666.20	10,159,162,200.00	0.00	9,512,120,310.00	9,987,726,330.00	28,559,008,840.00
21010101	BASIC-SALARY	7,010,554,632.45	5,524,547,600.00	5,524,547,600.00	8,407,060,666.20	10,159,162,200.00	0.00	9,512,120,310.00	9,987,726,330.00	28,559,008,840.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,455,232,748.30	7,522,631,900.00	7,522,631,900.00	7,938,322,071.85	12,011,217,860.00	0.00	12,611,778,830.00	13,242,367,850.00	37,865,364,540.00
210201	ALLOWANCES	6,455,232,748.30	7,522,631,900.00	7,522,631,900.00	7,938,322,071.85	11,693,761,170.00	0.00	12,278,449,300.00	12,892,371,840.00	36,864,582,310.00
21020102	HOUSING/RENT ALLOWANCE	1,601,369,711.36	751,170,500.00	751,170,500.00	1,923,853,870.80	2,462,735,020.00	0.00	2,585,871,780.00	2,715,165,370.00	7,763,772,170.00
21020103	TRANSPORT ALLOWANCE	565,340,930.61	781,716,900.00	781,716,900.00	770,306,240.02	1,186,271,630.00	0.00	1,245,585,220.00	1,307,864,490.00	3,739,721,340.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020104	MEAL SUBSIDY	105,505,282.16	129,114,900.00	129,114,900.00	154,233,433.37	237,519,560.00	0.00	249,395,540.00	261,865,320.00	748,780,420.00
21020105	UTILITY ALLOWANCE	318,047,988.10	436,598,500.00	436,598,500.00	461,686,626.71	710,997,420.00	0.00	746,547,300.00	783,874,670.00	2,241,419,390.00
21020106	ENTERTAINMENT ALLOWANCE	11,984,053.56	15,368,200.00	15,368,200.00	14,633,429.21	24,130,890.00	0.00	25,337,440.00	26,604,320.00	76,072,650.00
21020107	LEAVE ALLOWANCE	622,746,302.84	975,982,800.00	975,982,800.00	840,411,082.11	1,294,233,150.00	0.00	1,358,944,810.00	1,426,892,060.00	4,080,070,020.00
21020108	DOMESTIC STAFF ALLOWANCE	373,519,421.61	536,955,500.00	536,955,500.00	459,071,655.66	756,165,900.00	0.00	793,974,200.00	833,672,910.00	2,383,813,010.00
21020109	SHIFT ALLOWANCE	144,492.00	2,325,500.00	2,325,500.00	109,091.46	168,110.00	0.00	176,520.00	185,350.00	529,980.00
21020110	CALL DUTY ALLOWANCE	63,556.68	9,716,000.00	9,716,000.00	47,985.29	73,920.00	0.00	77,620.00	81,510.00	233,050.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	1,234,170.00	0.00	1,295,880.00	1,360,680.00	3,890,730.00
21020114	TEACHING ALLOWANCE	1,348,990,857.05	696,633,300.00	696,633,300.00	1,666,756,374.28	2,066,804,910.00	0.00	2,170,145,160.00	2,278,652,420.00	6,515,602,490.00
21020118	SIWES ALLOWANCE	82,119.18	114,800.00	114,800.00	64,989.10	100,170.00	0.00	105,180.00	110,440.00	315,790.00
21020119	FIELD ALLOWANCE	82,119.18	147,900.00	147,900.00	64,989.10	100,170.00	0.00	105,180.00	110,440.00	315,790.00
21020120	JOURNAL ALLOWANCE	102,144.23	271,200.00	271,200.00	0.00	0.00	0.00	0.00	0.00	0.00
21020123	RESPONSIBILITY ALLOWANCE	296,004.00	1,745,100.00	1,745,100.00	223,483.02	344,190.00	0.00	361,400.00	379,470.00	1,085,060.00
21020135	FURNITURE ALLOWANCE	1,368,132,447.21	2,015,267,000.00	2,015,267,000.00	1,646,532,395.70	1,987,755,030.00	0.00	2,087,142,790.00	2,191,499,930.00	6,266,397,750.00
21020137	DRIVER'S ALLOWANCE	510,721.02	1,454,900.00	1,454,900.00	0.00	0.00	0.00	0.00	0.00	0.00
21020138	ADMIN ALLOWANCE	170,240.32	543,800.00	543,800.00	0.00	0.00	0.00	0.00	0.00	0.00
21020139	WARDROPE ALLOWANCE	0.00	0.00	0.00	0.00	1,182,200.00	0.00	1,241,310.00	1,303,380.00	3,726,890.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	2,364,390.00	0.00	2,482,610.00	2,606,750.00	7,453,750.00
21020145	OTHER ALLOWANCES AND BENEFITS	138,144,357.19	1,167,505,100.00	1,167,505,100.00	326,426.00	961,580,340.00	0.00	1,009,659,360.00	1,060,142,330.00	3,031,382,030.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	317,456,690.00	0.00	333,329,530.00	349,996,010.00	1,000,782,230.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	317,456,690.00	0.00	333,329,530.00	349,996,010.00	1,000,782,230.00
22	OTHER RECURRENT COSTS	1,130,041,992.92	935,720,240.00	1,422,602,040.00	788,716,515.87	1,750,279,100.00	0.00	441,427,360.00	485,570,140.00	0.00
2202	OVERHEAD COST	1,130,041,992.92	935,720,240.00	1,422,602,040.00	788,716,515.87	1,750,279,100.00	0.00	441,427,360.00	485,570,140.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	11,838,661.00	15,533,940.00	48,325,840.00	13,290,907.00	39,200,000.00	0.00	24,970,000.00	27,467,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,044,055.00	11,920,000.00	40,000,000.00	11,882,536.00	36,000,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	883,254.00	597,700.00	3,020,700.00	839,000.00	1,500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	688,052.00	1,902,190.00	3,802,190.00	0.00	1,000,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	223,300.00	1,114,050.00	1,502,950.00	569,371.00	700,000.00	0.00	770,000.00	847,000.00	0.00
220202	UTILITIES - GENERAL	121,700.00	1,216,180.00	1,403,080.00	448,800.00	1,100,000.00	0.00	67,870,000.00	74,657,000.00	0.00
22020201	ELECTRICITY CHARGES	8,000.00	759,820.00	700,000.00	304,400.00	500,000.00	0.00	3,850,000.00	4,235,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	101,540.00	1,540.00	0.00	200,000.00	0.00	220,000.00	242,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	101,540.00	1,540.00	0.00	100,000.00	0.00	19,800,000.00	21,780,000.00	0.00
22020205	WATER RATES	113,700.00	253,280.00	700,000.00	144,400.00	300,000.00	0.00	44,000,000.00	48,400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	149,467,692.28	97,692,590.00	78,422,890.00	2,350,952.46	181,786,400.00	0.00	40,810,000.00	44,891,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	302,600.00	253,280.00	746,380.00	564,000.00	468,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020302	BOOKS	0.00	169,040.00	93,140.00	0.00	100,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	148,513,692.28	65,560,000.00	66,760,000.00	836,552.46	150,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	77,500.00	253,280.00	253,280.00	0.00	200,000.00	0.00	19,800,000.00	21,780,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	253,280.00	3,280.00	0.00	200,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	127,510.00	127,510.00	0.00	100,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	202,510.00	2,510.00	0.00	200,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	304,900.00	253,280.00	341,680.00	204,400.00	200,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	89,000.00	253,280.00	4,480.00	0.00	200,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	150,000.00	29,800,000.00	10,000,000.00	746,000.00	29,718,400.00	0.00	1,650,000.00	1,815,000.00	0.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	30,000.00	567,130.00	90,630.00	0.00	400,000.00	0.00	110,000.00	121,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,712,950.00	3,525,280.00	12,608,380.00	4,197,526.00	8,100,800.00	0.00	86,735,000.00	95,408,500.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	130,000.00	596,000.00	3,502,100.00	685,726.00	1,411,000.00	0.00	220,000.00	242,000.00	0.00

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22020402	MAINTENANCE OF OFFICE FURNITURE	362,000.00	596,000.00	2,000,000.00	539,500.00	1,294,800.00	0.00	44,000,000.00	48,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	380,350.00	253,280.00	1,690,680.00	301,700.00	604,100.00	0.00	165,000.00	181,500.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	362,200.00	253,280.00	341,680.00	227,000.00	472,800.00	0.00	39,600,000.00	43,560,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	236,400.00	253,280.00	1,500,480.00	130,000.00	547,200.00	0.00	1,650,000.00	1,815,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,242,000.00	1,573,440.00	3,573,440.00	2,313,600.00	3,770,900.00	0.00	1,100,000.00	1,210,000.00	0.00
220205	TRAINING - GENERAL	975,467.00	786,720.00	2,680,120.00	778,040.00	1,867,300.00	0.00	770,000.00	847,000.00	0.00
22020501	LOCAL TRAINING	975,467.00	786,720.00	2,680,120.00	778,040.00	1,867,300.00	0.00	770,000.00	847,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,733,500.00	4,215,110.00	12,659,510.00	2,971,840.00	7,393,100.00	0.00	1,834,800.00	2,018,280.00	0.00
22020601	SECURITY SERVICES	113,500.00	786,720.00	386,820.00	256,840.00	500,000.00	0.00	550,000.00	605,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	15,580.00	21,080.00	0.00	21,100.00	0.00	220,000.00	242,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	435,590.00	48,090.00	0.00	300,000.00	0.00	110,000.00	121,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	20,000.00	101,540.00	137,040.00	65,000.00	156,000.00	0.00	330,000.00	363,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	253,280.00	66,480.00	0.00	200,000.00	0.00	514,800.00	566,280.00	0.00
22020607	OFFICE SUPPORT SERVICES	2,600,000.00	2,622,400.00	12,000,000.00	2,650,000.00	6,216,000.00	0.00	110,000.00	121,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	170,277.99	835,990.00	385,890.00	0.00	692,000.00	0.00	165,440,000.00	181,984,000.00	0.00
22020701	FINANCIAL CONSULTING	170,277.99	405,010.00	6,810.00	0.00	200,000.00	0.00	165,000,000.00	181,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	253,280.00	341,680.00	0.00	192,000.00	0.00	220,000.00	242,000.00	0.00
22020706	SURVEYING SERVICES	0.00	177,700.00	37,400.00	0.00	300,000.00	0.00	220,000.00	242,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,355,170.00	2,164,440.00	4,403,840.00	1,912,304.00	4,143,400.00	0.00	770,000.00	847,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,212,150.00	810,010.00	2,306,810.00	787,200.00	1,889,300.00	0.00	110,000.00	121,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	313,000.00	365,200.00	1,032,300.00	340,354.00	816,900.00	0.00	220,000.00	242,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	830,020.00	786,720.00	1,061,320.00	784,750.00	1,237,200.00	0.00	220,000.00	242,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	202,510.00	3,410.00	0.00	200,000.00	0.00	220,000.00	242,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	546,891.14	894,000.00	1,678,200.00	535,565.95	1,225,300.00	0.00	32,690,240.00	35,959,270.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	546,891.14	894,000.00	1,678,200.00	535,565.95	1,225,300.00	0.00	32,690,240.00	35,959,270.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	959,119,683.51	808,855,990.00	1,260,034,290.00	762,230,580.46	1,504,770,800.00	0.00	19,537,320.00	21,491,090.00	0.00
22021001	REFRESHMENT & MEALS	924,925,550.68	774,800,000.00	1,204,058,500.00	729,804,282.46	1,423,045,600.00	0.00	440,000.00	484,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	624,000.00	596,000.00	1,079,200.00	506,050.00	1,310,600.00	0.00	1,552,100.00	1,707,310.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	570,877.50	298,000.00	1,000,000.00	280,150.00	672,400.00	0.00	1,424,280.00	1,566,710.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	25,390.00	34,290.00	0.00	200,000.00	0.00	664,510.00	730,970.00	0.00
22021007	WELFARE PACKAGES	900,241.00	1,265,790.00	3,000,000.00	1,251,200.00	3,002,900.00	0.00	520,080.00	572,090.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	253,280.00	506,840.00	438,000.00	200,000.00	0.00	601,920.00	662,120.00	0.00
22021009	SPORTING ACTIVITIES	44,500.00	354,820.00	478,720.00	0.00	500,000.00	0.00	4,147,990.00	4,562,790.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	252,120.00	260,920.00	0.00	300,000.00	0.00	2,054,030.00	2,259,440.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	514,941.73	596,000.00	804,100.00	150,000.00	700,000.00	0.00	550,000.00	605,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	150,000.00	294,240.00	396,940.00	143,500.00	254,400.00	0.00	23,210.00	25,540.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	759,820.00	1,025,020.00	0.00	500,000.00	0.00	330,000.00	363,000.00	0.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	0.00	51,030.00	68,930.00	0.00	300,000.00	0.00	171,600.00	188,760.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	31,389,572.60	29,309,500.00	47,320,830.00	29,657,398.00	58,784,900.00	0.00	220,000.00	242,000.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	0.00	0.00	0.00	15,000,000.00	0.00	6,837,600.00	7,521,360.00	0.00
23	CAPITAL EXPENDITURE	0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	16,500,000.00	16,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	16,500,000.00	16,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	38,500,000.00	38,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	38,500,000.00	38,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	38,500,000.00	38,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051706400100	Education Resource Centre									
2	EXPENDITURES	41,097,943.46	230,126,830.00	279,747,630.00	65,364,832.14	311,547,310.00	0.00	1,862,443,900.00	2,119,110,470.00	544,761,240.00
21	PERSONNEL COST	14,630,900.31	24,766,800.00	24,766,800.00	18,085,787.63	30,059,010.00	0.00	31,562,030.00	33,140,200.00	94,761,240.00
2101	SALARY	7,162,762.44	10,974,000.00	10,974,000.00	9,206,540.07	12,889,170.00	0.00	13,533,630.00	14,210,320.00	40,633,120.00
210101	SALARIES AND WAGES	7,162,762.44	10,974,000.00	10,974,000.00	9,206,540.07	12,889,170.00	0.00	13,533,630.00	14,210,320.00	40,633,120.00
21010101	BASIC-SALARY	7,162,762.44	10,974,000.00	10,974,000.00	9,206,540.07	12,889,170.00	0.00	13,533,630.00	14,210,320.00	40,633,120.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,468,137.87	13,792,800.00	13,792,800.00	8,879,247.56	17,169,840.00	0.00	18,028,400.00	18,929,880.00	54,128,120.00
210201	ALLOWANCES	7,468,137.87	13,792,800.00	13,792,800.00	8,879,247.56	16,849,380.00	0.00	17,691,910.00	18,576,560.00	53,117,850.00
21020102	HOUSING/RENT ALLOWANCE	1,638,839.46	2,783,100.00	2,783,100.00	1,910,230.33	2,932,650.00	0.00	3,079,290.00	3,233,260.00	9,245,200.00
21020103	TRANSPORT ALLOWANCE	535,060.20	759,600.00	759,600.00	759,343.24	1,165,820.00	0.00	1,224,120.00	1,285,330.00	3,675,270.00
21020104	MEAL SUBSIDY	86,703.75	111,900.00	111,900.00	133,037.04	204,440.00	0.00	214,670.00	225,410.00	644,520.00
21020105	UTILITY ALLOWANCE	312,109.32	475,500.00	475,500.00	465,418.36	714,530.00	0.00	750,260.00	787,780.00	2,252,570.00
21020106	ENTERTAINMENT ALLOWANCE	34,706.22	1,011,200.00	1,011,200.00	43,327.00	66,360.00	0.00	69,680.00	73,170.00	209,210.00
21020107	LEAVE ALLOWANCE	700,992.90	1,087,000.00	1,087,000.00	834,890.78	1,285,830.00	0.00	1,350,130.00	1,417,640.00	4,053,600.00
21020108	DOMESTIC STAFF ALLOWANCE	1,099,522.74	1,532,800.00	1,532,800.00	1,356,077.43	2,074,590.00	0.00	2,178,320.00	2,287,240.00	6,540,150.00
21020114	TEACHING ALLOWANCE	1,172,943.69	1,795,200.00	1,795,200.00	1,493,174.52	2,090,450.00	0.00	2,194,980.00	2,304,730.00	6,590,160.00
21020121	WIEGHING ALLOWANCE	414,024.36	659,900.00	659,900.00	312,588.39	481,430.00	0.00	505,510.00	530,790.00	1,517,730.00
21020135	FURNITURE ALLOWANCE	1,353,235.23	2,430,000.00	2,430,000.00	1,571,160.47	2,412,590.00	0.00	2,533,220.00	2,659,890.00	7,605,700.00
21020145	OTHER ALLOWANCES AND BENEFITS	120,000.00	1,146,600.00	1,146,600.00	0.00	3,420,690.00	0.00	3,591,730.00	3,771,320.00	10,783,740.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	320,460.00	0.00	336,490.00	353,320.00	1,010,270.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	320,460.00	0.00	336,490.00	353,320.00	1,010,270.00
22	OTHER RECURRENT COSTS	26,467,043.15	95,360,030.00	144,980,830.00	47,279,044.51	161,488,300.00	0.00	1,650,881,870.00	1,815,970,270.00	0.00
2202	OVERHEAD COST	26,467,043.15	95,360,030.00	144,980,830.00	47,279,044.51	161,488,300.00	0.00	1,650,881,870.00	1,815,970,270.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	124,000.00	1,192,000.00	1,812,500.00	713,000.00	4,725,000.00	0.00	761,200.00	837,320.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	476,800.00	725,000.00	475,000.00	2,000,000.00	0.00	220,000.00	242,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	124,000.00	476,800.00	725,000.00	0.00	725,000.00	0.00	211,200.00	232,320.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	238,400.00	362,500.00	238,000.00	2,000,000.00	0.00	330,000.00	363,000.00	0.00
220202	UTILITIES - GENERAL	15,000.00	111,100.00	169,100.00	0.00	245,200.00	0.00	4,337,740.00	4,771,530.00	0.00
22020201	ELECTRICITY CHARGES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	2,078,230.00	2,286,060.00	0.00
22020203	INTERNET ACCESS CHARGES	5,000.00	15,740.00	23,940.00	0.00	100,000.00	0.00	898,590.00	988,450.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	10,000.00	47,680.00	72,580.00	0.00	72,600.00	0.00	1,360,920.00	1,497,020.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	18,852,945.00	85,267,940.00	129,635,240.00	32,411,000.00	121,050,000.00	0.00	1,568,359,650.00	1,725,195,790.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	210,500.00	95,360.00	145,160.00	826,000.00	3,000,000.00	0.00	220,000.00	242,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	125,000.00	8,940,000.00	13,591,800.00	25,621,000.00	68,000,000.00	0.00	1,347,830.00	1,482,620.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	18,461,445.00	75,994,180.00	115,535,780.00	5,964,000.00	50,000,000.00	0.00	1,565,350,160.00	1,721,885,340.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	56,000.00	238,400.00	362,500.00	0.00	50,000.00	0.00	1,441,660.00	1,585,830.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	836,600.00	1,442,320.00	2,193,420.00	1,694,400.00	4,700,000.00	0.00	5,032,830.00	5,536,120.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000.00	23,840.00	36,440.00	0.00	300,000.00	0.00	739,640.00	813,610.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020402	MAINTENANCE OF OFFICE FURNITURE	49,000.00	47,680.00	72,580.00	127,500.00	1,200,000.00	0.00	220,000.00	242,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	616,600.00	476,800.00	725,000.00	1,196,900.00	1,500,000.00	0.00	3,303,190.00	3,633,510.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	596,000.00	906,200.00	0.00	700,000.00	0.00	220,000.00	242,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	141,000.00	298,000.00	453,200.00	370,000.00	1,000,000.00	0.00	550,000.00	605,000.00	0.00
220205	TRAINING - GENERAL	0.00	298,000.00	453,200.00	0.00	300,000.00	0.00	330,000.00	363,000.00	0.00
22020501	LOCAL TRAINING	0.00	298,000.00	453,200.00	0.00	300,000.00	0.00	330,000.00	363,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,560,500.00	1,448,400.00	2,202,400.00	1,376,000.00	3,318,100.00	0.00	1,599,840.00	1,759,830.00	0.00
22020601	SECURITY SERVICES	0.00	178,800.00	272,000.00	0.00	200,000.00	0.00	770,000.00	847,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	30,500.00	77,600.00	118,100.00	0.00	118,100.00	0.00	279,840.00	307,830.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,530,000.00	1,192,000.00	1,812,300.00	1,376,000.00	3,000,000.00	0.00	550,000.00	605,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	525,500.00	685,400.00	1,042,300.00	311,000.00	3,200,000.00	0.00	64,993,390.00	71,492,730.00	0.00
22020801	MOTOR VEHICLE FUEL COST	75,000.00	178,800.00	272,000.00	178,000.00	1,500,000.00	0.00	330,000.00	363,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	89,400.00	136,000.00	89,000.00	200,000.00	0.00	64,663,390.00	71,129,730.00	0.00
22020803	PLANT / GENERATOR FUEL COST	450,500.00	417,200.00	634,300.00	44,000.00	1,500,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	31,898.15	29,800.00	45,400.00	1,544.51	50,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,898.15	29,800.00	45,400.00	1,544.51	50,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,520,600.00	4,885,070.00	7,427,270.00	10,772,100.00	23,900,000.00	0.00	3,267,220.00	3,593,950.00	0.00
22021001	REFRESHMENT & MEALS	39,700.00	120,400.00	183,100.00	0.00	200,000.00	0.00	797,500.00	877,250.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	56,000.00	178,800.00	272,000.00	102,000.00	200,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021007	WELFARE PACKAGES	546,000.00	413,870.00	629,270.00	430,000.00	3,000,000.00	0.00	79,860.00	87,850.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	0.00	0.00	0.00	500,000.00	0.00	110,000.00	121,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,878,900.00	4,172,000.00	6,342,900.00	10,240,100.00	20,000,000.00	0.00	79,860.00	87,850.00	0.00
23	CAPITAL EXPENDITURE	0.00	110,000,000.00	110,000,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	10,560,000.00	10,560,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	10,560,000.00	10,560,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,640,000.00	2,640,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,980,000.00	1,980,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,320,000.00	1,320,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	3,960,000.00	3,960,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	660,000.00	660,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	99,440,000.00	99,440,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	99,440,000.00	99,440,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	99,440,000.00	99,440,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051700500100	College of Agriculture, Science and Technology Ganye									
2	EXPENDITURES	780,396,447.89	1,762,704,200.00	2,276,013,500.00	682,427,041.19	2,536,875,010.00	0.00	2,891,610,650.00	3,194,143,170.00	8,188,057,670.00
21	PERSONNEL COST	753,571,378.90	871,588,000.00	871,588,000.00	655,170,608.73	2,265,111,500.00	0.00	2,378,367,170.00	2,497,285,640.00	7,140,764,310.00
2101	SALARY	685,199,236.50	780,000,000.00	780,000,000.00	401,588,408.41	562,223,870.00	0.00	598,402,750.00	628,322,900.00	1,796,633,020.00
210101	SALARIES AND WAGES	685,199,236.50	780,000,000.00	780,000,000.00	401,588,408.41	562,223,870.00	0.00	598,402,750.00	628,322,900.00	1,796,633,020.00
21010101	BASIC-SALARY	685,199,236.50	780,000,000.00	780,000,000.00	401,588,408.41	562,223,870.00	0.00	598,402,750.00	628,322,900.00	1,796,633,020.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	68,372,142.40	91,588,000.00	91,588,000.00	253,582,200.33	1,702,887,630.00	0.00	1,779,964,420.00	1,868,962,740.00	5,344,131,290.00
210201	ALLOWANCES	68,372,142.40	91,588,000.00	91,588,000.00	253,582,200.33	1,692,157,890.00	0.00	1,768,698,190.00	1,857,133,190.00	5,310,305,770.00
21020102	HOUSING/RENT ALLOWANCE	3,896,483.13	0.00	0.00	0.00	182,051,520.00	0.00	191,154,100.00	200,711,810.00	573,917,430.00
21020103	TRANSPORT ALLOWANCE	3,042,545.88	0.00	0.00	0.00	144,895,910.00	0.00	152,140,710.00	159,747,750.00	456,784,370.00
21020104	MEAL SUBSIDY	1,435,879.35	0.00	0.00	0.00	40,059,180.00	0.00	42,062,140.00	44,165,250.00	126,286,570.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020105	UTILITY ALLOWANCE	1,059,514.53	0.00	0.00	0.00	53,694,900.00	0.00	56,379,650.00	59,198,640.00	169,273,190.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	15,178,380.00	0.00	15,937,300.00	16,734,170.00	47,849,850.00
21020107	LEAVE ALLOWANCE	790,682.16	0.00	0.00	0.00	42,207,060.00	0.00	44,317,420.00	46,533,300.00	133,057,780.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	75,893,270.00	0.00	79,687,940.00	83,672,340.00	239,253,550.00
21020109	SHIFT ALLOWANCE	2,086,719.02	3,529,100.00	3,529,100.00	1,578,440.01	2,415,210.00	0.00	2,535,980.00	2,662,780.00	7,613,970.00
21020110	CALL DUTY ALLOWANCE	9,421,840.80	14,858,800.00	14,858,800.00	7,178,042.67	11,538,870.00	0.00	12,115,820.00	12,721,620.00	36,376,310.00
21020112	HARZARD ALLOWANCE	1,007,738.44	1,673,800.00	1,673,800.00	761,475.22	1,123,290.00	0.00	1,179,460.00	1,238,440.00	3,541,190.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	171,680.00	0.00	180,270.00	189,290.00	541,240.00
21020118	SIWES ALLOWANCE	5,776,241.71	8,163,200.00	8,163,200.00	5,124,158.49	7,595,070.00	0.00	7,974,830.00	8,373,580.00	23,943,480.00
21020119	FIELD ALLOWANCE	5,776,241.71	8,163,200.00	8,163,200.00	5,124,158.49	7,595,070.00	0.00	7,974,830.00	8,373,580.00	23,943,480.00
21020123	RESPONSIBILITY ALLOWANCE	3,365,172.00	2,206,200.00	2,206,200.00	1,066,420.86	1,493,000.00	0.00	1,567,650.00	1,646,040.00	4,706,690.00
21020140	ACADEMIC ALLOWANCE	25,993,083.67	40,173,900.00	40,173,900.00	23,058,719.80	32,282,250.00	0.00	33,896,370.00	35,591,190.00	101,769,810.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,720,000.00	12,819,800.00	12,819,800.00	209,690,784.80	1,073,963,230.00	0.00	1,119,593,720.00	1,175,573,410.00	3,361,446,860.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	10,729,740.00	0.00	11,266,230.00	11,829,550.00	33,825,520.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	10,729,740.00	0.00	11,266,230.00	11,829,550.00	33,825,520.00
22	OTHER RECURRENT COSTS	26,825,068.99	25,571,400.00	38,880,700.00	27,256,432.46	51,280,700.00	0.00	182,519,260.00	200,771,200.00	0.00
2202	OVERHEAD COST	26,825,068.99	25,571,400.00	38,880,700.00	27,256,432.46	51,280,700.00	0.00	182,519,260.00	200,771,200.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,079,000.00	1,578,210.00	2,399,510.00	2,122,000.00	2,900,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	846,000.00	1,339,810.00	2,037,010.00	1,914,000.00	2,500,000.00	0.00	7,700,000.00	8,470,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	233,000.00	238,400.00	362,500.00	208,000.00	400,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220202	UTILITIES - GENERAL	241,500.00	405,280.00	616,480.00	365,500.00	581,400.00	0.00	2,200,000.00	2,420,000.00	0.00
22020201	ELECTRICITY CHARGES	220,500.00	286,080.00	435,080.00	265,500.00	400,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	21,000.00	119,200.00	181,400.00	100,000.00	181,400.00	0.00	1,100,000.00	1,210,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,216,900.00	1,928,660.00	2,933,060.00	1,613,100.00	5,395,200.00	0.00	43,725,000.00	48,097,500.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	912,200.00	454,750.00	691,450.00	377,100.00	1,500,000.00	0.00	220,000.00	242,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	638,000.00	484,550.00	736,850.00	450,000.00	1,500,000.00	0.00	18,700,000.00	20,570,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	550,000.00	605,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	160,000.00	178,800.00	272,000.00	160,000.00	250,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	95,360.00	145,160.00	0.00	145,200.00	0.00	7,700,000.00	8,470,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	486,700.00	596,000.00	906,200.00	589,000.00	500,000.00	0.00	55,000.00	60,500.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	20,000.00	119,200.00	181,400.00	37,000.00	500,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,609,250.00	5,602,400.00	8,518,000.00	5,888,817.90	13,500,000.00	0.00	64,350,000.00	70,785,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,012,000.00	1,192,000.00	1,812,300.00	1,438,000.00	2,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	330,500.00	476,800.00	725,000.00	463,800.00	1,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	140,000.00	238,400.00	362,500.00	226,000.00	300,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	80,000.00	119,200.00	181,400.00	95,000.00	200,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	6,046,750.00	3,576,000.00	5,436,800.00	3,666,017.90	10,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
220205	TRAINING - GENERAL	4,086,350.00	3,158,800.00	4,802,500.00	3,120,000.00	6,000,000.00	0.00	3,850,000.00	4,235,000.00	0.00
22020501	LOCAL TRAINING	1,605,000.00	774,800.00	1,178,000.00	737,000.00	1,500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	2,481,350.00	2,384,000.00	3,624,500.00	2,383,000.00	4,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,049,700.00	2,413,800.00	3,670,400.00	2,340,000.00	3,017,500.00	0.00	49,390,000.00	54,329,000.00	0.00
22020601	SECURITY SERVICES	862,000.00	59,600.00	90,700.00	37,500.00	90,700.00	0.00	1,100,000.00	1,210,000.00	0.00
22020603	RESIDENTIAL RENT	897,000.00	2,056,200.00	3,126,200.00	2,051,000.00	2,500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	178,700.00	119,200.00	181,400.00	110,000.00	181,400.00	0.00	44,000,000.00	48,400,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	92,000.00	149,000.00	226,700.00	133,500.00	200,000.00	0.00	2,750,000.00	3,025,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020606	POSTAGES & COURIER SERVICES	20,000.00	29,800.00	45,400.00	8,000.00	45,400.00	0.00	440,000.00	484,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	119,200.00	181,400.00	106,500.00	181,400.00	0.00	440,000.00	484,000.00	0.00
22020703	LEGAL SERVICES	0.00	119,200.00	181,400.00	106,500.00	181,400.00	0.00	440,000.00	484,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	928,360.00	1,566,290.00	2,381,490.00	1,464,000.00	3,000,000.00	0.00	1,849,540.00	2,034,500.00	0.00
22020801	MOTOR VEHICLE FUEL COST	808,660.00	1,447,090.00	2,200,090.00	1,399,000.00	2,500,000.00	0.00	199,540.00	219,500.00	0.00
22020803	PLANT / GENERATOR FUEL COST	119,700.00	119,200.00	181,400.00	65,000.00	500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	38,198.99	33,980.00	51,780.00	50,414.56	60,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	38,198.99	33,980.00	51,780.00	50,414.56	60,000.00	0.00	1,650,000.00	1,815,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,575,810.00	8,764,780.00	13,326,080.00	10,186,100.00	16,645,200.00	0.00	6,264,720.00	6,891,200.00	0.00
22021001	REFRESHMENT & MEALS	156,000.00	77,480.00	117,880.00	57,700.00	100,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	140,000.00	476,800.00	725,000.00	454,000.00	800,000.00	0.00	275,000.00	302,500.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	572,000.00	1,020,950.00	1,552,250.00	1,018,000.00	1,000,000.00	0.00	159,720.00	175,700.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	70,000.00	95,360.00	145,160.00	0.00	145,200.00	0.00	550,000.00	605,000.00	0.00
22021007	WELFARE PACKAGES	2,264,260.00	1,788,000.00	2,718,400.00	1,760,000.00	3,500,000.00	0.00	550,000.00	605,000.00	0.00
22021009	SPORTING ACTIVITIES	234,000.00	44,700.00	68,000.00	25,000.00	100,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	709,500.00	476,800.00	725,000.00	460,000.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,430,050.00	4,784,690.00	7,274,390.00	6,411,400.00	10,000,000.00	0.00	330,000.00	363,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	865,544,800.00	1,365,544,800.00	0.00	220,482,810.00	0.00	330,724,220.00	496,086,330.00	1,047,293,360.00
2301	FIXED ASSETS PURCHASED	0.00	321,576,800.00	191,576,800.00	0.00	220,482,810.00	0.00	330,724,220.00	496,086,330.00	826,810,550.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	321,576,800.00	191,576,800.00	0.00	220,482,810.00	0.00	330,724,220.00	496,086,330.00	826,810,550.00
23010104	PURCHASE MOTOR CYCLES	0.00	82,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	88,000,000.00	88,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	9,075,000.00	9,075,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	115,845,800.00	65,845,800.00	0.00	220,482,810.00	0.00	330,724,220.00	496,086,330.00	826,810,550.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	26,156,000.00	26,156,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	480,170,200.00	650,170,200.00	0.00	0.00	0.00	0.00	0.00	220,482,810.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	480,170,200.00	650,170,200.00	0.00	0.00	0.00	0.00	0.00	220,482,810.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	430,170,200.00	550,170,200.00	0.00	0.00	0.00	0.00	0.00	220,482,810.00
2303	REHABILITATION / REPAIRS	0.00	58,297,800.00	58,297,800.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	58,297,800.00	58,297,800.00	0.00	0.00	0.00	0.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	8,297,800.00	8,297,800.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	5,500,000.00	465,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	5,500,000.00	465,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	5,500,000.00	465,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051700400100	College of Legal Studies Yola									
2	EXPENDITURES	585,055,626.28	2,089,471,440.00	2,099,484,140.00	503,188,826.87	1,283,086,660.00	0.00	1,258,351,290.00	1,330,734,360.00	3,209,676,150.00
21	PERSONNEL COST	576,086,983.61	1,038,036,900.00	1,038,036,900.00	470,917,163.00	1,018,136,660.00	0.00	1,069,043,600.00	1,122,495,890.00	3,209,676,150.00
2101	SALARY	532,990,337.05	945,497,100.00	945,497,100.00	288,850,307.61	404,390,490.00	0.00	432,677,700.00	454,311,600.00	1,299,063,290.00
210101	SALARIES AND WAGES	532,990,337.05	945,497,100.00	945,497,100.00	288,850,307.61	404,390,490.00	0.00	432,677,700.00	454,311,600.00	1,299,063,290.00

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21010101	BASIC-SALARY	532,990,337.05	945,497,100.00	945,497,100.00	288,850,307.61	404,390,490.00	0.00	432,677,700.00	454,311,600.00	1,299,063,290.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	43,096,646.56	92,539,800.00	92,539,800.00	182,066,855.40	613,746,170.00	0.00	636,365,900.00	668,184,290.00	1,910,612,860.00
210201	ALLOWANCES	43,096,646.56	92,539,800.00	92,539,800.00	182,066,855.40	604,967,330.00	0.00	627,148,110.00	658,505,610.00	1,882,937,550.00
21020102	HOUSING/RENT ALLOWANCE	1,089,485.22	2,901,400.00	2,901,400.00	55,522,553.48	140,841,960.00	0.00	147,884,060.00	155,278,270.00	444,004,290.00
21020103	TRANSPORT ALLOWANCE	0.00	0.00	0.00	0.00	111,993,530.00	0.00	117,593,210.00	123,472,880.00	353,059,620.00
21020104	MEAL SUBSIDY	0.00	0.00	0.00	0.00	28,524,510.00	0.00	29,950,740.00	31,448,280.00	89,923,530.00
21020105	UTILITY ALLOWANCE	338,200.62	165,400.00	165,400.00	16,609,489.06	41,905,920.00	0.00	44,001,220.00	46,201,290.00	132,108,430.00
21020106	ENTERTAINMENT ALLOWANCE	220,123.56	82,700.00	82,700.00	49,458.45	11,999,610.00	0.00	12,599,600.00	13,229,580.00	37,828,790.00
21020107	LEAVE ALLOWANCE	0.00	0.00	0.00	0.00	33,210,450.00	0.00	34,870,980.00	36,614,530.00	104,695,960.00
21020108	DOMESTIC STAFF ALLOWANCE	1,890,543.48	2,761,200.00	2,761,200.00	1,564,434.41	71,081,430.00	0.00	74,635,510.00	78,367,290.00	224,084,230.00
21020109	SHIFT ALLOWANCE	5,656,949.32	19,337,100.00	19,337,100.00	4,233,474.87	7,310,520.00	0.00	7,676,050.00	8,059,860.00	23,046,430.00
21020112	HARZARD ALLOWANCE	785,816.96	3,754,100.00	3,754,100.00	596,879.82	963,170.00	0.00	1,011,330.00	1,061,900.00	3,036,400.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	59,850.00	0.00	62,850.00	66,000.00	188,700.00
21020118	SIWES ALLOWANCE	4,355,639.64	8,843,900.00	8,843,900.00	3,499,578.33	6,473,360.00	0.00	6,797,030.00	7,136,890.00	20,407,280.00
21020119	FIELD ALLOWANCE	4,355,639.64	8,843,900.00	8,843,900.00	3,499,578.33	6,473,360.00	0.00	6,797,030.00	7,136,890.00	20,407,280.00
21020120	JOURNAL ALLOWANCE	0.00	0.00	0.00	0.00	138,080.00	0.00	144,990.00	152,240.00	435,310.00
21020122	HARDSHIP ALLOWANCE	98,261.88	124,100.00	124,100.00	74,187.72	138,080.00	0.00	144,990.00	152,240.00	435,310.00
21020130	SPECIAL ALLOWANCE	98,261.88	2,767,300.00	2,767,300.00	74,187.72	114,350.00	0.00	120,070.00	126,080.00	360,500.00
21020135	FURNITURE ALLOWANCE	131,015.76	165,400.00	165,400.00	98,916.90	244,130.00	0.00	256,340.00	269,160.00	769,630.00
21020140	ACADEMIC ALLOWANCE	19,600,378.81	25,304,300.00	25,304,300.00	15,748,103.63	22,656,690.00	0.00	23,789,530.00	24,979,010.00	71,425,230.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	460,320.00	0.00	483,340.00	507,510.00	1,451,170.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,476,329.79	17,489,000.00	17,489,000.00	80,496,012.67	120,378,010.00	0.00	118,329,240.00	124,245,710.00	355,269,460.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	8,778,840.00	0.00	9,217,790.00	9,678,680.00	27,675,310.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	8,778,840.00	0.00	9,217,790.00	9,678,680.00	27,675,310.00
22	OTHER RECURRENT COSTS	8,968,642.67	172,983,040.00	262,995,740.00	32,271,663.87	264,950,000.00	0.00	189,307,690.00	208,238,470.00	0.00
2202	OVERHEAD COST	8,968,642.67	172,983,040.00	262,995,740.00	32,271,663.87	264,950,000.00	0.00	189,307,690.00	208,238,470.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	956,000.00	11,920,000.00	18,122,700.00	5,173,088.00	16,000,000.00	0.00	13,002,000.00	14,302,200.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	2,980,000.00	4,530,700.00	2,219,944.00	12,000,000.00	0.00	7,172,000.00	7,889,200.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	2,980,000.00	4,530,700.00	0.00	2,000,000.00	0.00	3,850,000.00	4,235,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	156,000.00	5,960,000.00	9,061,300.00	2,953,144.00	2,000,000.00	0.00	1,980,000.00	2,178,000.00	0.00
220202	UTILITIES - GENERAL	527,000.00	7,450,000.00	11,326,800.00	555,000.00	8,000,000.00	0.00	3,197,370.00	3,517,110.00	0.00
22020201	ELECTRICITY CHARGES	207,000.00	3,576,000.00	5,436,800.00	0.00	2,000,000.00	0.00	1,408,000.00	1,548,800.00	0.00
22020202	TELEPHONE CHARGES	130,000.00	1,192,000.00	1,812,300.00	480,000.00	2,000,000.00	0.00	1,540,000.00	1,694,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,490,000.00	2,265,400.00	75,000.00	2,000,000.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	190,000.00	1,192,000.00	1,812,300.00	0.00	2,000,000.00	0.00	249,370.00	274,310.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	33,018,400.00	50,199,900.00	150,000.00	47,000,000.00	0.00	42,692,320.00	46,961,560.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,960,000.00	9,061,300.00	55,000.00	5,000,000.00	0.00	10,582,000.00	11,640,200.00	0.00
22020302	BOOKS	0.00	596,000.00	906,200.00	95,000.00	2,000,000.00	0.00	14,839,000.00	16,322,900.00	0.00
22020303	NEWSPAPERS	0.00	298,000.00	453,200.00	0.00	1,000,000.00	0.00	7,590,000.00	8,349,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	894,000.00	1,359,300.00	0.00	1,500,000.00	0.00	2,860,000.00	3,146,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	450,000.00	2,980,000.00	4,530,700.00	0.00	1,000,000.00	0.00	2,090,000.00	2,299,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	17,880,000.00	27,183,500.00	0.00	18,000,000.00	0.00	12,320.00	13,560.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,192,000.00	1,812,300.00	0.00	3,000,000.00	0.00	550,000.00	605,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	238,400.00	362,500.00	0.00	500,000.00	0.00	2,046,000.00	2,250,600.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,490,000.00	2,265,400.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	596,000.00	906,200.00	0.00	5,000,000.00	0.00	220,000.00	242,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	894,000.00	1,359,300.00	0.00	5,000,000.00	0.00	1,903,000.00	2,093,300.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	720,000.00	16,688,000.00	25,371,700.00	9,745,500.00	31,000,000.00	0.00	25,696,000.00	28,265,600.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	60,000.00	1,788,000.00	2,718,400.00	638,000.00	12,000,000.00	0.00	3,080,000.00	3,388,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,384,000.00	3,624,500.00	1,875,000.00	5,000,000.00	0.00	3,586,000.00	3,944,600.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	2,980,000.00	4,530,700.00	2,596,000.00	8,000,000.00	0.00	1,430,000.00	1,573,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	95,000.00	4,768,000.00	7,249,000.00	2,445,500.00	2,000,000.00	0.00	13,200,000.00	14,520,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	281,500.00	1,788,000.00	2,718,400.00	817,000.00	2,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	283,500.00	2,980,000.00	4,530,700.00	1,374,000.00	2,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220205	TRAINING - GENERAL	500,000.00	10,728,000.00	16,310,400.00	100,000.00	9,200,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,788,000.00	2,718,400.00	100,000.00	2,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	2,980,000.00	4,530,700.00	0.00	200,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	500,000.00	5,960,000.00	9,061,300.00	0.00	7,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220206	OTHER SERVICES - GENERAL	100,000.00	21,158,000.00	32,167,500.00	139,500.00	27,335,300.00	0.00	13,750,000.00	15,125,000.00	0.00
22020601	SECURITY SERVICES	0.00	1,788,000.00	2,718,400.00	0.00	7,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020602	OFFICE RENT	0.00	1,490,000.00	2,265,400.00	0.00	1,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	2,503,200.00	3,805,800.00	0.00	1,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	238,400.00	362,500.00	39,500.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	100,000.00	238,400.00	362,500.00	0.00	335,300.00	0.00	1,650,000.00	1,815,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	14,900,000.00	22,652,900.00	100,000.00	17,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	357,600.00	543,800.00	0.00	500,000.00	0.00	19,800,000.00	21,780,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	357,600.00	543,800.00	0.00	500,000.00	0.00	19,800,000.00	21,780,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	720,000.00	5,960,000.00	9,061,300.00	1,500,000.00	16,864,700.00	0.00	3,850,000.00	4,235,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	3,576,000.00	5,436,800.00	330,000.00	9,864,700.00	0.00	3,300,000.00	3,630,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	420,000.00	2,384,000.00	3,624,500.00	1,170,000.00	7,000,000.00	0.00	550,000.00	605,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	13,542.67	23,840.00	36,440.00	38,505.87	50,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,542.67	23,840.00	36,440.00	38,505.87	50,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,982,100.00	65,679,200.00	99,855,200.00	14,870,070.00	109,000,000.00	0.00	55,220,000.00	60,742,000.00	0.00
22021001	REFRESHMENT & MEALS	969,500.00	5,960,000.00	9,061,300.00	919,400.00	5,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	71,000.00	7,152,000.00	10,238,200.00	5,905,000.00	20,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	715,200.00	1,087,500.00	0.00	1,500,000.00	0.00	13,200,000.00	14,520,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	596,000.00	906,200.00	0.00	2,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22021007	WELFARE PACKAGES	0.00	5,960,000.00	9,061,300.00	250,000.00	15,000,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,150,000.00	20,860,000.00	31,714,100.00	1,600,000.00	20,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	2,980,000.00	4,530,700.00	0.00	1,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	298,000.00	1,088,500.00	0.00	2,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	298,000.00	453,200.00	0.00	1,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	2,980,000.00	4,530,700.00	0.00	1,000,000.00	0.00	220,000.00	242,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,791,600.00	17,880,000.00	27,183,500.00	6,195,670.00	40,000,000.00	0.00	7,700,000.00	8,470,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	878,451,500.00	798,451,500.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	327,000,000.00	297,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	327,000,000.00	297,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	122,000,000.00	112,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	40,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23010145	PURCHASE OF COOLING EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010147	PURCHASE OF SCHOOL FURNITURES	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	447,350,500.00	397,350,500.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	447,350,500.00	397,350,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	227,350,500.00	207,350,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	60,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	104,101,000.00	104,101,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	104,101,000.00	104,101,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	57,601,000.00	57,601,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	46,500,000.00	46,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051701800100	Adamawa State Polytechnic Yola									
2	EXPENDITURES	1,539,041,807.18	3,515,791,820.00	3,665,341,620.00	1,278,807,156.26	3,059,277,450.00	0.00	3,169,281,360.00	3,468,706,920.00	8,391,138,140.00
21	PERSONNEL COST	1,533,643,195.44	2,668,388,700.00	2,668,388,700.00	1,264,485,293.92	2,390,527,450.00	0.00	2,510,053,950.00	2,635,556,740.00	7,536,138,140.00
2101	SALARY	1,388,616,612.88	1,469,041,800.00	1,469,041,800.00	739,427,737.18	1,035,198,890.00	0.00	1,091,799,450.00	1,146,389,440.00	3,277,997,880.00
210101	SALARIES AND WAGES	1,388,616,612.88	1,469,041,800.00	1,469,041,800.00	739,427,737.18	1,035,198,890.00	0.00	1,091,799,450.00	1,146,389,440.00	3,277,997,880.00
21010101	BASIC-SALARY	1,388,616,612.88	1,469,041,800.00	1,469,041,800.00	739,427,737.18	1,035,198,890.00	0.00	1,091,799,450.00	1,146,389,440.00	3,277,997,880.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	145,026,582.56	1,199,346,900.00	1,199,346,900.00	525,057,556.74	1,355,328,560.00	0.00	1,418,254,500.00	1,489,167,300.00	4,258,140,260.00
210201	ALLOWANCES	145,026,582.56	1,199,346,900.00	1,199,346,900.00	525,057,556.74	1,335,047,700.00	0.00	1,396,959,590.00	1,466,807,640.00	4,194,204,830.00
21020102	HOUSING/RENT ALLOWANCE	3,684,554.01	338,840,800.00	338,840,800.00	154,957,715.82	360,511,940.00	0.00	378,537,540.00	397,464,420.00	1,136,513,900.00
21020103	TRANSPORT ALLOWANCE	1,759,723.29	318,836,000.00	318,836,000.00	121,697,914.08	284,478,810.00	0.00	298,702,760.00	313,637,900.00	896,819,470.00
21020104	MEAL SUBSIDY	828,370.80	86,713,600.00	86,713,600.00	58,557,359.90	81,980,330.00	0.00	86,079,350.00	90,383,320.00	258,443,000.00
21020105	UTILITY ALLOWANCE	1,498,563.30	70,248,300.00	70,248,300.00	45,167,121.99	105,001,370.00	0.00	110,251,440.00	115,764,020.00	331,016,830.00
21020106	ENTERTAINMENT ALLOWANCE	403,997.16	3,381,800.00	3,381,800.00	305,017.86	38,033,210.00	0.00	39,934,880.00	41,931,630.00	119,899,720.00
21020107	LEAVE ALLOWANCE	1,151,288.10	69,054,900.00	69,054,900.00	35,155,363.39	81,589,410.00	0.00	85,668,890.00	89,952,340.00	257,210,640.00
21020108	DOMESTIC STAFF ALLOWANCE	3,578,275.20	57,387,100.00	57,387,100.00	2,838,671.86	202,250,480.00	0.00	212,363,010.00	222,981,170.00	637,594,660.00
21020109	SHIFT ALLOWANCE	2,827,460.46	5,214,600.00	5,214,600.00	2,154,668.50	3,306,450.00	0.00	3,471,780.00	3,645,370.00	10,423,600.00
21020110	CALL DUTY ALLOWANCE	2,501,156.76	4,747,500.00	4,747,500.00	1,888,373.35	3,335,640.00	0.00	3,502,430.00	3,677,560.00	10,515,630.00
21020112	HARZARD ALLOWANCE	688,899.84	2,896,500.00	2,896,500.00	520,119.38	770,910.00	0.00	809,460.00	849,940.00	2,430,310.00
21020118	SIWES ALLOWANCE	16,520,304.63	30,818,600.00	30,818,600.00	14,120,125.35	22,054,830.00	0.00	23,157,580.00	24,315,460.00	69,527,870.00
21020119	FIELD ALLOWANCE	16,520,304.63	30,818,600.00	30,818,600.00	14,120,125.35	22,054,830.00	0.00	23,157,580.00	24,315,460.00	69,527,870.00
21020123	RESPONSIBILITY ALLOWANCE	9,500,305.40	31,712,000.00	31,712,000.00	8,219,368.04	12,657,860.00	0.00	13,290,760.00	13,955,300.00	39,903,920.00
21020140	ACADEMIC ALLOWANCE	74,341,387.50	116,969,800.00	116,969,800.00	63,540,558.30	88,956,840.00	0.00	93,404,690.00	98,074,930.00	280,436,460.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	0.00	0.00	0.00	0.00	1,399,860.00	0.00	1,469,860.00	1,543,360.00	4,413,080.00
21020145	OTHER ALLOWANCES AND BENEFITS	9,221,991.48	31,706,800.00	31,706,800.00	1,815,053.57	26,664,930.00	0.00	23,157,580.00	24,315,460.00	69,527,870.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	20,280,860.00	0.00	21,294,910.00	22,359,660.00	63,935,430.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	20,280,860.00	0.00	21,294,910.00	22,359,660.00	63,935,430.00
22	OTHER RECURRENT COSTS	5,398,611.74	287,403,120.00	436,952,920.00	14,321,862.34	488,750,000.00	0.00	389,227,410.00	428,150,180.00	0.00
2202	OVERHEAD COST	5,398,611.74	287,403,120.00	436,952,920.00	14,321,862.34	488,750,000.00	0.00	389,227,410.00	428,150,180.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	26,414,720.00	40,159,420.00	1,561,400.00	34,200,000.00	0.00	901,230.00	991,360.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	2,813,120.00	4,276,920.00	0.00	5,000,000.00	0.00	220,000.00	242,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	17,045,600.00	25,914,900.00	1,561,400.00	20,000,000.00	0.00	52,470.00	57,720.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	3,576,000.00	5,436,800.00	0.00	2,000,000.00	0.00	110,000.00	121,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,788,000.00	2,718,400.00	0.00	6,000,000.00	0.00	110,000.00	121,000.00	0.00

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22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	596,000.00	906,200.00	0.00	700,000.00	0.00	330,000.00	363,000.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	596,000.00	906,200.00	0.00	500,000.00	0.00	78,760.00	86,640.00	0.00
220202	UTILITIES - GENERAL	0.00	36,654,000.00	55,726,400.00	847,586.34	43,200,000.00	0.00	6,039,330.00	6,643,280.00	0.00
22020201	ELECTRICITY CHARGES	0.00	32,720,400.00	49,745,600.00	92,586.34	40,000,000.00	0.00	220,000.00	242,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,192,000.00	1,812,300.00	0.00	1,000,000.00	0.00	2,284,810.00	2,513,300.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	1,192,000.00	1,812,300.00	0.00	1,000,000.00	0.00	472,120.00	519,340.00	0.00
22020205	WATER RATES	0.00	596,000.00	906,200.00	0.00	500,000.00	0.00	220,000.00	242,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	715,200.00	1,087,500.00	755,000.00	300,000.00	0.00	2,622,400.00	2,884,640.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	238,400.00	362,500.00	0.00	400,000.00	0.00	220,000.00	242,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,930,000.00	47,084,000.00	71,584,200.00	7,822,550.00	90,400,000.00	0.00	33,696,850.00	37,066,540.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	530,000.00	8,940,000.00	13,591,800.00	1,737,550.00	25,000,000.00	0.00	220,000.00	242,000.00	0.00
22020302	BOOKS	0.00	1,430,400.00	2,174,800.00	0.00	2,000,000.00	0.00	220,000.00	242,000.00	0.00
22020303	NEWSPAPERS	0.00	715,200.00	1,087,500.00	0.00	700,000.00	0.00	10,560.00	11,620.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	13,112,000.00	19,934,600.00	3,835,000.00	13,500,000.00	0.00	165,000.00	181,500.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,576,000.00	5,436,800.00	0.00	20,000,000.00	0.00	330,000.00	363,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,788,000.00	2,718,400.00	0.00	12,000,000.00	0.00	26,290.00	28,920.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,400,000.00	715,200.00	1,087,500.00	0.00	700,000.00	0.00	165,000.00	181,500.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	715,200.00	1,087,500.00	0.00	1,500,000.00	0.00	880,000.00	968,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	4,768,000.00	7,249,000.00	2,250,000.00	5,500,000.00	0.00	4,180,000.00	4,598,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	1,192,000.00	1,812,300.00	0.00	1,500,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	10,132,000.00	15,404,000.00	0.00	8,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	890,550.00	24,912,800.00	37,876,500.00	200,000.00	32,700,000.00	0.00	56,870,000.00	62,557,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	7,152,000.00	10,873,500.00	0.00	6,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,668,800.00	2,537,200.00	0.00	1,500,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	5,960,000.00	9,061,300.00	0.00	10,000,000.00	0.00	770,000.00	847,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,384,000.00	3,624,500.00	200,000.00	4,000,000.00	0.00	550,000.00	605,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,980,000.00	4,530,700.00	0.00	2,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	890,550.00	3,099,200.00	4,711,800.00	0.00	8,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	715,200.00	1,087,500.00	0.00	500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	0.00	953,600.00	1,450,000.00	0.00	700,000.00	0.00	550,000.00	605,000.00	0.00
220205	TRAINING - GENERAL	0.00	7,688,400.00	11,689,100.00	0.00	6,000,000.00	0.00	28,270,000.00	31,097,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,788,000.00	2,718,400.00	0.00	1,000,000.00	0.00	330,000.00	363,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	1,430,400.00	2,174,800.00	0.00	1,000,000.00	0.00	440,000.00	484,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	4,470,000.00	6,795,900.00	0.00	4,000,000.00	0.00	27,500,000.00	30,250,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	64,010,400.00	97,317,100.00	3,164,825.00	112,300,000.00	0.00	53,790,000.00	59,169,000.00	0.00
22020601	SECURITY SERVICES	0.00	22,648,000.00	34,432,300.00	3,164,825.00	40,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	4,172,000.00	6,342,900.00	0.00	2,000,000.00	0.00	770,000.00	847,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	2,384,000.00	3,624,500.00	0.00	3,000,000.00	0.00	14,850,000.00	16,335,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	13,708,000.00	20,840,800.00	0.00	20,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	238,400.00	362,500.00	0.00	300,000.00	0.00	13,200,000.00	14,520,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	20,860,000.00	31,714,100.00	0.00	47,000,000.00	0.00	770,000.00	847,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	6,675,200.00	10,149,500.00	0.00	8,100,000.00	0.00	41,800,000.00	45,980,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	894,000.00	1,359,300.00	0.00	500,000.00	0.00	1,650,000.00	1,815,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	596,000.00	906,200.00	0.00	500,000.00	0.00	6,050,000.00	6,655,000.00	0.00
22020703	LEGAL SERVICES	0.00	298,000.00	453,200.00	0.00	3,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	596,000.00	906,200.00	0.00	500,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	715,200.00	1,087,500.00	0.00	500,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020706	SURVEYING SERVICES	0.00	298,000.00	453,200.00	0.00	300,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020707	AGRICULTURAL CONSULTING	0.00	596,000.00	906,200.00	0.00	300,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	2,682,000.00	4,077,700.00	0.00	2,500,000.00	0.00	4,400,000.00	4,840,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,572,000.00	7,926,800.00	12,051,700.00	65,000.00	22,000,000.00	0.00	11,550,000.00	12,705,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	962,000.00	3,456,800.00	5,255,600.00	65,000.00	15,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	610,000.00	1,788,000.00	2,718,400.00	0.00	1,000,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	2,682,000.00	4,077,700.00	0.00	6,000,000.00	0.00	550,000.00	605,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	6,061.74	2,622,400.00	3,987,200.00	1,501.00	4,400,000.00	0.00	2,970,000.00	3,267,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,061.74	715,200.00	1,087,500.00	1,501.00	700,000.00	0.00	770,000.00	847,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	1,668,800.00	2,537,200.00	0.00	3,500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020904	OTHER CRF BANK CHARGES	0.00	238,400.00	362,500.00	0.00	200,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	63,414,400.00	96,411,800.00	659,000.00	135,450,000.00	0.00	153,340,000.00	168,674,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	7,748,000.00	11,779,500.00	383,000.00	18,000,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	13,708,000.00	20,840,800.00	0.00	40,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,788,000.00	2,718,400.00	160,000.00	2,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	1,788,000.00	2,718,400.00	0.00	1,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	0.00	1,192,000.00	1,812,300.00	50,000.00	1,500,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22021007	WELFARE PACKAGES	0.00	8,344,000.00	12,685,600.00	0.00	18,000,000.00	0.00	330,000.00	363,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,430,400.00	2,174,800.00	0.00	4,000,000.00	0.00	51,700,000.00	56,870,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	1,192,000.00	1,812,300.00	66,000.00	1,500,000.00	0.00	550,000.00	605,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	4,172,000.00	6,342,900.00	0.00	2,000,000.00	0.00	550,000.00	605,000.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	2,384,000.00	3,624,500.00	0.00	4,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	2,384,000.00	3,624,500.00	0.00	1,000,000.00	0.00	550,000.00	605,000.00	0.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	4,768,000.00	7,249,000.00	0.00	1,500,000.00	0.00	550,000.00	605,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	119,200.00	181,400.00	0.00	100,000.00	0.00	330,000.00	363,000.00	0.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	0.00	238,400.00	362,500.00	0.00	200,000.00	0.00	330,000.00	363,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	11,920,000.00	18,122,400.00	0.00	40,000,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	238,400.00	362,500.00	0.00	150,000.00	0.00	16,500,000.00	18,150,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	560,000,000.00	560,000,000.00	0.00	180,000,000.00	0.00	270,000,000.00	405,000,000.00	855,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	535,000,000.00	535,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	535,000,000.00	535,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	20,000,000.00	20,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	742,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	20,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	742,500,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	10,000,000.00	10,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	592,500,000.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	150,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	5,000,000.00	5,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	112,500,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	5,000,000.00	5,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	112,500,000.00

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23050101	RESEARCH AND DEVELOPMENT	0.00	5,000,000.00	5,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	112,500,000.00
051701900100	College of Education Hong									
2	EXPENDITURES	1,383,692,254.18	2,237,668,850.00	2,260,787,950.00	1,202,563,023.97	2,390,532,960.00	0.00	2,679,026,500.00	2,890,613,770.00	7,359,467,950.00
21	PERSONNEL COST	1,379,530,371.39	2,043,243,000.00	2,043,243,000.00	1,195,325,140.14	2,215,532,960.00	0.00	2,326,309,700.00	2,442,625,290.00	6,984,467,950.00
2101	SALARY	1,266,394,177.84	1,837,261,100.00	1,837,261,100.00	706,722,731.65	989,411,850.00	0.00	1,063,085,480.00	1,116,239,770.00	3,191,787,600.00
210101	SALARIES AND WAGES	1,266,394,177.84	1,837,261,100.00	1,837,261,100.00	706,722,731.65	989,411,850.00	0.00	1,063,085,480.00	1,116,239,770.00	3,191,787,600.00
21010101	BASIC-SALARY	1,266,394,177.84	1,837,261,100.00	1,837,261,100.00	706,722,731.65	989,411,850.00	0.00	1,063,085,480.00	1,116,239,770.00	3,191,787,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	113,136,193.55	205,981,900.00	205,981,900.00	488,602,408.48	1,226,121,110.00	0.00	1,263,224,220.00	1,326,385,520.00	3,792,680,350.00
210201	ALLOWANCES	113,136,193.55	205,981,900.00	205,981,900.00	488,602,408.48	1,206,513,510.00	0.00	1,242,636,240.00	1,304,768,140.00	3,730,867,390.00
21020102	HOUSING/RENT ALLOWANCE	6,441,459.62	102,358,600.00	102,358,600.00	150,238,564.22	344,210,370.00	0.00	361,420,890.00	379,491,940.00	1,085,123,200.00
21020103	TRANSPORT ALLOWANCE	3,377,795.76	908,400.00	908,400.00	118,051,134.07	271,431,720.00	0.00	285,003,310.00	299,253,480.00	855,688,510.00
21020104	MEAL SUBSIDY	1,590,988.52	1,698,800.00	1,698,800.00	56,946,273.95	79,724,820.00	0.00	83,711,070.00	87,896,630.00	251,332,520.00
21020105	UTILITY ALLOWANCE	1,291,250.20	610,000.00	610,000.00	43,496,938.45	99,930,710.00	0.00	104,927,250.00	110,173,620.00	315,031,580.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	25,295,660.00	0.00	26,560,450.00	27,888,480.00	79,744,590.00
21020107	LEAVE ALLOWANCE	1,337,059.15	873,500.00	873,500.00	34,238,097.48	78,429,650.00	0.00	82,351,140.00	86,468,700.00	247,249,490.00
21020108	DOMESTIC STAFF ALLOWANCE	810,653.16	1,473,700.00	1,473,700.00	620,945.58	149,278,820.00	0.00	156,742,770.00	164,579,910.00	470,601,500.00
21020109	SHIFT ALLOWANCE	2,118,407.43	3,499,600.00	3,499,600.00	1,573,085.63	2,321,450.00	0.00	2,437,530.00	2,559,410.00	7,318,390.00
21020112	HARZARD ALLOWANCE	398,270.22	943,800.00	943,800.00	292,567.15	422,730.00	0.00	443,870.00	466,070.00	1,332,670.00
21020118	SIWES ALLOWANCE	13,441,088.91	13,635,200.00	13,635,200.00	11,973,990.84	18,883,830.00	0.00	19,828,030.00	20,819,440.00	59,531,300.00
21020119	FIELD ALLOWANCE	13,441,088.91	16,351,900.00	16,351,900.00	11,973,990.84	18,883,830.00	0.00	19,828,030.00	20,819,440.00	59,531,300.00
21020123	RESPONSIBILITY ALLOWANCE	283,238.40	2,178,300.00	2,178,300.00	213,844.99	329,390.00	0.00	345,860.00	363,160.00	1,038,410.00
21020140	ACADEMIC ALLOWANCE	60,484,893.27	39,875,300.00	39,875,300.00	53,882,975.28	75,436,200.00	0.00	79,208,010.00	83,168,420.00	237,812,630.00
21020145	OTHER ALLOWANCES AND BENEFITS	8,120,000.00	21,574,800.00	21,574,800.00	5,100,000.00	41,934,330.00	0.00	19,828,030.00	20,819,440.00	59,531,300.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	19,607,600.00	0.00	20,587,980.00	21,617,380.00	61,812,960.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	19,607,600.00	0.00	20,587,980.00	21,617,380.00	61,812,960.00
22	OTHER RECURRENT COSTS	4,161,882.79	44,425,850.00	67,544,950.00	7,237,883.83	75,000,000.00	0.00	202,716,800.00	222,988,480.00	0.00
2202	OVERHEAD COST	4,161,882.79	44,425,850.00	67,544,950.00	7,237,883.83	75,000,000.00	0.00	202,716,800.00	222,988,480.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	509,150.00	9,697,520.00	14,743,620.00	103,800.00	15,263,000.00	0.00	12,320,000.00	13,552,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	32,800.00	6,134,630.00	9,326,630.00	80,000.00	9,293,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	476,350.00	880,890.00	1,339,290.00	23,800.00	1,470,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	1,490,000.00	2,265,400.00	0.00	2,500,000.00	0.00	770,000.00	847,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	1,192,000.00	1,812,300.00	0.00	2,000,000.00	0.00	3,850,000.00	4,235,000.00	0.00
220202	UTILITIES - GENERAL	320,466.15	1,510,860.00	2,297,460.00	0.00	3,535,000.00	0.00	66,770,000.00	73,447,000.00	0.00
22020201	ELECTRICITY CHARGES	320,466.15	998,300.00	1,517,800.00	0.00	2,675,000.00	0.00	220,000.00	242,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	178,800.00	272,000.00	0.00	300,000.00	0.00	19,800,000.00	21,780,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	178,800.00	272,000.00	0.00	300,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	154,960.00	235,660.00	0.00	260,000.00	0.00	2,750,000.00	3,025,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,650,080.00	8,590,580.00	0.00	9,640,000.00	0.00	35,200,000.00	38,720,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	298,000.00	453,200.00	0.00	500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020302	BOOKS	0.00	381,440.00	580,040.00	0.00	640,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	476,800.00	725,000.00	0.00	800,000.00	0.00	19,800,000.00	21,780,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,192,000.00	1,812,300.00	0.00	2,700,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,788,000.00	2,718,400.00	0.00	2,500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,192,000.00	1,812,300.00	0.00	2,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	321,840.00	489,340.00	0.00	500,000.00	0.00	4,400,000.00	4,840,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	265,300.00	9,238,000.00	14,045,300.00	1,431,200.00	16,000,000.00	0.00	47,245,000.00	51,969,500.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	195,500.00	2,682,000.00	4,077,700.00	310,500.00	4,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,788,000.00	2,718,400.00	36,000.00	4,000,000.00	0.00	110,000.00	121,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	49,800.00	1,788,000.00	2,718,400.00	0.00	3,500,000.00	0.00	220,000.00	242,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	596,000.00	906,200.00	0.00	1,500,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	20,000.00	1,788,000.00	2,718,400.00	1,084,700.00	2,000,000.00	0.00	165,000.00	181,500.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	1,931,040.00	2,936,140.00	0.00	3,740,000.00	0.00	16,789,300.00	18,468,230.00	0.00
22020601	SECURITY SERVICES	0.00	596,000.00	906,200.00	0.00	1,500,000.00	0.00	10,222,300.00	11,244,530.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	238,400.00	362,500.00	0.00	400,000.00	0.00	1,617,000.00	1,778,700.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	596,000.00	906,200.00	0.00	1,000,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	500,640.00	761,240.00	0.00	840,000.00	0.00	2,200,000.00	2,420,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	27,500.00	5,721,600.00	8,699,000.00	0.00	8,600,000.00	0.00	3,888,500.00	4,277,350.00	0.00
22020801	MOTOR VEHICLE FUEL COST	27,500.00	1,788,000.00	2,718,400.00	0.00	3,000,000.00	0.00	2,942,500.00	3,236,750.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	1,788,000.00	2,718,400.00	0.00	2,000,000.00	0.00	330,000.00	363,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,788,000.00	2,718,400.00	0.00	3,000,000.00	0.00	330,000.00	363,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	357,600.00	543,800.00	0.00	600,000.00	0.00	286,000.00	314,600.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,466.64	298,000.00	453,200.00	8,283.83	500,000.00	0.00	550,000.00	605,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,466.64	298,000.00	453,200.00	8,283.83	500,000.00	0.00	550,000.00	605,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,034,000.00	10,378,750.00	15,779,650.00	5,694,600.00	17,722,000.00	0.00	19,954,000.00	21,949,400.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,192,000.00	1,812,300.00	0.00	1,500,000.00	0.00	704,000.00	774,400.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	408,000.00	1,788,000.00	2,718,400.00	1,164,000.00	2,000,000.00	0.00	880,000.00	968,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	417,200.00	634,300.00	30,000.00	700,000.00	0.00	2,970,000.00	3,267,000.00	0.00
22021007	WELFARE PACKAGES	102,000.00	834,400.00	1,268,600.00	0.00	1,400,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	417,200.00	634,300.00	0.00	700,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	417,200.00	634,300.00	0.00	700,000.00	0.00	550,000.00	605,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	10,000.00	357,600.00	543,800.00	0.00	600,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	437,470.00	665,170.00	0.00	734,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,514,000.00	4,517,680.00	6,868,480.00	4,500,600.00	9,388,000.00	0.00	4,400,000.00	4,840,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	35,000,000.00	35,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	95,000,000.00	95,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051702100100	Adamawa State University Mubi									
2	EXPENDITURES	4,130,933,938.00	5,604,478,600.00	8,559,521,200.00	5,479,010,805.59	24,754,218,970.00	0.00	30,858,036,430.00	42,383,113,340.00	88,408,879,760.00
21	PERSONNEL COST	2,670,544,648.00	1,112,478,600.00	2,897,478,600.00	3,476,040,748.59	6,109,081,570.00	0.00	6,414,535,690.00	6,735,262,500.00	19,258,879,760.00
2101	SALARY	1,186,838,758.00	461,802,600.00	1,116,802,600.00	1,574,367,934.48	3,816,581,177.00	0.00	4,007,410,250.00	4,207,780,770.00	12,031,772,197.00
210101	SALARIES AND WAGES	1,186,838,758.00	461,802,600.00	1,116,802,600.00	1,574,367,934.48	3,816,581,177.00	0.00	4,007,410,250.00	4,207,780,770.00	12,031,772,197.00
21010101	BASIC-SALARY	942,956,676.00	287,394,600.00	787,394,600.00	1,317,700,191.10	3,264,688,690.00	0.00	3,427,923,130.00	3,599,319,290.00	10,291,931,110.00
21010104	BASIC WAGES	238,813,998.00	134,160,000.00	289,160,000.00	249,229,766.50	0.00	0.00	0.00	0.00	0.00
21010105	SALARIES ARREARS	5,068,084.00	40,248,000.00	40,248,000.00	7,437,976.88	551,892,487.00	0.00	579,487,120.00	608,461,480.00	1,739,841,087.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,483,705,890.00	650,676,000.00	1,780,676,000.00	1,901,672,814.11	1,992,500,393.00	0.00	2,092,125,440.00	2,196,731,730.00	6,281,357,563.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
210201	ALLOWANCES	1,462,886,849.00	607,074,000.00	1,737,074,000.00	1,883,623,489.23	1,887,500,393.00	0.00	1,981,875,440.00	2,080,969,230.00	5,950,345,063.00
21020102	HOUSING/RENT ALLOWANCE	180,424,649.00	83,850,000.00	213,850,000.00	147,274,730.29	0.00	0.00	0.00	0.00	0.00
21020109	SHIFT ALLOWANCE	0.00	0.00	0.00	0.00	17,337,810.00	0.00	18,204,710.00	19,114,950.00	54,657,470.00
21020111	CLINICAL ALLOWANCE	0.00	0.00	0.00	0.00	7,221,690.00	0.00	7,582,780.00	7,961,920.00	22,766,390.00
21020123	RESPONSIBILITY ALLOWANCE	0.00	0.00	0.00	0.00	6,290,030.00	0.00	6,604,540.00	6,934,770.00	19,829,340.00
21020133	REGULAR ALLOWANCE	736,244,951.00	321,984,000.00	821,984,000.00	733,484,177.67	210,000,000.00	0.00	220,500,000.00	231,525,000.00	662,025,000.00
21020139	WARDROPE ALLOWANCE	0.00	0.00	0.00	0.00	29,937,600.00	0.00	31,434,480.00	33,006,210.00	94,378,290.00
21020142	ICT ALLOWANCE	0.00	0.00	0.00	0.00	4,507,550.00	0.00	4,732,930.00	4,969,580.00	14,210,060.00
21020145	OTHER ALLOWANCES AND BENEFITS	546,217,249.00	201,240,000.00	701,240,000.00	1,002,864,581.27	1,612,205,713.00	0.00	1,692,816,000.00	1,777,456,800.00	5,082,478,513.00
210202	SOCIAL CONTRIBUTIONS	20,819,041.00	43,602,000.00	43,602,000.00	18,049,324.88	105,000,000.00	0.00	110,250,000.00	115,762,500.00	331,012,500.00
21020202	CONTRIBUTORY PENSION	20,819,041.00	43,602,000.00	43,602,000.00	18,049,324.88	0.00	0.00	0.00	0.00	0.00
21020203	GROUP LIFE INSURANCE	0.00	0.00	0.00	0.00	105,000,000.00	0.00	110,250,000.00	115,762,500.00	331,012,500.00
2103	SOCIAL BENEFITS	0.00	0.00	0.00	0.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
210301	SOCIAL BENEFITS	0.00	0.00	0.00	0.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
21030101	GRATUITY	0.00	0.00	0.00	0.00	150,000,000.00	0.00	157,500,000.00	165,375,000.00	472,875,000.00
21030102	PENSION	0.00	0.00	0.00	0.00	150,000,000.00	0.00	157,500,000.00	165,375,000.00	472,875,000.00
22	OTHER RECURRENT COSTS	1,460,389,290.00	2,682,000,000.00	3,302,042,600.00	1,458,365,641.56	4,045,137,400.00	0.00	2,543,500,740.00	2,797,850,840.00	0.00
2202	OVERHEAD COST	1,460,389,290.00	2,682,000,000.00	3,302,042,600.00	1,458,365,641.56	4,045,137,400.00	0.00	2,543,500,740.00	2,797,850,840.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	137,361,960.00	196,858,800.00	276,968,000.00	171,136,661.00	380,000,000.00	0.00	9,350,000.00	10,285,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	26,338,660.00	18,058,800.00	68,058,800.00	46,644,361.00	50,000,000.00	0.00	3,850,000.00	4,235,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	96,744,770.00	119,200,000.00	149,309,200.00	120,892,300.00	250,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	14,278,530.00	29,800,000.00	29,800,000.00	3,600,000.00	40,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	29,800,000.00	29,800,000.00	0.00	40,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
220202	UTILITIES - GENERAL	18,397,744.00	235,181,600.00	153,417,900.00	23,157,497.79	199,937,100.00	0.00	12,474,000.00	13,721,400.00	0.00
22020201	ELECTRICITY CHARGES	10,828,594.00	47,680,000.00	32,680,000.00	6,158,978.79	40,000,000.00	0.00	440,000.00	484,000.00	0.00
22020202	TELEPHONE CHARGES	1,266,000.00	11,920,000.00	16,080,100.00	6,168,769.00	20,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020203	INTERNET ACCESS CHARGES	3,457,250.00	119,557,600.00	53,363,300.00	1,722,950.00	75,000,000.00	0.00	924,000.00	1,016,400.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,173,200.00	5,960,000.00	8,040,100.00	2,908,000.00	10,426,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020205	WATER RATES	1,338,000.00	11,920,000.00	16,080,100.00	1,500,000.00	15,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	14,900,000.00	16,053,100.00	2,500,000.00	15,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	8,344,000.00	4,511,100.00	0.00	4,511,100.00	0.00	660,000.00	726,000.00	0.00
22020209	OTHER UTILITY CHARGES	334,700.00	14,900,000.00	6,610,100.00	2,198,800.00	20,000,000.00	0.00	550,000.00	605,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	279,315,390.00	551,419,200.00	553,256,100.00	316,971,891.60	808,040,100.00	0.00	349,494,200.00	384,443,620.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	86,968,800.00	89,400,000.00	89,400,000.00	80,595,435.00	225,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020302	BOOKS	33,993,370.00	29,800,000.00	42,800,000.00	6,108,700.00	150,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,399,360.00	38,740,000.00	23,740,000.00	646,000.00	45,000,000.00	0.00	770,000.00	847,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	92,023,920.00	119,319,200.00	119,319,200.00	77,812,150.00	85,000,000.00	0.00	1,540,000.00	1,694,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,562,080.00	11,920,000.00	11,920,000.00	8,036,450.00	30,000,000.00	0.00	770,000.00	847,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	14,234,660.00	50,660,000.00	41,360,400.00	6,466,900.00	40,000,000.00	0.00	770,000.00	847,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	25,861,900.00	29,800,000.00	19,965,200.00	10,040,000.00	25,000,000.00	0.00	660,000.00	726,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,004,300.00	59,600,000.00	39,930,400.00	13,159,650.00	50,000,000.00	0.00	807,400.00	888,140.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	11,915,000.00	71,520,000.00	96,480,500.00	64,404,776.60	100,000,000.00	0.00	10,326,800.00	11,359,480.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	4,352,000.00	44,700,000.00	60,300,300.00	45,051,030.00	50,000,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	0.00	5,960,000.00	8,040,100.00	4,650,800.00	8,040,100.00	0.00	275,000,000.00	302,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	137,128,654.00	205,620,000.00	331,341,700.00	180,912,404.00	477,160,200.00	0.00	280,500,000.00	308,550,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	19,598,200.00	47,680,000.00	64,320,400.00	41,502,560.00	40,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,867,850.00	38,740,000.00	52,260,300.00	15,297,850.00	80,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	39,844,940.00	29,800,000.00	67,180,200.00	40,323,679.00	30,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,512,185.00	2,980,000.00	4,020,100.00	8,469,170.00	150,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,546,100.00	50,660,000.00	95,320,400.00	55,847,475.00	20,000,000.00	0.00	82,500,000.00	90,750,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	52,356,879.00	11,920,000.00	16,080,100.00	13,289,770.00	75,000,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020407	MAINTENANCE OF AIRCRAFTS	3,402,500.00	0.00	0.00	0.00	50,000,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	0.00	23,840,000.00	32,160,200.00	6,181,900.00	32,160,200.00	0.00	16,500,000.00	18,150,000.00	0.00
220205	TRAINING - GENERAL	23,693,601.00	77,480,000.00	77,540,600.00	20,192,623.00	90,000,000.00	0.00	274,462,210.00	301,908,440.00	0.00
22020501	LOCAL TRAINING	17,536,291.00	29,800,000.00	40,200,200.00	11,392,135.00	30,000,000.00	0.00	4,962,210.00	5,458,440.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	23,840,000.00	18,670,200.00	0.00	30,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020503	OTHER TRAININGS	6,157,310.00	23,840,000.00	18,670,200.00	8,800,488.00	30,000,000.00	0.00	247,500,000.00	272,250,000.00	0.00
220206	OTHER SERVICES - GENERAL	12,371,000.00	113,240,000.00	179,740,900.00	30,779,575.00	245,000,000.00	0.00	385,000,000.00	423,500,000.00	0.00
22020601	SECURITY SERVICES	6,780,000.00	38,740,000.00	52,260,300.00	20,051,325.00	25,000,000.00	0.00	165,000,000.00	181,500,000.00	0.00
22020602	OFFICE RENT	0.00	0.00	0.00	0.00	50,000,000.00	0.00	49,500,000.00	54,450,000.00	0.00
22020603	RESIDENTIAL RENT	800,000.00	8,940,000.00	12,060,100.00	2,274,000.00	10,000,000.00	0.00	93,500,000.00	102,850,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	29,800,000.00	40,200,200.00	0.00	40,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	4,791,000.00	35,760,000.00	75,220,300.00	8,454,250.00	120,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,430,000.00	220,222,000.00	189,159,700.00	20,562,300.00	195,000,000.00	0.00	388,344,110.00	427,178,530.00	0.00
22020701	FINANCIAL CONSULTING	5,730,000.00	25,330,000.00	20,680,200.00	7,500,000.00	25,000,000.00	0.00	27,500,000.00	30,250,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	20,860,000.00	28,140,200.00	2,839,500.00	20,000,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22020703	LEGAL SERVICES	700,000.00	48,872,000.00	38,948,400.00	1,030,300.00	30,000,000.00	0.00	110,000,000.00	121,000,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	29,800,000.00	26,710,200.00	0.00	30,000,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	29,800,000.00	26,710,200.00	0.00	30,000,000.00	0.00	8,844,110.00	9,728,530.00	0.00
22020706	SURVEYING SERVICES	0.00	29,800,000.00	26,710,200.00	1,692,500.00	30,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	35,760,000.00	21,260,300.00	7,500,000.00	30,000,000.00	0.00	88,000,000.00	96,800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	487,087,475.00	326,667,600.00	697,072,900.00	414,998,450.00	790,000,000.00	0.00	302,500,000.00	332,750,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,205,050.00	37,607,600.00	50,732,700.00	26,014,050.00	35,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	8,940,000.00	12,060,100.00	6,000,400.00	15,000,000.00	0.00	165,000,000.00	181,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	478,173,575.00	268,200,000.00	618,200,000.00	382,802,750.00	720,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020806	COOKING GAS/FUEL COST	5,708,850.00	11,920,000.00	16,080,100.00	181,250.00	20,000,000.00	0.00	82,500,000.00	90,750,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	51,845,000.00	112,048,000.00	151,152,800.00	8,235,000.00	135,000,000.00	0.00	90,376,220.00	99,413,850.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	10,728,000.00	14,472,100.00	595,500.00	15,000,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22020902	INSURANCE PREMIUM	51,845,000.00	101,320,000.00	136,680,700.00	7,639,500.00	120,000,000.00	0.00	35,376,220.00	38,913,850.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	306,758,466.00	643,262,800.00	692,392,000.00	271,419,239.17	725,000,000.00	0.00	451,000,000.00	496,100,000.00	0.00
22021001	REFRESHMENT & MEALS	65,049,800.00	107,399,200.00	144,881,600.00	23,071,760.00	120,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,815,617.00	95,360,000.00	178,374,800.00	107,638,909.17	200,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	13,434,861.00	29,800,000.00	29,800,000.00	7,092,684.00	30,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	30,038,400.00	30,038,400.00	16,420,000.00	30,000,000.00	0.00	27,500,000.00	30,250,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	800,000.00	17,999,200.00	17,999,200.00	7,864,850.00	20,000,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22021009	SPORTING ACTIVITIES	17,976,400.00	31,290,000.00	31,290,000.00	28,175,800.00	50,000,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME	0.00	8,940,000.00	8,940,000.00	1,234,100.00	10,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	11,026,000.00	11,026,000.00	255,000.00	10,000,000.00	0.00	132,000,000.00	145,200,000.00	0.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	15,935,000.00	13,410,000.00	13,410,000.00	8,689,800.00	25,000,000.00	0.00	27,500,000.00	30,250,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	71,790,279.00	178,800,000.00	187,241,200.00	48,947,061.00	180,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021026	MONITORING AND EVALUATION RECURRENT	17,956,509.00	119,200,000.00	39,390,800.00	22,029,275.00	50,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	1,810,000,000.00	2,360,000,000.00	544,604,415.44	14,600,000,000.00	0.00	21,900,000,000.00	32,850,000,000.00	69,150,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	595,000,000.00	1,010,000,000.00	222,568,850.61	1,011,500,000.00	0.00	1,517,250,000.00	2,275,875,000.00	9,220,125,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	595,000,000.00	1,010,000,000.00	222,568,850.61	1,011,500,000.00	0.00	1,517,250,000.00	2,275,875,000.00	9,220,125,000.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	30,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	212,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	100,000,000.00	455,000,000.00	107,448,000.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,825,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	40,000,000.00	40,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	38,500,000.00
23010113	PURCHASE OF COMPUTERS	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	47,500,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	82,000,000.00	82,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	443,750,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	100,000,000.00	100,000,000.00	51,116,250.00	80,500,000.00	0.00	120,750,000.00	181,125,000.00	366,875,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	1,000,000.00	0.00	1,500,000.00	2,250,000.00	34,750,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	20,000,000.00	10,000,000.00	0.00	19,000,000.00	0.00	28,500,000.00	42,750,000.00	271,250,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	40,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	77,500,000.00
23010147	PURCHASE OF SCHOOL FURNITURES	0.00	160,000,000.00	260,000,000.00	64,004,600.61	506,000,000.00	0.00	759,000,000.00	1,138,500,000.00	5,902,500,000.00
2302	CONSTRUCTION / PROVISION	0.00	846,000,000.00	861,000,000.00	1,780,678.00	11,903,000,000.00	0.00	17,854,500,000.00	26,781,750,000.00	51,623,750,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	846,000,000.00	861,000,000.00	1,780,678.00	11,903,000,000.00	0.00	17,854,500,000.00	26,781,750,000.00	51,623,750,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	30,000,000.00	10,000,000.00	0.00	3,505,000,000.00	0.00	5,257,500,000.00	7,886,250,000.00	13,149,750,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	100,000,000.00	220,000,000.00	530,781.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	2,635,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	900,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	356,000,000.00	336,000,000.00	0.00	5,646,000,000.00	0.00	8,469,000,000.00	12,703,500,000.00	26,154,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	100,000,000.00	100,000,000.00	0.00	1,731,000,000.00	0.00	2,596,500,000.00	3,894,750,000.00	8,201,250,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	50,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	38,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	10,000,000.00	10,000,000.00	0.00	1,000,000.00	0.00	1,500,000.00	2,250,000.00	103,750,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	50,000,000.00	20,000,000.00	1,249,897.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	385,000,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	50,000,000.00	40,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	56,500,000.00
2303	REHABILITATION / REPAIRS	0.00	60,000,000.00	210,000,000.00	260,360,572.35	550,000,000.00	0.00	825,000,000.00	1,237,500,000.00	2,667,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	60,000,000.00	210,000,000.00	260,360,572.35	550,000,000.00	0.00	825,000,000.00	1,237,500,000.00	2,667,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	60,000,000.00	210,000,000.00	260,360,572.35	550,000,000.00	0.00	825,000,000.00	1,237,500,000.00	2,667,500,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	110,000,000.00	110,000,000.00	24,282,113.00	340,000,000.00	0.00	510,000,000.00	765,000,000.00	2,045,500,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	110,000,000.00	110,000,000.00	24,282,113.00	340,000,000.00	0.00	510,000,000.00	765,000,000.00	2,045,500,000.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	0.00	110,000,000.00	110,000,000.00	24,282,113.00	340,000,000.00	0.00	510,000,000.00	765,000,000.00	2,045,500,000.00
2305	OTHER CAPITAL PROJECTS	0.00	199,000,000.00	169,000,000.00	35,612,201.48	795,500,000.00	0.00	1,193,250,000.00	1,789,875,000.00	3,593,125,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	199,000,000.00	169,000,000.00	35,612,201.48	795,500,000.00	0.00	1,193,250,000.00	1,789,875,000.00	3,593,125,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	190,000,000.00	160,000,000.00	35,612,201.48	770,500,000.00	0.00	1,155,750,000.00	1,733,625,000.00	3,299,375,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	9,000,000.00	9,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	293,750,000.00

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051702200100	Adamawa State Scholarship Trust Fund									
2	EXPENDITURES	987,255,572.46	1,077,101,050.00	6,712,836,050.00	516,032,210.26	5,575,682,330.00	0.00	10,252,370,180.00	14,575,670,980.00	26,541,269,790.00
21	PERSONNEL COST	8,448,351.32	9,086,900.00	9,086,900.00	12,452,035.45	36,881,730.00	0.00	38,725,860.00	40,662,200.00	116,269,790.00
2101	SALARY	5,289,483.08	4,781,700.00	4,781,700.00	5,058,085.75	7,737,870.00	0.00	27,060,470.00	28,413,500.00	81,245,840.00
210101	SALARIES AND WAGES	5,289,483.08	4,781,700.00	4,781,700.00	5,058,085.75	7,737,870.00	0.00	27,060,470.00	28,413,500.00	81,245,840.00
21010101	BASIC-SALARY	5,289,483.08	4,781,700.00	4,781,700.00	5,058,085.75	7,737,870.00	0.00	27,060,470.00	28,413,500.00	81,245,840.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,158,868.24	4,305,200.00	4,305,200.00	7,393,949.70	29,143,860.00	0.00	11,665,390.00	12,248,700.00	35,023,950.00
210201	ALLOWANCES	3,158,868.24	4,305,200.00	4,305,200.00	7,393,949.70	29,143,860.00	0.00	11,665,390.00	12,248,700.00	35,023,950.00
21020102	HOUSING/RENT ALLOWANCE	907,415.34	1,096,000.00	1,096,000.00	1,157,290.15	1,770,510.00	0.00	1,859,040.00	1,952,000.00	5,581,550.00
21020103	TRANSPORT ALLOWANCE	380,292.41	447,800.00	447,800.00	539,505.33	825,410.00	0.00	866,690.00	910,030.00	2,602,130.00
21020104	MEAL SUBSIDY	73,553.10	94,000.00	94,000.00	103,444.36	158,340.00	0.00	166,260.00	174,580.00	499,180.00
21020105	UTILITY ALLOWANCE	204,244.41	223,200.00	223,200.00	300,874.36	460,320.00	0.00	483,340.00	507,510.00	1,451,170.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	30,660.00	0.00	32,200.00	33,810.00	96,670.00
21020107	LEAVE ALLOWANCE	381,650.28	312,000.00	312,000.00	505,808.57	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020114	TEACHING ALLOWANCE	190,962.59	384,300.00	384,300.00	242,760.16	371,390.00	0.00	389,960.00	409,460.00	1,170,810.00
21020135	FURNITURE ALLOWANCE	561,084.67	604,500.00	604,500.00	722,484.99	1,105,340.00	0.00	1,160,610.00	1,218,650.00	3,484,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	459,665.44	1,143,400.00	1,143,400.00	3,821,781.78	23,384,590.00	0.00	5,618,120.00	5,899,030.00	16,867,740.00
22	OTHER RECURRENT COSTS	23,532,979.26	11,014,150.00	16,749,150.00	21,056,572.81	38,800,600.00	0.00	1,963,644,320.00	2,160,008,780.00	0.00
2202	OVERHEAD COST	23,532,979.26	11,014,150.00	16,749,150.00	21,056,572.81	38,800,600.00	0.00	1,963,644,320.00	2,160,008,780.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,631,600.00	3,337,600.00	5,074,700.00	1,621,950.00	5,602,300.00	0.00	132,000,000.00	145,200,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	878,000.00	667,520.00	1,014,920.00	667,000.00	800,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	846,900.00	667,520.00	1,014,920.00	954,950.00	2,800,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	150,000.00	95,360.00	145,160.00	0.00	95,100.00	0.00	33,000,000.00	36,300,000.00	0.00
22020109	PER-DIEM/ESTACODES	1,756,700.00	1,907,200.00	2,899,700.00	0.00	1,907,200.00	0.00	33,000,000.00	36,300,000.00	0.00
220202	UTILITIES - GENERAL	1,551,000.00	638,920.00	971,720.00	758,700.00	1,514,500.00	0.00	847,000,000.00	931,700,000.00	0.00
22020201	ELECTRICITY CHARGES	327,000.00	190,720.00	290,120.00	196,700.00	700,000.00	0.00	38,500,000.00	42,350,000.00	0.00
22020203	INTERNET ACCESS CHARGES	554,000.00	333,760.00	507,460.00	537,000.00	700,000.00	0.00	16,500,000.00	18,150,000.00	0.00
22020209	OTHER UTILITY CHARGES	670,000.00	114,440.00	174,140.00	25,000.00	114,500.00	0.00	792,000,000.00	871,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,699,900.00	2,336,330.00	3,552,630.00	7,325,000.00	9,014,400.00	0.00	522,500,000.00	574,750,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,122,900.00	1,630,660.00	2,479,160.00	6,249,000.00	7,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020304	MAGAZINES & PERIODICALS	20,000.00	14,310.00	21,910.00	0.00	14,400.00	0.00	16,500,000.00	18,150,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	310,000.00	190,720.00	290,120.00	193,000.00	500,000.00	0.00	132,000,000.00	145,200,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	220,000.00	190,720.00	290,120.00	132,000.00	500,000.00	0.00	132,000,000.00	145,200,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	27,000.00	309,920.00	471,320.00	751,000.00	1,000,000.00	0.00	220,000,000.00	242,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,381,100.00	1,578,220.00	2,400,120.00	2,872,000.00	5,700,000.00	0.00	165,000,000.00	181,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	378,000.00	314,690.00	478,490.00	1,102,000.00	1,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	370,000.00	238,400.00	362,500.00	85,000.00	1,000,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	597,000.00	357,600.00	543,800.00	726,500.00	1,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	302,000.00	195,490.00	297,390.00	343,500.00	1,000,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	395,100.00	262,240.00	398,840.00	435,000.00	700,000.00	0.00	11,000,000.00	12,100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	339,000.00	209,800.00	319,100.00	180,000.00	1,000,000.00	0.00	11,000,000.00	12,100,000.00	0.00
220205	TRAINING - GENERAL	100,000.00	138,280.00	210,380.00	0.00	800,000.00	0.00	27,500,000.00	30,250,000.00	0.00
22020501	LOCAL TRAINING	100,000.00	138,280.00	210,380.00	0.00	800,000.00	0.00	27,500,000.00	30,250,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,002,100.00	700,910.00	1,066,110.00	846,300.00	1,705,000.00	0.00	253,880,000.00	279,268,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	143,600.00	85,830.00	130,630.00	36,300.00	200,000.00	0.00	198,000,000.00	217,800,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	4,770.00	7,470.00	0.00	5,000.00	0.00	55,000,000.00	60,500,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	858,500.00	610,310.00	928,010.00	810,000.00	1,500,000.00	0.00	880,000.00	968,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	190,720.00	290,120.00	0.00	190,800.00	0.00	3,080,000.00	3,388,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	190,720.00	290,120.00	0.00	190,800.00	0.00	3,080,000.00	3,388,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	755,000.00	467,270.00	710,670.00	670,000.00	3,690,000.00	0.00	2,202,530.00	2,422,800.00	0.00
22020801	MOTOR VEHICLE FUEL COST	475,000.00	267,010.00	406,110.00	670,000.00	3,000,000.00	0.00	104,610.00	115,080.00	0.00
22020803	PLANT / GENERATOR FUEL COST	280,000.00	200,260.00	304,560.00	0.00	690,000.00	0.00	2,097,920.00	2,307,720.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,455,879.26	152,580.00	232,080.00	4,172,822.81	200,000.00	0.00	770,000.00	847,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,455,879.26	152,580.00	232,080.00	4,172,822.81	200,000.00	0.00	770,000.00	847,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,956,400.00	1,473,320.00	2,240,620.00	2,789,800.00	10,383,600.00	0.00	9,711,790.00	10,682,980.00	0.00
22021001	REFRESHMENT & MEALS	884,900.00	286,080.00	435,080.00	1,150,000.00	4,000,000.00	0.00	770,000.00	847,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	646,700.00	238,400.00	362,500.00	700,000.00	800,000.00	0.00	125,950.00	138,550.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	540,000.00	214,560.00	326,360.00	214,000.00	300,000.00	0.00	7,700,000.00	8,470,000.00	0.00
22021009	SPORTING ACTIVITIES	945,000.00	123,970.00	188,570.00	120,000.00	150,000.00	0.00	15,840.00	17,430.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	70,000.00	133,510.00	203,110.00	84,800.00	133,600.00	0.00	550,000.00	605,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,869,800.00	476,800.00	725,000.00	521,000.00	5,000,000.00	0.00	550,000.00	605,000.00	0.00
23	CAPITAL EXPENDITURE	955,274,241.88	1,057,000,000.00	6,687,000,000.00	482,523,602.00	5,500,000,000.00	0.00	8,250,000,000.00	12,375,000,000.00	26,425,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	130,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	130,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	0.00	130,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	955,274,241.88	1,057,000,000.00	6,557,000,000.00	482,523,602.00	5,500,000,000.00	0.00	8,250,000,000.00	12,375,000,000.00	26,425,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	955,274,241.88	1,057,000,000.00	6,557,000,000.00	482,523,602.00	5,500,000,000.00	0.00	8,250,000,000.00	12,375,000,000.00	26,425,000,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	955,274,241.88	1,057,000,000.00	6,557,000,000.00	482,523,602.00	5,500,000,000.00	0.00	8,250,000,000.00	12,375,000,000.00	26,425,000,000.00
051702300100	College of Nursing Sciences Yola									
2	EXPENDITURES	886,019,285.62	1,707,579,110.00	1,490,462,010.00	367,173,707.63	1,069,819,700.00	0.00	1,173,113,800.00	1,450,139,820.00	3,109,015,090.00
21	PERSONNEL COST	314,938,446.88	667,519,000.00	667,519,000.00	252,475,512.13	516,968,500.00	0.00	542,817,020.00	569,957,970.00	1,629,743,490.00
2101	SALARY	255,633,271.98	589,198,900.00	589,198,900.00	197,344,555.11	327,175,070.00	0.00	351,601,510.00	369,181,600.00	1,055,641,680.00
210101	SALARIES AND WAGES	255,633,271.98	589,198,900.00	589,198,900.00	197,344,555.11	327,175,070.00	0.00	351,601,510.00	369,181,600.00	1,055,641,680.00
21010101	BASIC-SALARY	255,633,271.98	589,198,900.00	589,198,900.00	197,344,555.11	327,175,070.00	0.00	351,601,510.00	369,181,600.00	1,055,641,680.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	59,305,174.90	78,320,100.00	78,320,100.00	55,130,957.02	189,793,430.00	0.00	191,215,510.00	200,776,370.00	574,101,810.00
210201	ALLOWANCES	59,305,174.90	78,320,100.00	78,320,100.00	55,130,957.02	189,793,430.00	0.00	191,215,510.00	200,776,370.00	574,101,810.00
21020102	HOUSING/RENT ALLOWANCE	3,798,171.46	13,666,200.00	13,666,200.00	7,820,056.55	30,049,740.00	0.00	31,552,230.00	33,129,850.00	94,731,820.00
21020103	TRANSPORT ALLOWANCE	1,744,500.63	0.00	0.00	0.00	22,858,710.00	0.00	24,001,650.00	25,201,740.00	72,062,100.00
21020104	MEAL SUBSIDY	870,227.85	0.00	0.00	0.00	9,875,780.00	0.00	10,369,570.00	10,888,050.00	31,133,400.00
21020105	UTILITY ALLOWANCE	1,207,647.79	4,551,600.00	4,551,600.00	2,504,862.87	9,751,670.00	0.00	10,239,260.00	10,751,230.00	30,742,160.00
21020106	ENTERTAINMENT ALLOWANCE	739,171.00	570,100.00	570,100.00	613,160.42	2,482,310.00	0.00	2,606,430.00	2,736,760.00	7,825,500.00
21020107	LEAVE ALLOWANCE	700,993.98	853,900.00	853,900.00	1,771,963.00	7,595,180.00	0.00	7,974,940.00	8,373,690.00	23,943,810.00
21020108	DOMESTIC STAFF ALLOWANCE	1,283,942.06	1,456,100.00	1,456,100.00	1,021,930.22	7,787,010.00	0.00	8,176,370.00	8,585,190.00	24,548,570.00
21020109	SHIFT ALLOWANCE	149,160.00	623,700.00	623,700.00	112,615.80	1,034,990.00	0.00	1,086,740.00	1,141,080.00	3,262,810.00
21020110	CALL DUTY ALLOWANCE	3,638,945.52	21,203,400.00	21,203,400.00	2,747,403.87	6,455,400.00	0.00	6,778,170.00	7,117,080.00	20,350,650.00
21020112	HARZARD ALLOWANCE	29,151,446.84	20,890,200.00	20,890,200.00	21,755,221.11	41,056,580.00	0.00	43,109,410.00	45,264,890.00	129,430,880.00
21020117	OUTFIT ALLOWANCE	0.00	0.00	0.00	0.00	521,220.00	0.00	547,290.00	574,660.00	1,643,170.00
21020120	JOURNAL ALLOWANCE	0.00	0.00	0.00	0.00	521,220.00	0.00	547,290.00	574,660.00	1,643,170.00
21020130	SPECIAL ALLOWANCE	375,987.50	1,699,400.00	1,699,400.00	340,644.68	521,220.00	0.00	547,290.00	574,660.00	1,643,170.00
21020138	ADMIN ALLOWANCE	51,994.58	270,200.00	270,200.00	0.00	0.00	0.00	0.00	0.00	0.00
21020140	ACADEMIC ALLOWANCE	0.00	0.00	0.00	0.00	17,015,040.00	0.00	17,865,800.00	18,759,090.00	53,639,930.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	0.00	0.00	0.00	0.00	1,563,450.00	0.00	1,641,630.00	1,723,720.00	4,928,800.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
21020145	OTHER ALLOWANCES AND BENEFITS	15,592,985.69	12,535,300.00	12,535,300.00	16,443,098.51	30,703,910.00	0.00	24,171,440.00	25,380,020.00	72,571,870.00
22	OTHER RECURRENT COSTS	110,383,910.62	140,060,110.00	212,943,010.00	114,698,195.50	241,425,600.00	0.00	163,158,380.00	179,474,250.00	0.00
2202	OVERHEAD COST	110,383,910.62	140,060,110.00	212,943,010.00	114,698,195.50	241,425,600.00	0.00	163,158,380.00	179,474,250.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,813,190.00	4,172,000.00	6,343,000.00	1,331,730.00	6,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,057,620.00	2,086,000.00	3,171,500.00	639,990.00	2,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,755,570.00	2,086,000.00	3,171,500.00	691,740.00	2,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	0.00	0.00	0.00	2,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220202	UTILITIES - GENERAL	3,851,550.00	10,172,890.00	15,466,790.00	12,485,650.00	7,958,400.00	0.00	5,175,500.00	5,693,050.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,726,970.00	2,625,670.00	2,055,000.00	1,500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	59,600.00	90,700.00	1,570,000.00	90,700.00	0.00	1,100,000.00	1,210,000.00	0.00
22020203	INTERNET ACCESS CHARGES	2,522,550.00	2,183,150.00	3,319,150.00	100,000.00	300,000.00	0.00	770,000.00	847,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	450,000.00	2,193,280.00	3,334,580.00	8,377,150.00	3,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020205	WATER RATES	239,000.00	119,200.00	181,400.00	12,000.00	50,000.00	0.00	880,000.00	968,000.00	0.00
22020206	SEWERAGE CHARGES	640,000.00	2,300,560.00	3,497,660.00	371,500.00	600,000.00	0.00	220,000.00	242,000.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	1,590,130.00	2,417,630.00	0.00	2,417,700.00	0.00	5,500.00	6,050.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	18,032,910.00	30,359,780.00	46,158,080.00	19,151,140.00	53,353,200.00	0.00	17,560,840.00	19,316,930.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	784,400.00	2,193,280.00	3,334,580.00	3,363,500.00	3,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020302	BOOKS	0.00	3,337,600.00	5,074,300.00	425,000.00	3,000,000.00	0.00	209,880.00	230,870.00	0.00
22020303	NEWSPAPERS	0.00	298,000.00	453,200.00	169,640.00	400,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	298,000.00	453,200.00	0.00	453,200.00	0.00	759,000.00	834,900.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,439,650.00	4,873,380.00	7,409,280.00	1,975,000.00	11,000,000.00	0.00	220,000.00	242,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,154,000.00	4,873,380.00	7,409,280.00	835,000.00	11,500,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,695,460.00	2,026,400.00	3,080,900.00	2,218,000.00	5,500,000.00	0.00	880,000.00	968,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,630,000.00	4,088,560.00	6,216,060.00	3,726,000.00	4,000,000.00	0.00	330,000.00	363,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	745,000.00	3,257,500.00	4,952,600.00	4,710,000.00	5,000,000.00	0.00	165,000.00	181,500.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	3,554,400.00	2,789,280.00	4,240,780.00	1,319,000.00	7,000,000.00	0.00	146,960.00	161,660.00	0.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	2,030,000.00	2,324,400.00	3,533,900.00	410,000.00	2,500,000.00	0.00	5,500,000.00	6,050,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,705,050.00	17,315,010.00	26,325,110.00	16,061,600.00	20,000,000.00	0.00	11,979,770.00	13,177,750.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,012,000.00	4,120,750.00	6,265,050.00	2,135,000.00	3,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,299,000.00	2,172,420.00	3,302,820.00	1,549,200.00	4,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,170,000.00	3,218,400.00	4,893,100.00	1,812,300.00	4,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,226,100.00	2,172,420.00	3,302,820.00	5,126,500.00	3,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	252,500.00	2,689,160.00	4,088,560.00	350,000.00	1,000,000.00	0.00	99,770.00	109,750.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,745,450.00	2,941,860.00	4,472,760.00	5,088,600.00	3,000,000.00	0.00	330,000.00	363,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	0.00	0.00	0.00	0.00	2,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	0.00	55,000.00	60,500.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	0.00	0.00	0.00	2,000,000.00	0.00	55,000.00	60,500.00	0.00
220206	OTHER SERVICES - GENERAL	3,498,600.00	20,235,870.00	30,765,670.00	10,182,400.00	28,822,400.00	0.00	10,359,470.00	11,395,420.00	0.00
22020601	SECURITY SERVICES	1,425,000.00	2,205,200.00	3,352,700.00	1,625,000.00	11,000,000.00	0.00	660,000.00	726,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	30,000.00	298,000.00	453,200.00	385,000.00	300,000.00	0.00	2,659,470.00	2,925,420.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,043,600.00	4,811,390.00	7,314,990.00	1,391,900.00	3,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	1,001,280.00	1,522,380.00	50,000.00	1,522,400.00	0.00	3,300,000.00	3,630,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	11,920,000.00	18,122,400.00	6,730,500.00	13,000,000.00	0.00	440,000.00	484,000.00	0.00

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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,406,850.00	8,811,040.00	13,396,240.00	6,064,600.00	18,056,300.00	0.00	35,698,520.00	39,268,380.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	2,406,850.00	2,323,450.00	3,532,450.00	6,049,600.00	5,000,000.00	0.00	498,520.00	548,380.00	0.00
22020703	LEGAL SERVICES	0.00	1,001,280.00	1,522,380.00	0.00	1,522,400.00	0.00	12,100,000.00	13,310,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	1,846,650.00	2,807,650.00	0.00	6,000,000.00	0.00	12,650,000.00	13,915,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	1,846,650.00	2,807,650.00	0.00	2,807,700.00	0.00	6,050,000.00	6,655,000.00	0.00
22020706	SURVEYING SERVICES	0.00	1,793,010.00	2,726,110.00	15,000.00	2,726,200.00	0.00	4,400,000.00	4,840,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,845,220.00	7,940,880.00	12,073,180.00	8,333,430.00	7,025,700.00	0.00	19,250,000.00	21,175,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,820,220.00	2,824,570.00	4,294,370.00	6,783,430.00	3,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,875,000.00	2,923,980.00	4,445,480.00	1,500,000.00	1,500,000.00	0.00	7,700,000.00	8,470,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,150,000.00	1,846,650.00	2,807,650.00	50,000.00	2,000,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	345,680.00	525,680.00	0.00	525,700.00	0.00	3,300,000.00	3,630,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	175,830.62	2,529,430.00	3,845,730.00	22,245.50	3,434,600.00	0.00	8,800,000.00	9,680,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	175,830.62	336,150.00	511,150.00	22,245.50	100,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	2,193,280.00	3,334,580.00	0.00	3,334,600.00	0.00	4,400,000.00	4,840,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	65,054,710.00	38,523,210.00	58,569,210.00	41,065,400.00	94,775,000.00	0.00	50,979,280.00	56,077,220.00	0.00
22021001	REFRESHMENT & MEALS	1,164,000.00	3,385,280.00	5,146,880.00	6,041,100.00	11,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,363,280.00	6,008,880.00	9,135,580.00	7,882,000.00	16,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,531,980.00	1,656,880.00	2,519,180.00	1,336,000.00	3,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	1,657,840.00	2,520,540.00	740,000.00	1,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021007	WELFARE PACKAGES	925,000.00	1,001,280.00	1,522,380.00	667,000.00	25,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,001,280.00	1,522,380.00	1,390,000.00	10,000,000.00	0.00	12,100,000.00	13,310,000.00	0.00
22021009	SPORTING ACTIVITIES	7,000.00	958,370.00	1,457,170.00	532,500.00	1,000,000.00	0.00	330,000.00	363,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	7,938,300.00	838,580.00	1,274,980.00	0.00	1,275,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	3,083,550.00	2,789,280.00	4,240,780.00	2,087,200.00	4,000,000.00	0.00	1,674,640.00	1,842,110.00	0.00
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	0.00	1,668,800.00	2,537,200.00	960,000.00	1,000,000.00	0.00	14,300,000.00	15,730,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	41,037,100.00	15,720,460.00	23,900,260.00	14,968,600.00	18,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	2,654,500.00	1,836,280.00	2,791,880.00	4,461,000.00	3,000,000.00	0.00	1,674,640.00	1,842,110.00	0.00
23	CAPITAL EXPENDITURE	460,696,928.12	900,000,000.00	610,000,000.00	0.00	311,425,600.00	0.00	467,138,400.00	700,707,600.00	1,479,271,600.00
2301	FIXED ASSETS PURCHASED	0.00	660,000,000.00	370,000,000.00	0.00	166,000,000.00	0.00	249,000,000.00	373,500,000.00	793,925,600.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	660,000,000.00	370,000,000.00	0.00	166,000,000.00	0.00	249,000,000.00	373,500,000.00	793,925,600.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	50,000,000.00	10,000,000.00	0.00	81,000,000.00	0.00	121,500,000.00	182,250,000.00	309,175,600.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	70,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	66,250,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	100,000,000.00	100,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	285,000,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	350,000,000.00	150,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	118,500,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	15,000,000.00
2302	CONSTRUCTION / PROVISION	460,696,928.12	240,000,000.00	240,000,000.00	0.00	145,425,600.00	0.00	218,138,400.00	327,207,600.00	685,346,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	460,696,928.12	240,000,000.00	240,000,000.00	0.00	145,425,600.00	0.00	218,138,400.00	327,207,600.00	685,346,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	16,237,024.00	100,000,000.00	100,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	285,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	100,000,000.00	100,000,000.00	0.00	5,425,600.00	0.00	8,138,400.00	12,207,600.00	80,346,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	444,459,904.12	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	40,000,000.00	40,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	245,000,000.00
051702400100	College of Health Technology Michika									
2	EXPENDITURES	843,254,967.45	2,443,905,400.00	2,600,009,600.00	334,257,719.05	933,102,270.00	0.00	1,302,467,970.00	1,509,281,850.00	2,815,890,270.00
21	PERSONNEL COST	303,836,958.04	527,350,400.00	527,350,400.00	329,427,416.05	619,298,970.00	0.00	650,264,010.00	682,777,290.00	1,952,340,270.00
2101	SALARY	264,981,876.10	373,790,900.00	373,790,900.00	187,035,613.26	261,849,950.00	0.00	283,010,130.00	297,160,650.00	849,704,230.00
210101	SALARIES AND WAGES	264,981,876.10	373,790,900.00	373,790,900.00	187,035,613.26	261,849,950.00	0.00	283,010,130.00	297,160,650.00	849,704,230.00
21010101	BASIC-SALARY	264,981,876.10	373,790,900.00	373,790,900.00	187,035,613.26	261,849,950.00	0.00	283,010,130.00	297,160,650.00	849,704,230.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,855,081.94	153,559,500.00	153,559,500.00	142,391,802.79	357,449,020.00	0.00	367,253,880.00	385,616,640.00	1,102,636,040.00
210201	ALLOWANCES	38,855,081.94	153,559,500.00	153,559,500.00	142,391,802.79	351,124,240.00	0.00	360,612,860.00	378,643,560.00	1,082,697,160.00
21020102	HOUSING/RENT ALLOWANCE	8,342,601.83	52,178,000.00	52,178,000.00	46,608,274.46	114,464,810.00	0.00	120,188,060.00	126,197,470.00	360,850,340.00
21020103	TRANSPORT ALLOWANCE	5,382,210.16	29,840,500.00	29,840,500.00	35,567,618.48	88,502,610.00	0.00	92,927,750.00	97,574,140.00	279,004,500.00
21020104	MEAL SUBSIDY	2,183,014.24	14,546,600.00	14,546,600.00	17,030,713.58	23,843,090.00	0.00	25,035,250.00	26,287,020.00	75,165,360.00
21020105	UTILITY ALLOWANCE	1,851,924.49	11,189,500.00	11,189,500.00	12,931,861.42	32,174,310.00	0.00	33,783,030.00	35,472,190.00	101,429,530.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	2,967,410.00	0.00	3,115,790.00	3,271,580.00	9,354,780.00
21020107	LEAVE ALLOWANCE	1,629,026.39	12,166,700.00	12,166,700.00	10,206,564.24	25,204,620.00	0.00	26,464,860.00	27,788,110.00	79,457,590.00
21020108	DOMESTIC STAFF ALLOWANCE	1,115,988.06	7,849,400.00	7,849,400.00	602,153.16	18,583,430.00	0.00	19,512,610.00	20,488,250.00	58,584,290.00
21020109	SHIFT ALLOWANCE	1,218,390.08	3,442,000.00	3,442,000.00	934,213.09	1,353,030.00	0.00	1,420,690.00	1,491,730.00	4,265,450.00
21020112	HARZARD ALLOWANCE	445,651.00	832,700.00	832,700.00	346,308.58	484,890.00	0.00	509,140.00	534,600.00	1,528,630.00
21020118	SIWES ALLOWANCE	2,163,560.05	2,459,200.00	2,459,200.00	2,586,784.74	5,517,330.00	0.00	5,793,200.00	6,082,860.00	17,393,390.00
21020119	FIELD ALLOWANCE	2,163,560.05	2,459,200.00	2,459,200.00	2,586,784.74	5,517,330.00	0.00	5,793,200.00	6,082,860.00	17,393,390.00
21020140	ACADEMIC ALLOWANCE	9,736,018.39	12,669,800.00	12,669,800.00	11,640,526.28	19,310,550.00	0.00	20,276,080.00	21,289,890.00	60,876,520.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,623,137.20	3,925,900.00	3,925,900.00	1,350,000.00	13,200,830.00	0.00	5,793,200.00	6,082,860.00	17,393,390.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	6,324,780.00	0.00	6,641,020.00	6,973,080.00	19,938,880.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	6,324,780.00	0.00	6,641,020.00	6,973,080.00	19,938,880.00
22	OTHER RECURRENT COSTS	23,219,519.25	300,000,000.00	456,104,200.00	4,830,303.00	132,003,300.00	0.00	379,503,960.00	417,454,560.00	0.00
2202	OVERHEAD COST	23,219,519.25	300,000,000.00	456,104,200.00	4,830,303.00	132,003,300.00	0.00	379,503,960.00	417,454,560.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,118,700.00	24,374,030.00	37,057,230.00	0.00	15,862,260.00	0.00	20,415,560.00	22,457,130.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	963,000.00	3,501,500.00	5,323,500.00	0.00	5,250,450.00	0.00	6,600,000.00	7,260,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,916,200.00	17,163,610.00	26,094,310.00	0.00	6,649,110.00	0.00	3,088,470.00	3,397,320.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	894,000.00	1,359,300.00	0.00	1,168,200.00	0.00	2,998,820.00	3,298,710.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,239,500.00	2,311,890.00	3,514,990.00	0.00	993,570.00	0.00	3,300,000.00	3,630,000.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	104,900.00	159,600.00	0.00	631,470.00	0.00	1,650,000.00	1,815,000.00	0.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	0.00	357,600.00	543,800.00	0.00	707,280.00	0.00	2,200,000.00	2,420,000.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	40,530.00	61,730.00	0.00	462,180.00	0.00	578,270.00	636,100.00	0.00
220202	UTILITIES - GENERAL	0.00	5,001,300.00	7,604,600.00	0.00	4,350,510.00	0.00	76,928,060.00	84,620,870.00	0.00
22020201	ELECTRICITY CHARGES	0.00	391,580.00	595,480.00	0.00	117,480.00	0.00	110,000.00	121,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	331,620.00	504,320.00	0.00	99,510.00	0.00	3,668,060.00	4,034,870.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	481,570.00	732,270.00	0.00	744,480.00	0.00	12,100,000.00	13,310,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	503,620.00	765,720.00	0.00	751,110.00	0.00	17,600,000.00	19,360,000.00	0.00
22020205	WATER RATES	0.00	384,420.00	584,620.00	0.00	415,350.00	0.00	3,300,000.00	3,630,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	486,340.00	739,540.00	0.00	745,920.00	0.00	1,650,000.00	1,815,000.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	52,450.00	79,850.00	0.00	165,750.00	0.00	27,500,000.00	30,250,000.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	2,369,700.00	3,602,800.00	0.00	1,310,910.00	0.00	11,000,000.00	12,100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,201,000.00	23,806,220.00	36,194,220.00	0.00	13,441,950.00	0.00	79,017,620.00	86,919,390.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,375,960.00	3,612,360.00	0.00	1,312,800.00	0.00	1,100,000.00	1,210,000.00	0.00
22020302	BOOKS	0.00	2,274,340.00	3,457,840.00	0.00	682,320.00	0.00	1,402,500.00	1,542,750.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	825,460.00	1,255,060.00	0.00	847,650.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	900,000.00	4,759,060.00	7,235,460.00	0.00	2,027,730.00	0.00	4,400,000.00	4,840,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	3,409,120.00	5,183,020.00	0.00	1,622,760.00	0.00	1,100,000.00	1,210,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	387,400.00	589,000.00	0.00	1,016,220.00	0.00	19,800,000.00	21,780,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,721,600.00	8,698,800.00	0.00	3,216,480.00	0.00	3,300,000.00	3,630,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	1,907,680.00	2,900,380.00	0.00	872,310.00	0.00	19,251,650.00	21,176,820.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	447,000.00	679,700.00	0.00	434,100.00	0.00	24,380,070.00	26,818,080.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	301,000.00	1,698,600.00	2,582,600.00	0.00	1,409,580.00	0.00	4,283,400.00	4,711,740.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,043,000.00	59,835,390.00	90,969,890.00	0.00	20,350,680.00	0.00	11,042,130.00	12,146,360.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	170,000.00	14,164,550.00	21,534,750.00	0.00	4,249,380.00	0.00	3,643,090.00	4,007,400.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	13,552,160.00	20,603,860.00	0.00	4,065,660.00	0.00	2,315,390.00	2,546,930.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	950,000.00	10,886,100.00	16,550,500.00	0.00	3,265,830.00	0.00	2,593,360.00	2,852,700.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,923,000.00	10,343,140.00	15,725,040.00	0.00	3,102,960.00	0.00	1,694,660.00	1,864,130.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	5,596,180.00	8,508,180.00	0.00	2,578,860.00	0.00	430,760.00	473,840.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	5,293,260.00	8,047,560.00	0.00	3,087,990.00	0.00	364,870.00	401,360.00	0.00
220205	TRAINING - GENERAL	2,672,000.00	5,515,150.00	8,385,150.00	0.00	3,754,590.00	0.00	7,006,780.00	7,707,470.00	0.00
22020501	LOCAL TRAINING	2,672,000.00	3,623,680.00	5,509,380.00	0.00	1,687,110.00	0.00	2,729,760.00	3,002,740.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	112,050.00	170,450.00	0.00	633,630.00	0.00	2,754,070.00	3,029,480.00	0.00
22020503	OTHER TRAININGS	0.00	1,779,420.00	2,705,320.00	0.00	1,433,850.00	0.00	1,522,950.00	1,675,250.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	20,293,650.00	30,853,550.00	0.00	9,538,170.00	0.00	18,572,950.00	20,430,270.00	0.00
22020601	SECURITY SERVICES	0.00	1,424,680.00	2,166,080.00	0.00	1,327,410.00	0.00	2,735,040.00	3,008,550.00	0.00
22020602	OFFICE RENT	0.00	1,550,560.00	2,357,460.00	0.00	465,180.00	0.00	607,750.00	668,530.00	0.00
22020603	RESIDENTIAL RENT	0.00	1,428,020.00	2,171,120.00	0.00	728,430.00	0.00	4,806,670.00	5,287,340.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	13,874,000.00	21,093,000.00	0.00	5,662,200.00	0.00	4,813,600.00	5,294,960.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,644,960.00	2,501,060.00	0.00	1,093,500.00	0.00	2,501,840.00	2,752,030.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	371,430.00	564,830.00	0.00	261,450.00	0.00	3,108,050.00	3,418,860.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	6,265,640.00	9,526,540.00	0.00	4,282,350.00	0.00	38,863,660.00	42,750,060.00	0.00
22020701	FINANCIAL CONSULTING	400,000.00	1,907,200.00	2,899,700.00	0.00	1,172,160.00	0.00	7,435,010.00	8,178,520.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	1,709,330.00	2,598,830.00	0.00	512,820.00	0.00	5,950,120.00	6,545,140.00	0.00
22020703	LEGAL SERVICES	0.00	231,250.00	351,650.00	0.00	369,390.00	0.00	3,726,140.00	4,098,760.00	0.00
22020704	ENGINEERING SERVICES	0.00	708,050.00	1,076,650.00	0.00	512,430.00	0.00	11,793,760.00	12,973,140.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	112,050.00	170,450.00	0.00	333,630.00	0.00	3,198,470.00	3,518,320.00	0.00
22020706	SURVEYING SERVICES	0.00	112,050.00	170,450.00	0.00	336,180.00	0.00	1,591,700.00	1,750,870.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	1,485,710.00	2,258,810.00	0.00	1,045,740.00	0.00	5,168,460.00	5,685,310.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	270,000.00	37,567,960.00	57,115,960.00	0.00	15,170,430.00	0.00	42,463,190.00	46,709,530.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,972,550.00	4,519,450.00	0.00	2,691,780.00	0.00	15,581,060.00	17,139,170.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	270,000.00	33,553,600.00	51,012,500.00	0.00	10,066,080.00	0.00	14,907,420.00	16,398,170.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,041,810.00	1,584,010.00	0.00	2,412,570.00	0.00	11,974,710.00	13,172,190.00	0.00
220209	FINANCIAL CHARGES - GENERAL	18,658.00	507,800.00	772,200.00	303.00	602,370.00	0.00	20,833,340.00	22,916,690.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,658.00	421,970.00	641,570.00	303.00	426,600.00	0.00	11,377,520.00	12,515,280.00	0.00
22020902	INSURANCE PREMIUM	0.00	85,830.00	130,630.00	0.00	175,770.00	0.00	9,455,820.00	10,401,410.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,496,161.25	116,832,860.00	177,624,860.00	4,830,000.00	44,649,990.00	0.00	64,360,670.00	70,796,790.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,257,330.00	1,911,630.00	0.00	1,277,220.00	0.00	11,322,630.00	12,454,900.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	2,771,400.00	4,213,500.00	0.00	2,631,420.00	0.00	6,186,070.00	6,804,680.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,710,230.00	2,600,130.00	0.00	813,090.00	0.00	2,323,310.00	2,555,650.00	0.00

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22021004	MEDICAL EXPENSES-LOCAL	0.00	1,779,060.00	2,704,860.00	0.00	833,730.00	0.00	5,257,450.00	5,783,200.00	0.00
22021007	WELFARE PACKAGES	0.00	1,254,940.00	1,908,040.00	0.00	1,576,500.00	0.00	4,867,170.00	5,353,890.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,585,360.00	2,410,360.00	0.00	2,875,620.00	0.00	1,705,660.00	1,876,230.00	0.00
22021009	SPORTING ACTIVITIES	0.00	1,892,900.00	2,877,900.00	0.00	1,167,870.00	0.00	2,670,910.00	2,938,010.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	1,934,020.00	2,940,520.00	0.00	1,480,230.00	0.00	20,761,400.00	22,837,540.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	1,698,600.00	2,582,600.00	0.00	1,409,580.00	0.00	4,009,500.00	4,410,450.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,396,161.25	99,363,660.00	151,064,960.00	4,830,000.00	29,809,110.00	0.00	958,650.00	1,054,520.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	1,585,360.00	2,410,360.00	0.00	775,620.00	0.00	4,297,920.00	4,727,720.00	0.00
23	CAPITAL EXPENDITURE	516,198,490.16	1,616,555,000.00	1,616,555,000.00	0.00	181,800,000.00	0.00	272,700,000.00	409,050,000.00	863,550,000.00
2301	FIXED ASSETS PURCHASED	0.00	501,990,000.00	501,990,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	501,990,000.00	501,990,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	188,870,000.00	188,870,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	89,385,000.00	89,385,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	23,735,000.00	23,735,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	236,219,625.41	818,923,000.00	818,923,000.00	0.00	181,800,000.00	0.00	272,700,000.00	409,050,000.00	863,550,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	236,219,625.41	818,923,000.00	818,923,000.00	0.00	181,800,000.00	0.00	272,700,000.00	409,050,000.00	863,550,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	131,474,167.62	443,900,000.00	443,900,000.00	0.00	35,350,000.00	0.00	53,025,000.00	79,537,500.00	279,012,500.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	104,745,457.79	239,673,000.00	239,673,000.00	0.00	146,450,000.00	0.00	219,675,000.00	329,512,500.00	584,537,500.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	35,350,000.00	35,350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURES	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	279,978,864.75	245,642,000.00	245,642,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	279,978,864.75	245,642,000.00	245,642,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	19,800,000.00	47,975,000.00	47,975,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	260,178,864.75	78,477,000.00	78,477,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	19,190,000.00	19,190,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051702500100	College of Technology, Innovation and Enterprenuership Studies Gulak									
2	EXPENDITURES	0.00	0.00	0.00	0.00	1,920,938,057.00	0.00	2,106,341,800.00	2,252,286,300.00	3,884,473,107.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	1,232,188,057.00	0.00	1,293,797,540.00	1,358,487,510.00	3,884,473,107.00
2101	SALARY	0.00	0.00	0.00	0.00	281,111,990.00	0.00	299,201,430.00	314,161,510.00	898,316,680.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	281,111,990.00	0.00	299,201,430.00	314,161,510.00	898,316,680.00
21010101	BASIC-SALARY	0.00	0.00	0.00	0.00	281,111,990.00	0.00	299,201,430.00	314,161,510.00	898,316,680.00

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2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	951,076,067.00	0.00	994,596,110.00	1,044,326,000.00	2,986,156,427.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	951,076,067.00	0.00	994,596,110.00	1,044,326,000.00	2,986,156,427.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	91,022,587.00	0.00	95,573,720.00	100,352,410.00	286,948,717.00
21020103	TRANSPORT ALLOWANCE	0.00	0.00	0.00	0.00	72,448,010.00	0.00	76,070,420.00	79,873,950.00	228,392,380.00
21020104	MEAL SUBSIDY	0.00	0.00	0.00	0.00	20,029,590.00	0.00	21,031,070.00	22,082,630.00	63,143,290.00
21020105	UTILITY ALLOWANCE	0.00	0.00	0.00	0.00	26,847,450.00	0.00	28,189,830.00	29,599,330.00	84,636,610.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	7,589,190.00	0.00	7,968,650.00	8,367,090.00	23,924,930.00
21020107	LEAVE ALLOWANCE	0.00	0.00	0.00	0.00	21,103,530.00	0.00	22,158,710.00	23,266,650.00	66,528,890.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	37,946,690.00	0.00	39,844,030.00	41,836,240.00	119,626,960.00
21020109	SHIFT ALLOWANCE	0.00	0.00	0.00	0.00	1,207,610.00	0.00	1,268,000.00	1,331,400.00	3,807,010.00
21020110	CALL DUTY ALLOWANCE	0.00	0.00	0.00	0.00	5,769,440.00	0.00	6,057,920.00	6,360,820.00	18,188,180.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	561,650.00	0.00	589,740.00	619,230.00	1,770,620.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	85,890.00	0.00	90,190.00	94,700.00	270,780.00
21020118	SIWES ALLOWANCE	0.00	0.00	0.00	0.00	3,797,540.00	0.00	3,987,420.00	4,186,800.00	11,971,760.00
21020119	FIELD ALLOWANCE	0.00	0.00	0.00	0.00	3,797,540.00	0.00	3,987,420.00	4,186,800.00	11,971,760.00
21020123	RESPONSIBILITY ALLOWANCE	0.00	0.00	0.00	0.00	746,550.00	0.00	783,880.00	823,080.00	2,353,510.00
21020140	ACADEMIC ALLOWANCE	0.00	0.00	0.00	0.00	16,141,130.00	0.00	16,948,190.00	17,795,600.00	50,884,920.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	0.00	0.00	0.00	641,981,670.00	0.00	670,046,920.00	703,549,270.00	2,011,736,110.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	688,750,000.00	0.00	812,544,260.00	893,798,790.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	688,750,000.00	0.00	812,544,260.00	893,798,790.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	34,200,000.00	0.00	11,404,030.00	12,544,470.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	5,000,000.00	0.00	1,880,340.00	2,068,380.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	1,354,430.00	1,489,880.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	2,000,000.00	0.00	1,878,910.00	2,066,810.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	0.00	0.00	0.00	6,000,000.00	0.00	1,223,310.00	1,345,650.00	0.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	0.00	0.00	0.00	700,000.00	0.00	1,232,660.00	1,355,930.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	0.00	0.00	0.00	500,000.00	0.00	3,834,380.00	4,217,820.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	43,200,000.00	0.00	62,516,740.00	68,768,430.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	40,000,000.00	0.00	9,869,860.00	10,856,850.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	36,908,960.00	40,599,860.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	0.00	0.00	1,000,000.00	0.00	8,846,090.00	9,730,700.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	500,000.00	0.00	1,564,200.00	1,720,620.00	0.00
22020206	SEWERAGE CHARGES	0.00	0.00	0.00	0.00	300,000.00	0.00	644,490.00	708,940.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	0.00	0.00	0.00	400,000.00	0.00	4,683,140.00	5,151,460.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	90,400,000.00	0.00	164,533,490.00	180,986,890.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	25,000,000.00	0.00	9,648,540.00	10,613,400.00	0.00
22020302	BOOKS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,981,330.00	3,279,470.00	0.00
22020303	NEWSPAPERS	0.00	0.00	0.00	0.00	700,000.00	0.00	3,057,010.00	3,362,720.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	13,500,000.00	0.00	5,780,500.00	6,358,550.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	20,000,000.00	0.00	10,543,940.00	11,598,340.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	12,000,000.00	0.00	4,282,190.00	4,710,410.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	0.00	0.00	0.00	700,000.00	0.00	5,427,510.00	5,970,270.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	0.00	0.00	1,500,000.00	0.00	5,168,460.00	5,685,310.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	0.00	0.00	0.00	5,500,000.00	0.00	109,300,070.00	120,230,080.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	2,843,940.00	3,128,340.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0.00	8,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00

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220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	32,700,000.00	0.00	78,320,000.00	86,152,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	6,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	1,500,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	4,000,000.00	0.00	770,000.00	847,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	2,000,000.00	0.00	550,000.00	605,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	8,000,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	0.00	0.00	0.00	500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	0.00	0.00	0.00	0.00	700,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	6,000,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	1,000,000.00	0.00	550,000.00	605,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	0.00	1,000,000.00	0.00	330,000.00	363,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	0.00	0.00	0.00	4,000,000.00	0.00	440,000.00	484,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	112,300,000.00	0.00	80,520,000.00	88,572,000.00	0.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	40,000,000.00	0.00	27,500,000.00	30,250,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	0.00	2,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	0.00	0.00	0.00	3,000,000.00	0.00	770,000.00	847,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	20,000,000.00	0.00	14,850,000.00	16,335,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	300,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	47,000,000.00	0.00	13,200,000.00	14,520,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	208,100,000.00	0.00	38,170,000.00	41,987,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	0.00	500,000.00	0.00	770,000.00	847,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	0.00	0.00	0.00	500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	0.00	6,050,000.00	6,655,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	0.00	0.00	0.00	500,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22020706	SURVEYING SERVICES	0.00	0.00	0.00	0.00	300,000.00	0.00	6,600,000.00	7,260,000.00	0.00
22020707	AGRICULTURAL CONSULTING	0.00	0.00	0.00	0.00	300,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020709	OTHER CONSULTING SERVICES	0.00	0.00	0.00	0.00	202,500,000.00	0.00	11,000,000.00	12,100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	22,000,000.00	0.00	15,400,000.00	16,940,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	15,000,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	0.00	1,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	6,000,000.00	0.00	8,800,000.00	9,680,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	4,400,000.00	0.00	2,420,000.00	2,662,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	700,000.00	0.00	550,000.00	605,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	0.00	3,500,000.00	0.00	770,000.00	847,000.00	0.00
22020904	OTHER CRF BANK CHARGES	0.00	0.00	0.00	0.00	200,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	135,450,000.00	0.00	357,940,000.00	393,734,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	18,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	40,000,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	2,500,000.00	0.00	44,000,000.00	48,400,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	0.00	0.00	1,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	0.00	0.00	0.00	0.00	1,500,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	18,000,000.00	0.00	22,000,000.00	24,200,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00	4,000,000.00	0.00	330,000.00	363,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	0.00	0.00	0.00	1,500,000.00	0.00	51,700,000.00	56,870,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021010	DIRECT TEACHING & LABORATORY COST	0.00	0.00	0.00	0.00	2,000,000.00	0.00	550,000.00	605,000.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	0.00	0.00	0.00	4,000,000.00	0.00	550,000.00	605,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	1,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	0.00	0.00	0.00	1,500,000.00	0.00	550,000.00	605,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	0.00	0.00	0.00	100,000.00	0.00	550,000.00	605,000.00	0.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	0.00	0.00	0.00	0.00	200,000.00	0.00	330,000.00	363,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	40,000,000.00	0.00	330,000.00	363,000.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	0.00	0.00	0.00	150,000.00	0.00	222,750,000.00	245,025,000.00	0.00
056900100100	Ministry of Tertiary and Professional Education									
2	EXPENDITURES	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	0.00	25,518,120.00	26,794,090.00	76,615,120.00
21	PERSONNEL COST	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	0.00	25,518,120.00	26,794,090.00	76,615,120.00
2101	SALARY	8,709,766.94	7,860,800.00	7,860,800.00	8,991,486.60	12,783,440.00	0.00	13,422,620.00	14,093,760.00	40,299,820.00
210101	SALARIES AND WAGES	8,709,766.94	7,860,800.00	7,860,800.00	8,991,486.60	12,783,440.00	0.00	13,422,620.00	14,093,760.00	40,299,820.00
21010101	BASIC-SALARY	8,709,766.94	7,860,800.00	7,860,800.00	8,991,486.60	12,783,440.00	0.00	13,422,620.00	14,093,760.00	40,299,820.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,594,973.17	16,310,500.00	16,310,500.00	7,085,525.84	11,519,470.00	0.00	12,095,500.00	12,700,330.00	36,315,300.00
210201	ALLOWANCES	7,594,973.17	16,310,500.00	16,310,500.00	7,085,525.84	11,199,850.00	0.00	11,759,890.00	12,347,930.00	35,307,670.00
21020102	HOUSING/RENT ALLOWANCE	1,992,797.36	3,528,800.00	3,528,800.00	2,057,251.96	2,924,880.00	0.00	3,071,130.00	3,224,690.00	9,220,700.00
21020103	TRANSPORT ALLOWANCE	642,117.18	913,100.00	913,100.00	823,538.54	1,173,380.00	0.00	1,232,050.00	1,293,660.00	3,699,090.00
21020104	MEAL SUBSIDY	113,895.45	864,100.00	864,100.00	173,753.31	249,480.00	0.00	261,960.00	275,060.00	786,500.00
21020105	UTILITY ALLOWANCE	366,296.06	601,700.00	601,700.00	489,781.54	696,260.00	0.00	731,080.00	767,640.00	2,194,980.00
21020106	ENTERTAINMENT ALLOWANCE	24,708.54	112,600.00	112,600.00	1,938.02	3,050.00	0.00	3,210.00	3,380.00	9,640.00
21020107	LEAVE ALLOWANCE	863,639.93	1,845,800.00	1,845,800.00	899,148.77	1,384,740.00	0.00	1,453,980.00	1,526,680.00	4,365,400.00
21020108	DOMESTIC STAFF ALLOWANCE	701,187.67	2,389,100.00	2,389,100.00	51,711.13	79,700.00	0.00	83,690.00	87,880.00	251,270.00
21020114	TEACHING ALLOWANCE	988,375.27	1,953,700.00	1,953,700.00	790,105.29	1,172,750.00	0.00	1,231,390.00	1,292,960.00	3,697,100.00
21020135	FURNITURE ALLOWANCE	1,741,955.71	2,908,200.00	2,908,200.00	1,798,297.27	2,556,750.00	0.00	2,684,590.00	2,818,820.00	8,060,160.00
21020145	OTHER ALLOWANCES AND BENEFITS	160,000.00	1,193,400.00	1,193,400.00	0.00	958,860.00	0.00	1,006,810.00	1,057,160.00	3,022,830.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	319,620.00	0.00	335,610.00	352,400.00	1,007,630.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	319,620.00	0.00	335,610.00	352,400.00	1,007,630.00
052100100100	Ministry of Health and Human Services									
2	EXPENDITURES	3,175,396,158.10	12,646,274,760.00	18,296,530,060.00	2,315,213,446.09	32,989,065,828.00	190,000,000.00	49,249,793,660.00	73,630,086,070.00	155,334,027,578.00
21	PERSONNEL COST	203,473,876.24	258,711,500.00	258,711,500.00	160,261,298.75	334,293,260.00	0.00	351,007,980.00	368,558,450.00	1,053,859,690.00
2101	SALARY	193,200,813.19	239,165,700.00	239,165,700.00	145,576,547.83	203,807,210.00	0.00	213,997,580.00	224,697,460.00	642,502,250.00
210101	SALARIES AND WAGES	193,200,813.19	239,165,700.00	239,165,700.00	145,576,547.83	203,807,210.00	0.00	213,997,580.00	224,697,460.00	642,502,250.00
21010101	BASIC-SALARY	193,200,813.19	239,165,700.00	239,165,700.00	145,576,547.83	203,807,210.00	0.00	213,997,580.00	224,697,460.00	642,502,250.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,273,063.05	19,545,800.00	19,545,800.00	14,684,750.92	130,486,050.00	0.00	137,010,400.00	143,860,990.00	411,357,440.00
210201	ALLOWANCES	10,273,063.05	19,545,800.00	19,545,800.00	14,684,750.92	130,486,050.00	0.00	137,010,400.00	143,860,990.00	411,357,440.00
21020102	HOUSING/RENT ALLOWANCE	412,798.14	2,676,200.00	2,676,200.00	915,316.79	34,710,690.00	0.00	36,446,230.00	38,268,550.00	109,425,470.00
21020103	TRANSPORT ALLOWANCE	219,715.89	1,344,800.00	1,344,800.00	624,309.31	28,209,720.00	0.00	29,620,210.00	31,101,230.00	88,931,160.00
21020104	MEAL SUBSIDY	84,389.82	17,400.00	17,400.00	277,793.59	11,466,320.00	0.00	12,039,640.00	12,641,630.00	36,147,590.00
21020105	UTILITY ALLOWANCE	100,267.80	47,800.00	47,800.00	272,837.80	11,319,320.00	0.00	11,885,290.00	12,479,560.00	35,684,170.00
21020107	LEAVE ALLOWANCE	153,060.03	138,000.00	138,000.00	298,502.07	9,342,270.00	0.00	9,809,390.00	10,299,860.00	29,451,520.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	9,335,450.00	0.00	9,802,230.00	10,292,350.00	29,430,030.00
21020109	SHIFT ALLOWANCE	2,998,379.70	1,783,400.00	1,783,400.00	2,167,149.01	6,889,580.00	0.00	7,234,060.00	7,595,770.00	21,719,410.00
21020110	CALL DUTY ALLOWANCE	1,297,097.40	1,127,200.00	1,127,200.00	2,664,588.54	6,755,600.00	0.00	7,093,380.00	7,448,050.00	21,297,030.00
21020112	HARZARD ALLOWANCE	3,931,821.25	6,217,500.00	6,217,500.00	2,841,062.95	5,950,670.00	0.00	6,248,210.00	6,560,630.00	18,759,510.00
21020135	FURNITURE ALLOWANCE	215,533.02	275,000.00	275,000.00	260,494.30	398,580.00	0.00	418,510.00	439,440.00	1,256,530.00
21020145	OTHER ALLOWANCES AND BENEFITS	860,000.00	5,918,500.00	5,918,500.00	4,362,696.56	6,107,850.00	0.00	6,413,250.00	6,733,920.00	19,255,020.00

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22	OTHER RECURRENT COSTS	170,010,798.51	84,563,260.00	128,568,560.00	64,841,316.21	200,000,400.00	0.00	216,627,400.00	238,290,180.00	0.00
2202	OVERHEAD COST	170,010,798.51	84,563,260.00	128,568,560.00	64,841,316.21	200,000,400.00	0.00	216,627,400.00	238,290,180.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,897,200.00	11,913,600.00	18,113,100.00	11,908,300.00	19,790,500.00	0.00	133,485,000.00	146,833,500.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	1,430,400.00	2,174,800.00	1,426,400.00	2,860,800.00	0.00	3,300,000.00	3,630,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	697,200.00	1,430,400.00	2,174,800.00	1,430,400.00	2,860,800.00	0.00	74,800,000.00	82,280,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,400,000.00	2,622,400.00	3,987,000.00	2,622,400.00	3,208,100.00	0.00	55,000,000.00	60,500,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	800,000.00	1,430,400.00	2,174,800.00	1,430,400.00	2,860,800.00	0.00	55,000.00	60,500.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	5,000,000.00	7,601,700.00	4,998,700.00	8,000,000.00	0.00	330,000.00	363,000.00	0.00
220202	UTILITIES - GENERAL	1,405,000.00	958,860.00	1,458,360.00	1,314,900.00	3,754,200.00	0.00	4,840,000.00	5,324,000.00	0.00
22020201	ELECTRICITY CHARGES	600,000.00	476,800.00	725,000.00	476,800.00	953,600.00	0.00	1,320,000.00	1,452,000.00	0.00
22020203	INTERNET ACCESS CHARGES	385,000.00	230,300.00	350,300.00	226,800.00	460,600.00	0.00	1,650,000.00	1,815,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	115,000.00	69,620.00	106,020.00	170,300.00	840,000.00	0.00	770,000.00	847,000.00	0.00
22020209	OTHER UTILITY CHARGES	305,000.00	182,140.00	277,040.00	441,000.00	1,500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,732,100.00	1,086,650.00	1,652,350.00	1,084,196.58	4,414,600.00	0.00	679,910.00	747,910.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,175,000.00	457,260.00	695,260.00	662,500.00	2,500,000.00	0.00	330,000.00	363,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	55,000.00	172,130.00	261,830.00	0.00	1,000,000.00	0.00	220,000.00	242,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	502,100.00	457,260.00	695,260.00	421,696.58	914,600.00	0.00	129,910.00	142,910.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,012,731.22	6,710,490.00	10,202,590.00	7,338,000.00	14,456,600.00	0.00	6,875,000.00	7,562,500.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,397,481.22	2,860,800.00	4,349,500.00	3,502,000.00	4,400,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	254,250.00	528,300.00	803,200.00	522,000.00	1,056,600.00	0.00	1,650,000.00	1,815,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	843,000.00	1,430,400.00	2,174,800.00	1,430,000.00	4,000,000.00	0.00	220,000.00	242,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,400,000.00	1,430,400.00	2,174,800.00	1,426,000.00	3,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	118,000.00	460,590.00	700,290.00	458,000.00	2,000,000.00	0.00	55,000.00	60,500.00	0.00
220205	TRAINING - GENERAL	3,758,000.00	2,250,500.00	3,422,000.00	2,248,800.00	7,000,000.00	0.00	3,740,000.00	4,114,000.00	0.00
22020501	LOCAL TRAINING	1,592,000.00	953,600.00	1,450,000.00	952,200.00	2,000,000.00	0.00	220,000.00	242,000.00	0.00
22020502	INTERNATIONAL TRAINING	1,590,000.00	953,600.00	1,450,000.00	953,600.00	3,000,000.00	0.00	220,000.00	242,000.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	576,000.00	343,300.00	522,000.00	343,000.00	2,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
220206	OTHER SERVICES - GENERAL	6,662,500.00	4,155,330.00	6,318,130.00	5,240,000.00	12,096,600.00	0.00	28,843,760.00	31,728,140.00	0.00
22020601	SECURITY SERVICES	190,000.00	138,750.00	211,150.00	140,000.00	277,500.00	0.00	550,000.00	605,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	160,000.00	69,620.00	106,020.00	80,000.00	278,500.00	0.00	22,000,000.00	24,200,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	14,310.00	21,910.00	10,000.00	20,600.00	0.00	3,146,880.00	3,461,570.00	0.00
22020607	OFFICE SUPPORT SERVICES	6,312,500.00	3,932,650.00	5,979,050.00	5,010,000.00	11,520,000.00	0.00	3,146,880.00	3,461,570.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,245,000.00	856,820.00	1,303,120.00	845,000.00	2,552,000.00	0.00	15,475,790.00	17,023,380.00	0.00
22020701	FINANCIAL CONSULTING	40,000.00	72,000.00	109,600.00	70,000.00	144,000.00	0.00	3,528,910.00	3,881,810.00	0.00
22020703	LEGAL SERVICES	1,180,000.00	715,200.00	1,087,500.00	715,000.00	1,908,000.00	0.00	3,146,880.00	3,461,570.00	0.00
22020709	OTHER CONSULTING SERVICES	25,000.00	69,620.00	106,020.00	60,000.00	500,000.00	0.00	8,800,000.00	9,680,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,618,797.51	1,402,290.00	2,132,290.00	1,384,000.00	5,841,500.00	0.00	2,479,620.00	2,727,590.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,478,797.51	920,710.00	1,399,910.00	920,000.00	1,841,500.00	0.00	1,048,960.00	1,153,860.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	575,500.00	343,300.00	522,000.00	339,000.00	2,000,000.00	0.00	506,660.00	557,330.00	0.00
22020803	PLANT / GENERATOR FUEL COST	564,500.00	138,280.00	210,380.00	125,000.00	2,000,000.00	0.00	924,000.00	1,016,400.00	0.00
220209	FINANCIAL CHARGES - GENERAL	232,679.78	276,550.00	420,650.00	7,819.63	276,600.00	0.00	1,650,000.00	1,815,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	232,679.78	276,550.00	420,650.00	7,819.63	276,600.00	0.00	1,650,000.00	1,815,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	137,446,790.00	54,952,170.00	83,545,970.00	33,470,300.00	129,817,800.00	0.00	18,558,320.00	20,414,160.00	0.00

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22021001	REFRESHMENT & MEALS	337,200.00	138,280.00	210,380.00	138,000.00	2,000,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	385,000.00	229,820.00	349,420.00	170,000.00	400,900.00	0.00	1,100,000.00	1,210,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	99,858,590.00	47,680,000.00	72,489,100.00	23,888,500.00	100,000,000.00	0.00	1,006,060.00	1,106,670.00	0.00
22021007	WELFARE PACKAGES	1,346,000.00	953,600.00	1,450,000.00	813,000.00	5,000,000.00	0.00	4,840,000.00	5,324,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	301,000.00	228,870.00	348,070.00	225,300.00	456,900.00	0.00	1,162,260.00	1,278,490.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	241,500.00	953,600.00	1,450,000.00	850,000.00	1,960,000.00	0.00	4,400,000.00	4,840,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	34,977,500.00	4,768,000.00	7,249,000.00	7,385,500.00	20,000,000.00	0.00	3,300,000.00	3,630,000.00	0.00
23	CAPITAL EXPENDITURE	2,801,911,483.35	12,303,000,000.00	17,909,250,000.00	2,090,110,831.13	32,454,772,168.00	190,000,000.00	48,682,158,280.00	73,023,237,440.00	154,280,167,888.00
2301	FIXED ASSETS PURCHASED	1,050,914,299.46	2,776,000,000.00	5,339,750,000.00	934,193,088.04	11,626,840,640.00	90,000,000.00	17,440,260,960.00	26,160,391,440.00	46,016,783,790.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,050,914,299.46	2,776,000,000.00	5,339,750,000.00	934,193,088.04	11,626,840,640.00	90,000,000.00	17,440,260,960.00	26,160,391,440.00	46,016,783,790.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	15,000,000.00	15,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	127,500,000.00
23010106	PURCHASE OF VANS	0.00	90,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	932,000,000.00	32,000,000.00	0.00	782,660,560.00	0.00	1,173,990,840.00	1,760,986,260.00	2,934,977,100.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	75,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,050,914,299.46	1,619,000,000.00	5,177,750,000.00	934,193,088.04	10,754,180,080.00	70,000,000.00	16,131,270,120.00	24,196,905,180.00	41,732,175,300.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
23010146	PURCHASE OF ICT EQUIPMENTS	0.00	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	959,631,390.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	0.00	80,000,000.00	65,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	90,000,000.00
2302	CONSTRUCTION / PROVISION	876,040,089.53	6,379,000,000.00	6,411,500,000.00	479,155,551.26	5,495,628,280.00	0.00	8,243,442,430.00	12,365,163,650.00	35,423,988,968.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	876,040,089.53	6,379,000,000.00	6,411,500,000.00	479,155,551.26	5,495,628,280.00	0.00	8,243,442,430.00	12,365,163,650.00	35,423,988,968.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,900,000,000.00	1,575,000,000.00	307,592,899.60	818,822,870.00	0.00	1,228,234,310.00	1,842,351,470.00	4,685,365,220.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	75,874,756.30	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	800,165,333.23	4,429,000,000.00	4,786,500,000.00	171,562,651.66	4,676,805,410.00	0.00	7,015,208,120.00	10,522,812,180.00	30,738,623,748.00
2303	REHABILITATION / REPAIRS	173,406,564.04	2,278,000,000.00	3,638,000,000.00	317,010,983.33	14,501,972,258.00	0.00	21,752,958,400.00	32,629,437,610.00	56,274,322,910.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	173,406,564.04	2,278,000,000.00	3,638,000,000.00	317,010,983.33	14,501,972,258.00	0.00	21,752,958,400.00	32,629,437,610.00	56,274,322,910.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	173,406,564.04	2,198,000,000.00	3,588,000,000.00	317,010,983.33	1,891,972,258.00	0.00	2,837,958,400.00	4,256,937,610.00	8,926,822,910.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	80,000,000.00	50,000,000.00	0.00	12,610,000,000.00	0.00	18,915,000,000.00	28,372,500,000.00	47,347,500,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
2305	OTHER CAPITAL PROJECTS	701,550,530.32	870,000,000.00	2,520,000,000.00	359,751,208.50	780,330,990.00	100,000,000.00	1,170,496,490.00	1,755,744,740.00	16,357,572,220.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	701,550,530.32	870,000,000.00	2,520,000,000.00	359,751,208.50	780,330,990.00	100,000,000.00	1,170,496,490.00	1,755,744,740.00	16,357,572,220.00
23050101	RESEARCH AND DEVELOPMENT	352,430,219.39	605,000,000.00	1,305,000,000.00	300,596,947.50	280,000,000.00	0.00	420,000,000.00	630,000,000.00	1,336,330,990.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	50,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
23050103	MONITORING AND EVALUATION	349,120,310.93	180,000,000.00	1,130,000,000.00	59,154,261.00	111,330,990.00	0.00	166,996,490.00	250,494,740.00	737,491,230.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITIES	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	47,500,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	15,000,000.00	15,000,000.00	0.00	369,000,000.00	100,000,000.00	553,500,000.00	830,250,000.00	14,148,750,000.00
052100300100	Primary Health Care Development Agency									

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
2	EXPENDITURES	164,239,709.69	660,618,040.00	668,653,940.00	81,836,368.98	1,309,363,170.00	65,594,800.00	3,305,592,490.00	4,271,639,210.00	5,740,645,060.00
21	PERSONNEL COST	70,746,362.38	125,915,400.00	125,915,400.00	54,391,103.24	171,996,070.00	0.00	180,595,960.00	189,625,830.00	542,217,860.00
2101	SALARY	65,723,921.59	105,162,100.00	105,162,100.00	35,098,749.63	49,138,320.00	0.00	111,109,350.00	116,664,830.00	333,592,600.00
210101	SALARIES AND WAGES	65,723,921.59	105,162,100.00	105,162,100.00	35,098,749.63	49,138,320.00	0.00	111,109,350.00	116,664,830.00	333,592,600.00
21010101	BASIC-SALARY	65,723,921.59	105,162,100.00	105,162,100.00	35,098,749.63	49,138,320.00	0.00	111,109,350.00	116,664,830.00	333,592,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,022,440.79	20,753,300.00	20,753,300.00	19,292,353.62	122,857,750.00	0.00	69,486,610.00	72,961,000.00	208,625,260.00
210201	ALLOWANCES	5,022,440.79	20,753,300.00	20,753,300.00	19,292,353.62	121,963,460.00	0.00	68,547,600.00	71,975,030.00	205,805,990.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	9,507,540.00	0.00	9,982,920.00	10,482,070.00	29,972,530.00
21020103	TRANSPORT ALLOWANCE	0.00	0.00	0.00	0.00	7,779,030.00	0.00	8,167,990.00	8,576,390.00	24,523,410.00
21020104	MEAL SUBSIDY	0.00	0.00	0.00	0.00	2,236,610.00	0.00	2,348,450.00	2,465,880.00	7,050,940.00
21020105	UTILITY ALLOWANCE	0.00	0.00	0.00	0.00	3,111,680.00	0.00	3,267,270.00	3,430,640.00	9,809,590.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	1,653,020.00	0.00	1,735,680.00	1,822,470.00	5,211,170.00
21020107	LEAVE ALLOWANCE	0.00	0.00	0.00	0.00	2,593,080.00	0.00	2,722,740.00	2,858,880.00	8,174,700.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	6,223,670.00	0.00	6,534,860.00	6,861,610.00	19,620,140.00
21020109	SHIFT ALLOWANCE	2,531,710.58	6,493,900.00	6,493,900.00	1,586,135.64	3,042,900.00	0.00	3,195,050.00	3,354,810.00	9,592,760.00
21020110	CALL DUTY ALLOWANCE	0.00	0.00	0.00	0.00	3,893,090.00	0.00	4,087,750.00	4,292,140.00	12,272,980.00
21020112	HARZARD ALLOWANCE	918,870.97	2,332,100.00	2,332,100.00	814,200.00	1,593,900.00	0.00	1,673,600.00	1,757,280.00	5,024,780.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,571,859.24	11,927,300.00	11,927,300.00	16,892,017.98	80,328,940.00	0.00	24,831,290.00	26,072,860.00	74,552,990.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	894,290.00	0.00	939,010.00	985,970.00	2,819,270.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	894,290.00	0.00	939,010.00	985,970.00	2,819,270.00
22	OTHER RECURRENT COSTS	22,646,347.31	15,436,440.00	23,472,340.00	27,445,265.74	63,171,900.00	0.00	1,513,703,730.00	1,665,074,180.00	0.00
2202	OVERHEAD COST	22,646,347.31	15,436,440.00	23,472,340.00	27,445,265.74	63,171,900.00	0.00	1,513,703,730.00	1,665,074,180.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	368,850.00	2,980,000.00	4,531,000.00	2,001,965.00	4,500,000.00	0.00	3,694,570.00	4,064,040.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	894,000.00	1,359,300.00	1,490,800.00	550,000.00	0.00	1,108,360.00	1,219,200.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	368,850.00	596,000.00	906,200.00	511,165.00	1,200,000.00	0.00	1,847,230.00	2,031,960.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	1,192,000.00	1,812,300.00	0.00	2,200,000.00	0.00	369,490.00	406,440.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	298,000.00	453,200.00	0.00	550,000.00	0.00	369,490.00	406,440.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,265,750.00	1,360,800.00	2,069,300.00	4,265,500.00	1,643,000.00	0.00	14,501,740.00	15,951,930.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,190,750.00	1,013,200.00	1,540,500.00	2,705,500.00	1,000,000.00	0.00	3,694,350.00	4,063,790.00	0.00
22020302	BOOKS	0.00	26,230.00	40,030.00	0.00	49,000.00	0.00	184,800.00	203,280.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	410,000.00	208,600.00	317,200.00	800,000.00	385,000.00	0.00	73,920.00	81,320.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,665,000.00	104,900.00	159,600.00	760,000.00	194,000.00	0.00	5,409,800.00	5,950,780.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	7,870.00	11,970.00	0.00	15,000.00	0.00	5,138,870.00	5,652,760.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,553,308.00	2,102,450.00	3,197,050.00	7,153,000.00	6,509,000.00	0.00	1,474,299,310.00	1,621,729,270.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	810,000.00	141,610.00	215,410.00	502,500.00	262,000.00	0.00	184,800.00	203,280.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	656,000.00	208,600.00	317,200.00	190,000.00	385,000.00	0.00	369,490.00	406,440.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,589,000.00	596,000.00	906,200.00	0.00	1,100,000.00	0.00	73,920.00	81,320.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,016,408.00	596,000.00	906,200.00	4,710,500.00	1,100,000.00	0.00	147,840.00	162,630.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	60,000.00	131,120.00	199,420.00	100,000.00	2,420,000.00	0.00	1,469,828,800.00	1,616,811,680.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,291,900.00	298,000.00	453,200.00	1,570,000.00	1,000,000.00	0.00	1,847,230.00	2,031,960.00	0.00
22020407	MAINTENANCE OF AIRCRAFTS	130,000.00	131,120.00	199,420.00	80,000.00	242,000.00	0.00	1,847,230.00	2,031,960.00	0.00
220205	TRAINING - GENERAL	2,324,000.00	3,218,400.00	4,893,400.00	300,000.00	11,282,000.00	0.00	3,140,390.00	3,454,440.00	0.00
22020501	LOCAL TRAINING	480,000.00	596,000.00	906,200.00	300,000.00	3,300,000.00	0.00	1,847,230.00	2,031,960.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	1,311,200.00	1,993,600.00	0.00	2,000,000.00	0.00	184,800.00	203,280.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,844,000.00	1,311,200.00	1,993,600.00	0.00	5,982,000.00	0.00	1,108,360.00	1,219,200.00	0.00
220206	OTHER SERVICES - GENERAL	1,646,500.00	1,238,500.00	1,883,200.00	2,357,000.00	4,659,300.00	0.00	6,121,720.00	6,733,900.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020601	SECURITY SERVICES	420,000.00	157,350.00	239,250.00	577,000.00	2,000,000.00	0.00	738,870.00	812,760.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	186,500.00	157,350.00	239,250.00	170,000.00	300,000.00	0.00	369,490.00	406,440.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	29,800.00	45,400.00	0.00	1,000,000.00	0.00	4,408,360.00	4,849,200.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,040,000.00	894,000.00	1,359,300.00	1,610,000.00	1,359,300.00	0.00	605,000.00	665,500.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	62,940.00	95,740.00	0.00	408,000.00	0.00	1,320,000.00	1,452,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	62,940.00	95,740.00	0.00	408,000.00	0.00	1,320,000.00	1,452,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,986,000.00	927,380.00	1,410,380.00	2,872,000.00	1,485,000.00	0.00	4,125,000.00	4,537,500.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,535,000.00	629,380.00	956,980.00	2,112,000.00	1,000,000.00	0.00	2,420,000.00	2,662,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	280,000.00	119,200.00	181,400.00	610,000.00	194,000.00	0.00	605,000.00	665,500.00	0.00
22020803	PLANT / GENERATOR FUEL COST	171,000.00	178,800.00	272,000.00	150,000.00	291,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	127,413.33	119,200.00	181,400.00	50,800.74	194,000.00	0.00	53,900.00	59,290.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	127,413.33	119,200.00	181,400.00	50,800.74	194,000.00	0.00	53,900.00	59,290.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,374,525.98	3,426,770.00	5,210,870.00	8,445,000.00	32,491,600.00	0.00	6,447,100.00	7,091,810.00	0.00
22021001	REFRESHMENT & MEALS	240,000.00	183,570.00	279,270.00	980,000.00	339,000.00	0.00	423,500.00	465,850.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	158,000.00	119,200.00	181,400.00	0.00	275,000.00	0.00	213,400.00	234,740.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	149,000.00	226,700.00	140,000.00	11,000.00	0.00	16,500.00	18,150.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	5,960.00	9,160.00	0.00	54,000.00	0.00	288,200.00	317,020.00	0.00
22021007	WELFARE PACKAGES	1,875,000.00	298,000.00	453,200.00	2,340,000.00	453,200.00	0.00	423,500.00	465,850.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	298,000.00	453,200.00	30,000.00	453,200.00	0.00	1,210,000.00	1,331,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,245,155.98	596,000.00	906,200.00	280,000.00	906,200.00	0.00	1,210,000.00	1,331,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,706,370.00	1,777,040.00	2,701,740.00	4,675,000.00	30,000,000.00	0.00	2,662,000.00	2,928,200.00	0.00
23	CAPITAL EXPENDITURE	70,847,000.00	519,266,200.00	519,266,200.00	0.00	1,074,195,200.00	65,594,800.00	1,611,292,800.00	2,416,939,200.00	5,198,427,200.00
2301	FIXED ASSETS PURCHASED	0.00	146,300,200.00	372,900,200.00	0.00	687,422,640.00	39,154,240.00	1,031,133,960.00	1,546,700,940.00	3,291,217,540.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	146,300,200.00	372,900,200.00	0.00	687,422,640.00	39,154,240.00	1,031,133,960.00	1,546,700,940.00	3,291,217,540.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	0.00	56,595,200.00	56,595,200.00	0.00	22,000,000.00	22,000,000.00	33,000,000.00	49,500,000.00	195,690,400.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	89,705,000.00	316,305,000.00	0.00	665,422,640.00	17,154,240.00	998,133,960.00	1,497,200,940.00	3,095,527,140.00
2302	CONSTRUCTION / PROVISION	0.00	304,766,000.00	78,166,000.00	0.00	132,000,000.00	0.00	198,000,000.00	297,000,000.00	651,332,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	304,766,000.00	78,166,000.00	0.00	132,000,000.00	0.00	198,000,000.00	297,000,000.00	651,332,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	304,766,000.00	78,166,000.00	0.00	132,000,000.00	0.00	198,000,000.00	297,000,000.00	651,332,000.00
2305	OTHER CAPITAL PROJECTS	70,847,000.00	68,200,000.00	68,200,000.00	0.00	254,772,560.00	26,440,560.00	382,158,840.00	573,238,260.00	1,255,877,660.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,847,000.00	68,200,000.00	68,200,000.00	0.00	254,772,560.00	26,440,560.00	382,158,840.00	573,238,260.00	1,255,877,660.00
23050101	RESEARCH AND DEVELOPMENT	65,000,000.00	60,500,000.00	60,500,000.00	0.00	111,732,000.00	0.00	167,598,000.00	251,397,000.00	635,995,000.00
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	13,200,000.00	13,200,000.00	19,800,000.00	29,700,000.00	99,500,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITIES	5,847,000.00	7,700,000.00	7,700,000.00	0.00	13,240,560.00	13,240,560.00	19,860,840.00	29,791,260.00	83,132,660.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	0.00	0.00	0.00	116,600,000.00	0.00	174,900,000.00	262,350,000.00	437,250,000.00
052100200100	Adamawa State Contributory Health Management Agency									
2	EXPENDITURES	9,521,988.76	1,219,795,600.00	1,715,979,900.00	19,714,922.36	5,229,093,890.00	0.00	7,845,018,790.00	11,686,596,100.00	24,141,504,530.00
21	PERSONNEL COST	0.00	4,695,600.00	4,695,600.00	1,500,000.00	9,993,500.00	0.00	10,493,180.00	11,017,850.00	31,504,530.00
2101	SALARY	0.00	0.00	0.00	0.00	0.00	0.00	8,067,680.00	8,471,070.00	24,222,250.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	0.00	0.00	8,067,680.00	8,471,070.00	24,222,250.00
21010101	BASIC-SALARY	0.00	0.00	0.00	0.00	0.00	0.00	8,067,680.00	8,471,070.00	24,222,250.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	4,695,600.00	4,695,600.00	1,500,000.00	9,993,500.00	0.00	2,425,500.00	2,546,780.00	7,282,280.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
210201	ALLOWANCES	0.00	4,695,600.00	4,695,600.00	1,500,000.00	9,993,500.00	0.00	2,425,500.00	2,546,780.00	7,282,280.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	4,695,600.00	4,695,600.00	1,500,000.00	9,993,500.00	0.00	2,425,500.00	2,546,780.00	7,282,280.00
22	OTHER RECURRENT COSTS	9,521,988.76	953,600,000.00	1,449,784,300.00	18,214,922.36	123,100,390.00	0.00	190,525,610.00	209,578,250.00	0.00
2202	OVERHEAD COST	9,521,988.76	953,600,000.00	1,449,784,300.00	18,214,922.36	123,100,390.00	0.00	190,525,610.00	209,578,250.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	31,230,400.00	15,779,400.00	595,000.00	18,130,350.00	0.00	9,900,000.00	10,890,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	11,920,000.00	7,330,400.00	595,000.00	8,422,700.00	0.00	2,200,000.00	2,420,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	17,880,000.00	6,274,000.00	0.00	7,208,740.00	0.00	2,200,000.00	2,420,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	476,800.00	725,000.00	0.00	832,970.00	0.00	3,300,000.00	3,630,000.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	953,600.00	1,450,000.00	0.00	1,665,940.00	0.00	2,200,000.00	2,420,000.00	0.00
220202	UTILITIES - GENERAL	0.00	3,361,440.00	5,111,040.00	0.00	5,872,640.00	0.00	15,563,460.00	17,119,820.00	0.00
22020201	ELECTRICITY CHARGES	0.00	381,440.00	580,040.00	0.00	666,500.00	0.00	305,250.00	335,780.00	0.00
22020202	TELEPHONE CHARGES	0.00	238,400.00	362,500.00	0.00	416,640.00	0.00	306,350.00	336,990.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,192,000.00	1,812,300.00	0.00	2,082,270.00	0.00	22,660.00	24,930.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	894,000.00	1,359,300.00	0.00	1,561,780.00	0.00	12,672,000.00	13,939,200.00	0.00
22020205	WATER RATES	0.00	59,600.00	90,700.00	0.00	104,160.00	0.00	158,400.00	174,240.00	0.00
22020209	OTHER UTILITY CHARGES	0.00	596,000.00	906,200.00	0.00	1,041,290.00	0.00	2,098,800.00	2,308,680.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,185,000.00	6,258,000.00	9,514,700.00	728,500.00	10,932,770.00	0.00	7,279,910.00	8,007,910.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	885,000.00	1,788,000.00	2,718,400.00	728,500.00	3,123,560.00	0.00	550,000.00	605,000.00	0.00
22020302	BOOKS	0.00	298,000.00	453,200.00	0.00	520,800.00	0.00	2,025,650.00	2,228,220.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	596,000.00	906,200.00	0.00	1,041,290.00	0.00	2,200,000.00	2,420,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	596,000.00	906,200.00	0.00	1,041,290.00	0.00	2,200,000.00	2,420,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	2,980,000.00	4,530,700.00	0.00	5,205,830.00	0.00	304,260.00	334,690.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	780,699.00	10,132,000.00	15,404,400.00	1,998,800.00	17,700,070.00	0.00	120,799,580.00	132,879,540.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	2,384,000.00	3,624,500.00	182,000.00	4,164,540.00	0.00	2,200,000.00	2,420,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,788,000.00	2,718,400.00	335,000.00	3,123,560.00	0.00	440,990.00	485,090.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	300,000.00	1,788,000.00	2,718,400.00	0.00	3,123,560.00	0.00	110,000,000.00	121,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	2,980,000.00	4,530,700.00	1,029,800.00	5,205,830.00	0.00	5,500,000.00	6,050,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	596,000.00	906,200.00	0.00	1,041,290.00	0.00	502,590.00	552,850.00	0.00
22020406	OTHER MAINTENANCE SERVICES	280,699.00	596,000.00	906,200.00	452,000.00	1,041,290.00	0.00	2,156,000.00	2,371,600.00	0.00
220205	TRAINING - GENERAL	0.00	5,960,000.00	9,061,300.00	5,090,000.00	10,411,350.00	0.00	22,000,000.00	24,200,000.00	0.00
22020501	LOCAL TRAINING	0.00	5,960,000.00	9,061,300.00	5,090,000.00	10,411,350.00	0.00	22,000,000.00	24,200,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,243,000.00	715,200.00	13,903,300.00	3,320,000.00	15,974,920.00	0.00	5,842,210.00	6,426,440.00	0.00
22020602	OFFICE RENT	0.00	298,000.00	453,200.00	0.00	520,800.00	0.00	2,988,700.00	3,287,570.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	119,200.00	181,400.00	0.00	208,320.00	0.00	2,557,940.00	2,813,740.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,243,000.00	298,000.00	13,268,700.00	3,320,000.00	15,245,800.00	0.00	295,570.00	325,130.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	317,000.00	2,205,200.00	14,145,100.00	3,000,000.00	16,252,680.00	0.00	1,714,350.00	1,885,800.00	0.00
22020801	MOTOR VEHICLE FUEL COST	317,000.00	1,192,000.00	12,604,300.00	3,000,000.00	14,482,270.00	0.00	591,140.00	650,260.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	298,000.00	453,200.00	0.00	520,800.00	0.00	236,500.00	260,150.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	596,000.00	906,200.00	0.00	1,041,290.00	0.00	147,840.00	162,630.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	119,200.00	181,400.00	0.00	208,320.00	0.00	738,870.00	812,760.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,640,276.26	879,135,760.00	1,336,570,460.00	12,622.36	416,640.00	0.00	591,140.00	650,260.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,191.97	238,400.00	362,500.00	12,622.36	416,640.00	0.00	554,180.00	609,600.00	0.00
22020902	INSURANCE PREMIUM	1,634,084.29	878,897,360.00	1,336,207,960.00	0.00	0.00	0.00	36,960.00	40,660.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,356,013.50	14,602,000.00	30,294,600.00	3,470,000.00	27,408,970.00	0.00	6,834,960.00	7,518,480.00	0.00
22021001	REFRESHMENT & MEALS	15,000.00	2,980,000.00	4,530,700.00	0.00	5,205,830.00	0.00	369,490.00	406,440.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,980,000.00	4,530,700.00	0.00	5,205,830.00	0.00	1,108,360.00	1,219,200.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,980,000.00	4,530,700.00	0.00	5,205,830.00	0.00	184,800.00	203,280.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	298,000.00	453,200.00	0.00	520,800.00	0.00	369,490.00	406,440.00	0.00
22021007	WELFARE PACKAGES	0.00	1,788,000.00	2,718,400.00	500,000.00	3,123,560.00	0.00	369,490.00	406,440.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,192,000.00	1,812,300.00	0.00	2,082,270.00	0.00	1,847,230.00	2,031,960.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	596,000.00	906,200.00	0.00	1,041,290.00	0.00	1,477,740.00	1,625,520.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,341,013.50	1,788,000.00	10,812,400.00	2,970,000.00	5,023,560.00	0.00	1,108,360.00	1,219,200.00	0.00
23	CAPITAL EXPENDITURE	0.00	261,500,000.00	261,500,000.00	0.00	5,096,000,000.00	0.00	7,644,000,000.00	11,466,000,000.00	24,110,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	11,000,000.00	11,000,000.00	0.00	3,962,000,000.00	0.00	5,943,000,000.00	8,914,500,000.00	18,387,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	11,000,000.00	11,000,000.00	0.00	3,962,000,000.00	0.00	5,943,000,000.00	8,914,500,000.00	18,387,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	4,000,000.00	4,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	721,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	7,000,000.00	7,000,000.00	0.00	3,847,000,000.00	0.00	5,770,500,000.00	8,655,750,000.00	17,610,250,000.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	0.00	0.00	0.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	56,250,000.00
2302	CONSTRUCTION / PROVISION	0.00	200,500,000.00	200,500,000.00	0.00	450,000,000.00	0.00	675,000,000.00	1,012,500,000.00	1,687,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	200,500,000.00	200,500,000.00	0.00	450,000,000.00	0.00	675,000,000.00	1,012,500,000.00	1,687,500,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	200,500,000.00	200,500,000.00	0.00	450,000,000.00	0.00	675,000,000.00	1,012,500,000.00	1,687,500,000.00
2305	OTHER CAPITAL PROJECTS	0.00	50,000,000.00	50,000,000.00	0.00	684,000,000.00	0.00	1,026,000,000.00	1,539,000,000.00	4,035,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	50,000,000.00	50,000,000.00	0.00	684,000,000.00	0.00	1,026,000,000.00	1,539,000,000.00	4,035,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	600,000,000.00	0.00	900,000,000.00	1,350,000,000.00	3,270,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	50,000,000.00	50,000,000.00	0.00	84,000,000.00	0.00	126,000,000.00	189,000,000.00	765,000,000.00
052102700100	Adamawa State Referral Center									
2	EXPENDITURES	0.00	0.00	0.00	0.00	46,738,540.00	0.00	49,075,470.00	51,529,250.00	147,343,260.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	46,738,540.00	0.00	49,075,470.00	51,529,250.00	147,343,260.00
2101	SALARY	0.00	0.00	0.00	0.00	46,738,540.00	0.00	49,075,470.00	51,529,250.00	147,343,260.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	46,738,540.00	0.00	49,075,470.00	51,529,250.00	147,343,260.00
21010101	BASIC-SALARY	0.00	0.00	0.00	0.00	46,738,540.00	0.00	49,075,470.00	51,529,250.00	147,343,260.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)									
2	EXPENDITURES	32,181,467.48	230,579,460.00	236,316,360.00	28,278,042.10	59,679,300.00	0.00	98,232,860.00	105,991,500.00	123,982,640.00
21	PERSONNEL COST	20,351,468.63	39,558,200.00	39,558,200.00	16,986,361.07	39,328,300.00	0.00	41,294,770.00	43,359,570.00	123,982,640.00
2101	SALARY	18,268,829.75	36,496,400.00	36,496,400.00	14,702,576.97	20,583,680.00	0.00	28,067,010.00	29,470,370.00	84,267,860.00
210101	SALARIES AND WAGES	18,268,829.75	36,496,400.00	36,496,400.00	14,702,576.97	20,583,680.00	0.00	28,067,010.00	29,470,370.00	84,267,860.00
21010101	BASIC-SALARY	18,268,829.75	36,496,400.00	36,496,400.00	14,702,576.97	20,583,680.00	0.00	28,067,010.00	29,470,370.00	84,267,860.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,082,638.88	3,061,800.00	3,061,800.00	2,283,784.10	18,744,620.00	0.00	13,227,760.00	13,889,200.00	39,714,780.00
210201	ALLOWANCES	2,082,638.88	3,061,800.00	3,061,800.00	2,283,784.10	18,744,620.00	0.00	13,227,760.00	13,889,200.00	39,714,780.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	3,052,040.00	0.00	3,204,650.00	3,364,890.00	9,621,580.00
21020103	TRANSPORT ALLOWANCE	649,184.64	80,200.00	80,200.00	37,134.40	2,418,360.00	0.00	2,539,280.00	2,666,250.00	7,623,890.00
21020104	MEAL SUBSIDY	9,013.44	15,500.00	15,500.00	6,805.15	860,270.00	0.00	903,290.00	948,460.00	2,712,020.00
21020105	UTILITY ALLOWANCE	24,565.80	39,600.00	39,600.00	18,547.18	989,730.00	0.00	1,039,220.00	1,091,190.00	3,120,140.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	305,450.00	0.00	320,730.00	336,770.00	962,950.00
21020107	LEAVE ALLOWANCE	0.00	0.00	0.00	0.00	752,220.00	0.00	789,840.00	829,340.00	2,371,400.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020109	SHIFT ALLOWANCE	567,427.35	1,225,100.00	1,225,100.00	425,502.90	595,770.00	0.00	625,560.00	656,840.00	1,878,170.00
21020112	HARZARD ALLOWANCE	360,725.81	685,600.00	685,600.00	271,800.00	380,520.00	0.00	399,550.00	419,530.00	1,199,600.00
21020135	FURNITURE ALLOWANCE	173,377.68	279,600.00	279,600.00	130,900.15	255,780.00	0.00	268,570.00	282,000.00	806,350.00
21020145	OTHER ALLOWANCES AND BENEFITS	298,344.16	736,200.00	736,200.00	1,393,094.32	8,097,180.00	0.00	2,047,900.00	2,150,300.00	6,148,580.00
22	OTHER RECURRENT COSTS	11,829,998.85	11,021,260.00	16,758,160.00	11,291,681.03	20,351,000.00	0.00	56,938,090.00	62,631,930.00	0.00
2202	OVERHEAD COST	11,829,998.85	11,021,260.00	16,758,160.00	11,291,681.03	20,351,000.00	0.00	56,938,090.00	62,631,930.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	717,500.00	624,020.00	948,920.00	201,000.00	1,066,000.00	0.00	1,366,200.00	1,502,820.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	577,500.00	596,000.00	906,200.00	145,000.00	1,000,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	28,020.00	42,720.00	56,000.00	66,000.00	0.00	266,200.00	292,820.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,473,600.00	3,312,570.00	5,036,870.00	2,190,500.00	6,362,000.00	0.00	16,040,200.00	17,644,220.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	729,000.00	894,000.00	1,359,300.00	788,000.00	1,500,000.00	0.00	3,630,000.00	3,993,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	41,000.00	357,600.00	543,800.00	26,000.00	600,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	135,100.00	59,600.00	90,700.00	19,500.00	100,000.00	0.00	6,580,200.00	7,238,220.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	155,000.00	596,000.00	906,200.00	90,000.00	1,000,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	40,000.00	178,800.00	272,000.00	40,000.00	300,000.00	0.00	330,000.00	363,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,373,500.00	1,226,570.00	1,864,870.00	1,227,000.00	2,862,000.00	0.00	1,100,000.00	1,210,000.00	0.00
220205	TRAINING - GENERAL	3,386,500.00	2,080,040.00	3,162,440.00	3,252,500.00	3,682,000.00	0.00	1,944,030.00	2,138,440.00	0.00
22020501	LOCAL TRAINING	410,000.00	292,040.00	444,040.00	0.00	682,000.00	0.00	1,495,230.00	1,644,760.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	2,976,500.00	1,788,000.00	2,718,400.00	3,252,500.00	3,000,000.00	0.00	448,800.00	493,680.00	0.00
220206	OTHER SERVICES - GENERAL	1,692,128.66	1,739,730.00	2,645,130.00	2,874,872.48	3,146,000.00	0.00	1,633,500.00	1,796,850.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,628.66	0.00	0.00	0.00	0.00	0.00	1,100,000.00	1,210,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	281,500.00	346,280.00	526,580.00	85,072.48	808,000.00	0.00	213,400.00	234,740.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,408,000.00	1,293,450.00	2,118,550.00	2,789,800.00	2,338,000.00	0.00	320,100.00	352,110.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,499,200.00	1,417,300.00	2,155,200.00	487,000.00	2,995,000.00	0.00	888,800.00	977,680.00	0.00
22020801	MOTOR VEHICLE FUEL COST	686,000.00	884,470.00	1,344,870.00	352,000.00	2,064,000.00	0.00	213,400.00	234,740.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	372,500.00	56,030.00	85,330.00	5,000.00	131,000.00	0.00	372,900.00	410,190.00	0.00
22020803	PLANT / GENERATOR FUEL COST	440,700.00	476,800.00	725,000.00	130,000.00	800,000.00	0.00	302,500.00	332,750.00	0.00
220209	FINANCIAL CHARGES - GENERAL	26,870.19	59,600.00	90,700.00	15,308.55	100,000.00	0.00	12,100.00	13,310.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	26,870.19	59,600.00	90,700.00	15,308.55	100,000.00	0.00	12,100.00	13,310.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,034,200.00	1,788,000.00	2,718,900.00	2,270,500.00	3,000,000.00	0.00	35,053,260.00	38,558,610.00	0.00
22021001	REFRESHMENT & MEALS	17,000.00	178,800.00	272,000.00	17,000.00	300,000.00	0.00	59,400.00	65,340.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,500.00	89,400.00	136,000.00	342,000.00	150,000.00	0.00	498,520.00	548,380.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	0.00	0.00	0.00	0.00	0.00	498,520.00	548,380.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	68,000.00	29,800.00	45,400.00	0.00	50,000.00	0.00	996,820.00	1,096,510.00	0.00
22021007	WELFARE PACKAGES	626,900.00	298,000.00	453,200.00	120,000.00	500,000.00	0.00	33,000,000.00	36,300,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,287,800.00	1,192,000.00	1,812,300.00	1,791,500.00	2,000,000.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	0.00	180,000,000.00	180,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	158,000,000.00	158,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	158,000,000.00	158,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	145,000,000.00	145,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
052110200100	Adamawa State Hospital Services Management Board									
2	EXPENDITURES	5,335,131,141.65	7,145,865,000.00	7,275,950,800.00	4,641,724,769.40	7,290,455,180.00	0.00	7,140,889,910.00	7,499,581,280.00	21,340,786,490.00
21	PERSONNEL COST	5,168,562,061.52	6,895,865,000.00	6,895,865,000.00	4,381,327,946.66	6,769,480,180.00	0.00	7,107,954,260.00	7,463,352,050.00	21,340,786,490.00
2101	SALARY	3,862,845,187.01	5,217,608,400.00	5,217,608,400.00	3,059,815,335.52	3,783,741,490.00	0.00	4,032,805,390.00	4,234,445,670.00	12,108,018,090.00
210101	SALARIES AND WAGES	3,862,845,187.01	5,217,608,400.00	5,217,608,400.00	3,059,815,335.52	3,783,741,490.00	0.00	4,032,805,390.00	4,234,445,670.00	12,108,018,090.00

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21010101	BASIC-SALARY	3,862,845,187.01	5,217,608,400.00	5,217,608,400.00	3,059,815,335.52	3,783,741,490.00	0.00	4,032,805,390.00	4,234,445,670.00	12,108,018,090.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,305,716,874.51	1,678,256,600.00	1,678,256,600.00	1,321,512,611.15	2,985,738,690.00	0.00	3,075,148,870.00	3,228,906,380.00	9,232,768,400.00
210201	ALLOWANCES	1,305,716,874.51	1,678,256,600.00	1,678,256,600.00	1,321,512,611.15	2,985,738,690.00	0.00	3,075,148,870.00	3,228,906,380.00	9,232,768,400.00
21020102	HOUSING/RENT ALLOWANCE	60,754,992.45	413,600.00	413,600.00	178,449,846.57	579,087,600.00	0.00	608,041,980.00	638,444,080.00	1,825,573,660.00
21020103	TRANSPORT ALLOWANCE	49,392,381.59	67,000.00	67,000.00	145,857,348.48	473,468,420.00	0.00	497,141,850.00	521,998,950.00	1,492,609,220.00
21020104	MEAL SUBSIDY	24,680,909.65	62,700.00	62,700.00	72,907,813.35	230,293,560.00	0.00	241,808,240.00	253,898,660.00	726,000,460.00
21020105	UTILITY ALLOWANCE	19,884,863.46	417,700.00	417,700.00	58,347,202.95	189,302,510.00	0.00	198,767,640.00	208,706,030.00	596,776,180.00
21020106	ENTERTAINMENT ALLOWANCE	124,787.00	187,500.00	187,500.00	0.00	6,362,160.00	0.00	6,680,270.00	7,014,290.00	20,056,720.00
21020107	LEAVE ALLOWANCE	16,529,736.34	487,100.00	487,100.00	48,657,842.64	157,654,140.00	0.00	165,536,850.00	173,813,700.00	497,004,690.00
21020108	DOMESTIC STAFF ALLOWANCE	311,967.52	840,000.00	840,000.00	0.00	24,894,450.00	0.00	26,139,180.00	27,446,140.00	78,479,770.00
21020109	SHIFT ALLOWANCE	322,153,922.93	429,550,600.00	429,550,600.00	234,303,587.68	350,485,910.00	0.00	368,010,210.00	386,410,730.00	1,104,906,850.00
21020110	CALL DUTY ALLOWANCE	264,993,182.41	441,990,900.00	441,990,900.00	190,439,779.36	289,576,460.00	0.00	304,055,290.00	319,258,060.00	912,889,810.00
21020112	HARZARD ALLOWANCE	501,754,630.50	707,776,300.00	707,776,300.00	364,404,916.19	531,602,190.00	0.00	558,182,300.00	586,091,420.00	1,675,875,910.00
21020132	NON CLINICAL ALLOWANCE	168,389.64	348,700.00	348,700.00	128,999.27	198,660.00	0.00	208,600.00	219,030.00	626,290.00
21020137	DRIVER'S ALLOWANCE	311,967.52	437,500.00	437,500.00	0.00	0.00	0.00	0.00	0.00	0.00
21020138	ADMIN ALLOWANCE	103,989.16	156,300.00	156,300.00	0.00	0.00	0.00	0.00	0.00	0.00
21020140	ACADEMIC ALLOWANCE	3,581,388.57	3,873,100.00	3,873,100.00	2,625,743.45	3,676,050.00	0.00	3,859,860.00	4,052,860.00	11,588,770.00
21020145	OTHER ALLOWANCES AND BENEFITS	40,969,765.77	91,647,600.00	91,647,600.00	25,389,531.20	149,136,580.00	0.00	96,716,600.00	101,552,430.00	290,380,070.00
22	OTHER RECURRENT COSTS	166,569,080.13	250,000,000.00	380,085,800.00	260,396,822.74	520,975,000.00	0.00	32,935,650.00	36,229,230.00	0.00
2202	OVERHEAD COST	166,569,080.13	250,000,000.00	380,085,800.00	260,396,822.74	520,975,000.00	0.00	32,935,650.00	36,229,230.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	823,864.00	25,640,430.00	38,981,930.00	3,749,864.00	9,118,000.00	0.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	10,297,280.00	15,655,280.00	0.00	3,297,300.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	14,000,000.00	21,284,600.00	3,689,864.00	4,000,000.00	0.00	0.00	0.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	823,864.00	1,343,150.00	2,042,050.00	60,000.00	1,820,700.00	0.00	60,000.00	0.00	0.00
220202	UTILITIES - GENERAL	2,334,520.00	2,490,240.00	3,786,840.00	4,902,400.00	6,275,600.00	0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	223,900.00	377,680.00	574,280.00	225,000.00	472,500.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	211,160.00	321,160.00	0.00	211,200.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	112,000.00	223,850.00	340,450.00	684,450.00	387,400.00	0.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	60,000.00	185,200.00	281,700.00	200,000.00	2,336,000.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	98,100.00	149,000.00	226,700.00	139,800.00	218,400.00	0.00	0.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	89,400.00	136,000.00	0.00	187,800.00	0.00	0.00	0.00	0.00
22020209	OTHER UTILITY CHARGES	1,840,520.00	1,253,950.00	1,906,550.00	3,653,150.00	2,462,300.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,567,000.00	100,257,610.00	152,424,710.00	78,097,008.00	296,438,900.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	1,504,950.00	2,288,150.00	2,467,200.00	53,094,600.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,510,000.00	43,270,420.00	65,785,120.00	34,255,000.00	74,055,600.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,520,000.00	3,836,840.00	5,833,340.00	7,205,000.00	6,200,300.00	0.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	610,000.00	774,800.00	1,178,000.00	900,000.00	1,260,000.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	490,000.00	50,432,120.00	76,673,220.00	33,269,808.00	10,907,500.00	0.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	128,000.00	185,200.00	281,700.00	0.00	389,000.00	0.00	0.00	0.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	9,000.00	253,280.00	385,180.00	0.00	150,531,900.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	137,125,133.33	16,415,680.00	24,957,780.00	32,825,650.00	20,809,200.00	0.00	3,592,600.00	3,951,860.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,104,950.00	2,382,400.00	3,622,100.00	6,506,000.00	3,034,500.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	497,500.00	428,090.00	650,890.00	2,402,500.00	609,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	283,200.00	248,240.00	377,540.00	734,750.00	1,499,400.00	0.00	72,600.00	79,860.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,322,900.00	1,435,650.00	2,182,750.00	2,799,000.00	2,123,100.00	0.00	1,650,000.00	1,815,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	941,550.00	1,192,000.00	1,812,300.00	1,132,200.00	1,410,600.00	0.00	660,000.00	726,000.00	0.00

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22020406	OTHER MAINTENANCE SERVICES	129,975,033.33	10,729,300.00	16,312,200.00	19,251,200.00	12,132,600.00	0.00	110,000.00	121,000.00	0.00
220205	TRAINING - GENERAL	356,000.00	2,639,550.00	4,013,150.00	1,080,000.00	4,543,100.00	0.00	1,430,000.00	1,573,000.00	0.00
22020501	LOCAL TRAINING	356,000.00	1,788,000.00	2,718,400.00	1,080,000.00	2,754,800.00	0.00	1,100,000.00	1,210,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	851,550.00	1,294,750.00	0.00	1,788,300.00	0.00	330,000.00	363,000.00	0.00
220206	OTHER SERVICES - GENERAL	3,230,000.00	3,843,980.00	5,844,580.00	3,744,000.00	5,435,500.00	0.00	7,198,400.00	7,918,240.00	0.00
22020601	SECURITY SERVICES	270,000.00	1,099,050.00	1,670,950.00	1,279,000.00	396,900.00	0.00	3,148,200.00	3,463,020.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	735,010.00	1,117,610.00	0.00	1,543,600.00	0.00	750,200.00	825,220.00	0.00
22020606	POSTAGES & COURIER SERVICES	160,000.00	174,240.00	265,040.00	0.00	366,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	2,800,000.00	1,835,680.00	2,790,980.00	2,465,000.00	3,129,000.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	235,970.00	358,970.00	0.00	359,000.00	0.00	3,460,600.00	3,806,660.00	0.00
22020701	FINANCIAL CONSULTING	0.00	185,200.00	281,700.00	0.00	281,700.00	0.00	888,800.00	977,680.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	50,770.00	77,270.00	0.00	77,300.00	0.00	2,571,800.00	2,828,980.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,510,396.00	4,284,400.00	6,514,100.00	5,405,800.00	7,415,100.00	0.00	3,404,500.00	3,744,950.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,278,000.00	1,847,600.00	2,809,100.00	3,585,000.00	3,847,200.00	0.00	2,270,400.00	2,497,440.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	257,396.00	185,200.00	281,700.00	170,800.00	367,500.00	0.00	144,100.00	158,510.00	0.00
22020803	PLANT / GENERATOR FUEL COST	975,000.00	1,251,600.00	1,902,900.00	1,650,000.00	1,680,000.00	0.00	880,000.00	968,000.00	0.00
22020805	SEA BOAT FUEL COST	0.00	1,000,000.00	1,520,400.00	0.00	1,520,400.00	0.00	110,000.00	121,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	190,691.80	177,360.00	269,760.00	57,842.74	46,900.00	0.00	330,000.00	363,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	190,691.80	177,360.00	269,760.00	57,842.74	46,900.00	0.00	330,000.00	363,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,431,475.00	94,014,780.00	142,933,980.00	130,534,258.00	170,533,700.00	0.00	13,519,550.00	14,871,520.00	0.00
22021001	REFRESHMENT & MEALS	2,354,900.00	1,694,020.00	2,575,620.00	6,698,000.00	3,452,700.00	0.00	165,000.00	181,500.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	737,250.00	608,090.00	924,690.00	1,619,000.00	1,339,800.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	262,925.00	368,090.00	559,690.00	360,000.00	630,000.00	0.00	55,000.00	60,500.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	464,430.00	706,130.00	0.00	100,975,400.00	0.00	550,000.00	605,000.00	0.00
22021007	WELFARE PACKAGES	1,715,300.00	2,195,160.00	3,337,460.00	1,685,000.00	2,236,500.00	0.00	2,200,000.00	2,420,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	261,100.00	117,700.00	179,100.00	375,000.00	157,500.00	0.00	3,627,030.00	3,989,740.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME	0.00	117,700.00	179,100.00	0.00	247,200.00	0.00	4,400,000.00	4,840,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	405,590.00	616,790.00	200,000.00	851,800.00	0.00	2,002,770.00	2,203,050.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	88,044,000.00	133,855,400.00	119,597,258.00	60,642,800.00	0.00	519,750.00	571,730.00	0.00
052110300100	Adamawa Traditional Medicine Board									
2	EXPENDITURES	3,445,080.00	4,622,520.00	6,486,920.00	7,346,189.19	57,753,300.00	0.00	170,251,570.00	186,332,470.00	56,708,140.00
21	PERSONNEL COST	0.00	1,046,500.00	1,046,500.00	2,700,000.00	17,988,300.00	0.00	18,887,720.00	19,832,120.00	56,708,140.00
2101	SALARY	0.00	0.00	0.00	0.00	0.00	0.00	14,521,820.00	15,247,920.00	43,600,040.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	0.00	0.00	14,521,820.00	15,247,920.00	43,600,040.00
21010101	BASIC-SALARY	0.00	0.00	0.00	0.00	0.00	0.00	14,521,820.00	15,247,920.00	43,600,040.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	1,046,500.00	1,046,500.00	2,700,000.00	17,988,300.00	0.00	4,365,900.00	4,584,200.00	13,108,100.00
210201	ALLOWANCES	0.00	1,046,500.00	1,046,500.00	2,700,000.00	17,988,300.00	0.00	4,365,900.00	4,584,200.00	13,108,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	1,046,500.00	1,046,500.00	2,700,000.00	17,988,300.00	0.00	4,365,900.00	4,584,200.00	13,108,100.00
22	OTHER RECURRENT COSTS	3,445,080.00	3,576,020.00	5,440,420.00	4,646,189.19	39,765,000.00	0.00	151,363,850.00	166,500,350.00	0.00
2202	OVERHEAD COST	3,445,080.00	3,576,020.00	5,440,420.00	4,646,189.19	39,765,000.00	0.00	151,363,850.00	166,500,350.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	435,941.00	864,200.00	1,314,300.00	105,000.00	12,000,000.00	0.00	3,228,060.00	3,550,880.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	435,941.00	119,200.00	181,400.00	105,000.00	3,000,000.00	0.00	232,320.00	255,560.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	149,000.00	226,700.00	0.00	6,500,000.00	0.00	426,140.00	468,760.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	596,000.00	906,200.00	0.00	2,500,000.00	0.00	2,569,600.00	2,826,560.00	0.00
220202	UTILITIES - GENERAL	316,000.00	85,830.00	130,830.00	22,000.00	525,000.00	0.00	3,155,350.00	3,470,900.00	0.00
22020201	ELECTRICITY CHARGES	296,000.00	29,800.00	45,400.00	0.00	150,000.00	0.00	240,240.00	264,270.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020202	TELEPHONE CHARGES	20,000.00	26,230.00	40,030.00	12,000.00	125,000.00	0.00	206,580.00	227,240.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	29,800.00	45,400.00	10,000.00	250,000.00	0.00	2,708,530.00	2,979,390.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	239,300.00	178,800.00	272,100.00	1,385,400.00	7,750,000.00	0.00	84,865,220.00	93,351,750.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	239,300.00	119,200.00	181,400.00	1,332,700.00	7,500,000.00	0.00	3,404,060.00	3,744,470.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	59,600.00	90,700.00	52,700.00	250,000.00	0.00	81,461,160.00	89,607,280.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	778,979.00	369,520.00	562,320.00	173,200.00	4,500,000.00	0.00	20,632,480.00	22,695,740.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,500.00	149,000.00	226,700.00	28,000.00	1,500,000.00	0.00	6,820,330.00	7,502,370.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	119,200.00	181,400.00	51,200.00	1,500,000.00	0.00	1,386,000.00	1,524,600.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	210,400.00	59,600.00	90,700.00	61,000.00	1,000,000.00	0.00	11,998,250.00	13,198,080.00	0.00
22020406	OTHER MAINTENANCE SERVICES	191,079.00	41,720.00	63,520.00	33,000.00	500,000.00	0.00	427,900.00	470,690.00	0.00
220205	TRAINING - GENERAL	160,000.00	357,600.00	543,900.00	86,000.00	1,800,000.00	0.00	3,923,040.00	4,315,350.00	0.00
22020501	LOCAL TRAINING	0.00	238,400.00	362,500.00	86,000.00	800,000.00	0.00	585,090.00	643,600.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	160,000.00	119,200.00	181,400.00	0.00	1,000,000.00	0.00	3,337,950.00	3,671,750.00	0.00
220206	OTHER SERVICES - GENERAL	393,800.00	286,080.00	435,180.00	1,127,880.00	1,780,000.00	0.00	2,319,240.00	2,551,170.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	13,800.00	17,880.00	27,280.00	17,880.00	100,000.00	0.00	669,900.00	736,890.00	0.00
22020607	OFFICE SUPPORT SERVICES	380,000.00	268,200.00	407,900.00	1,110,000.00	1,680,000.00	0.00	1,649,340.00	1,814,280.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	45,900.00	70,200.00	11,000.00	570,000.00	0.00	3,887,070.00	4,275,790.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	23,840.00	36,440.00	11,000.00	200,000.00	0.00	2,335,410.00	2,568,960.00	0.00
22020703	LEGAL SERVICES	0.00	22,060.00	33,760.00	0.00	370,000.00	0.00	1,551,660.00	1,706,830.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	373,520.00	149,000.00	226,800.00	265,000.00	1,250,000.00	0.00	16,376,140.00	18,013,760.00	0.00
22020801	MOTOR VEHICLE FUEL COST	255,000.00	119,200.00	181,400.00	189,200.00	1,000,000.00	0.00	13,345,860.00	14,680,450.00	0.00
22020803	PLANT / GENERATOR FUEL COST	118,520.00	29,800.00	45,400.00	75,800.00	250,000.00	0.00	3,030,280.00	3,333,310.00	0.00
220209	FINANCIAL CHARGES - GENERAL	16,406.00	26,230.00	40,030.00	4,529.19	140,000.00	0.00	1,967,130.00	2,163,850.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,406.00	26,230.00	40,030.00	4,529.19	140,000.00	0.00	1,967,130.00	2,163,850.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	731,134.00	1,212,860.00	1,844,760.00	1,466,180.00	9,450,000.00	0.00	11,010,120.00	12,111,160.00	0.00
22021001	REFRESHMENT & MEALS	96,700.00	59,600.00	90,700.00	202,220.00	500,000.00	0.00	436,590.00	480,250.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	55,000.00	74,500.00	113,400.00	331,000.00	1,250,000.00	0.00	1,697,960.00	1,867,760.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	53,000.00	29,800.00	45,400.00	0.00	400,000.00	0.00	402,600.00	442,860.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	29,800.00	45,400.00	68,000.00	300,000.00	0.00	3,441,900.00	3,786,090.00	0.00
22021007	WELFARE PACKAGES	418,500.00	35,760.00	54,460.00	307,460.00	1,500,000.00	0.00	309,870.00	340,860.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	822,480.00	1,250,580.00	65,000.00	1,800,000.00	0.00	85,030.00	93,540.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	0.00	0.00	0.00	2,000,000.00	0.00	4,231,920.00	4,655,120.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	107,934.00	160,920.00	244,820.00	492,500.00	1,700,000.00	0.00	404,250.00	444,680.00	0.00
052111300100	Adamawa State Drugs Supply Management Agency									
2	EXPENDITURES	68,171,854.80	89,124,690.00	93,067,990.00	61,559,957.48	213,564,610.00	0.00	418,494,490.00	450,444,390.00	594,450,090.00
21	PERSONNEL COST	57,684,839.86	81,552,500.00	81,552,500.00	49,069,655.84	188,564,610.00	0.00	197,992,890.00	207,892,590.00	594,450,090.00
2101	SALARY	50,912,622.07	73,326,500.00	73,326,500.00	44,944,180.17	62,921,880.00	0.00	66,067,980.00	69,371,380.00	198,361,240.00
210101	SALARIES AND WAGES	50,912,622.07	73,326,500.00	73,326,500.00	44,944,180.17	62,921,880.00	0.00	66,067,980.00	69,371,380.00	198,361,240.00
21010101	BASIC-SALARY	50,912,622.07	73,326,500.00	73,326,500.00	44,944,180.17	62,921,880.00	0.00	66,067,980.00	69,371,380.00	198,361,240.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,772,217.79	8,226,000.00	8,226,000.00	4,125,475.67	125,642,730.00	0.00	131,924,910.00	138,521,210.00	396,088,850.00
210201	ALLOWANCES	6,772,217.79	8,226,000.00	8,226,000.00	4,125,475.67	124,775,110.00	0.00	131,013,900.00	137,564,640.00	393,353,650.00
21020102	HOUSING/RENT ALLOWANCE	0.00	0.00	0.00	0.00	12,723,800.00	0.00	13,359,990.00	14,027,990.00	40,111,780.00
21020103	TRANSPORT ALLOWANCE	1,474,141.11	0.00	0.00	0.00	10,410,330.00	0.00	10,930,850.00	11,477,400.00	32,818,580.00
21020104	MEAL SUBSIDY	101,477.76	0.00	0.00	0.00	4,298,810.00	0.00	4,513,760.00	4,739,450.00	13,552,020.00

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21020105	UTILITY ALLOWANCE	50,738.88	0.00	0.00	0.00	4,164,200.00	0.00	4,372,410.00	4,591,040.00	13,127,650.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	906,470.00	0.00	951,800.00	999,390.00	2,857,660.00
21020107	LEAVE ALLOWANCE	40,591.11	0.00	0.00	0.00	3,470,150.00	0.00	3,643,660.00	3,825,850.00	10,939,660.00
21020108	DOMESTIC STAFF ALLOWANCE	33,825.93	0.00	0.00	0.00	3,111,890.00	0.00	3,267,490.00	3,430,870.00	9,810,250.00
21020109	SHIFT ALLOWANCE	3,126,443.00	2,909,100.00	2,909,100.00	2,484,382.04	3,802,890.00	0.00	3,993,040.00	4,192,700.00	11,988,630.00
21020112	HARZARD ALLOWANCE	1,575,000.00	2,871,600.00	2,871,600.00	1,136,400.00	1,715,180.00	0.00	1,800,940.00	1,890,990.00	5,407,110.00
21020145	OTHER ALLOWANCES AND BENEFITS	370,000.00	2,445,300.00	2,445,300.00	504,693.63	80,171,390.00	0.00	84,179,960.00	88,388,960.00	252,740,310.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	867,620.00	0.00	911,010.00	956,570.00	2,735,200.00
21020205	HOUSING FUND CONTRIBUTION	0.00	0.00	0.00	0.00	867,620.00	0.00	911,010.00	956,570.00	2,735,200.00
22	OTHER RECURRENT COSTS	10,487,014.94	7,572,190.00	11,515,490.00	12,490,301.64	25,000,000.00	0.00	220,501,600.00	242,551,800.00	0.00
2202	OVERHEAD COST	10,487,014.94	7,572,190.00	11,515,490.00	12,490,301.64	25,000,000.00	0.00	220,501,600.00	242,551,800.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	272,000.00	205,620.00	312,820.00	0.00	1,510,600.00	0.00	1,848,000.00	2,032,800.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	272,000.00	205,620.00	312,820.00	0.00	1,510,600.00	0.00	1,848,000.00	2,032,800.00	0.00
220202	UTILITIES - GENERAL	80,000.00	89,400.00	136,000.00	0.00	189,400.00	0.00	1,672,440.00	1,839,690.00	0.00
22020201	ELECTRICITY CHARGES	80,000.00	89,400.00	136,000.00	0.00	189,400.00	0.00	1,672,440.00	1,839,690.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	308,500.00	655,600.00	997,000.00	502,500.00	1,400,000.00	0.00	5,323,340.00	5,855,680.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	66,000.00	357,600.00	543,800.00	336,500.00	1,100,000.00	0.00	51,590.00	56,750.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	232,500.00	298,000.00	453,200.00	166,000.00	300,000.00	0.00	3,797,970.00	4,177,770.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	10,000.00	0.00	0.00	0.00	0.00	0.00	1,473,780.00	1,621,160.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,647,500.00	1,519,800.00	2,311,300.00	2,857,500.00	6,700,000.00	0.00	5,608,240.00	6,169,090.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	860,500.00	596,000.00	906,200.00	1,642,000.00	3,400,000.00	0.00	693,000.00	762,300.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	194,500.00	298,000.00	453,200.00	0.00	500,000.00	0.00	1,072,940.00	1,180,240.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	157,000.00	298,000.00	453,200.00	629,500.00	1,500,000.00	0.00	2,460,150.00	2,706,170.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	191,000.00	65,560.00	99,860.00	50,000.00	500,000.00	0.00	173,250.00	190,580.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	68,500.00	131,120.00	199,420.00	120,000.00	500,000.00	0.00	271,920.00	299,120.00	0.00
22020406	OTHER MAINTENANCE SERVICES	176,000.00	131,120.00	199,420.00	416,000.00	300,000.00	0.00	936,980.00	1,030,680.00	0.00
220205	TRAINING - GENERAL	171,000.00	172,840.00	263,140.00	0.00	1,700,000.00	0.00	180,007,080.00	198,007,790.00	0.00
22020501	LOCAL TRAINING	75,000.00	65,560.00	99,860.00	0.00	200,000.00	0.00	176,707,080.00	194,377,790.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	96,000.00	107,280.00	163,280.00	0.00	1,500,000.00	0.00	3,300,000.00	3,630,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,093,800.00	607,330.00	923,630.00	1,520,000.00	1,750,000.00	0.00	10,065,000.00	11,071,500.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	253,100.00	163,900.00	249,300.00	0.00	200,000.00	0.00	7,150,000.00	7,865,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	31,000.00	26,230.00	40,030.00	0.00	50,000.00	0.00	2,750,000.00	3,025,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	1,809,700.00	417,200.00	634,300.00	1,520,000.00	1,500,000.00	0.00	165,000.00	181,500.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	85,000.00	65,560.00	99,860.00	0.00	200,000.00	0.00	137,500.00	151,250.00	0.00
22020701	FINANCIAL CONSULTING	85,000.00	65,560.00	99,860.00	0.00	200,000.00	0.00	137,500.00	151,250.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,103,282.25	1,788,000.00	2,718,600.00	3,498,000.00	5,000,000.00	0.00	8,525,000.00	9,377,500.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,103,282.25	1,490,000.00	2,265,400.00	2,259,000.00	3,000,000.00	0.00	275,000.00	302,500.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	298,000.00	453,200.00	1,239,000.00	2,000,000.00	0.00	8,250,000.00	9,075,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	86,102.09	6,560.00	10,160.00	2,301.64	250,000.00	0.00	275,000.00	302,500.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	86,102.09	6,560.00	10,160.00	2,301.64	250,000.00	0.00	275,000.00	302,500.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,639,830.60	2,461,480.00	3,742,980.00	4,110,000.00	6,300,000.00	0.00	7,040,000.00	7,744,000.00	0.00
22021001	REFRESHMENT & MEALS	29,000.00	98,340.00	149,540.00	84,000.00	500,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	120,000.00	89,400.00	136,000.00	65,000.00	2,000,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	230,000.00	298,000.00	453,200.00	40,000.00	300,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	30,000.00	32,780.00	49,980.00	0.00	50,000.00	0.00	550,000.00	605,000.00	0.00
22021007	WELFARE PACKAGES	130,000.00	65,560.00	99,860.00	0.00	350,000.00	0.00	880,000.00	968,000.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	48,500.00	89,400.00	136,000.00	0.00	100,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,052,330.60	1,788,000.00	2,718,400.00	3,921,000.00	3,000,000.00	0.00	110,000.00	121,000.00	0.00
052111400100	Adamawa State Specialist Hospital Yola									
2	EXPENDITURES	264,399,523.93	369,093,610.00	422,081,510.00	258,626,855.09	442,074,410.00	0.00	236,592,060.00	250,346,200.00	594,780,860.00
21	PERSONNEL COST	101,207,610.98	57,266,300.00	57,266,300.00	88,061,320.87	188,669,510.00	0.00	198,103,060.00	208,008,290.00	594,780,860.00
2101	SALARY	82,527,311.20	46,650,900.00	46,650,900.00	66,833,612.70	93,567,080.00	0.00	98,245,440.00	103,157,720.00	294,970,240.00
210101	SALARIES AND WAGES	82,527,311.20	46,650,900.00	46,650,900.00	66,833,612.70	93,567,080.00	0.00	98,245,440.00	103,157,720.00	294,970,240.00
21010101	BASIC-SALARY	82,527,311.20	46,650,900.00	46,650,900.00	66,833,612.70	93,567,080.00	0.00	98,245,440.00	103,157,720.00	294,970,240.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,680,299.78	10,615,400.00	10,615,400.00	21,227,708.17	95,102,430.00	0.00	99,857,620.00	104,850,570.00	299,810,620.00
210201	ALLOWANCES	18,680,299.78	10,615,400.00	10,615,400.00	21,227,708.17	95,102,430.00	0.00	99,857,620.00	104,850,570.00	299,810,620.00
21020102	HOUSING/RENT ALLOWANCE	2,031,756.18	0.00	0.00	0.00	19,224,870.00	0.00	20,186,120.00	21,195,430.00	60,606,420.00
21020103	TRANSPORT ALLOWANCE	2,110,835.67	0.00	0.00	0.00	15,780,560.00	0.00	16,569,590.00	17,398,070.00	49,748,220.00
21020104	MEAL SUBSIDY	0.00	0.00	0.00	0.00	7,621,430.00	0.00	8,002,510.00	8,402,640.00	24,026,580.00
21020105	UTILITY ALLOWANCE	0.00	0.00	0.00	0.00	6,323,520.00	0.00	6,639,700.00	6,971,690.00	19,934,910.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	252,320.00	0.00	264,940.00	278,190.00	795,450.00
21020107	LEAVE ALLOWANCE	607,240.14	58,700.00	58,700.00	1,685,583.80	5,240,870.00	0.00	5,502,920.00	5,778,070.00	16,521,860.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	1,037,300.00	0.00	1,089,170.00	1,143,630.00	3,270,100.00
21020109	SHIFT ALLOWANCE	0.00	0.00	0.00	0.00	3,117,030.00	0.00	3,272,890.00	3,436,540.00	9,826,460.00
21020110	CALL DUTY ALLOWANCE	380,160.00	574,700.00	574,700.00	287,020.80	439,110.00	0.00	461,070.00	484,130.00	1,384,310.00
21020112	HARZARD ALLOWANCE	0.00	0.00	0.00	0.00	7,619,960.00	0.00	8,000,960.00	8,401,010.00	24,021,930.00
21020135	FURNITURE ALLOWANCE	0.00	0.00	0.00	0.00	126,320.00	0.00	132,640.00	139,280.00	398,240.00
21020138	ADMIN ALLOWANCE	0.00	0.00	0.00	0.00	315,740.00	0.00	331,530.00	348,110.00	995,380.00
21020140	ACADEMIC ALLOWANCE	0.00	0.00	0.00	0.00	414,750.00	0.00	435,490.00	457,270.00	1,307,510.00
21020141	ACCOMMODATION ALLOWANCE	0.00	0.00	0.00	0.00	631,470.00	0.00	663,050.00	696,210.00	1,990,730.00
21020145	OTHER ALLOWANCES AND BENEFITS	13,550,307.79	9,982,000.00	9,982,000.00	19,255,103.57	26,957,180.00	0.00	28,305,040.00	29,720,300.00	84,982,520.00
22	OTHER RECURRENT COSTS	163,191,912.95	101,827,310.00	154,815,210.00	170,565,534.22	253,404,900.00	0.00	38,489,000.00	42,337,910.00	0.00
2202	OVERHEAD COST	163,191,912.95	101,827,310.00	154,815,210.00	170,565,534.22	253,404,900.00	0.00	38,489,000.00	42,337,910.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	3,964,560.00	6,027,960.00	455,000.00	3,964,800.00	0.00	3,575,000.00	3,932,500.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,284,460.00	1,952,960.00	455,000.00	1,284,500.00	0.00	1,848,000.00	2,032,800.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	718,540.00	1,092,540.00	0.00	718,600.00	0.00	220,000.00	242,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	1,243,020.00	1,889,920.00	0.00	1,243,100.00	0.00	407,000.00	447,700.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	718,540.00	1,092,540.00	0.00	718,600.00	0.00	1,100,000.00	1,210,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,657,360.00	2,520,260.00	320,000.00	1,657,500.00	0.00	979,000.00	1,076,900.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,243,020.00	1,889,920.00	320,000.00	1,243,100.00	0.00	275,000.00	302,500.00	0.00
22020202	TELEPHONE CHARGES	0.00	207,170.00	315,170.00	0.00	207,200.00	0.00	154,000.00	169,400.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	207,170.00	315,170.00	0.00	207,200.00	0.00	550,000.00	605,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	430,000.00	10,197,580.00	15,504,380.00	9,946,375.00	16,094,400.00	0.00	7,975,000.00	8,772,500.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	1,656,840.00	2,519,140.00	70,000.00	1,656,900.00	0.00	1,375,000.00	1,512,500.00	0.00
22020302	BOOKS	0.00	828,680.00	1,259,980.00	0.00	828,700.00	0.00	440,000.00	484,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	340,000.00	2,890,510.00	4,394,610.00	3,250,000.00	3,179,600.00	0.00	330,000.00	363,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,370,470.00	2,083,670.00	39,000.00	1,370,500.00	0.00	1,650,000.00	1,815,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000.00	2,622,400.00	3,987,000.00	6,587,375.00	8,230,000.00	0.00	1,980,000.00	2,178,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	828,680.00	1,259,980.00	0.00	828,700.00	0.00	2,200,000.00	2,420,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,180,000.00	7,112,200.00	10,813,500.00	3,274,000.00	7,112,500.00	0.00	5,280,000.00	5,808,010.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,243,020.00	1,889,920.00	0.00	1,243,100.00	0.00	1,870,000.00	2,057,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	828,680.00	1,259,980.00	0.00	828,700.00	0.00	1,661,660.00	1,827,830.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	2,139,880.00	3,253,380.00	1,089,000.00	2,139,900.00	0.00	208,340.00	229,180.00	0.00

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22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	180,000.00	828,680.00	1,259,980.00	1,619,500.00	828,700.00	0.00	1,210,000.00	1,331,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,243,020.00	1,889,920.00	0.00	1,243,100.00	0.00	330,000.00	363,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	828,920.00	1,260,320.00	565,500.00	829,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	2,076,910.00	3,157,910.00	0.00	2,077,000.00	0.00	4,290,000.00	4,719,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,469,030.00	2,233,530.00	0.00	1,469,100.00	0.00	3,740,000.00	4,114,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	607,880.00	924,380.00	0.00	607,900.00	0.00	550,000.00	605,000.00	0.00
220206	OTHER SERVICES - GENERAL	146,542,425.39	37,932,690.00	57,670,190.00	78,984,000.00	149,441,500.00	0.00	3,080,000.00	3,388,000.00	0.00
22020601	SECURITY SERVICES	1,540,000.00	4,142,350.00	6,297,750.00	3,660,000.00	4,556,600.00	0.00	1,650,000.00	1,815,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,384,000.00	3,624,500.00	60,000.00	238,000.00	0.00	550,000.00	605,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	414,340.00	630,040.00	0.00	414,400.00	0.00	550,000.00	605,000.00	0.00
22020607	OFFICE SUPPORT SERVICES	145,002,425.39	30,992,000.00	47,117,900.00	75,264,000.00	144,232,500.00	0.00	330,000.00	363,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,808,510.00	2,749,810.00	0.00	1,808,600.00	0.00	1,870,000.00	2,057,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	979,830.00	1,489,830.00	0.00	979,900.00	0.00	220,000.00	242,000.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	828,680.00	1,259,980.00	0.00	828,700.00	0.00	1,650,000.00	1,815,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	320,500.00	9,307,380.00	14,150,480.00	1,975,665.00	9,307,500.00	0.00	1,925,000.00	2,117,500.00	0.00
22020801	MOTOR VEHICLE FUEL COST	142,000.00	1,850,890.00	2,814,090.00	0.00	1,850,900.00	0.00	220,000.00	242,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	414,820.00	630,720.00	588,415.00	414,900.00	0.00	55,000.00	60,500.00	0.00
22020803	PLANT / GENERATOR FUEL COST	178,500.00	7,041,670.00	10,705,670.00	1,387,250.00	7,041,700.00	0.00	1,650,000.00	1,815,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	121,987.56	535,740.00	814,640.00	127,494.22	535,800.00	0.00	220,000.00	242,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	121,987.56	535,740.00	814,640.00	127,494.22	535,800.00	0.00	220,000.00	242,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	14,597,000.00	27,234,380.00	41,406,080.00	75,483,000.00	61,405,300.00	0.00	9,295,000.00	10,224,500.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,695,030.00	2,577,130.00	0.00	1,695,100.00	0.00	3,300,000.00	3,630,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,656,840.00	2,519,140.00	33,395,000.00	37,320,000.00	0.00	2,200,000.00	2,420,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	414,340.00	630,040.00	0.00	414,400.00	0.00	275,000.00	302,500.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	828,680.00	1,259,980.00	39,438,000.00	828,700.00	0.00	550,000.00	605,000.00	0.00
22021007	WELFARE PACKAGES	0.00	1,657,840.00	2,520,540.00	820,000.00	165,200.00	0.00	2,200,000.00	2,420,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,544,120.00	2,347,720.00	0.00	1,544,200.00	0.00	330,000.00	363,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	1,022,220.00	1,554,220.00	0.00	1,022,300.00	0.00	55,000.00	60,500.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	14,597,000.00	18,415,310.00	27,997,310.00	1,830,000.00	18,415,400.00	0.00	385,000.00	423,500.00	0.00
23	CAPITAL EXPENDITURE	0.00	210,000,000.00	210,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	140,000,000.00	140,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	140,000,000.00	140,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	69,000,000.00	69,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	69,000,000.00	69,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	47,000,000.00	47,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
053500100100	Ministry of Environment and Natural Resources Development									
2	EXPENDITURES	695,366,154.70	6,298,273,800.00	4,710,300,300.00	465,162,536.08	2,872,278,240.00	0.00	4,069,878,460.00	5,775,946,280.00	12,113,994,790.00
21	PERSONNEL COST	402,869,716.23	630,253,800.00	630,253,800.00	241,724,529.91	512,765,940.00	0.00	538,404,290.00	565,324,550.00	1,616,494,780.00
2101	SALARY	368,268,530.47	576,484,600.00	576,484,600.00	211,318,368.23	295,845,800.00	0.00	310,638,090.00	326,170,000.00	932,653,890.00
210101	SALARIES AND WAGES	368,268,530.47	576,484,600.00	576,484,600.00	211,318,368.23	295,845,800.00	0.00	310,638,090.00	326,170,000.00	932,653,890.00
21010101	BASIC-SALARY	368,268,530.47	576,484,600.00	576,484,600.00	211,318,368.23	295,845,800.00	0.00	310,638,090.00	326,170,000.00	932,653,890.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,601,185.76	53,769,200.00	53,769,200.00	30,406,161.68	216,920,140.00	0.00	227,766,200.00	239,154,550.00	683,840,890.00
210201	ALLOWANCES	34,601,185.76	53,769,200.00	53,769,200.00	30,406,161.68	216,920,140.00	0.00	227,766,200.00	239,154,550.00	683,840,890.00
21020102	HOUSING/RENT ALLOWANCE	2,398,915.67	834,100.00	834,100.00	3,131,090.74	60,432,120.00	0.00	63,453,730.00	66,626,420.00	190,512,270.00
21020103	TRANSPORT ALLOWANCE	1,373,039.97	209,200.00	209,200.00	2,302,235.24	49,128,660.00	0.00	51,585,100.00	54,164,360.00	154,878,120.00
21020104	MEAL SUBSIDY	619,661.43	34,800.00	34,800.00	1,075,934.12	21,017,220.00	0.00	22,068,090.00	23,171,500.00	66,256,810.00
21020105	UTILITY ALLOWANCE	711,863.06	148,800.00	148,800.00	974,559.51	19,709,970.00	0.00	20,695,470.00	21,730,250.00	62,135,690.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	3,460,170.00	0.00	3,633,180.00	3,814,840.00	10,908,190.00
21020107	LEAVE ALLOWANCE	690,559.11	366,300.00	366,300.00	955,208.93	16,275,420.00	0.00	17,089,200.00	17,943,660.00	51,308,280.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	11,409,930.00	0.00	11,980,430.00	12,579,460.00	35,969,820.00
21020109	SHIFT ALLOWANCE	12,502,778.11	20,803,400.00	20,803,400.00	6,586,306.59	13,101,480.00	0.00	13,756,560.00	14,444,390.00	41,302,430.00
21020110	CALL DUTY ALLOWANCE	628,750.60	2,255,100.00	2,255,100.00	0.00	0.00	0.00	0.00	0.00	0.00
21020112	HARZARD ALLOWANCE	10,978,654.08	18,636,200.00	18,636,200.00	5,665,642.74	8,783,780.00	0.00	9,222,970.00	9,684,120.00	27,690,870.00
21020135	FURNITURE ALLOWANCE	553,281.86	649,000.00	649,000.00	496,725.10	695,520.00	0.00	730,300.00	766,820.00	2,192,640.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,143,681.87	9,832,300.00	9,832,300.00	9,218,458.71	12,905,870.00	0.00	13,551,170.00	14,228,730.00	40,685,770.00
22	OTHER RECURRENT COSTS	80,112,375.97	119,200,000.00	181,226,500.00	167,416,366.17	149,512,300.00	0.00	216,474,170.00	238,121,720.00	0.00
2202	OVERHEAD COST	80,112,375.97	119,200,000.00	181,226,500.00	167,416,366.17	149,512,300.00	0.00	216,474,170.00	238,121,720.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,400,000.00	7,628,800.00	11,598,700.00	19,265,000.00	8,644,200.00	0.00	6,980,820.00	7,678,920.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,400,000.00	3,456,800.00	5,255,600.00	18,015,000.00	3,803,000.00	0.00	110,000.00	121,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,788,000.00	2,718,400.00	1,250,000.00	1,967,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	596,000.00	906,200.00	0.00	906,200.00	0.00	1,412,950.00	1,554,250.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	1,192,000.00	1,812,300.00	0.00	1,312,000.00	0.00	790,460.00	869,510.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	596,000.00	906,200.00	0.00	656,000.00	0.00	1,367,410.00	1,504,160.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	80,000.00	1,102,600.00	1,676,700.00	735,000.00	1,279,000.00	0.00	2,385,790.00	2,624,390.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000.00	894,000.00	1,359,300.00	615,000.00	1,000,000.00	0.00	790,460.00	869,510.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	71,520.00	108,820.00	0.00	79,000.00	0.00	1,367,410.00	1,504,160.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	60,000.00	137,080.00	208,580.00	120,000.00	200,000.00	0.00	227,920.00	250,720.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	220,000.00	2,026,400.00	3,081,100.00	0.00	2,230,000.00	0.00	2,962,080.00	3,258,300.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	238,400.00	362,500.00	0.00	263,000.00	0.00	227,920.00	250,720.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	170,000.00	298,000.00	453,200.00	0.00	328,000.00	0.00	1,822,590.00	2,004,850.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000.00	1,490,000.00	2,265,400.00	0.00	1,639,000.00	0.00	911,570.00	1,002,730.00	0.00
220205	TRAINING - GENERAL	0.00	8,344,000.00	12,686,000.00	4,010,000.00	9,180,000.00	0.00	14,969,680.00	16,466,660.00	0.00
22020501	LOCAL TRAINING	0.00	1,192,000.00	1,812,300.00	1,000,000.00	1,312,000.00	0.00	3,497,560.00	3,847,320.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	2,980,000.00	4,530,700.00	210,000.00	3,278,000.00	0.00	1,507,550.00	1,658,310.00	0.00
22020503	OTHER TRAININGS	0.00	1,192,000.00	1,812,300.00	0.00	1,312,000.00	0.00	9,053,000.00	9,958,300.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	2,980,000.00	4,530,700.00	2,800,000.00	3,278,000.00	0.00	911,570.00	1,002,730.00	0.00
220206	OTHER SERVICES - GENERAL	2,550,000.00	68,194,320.00	103,677,720.00	65,158,000.00	79,113,000.00	0.00	2,278,980.00	2,506,890.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	64,648,120.00	98,286,220.00	61,735,000.00	71,113,000.00	0.00	1,367,410.00	1,504,160.00	0.00
22020607	OFFICE SUPPORT SERVICES	2,550,000.00	3,546,200.00	5,391,500.00	3,423,000.00	8,000,000.00	0.00	911,570.00	1,002,730.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	178,800.00	272,000.00	0.00	197,000.00	0.00	2,353,890.00	2,589,280.00	0.00
22020701	FINANCIAL CONSULTING	0.00	178,800.00	272,000.00	0.00	197,000.00	0.00	2,353,890.00	2,589,280.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	45,000.00	2,789,280.00	4,240,980.00	33,500,000.00	3,070,000.00	0.00	3,190,880.00	3,509,980.00	0.00
22020801	MOTOR VEHICLE FUEL COST	45,000.00	2,145,600.00	3,262,100.00	33,500,000.00	2,361,000.00	0.00	911,570.00	1,002,730.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	357,600.00	543,800.00	0.00	394,000.00	0.00	1,367,410.00	1,504,160.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	286,080.00	435,080.00	0.00	315,000.00	0.00	911,900.00	1,003,090.00	0.00
220209	FINANCIAL CHARGES - GENERAL	71,772.48	119,200.00	181,400.00	11,366.17	132,000.00	0.00	1,616,010.00	1,777,620.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	71,772.48	119,200.00	181,400.00	11,366.17	132,000.00	0.00	1,616,010.00	1,777,620.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	75,745,603.49	28,816,600.00	43,811,900.00	44,737,000.00	45,667,100.00	0.00	179,736,040.00	197,709,680.00	0.00
22021001	REFRESHMENT & MEALS	0.00	309,920.00	471,320.00	15,000.00	341,000.00	0.00	668,690.00	735,560.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	715,200.00	1,087,500.00	655,000.00	787,000.00	0.00	5,012,260.00	5,513,490.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	357,600.00	543,800.00	0.00	394,000.00	0.00	261,800.00	287,980.00	0.00
22021007	WELFARE PACKAGES	5,000.00	1,668,800.00	2,537,200.00	1,450,000.00	3,500,000.00	0.00	455,840.00	501,430.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,013,200.00	1,540,500.00	0.00	1,115,000.00	0.00	158,655,750.00	174,521,330.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	417,200.00	634,300.00	0.00	634,300.00	0.00	1,077,890.00	1,185,680.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	476,800.00	725,000.00	0.00	300,000.00	0.00	911,570.00	1,002,730.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	1,192,000.00	1,812,300.00	30,000.00	1,312,000.00	0.00	2,035,990.00	2,239,590.00	0.00
22021022	YOUTH CORPERS ALLOWANCE	0.00	935,720.00	1,422,720.00	0.00	1,422,800.00	0.00	456,390.00	502,030.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	774,800.00	1,178,000.00	17,000.00	100,000.00	0.00	7,745,870.00	8,520,460.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	75,740,603.49	20,264,000.00	30,808,000.00	42,570,000.00	35,000,000.00	0.00	589,380.00	648,320.00	0.00
22021026	MONITORING AND EVALUATION RECURRENT	0.00	691,360.00	1,051,260.00	0.00	761,000.00	0.00	1,864,610.00	2,051,080.00	0.00
23	CAPITAL EXPENDITURE	212,384,062.50	5,548,820,000.00	3,898,820,000.00	56,021,640.00	2,210,000,000.00	0.00	3,315,000,000.00	4,972,500,010.00	10,497,500,010.00
2301	FIXED ASSETS PURCHASED	0.00	3,655,000,000.00	2,405,000,000.00	0.00	397,242,300.00	0.00	595,863,450.00	893,795,180.00	2,846,900,930.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	3,655,000,000.00	2,405,000,000.00	0.00	397,242,300.00	0.00	595,863,450.00	893,795,180.00	2,846,900,930.00
23010104	PURCHASE MOTOR CYCLES	0.00	840,000,000.00	340,000,000.00	0.00	0.00	0.00	0.00	0.00	27,770,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	2,790,000,000.00	2,040,000,000.00	0.00	369,472,300.00	0.00	554,208,450.00	831,312,680.00	2,714,993,430.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	25,000,000.00	25,000,000.00	0.00	27,770,000.00	0.00	41,655,000.00	62,482,500.00	104,137,500.00
2303	REHABILITATION / REPAIRS	180,937,062.50	911,495,000.00	911,495,000.00	11,390,000.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	180,937,062.50	911,495,000.00	911,495,000.00	11,390,000.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	180,937,062.50	911,495,000.00	911,495,000.00	11,390,000.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	9,915,000.00	690,000,000.00	490,000,000.00	44,631,640.00	1,512,757,700.00	0.00	2,269,136,550.00	3,403,704,830.00	6,258,369,080.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	9,915,000.00	690,000,000.00	490,000,000.00	44,631,640.00	1,512,757,700.00	0.00	2,269,136,550.00	3,403,704,830.00	6,258,369,080.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	9,915,000.00	590,000,000.00	390,000,000.00	44,631,640.00	1,402,757,700.00	0.00	2,104,136,550.00	3,156,204,830.00	5,845,869,080.00
23040102	EROSION & FLOOD CONTROL	0.00	100,000,000.00	100,000,000.00	0.00	110,000,000.00	0.00	165,000,000.00	247,500,000.00	412,500,000.00
2305	OTHER CAPITAL PROJECTS	21,532,000.00	292,325,000.00	92,325,000.00	0.00	0.00	0.00	0.00	0.00	267,230,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	21,532,000.00	292,325,000.00	92,325,000.00	0.00	0.00	0.00	0.00	0.00	267,230,000.00
23050101	RESEARCH AND DEVELOPMENT	21,532,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	292,325,000.00	92,325,000.00	0.00	0.00	0.00	0.00	0.00	267,230,000.00

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053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects									
2	EXPENDITURES	8,891,219.25	708,560,700.00	773,207,900.00	119,553,424.16	748,927,360.00	0.00	960,227,450.00	1,269,907,980.00	2,269,801,090.00
21	PERSONNEL COST	450,000.00	210,085,300.00	210,085,300.00	80,632,791.66	207,349,360.00	0.00	217,716,910.00	228,602,820.00	653,669,090.00
2101	SALARY	450,000.00	192,161,600.00	192,161,600.00	69,468,520.38	97,255,940.00	0.00	107,994,150.00	113,393,870.00	324,239,580.00
210101	SALARIES AND WAGES	450,000.00	192,161,600.00	192,161,600.00	69,468,520.38	97,255,940.00	0.00	107,994,150.00	113,393,870.00	324,239,580.00
21010101	BASIC-SALARY	450,000.00	192,161,600.00	192,161,600.00	69,468,520.38	97,255,940.00	0.00	107,994,150.00	113,393,870.00	324,239,580.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	17,923,700.00	17,923,700.00	11,164,271.28	110,093,420.00	0.00	109,722,760.00	115,208,950.00	329,429,510.00
210201	ALLOWANCES	0.00	17,923,700.00	17,923,700.00	11,164,271.28	110,093,420.00	0.00	109,722,760.00	115,208,950.00	329,429,510.00
21020102	HOUSING/RENT ALLOWANCE	0.00	278,100.00	278,100.00	1,859,549.76	30,826,850.00	0.00	32,368,200.00	33,986,610.00	97,181,660.00
21020103	TRANSPORT ALLOWANCE	0.00	69,800.00	69,800.00	1,438,197.66	25,030,010.00	0.00	26,281,520.00	27,595,600.00	78,907,130.00
21020104	MEAL SUBSIDY	0.00	11,700.00	11,700.00	696,422.70	10,978,170.00	0.00	11,527,080.00	12,103,440.00	34,608,690.00
21020105	UTILITY ALLOWANCE	0.00	49,700.00	49,700.00	590,533.32	10,047,240.00	0.00	10,549,610.00	11,077,100.00	31,673,950.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	0.00	0.00	0.00	1,484,490.00	0.00	1,558,720.00	1,636,660.00	4,679,870.00
21020107	LEAVE ALLOWANCE	0.00	122,200.00	122,200.00	539,057.70	8,282,610.00	0.00	8,696,750.00	9,131,590.00	26,110,950.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	0.00	0.00	0.00	5,186,370.00	0.00	5,445,690.00	5,717,980.00	16,350,040.00
21020109	SHIFT ALLOWANCE	0.00	6,934,500.00	6,934,500.00	2,049,936.00	4,798,710.00	0.00	5,038,650.00	5,290,590.00	15,127,950.00
21020110	CALL DUTY ALLOWANCE	0.00	751,700.00	751,700.00	0.00	0.00	0.00	0.00	0.00	0.00
21020112	HARZARD ALLOWANCE	0.00	6,212,100.00	6,212,100.00	2,092,500.00	4,781,700.00	0.00	5,020,790.00	5,271,830.00	15,074,320.00
21020114	TEACHING ALLOWANCE	0.00	0.00	0.00	0.00	267,750.00	0.00	281,140.00	295,200.00	844,090.00
21020135	FURNITURE ALLOWANCE	0.00	216,400.00	216,400.00	171,911.34	397,220.00	0.00	417,090.00	437,950.00	1,252,260.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	3,277,500.00	3,277,500.00	1,726,162.80	8,012,300.00	0.00	2,537,520.00	2,664,400.00	7,618,600.00
22	OTHER RECURRENT COSTS	0.00	124,236,200.00	188,883,400.00	38,920,632.50	167,338,800.00	0.00	181,151,740.00	199,266,960.00	0.00
2202	OVERHEAD COST	0.00	124,236,200.00	188,883,400.00	38,920,632.50	167,338,800.00	0.00	181,151,740.00	199,266,960.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	7,628,800.00	22,628,800.00	0.00	7,384,000.00	0.00	44,299,750.00	48,729,750.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,456,800.00	5,456,800.00	0.00	500,000.00	0.00	41,052,000.00	45,157,200.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,788,000.00	10,788,000.00	0.00	500,000.00	0.00	455,840.00	501,430.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	596,000.00	596,000.00	0.00	596,000.00	0.00	911,570.00	1,002,730.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	1,192,000.00	5,192,000.00	0.00	5,192,000.00	0.00	181,720.00	199,900.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	596,000.00	596,000.00	0.00	596,000.00	0.00	1,698,620.00	1,868,490.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	894,000.00	2,894,000.00	0.00	1,300,000.00	0.00	25,564,770.00	28,121,260.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	894,000.00	2,894,000.00	0.00	500,000.00	0.00	1,124,530.00	1,236,990.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	300,000.00	0.00	20,256,940.00	22,282,640.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	0.00	0.00	0.00	0.00	500,000.00	0.00	4,183,300.00	4,601,630.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,026,400.00	4,026,400.00	0.00	698,000.00	0.00	4,603,720.00	5,064,100.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	238,400.00	238,400.00	0.00	200,000.00	0.00	2,163,700.00	2,380,070.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	298,000.00	298,000.00	0.00	298,000.00	0.00	996,820.00	1,096,510.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,490,000.00	3,490,000.00	0.00	200,000.00	0.00	1,443,200.00	1,587,520.00	0.00
220205	TRAINING - GENERAL	0.00	8,344,000.00	21,844,000.00	0.00	3,000,000.00	0.00	2,128,500.00	2,341,350.00	0.00
22020501	LOCAL TRAINING	0.00	1,192,000.00	5,192,000.00	0.00	500,000.00	0.00	721,600.00	793,760.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	2,980,000.00	5,980,000.00	0.00	500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020503	OTHER TRAININGS	0.00	1,192,000.00	6,192,000.00	0.00	500,000.00	0.00	86,900.00	95,590.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	2,980,000.00	4,480,000.00	0.00	1,500,000.00	0.00	220,000.00	242,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	75,066,200.00	47,678,400.00	34,417,000.00	139,000,000.00	0.00	289,300.00	318,230.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	75,066,200.00	47,678,400.00	34,417,000.00	139,000,000.00	0.00	289,300.00	318,230.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	178,800.00	178,800.00	0.00	178,800.00	0.00	360,800.00	396,880.00	0.00
22020701	FINANCIAL CONSULTING	0.00	178,800.00	178,800.00	0.00	178,800.00	0.00	360,800.00	396,880.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,789,280.00	4,324,280.00	0.00	1,057,600.00	0.00	6,851,900.00	7,537,090.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,145,600.00	2,145,600.00	0.00	500,000.00	0.00	1,802,900.00	1,983,190.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	357,600.00	357,600.00	0.00	357,600.00	0.00	1,443,200.00	1,587,520.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	286,080.00	1,821,080.00	0.00	200,000.00	0.00	3,605,800.00	3,966,380.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	119,200.00	119,200.00	3,632.50	200,000.00	0.00	1,443,200.00	1,587,520.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	119,200.00	119,200.00	3,632.50	200,000.00	0.00	1,443,200.00	1,587,520.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	27,189,520.00	85,189,520.00	4,500,000.00	14,520,400.00	0.00	95,609,800.00	105,170,780.00	0.00
22021001	REFRESHMENT & MEALS	0.00	309,920.00	2,309,920.00	0.00	200,000.00	0.00	3,605,800.00	3,966,380.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	715,200.00	2,715,200.00	0.00	2,715,200.00	0.00	78,224,300.00	86,046,730.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	357,600.00	2,357,600.00	0.00	250,000.00	0.00	8,800,000.00	9,680,000.00	0.00
22021007	WELFARE PACKAGES	0.00	1,668,800.00	3,668,800.00	0.00	500,000.00	0.00	216,700.00	238,370.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,013,200.00	1,013,200.00	0.00	1,013,200.00	0.00	2,597,100.00	2,856,810.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	417,200.00	417,200.00	0.00	417,200.00	0.00	433,400.00	476,740.00	0.00
22021014	BUDGET PREPARATION EXPENSIS	0.00	476,800.00	476,800.00	0.00	150,000.00	0.00	346,500.00	381,150.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	1,192,000.00	1,192,000.00	0.00	300,000.00	0.00	145,200.00	159,720.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	774,800.00	774,800.00	0.00	774,800.00	0.00	375,100.00	412,610.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	0.00	20,264,000.00	70,264,000.00	4,500,000.00	8,200,000.00	0.00	865,700.00	952,270.00	0.00
23	CAPITAL EXPENDITURE	8,441,219.25	374,239,200.00	374,239,200.00	0.00	374,239,200.00	0.00	561,358,800.00	842,038,200.00	1,616,132,000.00
2301	FIXED ASSETS PURCHASED	8,441,219.25	313,335,000.00	313,335,000.00	0.00	374,239,200.00	0.00	561,358,800.00	842,038,200.00	1,575,857,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,441,219.25	313,335,000.00	313,335,000.00	0.00	374,239,200.00	0.00	561,358,800.00	842,038,200.00	1,575,857,000.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	30,600,000.00	30,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	0.00	0.00	0.00	161,504,200.00	0.00	242,256,300.00	363,384,450.00	778,100,750.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	208,135,000.00	208,135,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	172,460,000.00	0.00	258,690,000.00	388,035,000.00	646,725,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	8,441,219.25	74,600,000.00	74,600,000.00	0.00	40,275,000.00	0.00	60,412,500.00	90,618,750.00	151,031,250.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,275,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,275,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,275,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23040105	WATER POLLUTION PREVENTION & CONTROL	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	30,904,200.00	30,904,200.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	30,904,200.00	30,904,200.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	30,904,200.00	30,904,200.00	0.00	0.00	0.00	0.00	0.00	0.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services									
2	EXPENDITURES	499,589,820.08	3,701,878,760.00	4,632,595,560.00	25,217,969.25	556,187,380.00	0.00	814,707,710.00	1,195,807,970.00	2,508,759,860.00
21	PERSONNEL COST	4,362,696.56	6,723,500.00	6,723,500.00	2,908,464.38	7,059,680.00	0.00	7,412,670.00	7,783,310.00	22,255,660.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,362,696.56	6,723,500.00	6,723,500.00	2,908,464.38	7,059,680.00	0.00	7,412,670.00	7,783,310.00	22,255,660.00
210201	ALLOWANCES	4,362,696.56	6,723,500.00	6,723,500.00	2,908,464.38	7,059,680.00	0.00	7,412,670.00	7,783,310.00	22,255,660.00

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21020145	OTHER ALLOWANCES AND BENEFITS	4,362,696.56	6,723,500.00	6,723,500.00	2,908,464.38	7,059,680.00	0.00	7,412,670.00	7,783,310.00	22,255,660.00
22	OTHER RECURRENT COSTS	18,227,123.52	28,950,370.00	44,020,170.00	18,329,504.87	49,127,700.00	0.00	57,295,040.00	63,024,660.00	0.00
2202	OVERHEAD COST	18,227,123.52	28,950,370.00	44,020,170.00	18,329,504.87	49,127,700.00	0.00	57,295,040.00	63,024,660.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,539,000.00	4,410,400.00	6,705,900.00	2,628,000.00	12,500,000.00	0.00	2,166,890.00	2,383,580.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	739,040.00	1,123,640.00	690,000.00	500,000.00	0.00	23,100.00	25,410.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,539,000.00	1,192,000.00	1,812,300.00	1,938,000.00	1,000,000.00	0.00	55,000.00	60,500.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	476,800.00	725,000.00	0.00	5,000,000.00	0.00	438,790.00	482,670.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	953,600.00	1,450,000.00	0.00	5,500,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	1,048,960.00	1,594,960.00	0.00	500,000.00	0.00	550,000.00	605,000.00	0.00
220202	UTILITIES - GENERAL	358,000.00	286,080.00	435,480.00	140,000.00	800,000.00	0.00	1,221,770.00	1,343,950.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	95,360.00	145,160.00	0.00	500,000.00	0.00	220,000.00	242,000.00	0.00
22020205	WATER RATES	210,000.00	95,360.00	145,160.00	60,000.00	150,000.00	0.00	99,770.00	109,750.00	0.00
22020209	OTHER UTILITY CHARGES	148,000.00	95,360.00	145,160.00	80,000.00	150,000.00	0.00	902,000.00	992,200.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	508,800.00	491,120.00	747,720.00	146,500.00	1,371,400.00	0.00	10,068,190.00	11,075,030.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	393,800.00	95,360.00	145,160.00	66,500.00	450,000.00	0.00	1,993,530.00	2,192,890.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	2,990,240.00	3,289,270.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	66,760.00	101,560.00	0.00	101,600.00	0.00	550,000.00	605,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	66,760.00	101,560.00	0.00	101,600.00	0.00	220,000.00	242,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	23,840.00	36,440.00	0.00	36,500.00	0.00	1,100,000.00	1,210,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	23,840.00	36,440.00	0.00	36,500.00	0.00	1,014,420.00	1,115,870.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	2,200,000.00	2,420,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	115,000.00	119,200.00	181,400.00	80,000.00	500,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,236,500.00	667,520.00	1,015,520.00	234,000.00	795,200.00	0.00	4,051,740.00	4,456,940.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	505,000.00	95,360.00	145,160.00	50,000.00	250,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	238,400.00	362,500.00	0.00	50,000.00	0.00	165,220.00	181,750.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	47,500.00	95,360.00	145,160.00	58,000.00	100,000.00	0.00	593,450.00	652,800.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	148,500.00	95,360.00	145,160.00	20,000.00	145,200.00	0.00	1,993,530.00	2,192,890.00	0.00
22020406	OTHER MAINTENANCE SERVICES	535,500.00	143,040.00	217,540.00	106,000.00	250,000.00	0.00	199,540.00	219,500.00	0.00
220205	TRAINING - GENERAL	210,000.00	11,776,960.00	17,905,160.00	100,000.00	2,812,300.00	0.00	4,616,920.00	5,078,620.00	0.00
22020501	LOCAL TRAINING	210,000.00	1,048,960.00	1,594,960.00	0.00	500,000.00	0.00	220,000.00	242,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	1,192,000.00	1,812,300.00	0.00	1,812,300.00	0.00	3,846,920.00	4,231,620.00	0.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	0.00	9,536,000.00	14,497,900.00	100,000.00	500,000.00	0.00	550,000.00	605,000.00	0.00
220206	OTHER SERVICES - GENERAL	880,000.00	333,760.00	507,660.00	0.00	7,177,900.00	0.00	380,710.00	418,790.00	0.00
22020601	SECURITY SERVICES	880,000.00	238,400.00	362,500.00	0.00	362,500.00	0.00	181,170.00	199,290.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	95,360.00	145,160.00	0.00	95,400.00	0.00	99,770.00	109,750.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	6,720,000.00	0.00	99,770.00	109,750.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000.00	319,460.00	486,660.00	0.00	650,400.00	0.00	7,722,440.00	8,494,710.00	0.00
22020701	FINANCIAL CONSULTING	20,000.00	104,900.00	159,600.00	0.00	159,600.00	0.00	99,770.00	109,750.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	95,360.00	145,160.00	0.00	145,200.00	0.00	2,990,240.00	3,289,270.00	0.00
22020703	LEGAL SERVICES	0.00	23,840.00	36,440.00	0.00	200,000.00	0.00	518,540.00	570,400.00	0.00
22020704	ENGINEERING SERVICES	0.00	23,840.00	36,440.00	0.00	36,500.00	0.00	3,890,920.00	4,280,020.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	23,840.00	36,440.00	0.00	36,500.00	0.00	0.00	0.00	0.00
22020706	SURVEYING SERVICES	0.00	47,680.00	72,580.00	0.00	72,600.00	0.00	222,970.00	245,270.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,079,000.00	715,200.00	1,087,700.00	1,575,000.00	1,875,500.00	0.00	7,087,850.00	7,796,640.00	0.00

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22020801	MOTOR VEHICLE FUEL COST	855,000.00	238,400.00	362,500.00	1,335,000.00	1,200,000.00	0.00	3,488,650.00	3,837,520.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	55,000.00	95,360.00	145,160.00	0.00	95,400.00	0.00	3,300,000.00	3,630,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	169,000.00	381,440.00	580,040.00	240,000.00	580,100.00	0.00	299,200.00	329,120.00	0.00
220209	FINANCIAL CHARGES - GENERAL	38,076.79	71,520.00	108,820.00	19,004.87	50,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	38,076.79	71,520.00	108,820.00	19,004.87	50,000.00	0.00	3,300,000.00	3,630,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,357,746.73	9,878,350.00	15,019,550.00	13,487,000.00	21,095,000.00	0.00	16,678,530.00	18,346,400.00	0.00
22021001	REFRESHMENT & MEALS	800,000.00	190,720.00	290,120.00	320,000.00	350,000.00	0.00	3,300,000.00	3,630,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000.00	190,720.00	290,120.00	0.00	190,800.00	0.00	1,036,860.00	1,140,550.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	40,000.00	190,720.00	290,120.00	0.00	190,800.00	0.00	80,740.00	88,820.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	69,000.00	95,360.00	145,160.00	15,000.00	2,232,000.00	0.00	110,000.00	121,000.00	0.00
22021007	WELFARE PACKAGES	881,000.00	1,096,640.00	1,667,340.00	2,880,000.00	4,500,000.00	0.00	550,000.00	605,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	238,400.00	362,500.00	100,000.00	1,000,000.00	0.00	4,450,930.00	4,896,030.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	119,200.00	181,400.00	0.00	181,400.00	0.00	550,000.00	605,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	109,000.00	238,400.00	362,500.00	50,000.00	450,000.00	0.00	1,100,000.00	1,210,000.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	10,438,746.73	7,518,190.00	11,430,290.00	10,122,000.00	12,000,000.00	0.00	5,500,000.00	6,050,000.00	0.00
23	CAPITAL EXPENDITURE	477,000,000.00	3,666,204,890.00	4,581,851,890.00	3,980,000.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,486,504,200.00
2301	FIXED ASSETS PURCHASED	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	2,906,254,890.00	2,204,940,890.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,586,504,200.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	2,906,254,890.00	2,204,940,890.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,586,504,200.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	2,365,254,890.00	1,773,940,890.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,425,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,504,200.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	350,000,000.00	262,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	83,000,000.00	83,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	90,000,000.00	67,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	20,000,000.00	170,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	170,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	1,635,711,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	337,500,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	1,635,711,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	337,500,000.00
23040102	EROSION & FLOOD CONTROL	0.00	0.00	1,635,711,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	337,500,000.00
2305	OTHER CAPITAL PROJECTS	477,000,000.00	734,950,000.00	566,200,000.00	3,980,000.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	477,000,000.00	734,950,000.00	566,200,000.00	3,980,000.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	477,000,000.00	24,000,000.00	24,000,000.00	3,980,000.00	0.00	0.00	0.00	0.00	0.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	0.00	690,950,000.00	522,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
055100100100	Ministry for Local Government Affairs									
2	EXPENDITURES	82,923,856.80	149,630,900.00	152,115,400.00	90,733,349.99	167,877,890.00	0.00	402,340,270.00	458,265,010.00	613,621,030.00
21	PERSONNEL COST	78,694,107.05	104,862,800.00	104,862,800.00	88,094,501.79	123,987,590.00	0.00	130,187,020.00	136,696,420.00	390,871,030.00
2101	SALARY	50,519,824.42	59,041,900.00	59,041,900.00	49,013,392.55	68,618,760.00	0.00	72,049,700.00	75,652,190.00	216,320,650.00
210101	SALARIES AND WAGES	50,519,824.42	59,041,900.00	59,041,900.00	49,013,392.55	68,618,760.00	0.00	72,049,700.00	75,652,190.00	216,320,650.00
21010101	BASIC-SALARY	50,519,824.42	59,041,900.00	59,041,900.00	49,013,392.55	68,618,760.00	0.00	72,049,700.00	75,652,190.00	216,320,650.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,174,282.63	45,820,900.00	45,820,900.00	39,081,109.24	55,368,830.00	0.00	58,137,320.00	61,044,230.00	174,550,380.00
210201	ALLOWANCES	28,174,282.63	45,820,900.00	45,820,900.00	39,081,109.24	55,368,830.00	0.00	58,137,320.00	61,044,230.00	174,550,380.00
21020102	HOUSING/RENT ALLOWANCE	9,250,438.05	13,476,100.00	13,476,100.00	11,160,762.60	15,625,160.00	0.00	16,406,420.00	17,226,750.00	49,258,330.00
21020103	TRANSPORT ALLOWANCE	3,384,498.70	3,957,200.00	3,957,200.00	4,937,416.78	6,912,470.00	0.00	7,258,100.00	7,621,010.00	21,791,580.00
21020104	MEAL SUBSIDY	677,339.52	878,700.00	878,700.00	1,126,706.51	1,577,420.00	0.00	1,656,300.00	1,739,120.00	4,972,840.00
21020105	UTILITY ALLOWANCE	1,819,264.47	2,341,900.00	2,341,900.00	2,756,673.71	3,859,380.00	0.00	4,052,350.00	4,254,970.00	12,166,700.00
21020106	ENTERTAINMENT ALLOWANCE	17,127.43	48,600.00	48,600.00	35,425.49	51,030.00	0.00	53,590.00	56,270.00	160,890.00
21020107	LEAVE ALLOWANCE	4,044,543.83	5,962,400.00	5,962,400.00	4,780,789.02	6,693,120.00	0.00	7,027,780.00	7,379,170.00	21,100,070.00
21020108	DOMESTIC STAFF ALLOWANCE	542,766.85	1,251,900.00	1,251,900.00	1,127,070.97	1,577,940.00	0.00	1,656,840.00	1,739,690.00	4,974,470.00
21020119	FIELD ALLOWANCE	82,119.18	117,800.00	117,800.00	64,989.10	123,690.00	0.00	129,880.00	136,380.00	389,950.00
21020135	FURNITURE ALLOWANCE	7,094,529.23	10,901,600.00	10,901,600.00	8,371,138.40	11,719,680.00	0.00	12,305,670.00	12,920,960.00	36,946,310.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,261,655.37	6,884,700.00	6,884,700.00	4,720,136.67	7,228,940.00	0.00	7,590,390.00	7,969,910.00	22,789,240.00
22	OTHER RECURRENT COSTS	4,229,749.75	4,768,100.00	7,252,600.00	2,638,848.20	6,890,300.00	0.00	216,653,250.00	238,318,590.00	0.00
2202	OVERHEAD COST	4,229,749.75	4,679,980.00	7,118,580.00	2,638,848.20	6,775,300.00	0.00	216,259,890.00	237,885,890.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,878,850.00	2,857,250.00	735,000.00	2,442,500.00	0.00	7,980,830.00	8,778,920.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	298,000.00	453,200.00	240,000.00	387,400.00	0.00	433,400.00	476,740.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	298,000.00	453,200.00	150,000.00	387,400.00	0.00	3,850,000.00	4,235,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	0.00	298,000.00	453,200.00	0.00	387,400.00	0.00	1,226,500.00	1,349,150.00	0.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	0.00	298,000.00	453,200.00	145,000.00	387,400.00	0.00	697,730.00	767,510.00	0.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	0.00	298,000.00	453,200.00	200,000.00	387,400.00	0.00	330,000.00	363,000.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	388,850.00	591,250.00	0.00	505,500.00	0.00	1,443,200.00	1,587,520.00	0.00
220202	UTILITIES - GENERAL	52,380.75	34,050.00	52,050.00	5,000.00	47,700.00	0.00	40,175,080.00	44,192,590.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	10,000.00	6,010.00	9,210.00	5,000.00	7,800.00	0.00	1,565,080.00	1,721,590.00	0.00
22020205	WATER RATES	35,000.00	23,030.00	35,130.00	0.00	29,900.00	0.00	110,000.00	121,000.00	0.00
22020209	OTHER UTILITY CHARGES	7,380.75	5,010.00	7,710.00	0.00	10,000.00	0.00	38,500,000.00	42,350,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	429,960.00	258,350.00	393,450.00	35,000.00	335,800.00	0.00	2,592,700.00	2,851,970.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	314,960.00	188,010.00	285,910.00	35,000.00	244,400.00	0.00	837,100.00	920,810.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000.00	4,010.00	6,310.00	0.00	5,200.00	0.00	550,000.00	605,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,000.00	4,010.00	6,310.00	0.00	5,200.00	0.00	550,000.00	605,000.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	105,000.00	62,320.00	94,920.00	0.00	81,000.00	0.00	655,600.00	721,160.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	279,960.00	182,630.00	278,030.00	5,000.00	425,200.00	0.00	6,916,800.00	7,608,480.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,960.00	157,830.00	240,030.00	0.00	205,200.00	0.00	5,711,200.00	6,282,320.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	15,260.00	23,360.00	0.00	200,000.00	0.00	655,600.00	721,160.00	0.00
22020406	OTHER MAINTENANCE SERVICES	15,000.00	9,540.00	14,640.00	5,000.00	20,000.00	0.00	550,000.00	605,000.00	0.00
220206	OTHER SERVICES - GENERAL	74,960.00	46,590.00	70,990.00	9,960.00	60,500.00	0.00	330,000.00	363,000.00	0.00
22020606	POSTAGES & COURIER SERVICES	74,960.00	46,590.00	70,990.00	9,960.00	60,500.00	0.00	330,000.00	363,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,000.00	16,030.00	24,530.00	0.00	30,000.00	0.00	770,000.00	847,000.00	0.00
22020701	FINANCIAL CONSULTING	15,000.00	10,020.00	15,320.00	0.00	20,000.00	0.00	550,000.00	605,000.00	0.00
22020709	OTHER CONSULTING SERVICES	10,000.00	6,010.00	9,210.00	0.00	10,000.00	0.00	220,000.00	242,000.00	0.00

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220208	FUEL & LUBRICANTS - GENERAL	2,050,000.00	1,437,990.00	2,186,590.00	1,115,000.00	1,902,000.00	0.00	1,097,800.00	1,207,580.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,640,000.00	1,192,000.00	1,812,300.00	940,000.00	1,550,000.00	0.00	327,800.00	360,580.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	20,000.00	13,550.00	20,750.00	10,000.00	50,000.00	0.00	220,000.00	242,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	390,000.00	232,440.00	353,540.00	165,000.00	302,000.00	0.00	550,000.00	605,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	17,689.00	23,840.00	36,440.00	14,048.20	50,000.00	0.00	550,000.00	605,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,689.00	23,840.00	36,440.00	14,048.20	50,000.00	0.00	550,000.00	605,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,299,800.00	801,650.00	1,219,250.00	719,840.00	1,481,600.00	0.00	155,846,680.00	171,431,350.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	39,840.00	47,390.00	72,190.00	29,880.00	61,600.00	0.00	550,000.00	605,000.00	0.00
22021007	WELFARE PACKAGES	400,000.00	238,400.00	362,500.00	235,000.00	350,000.00	0.00	1,650,000.00	1,815,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	15,000.00	11,020.00	16,820.00	9,960.00	20,000.00	0.00	152,900,000.00	168,190,000.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	45,000.00	28,040.00	42,740.00	10,000.00	50,000.00	0.00	196,680.00	216,350.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	799,960.00	476,800.00	725,000.00	435,000.00	1,000,000.00	0.00	550,000.00	605,000.00	0.00
2203	LOANS AND ADVANCES	0.00	88,120.00	134,020.00	0.00	115,000.00	0.00	393,360.00	432,700.00	0.00
220301	STAFF LOANS & ADVANCES	0.00	88,120.00	134,020.00	0.00	115,000.00	0.00	393,360.00	432,700.00	0.00
22030101	MOTOR CYCLE ADVANCES	0.00	88,120.00	134,020.00	0.00	115,000.00	0.00	393,360.00	432,700.00	0.00
23	CAPITAL EXPENDITURE	0.00	40,000,000.00	40,000,000.00	0.00	37,000,000.00	0.00	55,500,000.00	83,250,000.00	222,750,000.00
2302	CONSTRUCTION / PROVISION	0.00	40,000,000.00	40,000,000.00	0.00	37,000,000.00	0.00	55,500,000.00	83,250,000.00	222,750,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	40,000,000.00	40,000,000.00	0.00	37,000,000.00	0.00	55,500,000.00	83,250,000.00	222,750,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	40,000,000.00	40,000,000.00	0.00	37,000,000.00	0.00	55,500,000.00	83,250,000.00	222,750,000.00
055100500100	Local Government Staff Pension Board									
2	EXPENDITURES	51,724,326.63	89,790,320.00	108,695,520.00	36,552,305.54	199,254,690.00	0.00	185,652,990.00	196,475,830.00	464,927,690.00
21	PERSONNEL COST	4,256,798.01	29,198,000.00	29,198,000.00	8,513,596.02	147,478,990.00	0.00	154,852,990.00	162,595,710.00	464,927,690.00
2101	SALARY	4,256,798.01	13,313,500.00	13,313,500.00	0.00	13,979,180.00	0.00	133,589,020.00	140,268,490.00	401,085,130.00
210101	SALARIES AND WAGES	4,256,798.01	13,313,500.00	13,313,500.00	0.00	13,979,180.00	0.00	133,589,020.00	140,268,490.00	401,085,130.00
21010101	BASIC-SALARY	4,256,798.01	11,301,100.00	11,301,100.00	0.00	11,866,160.00	0.00	131,370,340.00	137,938,870.00	394,423,810.00
21010102	OVER TIME PAYMENTS	0.00	2,012,400.00	2,012,400.00	0.00	2,113,020.00	0.00	2,218,680.00	2,329,620.00	6,661,320.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	15,884,500.00	15,884,500.00	8,513,596.02	133,499,810.00	0.00	21,263,970.00	22,327,220.00	63,842,560.00
210201	ALLOWANCES	0.00	15,884,500.00	15,884,500.00	8,513,596.02	133,499,810.00	0.00	21,263,970.00	22,327,220.00	63,842,560.00
21020102	HOUSING/RENT ALLOWANCE	0.00	1,997,700.00	1,997,700.00	0.00	2,097,590.00	0.00	2,202,470.00	2,312,600.00	6,612,660.00
21020103	TRANSPORT ALLOWANCE	0.00	1,677,000.00	1,677,000.00	0.00	1,760,850.00	0.00	1,848,900.00	1,941,350.00	5,551,100.00
21020104	MEAL SUBSIDY	0.00	202,000.00	202,000.00	0.00	212,100.00	0.00	222,710.00	233,850.00	668,660.00
21020105	UTILITY ALLOWANCE	0.00	883,600.00	883,600.00	0.00	927,780.00	0.00	974,170.00	1,022,880.00	2,924,830.00
21020106	ENTERTAINMENT ALLOWANCE	0.00	429,400.00	429,400.00	0.00	450,870.00	0.00	473,420.00	497,100.00	1,421,390.00
21020107	LEAVE ALLOWANCE	0.00	939,900.00	939,900.00	0.00	986,900.00	0.00	1,036,250.00	1,088,070.00	3,111,220.00
21020108	DOMESTIC STAFF ALLOWANCE	0.00	1,805,900.00	1,805,900.00	0.00	1,896,200.00	0.00	1,991,010.00	2,090,570.00	5,977,780.00
21020145	OTHER ALLOWANCES AND BENEFITS	0.00	7,949,000.00	7,949,000.00	8,513,596.02	125,167,520.00	0.00	12,515,040.00	13,140,800.00	37,574,920.00
22	OTHER RECURRENT COSTS	47,467,528.62	36,323,320.00	55,228,520.00	28,038,709.52	51,775,700.00	0.00	30,800,000.00	33,880,120.00	0.00
2202	OVERHEAD COST	47,467,528.62	36,323,320.00	55,228,520.00	28,038,709.52	51,775,700.00	0.00	30,800,000.00	33,880,120.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,598,106.37	3,966,980.00	6,031,680.00	640,136.26	4,648,600.00	0.00	3,921,720.00	4,313,900.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,447,106.37	1,192,000.00	1,812,300.00	280,136.26	1,800,000.00	0.00	220,000.00	242,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,080,000.00	596,000.00	906,200.00	360,000.00	906,000.00	0.00	220,000.00	242,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	619,840.00	942,540.00	0.00	942,600.00	0.00	220,000.00	242,000.00	0.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,071,000.00	858,240.00	1,304,840.00	0.00	500,000.00	0.00	2,986,720.00	3,285,400.00	0.00
22020109	PER-DIEM/ESTACODES	0.00	700,900.00	1,065,800.00	0.00	500,000.00	0.00	275,000.00	302,500.00	0.00
220202	UTILITIES - GENERAL	250,000.00	1,348,870.00	2,051,370.00	0.00	2,010,600.00	0.00	3,470,720.00	3,817,810.00	0.00
22020201	ELECTRICITY CHARGES	250,000.00	596,000.00	906,200.00	0.00	906,200.00	0.00	550,000.00	605,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	59,600.00	90,700.00	0.00	90,700.00	0.00	1,114,520.00	1,225,980.00	0.00

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22020203	INTERNET ACCESS CHARGES	0.00	357,600.00	543,800.00	0.00	543,800.00	0.00	458,920.00	504,820.00	0.00
22020205	WATER RATES	0.00	13,830.00	21,130.00	0.00	21,000.00	0.00	165,000.00	181,500.00	0.00
22020206	SEWERAGE CHARGES	0.00	59,600.00	90,700.00	0.00	50,000.00	0.00	330,000.00	363,000.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	262,240.00	398,840.00	0.00	398,900.00	0.00	852,280.00	937,510.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,693,526.50	3,922,170.00	5,963,570.00	3,351,000.00	4,423,000.00	0.00	11,150,700.00	12,265,800.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,361,526.50	1,335,040.00	2,029,840.00	1,951,000.00	1,000,000.00	0.00	9,020,000.00	9,922,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	230,000.00	596,000.00	906,200.00	545,000.00	500,000.00	0.00	426,140.00	468,760.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	80,000.00	200,260.00	304,560.00	30,000.00	200,000.00	0.00	426,140.00	468,760.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	59,600.00	90,700.00	0.00	90,700.00	0.00	426,140.00	468,760.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	539,270.00	819,970.00	0.00	820,000.00	0.00	426,140.00	468,760.00	0.00
22020312	OTHER MATERIALS AND SUPPLIES	2,022,000.00	1,192,000.00	1,812,300.00	825,000.00	1,812,300.00	0.00	426,140.00	468,760.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,081,658.80	6,922,660.00	10,525,360.00	7,286,855.78	7,340,600.00	0.00	883,080.00	971,410.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,544,658.80	1,788,000.00	2,718,400.00	1,816,500.00	2,718,400.00	0.00	556,050.00	611,660.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,470,000.00	1,490,000.00	2,265,400.00	1,320,000.00	500,000.00	0.00	8,580.00	9,440.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	662,000.00	356,170.00	541,670.00	309,000.00	200,000.00	0.00	32,890.00	36,180.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	830,000.00	894,000.00	1,359,300.00	910,000.00	1,000,000.00	0.00	11,000.00	12,100.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	630,000.00	606,490.00	922,190.00	1,200,000.00	922,200.00	0.00	268,840.00	295,730.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,945,000.00	1,788,000.00	2,718,400.00	1,731,355.78	2,000,000.00	0.00	5,720.00	6,300.00	0.00
220205	TRAINING - GENERAL	1,193,000.00	1,649,260.00	2,507,660.00	690,000.00	1,150,200.00	0.00	94,820.00	104,310.00	0.00
22020501	LOCAL TRAINING	1,193,000.00	1,550,560.00	2,357,460.00	690,000.00	1,000,000.00	0.00	5,720.00	6,300.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	98,700.00	150,200.00	0.00	150,200.00	0.00	89,100.00	98,010.00	0.00
220206	OTHER SERVICES - GENERAL	1,720,000.00	2,259,560.00	3,435,660.00	1,480,000.00	6,230,400.00	0.00	556,270.00	611,910.00	0.00
22020601	SECURITY SERVICES	640,000.00	354,740.00	539,440.00	480,000.00	539,500.00	0.00	225,720.00	248,300.00	0.00
22020603	RESIDENTIAL RENT	1,080,000.00	1,192,000.00	1,812,300.00	1,000,000.00	1,812,300.00	0.00	220,000.00	242,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	119,200.00	181,400.00	0.00	181,400.00	0.00	22,000.00	24,200.00	0.00
22020606	POSTAGES & COURIER SERVICES	0.00	593,620.00	902,520.00	0.00	200,000.00	0.00	66,550.00	73,210.00	0.00
22020607	OFFICE SUPPORT SERVICES	0.00	0.00	0.00	0.00	3,497,200.00	0.00	22,000.00	24,200.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	330,000.00	1,626,380.00	2,472,980.00	300,000.00	936,800.00	0.00	2,158,200.00	2,374,020.00	0.00
22020701	FINANCIAL CONSULTING	300,000.00	1,339,340.00	2,036,240.00	300,000.00	500,000.00	0.00	11,000.00	12,100.00	0.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	0.00	108,240.00	164,640.00	0.00	164,700.00	0.00	1,705,000.00	1,875,500.00	0.00
22020703	LEGAL SERVICES	30,000.00	59,600.00	90,700.00	0.00	90,700.00	0.00	55,000.00	60,500.00	0.00
22020704	ENGINEERING SERVICES	0.00	59,600.00	90,700.00	0.00	90,700.00	0.00	332,200.00	365,420.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	59,600.00	90,700.00	0.00	90,700.00	0.00	55,000.00	60,500.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,483,195.00	3,766,720.00	5,726,920.00	3,300,000.00	6,727,000.00	0.00	474,760.00	522,240.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,118,195.00	1,788,000.00	2,718,400.00	2,490,000.00	2,718,400.00	0.00	67,760.00	74,540.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	515,000.00	309,920.00	471,320.00	0.00	471,400.00	0.00	385,000.00	423,500.00	0.00
22020803	PLANT / GENERATOR FUEL COST	850,000.00	1,668,800.00	2,537,200.00	810,000.00	3,537,200.00	0.00	22,000.00	24,200.00	0.00
220209	FINANCIAL CHARGES - GENERAL	197,389.01	133,180.00	202,680.00	49,021.10	202,700.00	0.00	55,000.00	60,500.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	197,389.01	133,180.00	202,680.00	49,021.10	202,700.00	0.00	55,000.00	60,500.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,920,652.94	10,727,540.00	16,310,640.00	10,941,696.38	18,105,800.00	0.00	8,034,730.00	8,838,220.00	0.00
22021001	REFRESHMENT & MEALS	1,720,000.00	2,086,000.00	3,171,500.00	705,195.00	3,171,500.00	0.00	1,100,000.00	1,210,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,116,355.90	2,527,040.00	3,842,040.00	2,634,585.00	3,000,000.00	0.00	126,500.00	139,150.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	80,000.00	178,800.00	272,000.00	0.00	272,000.00	0.00	1,980,000.00	2,178,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	410,000.00	711,870.00	1,082,470.00	1,170,195.00	3,000,000.00	0.00	996,600.00	1,096,260.00	0.00
22021007	WELFARE PACKAGES	2,100,000.00	1,788,000.00	2,718,400.00	2,678,331.38	3,000,000.00	0.00	1,036,860.00	1,140,550.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	619,840.00	942,540.00	0.00	942,600.00	0.00	550,000.00	605,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	48,160.00	73,360.00	0.00	73,400.00	0.00	550,000.00	605,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	237,450.00	361,150.00	170,000.00	100,000.00	0.00	996,820.00	1,096,510.00	0.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	0.00	742,380.00	1,128,780.00	300,000.00	500,000.00	0.00	99,770.00	109,750.00	0.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,494,297.04	1,788,000.00	2,718,400.00	3,283,390.00	4,046,300.00	0.00	598,180.00	658,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	24,269,000.00	24,269,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	24,269,000.00	24,269,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	24,269,000.00	24,269,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	24,269,000.00	24,269,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Adamawa State Government, Nigeria
2026 Approved Budget - MDA Expenditure by Function

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
011100100100	Office of the Governor									
701	GENERAL PUBLIC SERVICES	7,156,509,400.20	3,920,435,800.00	5,875,297,500.00	4,919,615,163.02	7,365,445,760.00	0.00	7,733,718,080.00	8,120,404,030.00	23,219,567,870.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	7,156,509,400.20	3,920,435,800.00	5,875,297,500.00	4,919,615,163.02	7,365,445,760.00	0.00	7,733,718,080.00	8,120,404,030.00	23,219,567,870.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	7,156,509,400.20	3,920,435,800.00	5,875,297,500.00	4,919,615,163.02	7,365,445,760.00	0.00	7,733,718,080.00	8,120,404,030.00	23,219,567,870.00
704	ECONOMIC AFFAIRS	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70436	NON ELECTRIC ENERGY	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7046	COMMUNICATION	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70461	COMMUNICATION	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011100100200	Office of the Deputy Governor									
701	GENERAL PUBLIC SERVICES	892,708,506.15	824,475,400.00	1,103,830,100.00	595,817,210.90	1,052,211,120.00	0.00	1,104,821,750.00	1,160,062,960.00	3,317,095,830.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	892,708,506.15	824,475,400.00	1,103,830,100.00	595,817,210.90	1,052,211,120.00	0.00	1,104,821,750.00	1,160,062,960.00	3,317,095,830.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	892,708,506.15	824,475,400.00	1,103,830,100.00	595,817,210.90	1,052,211,120.00	0.00	1,104,821,750.00	1,160,062,960.00	3,317,095,830.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7063	WATER SUPPLY	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70631	WATER SUPPLY	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
707	HEALTH	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7073	HOSPITAL SERVICES	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011100500100	Sustainable Development Goals (Former MDG's Office)									
701	GENERAL PUBLIC SERVICES	11,722,916.06	79,800,000.00	95,309,700.00	16,778,218.10	158,000,000.00	0.00	165,900,000.00	174,195,020.00	498,095,020.00
7013	GENERAL SERVICES	11,722,916.06	79,800,000.00	95,309,700.00	16,778,218.10	158,000,000.00	0.00	165,900,000.00	174,195,020.00	498,095,020.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	11,722,916.06	29,800,000.00	45,309,700.00	16,778,218.10	158,000,000.00	0.00	165,900,000.00	174,195,020.00	498,095,020.00
704	ECONOMIC AFFAIRS	0.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00	810,000,000.00	1,215,000,000.00	2,565,000,000.00
7045	TRANSPORT	0.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00	810,000,000.00	1,215,000,000.00	2,565,000,000.00
70451	ROAD TRANSPORT	0.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00	810,000,000.00	1,215,000,000.00	2,565,000,000.00
710	SOCIAL PROTECTION	621,459,724.46	1,300,000,000.00	3,250,000,000.00	0.00	1,800,000,000.00	0.00	2,655,008,304.00	4,012,500,000.00	8,287,500,000.00
7107	SOCIAL EXCLUSION N.E.C	621,459,724.46	1,300,000,000.00	3,250,000,000.00	0.00	1,800,000,000.00	0.00	2,655,008,304.00	4,012,500,000.00	8,287,500,000.00
71071	SOCIAL EXCLUSION N.E.C.	621,459,724.46	1,300,000,000.00	3,250,000,000.00	0.00	1,800,000,000.00	0.00	2,655,008,304.00	4,012,500,000.00	8,287,500,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)									
701	GENERAL PUBLIC SERVICES	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707	HEALTH	169,650,498.60	1,500,000,000.00	2,000,000,000.00	482,442,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
7074	PUBLIC HEALTH SERVICES	169,650,498.60	1,500,000,000.00	2,000,000,000.00	482,442,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
70741	PUBLIC HEALTH SERVICES	169,650,498.60	1,500,000,000.00	2,000,000,000.00	482,442,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
710	SOCIAL PROTECTION	36,534,217.14	517,981,320.00	27,341,120.00	8,725,754.00	25,270,000.00	0.00	26,533,500.00	27,860,200.00	79,663,700.00
7109	SOCIAL PROTECTION N.E.C.	36,534,217.14	517,981,320.00	27,341,120.00	8,725,754.00	25,270,000.00	0.00	26,533,500.00	27,860,200.00	79,663,700.00
71091	SOCIAL PROTECTION N.E.C.	36,534,217.14	517,981,320.00	27,341,120.00	8,725,754.00	25,270,000.00	0.00	26,533,500.00	27,860,200.00	79,663,700.00
011101000100	Bureau for Public Procurement (BPP)									
701	GENERAL PUBLIC SERVICES	468,226,212.96	538,141,500.00	845,934,000.00	277,376,893.42	837,284,760.00	0.00	879,149,090.00	923,106,680.00	4,639,540,530.00
7013	GENERAL SERVICES	468,226,212.96	538,141,500.00	845,934,000.00	277,376,893.42	837,284,760.00	0.00	879,149,090.00	923,106,680.00	4,639,540,530.00
70133	OTHER GENERAL SERVICES	468,226,212.96	538,141,500.00	845,934,000.00	277,376,893.42	837,284,760.00	0.00	879,149,090.00	923,106,680.00	4,639,540,530.00
011101600100	World Bank Development Partner Projects(WBDPP)									
701	GENERAL PUBLIC SERVICES	26,513,423.91	150,892,000.00	229,409,400.00	48,559,122.43	150,000,200.00	0.00	157,500,210.00	165,375,300.00	472,875,710.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	26,513,423.91	150,892,000.00	229,409,400.00	48,559,122.43	150,000,200.00	0.00	157,500,210.00	165,375,300.00	472,875,710.00
70112	FINANCIAL AND FISCAL AFFAIRS	26,513,423.91	150,892,000.00	229,409,400.00	48,559,122.43	150,000,200.00	0.00	157,500,210.00	165,375,300.00	472,875,710.00
011101700100	Cabinet Affairs Office									
701	GENERAL PUBLIC SERVICES	34,855,502.08	79,511,050.00	119,828,450.00	35,505,089.70	117,494,860.00	0.00	123,369,640.00	129,538,150.00	370,402,650.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	34,855,502.08	79,511,050.00	119,828,450.00	35,505,089.70	117,494,860.00	0.00	123,369,640.00	129,538,150.00	370,402,650.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	34,855,502.08	79,511,050.00	119,828,450.00	35,505,089.70	117,494,860.00	0.00	123,369,640.00	129,538,150.00	370,402,650.00
011101800100	Security and Special Services Department									
703	PUBLIC ORDER AND SAFETY	12,523,252,957.94	12,963,755,500.00	16,523,444,400.00	5,149,119,226.53	11,010,503,650.00	0.00	11,561,028,880.00	12,139,080,390.00	34,710,612,920.00
7032	FIRE PROTECTION SERVICES	0.00	725,690,400.00	725,690,400.00	0.00	0.00	0.00	0.00	0.00	0.00
70321	FIRE PROTECTION SERVICES	0.00	725,690,400.00	725,690,400.00	0.00	0.00	0.00	0.00	0.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	12,523,252,957.94	12,238,065,100.00	15,797,754,000.00	5,149,119,226.53	11,010,503,650.00	0.00	11,561,028,880.00	12,139,080,390.00	34,710,612,920.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	12,523,252,957.94	12,238,065,100.00	15,797,754,000.00	5,149,119,226.53	11,010,503,650.00	0.00	11,561,028,880.00	12,139,080,390.00	34,710,612,920.00
011110100100	Community and Social Development Agency									
704	ECONOMIC AFFAIRS	374,250,432.63	1,100,000,000.00	1,100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7045	TRANSPORT	35,985,792.13	425,000,000.00	425,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70451	ROAD TRANSPORT	35,985,792.13	425,000,000.00	425,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7047	OTHER INDUSTRIES	338,264,640.50	675,000,000.00	675,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	338,264,640.50	675,000,000.00	675,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	20,151,560.00	30,641,260.00	0.00	35,646,800.00	0.00	37,429,180.00	39,300,840.00	112,376,820.00
7062	COMMUNITY DEVELOPMENT	0.00	20,151,560.00	30,641,260.00	0.00	35,646,800.00	0.00	37,429,180.00	39,300,840.00	112,376,820.00
70621	COMMUNITY DEVELOPMENT	0.00	20,151,560.00	30,641,260.00	0.00	35,646,800.00	0.00	37,429,180.00	39,300,840.00	112,376,820.00
011118400100	Gongola Basin Energy Development Company									
704	ECONOMIC AFFAIRS	6,829,616.38	12,243,390.00	12,841,590.00	6,720,155.70	149,941,470.00	0.00	157,438,670.00	165,310,790.00	472,690,930.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7043	FUEL AND ENERGY	6,829,616.38	12,243,390.00	12,841,590.00	6,720,155.70	149,941,470.00	0.00	157,438,670.00	165,310,790.00	472,690,930.00
70435	ELECTRICITY	6,829,616.38	12,243,390.00	12,841,590.00	6,720,155.70	149,941,470.00	0.00	157,438,670.00	165,310,790.00	472,690,930.00
01118500100	Department of Chieftaincy Affairs									
704	ECONOMIC AFFAIRS	0.00	0.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	0.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70435	ELECTRICITY	0.00	0.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	256,122,860.58	3,571,564,700.00	1,408,805,100.00	127,263,072.57	835,772,480.00	0.00	967,561,150.00	1,150,939,340.00	2,754,272,970.00
7082	CULTURAL SERVICES	256,122,860.58	3,571,564,700.00	1,408,805,100.00	127,263,072.57	835,772,480.00	0.00	967,561,150.00	1,150,939,340.00	2,754,272,970.00
70821	CULTURAL SERVICES	256,122,860.58	3,571,564,700.00	1,408,805,100.00	127,263,072.57	835,772,480.00	0.00	967,561,150.00	1,150,939,340.00	2,754,272,970.00
011110300100	Boundary Commission									
701	GENERAL PUBLIC SERVICES	17,336,223.99	151,593,400.00	166,545,000.00	14,723,723.90	45,179,300.00	0.00	47,438,390.00	49,810,490.00	142,428,180.00
7013	GENERAL SERVICES	17,336,223.99	151,593,400.00	166,545,000.00	14,723,723.90	45,179,300.00	0.00	47,438,390.00	49,810,490.00	142,428,180.00
70133	OTHER GENERAL SERVICES	17,336,223.99	151,593,400.00	166,545,000.00	14,723,723.90	45,179,300.00	0.00	47,438,390.00	49,810,490.00	142,428,180.00
016100100100	Office of the Secretary to the State Government									
701	GENERAL PUBLIC SERVICES	4,198,382,420.65	8,262,754,510.00	10,460,609,810.00	3,903,910,082.03	14,545,775,822.00	0.00	16,904,539,670.00	20,196,979,230.00	51,518,803,816.00
7013	GENERAL SERVICES	4,198,382,420.65	8,262,754,510.00	10,460,609,810.00	3,903,910,082.03	14,545,775,822.00	0.00	16,904,539,670.00	20,196,979,230.00	51,518,803,816.00
70133	OTHER GENERAL SERVICES	4,198,382,420.65	8,262,754,510.00	10,460,609,810.00	3,903,910,082.03	14,545,775,822.00	0.00	16,904,539,670.00	20,196,979,230.00	51,518,803,816.00
703	PUBLIC ORDER AND SAFETY	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	189,700,000.00
7033	LAW COURTS	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	189,700,000.00
70331	LAW COURTS	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	189,700,000.00
704	ECONOMIC AFFAIRS	0.00	5,265,200,000.00	3,765,200,000.00	193,914,394.88	3,501,709,094.00	0.00	5,252,563,650.00	7,878,845,480.00	16,056,409,130.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	543,000,000.00	418,000,000.00	0.00	418,000,000.00	0.00	627,000,000.00	940,500,000.00	2,206,500,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	0.00	543,000,000.00	418,000,000.00	0.00	418,000,000.00	0.00	627,000,000.00	940,500,000.00	2,206,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00	3,300,000.00	4,950,000.00	8,250,000.00
70421	AGRICULTURE	0.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00	3,300,000.00	4,950,000.00	8,250,000.00
7043	FUEL AND ENERGY	0.00	713,000,000.00	713,000,000.00	0.00	713,000,000.00	0.00	1,069,500,000.00	1,604,250,000.00	3,248,750,000.00
70435	ELECTRICITY	0.00	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	2,825,000,000.00
70436	NON ELECTRIC ENERGY	0.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00	19,500,000.00	29,250,000.00	423,750,000.00
7045	TRANSPORT	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	875,000,000.00
70451	ROAD TRANSPORT	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	875,000,000.00
7046	COMMUNICATION	0.00	3,907,000,000.00	2,532,000,000.00	193,914,394.88	2,268,509,094.00	0.00	3,402,763,650.00	5,104,145,480.00	9,717,909,130.00
70461	COMMUNICATION	0.00	3,907,000,000.00	2,532,000,000.00	193,914,394.88	2,268,509,094.00	0.00	3,402,763,650.00	5,104,145,480.00	9,717,909,130.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	687,500,000.00
7063	WATER SUPPLY	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	687,500,000.00
70631	WATER SUPPLY	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	687,500,000.00
708	RECREATION, CULTURE AND RELIGION	0.00	601,000,000.00	601,000,000.00	0.00	601,000,000.00	0.00	901,500,000.00	1,352,250,000.00	4,562,050,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	0.00	601,000,000.00	601,000,000.00	0.00	601,000,000.00	0.00	901,500,000.00	1,352,250,000.00	4,562,050,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	0.00	601,000,000.00	601,000,000.00	0.00	601,000,000.00	0.00	901,500,000.00	1,352,250,000.00	4,562,050,000.00
709	EDUCATION	54,255,601.08	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,925,000,000.00
7097	R & D EDUCATION	54,255,601.08	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,925,000,000.00
70971	R & D EDUCATION	54,255,601.08	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,925,000,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
710	SOCIAL PROTECTION	2,849,385,524.68	3,232,000,000.00	3,672,000,000.00	4,100,000.00	7,008,300,000.00	0.00	7,812,450,000.00	8,883,675,000.00	22,746,125,000.00
7102	OLD AGE	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	0.00	6,000,000,000.00	0.00	6,300,000,000.00	6,615,000,000.00	18,915,000,000.00
71021	OLD AGE	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	0.00	6,000,000,000.00	0.00	6,300,000,000.00	6,615,000,000.00	18,915,000,000.00
7109	SOCIAL PROTECTION N.E.C.	1,749,385,524.68	2,200,000,000.00	2,140,000,000.00	4,100,000.00	1,008,300,000.00	0.00	1,512,450,000.00	2,268,675,000.00	3,831,125,000.00
71091	SOCIAL PROTECTION N.E.C.	1,749,385,524.68	2,200,000,000.00	2,140,000,000.00	4,100,000.00	1,008,300,000.00	0.00	1,512,450,000.00	2,268,675,000.00	3,831,125,000.00
016102100100	Poverty Alleviation Agency									
701	GENERAL PUBLIC SERVICES	0.00	0.00	770,000,000.00	451,500,000.00	0.00	0.00	0.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	770,000,000.00	451,500,000.00	0.00	0.00	0.00	0.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	0.00	0.00	770,000,000.00	451,500,000.00	0.00	0.00	0.00	0.00	0.00
710	SOCIAL PROTECTION	5,095,218,588.59	12,883,600,000.00	12,992,145,500.00	3,095,618,654.70	8,258,006,260.00	0.00	12,270,906,580.00	18,284,451,930.00	38,817,364,770.00
7105	UNEMPLOYMENT	4,061,156,303.34	5,208,600,000.00	9,367,145,500.00	2,420,819,709.55	8,258,006,260.00	0.00	12,270,906,580.00	18,284,451,930.00	30,813,364,770.00
71051	UNEMPLOYMENT	4,061,156,303.34	5,208,600,000.00	9,367,145,500.00	2,420,819,709.55	8,258,006,260.00	0.00	12,270,906,580.00	18,284,451,930.00	30,813,364,770.00
7109	SOCIAL PROTECTION N.E.C.	1,034,062,285.25	7,675,000,000.00	3,625,000,000.00	674,798,945.15	0.00	0.00	0.00	0.00	8,004,000,000.00
71091	SOCIAL PROTECTION N.E.C.	1,034,062,285.25	7,675,000,000.00	3,625,000,000.00	674,798,945.15	0.00	0.00	0.00	0.00	8,004,000,000.00
016103700100	Muslim Pilgrims Welfare Commission									
708	RECREATION, CULTURE AND RELIGION	759,638,903.69	2,258,262,840.00	3,405,684,740.00	1,161,798,346.73	2,684,234,370.00	0.00	2,818,446,260.00	2,959,368,860.00	8,462,049,490.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	759,638,903.69	2,258,262,840.00	3,405,684,740.00	1,161,798,346.73	2,684,234,370.00	0.00	2,818,446,260.00	2,959,368,860.00	8,462,049,490.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	759,638,903.69	2,258,262,840.00	3,405,684,740.00	1,161,798,346.73	2,684,234,370.00	0.00	2,818,446,260.00	2,959,368,860.00	8,462,049,490.00
016103800100	Christian Pilgrims Welfare Board									
708	RECREATION, CULTURE AND RELIGION	705,251,617.47	2,092,383,840.00	3,176,392,640.00	76,669,547.24	2,663,202,190.00	0.00	2,796,362,440.00	2,936,180,760.00	8,395,745,390.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	705,251,617.47	2,092,383,840.00	3,176,392,640.00	76,669,547.24	2,663,202,190.00	0.00	2,796,362,440.00	2,936,180,760.00	8,395,745,390.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	705,251,617.47	2,092,383,840.00	3,176,392,640.00	76,669,547.24	2,663,202,190.00	0.00	2,796,362,440.00	2,936,180,760.00	8,395,745,390.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)									
704	ECONOMIC AFFAIRS	0.00	400,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	400,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
70421	AGRICULTURE	0.00	400,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
710	SOCIAL PROTECTION	71,644,505.55	614,900,010.00	622,657,010.00	11,902,365.10	42,353,000.00	0.00	44,470,670.00	46,694,260.00	333,517,930.00
7109	SOCIAL PROTECTION N.E.C.	71,644,505.55	614,900,010.00	622,657,010.00	11,902,365.10	42,353,000.00	0.00	44,470,670.00	46,694,260.00	333,517,930.00
71091	SOCIAL PROTECTION N.E.C.	71,644,505.55	614,900,010.00	622,657,010.00	11,902,365.10	42,353,000.00	0.00	44,470,670.00	46,694,260.00	333,517,930.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)									
704	ECONOMIC AFFAIRS	0.00	591,234,410.00	898,874,510.00	0.00	250,000,000.00	0.00	262,500,000.00	275,625,010.00	788,125,010.00
7046	COMMUNICATION	0.00	591,234,410.00	898,874,510.00	0.00	250,000,000.00	0.00	262,500,000.00	275,625,010.00	788,125,010.00
70461	COMMUNICATION	0.00	591,234,410.00	898,874,510.00	0.00	250,000,000.00	0.00	262,500,000.00	275,625,010.00	788,125,010.00
708	RECREATION, CULTURE AND RELIGION	0.00	850,000,000.00	850,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7083	BROADCASTING AND PUBLISHING SERVICES	0.00	850,000,000.00	850,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	0.00	850,000,000.00	850,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016105600100	State Action on Business Enabling Reforms (SABER)									
701	GENERAL PUBLIC SERVICES	0.00	1,869,200,000.00	2,081,226,200.00	148,959,690.25	1,016,948,360.00	0.00	1,471,311,460.00	2,150,150,560.00	4,063,953,880.00
7013	GENERAL SERVICES	0.00	1,869,200,000.00	2,081,226,200.00	148,959,690.25	1,016,948,360.00	0.00	1,471,311,460.00	2,150,150,560.00	4,063,953,880.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	0.00	0.00	0.00	13,903,960.00	0.00	14,599,160.00	15,329,120.00	43,832,240.00
70133	OTHER GENERAL SERVICES	0.00	1,869,200,000.00	2,081,226,200.00	148,959,690.25	1,003,044,400.00	0.00	1,456,712,300.00	2,134,821,440.00	4,020,121,640.00
703	PUBLIC ORDER AND SAFETY	0.00	1,200,000,000.00	1,350,000,000.00	0.00	322,245,000.00	0.00	483,367,500.00	725,051,250.00	1,501,368,750.00
7033	LAW COURTS	0.00	1,200,000,000.00	1,350,000,000.00	0.00	322,245,000.00	0.00	483,367,500.00	725,051,250.00	1,501,368,750.00
70331	LAW COURTS	0.00	1,200,000,000.00	1,350,000,000.00	0.00	322,245,000.00	0.00	483,367,500.00	725,051,250.00	1,501,368,750.00
704	ECONOMIC AFFAIRS	0.00	11,050,000,000.00	13,250,000,000.00	132,910,080.00	2,850,403,500.00	0.00	4,275,605,250.00	6,413,407,890.00	13,246,466,640.00
7046	COMMUNICATION	0.00	11,050,000,000.00	13,250,000,000.00	132,910,080.00	2,850,403,500.00	0.00	4,275,605,250.00	6,413,407,890.00	13,246,466,640.00
70461	COMMUNICATION	0.00	11,050,000,000.00	13,250,000,000.00	132,910,080.00	2,850,403,500.00	0.00	4,275,605,250.00	6,413,407,890.00	13,246,466,640.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)									
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	13,423,900.00	0.00	14,095,100.00	14,799,860.00	42,318,860.00
7013	GENERAL SERVICES	0.00	0.00	0.00	0.00	13,423,900.00	0.00	14,095,100.00	14,799,860.00	42,318,860.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	0.00	0.00	0.00	13,423,900.00	0.00	14,095,100.00	14,799,860.00	42,318,860.00
710	SOCIAL PROTECTION	0.00	219,760,000.00	224,303,500.00	0.00	123,760,000.00	0.00	169,548,000.00	237,425,440.00	1,427,434,940.00
7109	SOCIAL PROTECTION N.E.C.	0.00	219,760,000.00	224,303,500.00	0.00	123,760,000.00	0.00	169,548,000.00	237,425,440.00	1,427,434,940.00
71091	SOCIAL PROTECTION N.E.C.	0.00	219,760,000.00	224,303,500.00	0.00	123,760,000.00	0.00	169,548,000.00	237,425,440.00	1,427,434,940.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)									
704	ECONOMIC AFFAIRS	0.00	35,764,000.00	54,376,900.00	0.00	303,000,000.00	0.00	318,150,000.00	334,057,500.00	955,207,500.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	35,764,000.00	54,376,900.00	0.00	303,000,000.00	0.00	318,150,000.00	334,057,500.00	955,207,500.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	35,764,000.00	54,376,900.00	0.00	303,000,000.00	0.00	318,150,000.00	334,057,500.00	955,207,500.00
016105900100	Adamawa State Peace Commission									
703	PUBLIC ORDER AND SAFETY	0.00	0.00	0.00	0.00	259,700,000.00	0.00	272,685,000.00	286,319,250.00	818,704,250.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	0.00	0.00	259,700,000.00	0.00	272,685,000.00	286,319,250.00	818,704,250.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	0.00	0.00	259,700,000.00	0.00	272,685,000.00	286,319,250.00	818,704,250.00
011200300100	Adamawa State House of Assembly (Legislature)									
701	GENERAL PUBLIC SERVICES	5,264,453,897.32	6,403,123,540.00	12,826,019,310.00	2,084,353,853.55	8,594,496,250.00	0.00	10,155,093,920.00	10,662,848,950.00	30,489,460,698.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	5,264,453,897.32	6,403,123,540.00	12,826,019,310.00	2,084,353,853.55	8,594,496,250.00	0.00	10,155,093,920.00	10,662,848,950.00	30,489,460,698.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,264,453,897.32	6,403,123,540.00	12,826,019,310.00	2,084,353,853.55	8,594,496,250.00	0.00	10,155,093,920.00	10,662,848,950.00	30,489,460,698.00
011200400100	House of Assembly Service Commission									
701	GENERAL PUBLIC SERVICES	271,959,514.62	862,563,120.00	782,725,120.00	218,696,186.10	1,031,990,690.00	0.00	1,608,590,310.00	1,689,019,960.00	4,829,600,960.00
7013	GENERAL SERVICES	271,959,514.62	862,563,120.00	782,725,120.00	218,696,186.10	1,031,990,690.00	0.00	1,608,590,310.00	1,689,019,960.00	4,829,600,960.00
70131	GENERAL PERSONNEL SERVICES	271,959,514.62	862,563,120.00	782,725,120.00	218,696,186.10	1,031,990,690.00	0.00	1,608,590,310.00	1,689,019,960.00	4,829,600,960.00
704	ECONOMIC AFFAIRS	0.00	31,512,000.00	31,512,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7043	FUEL AND ENERGY	0.00	31,512,000.00	31,512,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70435	ELECTRICITY	0.00	31,512,000.00	31,512,000.00	0.00	0.00	0.00	0.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	36,360,000.00	36,360,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
7063	WATER SUPPLY	0.00	36,360,000.00	36,360,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
70631	WATER SUPPLY	0.00	36,360,000.00	36,360,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
012300100100	Ministry of Information and Strategy									
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,504,500,000.00
7046	COMMUNICATION	0.00	0.00	0.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,504,500,000.00
70461	COMMUNICATION	0.00	0.00	0.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,504,500,000.00
708	RECREATION, CULTURE AND RELIGION	481,392,355.19	1,141,607,600.00	808,223,900.00	236,979,798.15	592,173,970.00	0.00	621,782,790.00	652,872,160.00	2,043,828,920.00
7083	BROADCASTING AND PUBLISHING SERVICES	481,392,355.19	1,141,607,600.00	808,223,900.00	236,979,798.15	592,173,970.00	0.00	621,782,790.00	652,872,160.00	2,043,828,920.00
70831	BROADCASTING AND PUBLISHING SERVICES	481,392,355.19	1,141,607,600.00	808,223,900.00	236,979,798.15	592,173,970.00	0.00	621,782,790.00	652,872,160.00	2,043,828,920.00
012300300100	Adamawa Television Corporation (ATV)									
703	PUBLIC ORDER AND SAFETY	0.00	1,850,000.00	1,850,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7032	FIRE PROTECTION SERVICES	0.00	1,850,000.00	1,850,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70321	FIRE PROTECTION SERVICES	0.00	1,850,000.00	1,850,000.00	0.00	0.00	0.00	0.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7063	WATER SUPPLY	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70631	WATER SUPPLY	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	238,372,896.67	3,068,368,960.00	2,199,000,960.00	288,724,627.84	417,664,900.00	0.00	438,548,210.00	460,475,720.00	1,316,688,830.00
7083	BROADCASTING AND PUBLISHING SERVICES	238,372,896.67	3,068,368,960.00	2,199,000,960.00	288,724,627.84	417,664,900.00	0.00	438,548,210.00	460,475,720.00	1,316,688,830.00
70831	BROADCASTING AND PUBLISHING SERVICES	238,372,896.67	3,068,368,960.00	2,199,000,960.00	288,724,627.84	417,664,900.00	0.00	438,548,210.00	460,475,720.00	1,316,688,830.00
012300400100	Adamawa Broadcasting Corporation (ABC)									
708	RECREATION, CULTURE AND RELIGION	2,034,979,822.85	1,637,367,730.00	1,263,948,830.00	201,318,396.90	603,677,680.00	0.00	732,130,420.00	916,140,240.00	2,251,948,340.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,034,979,822.85	1,637,367,730.00	1,263,948,830.00	201,318,396.90	603,677,680.00	0.00	732,130,420.00	916,140,240.00	2,251,948,340.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,034,979,822.85	1,637,367,730.00	1,263,948,830.00	201,318,396.90	603,677,680.00	0.00	732,130,420.00	916,140,240.00	2,251,948,340.00
012301300100	Government Printing Press (GPP)									
704	ECONOMIC AFFAIRS	4,140,484.15	17,526,200.00	17,526,200.00	0.00	0.00	0.00	0.00	0.00	0.00
7043	FUEL AND ENERGY	4,140,484.15	17,526,200.00	17,526,200.00	0.00	0.00	0.00	0.00	0.00	0.00
70435	ELECTRICITY	4,140,484.15	17,526,200.00	17,526,200.00	0.00	0.00	0.00	0.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	47,500,465.57	192,839,100.00	194,144,700.00	76,350,748.22	101,744,290.00	0.00	106,831,540.00	112,173,200.00	320,749,030.00
7083	BROADCASTING AND PUBLISHING SERVICES	47,500,465.57	192,839,100.00	194,144,700.00	76,350,748.22	101,744,290.00	0.00	106,831,540.00	112,173,200.00	320,749,030.00
70831	BROADCASTING AND PUBLISHING SERVICES	47,500,465.57	192,839,100.00	194,144,700.00	76,350,748.22	101,744,290.00	0.00	106,831,540.00	112,173,200.00	320,749,030.00
012305500100	Adamawa Press Limited (APL)									

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
708	RECREATION, CULTURE AND RELIGION	69,037,920.29	176,430,430.00	186,217,730.00	85,997,896.19	148,934,000.00	0.00	156,380,770.00	164,199,920.00	469,514,690.00
7083	BROADCASTING AND PUBLISHING SERVICES	69,037,920.29	176,430,430.00	186,217,730.00	85,997,896.19	148,934,000.00	0.00	156,380,770.00	164,199,920.00	469,514,690.00
70831	BROADCASTING AND PUBLISHING SERVICES	69,037,920.29	176,430,430.00	186,217,730.00	85,997,896.19	148,934,000.00	0.00	156,380,770.00	164,199,920.00	469,514,690.00
012500100100	Office of the Head of Service									
701	GENERAL PUBLIC SERVICES	701,960,572.11	952,234,670.00	1,161,199,070.00	1,128,580,945.61	2,151,715,920.00	0.00	2,259,301,920.00	2,372,267,250.00	6,783,285,090.00
7013	GENERAL SERVICES	701,960,572.11	952,234,670.00	1,161,199,070.00	1,128,580,945.61	2,151,715,920.00	0.00	2,259,301,920.00	2,372,267,250.00	6,783,285,090.00
70131	GENERAL PERSONNEL SERVICES	701,960,572.11	952,234,670.00	1,161,199,070.00	1,128,580,945.61	2,151,715,920.00	0.00	2,259,301,920.00	2,372,267,250.00	6,783,285,090.00
012500500100	Establishment and Training Department									
701	GENERAL PUBLIC SERVICES	494,240,576.24	663,128,530.00	787,177,330.00	513,781,998.18	1,163,285,530.00	0.00	1,221,449,910.00	1,282,522,510.00	3,667,257,950.00
7013	GENERAL SERVICES	494,240,576.24	663,128,530.00	787,177,330.00	513,781,998.18	1,163,285,530.00	0.00	1,221,449,910.00	1,282,522,510.00	3,667,257,950.00
70131	GENERAL PERSONNEL SERVICES	494,240,576.24	663,128,530.00	787,177,330.00	513,781,998.18	1,163,285,530.00	0.00	1,221,449,910.00	1,282,522,510.00	3,667,257,950.00
012500700100	Adamawa State Staff Pension Board									
710	SOCIAL PROTECTION	12,571,740,079.10	23,973,974,900.00	22,411,500,030.00	7,114,781,368.38	22,354,081,220.00	0.00	23,471,785,310.00	24,645,374,620.00	70,471,241,150.00
7102	OLD AGE	10,871,628,254.77	22,413,974,900.00	20,851,500,030.00	6,598,062,153.44	20,794,081,220.00	0.00	21,833,785,310.00	22,925,474,620.00	65,553,341,150.00
71021	OLD AGE	10,871,628,254.77	22,413,974,900.00	20,851,500,030.00	6,598,062,153.44	20,794,081,220.00	0.00	21,833,785,310.00	22,925,474,620.00	65,553,341,150.00
7103	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,560,000,000.00	0.00	1,638,000,000.00	1,719,900,000.00	4,917,900,000.00
71031	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	516,719,214.94	1,560,000,000.00	0.00	1,638,000,000.00	1,719,900,000.00	4,917,900,000.00
012500800100	Department of Labour and Productivity									
701	GENERAL PUBLIC SERVICES	3,763,504.03	22,919,650.00	27,885,050.00	4,270,055.02	14,865,530.00	0.00	15,608,880.00	16,389,470.00	46,863,880.00
7013	GENERAL SERVICES	3,763,504.03	22,919,650.00	27,885,050.00	4,270,055.02	14,865,530.00	0.00	15,608,880.00	16,389,470.00	46,863,880.00
70131	GENERAL PERSONNEL SERVICES	3,763,504.03	22,919,650.00	27,885,050.00	4,270,055.02	14,865,530.00	0.00	15,608,880.00	16,389,470.00	46,863,880.00
014000100100	Office of the State Auditor General									
701	GENERAL PUBLIC SERVICES	643,333,255.23	813,102,920.00	1,070,047,320.00	442,036,919.49	1,128,625,970.00	0.00	1,185,057,350.00	1,244,310,410.00	3,557,993,730.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	643,333,255.23	813,102,920.00	1,070,047,320.00	442,036,919.49	1,128,625,970.00	0.00	1,185,057,350.00	1,244,310,410.00	3,557,993,730.00
70112	FINANCIAL AND FISCAL AFFAIRS	643,333,255.23	813,102,920.00	1,070,047,320.00	442,036,919.49	1,128,625,970.00	0.00	1,185,057,350.00	1,244,310,410.00	3,557,993,730.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	9,500,000.00	9,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7063	WATER SUPPLY	0.00	9,500,000.00	9,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70631	WATER SUPPLY	0.00	9,500,000.00	9,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014000200100	Office of the Auditor General for Local Government									
701	GENERAL PUBLIC SERVICES	85,897,278.01	151,919,540.00	154,275,540.00	55,519,376.85	183,457,620.00	0.00	192,630,600.00	202,262,290.00	578,350,510.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	85,897,278.01	151,919,540.00	154,275,540.00	55,519,376.85	183,457,620.00	0.00	192,630,600.00	202,262,290.00	578,350,510.00
70112	FINANCIAL AND FISCAL AFFAIRS	85,897,278.01	151,919,540.00	154,275,540.00	55,519,376.85	183,457,620.00	0.00	192,630,600.00	202,262,290.00	578,350,510.00
014000300100	Audit Commission									
701	GENERAL PUBLIC SERVICES	23,734,605.26	54,338,390.00	80,212,090.00	48,527,726.54	230,743,570.00	0.00	242,280,810.00	254,394,950.00	727,419,330.00
7013	GENERAL SERVICES	23,734,605.26	54,338,390.00	80,212,090.00	48,527,726.54	230,743,570.00	0.00	242,280,810.00	254,394,950.00	727,419,330.00
70131	GENERAL PERSONNEL SERVICES	23,734,605.26	54,338,390.00	80,212,090.00	48,527,726.54	230,743,570.00	0.00	242,280,810.00	254,394,950.00	727,419,330.00
014700100100	Civil Service Commission									

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
701	GENERAL PUBLIC SERVICES	65,772,460.09	588,742,800.00	780,765,100.00	105,618,095.33	233,624,930.00	0.00	245,306,220.00	257,571,580.00	736,502,730.00
7013	GENERAL SERVICES	65,772,460.09	588,742,800.00	780,765,100.00	105,618,095.33	233,624,930.00	0.00	245,306,220.00	257,571,580.00	736,502,730.00
70131	GENERAL PERSONNEL SERVICES	65,772,460.09	588,742,800.00	780,765,100.00	105,618,095.33	233,624,930.00	0.00	245,306,220.00	257,571,580.00	736,502,730.00
704	ECONOMIC AFFAIRS	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70435	ELECTRICITY	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7063	WATER SUPPLY	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70631	WATER SUPPLY	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014900100100	Local Government Service Commission									
701	GENERAL PUBLIC SERVICES	11,797,833.07	359,498,010.00	63,221,810.00	17,853,848.36	51,941,240.00	0.00	54,538,380.00	57,265,460.00	163,745,080.00
7013	GENERAL SERVICES	11,797,833.07	359,498,010.00	63,221,810.00	17,853,848.36	51,941,240.00	0.00	54,538,380.00	57,265,460.00	163,745,080.00
70131	GENERAL PERSONNEL SERVICES	11,797,833.07	16,898,010.00	20,621,810.00	17,853,848.36	51,941,240.00	0.00	54,538,380.00	57,265,460.00	163,745,080.00
70133	OTHER GENERAL SERVICES	0.00	342,600,000.00	42,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)									
701	GENERAL PUBLIC SERVICES	718,452,304.25	310,483,780.00	264,521,980.00	68,365,500.83	193,937,500.00	0.00	203,634,450.00	213,816,240.00	611,388,190.00
7016	GENERAL PUBLIC SERVICES N.E.C.	718,452,304.25	310,483,780.00	264,521,980.00	68,365,500.83	193,937,500.00	0.00	203,634,450.00	213,816,240.00	611,388,190.00
70161	GENERAL PUBLIC SERVICES N.E.C.	718,452,304.25	310,483,780.00	264,521,980.00	68,365,500.83	193,937,500.00	0.00	203,634,450.00	213,816,240.00	611,388,190.00
016300100100	Ministry for Special Duties									
701	GENERAL PUBLIC SERVICES	60,367,161.54	64,550,530.00	79,440,530.00	49,702,622.18	389,441,384.00	0.00	408,913,560.00	429,359,380.00	1,427,714,324.00
7013	GENERAL SERVICES	60,367,161.54	64,550,530.00	79,440,530.00	49,702,622.18	389,441,384.00	0.00	408,913,560.00	429,359,380.00	1,427,714,324.00
70133	OTHER GENERAL SERVICES	60,367,161.54	64,550,530.00	79,440,530.00	49,702,622.18	389,441,384.00	0.00	408,913,560.00	429,359,380.00	1,427,714,324.00
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,050,000,000.00
7046	COMMUNICATION	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,050,000,000.00
70461	COMMUNICATION	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,050,000,000.00
710	SOCIAL PROTECTION	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
7109	SOCIAL PROTECTION N.E.C.	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
71091	SOCIAL PROTECTION N.E.C.	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
021500100100	Ministry of Agriculture									
704	ECONOMIC AFFAIRS	3,659,178,142.41	9,653,312,040.00	10,670,439,040.00	1,235,610,255.77	3,030,128,490.00	0.00	4,283,261,980.00	6,149,865,690.00	13,463,256,160.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,659,178,142.41	9,653,312,040.00	10,670,439,040.00	1,235,610,255.77	3,030,128,490.00	0.00	4,283,261,980.00	6,149,865,690.00	13,463,256,160.00
70421	AGRICULTURE	3,659,178,142.41	9,653,312,040.00	10,670,439,040.00	1,235,610,255.77	3,030,128,490.00	0.00	4,283,261,980.00	6,149,865,690.00	13,463,256,160.00
707	HEALTH	0.00	0.00	0.00	0.00	1,092,000,000.00	1,092,000,000.00	1,638,000,000.00	2,457,000,000.00	4,887,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	0.00	0.00	0.00	0.00	1,092,000,000.00	1,092,000,000.00	1,638,000,000.00	2,457,000,000.00	4,887,000,000.00
70712	OTHER MEDICAL PRODUCTS	0.00	0.00	0.00	0.00	1,092,000,000.00	1,092,000,000.00	1,638,000,000.00	2,457,000,000.00	4,887,000,000.00
710	SOCIAL PROTECTION	0.00	3,042,000,000.00	2,002,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7109	SOCIAL PROTECTION N.E.C.	0.00	3,042,000,000.00	2,002,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
71091	SOCIAL PROTECTION N.E.C.	0.00	3,042,000,000.00	2,002,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021510200100	Adamawa Agricultural Development Program (AADP)									
704	ECONOMIC AFFAIRS	99,057,859.42	377,622,000.00	381,221,600.00	92,189,661.13	143,651,830.00	0.00	150,834,520.00	158,376,350.00	752,862,700.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	99,057,859.42	377,622,000.00	381,221,600.00	92,189,661.13	143,651,830.00	0.00	150,834,520.00	158,376,350.00	752,862,700.00
70421	AGRICULTURE	99,057,859.42	377,622,000.00	381,221,600.00	92,189,661.13	143,651,830.00	0.00	150,834,520.00	158,376,350.00	752,862,700.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)									

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
704	ECONOMIC AFFAIRS	65,103,162.95	552,181,010.00	497,905,810.00	134,145,104.44	163,005,050.00	0.00	200,034,730.00	253,355,630.00	616,395,410.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	65,103,162.95	552,181,010.00	497,905,810.00	134,145,104.44	163,005,050.00	0.00	200,034,730.00	253,355,630.00	616,395,410.00
70421	AGRICULTURE	65,103,162.95	552,181,010.00	497,905,810.00	134,145,104.44	163,005,050.00	0.00	200,034,730.00	253,355,630.00	616,395,410.00
022000100100	Ministry of Finance									
701	GENERAL PUBLIC SERVICES	8,013,442,536.90	8,042,476,920.00	11,332,794,120.00	6,993,326,924.64	13,625,269,920.00	0.00	19,020,283,530.00	27,041,922,880.00	58,647,476,330.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	8,013,442,536.90	8,042,476,920.00	11,332,794,120.00	6,993,326,924.64	13,625,269,920.00	0.00	19,020,283,530.00	27,041,922,880.00	58,647,476,330.00
70112	FINANCIAL AND FISCAL AFFAIRS	8,013,442,536.90	8,042,476,920.00	11,332,794,120.00	6,993,326,924.64	13,625,269,920.00	0.00	19,020,283,530.00	27,041,922,880.00	58,647,476,330.00
022000200100	Debt Management Agency									
701	GENERAL PUBLIC SERVICES	53,906,371.44	45,669,940.00	91,929,440.00	26,684,295.33	110,236,280.00	0.00	115,748,200.00	121,535,790.00	347,520,270.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	53,906,371.44	45,669,940.00	91,929,440.00	26,684,295.33	110,236,280.00	0.00	115,748,200.00	121,535,790.00	347,520,270.00
70112	FINANCIAL AND FISCAL AFFAIRS	53,906,371.44	45,669,940.00	91,929,440.00	26,684,295.33	110,236,280.00	0.00	115,748,200.00	121,535,790.00	347,520,270.00
022000700100	Office of the Accountant General									
701	GENERAL PUBLIC SERVICES	34,298,311,382.49	22,956,904,970.00	27,850,190,570.00	25,476,522,693.81	37,170,128,170.00	0.00	36,928,634,810.00	38,775,066,930.00	111,913,829,910.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,624,051,004.68	5,072,534,690.00	4,076,951,690.00	1,029,748,050.35	3,682,992,870.00	0.00	3,867,142,730.00	4,060,500,220.00	12,650,635,820.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,624,051,004.68	5,072,534,690.00	4,076,951,690.00	1,029,748,050.35	3,682,992,870.00	0.00	3,867,142,730.00	4,060,500,220.00	12,650,635,820.00
7017	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	0.00	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
70171	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	24,257,774,643.46	33,187,135,300.00	0.00	32,746,492,080.00	34,383,816,710.00	98,317,444,090.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	189,000,000.00	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
022000800100	Board of Internal Revenue									
701	GENERAL PUBLIC SERVICES	385,024,287.87	1,783,908,460.00	2,257,931,660.00	423,067,928.18	1,671,356,203.00	0.00	1,754,924,190.00	1,842,670,720.00	5,268,951,113.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	385,024,287.87	1,783,908,460.00	2,257,931,660.00	423,067,928.18	1,671,356,203.00	0.00	1,754,924,190.00	1,842,670,720.00	5,268,951,113.00
70112	FINANCIAL AND FISCAL AFFAIRS	385,024,287.87	1,783,908,460.00	2,257,931,660.00	423,067,928.18	1,671,356,203.00	0.00	1,754,924,190.00	1,842,670,720.00	5,268,951,113.00
022000900100	State Fiscal Transparency, Accountability and Sustainability Programme (SFTASP)									
701	GENERAL PUBLIC SERVICES	41,839,789.45	7,461,920.00	11,348,020.00	0.00	0.00	0.00	0.00	0.00	0.00
7013	GENERAL SERVICES	41,839,789.45	7,461,920.00	11,348,020.00	0.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	41,839,789.45	7,461,920.00	11,348,020.00	0.00	0.00	0.00	0.00	0.00	0.00
022200100100	Ministry of Commerce									
704	ECONOMIC AFFAIRS	9,854,299,124.85	21,443,404,840.00	23,838,513,440.00	5,705,136,811.38	20,649,045,500.00	0.00	30,750,801,800.00	45,945,730,680.00	96,949,400,520.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	9,854,299,124.85	21,443,404,840.00	23,838,513,440.00	5,705,136,811.38	20,649,045,500.00	0.00	30,750,801,800.00	45,945,730,680.00	96,949,400,520.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	9,854,299,124.85	21,443,404,840.00	23,838,513,440.00	5,705,136,811.38	20,649,045,500.00	0.00	30,750,801,800.00	45,945,730,680.00	96,949,400,520.00
022201900100	Jimeta Ultra Modern Market Office									
704	ECONOMIC AFFAIRS	450,000.00	88,633,600.00	119,568,400.00	0.00	118,490,800.00	0.00	130,583,090.00	143,641,480.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	450,000.00	88,633,600.00	119,568,400.00	0.00	118,490,800.00	0.00	130,583,090.00	143,641,480.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	450,000.00	88,633,600.00	119,568,400.00	0.00	118,490,800.00	0.00	130,583,090.00	143,641,480.00	0.00
022202000100	Jimeta Ultra-Modern Shopping Mall									
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	118,490,800.00	0.00	38,597,790.00	42,457,620.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	0.00	0.00	0.00	118,490,800.00	0.00	38,597,790.00	42,457,620.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	0.00	0.00	0.00	118,490,800.00	0.00	38,597,790.00	42,457,620.00	0.00
022900100100	Ministry of Transportation									
704	ECONOMIC AFFAIRS	103,146,913.49	388,049,100.00	1,025,437,500.00	159,343,071.42	701,494,170.00	0.00	938,321,410.00	1,326,300,150.00	2,706,485,470.00
7045	TRANSPORT	103,146,913.49	388,049,100.00	1,025,437,500.00	159,343,071.42	701,494,170.00	0.00	938,321,410.00	1,326,300,150.00	2,706,485,470.00
70451	ROAD TRANSPORT	103,146,913.49	388,049,100.00	1,025,437,500.00	159,343,071.42	701,494,170.00	0.00	938,321,410.00	1,326,300,150.00	2,706,485,470.00
022905300100	Adamawa State Transport Board									
704	ECONOMIC AFFAIRS	1,807,058.63	849,389,420.00	556,805,320.00	13,570,322.68	407,319,370.00	0.00	359,673,620.00	392,994,520.00	178,920,440.00
7045	TRANSPORT	1,807,058.63	849,389,420.00	556,805,320.00	13,570,322.68	407,319,370.00	0.00	359,673,620.00	392,994,520.00	178,920,440.00
70451	ROAD TRANSPORT	1,807,058.63	849,389,420.00	556,805,320.00	13,570,322.68	407,319,370.00	0.00	359,673,620.00	392,994,520.00	178,920,440.00
023300100100	Ministry of Mineral Resources Development									
704	ECONOMIC AFFAIRS	44,028,823.71	892,981,520.00	542,289,220.00	30,629,798.22	361,864,320.00	0.00	624,132,370.00	865,531,960.00	1,485,873,090.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	44,028,823.71	892,981,520.00	542,289,220.00	30,629,798.22	361,864,320.00	0.00	624,132,370.00	865,531,960.00	1,485,873,090.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	44,028,823.71	892,981,520.00	542,289,220.00	30,629,798.22	361,864,320.00	0.00	624,132,370.00	865,531,960.00	1,485,873,090.00
023305100100	Guyuk Cement Company									
704	ECONOMIC AFFAIRS	0.00	842,400.00	842,400.00	0.00	0.00	0.00	0.00	0.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	0.00	842,400.00	842,400.00	0.00	0.00	0.00	0.00	0.00	0.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	0.00	842,400.00	842,400.00	0.00	0.00	0.00	0.00	0.00	0.00
023305200100	Adamawa State Mining Company									
704	ECONOMIC AFFAIRS	20,499,715.45	1,455,573,180.00	566,880,180.00	308,934,499.39	37,388,800.00	0.00	22,272,750.00	24,185,260.00	18,902,730.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	20,499,715.45	1,455,573,180.00	566,880,180.00	308,934,499.39	37,388,800.00	0.00	22,272,750.00	24,185,260.00	18,902,730.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	20,499,715.45	1,455,573,180.00	566,880,180.00	308,934,499.39	37,388,800.00	0.00	22,272,750.00	24,185,260.00	18,902,730.00
023400100100	Ministry of Works and Energy Development									
704	ECONOMIC AFFAIRS	57,160,374,548.92	86,387,728,830.00	127,417,989,230.00	37,592,118,750.21	120,189,587,680.00	0.00	177,830,372,910.00	266,621,991,380.00	559,877,852,890.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,292,987,983.45	165,000,000.00	165,000,000.00	161,148,293.74	0.00	0.00	0.00	0.00	0.00
70421	AGRICULTURE	2,292,987,983.45	165,000,000.00	165,000,000.00	161,148,293.74	0.00	0.00	0.00	0.00	0.00
7043	FUEL AND ENERGY	0.00	1,250,000,000.00	1,000,000,000.00	227,258,406.89	2,039,762,900.00	0.00	3,059,644,350.00	4,589,466,530.00	8,699,110,880.00
70435	ELECTRICITY	0.00	250,000,000.00	250,000,000.00	159,051,570.60	1,539,762,900.00	0.00	2,309,644,350.00	3,464,466,530.00	6,774,110,880.00
70436	NON ELECTRIC ENERGY	0.00	1,000,000,000.00	750,000,000.00	68,206,836.29	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,925,000,000.00
7045	TRANSPORT	54,867,386,565.47	84,822,728,830.00	126,140,489,230.00	37,203,712,049.58	118,099,824,780.00	0.00	174,695,728,560.00	261,920,024,850.00	550,991,242,010.00
70451	ROAD TRANSPORT	54,867,386,565.47	84,822,728,830.00	126,140,489,230.00	37,203,712,049.58	118,099,824,780.00	0.00	174,695,728,560.00	261,920,024,850.00	550,991,242,010.00
7046	COMMUNICATION	0.00	150,000,000.00	112,500,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
70461	COMMUNICATION	0.00	150,000,000.00	112,500,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
705	ENVIRONMENTAL PROTECTION	1,094,790,213.54	1,500,000,000.00	1,500,000,000.00	68,699,998.61	2,500,000,000.00	0.00	3,750,000,000.00	5,625,000,000.00	11,706,929,040.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,094,790,213.54	1,500,000,000.00	1,500,000,000.00	68,699,998.61	2,500,000,000.00	0.00	3,750,000,000.00	5,625,000,000.00	11,706,929,040.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,094,790,213.54	1,500,000,000.00	1,500,000,000.00	68,699,998.61	2,500,000,000.00	0.00	3,750,000,000.00	5,625,000,000.00	11,706,929,040.00
706	HOUSING AND COMMUNITY AMMENITIES	1,422,122,535.16	1,000,000,000.00	750,000,000.00	53,373,962.63	0.00	0.00	0.00	0.00	39,762,900.00
7064	STREET LIGHTING	1,422,122,535.16	1,000,000,000.00	750,000,000.00	53,373,962.63	0.00	0.00	0.00	0.00	39,762,900.00
70641	STREET LIGHTING	1,422,122,535.16	1,000,000,000.00	750,000,000.00	53,373,962.63	0.00	0.00	0.00	0.00	39,762,900.00
023400400100	Adamawa State Road Maintenance Agency									
704	ECONOMIC AFFAIRS	8,898,399.16	139,461,160.00	91,038,460.00	12,600,301.22	32,016,770.00	0.00	1,759,680,320.00	1,934,780,310.00	3,052,129,800.00
7045	TRANSPORT	8,898,399.16	139,461,160.00	91,038,460.00	12,600,301.22	32,016,770.00	0.00	1,759,680,320.00	1,934,780,310.00	3,052,129,800.00
70451	ROAD TRANSPORT	8,898,399.16	139,461,160.00	91,038,460.00	12,600,301.22	32,016,770.00	0.00	1,759,680,320.00	1,934,780,310.00	3,052,129,800.00
023400500100	Energy Development									
704	ECONOMIC AFFAIRS	0.00	0.00	482,067,200.00	0.00	150,000,000.00	0.00	80,720,200.00	88,792,320.00	0.00
7043	FUEL AND ENERGY	0.00	0.00	482,067,200.00	0.00	150,000,000.00	0.00	80,720,200.00	88,792,320.00	0.00
70435	ELECTRICITY	0.00	0.00	482,067,200.00	0.00	150,000,000.00	0.00	80,720,200.00	88,792,320.00	0.00
023600100100	Ministry of Culture and Tourism									
708	RECREATION, CULTURE AND RELIGION	104,693,836.13	393,366,570.00	5,548,293,070.00	3,561,846,648.22	2,279,459,310.00	0.00	3,422,624,020.00	5,051,007,200.00	8,312,015,050.00
7082	CULTURAL SERVICES	104,693,836.13	393,366,570.00	5,548,293,070.00	3,561,846,648.22	2,279,459,310.00	0.00	3,422,624,020.00	5,051,007,200.00	8,312,015,050.00
70821	CULTURAL SERVICES	104,693,836.13	393,366,570.00	5,548,293,070.00	3,561,846,648.22	2,279,459,310.00	0.00	3,422,624,020.00	5,051,007,200.00	8,312,015,050.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)									
704	ECONOMIC AFFAIRS	12,192,411.11	15,609,700.00	15,609,700.00	16,003,385.41	38,443,110.00	0.00	40,365,310.00	42,383,630.00	121,192,050.00
7047	OTHER INDUSTRIES	12,192,411.11	15,609,700.00	15,609,700.00	16,003,385.41	38,443,110.00	0.00	40,365,310.00	42,383,630.00	121,192,050.00
70473	TOURISM	12,192,411.11	15,609,700.00	15,609,700.00	16,003,385.41	38,443,110.00	0.00	40,365,310.00	42,383,630.00	121,192,050.00
708	RECREATION, CULTURE AND RELIGION	4,729,450.79	64,768,010.00	67,251,610.00	6,806,149.76	17,070,300.00	0.00	52,431,610.00	57,674,810.00	2,150,416,510.00
7082	CULTURAL SERVICES	4,729,450.79	64,768,010.00	67,251,610.00	6,806,149.76	17,070,300.00	0.00	52,431,610.00	57,674,810.00	2,150,416,510.00
70821	CULTURAL SERVICES	4,729,450.79	64,768,010.00	67,251,610.00	6,806,149.76	17,070,300.00	0.00	52,431,610.00	57,674,810.00	2,150,416,510.00
023600400100	Arts Council									
708	RECREATION, CULTURE AND RELIGION	131,264,436.92	428,368,930.00	435,816,330.00	126,487,686.33	236,529,560.00	0.00	239,171,030.00	253,738,630.00	561,429,410.00
7082	CULTURAL SERVICES	131,264,436.92	428,368,930.00	435,816,330.00	126,487,686.33	236,529,560.00	0.00	239,171,030.00	253,738,630.00	561,429,410.00
70821	CULTURAL SERVICES	131,264,436.92	428,368,930.00	435,816,330.00	126,487,686.33	236,529,560.00	0.00	239,171,030.00	253,738,630.00	561,429,410.00
023605200100	Hotel and Tourism Board									

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
701	GENERAL PUBLIC SERVICES	0.00	260,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7013	GENERAL SERVICES	0.00	260,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	0.00	260,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
704	ECONOMIC AFFAIRS	0.00	112,138,910.00	75,256,810.00	0.00	29,085,500.00	0.00	27,466,840.00	29,810,350.00	24,222,250.00
7047	OTHER INDUSTRIES	0.00	112,138,910.00	75,256,810.00	0.00	29,085,500.00	0.00	27,466,840.00	29,810,350.00	24,222,250.00
70473	TOURISM	0.00	112,138,910.00	75,256,810.00	0.00	29,085,500.00	0.00	27,466,840.00	29,810,350.00	24,222,250.00
023800100100	Ministry of Budget and Economic Planning									
701	GENERAL PUBLIC SERVICES	168,013,328.19	11,346,593,510.00	5,081,229,215.00	118,510,387.45	1,224,824,410.00	50,000,000.00	1,416,455,230.00	2,065,249,930.00	4,418,641,470.00
7013	GENERAL SERVICES	168,013,328.19	11,346,593,510.00	5,081,229,215.00	118,510,387.45	1,224,824,410.00	50,000,000.00	1,416,455,230.00	2,065,249,930.00	4,418,641,470.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	168,013,328.19	11,346,593,510.00	5,081,229,215.00	118,510,387.45	1,224,824,410.00	50,000,000.00	1,416,455,230.00	2,065,249,930.00	4,418,641,470.00
704	ECONOMIC AFFAIRS	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
7046	COMMUNICATION	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
70461	COMMUNICATION	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
707	HEALTH	0.00	0.00	304,374,595.00	0.00	0.00	0.00	0.00	0.00	42,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	0.00	0.00	304,374,595.00	0.00	0.00	0.00	0.00	0.00	42,000,000.00
70712	OTHER MEDICAL PRODUCTS	0.00	0.00	304,374,595.00	0.00	0.00	0.00	0.00	0.00	42,000,000.00
023800200100	Adamawa State Planning Commission									
701	GENERAL PUBLIC SERVICES	169,665,695.70	425,094,550.00	467,154,650.00	178,280,608.43	447,234,750.00	40,000,000.00	763,422,970.00	950,733,680.00	1,472,329,370.00
7013	GENERAL SERVICES	169,665,695.70	425,094,550.00	467,154,650.00	178,280,608.43	447,234,750.00	40,000,000.00	763,422,970.00	950,733,680.00	1,472,329,370.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	169,665,695.70	425,094,550.00	467,154,650.00	178,280,608.43	447,234,750.00	40,000,000.00	763,422,970.00	950,733,680.00	1,472,329,370.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	0.00	80,000,000.00	0.00	0.00	0.00	0.00
7061	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	80,000,000.00	0.00	0.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	80,000,000.00	0.00	0.00	0.00	0.00
023800400100	Adamawa State Bureau of Statistics									
701	GENERAL PUBLIC SERVICES	210,443,380.14	813,970,800.00	854,275,500.00	236,424,835.42	639,596,400.00	0.00	801,747,710.00	973,125,040.00	2,085,546,670.00
7013	GENERAL SERVICES	210,443,380.14	813,970,800.00	854,275,500.00	236,424,835.42	639,596,400.00	0.00	801,747,710.00	973,125,040.00	2,085,546,670.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	210,443,380.14	813,970,800.00	854,275,500.00	236,424,835.42	639,596,400.00	0.00	801,747,710.00	973,125,040.00	2,085,546,670.00
025000100100	Fiscal Responsibility Commission									
701	GENERAL PUBLIC SERVICES	81,199,154.49	794,780,210.00	738,058,310.00	67,612,948.23	356,585,540.00	0.00	425,343,710.00	529,977,460.00	1,166,516,170.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	8,500,000.00	235,000,000.00	165,000,000.00	0.00	0.00	0.00	0.00	0.00	60,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	8,500,000.00	235,000,000.00	165,000,000.00	0.00	0.00	0.00	0.00	0.00	60,000,000.00
7013	GENERAL SERVICES	72,699,154.49	559,780,210.00	573,058,310.00	67,612,948.23	356,585,540.00	0.00	425,343,710.00	529,977,460.00	1,106,516,170.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	72,699,154.49	559,780,210.00	573,058,310.00	67,612,948.23	356,585,540.00	0.00	425,343,710.00	529,977,460.00	1,106,516,170.00
025200100100	Ministry of Water Resources									
704	ECONOMIC AFFAIRS	0.00	310,000,000.00	110,000,000.00	0.00	451,000,000.00	250,000,000.00	676,500,000.00	1,014,750,000.00	2,273,250,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	300,000,000.00	100,000,000.00	0.00	449,000,000.00	250,000,000.00	673,500,000.00	1,010,250,000.00	2,263,750,000.00
70421	AGRICULTURE	0.00	300,000,000.00	100,000,000.00	0.00	449,000,000.00	250,000,000.00	673,500,000.00	1,010,250,000.00	2,263,750,000.00
7043	FUEL AND ENERGY	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	9,500,000.00
70435	ELECTRICITY	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	9,500,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
706	HOUSING AND COMMUNITY AMMENITIES	904,458,872.23	5,991,829,260.00	5,357,413,760.00	1,168,569,704.16	3,912,783,363.00	0.00	5,798,291,400.00	8,638,442,590.00	18,122,461,153.00
7063	WATER SUPPLY	904,458,872.23	5,991,829,260.00	5,357,413,760.00	1,168,569,704.16	3,912,783,363.00	0.00	5,798,291,400.00	8,638,442,590.00	18,122,461,153.00
70631	WATER SUPPLY	904,458,872.23	5,991,829,260.00	5,357,413,760.00	1,168,569,704.16	3,912,783,363.00	0.00	5,798,291,400.00	8,638,442,590.00	18,122,461,153.00
025210200100	Adamawa State Water Board									
706	HOUSING AND COMMUNITY AMMENITIES	706,957,519.65	5,153,747,600.00	2,869,256,400.00	891,937,008.66	3,088,869,700.00	0.00	4,045,543,970.00	5,555,284,040.00	12,466,449,490.00
7063	WATER SUPPLY	706,957,519.65	5,153,747,600.00	2,869,256,400.00	891,937,008.66	3,088,869,700.00	0.00	4,045,543,970.00	5,555,284,040.00	12,466,449,490.00
70631	WATER SUPPLY	706,957,519.65	5,153,747,600.00	2,869,256,400.00	891,937,008.66	3,088,869,700.00	0.00	4,045,543,970.00	5,555,284,040.00	12,466,449,490.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)									
706	HOUSING AND COMMUNITY AMMENITIES	45,592,377.24	912,836,710.00	587,940,110.00	37,609,649.19	561,256,950.00	0.00	884,824,350.00	1,261,456,840.00	2,425,196,690.00
7063	WATER SUPPLY	45,592,377.24	912,836,710.00	587,940,110.00	37,609,649.19	561,256,950.00	0.00	884,824,350.00	1,261,456,840.00	2,425,196,690.00
70631	WATER SUPPLY	45,592,377.24	912,836,710.00	587,940,110.00	37,609,649.19	561,256,950.00	0.00	884,824,350.00	1,261,456,840.00	2,425,196,690.00
025210400100	Small Towns Water Supply Agency									
706	HOUSING AND COMMUNITY AMMENITIES	41,593,843.03	368,242,700.00	206,464,800.00	13,011,883.05	558,255,090.00	0.00	814,412,660.00	1,197,019,240.00	2,490,624,490.00
7063	WATER SUPPLY	41,593,843.03	368,242,700.00	206,464,800.00	13,011,883.05	558,255,090.00	0.00	814,412,660.00	1,197,019,240.00	2,490,624,490.00
70631	WATER SUPPLY	41,593,843.03	368,242,700.00	206,464,800.00	13,011,883.05	558,255,090.00	0.00	814,412,660.00	1,197,019,240.00	2,490,624,490.00
025300100100	Ministry of Housing and Urban Development									
701	GENERAL PUBLIC SERVICES	59,218,541.41	2,194,105,000.00	4,354,105,000.00	750,867,148.24	3,862,205,320.00	0.00	5,793,307,990.00	8,689,962,000.00	17,445,361,690.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,200,000.00	1,829,105,000.00	3,989,105,000.00	728,425,498.21	3,862,205,320.00	0.00	5,793,307,990.00	8,689,962,000.00	17,445,361,690.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,200,000.00	1,829,105,000.00	3,989,105,000.00	728,425,498.21	3,862,205,320.00	0.00	5,793,307,990.00	8,689,962,000.00	17,445,361,690.00
7013	GENERAL SERVICES	58,018,541.41	365,000,000.00	365,000,000.00	22,441,650.03	0.00	0.00	0.00	0.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	58,018,541.41	315,000,000.00	315,000,000.00	22,441,650.03	0.00	0.00	0.00	0.00	0.00
703	PUBLIC ORDER AND SAFETY	159,802,605.58	353,000,000.00	4,963,000,000.00	9,000,000.00	8,786,605,660.00	0.00	13,179,908,490.00	19,769,862,750.00	42,146,285,200.00
7031	POLICE SERVICES	12,215,000.00	85,000,000.00	2,185,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,735,000,000.00
70311	POLICE SERVICES	12,215,000.00	85,000,000.00	2,185,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,735,000,000.00
7032	FIRE PROTECTION SERVICES	147,587,605.58	250,000,000.00	250,000,000.00	0.00	69,163,640.00	0.00	103,745,460.00	155,618,190.00	278,527,290.00
70321	FIRE PROTECTION SERVICES	147,587,605.58	250,000,000.00	250,000,000.00	0.00	69,163,640.00	0.00	103,745,460.00	155,618,190.00	278,527,290.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	18,000,000.00	2,528,000,000.00	9,000,000.00	8,217,442,020.00	0.00	12,326,163,030.00	18,489,244,560.00	39,132,757,910.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	18,000,000.00	2,528,000,000.00	9,000,000.00	8,217,442,020.00	0.00	12,326,163,030.00	18,489,244,560.00	39,132,757,910.00
704	ECONOMIC AFFAIRS	0.00	163,416,000.00	778,416,000.00	580,429,953.04	1,056,000,000.00	0.00	1,584,000,000.00	2,376,000,000.00	4,811,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	0.00	0.00	0.00	996,000,000.00	0.00	1,494,000,000.00	2,241,000,000.00	4,531,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	0.00	0.00	0.00	996,000,000.00	0.00	1,494,000,000.00	2,241,000,000.00	4,531,000,000.00
7043	FUEL AND ENERGY	0.00	163,416,000.00	778,416,000.00	580,429,953.04	60,000,000.00	0.00	90,000,000.00	135,000,000.00	280,000,000.00
70435	ELECTRICITY	0.00	163,416,000.00	778,416,000.00	580,429,953.04	60,000,000.00	0.00	90,000,000.00	135,000,000.00	280,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	4,287,372,421.18	11,581,546,820.00	35,323,583,320.00	15,284,894,333.77	10,848,200,470.00	0.00	15,952,179,460.00	23,886,289,050.00	49,245,406,600.00
7061	HOUSING DEVELOPMENT	4,287,372,421.18	10,371,546,820.00	34,853,583,320.00	15,245,128,983.77	10,848,200,470.00	0.00	15,952,179,460.00	23,886,289,050.00	48,645,646,600.00
70611	HOUSING DEVELOPMENT	4,287,372,421.18	10,371,546,820.00	34,853,583,320.00	15,245,128,983.77	10,848,200,470.00	0.00	15,952,179,460.00	23,886,289,050.00	48,645,646,600.00
7063	WATER SUPPLY	0.00	100,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
70631	WATER SUPPLY	0.00	100,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7064	STREET LIGHTING	0.00	1,110,000,000.00	460,000,000.00	39,765,350.00	0.00	0.00	0.00	0.00	599,760,000.00
70641	STREET LIGHTING	0.00	1,110,000,000.00	460,000,000.00	39,765,350.00	0.00	0.00	0.00	0.00	599,760,000.00
708	RECREATION, CULTURE AND RELIGION	0.00	0.00	200,000,000.00	0.00	2,594,054,000.00	0.00	3,891,081,000.00	5,836,621,500.00	12,801,756,500.00
7082	CULTURAL SERVICES	0.00	0.00	200,000,000.00	0.00	2,594,054,000.00	0.00	3,891,081,000.00	5,836,621,500.00	12,801,756,500.00
70821	CULTURAL SERVICES	0.00	0.00	200,000,000.00	0.00	2,594,054,000.00	0.00	3,891,081,000.00	5,836,621,500.00	12,801,756,500.00
025305300100	Adamawa State Urban Planning & Development Board									
704	ECONOMIC AFFAIRS	0.00	60,200,000.00	60,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7045	TRANSPORT	0.00	60,200,000.00	60,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70451	ROAD TRANSPORT	0.00	60,200,000.00	60,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	106,402,760.53	1,020,481,600.00	926,444,100.00	114,399,178.98	216,024,660.00	0.00	240,121,730.00	255,346,080.00	1,927,697,030.00
7061	HOUSING DEVELOPMENT	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7062	COMMUNITY DEVELOPMENT	106,402,760.53	870,481,600.00	776,444,100.00	114,399,178.98	216,024,660.00	0.00	240,121,730.00	255,346,080.00	1,927,697,030.00
70621	COMMUNITY DEVELOPMENT	106,402,760.53	870,481,600.00	776,444,100.00	114,399,178.98	216,024,660.00	0.00	240,121,730.00	255,346,080.00	1,927,697,030.00
710	SOCIAL PROTECTION	0.00	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
7106	HOUSING	0.00	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
71061	HOUSING	0.00	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
026000100100	Ministry of Lands and Survey									
706	HOUSING AND COMMUNITY AMMENITIES	733,853,278.93	3,405,571,690.00	5,825,715,813.00	146,379,206.98	1,886,920,950.00	0.00	2,739,379,770.00	3,993,467,090.00	8,429,420,010.00
7061	HOUSING DEVELOPMENT	733,853,278.93	3,405,571,690.00	5,825,715,813.00	146,379,206.98	1,886,920,950.00	0.00	2,739,379,770.00	3,993,467,090.00	8,429,420,010.00
70611	HOUSING DEVELOPMENT	733,853,278.93	3,405,571,690.00	5,825,715,813.00	146,379,206.98	1,886,920,950.00	0.00	2,739,379,770.00	3,993,467,090.00	8,429,420,010.00
026000200100	Office of the Surveyor General									
704	ECONOMIC AFFAIRS	0.00	0.00	172,500,000.00	0.00	172,500,000.00	0.00	258,750,000.00	388,125,000.00	676,875,000.00
7046	COMMUNICATION	0.00	0.00	172,500,000.00	0.00	172,500,000.00	0.00	258,750,000.00	388,125,000.00	676,875,000.00
70461	COMMUNICATION	0.00	0.00	172,500,000.00	0.00	172,500,000.00	0.00	258,750,000.00	388,125,000.00	676,875,000.00
706	HOUSING AND COMMUNITY AMMENITIES	92,232,456.93	924,622,540.00	876,780,940.00	78,180,662.51	2,281,875,950.00	0.00	3,353,845,640.00	4,966,448,180.00	10,426,047,390.00
7061	HOUSING DEVELOPMENT	92,232,456.93	924,622,540.00	876,780,940.00	78,180,662.51	2,206,875,950.00	0.00	3,241,345,640.00	4,797,698,180.00	10,119,797,390.00
70611	HOUSING DEVELOPMENT	92,232,456.93	924,622,540.00	876,780,940.00	78,180,662.51	2,206,875,950.00	0.00	3,241,345,640.00	4,797,698,180.00	10,119,797,390.00
7063	WATER SUPPLY	0.00	0.00	0.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	306,250,000.00
70631	WATER SUPPLY	0.00	0.00	0.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	306,250,000.00
026500100100	Ministry of Livestock & Aquaculture Development									
703	PUBLIC ORDER AND SAFETY	8,000,000.00	85,000,000.00	85,000,000.00	0.00	50,500,000.00	0.00	75,750,000.00	113,625,000.00	274,375,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	8,000,000.00	85,000,000.00	85,000,000.00	0.00	50,500,000.00	0.00	75,750,000.00	113,625,000.00	274,375,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,000,000.00	85,000,000.00	85,000,000.00	0.00	50,500,000.00	0.00	75,750,000.00	113,625,000.00	274,375,000.00
704	ECONOMIC AFFAIRS	628,922,052.33	1,832,483,710.00	1,844,858,510.00	567,063,588.56	1,700,548,040.00	213,000,000.00	1,959,153,930.00	2,439,717,780.00	6,044,491,020.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	628,922,052.33	1,832,483,710.00	1,844,858,510.00	567,063,588.56	1,700,548,040.00	213,000,000.00	1,959,153,930.00	2,439,717,780.00	6,044,491,020.00
70421	AGRICULTURE	628,922,052.33	1,832,483,710.00	1,844,858,510.00	567,063,588.56	1,700,548,040.00	213,000,000.00	1,959,153,930.00	2,439,717,780.00	6,044,491,020.00
706	HOUSING AND COMMUNITY AMMENITIES	5,000,000.00	30,000,000.00	30,000,000.00	0.00	48,500,000.00	0.00	72,750,000.00	109,125,000.00	196,875,000.00
7063	WATER SUPPLY	5,000,000.00	30,000,000.00	30,000,000.00	0.00	48,500,000.00	0.00	72,750,000.00	109,125,000.00	196,875,000.00
70631	WATER SUPPLY	5,000,000.00	30,000,000.00	30,000,000.00	0.00	48,500,000.00	0.00	72,750,000.00	109,125,000.00	196,875,000.00
026600100100	Ministry of Entrepreneurship Development									

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
704	ECONOMIC AFFAIRS	91,127,271.61	35,760,200.00	119,371,800.00	13,516,343.00	44,990,600.00	0.00	137,871,580.00	151,658,740.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	91,127,271.61	35,760,200.00	54,371,800.00	13,516,343.00	44,990,600.00	0.00	137,871,580.00	151,658,740.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	91,127,271.61	35,760,200.00	54,371,800.00	13,516,343.00	44,990,600.00	0.00	137,871,580.00	151,658,740.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	0.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70421	AGRICULTURE	0.00	0.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
710	SOCIAL PROTECTION	157,869,977.91	250,274,200.00	185,274,200.00	168,983,195.09	201,341,620.00	0.00	211,408,750.00	221,979,250.00	634,729,620.00
7105	UNEMPLOYMENT	157,869,977.91	250,274,200.00	185,274,200.00	168,983,195.09	201,341,620.00	0.00	211,408,750.00	221,979,250.00	634,729,620.00
71051	UNEMPLOYMENT	157,869,977.91	250,274,200.00	185,274,200.00	168,983,195.09	201,341,620.00	0.00	211,408,750.00	221,979,250.00	634,729,620.00
026700100100	Ministry of Rural Infrastructure & Community Development									
704	ECONOMIC AFFAIRS	728,363,197.62	3,324,935,420.00	3,222,337,860.00	226,770,263.00	9,498,276,620.00	0.00	14,247,414,930.00	21,371,122,400.00	39,647,637,330.00
7043	FUEL AND ENERGY	179,719,804.32	1,164,412,820.00	1,071,308,820.00	11,133,594.00	4,744,208,280.00	0.00	7,116,312,420.00	10,674,468,630.00	21,039,881,050.00
70435	ELECTRICITY	179,719,804.32	1,164,412,820.00	1,071,308,820.00	11,133,594.00	4,194,208,280.00	0.00	6,291,312,420.00	9,436,968,630.00	16,456,381,050.00
70436	NON ELECTRIC ENERGY	0.00	0.00	0.00	0.00	550,000,000.00	0.00	825,000,000.00	1,237,500,000.00	4,583,500,000.00
7045	TRANSPORT	548,643,393.30	2,160,522,600.00	2,151,029,040.00	215,636,669.00	4,754,068,340.00	0.00	7,131,102,510.00	10,696,653,770.00	18,607,756,280.00
70451	ROAD TRANSPORT	548,643,393.30	2,160,522,600.00	2,151,029,040.00	215,636,669.00	4,754,068,340.00	0.00	7,131,102,510.00	10,696,653,770.00	18,607,756,280.00
706	HOUSING AND COMMUNITY AMMENITIES	1,373,109,081.98	7,777,205,140.00	8,526,396,240.00	121,769,891.56	112,639,690.00	0.00	113,801,520.00	121,285,610.00	7,491,132,630.00
7062	COMMUNITY DEVELOPMENT	1,373,109,081.98	7,777,205,140.00	8,526,396,240.00	121,769,891.56	112,639,690.00	0.00	113,801,520.00	121,285,610.00	7,491,132,630.00
70621	COMMUNITY DEVELOPMENT	1,373,109,081.98	7,777,205,140.00	8,526,396,240.00	121,769,891.56	112,639,690.00	0.00	113,801,520.00	121,285,610.00	7,491,132,630.00
708	RECREATION, CULTURE AND RELIGION	0.00	0.00	210,000,000.00	209,805,415.20	0.00	0.00	0.00	0.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	0.00	0.00	210,000,000.00	209,805,415.20	0.00	0.00	0.00	0.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	0.00	0.00	210,000,000.00	209,805,415.20	0.00	0.00	0.00	0.00	0.00
709	EDUCATION	0.00	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,437,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,437,500,000.00
70912	PRIMARY EDUCATION	0.00	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,437,500,000.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)									
704	ECONOMIC AFFAIRS	353,919,475.06	2,300,000,000.00	2,693,200,000.00	94,633,200.06	4,231,019,500.00	0.00	6,346,529,250.00	9,519,793,880.00	20,348,342,630.00
7045	TRANSPORT	353,919,475.06	2,300,000,000.00	2,693,200,000.00	94,633,200.06	4,231,019,500.00	0.00	6,346,529,250.00	9,519,793,880.00	20,348,342,630.00
70451	ROAD TRANSPORT	353,919,475.06	2,300,000,000.00	2,693,200,000.00	94,633,200.06	4,231,019,500.00	0.00	6,346,529,250.00	9,519,793,880.00	20,348,342,630.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	1,306,800,000.00	0.00	1,231,690,500.00	0.00	1,847,535,750.00	2,771,303,630.00	5,749,129,880.00
7062	COMMUNITY DEVELOPMENT	0.00	0.00	1,306,800,000.00	0.00	1,231,690,500.00	0.00	1,847,535,750.00	2,771,303,630.00	5,749,129,880.00
70621	COMMUNITY DEVELOPMENT	0.00	0.00	1,306,800,000.00	0.00	1,231,690,500.00	0.00	1,847,535,750.00	2,771,303,630.00	5,749,129,880.00
031801100100	Adamawa State Judicial Service Commission									
703	PUBLIC ORDER AND SAFETY	117,317,317.21	207,121,680.00	233,800,180.00	59,164,592.92	311,519,218.00	0.00	240,482,090.00	253,561,680.00	658,647,170.00
7033	LAW COURTS	117,317,317.21	207,121,680.00	233,800,180.00	59,164,592.92	311,519,218.00	0.00	240,482,090.00	253,561,680.00	658,647,170.00
70331	LAW COURTS	117,317,317.21	207,121,680.00	233,800,180.00	59,164,592.92	311,519,218.00	0.00	240,482,090.00	253,561,680.00	658,647,170.00
031805100100	High Court of Justice									
703	PUBLIC ORDER AND SAFETY	1,557,208,377.95	1,098,518,000.00	1,453,788,400.00	2,023,684,909.60	2,277,998,810.00	0.00	1,841,869,090.00	1,995,849,960.00	1,813,809,420.00
7033	LAW COURTS	1,557,208,377.95	1,098,518,000.00	1,453,788,400.00	2,023,684,909.60	2,277,998,810.00	0.00	1,841,869,090.00	1,995,849,960.00	1,813,809,420.00
70331	LAW COURTS	1,557,208,377.95	1,098,518,000.00	1,453,788,400.00	2,023,684,909.60	2,277,998,810.00	0.00	1,841,869,090.00	1,995,849,960.00	1,813,809,420.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
031805200100	Customary Court of Appeal									
703	PUBLIC ORDER AND SAFETY	207,928,656.81	215,911,130.00	251,040,130.00	114,184,786.24	514,346,890.00	0.00	824,182,040.00	894,075,470.00	752,092,230.00
7033	LAW COURTS	207,928,656.81	215,911,130.00	251,040,130.00	114,184,786.24	514,346,890.00	0.00	824,182,040.00	894,075,470.00	752,092,230.00
70331	LAW COURTS	207,928,656.81	215,911,130.00	251,040,130.00	114,184,786.24	514,346,890.00	0.00	824,182,040.00	894,075,470.00	752,092,230.00
031805300100	Sharia Court of Appeal									
703	PUBLIC ORDER AND SAFETY	244,827,173.22	269,094,650.00	317,476,550.00	180,299,698.90	554,290,600.00	0.00	512,402,490.00	547,312,790.00	980,587,690.00
7033	LAW COURTS	244,827,173.22	269,094,650.00	317,476,550.00	180,299,698.90	554,290,600.00	0.00	512,402,490.00	547,312,790.00	980,587,690.00
70331	LAW COURTS	244,827,173.22	269,094,650.00	317,476,550.00	180,299,698.90	554,290,600.00	0.00	512,402,490.00	547,312,790.00	980,587,690.00
031805500100	Area Courts									
703	PUBLIC ORDER AND SAFETY	2,066,151,698.07	1,669,334,670.00	1,711,687,470.00	1,473,993,629.90	2,747,375,570.00	0.00	3,395,889,780.00	3,652,318,410.00	8,891,886,240.00
7033	LAW COURTS	2,066,151,698.07	1,669,334,670.00	1,711,687,470.00	1,473,993,629.90	2,747,375,570.00	0.00	3,395,889,780.00	3,652,318,410.00	8,891,886,240.00
70331	LAW COURTS	2,066,151,698.07	1,669,334,670.00	1,711,687,470.00	1,473,993,629.90	2,747,375,570.00	0.00	3,395,889,780.00	3,652,318,410.00	8,891,886,240.00
032600100100	Ministry of Justice									
703	PUBLIC ORDER AND SAFETY	3,471,297,784.00	5,037,655,060.00	6,247,671,560.00	2,913,670,184.01	8,188,237,880.00	0.00	5,546,970,690.00	8,002,084,350.00	15,194,383,340.00
7033	LAW COURTS	3,471,297,784.00	5,037,655,060.00	6,247,671,560.00	2,913,670,184.01	8,188,237,880.00	0.00	5,546,970,690.00	8,002,084,350.00	15,194,383,340.00
70331	LAW COURTS	3,471,297,784.00	5,037,655,060.00	6,247,671,560.00	2,913,670,184.01	8,188,237,880.00	0.00	5,546,970,690.00	8,002,084,350.00	15,194,383,340.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	1,000,000,000.00	1,950,000,000.00	0.00	1,100,000,000.00	0.00	1,650,000,000.00	2,475,000,000.00	6,323,000,000.00
7061	HOUSING DEVELOPMENT	0.00	0.00	1,500,000,000.00	0.00	1,100,000,000.00	0.00	1,650,000,000.00	2,475,000,000.00	6,225,000,000.00
70611	HOUSING DEVELOPMENT	0.00	0.00	1,500,000,000.00	0.00	1,100,000,000.00	0.00	1,650,000,000.00	2,475,000,000.00	6,225,000,000.00
7063	WATER SUPPLY	0.00	1,000,000,000.00	450,000,000.00	0.00	0.00	0.00	0.00	0.00	98,000,000.00
70631	WATER SUPPLY	0.00	1,000,000,000.00	450,000,000.00	0.00	0.00	0.00	0.00	0.00	98,000,000.00
051300100100	Ministry of Youth and Sports Development									
704	ECONOMIC AFFAIRS	4,192,553,484.05	6,858,575,500.00	7,908,575,500.00	2,063,355,057.49	7,510,395,190.00	0.00	11,265,592,790.00	16,898,389,190.00	31,064,125,250.00
7045	TRANSPORT	4,192,553,484.05	6,858,575,500.00	7,908,575,500.00	2,063,355,057.49	7,510,395,190.00	0.00	11,265,592,790.00	16,898,389,190.00	31,064,125,250.00
70451	ROAD TRANSPORT	4,192,553,484.05	6,858,575,500.00	7,908,575,500.00	2,063,355,057.49	7,510,395,190.00	0.00	11,265,592,790.00	16,898,389,190.00	31,064,125,250.00
708	RECREATION, CULTURE AND RELIGION	48,413,574.91	570,874,400.00	9,246,120,800.00	37,940,842.04	10,908,630,890.00	0.00	18,385,364,760.00	25,839,120,470.00	48,720,907,700.00
7081	RECREATIONAL AND SPORTING SERVICES	48,413,574.91	570,874,400.00	9,246,120,800.00	37,940,842.04	10,908,630,890.00	0.00	18,385,364,760.00	25,839,120,470.00	48,720,907,700.00
70811	RECREATIONAL AND SPORTING SERVICES	48,413,574.91	570,874,400.00	9,246,120,800.00	37,940,842.04	10,908,630,890.00	0.00	18,385,364,760.00	25,839,120,470.00	48,720,907,700.00
051305100100	Sports Council									
708	RECREATION, CULTURE AND RELIGION	191,934,120.71	132,930,550.00	146,516,550.00	336,392,926.38	452,727,910.00	0.00	1,893,825,800.00	2,076,249,890.00	1,024,838,790.00
7081	RECREATIONAL AND SPORTING SERVICES	191,934,120.71	132,930,550.00	146,516,550.00	336,392,926.38	452,727,910.00	0.00	1,893,825,800.00	2,076,249,890.00	1,024,838,790.00
70811	RECREATIONAL AND SPORTING SERVICES	191,934,120.71	132,930,550.00	146,516,550.00	336,392,926.38	452,727,910.00	0.00	1,893,825,800.00	2,076,249,890.00	1,024,838,790.00
051305300100	Adamawa United Foot Ball Club									
708	RECREATION, CULTURE AND RELIGION	218,196,206.55	167,215,470.00	254,053,670.00	234,148,963.16	780,279,540.00	0.00	356,408,320.00	390,352,380.00	101,895,580.00
7081	RECREATIONAL AND SPORTING SERVICES	218,196,206.55	167,215,470.00	254,053,670.00	234,148,963.16	780,279,540.00	0.00	356,408,320.00	390,352,380.00	101,895,580.00
70811	RECREATIONAL AND SPORTING SERVICES	218,196,206.55	167,215,470.00	254,053,670.00	234,148,963.16	780,279,540.00	0.00	356,408,320.00	390,352,380.00	101,895,580.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
051400100100	Ministry of Women Affairs									
704	ECONOMIC AFFAIRS	0.00	3,769,800,000.00	3,434,800,000.00	0.00	1,670,000,000.00	0.00	2,505,000,000.00	3,757,500,000.00	8,103,500,000.00
7048	R & D ECONOMIC AFFAIRS	0.00	3,769,800,000.00	3,434,800,000.00	0.00	1,670,000,000.00	0.00	2,505,000,000.00	3,757,500,000.00	8,103,500,000.00
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	0.00	3,769,800,000.00	3,434,800,000.00	0.00	1,670,000,000.00	0.00	2,505,000,000.00	3,757,500,000.00	8,103,500,000.00
707	HEALTH	0.00	0.00	0.00	0.00	245,800,000.00	245,800,000.00	368,700,000.00	553,050,000.00	1,046,550,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	0.00	0.00	0.00	0.00	245,800,000.00	245,800,000.00	368,700,000.00	553,050,000.00	1,046,550,000.00
70712	OTHER MEDICAL PRODUCTS	0.00	0.00	0.00	0.00	245,800,000.00	245,800,000.00	368,700,000.00	553,050,000.00	1,046,550,000.00
708	RECREATION, CULTURE AND RELIGION	0.00	0.00	0.00	0.00	64,110,000.00	0.00	96,165,000.00	144,247,500.00	240,412,500.00
7082	CULTURAL SERVICES	0.00	0.00	0.00	0.00	64,110,000.00	0.00	96,165,000.00	144,247,500.00	240,412,500.00
70821	CULTURAL SERVICES	0.00	0.00	0.00	0.00	64,110,000.00	0.00	96,165,000.00	144,247,500.00	240,412,500.00
710	SOCIAL PROTECTION	278,870,814.22	4,104,530,300.00	1,841,752,200.00	334,930,617.74	961,835,370.00	0.00	1,612,338,600.00	1,898,523,240.00	1,896,680,050.00
7102	OLD AGE	0.00	0.00	0.00	0.00	28,000,000.00	0.00	42,000,000.00	63,000,000.00	169,110,000.00
71021	OLD AGE	0.00	0.00	0.00	0.00	28,000,000.00	0.00	42,000,000.00	63,000,000.00	169,110,000.00
7104	FAMILY AND CHILDREN	278,870,814.22	4,104,530,300.00	1,841,752,200.00	334,930,617.74	880,365,370.00	0.00	1,490,133,600.00	1,715,215,740.00	1,499,057,550.00
71041	FAMILY AND CHILDREN	278,870,814.22	4,104,530,300.00	1,841,752,200.00	334,930,617.74	880,365,370.00	0.00	1,490,133,600.00	1,715,215,740.00	1,499,057,550.00
7108	R & D SOCIAL PROTECTION	0.00	0.00	0.00	0.00	53,470,000.00	0.00	80,205,000.00	120,307,500.00	228,512,500.00
71081	R & D SOCIAL PROTECTION	0.00	0.00	0.00	0.00	53,470,000.00	0.00	80,205,000.00	120,307,500.00	228,512,500.00
051700100100	Ministry of Education and Human Capital Development									
703	PUBLIC ORDER AND SAFETY	0.00	5,900,000,000.00	2,925,000,000.00	0.00	1,350,000,000.00	0.00	2,025,000,000.00	3,037,500,000.00	6,037,500,000.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	5,900,000,000.00	2,925,000,000.00	0.00	1,350,000,000.00	0.00	2,025,000,000.00	3,037,500,000.00	6,037,500,000.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	5,900,000,000.00	2,925,000,000.00	0.00	1,350,000,000.00	0.00	2,025,000,000.00	3,037,500,000.00	6,037,500,000.00
704	ECONOMIC AFFAIRS	0.00	200,000,000.00	200,000,000.00	1,148,500.00	410,000,000.00	0.00	615,000,000.00	922,500,000.00	1,592,000,000.00
7043	FUEL AND ENERGY	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
70435	ELECTRICITY	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
7046	COMMUNICATION	0.00	100,000,000.00	100,000,000.00	1,148,500.00	410,000,000.00	0.00	615,000,000.00	922,500,000.00	1,582,000,000.00
70461	COMMUNICATION	0.00	100,000,000.00	100,000,000.00	1,148,500.00	410,000,000.00	0.00	615,000,000.00	922,500,000.00	1,582,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,356,060,913.00
7063	WATER SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,356,060,913.00
70631	WATER SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,356,060,913.00
709	EDUCATION	11,068,840,444.45	37,307,396,580.00	50,748,271,840.00	6,719,560,494.17	42,740,982,757.00	0.00	64,061,094,990.00	95,778,034,040.00	200,449,399,654.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	954,000,000.00
70911	PRE-PRIMARY EDUCATION	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	954,000,000.00
7092	SECONDARY EDUCATION	10,125,545,766.01	17,708,000,000.00	16,491,215,560.00	6,238,798,137.50	12,169,000,000.00	0.00	18,253,500,000.00	27,380,250,000.00	58,105,649,854.00
70921	LOWER SECONDARY EDUCATION	0.00	0.00	0.00	0.00	5,779,000,000.00	0.00	8,668,500,000.00	13,002,750,000.00	27,246,250,000.00
70922	UPPER-SECONDARY EDUCATION	10,125,545,766.01	17,708,000,000.00	16,491,215,560.00	6,238,798,137.50	6,390,000,000.00	0.00	9,585,000,000.00	14,377,500,000.00	30,859,399,854.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	0.00	0.00	200,000,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	0.00	0.00	200,000,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
7098	EDUCATION N.E.C.	943,294,678.44	19,599,396,580.00	34,057,056,280.00	480,762,356.67	30,251,982,757.00	0.00	45,327,594,990.00	67,677,784,040.00	140,939,749,800.00
70981	EDUCATION N.E.C	943,294,678.44	19,599,396,580.00	34,057,056,280.00	480,762,356.67	30,251,982,757.00	0.00	45,327,594,990.00	67,677,784,040.00	140,939,749,800.00
051700300100	Adamawa State Universal Basic Education Board									
709	EDUCATION	524,959,200.99	2,745,973,120.00	2,443,428,420.00	247,808,863.99	548,802,680.00	0.00	571,890,600.00	605,771,400.00	1,899,610,140.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7091	PRE-PRIMARY AND PRIMARY EDUCATION	524,959,200.99	2,745,973,120.00	2,443,428,420.00	247,808,863.99	548,802,680.00	0.00	571,890,600.00	605,771,400.00	1,899,610,140.00
70912	PRIMARY EDUCATION	524,959,200.99	2,745,973,120.00	2,443,428,420.00	247,808,863.99	548,802,680.00	0.00	571,890,600.00	605,771,400.00	1,899,610,140.00
051700800100	Adamawa State Library Board									
709	EDUCATION	196,217,069.75	1,056,590,530.00	657,833,830.00	220,070,700.08	334,300,700.00	0.00	389,802,120.00	411,518,790.00	1,036,642,780.00
7097	R & D EDUCATION	196,217,069.75	1,056,590,530.00	657,833,830.00	220,070,700.08	334,300,700.00	0.00	389,802,120.00	411,518,790.00	1,036,642,780.00
70971	R & D EDUCATION	196,217,069.75	1,056,590,530.00	657,833,830.00	220,070,700.08	334,300,700.00	0.00	389,802,120.00	411,518,790.00	1,036,642,780.00
051700900100	Adamawa State Mass Education Board (ADSMEB)									
709	EDUCATION	155,350,533.80	1,226,420,740.00	531,246,840.00	136,586,894.15	235,814,110.00	0.00	239,643,170.00	251,935,150.00	700,904,040.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	155,350,533.80	1,226,420,740.00	531,246,840.00	136,586,894.15	235,814,110.00	0.00	239,643,170.00	251,935,150.00	700,904,040.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	155,350,533.80	1,226,420,740.00	531,246,840.00	136,586,894.15	235,814,110.00	0.00	239,643,170.00	251,935,150.00	700,904,040.00
051705100100	Post Primary Schools Mgt Board									
709	EDUCATION	14,595,829,373.67	14,037,899,740.00	14,524,781,540.00	17,134,099,253.92	23,920,659,160.00	0.00	22,565,326,500.00	23,715,664,320.00	66,424,373,380.00
7092	SECONDARY EDUCATION	14,595,829,373.67	14,037,899,740.00	14,524,781,540.00	17,134,099,253.92	23,920,659,160.00	0.00	22,565,326,500.00	23,715,664,320.00	66,424,373,380.00
70922	UPPER-SECONDARY EDUCATION	14,595,829,373.67	14,037,899,740.00	14,524,781,540.00	17,134,099,253.92	23,920,659,160.00	0.00	22,565,326,500.00	23,715,664,320.00	66,424,373,380.00
051706400100	Education Resource Centre									
709	EDUCATION	41,097,943.46	230,126,830.00	279,747,630.00	65,364,832.14	311,547,310.00	0.00	1,862,443,900.00	2,119,110,470.00	544,761,240.00
7097	R & D EDUCATION	14,630,900.31	134,766,800.00	134,766,800.00	18,085,787.63	150,059,010.00	0.00	211,562,030.00	303,140,200.00	544,761,240.00
70971	R & D EDUCATION	14,630,900.31	134,766,800.00	134,766,800.00	18,085,787.63	150,059,010.00	0.00	211,562,030.00	303,140,200.00	544,761,240.00
7098	EDUCATION N.E.C.	26,467,043.15	95,360,030.00	144,980,830.00	47,279,044.51	161,488,300.00	0.00	1,650,881,870.00	1,815,970,270.00	0.00
70981	EDUCATION N.E.C	26,467,043.15	95,360,030.00	144,980,830.00	47,279,044.51	161,488,300.00	0.00	1,650,881,870.00	1,815,970,270.00	0.00
051700500100	College of Agriculture, Science and Technology Ganaye									
709	EDUCATION	780,396,447.89	1,762,704,200.00	2,276,013,500.00	682,427,041.19	2,536,875,010.00	0.00	2,891,610,650.00	3,194,143,170.00	8,188,057,670.00
7094	TERTIARY EDUCATION	780,396,447.89	1,762,704,200.00	1,816,013,500.00	682,427,041.19	2,536,875,010.00	0.00	2,891,610,650.00	3,194,143,170.00	8,188,057,670.00
70941	FIRST STAGE OF TERTIARY EDUCATION	780,396,447.89	1,762,704,200.00	1,816,013,500.00	682,427,041.19	2,536,875,010.00	0.00	2,891,610,650.00	3,194,143,170.00	8,188,057,670.00
7098	EDUCATION N.E.C.	0.00	0.00	460,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70981	EDUCATION N.E.C	0.00	0.00	460,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051700400100	College of Legal Studies Yola									
709	EDUCATION	585,055,626.28	2,089,471,440.00	2,099,484,140.00	503,188,826.87	1,283,086,660.00	0.00	1,258,351,290.00	1,330,734,360.00	3,209,676,150.00
7094	TERTIARY EDUCATION	585,055,626.28	2,089,471,440.00	2,099,484,140.00	503,188,826.87	1,283,086,660.00	0.00	1,258,351,290.00	1,330,734,360.00	3,209,676,150.00
70941	FIRST STAGE OF TERTIARY EDUCATION	585,055,626.28	2,089,471,440.00	2,099,484,140.00	503,188,826.87	1,283,086,660.00	0.00	1,258,351,290.00	1,330,734,360.00	3,209,676,150.00
051701800100	Adamawa State Polytechnic Yola									
709	EDUCATION	1,539,041,807.18	3,515,791,820.00	3,665,341,620.00	1,278,807,156.26	3,059,277,450.00	0.00	3,169,281,360.00	3,468,706,920.00	8,391,138,140.00
7094	TERTIARY EDUCATION	1,539,041,807.18	3,515,791,820.00	3,665,341,620.00	1,278,807,156.26	3,059,277,450.00	0.00	3,169,281,360.00	3,468,706,920.00	8,391,138,140.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,533,643,195.44	2,668,388,700.00	2,668,388,700.00	1,264,485,293.92	2,390,527,450.00	0.00	2,510,053,950.00	2,635,556,740.00	7,536,138,140.00
70942	SECOND STAGE OF TERTIARY EDUCATION	5,398,611.74	847,403,120.00	996,952,920.00	14,321,862.34	668,750,000.00	0.00	659,227,410.00	833,150,180.00	855,000,000.00
051701900100	College of Education Hong									
706	HOUSING AND COMMUNITY AMMENITIES	0.00	15,000,000.00	15,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7063	WATER SUPPLY	0.00	15,000,000.00	15,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
70631	WATER SUPPLY	0.00	15,000,000.00	15,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
709	EDUCATION	1,383,692,254.18	2,222,668,850.00	2,245,787,950.00	1,202,563,023.97	2,290,532,960.00	0.00	2,529,026,500.00	2,665,613,770.00	6,984,467,950.00
7094	TERTIARY EDUCATION	1,383,692,254.18	2,222,668,850.00	2,245,787,950.00	1,202,563,023.97	2,290,532,960.00	0.00	2,529,026,500.00	2,665,613,770.00	6,984,467,950.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,383,692,254.18	2,222,668,850.00	2,245,787,950.00	1,202,563,023.97	2,290,532,960.00	0.00	2,529,026,500.00	2,665,613,770.00	6,984,467,950.00
051702100100	Adamawa State University Mubi									
703	PUBLIC ORDER AND SAFETY	0.00	20,000,000.00	10,000,000.00	0.00	19,000,000.00	0.00	28,500,000.00	42,750,000.00	271,250,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	20,000,000.00	10,000,000.00	0.00	19,000,000.00	0.00	28,500,000.00	42,750,000.00	271,250,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	20,000,000.00	10,000,000.00	0.00	19,000,000.00	0.00	28,500,000.00	42,750,000.00	271,250,000.00
704	ECONOMIC AFFAIRS	0.00	132,000,000.00	107,000,000.00	0.00	35,000,000.00	0.00	52,500,000.00	78,750,000.00	482,250,000.00
7043	FUEL AND ENERGY	0.00	82,000,000.00	82,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	443,750,000.00
70436	NON ELECTRIC ENERGY	0.00	82,000,000.00	82,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	443,750,000.00
7045	TRANSPORT	0.00	50,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	38,500,000.00
70451	ROAD TRANSPORT	0.00	50,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	38,500,000.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	900,000,000.00
7063	WATER SUPPLY	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	900,000,000.00
70631	WATER SUPPLY	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	900,000,000.00
709	EDUCATION	4,110,114,897.00	5,308,876,600.00	8,298,919,200.00	5,460,961,480.71	24,095,218,970.00	0.00	30,051,786,430.00	41,365,100,840.00	85,478,617,260.00
7094	TERTIARY EDUCATION	4,110,114,897.00	5,308,876,600.00	8,298,919,200.00	5,460,961,480.71	24,095,218,970.00	0.00	30,051,786,430.00	41,365,100,840.00	85,478,617,260.00
70942	SECOND STAGE OF TERTIARY EDUCATION	4,110,114,897.00	5,308,876,600.00	8,298,919,200.00	5,460,961,480.71	24,095,218,970.00	0.00	30,051,786,430.00	41,365,100,840.00	85,478,617,260.00
710	SOCIAL PROTECTION	20,819,041.00	43,602,000.00	43,602,000.00	18,049,324.88	405,000,000.00	0.00	425,250,000.00	446,512,500.00	1,276,762,500.00
7102	OLD AGE	20,819,041.00	43,602,000.00	43,602,000.00	18,049,324.88	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
71021	OLD AGE	20,819,041.00	43,602,000.00	43,602,000.00	18,049,324.88	300,000,000.00	0.00	315,000,000.00	330,750,000.00	945,750,000.00
7103	SURVIVORS	0.00	0.00	0.00	0.00	105,000,000.00	0.00	110,250,000.00	115,762,500.00	331,012,500.00
71031	SURVIVORS	0.00	0.00	0.00	0.00	105,000,000.00	0.00	110,250,000.00	115,762,500.00	331,012,500.00
051702200100	Adamawa State Scholarship Trust Fund									
709	EDUCATION	987,255,572.46	1,077,101,050.00	6,712,836,050.00	516,032,210.26	5,575,682,330.00	0.00	10,252,370,180.00	14,575,670,980.00	26,541,269,790.00
7096	SUBSIDIARY SERVICES TO EDUCATION	987,255,572.46	1,077,101,050.00	6,712,836,050.00	516,032,210.26	5,575,682,330.00	0.00	10,252,370,180.00	14,575,670,980.00	26,541,269,790.00
70961	SUBSIDIARY SERVICES TO EDUCATION	987,255,572.46	1,077,101,050.00	6,712,836,050.00	516,032,210.26	5,575,682,330.00	0.00	10,252,370,180.00	14,575,670,980.00	26,541,269,790.00
051702300100	College of Nursing Sciences Yola									
704	ECONOMIC AFFAIRS	0.00	420,000,000.00	170,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	184,750,000.00
7043	FUEL AND ENERGY	0.00	70,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	66,250,000.00
70436	NON ELECTRIC ENERGY	0.00	70,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	66,250,000.00
7046	COMMUNICATION	0.00	350,000,000.00	150,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	118,500,000.00
70461	COMMUNICATION	0.00	350,000,000.00	150,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	118,500,000.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	130,000,000.00	130,000,000.00	0.00	5,425,600.00	0.00	8,138,400.00	12,207,600.00	95,346,000.00
7063	WATER SUPPLY	0.00	130,000,000.00	130,000,000.00	0.00	5,425,600.00	0.00	8,138,400.00	12,207,600.00	95,346,000.00
70631	WATER SUPPLY	0.00	130,000,000.00	130,000,000.00	0.00	5,425,600.00	0.00	8,138,400.00	12,207,600.00	95,346,000.00
709	EDUCATION	886,019,285.62	1,157,579,110.00	1,190,462,010.00	367,173,707.63	1,039,394,100.00	0.00	1,127,475,400.00	1,381,682,220.00	2,828,919,090.00
7094	TERTIARY EDUCATION	886,019,285.62	1,157,579,110.00	1,190,462,010.00	367,173,707.63	1,039,394,100.00	0.00	1,127,475,400.00	1,381,682,220.00	2,828,919,090.00
70941	FIRST STAGE OF TERTIARY EDUCATION	886,019,285.62	1,157,579,110.00	1,190,462,010.00	367,173,707.63	1,039,394,100.00	0.00	1,127,475,400.00	1,381,682,220.00	2,828,919,090.00
051702400100	College of Health Technology Michika									

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
709	EDUCATION	843,254,967.45	2,443,905,400.00	2,600,009,600.00	334,257,719.05	933,102,270.00	0.00	1,302,467,970.00	1,509,281,850.00	2,815,890,270.00
7094	TERTIARY EDUCATION	843,254,967.45	2,443,905,400.00	2,600,009,600.00	334,257,719.05	933,102,270.00	0.00	1,302,467,970.00	1,509,281,850.00	2,815,890,270.00
70941	FIRST STAGE OF TERTIARY EDUCATION	843,254,967.45	2,443,905,400.00	2,600,009,600.00	334,257,719.05	933,102,270.00	0.00	1,302,467,970.00	1,509,281,850.00	2,815,890,270.00
051702500100	College of Technology, Innovation and Enterprenuership Studies Gulak									
709	EDUCATION	0.00	0.00	0.00	0.00	1,920,938,057.00	0.00	2,106,341,800.00	2,252,286,300.00	3,884,473,107.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	0.00	1,920,938,057.00	0.00	2,106,341,800.00	2,252,286,300.00	3,884,473,107.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	0.00	1,920,938,057.00	0.00	2,106,341,800.00	2,252,286,300.00	3,884,473,107.00
056900100100	Ministry of Tertiary and Professional Education									
709	EDUCATION	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	0.00	25,518,120.00	26,794,090.00	76,615,120.00
7098	EDUCATION N.E.C.	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	0.00	25,518,120.00	26,794,090.00	76,615,120.00
70981	EDUCATION N.E.C	16,304,740.11	24,171,300.00	24,171,300.00	16,077,012.43	24,302,910.00	0.00	25,518,120.00	26,794,090.00	76,615,120.00
052100100100	Ministry of Health and Human Services									
704	ECONOMIC AFFAIRS	258,997,525.16	80,000,000.00	1,030,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	256,250,000.00
7043	FUEL AND ENERGY	258,997,525.16	80,000,000.00	1,030,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	256,250,000.00
70436	NON ELECTRIC ENERGY	258,997,525.16	80,000,000.00	1,030,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	256,250,000.00
705	ENVIRONMENTAL PROTECTION	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
707	HEALTH	2,916,398,632.94	12,566,274,760.00	17,266,530,060.00	2,315,213,446.09	32,924,065,828.00	190,000,000.00	49,152,293,660.00	73,483,836,070.00	154,870,277,578.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	72,407,550.00	1,085,000,000.00	1,085,000,000.00	302,100,000.00	55,000,000.00	0.00	82,500,000.00	123,750,000.00	386,098,840.00
70711	PHARMACEUTICAL PRODUCTS	72,407,550.00	1,085,000,000.00	1,085,000,000.00	302,100,000.00	55,000,000.00	0.00	82,500,000.00	123,750,000.00	386,098,840.00
7072	OUTPATIENT SERVICES	48,638,950.00	75,000,000.00	75,000,000.00	0.00	985,000,000.00	0.00	1,477,500,000.00	2,216,250,000.00	17,240,980,000.00
70721	GENERAL MEDICAL SERVICES	48,638,950.00	75,000,000.00	75,000,000.00	0.00	985,000,000.00	0.00	1,477,500,000.00	2,216,250,000.00	17,240,980,000.00
7073	HOSPITAL SERVICES	1,943,756,495.71	4,092,000,000.00	6,152,000,000.00	1,017,632,682.73	12,344,848,840.00	0.00	18,517,273,260.00	27,775,909,890.00	49,152,363,230.00
70731	GENERAL HOSPITAL SERVICES	1,065,072,838.47	3,500,000,000.00	5,060,000,000.00	642,061,257.73	10,314,848,840.00	0.00	15,472,273,260.00	23,208,409,890.00	39,849,863,230.00
70732	SPECIALIZED HOSPITAL SERVICES	878,683,657.24	592,000,000.00	1,092,000,000.00	375,571,425.00	460,000,000.00	0.00	690,000,000.00	1,035,000,000.00	1,815,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	0.00	0.00	0.00	0.00	1,570,000,000.00	0.00	2,355,000,000.00	3,532,500,000.00	7,487,500,000.00
7074	PUBLIC HEALTH SERVICES	32,881,173.99	6,241,000,000.00	8,137,250,000.00	375,207,674.97	6,054,592,338.00	170,000,000.00	9,081,888,530.00	13,622,832,810.00	37,134,772,208.00
70741	PUBLIC HEALTH SERVICES	32,881,173.99	6,241,000,000.00	8,137,250,000.00	375,207,674.97	6,054,592,338.00	170,000,000.00	9,081,888,530.00	13,622,832,810.00	37,134,772,208.00
7075	R & D HEALTH	0.00	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
70751	R & D HEALTH	0.00	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
7076	HEALTH N.E.C.	818,714,463.24	1,043,274,760.00	1,787,280,060.00	608,669,088.39	13,464,624,650.00	20,000,000.00	19,963,131,870.00	29,700,093,370.00	50,861,063,300.00
70761	HEALTH N.E.C.	818,714,463.24	1,043,274,760.00	1,787,280,060.00	608,669,088.39	13,464,624,650.00	20,000,000.00	19,963,131,870.00	29,700,093,370.00	50,861,063,300.00
052100300100	Primary Health Care Development Agency									
707	HEALTH	164,239,709.69	660,618,040.00	668,653,940.00	81,836,368.98	1,309,363,170.00	65,594,800.00	3,305,592,490.00	4,271,639,210.00	5,740,645,060.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	0.00	22,000,000.00	248,600,000.00	0.00	538,268,400.00	0.00	807,402,600.00	1,211,103,900.00	2,462,174,500.00
70711	PHARMACEUTICAL PRODUCTS	0.00	22,000,000.00	248,600,000.00	0.00	538,268,400.00	0.00	807,402,600.00	1,211,103,900.00	2,462,174,500.00
7074	PUBLIC HEALTH SERVICES	164,239,709.69	580,318,040.00	361,753,940.00	81,836,368.98	639,094,770.00	65,594,800.00	2,300,189,890.00	2,763,535,310.00	2,666,870,560.00
70741	PUBLIC HEALTH SERVICES	164,239,709.69	580,318,040.00	361,753,940.00	81,836,368.98	639,094,770.00	65,594,800.00	2,300,189,890.00	2,763,535,310.00	2,666,870,560.00
7076	HEALTH N.E.C.	0.00	58,300,000.00	58,300,000.00	0.00	132,000,000.00	0.00	198,000,000.00	297,000,000.00	611,600,000.00
70761	HEALTH N.E.C.	0.00	58,300,000.00	58,300,000.00	0.00	132,000,000.00	0.00	198,000,000.00	297,000,000.00	611,600,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
052100200100	Adamawa State Contributory Health Management Agency									
704	ECONOMIC AFFAIRS	0.00	50,000,000.00	50,000,000.00	0.00	445,000,000.00	0.00	667,500,000.00	1,001,250,000.00	5,773,750,000.00
7043	FUEL AND ENERGY	0.00	0.00	0.00	0.00	111,000,000.00	0.00	166,500,000.00	249,750,000.00	3,416,250,000.00
70436	NON ELECTRIC ENERGY	0.00	0.00	0.00	0.00	111,000,000.00	0.00	166,500,000.00	249,750,000.00	3,416,250,000.00
7046	COMMUNICATION	0.00	50,000,000.00	50,000,000.00	0.00	334,000,000.00	0.00	501,000,000.00	751,500,000.00	2,357,500,000.00
70461	COMMUNICATION	0.00	50,000,000.00	50,000,000.00	0.00	334,000,000.00	0.00	501,000,000.00	751,500,000.00	2,357,500,000.00
707	HEALTH	9,521,988.76	1,169,795,600.00	1,665,979,900.00	19,714,922.36	4,784,093,890.00	0.00	7,177,518,790.00	10,685,346,100.00	18,367,754,530.00
7074	PUBLIC HEALTH SERVICES	9,521,988.76	1,169,795,600.00	1,665,979,900.00	19,714,922.36	4,784,093,890.00	0.00	7,177,518,790.00	10,685,346,100.00	18,367,754,530.00
70741	PUBLIC HEALTH SERVICES	9,521,988.76	1,169,795,600.00	1,665,979,900.00	19,714,922.36	4,784,093,890.00	0.00	7,177,518,790.00	10,685,346,100.00	18,367,754,530.00
052102700100	Adamawa State Referral Center									
707	HEALTH	0.00	0.00	0.00	0.00	46,738,540.00	0.00	49,075,470.00	51,529,250.00	147,343,260.00
7073	HOSPITAL SERVICES	0.00	0.00	0.00	0.00	46,738,540.00	0.00	49,075,470.00	51,529,250.00	147,343,260.00
70731	GENERAL HOSPITAL SERVICES	0.00	0.00	0.00	0.00	46,738,540.00	0.00	49,075,470.00	51,529,250.00	147,343,260.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)									
707	HEALTH	32,181,467.48	230,579,460.00	236,316,360.00	28,278,042.10	59,679,300.00	0.00	98,232,860.00	105,991,500.00	123,982,640.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70711	PHARMACEUTICAL PRODUCTS	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7074	PUBLIC HEALTH SERVICES	32,181,467.48	217,579,460.00	223,316,360.00	28,278,042.10	59,679,300.00	0.00	98,232,860.00	105,991,500.00	123,982,640.00
70741	PUBLIC HEALTH SERVICES	32,181,467.48	217,579,460.00	223,316,360.00	28,278,042.10	59,679,300.00	0.00	98,232,860.00	105,991,500.00	123,982,640.00
052110200100	Adamawa State Hospital Services Management Board									
707	HEALTH	5,335,131,141.65	7,145,865,000.00	7,275,950,800.00	4,641,724,769.40	7,290,455,180.00	0.00	7,140,889,910.00	7,499,581,280.00	21,340,786,490.00
7073	HOSPITAL SERVICES	5,335,131,141.65	7,145,865,000.00	7,275,950,800.00	4,641,724,769.40	7,290,455,180.00	0.00	7,140,889,910.00	7,499,581,280.00	21,340,786,490.00
70731	GENERAL HOSPITAL SERVICES	5,335,131,141.65	7,145,865,000.00	7,275,950,800.00	4,641,724,769.40	7,290,455,180.00	0.00	7,140,889,910.00	7,499,581,280.00	21,340,786,490.00
052110300100	Adamawa Traditional Medicine Board									
707	HEALTH	3,445,080.00	4,622,520.00	6,486,920.00	7,346,189.19	57,753,300.00	0.00	170,251,570.00	186,332,470.00	56,708,140.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	3,445,080.00	3,576,020.00	5,440,420.00	4,646,189.19	39,765,000.00	0.00	151,363,850.00	166,500,350.00	0.00
70712	OTHER MEDICAL PRODUCTS	3,445,080.00	3,576,020.00	5,440,420.00	4,646,189.19	39,765,000.00	0.00	151,363,850.00	166,500,350.00	0.00
7073	HOSPITAL SERVICES	0.00	1,046,500.00	1,046,500.00	2,700,000.00	17,988,300.00	0.00	18,887,720.00	19,832,120.00	56,708,140.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	0.00	1,046,500.00	1,046,500.00	2,700,000.00	17,988,300.00	0.00	18,887,720.00	19,832,120.00	56,708,140.00
052111300100	Adamawa State Drugs Supply Management Agency									
707	HEALTH	68,171,854.80	89,124,690.00	93,067,990.00	61,559,957.48	213,564,610.00	0.00	418,494,490.00	450,444,390.00	594,450,090.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	68,171,854.80	89,124,690.00	93,067,990.00	61,559,957.48	213,564,610.00	0.00	418,494,490.00	450,444,390.00	594,450,090.00
70711	PHARMACEUTICAL PRODUCTS	68,171,854.80	89,124,690.00	93,067,990.00	61,559,957.48	213,564,610.00	0.00	418,494,490.00	450,444,390.00	594,450,090.00
052111400100	Adamawa State Specialist Hospital Yola									
707	HEALTH	264,399,523.93	369,093,610.00	422,081,510.00	258,626,855.09	442,074,410.00	0.00	236,592,060.00	250,346,200.00	594,780,860.00
7073	HOSPITAL SERVICES	264,399,523.93	369,093,610.00	422,081,510.00	258,626,855.09	442,074,410.00	0.00	236,592,060.00	250,346,200.00	594,780,860.00
70731	GENERAL HOSPITAL SERVICES	101,207,610.98	57,266,300.00	57,266,300.00	88,061,320.87	188,669,510.00	0.00	198,103,060.00	208,008,290.00	594,780,860.00
70732	SPECIALIZED HOSPITAL SERVICES	163,191,912.95	311,827,310.00	364,815,210.00	170,565,534.22	253,404,900.00	0.00	38,489,000.00	42,337,910.00	0.00
053500100100	Ministry of Environment and Natural Resources Development									
705	ENVIRONMENTAL PROTECTION	695,366,154.70	6,298,273,800.00	4,710,300,300.00	465,162,536.08	2,872,278,240.00	0.00	4,069,878,460.00	5,775,946,280.00	12,113,994,790.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
7056	ENVIRONMENTAL PROTECTION N.E.C.	695,366,154.70	6,298,273,800.00	4,710,300,300.00	465,162,536.08	2,872,278,240.00	0.00	4,069,878,460.00	5,775,946,280.00	12,113,994,790.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	695,366,154.70	6,298,273,800.00	4,710,300,300.00	465,162,536.08	2,872,278,240.00	0.00	4,069,878,460.00	5,775,946,280.00	12,113,994,790.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects									
705	ENVIRONMENTAL PROTECTION	8,891,219.25	708,560,700.00	773,207,900.00	119,553,424.16	748,927,360.00	0.00	960,227,450.00	1,269,907,980.00	2,269,801,090.00
7051	WASTE MANAGEMENT	0.00	0.00	0.00	0.00	333,964,200.00	0.00	500,946,300.00	751,419,450.00	1,424,825,750.00
70511	WASTE MANAGEMENT	0.00	0.00	0.00	0.00	333,964,200.00	0.00	500,946,300.00	751,419,450.00	1,424,825,750.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	8,891,219.25	708,560,700.00	773,207,900.00	119,553,424.16	414,963,160.00	0.00	459,281,150.00	518,488,530.00	844,975,340.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	8,891,219.25	708,560,700.00	773,207,900.00	119,553,424.16	414,963,160.00	0.00	459,281,150.00	518,488,530.00	844,975,340.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services									
703	PUBLIC ORDER AND SAFETY	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7031	POLICE SERVICES	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
70311	POLICE SERVICES	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,504,200.00
7063	WATER SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,504,200.00
70631	WATER SUPPLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,504,200.00
710	SOCIAL PROTECTION	499,589,820.08	3,683,878,760.00	4,614,595,560.00	25,217,969.25	556,187,380.00	0.00	814,707,710.00	1,195,807,970.00	2,347,255,660.00
7109	SOCIAL PROTECTION N.E.C.	499,589,820.08	3,683,878,760.00	4,614,595,560.00	25,217,969.25	556,187,380.00	0.00	814,707,710.00	1,195,807,970.00	2,347,255,660.00
71091	SOCIAL PROTECTION N.E.C.	499,589,820.08	3,683,878,760.00	4,614,595,560.00	25,217,969.25	556,187,380.00	0.00	814,707,710.00	1,195,807,970.00	2,347,255,660.00
055100100100	Ministry for Local Government Affairs									
706	HOUSING AND COMMUNITY AMMENITIES	82,923,856.80	149,630,900.00	152,115,400.00	90,733,349.99	167,877,890.00	0.00	402,340,270.00	458,265,010.00	613,621,030.00
7062	COMMUNITY DEVELOPMENT	82,923,856.80	149,630,900.00	152,115,400.00	90,733,349.99	167,877,890.00	0.00	402,340,270.00	458,265,010.00	613,621,030.00
70621	COMMUNITY DEVELOPMENT	82,923,856.80	149,630,900.00	152,115,400.00	90,733,349.99	167,877,890.00	0.00	402,340,270.00	458,265,010.00	613,621,030.00
055100500100	Local Government Staff Pension Board									
710	SOCIAL PROTECTION	51,724,326.63	89,790,320.00	108,695,520.00	36,552,305.54	199,254,690.00	0.00	185,652,990.00	196,475,830.00	464,927,690.00
7102	OLD AGE	51,724,326.63	89,790,320.00	108,695,520.00	36,552,305.54	199,254,690.00	0.00	185,652,990.00	196,475,830.00	464,927,690.00
71021	OLD AGE	51,724,326.63	89,790,320.00	108,695,520.00	36,552,305.54	199,254,690.00	0.00	185,652,990.00	196,475,830.00	464,927,690.00

Adamawa State Government, Nigeria

2026 Approved Budget - MDA Revenue by Economic

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
011100500100	Sustainable Development Goals (Former MDG's Office)								
1	REVENUE	0.00	600,000,000.00	2,430,000,000.00	0.00	2,340,000,000.00	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
13	AID AND GRANTS	0.00	600,000,000.00	2,430,000,000.00	0.00	2,340,000,000.00	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
1302	GRANTS	0.00	600,000,000.00	2,430,000,000.00	0.00	2,340,000,000.00	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
130201	DOMESTIC GRANTS	0.00	600,000,000.00	2,430,000,000.00	0.00	2,340,000,000.00	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
13020102	CAPITAL GRANTS FROM FGN	0.00	600,000,000.00	1,800,000,000.00	0.00	2,340,000,000.00	0.00	0.00	0.00
13020104	CAPITAL GRANTS FROM LGAS	0.00	0.00	630,000,000.00	0.00	0.00	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
011101000100	Bureau for Public Procurement (BPP)								
1	REVENUE	150,484,014.95	126,564,000.00	126,564,000.00	20,964,271.89	614,573,000.00	921,859,500.00	1,382,789,250.00	2,919,221,750.00
12	INDEPENDENT REVENUE	150,484,014.95	126,564,000.00	126,564,000.00	20,964,271.89	614,573,000.00	921,859,500.00	1,382,789,250.00	2,919,221,750.00
1202	NON-TAX REVENUE	150,484,014.95	126,564,000.00	126,564,000.00	20,964,271.89	614,573,000.00	921,859,500.00	1,382,789,250.00	2,919,221,750.00
120204	FEES - GENERAL	150,484,014.95	126,564,000.00	126,564,000.00	20,964,271.89	614,573,000.00	921,859,500.00	1,382,789,250.00	2,919,221,750.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	124,234,014.95	105,470,000.00	105,470,000.00	17,470,226.58	161,938,500.00	242,907,750.00	364,361,625.00	769,207,875.00
12020410	REGISTRATION FEES - GENERAL	26,250,000.00	21,094,000.00	21,094,000.00	3,494,045.31	152,634,500.00	228,951,750.00	343,427,625.00	725,013,875.00
12020473	CHARGES ON STATE GOVERNMENT CONTRACT	0.00	0.00	0.00	0.00	300,000,000.00	450,000,000.00	675,000,000.00	1,425,000,000.00
011101800100	Security and Special Services Department								
1	REVENUE	2,430,500.00	3,375,100.00	3,375,100.00	559,058.21	5,235,100.00	7,852,650.00	11,778,975.00	24,866,725.00
12	INDEPENDENT REVENUE	2,430,500.00	3,375,100.00	3,375,100.00	559,058.21	5,235,100.00	7,852,650.00	11,778,975.00	24,866,725.00
1202	NON-TAX REVENUE	2,430,500.00	3,375,100.00	3,375,100.00	559,058.21	5,235,100.00	7,852,650.00	11,778,975.00	24,866,725.00
120201	LICENCES - GENERAL	0.00	0.00	0.00	0.00	95,200.00	142,800.00	214,200.00	452,200.00
12020101	DRIVING LICENSES	0.00	0.00	0.00	0.00	72,500.00	108,750.00	163,125.00	344,375.00
12020159	HACKNEY PERMIT	0.00	0.00	0.00	0.00	22,700.00	34,050.00	51,075.00	107,825.00
120204	FEES - GENERAL	2,430,500.00	3,375,100.00	3,375,100.00	559,058.21	5,139,900.00	7,709,850.00	11,564,775.00	24,414,525.00
12020401	MOTOR VEHICLE FEES - GENERAL	0.00	0.00	0.00	0.00	35,800.00	53,700.00	80,550.00	170,050.00
12020402	TIMBER AND FOREST FEES	0.00	0.00	0.00	0.00	18,700.00	28,050.00	42,075.00	88,825.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	0.00	0.00	0.00	0.00	85,400.00	128,100.00	192,150.00	405,650.00
12020441	FIRE SAFETY INSPECTIONS FEES	2,430,500.00	3,375,100.00	3,375,100.00	559,058.21	5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
016105600100	State Action on Business Enabling Reforms (SABER)								
1	REVENUE	0.00	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0.00	14,000,000,000.00	16,500,000,000.00	12,615,000,000.00	4,069,350,000.00	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
012300100100	Ministry of Information and Strategy								
1	REVENUE	0.00	8,067,100.00	8,067,100.00	1,336,249.13	1,781,900.00	2,672,850.00	4,009,275.00	8,464,025.00
12	INDEPENDENT REVENUE	0.00	8,067,100.00	8,067,100.00	1,336,249.13	1,781,900.00	2,672,850.00	4,009,275.00	8,464,025.00
1202	NON-TAX REVENUE	0.00	8,067,100.00	8,067,100.00	1,336,249.13	1,781,900.00	2,672,850.00	4,009,275.00	8,464,025.00
120207	EARNINGS -GENERAL	0.00	8,067,100.00	8,067,100.00	1,336,249.13	1,781,900.00	2,672,850.00	4,009,275.00	8,464,025.00
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	0.00	159,000.00	159,000.00	26,337.25	35,200.00	52,800.00	79,200.00	167,200.00
12020752	EARNINGS FROM COMMERCIAL NEWS	0.00	79,500.00	79,500.00	13,168.51	17,600.00	26,400.00	39,600.00	83,600.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	0.00	7,064,700.00	7,064,700.00	1,170,208.68	1,560,300.00	2,340,450.00	3,510,675.00	7,411,425.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	0.00	763,900.00	763,900.00	126,534.69	168,800.00	253,200.00	379,800.00	801,800.00
012300300100	Adamawa Television Corporation (ATV)								
1	REVENUE	10,113,000.00	24,569,400.00	24,569,400.00	4,071,147.66	14,633,000.00	21,949,500.00	32,924,250.00	69,506,750.00
12	INDEPENDENT REVENUE	10,113,000.00	24,569,400.00	24,569,400.00	4,071,147.66	14,633,000.00	21,949,500.00	32,924,250.00	69,506,750.00
1202	NON-TAX REVENUE	10,113,000.00	24,569,400.00	24,569,400.00	4,071,147.66	14,633,000.00	21,949,500.00	32,924,250.00	69,506,750.00
120207	EARNINGS -GENERAL	10,113,000.00	24,569,400.00	24,569,400.00	4,071,147.66	14,633,000.00	21,949,500.00	32,924,250.00	69,506,750.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	2,109,400.00	2,109,400.00	349,404.52	465,900.00	698,850.00	1,048,275.00	2,213,025.00
12020720	EARNINGS FROM PROGRAMME SPONSORSHIP	0.00	2,109,400.00	2,109,400.00	350,834.52	467,800.00	701,700.00	1,052,550.00	2,222,050.00
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	0.00	7,693,900.00	7,693,900.00	1,274,431.44	1,699,300.00	2,548,950.00	3,823,425.00	8,071,675.00
12020752	EARNINGS FROM COMMERCIAL NEWS	637,000.00	265,000.00	265,000.00	43,895.36	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	2,020,000.00	5,300.00	5,300.00	877.90	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	7,456,000.00	12,386,400.00	12,386,400.00	2,051,703.92	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
012300400100	Adamawa Broadcasting Corporation (ABC)								
1	REVENUE	6,621,742.42	15,619,100.00	15,619,100.00	2,587,174.60	24,006,500.00	36,009,750.00	54,014,625.00	114,030,875.00
12	INDEPENDENT REVENUE	6,621,742.42	15,619,100.00	15,619,100.00	2,587,174.60	24,006,500.00	36,009,750.00	54,014,625.00	114,030,875.00
1202	NON-TAX REVENUE	6,621,742.42	15,619,100.00	15,619,100.00	2,587,174.60	24,006,500.00	36,009,750.00	54,014,625.00	114,030,875.00
120207	EARNINGS -GENERAL	6,621,742.42	15,619,100.00	15,619,100.00	2,587,174.60	24,006,500.00	36,009,750.00	54,014,625.00	114,030,875.00
12020720	EARNINGS FROM PROGRAMME SPONSORSHIP	0.00	7,382,900.00	7,382,900.00	1,222,915.85	1,630,600.00	2,445,900.00	3,668,850.00	7,745,350.00
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	2,063,268.28	6,328,200.00	6,328,200.00	1,048,213.59	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12020752	EARNINGS FROM COMMERCIAL NEWS	0.00	689,000.00	689,000.00	114,127.98	5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	4,558,474.14	1,219,000.00	1,219,000.00	201,917.18	2,375,900.00	3,563,850.00	5,345,775.00	11,285,525.00
012301300100	Government Printing Press (GPP)								
1	REVENUE	2,997,510.00	12,926,700.00	12,926,700.00	2,141,200.41	12,759,600.00	19,139,400.00	28,709,100.00	60,608,100.00
12	INDEPENDENT REVENUE	2,997,510.00	12,926,700.00	12,926,700.00	2,141,200.41	12,759,600.00	19,139,400.00	28,709,100.00	60,608,100.00
1202	NON-TAX REVENUE	2,997,510.00	12,926,700.00	12,926,700.00	2,141,200.41	12,759,600.00	19,139,400.00	28,709,100.00	60,608,100.00
120204	FEES - GENERAL	2,535,870.00	10,812,000.00	10,812,000.00	1,790,918.00	2,058,600.00	3,087,900.00	4,631,850.00	9,778,350.00
12020442	PRINTING FEES - GENERAL	2,535,870.00	10,547,000.00	10,547,000.00	1,747,022.64	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020446	LAND CLEARING FEES	0.00	265,000.00	265,000.00	43,895.36	58,600.00	87,900.00	131,850.00	278,350.00
120206	SALES - GENERAL	461,640.00	2,114,700.00	2,114,700.00	350,282.41	10,234,200.00	15,351,300.00	23,026,950.00	48,612,450.00
12020601	SALES OF JOURNAL & PUBLICATIONS	461,640.00	1,054,700.00	1,054,700.00	174,702.25	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	0.00	1,060,000.00	1,060,000.00	175,580.16	234,200.00	351,300.00	526,950.00	1,112,450.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	466,800.00	700,200.00	1,050,300.00	2,217,300.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	0.00	0.00	0.00	0.00	133,400.00	200,100.00	300,150.00	633,650.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	0.00	0.00	0.00	0.00	333,400.00	500,100.00	750,150.00	1,583,650.00
012305500100	Adamawa Press Limited (APL)								
1	REVENUE	18,472,878.83	30,712,300.00	30,712,300.00	5,087,236.53	30,800,000.00	46,200,000.00	69,300,000.00	146,300,000.00
12	INDEPENDENT REVENUE	18,472,878.83	30,712,300.00	30,712,300.00	5,087,236.53	30,800,000.00	46,200,000.00	69,300,000.00	146,300,000.00
1202	NON-TAX REVENUE	18,472,878.83	30,712,300.00	30,712,300.00	5,087,236.53	30,800,000.00	46,200,000.00	69,300,000.00	146,300,000.00
120206	SALES - GENERAL	326,300.00	843,800.00	843,800.00	139,768.42	800,000.00	1,200,000.00	1,800,000.00	3,800,000.00
12020633	SALES OF NEWPAPERS	326,300.00	843,800.00	843,800.00	139,768.42	800,000.00	1,200,000.00	1,800,000.00	3,800,000.00
120207	EARNINGS -GENERAL	18,146,578.83	29,868,500.00	29,868,500.00	4,947,468.11	30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	18,146,578.83	29,868,500.00	29,868,500.00	4,947,468.11	30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
012500100100	Office of the Head of Service								
1	REVENUE	0.00	37,100.00	37,100.00	6,145.27	5,244,300.00	7,866,450.00	11,799,675.00	24,910,425.00
12	INDEPENDENT REVENUE	0.00	37,100.00	37,100.00	6,145.27	5,244,300.00	7,866,450.00	11,799,675.00	24,910,425.00
1202	NON-TAX REVENUE	0.00	37,100.00	37,100.00	6,145.27	5,244,300.00	7,866,450.00	11,799,675.00	24,910,425.00
120206	SALES - GENERAL	0.00	10,600.00	10,600.00	1,755.78	5,002,400.00	7,503,600.00	11,255,400.00	23,761,400.00
12020648	SALES OF IN-SERVICES TRANING FORMS	0.00	5,300.00	5,300.00	877.89	1,200.00	1,800.00	2,700.00	5,700.00
12020649	SALES OF RETIREMENT FORMS	0.00	5,300.00	5,300.00	877.89	1,200.00	1,800.00	2,700.00	5,700.00
12020655	SALES OF STATE INDIGINE LETTER	0.00	0.00	0.00	0.00	5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	26,500.00	26,500.00	4,389.49	241,900.00	362,850.00	544,275.00	1,149,025.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	0.00	26,500.00	26,500.00	4,389.49	241,900.00	362,850.00	544,275.00	1,149,025.00

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012500500100	Establishment and Training Department								
1	REVENUE	842,300.00	1,625,100.00	1,625,100.00	269,184.92	1,929,800.00	2,894,700.00	4,342,050.00	9,166,550.00
12	INDEPENDENT REVENUE	842,300.00	1,625,100.00	1,625,100.00	269,184.92	1,929,800.00	2,894,700.00	4,342,050.00	9,166,550.00
1202	NON-TAX REVENUE	842,300.00	1,625,100.00	1,625,100.00	269,184.92	1,929,800.00	2,894,700.00	4,342,050.00	9,166,550.00
120206	SALES - GENERAL	342,300.00	517,400.00	517,400.00	85,703.68	918,000.00	1,377,000.00	2,065,500.00	4,360,500.00
12020640	SALES OF EMPLOYMENT & CONTRACT REGISTRATION	0.00	0.00	0.00	0.00	76,000.00	114,000.00	171,000.00	361,000.00
12020648	SALES OF IN-SERVICES TRAINING FORMS	26,600.00	42,200.00	42,200.00	6,990.68	66,000.00	99,000.00	148,500.00	313,500.00
12020649	SALES OF RETIREMENT FORMS	315,700.00	475,200.00	475,200.00	78,713.00	776,000.00	1,164,000.00	1,746,000.00	3,686,000.00
120207	EARNINGS -GENERAL	0.00	53,000.00	53,000.00	8,778.99	11,800.00	17,700.00	26,550.00	56,050.00
12020744	EARNINGS FROM INTERNET SERVICES	0.00	53,000.00	53,000.00	8,778.99	11,800.00	17,700.00	26,550.00	56,050.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	500,000.00	1,054,700.00	1,054,700.00	174,702.25	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	500,000.00	1,054,700.00	1,054,700.00	174,702.25	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
014000100100	Office of the State Auditor General								
1	REVENUE	0.00	0.00	0.00	0.00	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
12	INDEPENDENT REVENUE	0.00	0.00	0.00	0.00	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	0.00	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
120213	RE-IMBURSEMENT GENERAL	0.00	0.00	0.00	0.00	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
12021302	AUDIT FEES	0.00	0.00	0.00	0.00	171,592,500.00	257,388,750.00	386,083,125.00	815,064,375.00
014700100100	Civil Service Commission								
1	REVENUE	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
12	INDEPENDENT REVENUE	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
1202	NON-TAX REVENUE	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
120206	SALES - GENERAL	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
12020622	SALES OF TRANSFER OF SERVICE FORMS	467,825.00	105,500.00	105,500.00	17,475.18	100,000.00	150,000.00	225,000.00	475,000.00
021500100100	Ministry of Agriculture								
1	REVENUE	1,031,210,294.00	16,016,930,700.00	16,016,930,700.00	617,754,900.57	5,681,675,810.00	11,492,743,270.00	14,449,897,400.00	28,955,773,670.00
12	INDEPENDENT REVENUE	1,031,210,294.00	3,729,465,600.00	3,729,465,600.00	617,754,900.57	3,013,133,000.00	4,519,699,500.00	6,779,549,250.00	14,312,381,750.00
1201	TAX REVENUE	1,024,434,194.00	3,691,450,000.00	3,691,450,000.00	611,457,930.41	3,000,000,000.00	4,500,000,000.00	6,750,000,000.00	14,250,000,000.00
120103	OTHER TAXES	1,024,434,194.00	3,691,450,000.00	3,691,450,000.00	611,457,930.41	3,000,000,000.00	4,500,000,000.00	6,750,000,000.00	14,250,000,000.00
12010307	PRODUCE SALES TAX	1,024,434,194.00	3,691,450,000.00	3,691,450,000.00	611,457,930.41	3,000,000,000.00	4,500,000,000.00	6,750,000,000.00	14,250,000,000.00
1202	NON-TAX REVENUE	6,776,100.00	38,015,600.00	38,015,600.00	6,296,970.16	13,133,000.00	19,699,500.00	29,549,250.00	62,381,750.00
120201	LICENCES - GENERAL	0.00	105,500.00	105,500.00	17,475.18	2,500,000.00	3,750,000.00	5,625,000.00	11,875,000.00
12020130	PRODUCE BUYING/MERCHANT LICENCES	0.00	105,500.00	105,500.00	17,475.18	2,500,000.00	3,750,000.00	5,625,000.00	11,875,000.00
120204	FEES - GENERAL	6,356,100.00	37,435,200.00	37,435,200.00	6,200,830.71	9,621,200.00	14,431,800.00	21,647,700.00	45,700,700.00
12020410	REGISTRATION FEES - GENERAL	0.00	0.00	0.00	0.00	500,000.00	750,000.00	1,125,000.00	2,375,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12020424	FOOD AND SOCIAL SERVICES FEES	0.00	5,650,000.00	5,650,000.00	935,875.41	1,247,900.00	1,871,850.00	2,807,775.00	5,927,525.00
12020444	APPLICATION FEES PRODUCE MERCHANTS	0.00	11,700.00	11,700.00	1,938.75	2,600.00	3,900.00	5,850.00	12,350.00
12020445	GRADING FEES	6,356,100.00	5,273,500.00	5,273,500.00	873,512.39	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020455	BEACON PLACEMENT FEES	0.00	0.00	0.00	0.00	18,000.00	27,000.00	40,500.00	85,500.00
12020458	TRADE ANIMAL FEES	0.00	26,500,000.00	26,500,000.00	4,389,504.16	5,852,700.00	8,779,050.00	13,168,575.00	27,800,325.00
120205	FINES - GENERAL	0.00	53,000.00	53,000.00	8,778.99	11,800.00	17,700.00	26,550.00	56,050.00
12020508	SANITATION FINE	0.00	53,000.00	53,000.00	8,778.99	11,800.00	17,700.00	26,550.00	56,050.00
120206	SALES - GENERAL	420,000.00	421,900.00	421,900.00	69,885.28	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020630	SALES OF SEEDLINGS/FRUITS	420,000.00	421,900.00	421,900.00	69,885.28	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	12,287,465,100.00	12,287,465,100.00	0.00	2,668,542,810.00	6,973,043,770.00	7,670,348,150.00	14,643,391,920.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	12,287,465,100.00	12,287,465,100.00	0.00	2,668,542,810.00	6,973,043,770.00	7,670,348,150.00	14,643,391,920.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	12,287,465,100.00	12,287,465,100.00	0.00	2,668,542,810.00	6,973,043,770.00	7,670,348,150.00	14,643,391,920.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0.00	12,287,465,100.00	12,287,465,100.00	0.00	2,668,542,810.00	6,973,043,770.00	7,670,348,150.00	14,643,391,920.00
022000100100	Ministry of Finance								
1	REVENUE	62,139,595.00	145,220,000.00	145,220,000.00	24,054,482.80	274,783,500.00	412,175,250.00	618,262,875.00	1,305,221,625.00
12	INDEPENDENT REVENUE	62,139,595.00	145,220,000.00	145,220,000.00	24,054,482.80	274,783,500.00	412,175,250.00	618,262,875.00	1,305,221,625.00
1202	NON-TAX REVENUE	62,139,595.00	145,220,000.00	145,220,000.00	24,054,482.80	274,783,500.00	412,175,250.00	618,262,875.00	1,305,221,625.00
120201	LICENCES - GENERAL	0.00	10,600,000.00	10,600,000.00	1,755,801.66	14,345,500.00	21,518,250.00	32,277,375.00	68,141,125.00
12020159	HACKNEY PERMIT	0.00	10,600,000.00	10,600,000.00	1,755,801.66	14,345,500.00	21,518,250.00	32,277,375.00	68,141,125.00
120206	SALES - GENERAL	0.00	2,650,000.00	2,650,000.00	438,950.41	585,300.00	877,950.00	1,316,925.00	2,780,175.00
12020619	SALES OF PRODUCTS	0.00	2,650,000.00	2,650,000.00	438,950.41	585,300.00	877,950.00	1,316,925.00	2,780,175.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	62,135,858.00	131,970,000.00	131,970,000.00	21,859,730.73	259,852,700.00	389,779,050.00	584,668,575.00	1,234,300,325.00
12020803	RENT ON GOVT BUILDINGS	0.00	26,500,000.00	26,500,000.00	4,389,504.16	9,852,700.00	14,779,050.00	22,168,575.00	46,800,325.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	62,135,858.00	105,470,000.00	105,470,000.00	17,470,226.57	250,000,000.00	375,000,000.00	562,500,000.00	1,187,500,000.00
120212	INTEREST EARNED	3,737.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12021210	BANK INTEREST	3,737.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
022000700100	Office of the Accountant General								
1	REVENUE	241,916,627,104.17	429,912,000,000.00	509,327,434,995.78	37,026,040,028.05	471,060,709,697.79	708,353,805,638.50	969,637,959,026.75	2,143,056,616,050.25
11	GOVERNMENT SHARE OF FAAC	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	37,026,040,028.05	423,595,198,307.79	627,820,805,638.50	875,669,659,026.75	1,968,555,316,050.25
1101	GOVERNMENT SHARE OF FAAC	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	37,026,040,028.05	423,595,198,307.79	627,820,805,638.50	875,669,659,026.75	1,968,555,316,050.25
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	14,620,681,326.07	53,000,000,000.00	53,000,000,000.00	11,692,866,397.74	89,243,259,910.00	114,449,609,698.50	105,612,865,116.75	342,879,862,240.25
11010101	STATUTORY ALLOCATION	14,620,681,326.07	53,000,000,000.00	53,000,000,000.00	11,692,866,397.74	89,243,259,910.00	114,449,609,698.50	105,612,865,116.75	342,879,862,240.25
110102	STATE GOVERNMENT SHARE OF VAT	68,059,760,759.02	91,000,000,000.00	91,000,000,000.00	21,357,549,474.19	106,364,918,650.00	159,547,377,975.00	239,321,066,962.50	505,233,363,587.50
11010201	SHARE OF VAT	68,059,760,759.02	91,000,000,000.00	91,000,000,000.00	21,357,549,474.19	106,364,918,650.00	159,547,377,975.00	239,321,066,962.50	505,233,363,587.50

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	53,043,759,853.14	226,132,000,000.00	226,132,000,000.00	3,975,624,156.12	227,987,019,747.79	353,823,817,965.00	530,735,726,947.50	1,120,442,090,222.50
11010302	EXCESS NON-OIL	6,167,846,999.18	12,000,000,000.00	12,000,000,000.00	195,036,226.29	29,691,710,900.00	44,537,566,350.00	66,806,349,525.00	141,035,626,775.00
11010303	EXCHANGE GAIN	30,536,518,000.99	50,000,000,000.00	50,000,000,000.00	2,438,627,081.20	7,791,479,670.00	11,687,219,505.00	17,530,829,257.50	37,009,528,432.50
11010304	ECOLOGICAL/FLOOD FUNDS	1,437,844,137.00	10,632,000,000.00	10,632,000,000.00	387,251,910.24	3,000,000,000.00	4,500,000,000.00	6,750,000,000.00	14,250,000,000.00
11010305	ELECTRONIC MONEY TRANSFER LEVY	0.00	3,500,000,000.00	3,500,000,000.00	0.00	3,772,634,260.00	5,658,951,390.00	8,488,427,085.00	17,920,012,735.00
11010311	NATIONAL LIQUIDIFIED NATURAL GAS DIVIDEND	0.00	0.00	0.00	0.00	117,205,969,687.79	187,652,242,875.00	281,478,364,312.50	594,232,102,437.50
11010313	STATE INFRASTRUCTURE AND SECURITY	0.00	42,000,000,000.00	42,000,000,000.00	0.00	25,225,225,230.00	37,837,837,845.00	56,756,756,767.50	119,819,819,842.50
11010314	SIGNATURE BONUS	0.00	60,000,000,000.00	60,000,000,000.00	0.00	40,000,000,000.00	60,000,000,000.00	90,000,000,000.00	190,000,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	14,901,550,715.97	48,000,000,000.00	48,000,000,000.00	954,708,938.39	1,300,000,000.00	1,950,000,000.00	2,925,000,000.00	6,175,000,000.00
13	AID AND GRANTS	74,192,425,165.94	0.00	79,415,434,995.78	0.00	0.00	1,320,000,000.00	1,452,000,000.00	2,772,000,000.00
1302	GRANTS	74,192,425,165.94	0.00	79,415,434,995.78	0.00	0.00	1,320,000,000.00	1,452,000,000.00	2,772,000,000.00
130201	DOMESTIC GRANTS	74,192,425,165.94	0.00	79,415,434,995.78	0.00	0.00	1,320,000,000.00	1,452,000,000.00	2,772,000,000.00
13020102	CAPITAL GRANTS FROM FGN	74,192,425,165.94	0.00	79,415,434,995.78	0.00	0.00	1,320,000,000.00	1,452,000,000.00	2,772,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	32,000,000,000.00	59,780,000,000.00	59,780,000,000.00	0.00	47,465,511,390.00	79,213,000,000.00	92,516,300,000.00	171,729,300,000.00
1403	LOANS/ BORROWINGS RECEIPT	32,000,000,000.00	59,780,000,000.00	59,780,000,000.00	0.00	47,465,511,390.00	79,213,000,000.00	92,516,300,000.00	171,729,300,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	32,000,000,000.00	59,780,000,000.00	59,780,000,000.00	0.00	47,465,511,390.00	79,213,000,000.00	92,516,300,000.00	171,729,300,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0.00	34,780,000,000.00	34,780,000,000.00	0.00	33,465,511,390.00	51,713,000,000.00	62,266,300,000.00	113,979,300,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	32,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	0.00	25,000,000,000.00	25,000,000,000.00	0.00	14,000,000,000.00	27,500,000,000.00	30,250,000,000.00	57,750,000,000.00
022000800100	Board of Internal Revenue								
1	REVENUE	12,134,555,390.65	12,917,102,300.00	12,917,102,300.00	2,020,413,174.92	14,755,346,000.00	22,133,019,000.00	33,199,528,500.00	70,087,893,500.00
12	INDEPENDENT REVENUE	12,134,555,390.65	12,917,102,300.00	12,917,102,300.00	2,020,413,174.92	14,755,346,000.00	22,133,019,000.00	33,199,528,500.00	70,087,893,500.00
1201	TAX REVENUE	10,960,861,500.12	11,897,585,700.00	11,897,585,700.00	1,970,735,925.96	13,646,972,600.00	20,470,458,900.00	30,705,688,350.00	64,823,119,850.00
120101	PERSONAL TAXES	8,204,185,747.14	10,879,166,800.00	10,879,166,800.00	1,802,043,320.99	13,222,290,400.00	19,833,435,600.00	29,750,153,400.00	62,805,879,400.00
12010101	DIRECT ASSESSMENT	197,903,720.80	210,940,000.00	210,940,000.00	34,940,453.16	200,000,000.00	300,000,000.00	450,000,000.00	950,000,000.00
12010102	PAY AS YOU EARN (PAYE) FEDERAL	0.00	2,599,771,800.00	0.00	430,630,533.90	1,000,000,000.00	1,500,000,000.00	2,250,000,000.00	4,750,000,000.00
12010103	PAY AS YOU EARN (PAYE) STATE	1,888,717,605.65	1,898,460,000.00	1,898,460,000.00	314,464,078.50	3,600,000,000.00	5,400,000,000.00	8,100,000,000.00	17,100,000,000.00
12010104	PAY AS YOU EARN (PAYE) LOCAL GOVERNMENT	154,534,269.69	369,145,000.00	369,145,000.00	61,145,793.36	318,290,400.00	477,435,600.00	716,153,400.00	1,511,879,400.00
12010105	PAY AS YOU EARN (PAYE) COMPANIES	3,147,962,022.99	2,636,750,000.00	2,636,750,000.00	436,755,664.57	2,904,000,000.00	4,356,000,000.00	6,534,000,000.00	13,794,000,000.00
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	2,815,068,128.01	3,164,100,000.00	5,763,871,800.00	524,106,797.50	5,200,000,000.00	7,800,000,000.00	11,700,000,000.00	24,700,000,000.00
120103	OTHER TAXES	2,756,675,752.98	1,018,418,900.00	1,018,418,900.00	168,692,604.97	424,682,200.00	637,023,300.00	955,534,950.00	2,017,240,450.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12010301	5% WHT ON PAYMENT TO CONTRACTORS	469,507,791.87	843,760,000.00	843,760,000.00	139,761,812.66	250,000,000.00	375,000,000.00	562,500,000.00	1,187,500,000.00
12010302	10% WHT ON RENT	11,921,662.97	21,094,000.00	21,094,000.00	3,494,045.31	50,000,000.00	75,000,000.00	112,500,000.00	237,500,000.00
12010303	DEVELOPMENTAL LEVY - GENERAL	3,064,810.84	21,094,000.00	21,094,000.00	3,494,045.31	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12010304	STAMP DUTIES (STATE)	5,815,298.92	5,273,500.00	5,273,500.00	873,512.39	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12010305	CAPITAL GAINS TAX	13,255,000.00	105,470,000.00	105,470,000.00	17,470,226.57	50,000,000.00	75,000,000.00	112,500,000.00	237,500,000.00
12010306	POOLS BETTING\CASINO\SNOOKER	1,129,648.98	527,400.00	527,400.00	87,359.41	20,000,000.00	30,000,000.00	45,000,000.00	95,000,000.00
12010307	PRODUCE SALES TAX	0.00	21,200,000.00	21,200,000.00	3,511,603.32	4,682,200.00	7,023,300.00	10,534,950.00	22,240,450.00
12010310	WHT ON BANK INTEREST	2,251,981,539.40	0.00	0.00	0.00	30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
1202	NON-TAX REVENUE	1,173,693,890.53	1,019,516,600.00	1,019,516,600.00	49,677,248.96	1,108,373,400.00	1,662,560,100.00	2,493,840,150.00	5,264,773,650.00
120201	LICENCES - GENERAL	90,180,639.37	209,590,500.00	209,590,500.00	34,716,923.53	167,948,500.00	251,922,750.00	377,884,125.00	797,755,375.00
12020101	DRIVING LICENSES	36,439,732.00	52,735,000.00	52,735,000.00	8,735,113.28	60,000,000.00	90,000,000.00	135,000,000.00	285,000,000.00
12020102	PLASTIC NUMBER PLATE	1,752,805.37	1,582,100.00	1,582,100.00	262,061.67	349,500.00	524,250.00	786,375.00	1,660,125.00
12020103	FISHING LICENSES	0.00	530,000.00	530,000.00	87,790.73	117,100.00	175,650.00	263,475.00	556,225.00
12020104	WILD LIFE HUNTING LICENSES	0.00	47,700.00	47,700.00	7,901.10	10,600.00	15,900.00	23,850.00	50,350.00
12020105	POOLS AND GAMING MACHINES LICENSES	0.00	97,579,500.00	97,579,500.00	16,163,231.12	21,551,000.00	32,326,500.00	48,489,750.00	102,367,250.00
12020106	CINEMATOGRAPHY LICENCES	0.00	1,060,000.00	1,060,000.00	175,580.16	234,200.00	351,300.00	526,950.00	1,112,450.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	0.00	132,500.00	132,500.00	21,947.51	29,300.00	43,950.00	65,925.00	139,175.00
12020109	OPERATING PERMIT FOR WATERWAYS ASSOCIATION/ UNIONS	0.00	21,200.00	21,200.00	3,511.59	4,700.00	7,050.00	10,575.00	22,325.00
12020111	HIDES & SKIN LOADING LICENSE	0.00	434,200.00	434,200.00	71,921.60	95,900.00	143,850.00	215,775.00	455,525.00
12020112	MEAT STORAGE AND SALES LICENSE	0.00	1,911,600.00	1,911,600.00	316,640.61	422,200.00	633,300.00	949,950.00	2,005,450.00
12020114	HAWKING PERMIT	0.00	16,000.00	16,000.00	2,650.26	3,600.00	5,400.00	8,100.00	17,100.00
12020115	RENUWAL OF LICENSE TO PRACTICE	0.00	17,000.00	17,000.00	2,815.89	3,800.00	5,700.00	8,550.00	18,050.00
12020125	DRIED FISH & MEAT LICENSES	0.00	10,600.00	10,600.00	1,755.79	2,400.00	3,600.00	5,400.00	11,400.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISGRATION)	0.00	47,700.00	47,700.00	7,901.10	10,600.00	15,900.00	23,850.00	50,350.00
12020135	POOL BETTING & CASINO LICENSES/GAMING	0.00	14,695,600.00	14,695,600.00	2,434,203.67	3,912,300.00	5,868,450.00	8,802,675.00	18,583,425.00
12020138	DRIVERS' LICENSES	46,950,702.00	31,004,100.00	31,004,100.00	5,135,570.79	70,000,000.00	105,000,000.00	157,500,000.00	332,500,000.00
12020143	FOREST LISCENCE,CHAIN SAW LICENCES	0.00	9,100.00	9,100.00	1,508.40	2,100.00	3,150.00	4,725.00	9,975.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUSES & T	0.00	371,000.00	371,000.00	61,453.48	82,000.00	123,000.00	184,500.00	389,500.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	0.00	265,000.00	265,000.00	43,895.36	58,600.00	87,900.00	131,850.00	278,350.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	0.00	265,000.00	265,000.00	43,895.36	58,600.00	87,900.00	131,850.00	278,350.00
12020152	LEARNERS PERMIT	1,192,000.00	1,582,100.00	1,582,100.00	262,061.67	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020159	HACKNEY PERMIT	3,289,000.00	5,273,500.00	5,273,500.00	873,512.39	6,000,000.00	9,000,000.00	13,500,000.00	28,500,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12020169	LOCAL VEHICLE BRANDING LICENSES	556,400.00	0.00	0.00	0.00	3,000,000.00	4,500,000.00	6,750,000.00	14,250,000.00
120204	FEES - GENERAL	38,294,238.00	247,261,000.00	247,472,000.00	14,960,325.43	77,067,800.00	115,601,700.00	173,402,550.00	366,072,050.00
12020401	MOTOR VEHICLE FEES - GENERAL	7,555,045.00	52,735,000.00	52,735,000.00	8,735,113.28	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
12020402	TIMBER AND FOREST FEES	0.00	37,100.00	37,100.00	6,145.29	8,200.00	12,300.00	18,450.00	38,950.00
12020403	RENEWAL FEES - GENERAL	0.00	5,300,000.00	5,300,000.00	877,900.82	1,170,600.00	1,755,900.00	2,633,850.00	5,560,350.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	0.00	2,120,000.00	2,120,000.00	351,160.32	468,300.00	702,450.00	1,053,675.00	2,224,425.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	70,000.00	527,400.00	527,400.00	87,359.41	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	0.00	2,650,000.00	2,650,000.00	438,950.41	585,300.00	877,950.00	1,316,925.00	2,780,175.00
12020410	REGISTRATION FEES - GENERAL	1,704,600.00	21,094,000.00	21,094,000.00	3,494,045.31	4,658,800.00	6,988,200.00	10,482,300.00	22,129,300.00
12020411	COURT FEES - GENERAL	0.00	2,650,000.00	2,650,000.00	438,950.41	615,600.00	923,400.00	1,385,100.00	2,924,100.00
12020412	REGISTRATION OF PRIVATE SCHOOLS	0.00	95,400.00	95,400.00	15,802.21	21,100.00	31,650.00	47,475.00	100,225.00
12020414	ADMIN CHARGES	0.00	47,700.00	47,700.00	7,901.10	10,600.00	15,900.00	23,850.00	50,350.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	0.00	10,600.00	10,600.00	1,755.79	2,400.00	3,600.00	5,400.00	11,400.00
12020424	FOOD AND SOCIAL SERVICES FEES	0.00	42,400.00	42,400.00	7,023.20	9,400.00	14,100.00	21,150.00	44,650.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	0.00	100,700.00	100,700.00	16,680.10	22,300.00	33,450.00	50,175.00	105,925.00
12020426	REGISTRATION OF WOMEN GROUPS	0.00	15,900.00	15,900.00	2,633.70	3,600.00	5,400.00	8,100.00	17,100.00
12020428	REGISTRATION OF PRIVATE HOSPITALS/DISPENSARIES FEES	0.00	132,500.00	132,500.00	21,947.51	29,300.00	43,950.00	65,925.00	139,175.00
12020430	NURSERY/MATERNITY HOMES FEES	0.00	106,000.00	106,000.00	17,558.11	1,645,800.00	2,468,700.00	3,703,050.00	7,817,550.00
12020433	DEFECT VEHICLE INSPECTION FEES	0.00	2,700.00	2,700.00	447.23	600.00	900.00	1,350.00	2,850.00
12020434	IMPOUNDED VEHICLE PACKING FEES	0.00	10,600.00	10,600.00	1,755.79	2,400.00	3,600.00	5,400.00	11,400.00
12020441	FIRE SAFETY INSPECTATIONS FEES	0.00	53,000.00	53,000.00	8,778.99	11,800.00	17,700.00	26,550.00	56,050.00
12020445	GRADING FEES	0.00	265,000.00	265,000.00	43,895.36	58,600.00	87,900.00	131,850.00	278,350.00
12020447	SIGN BILL BOARD AND ADVERTS FEES	0.00	42,400.00	42,400.00	7,023.20	9,400.00	14,100.00	21,150.00	44,650.00
12020451	APPROVAL OF BUILDING PLANS FEES	0.00	1,060,000.00	1,060,000.00	175,580.16	264,600.00	396,900.00	595,350.00	1,256,850.00
12020454	SEARCH FEES	0.00	795,000.00	795,000.00	131,685.12	175,600.00	263,400.00	395,100.00	834,100.00
12020455	BEACON PLACEMENT FEES	0.00	424,000.00	424,000.00	70,232.61	93,700.00	140,550.00	210,825.00	445,075.00
12020456	SLAUGHTER PREMISES FEES	0.00	2,120,000.00	2,120,000.00	0.00	548,000.00	822,000.00	1,233,000.00	2,603,000.00
12020458	TRADE ANIMAL FEES	0.00	132,476,140.00	132,476,140.00	0.00	29,258,100.00	43,887,150.00	65,830,725.00	138,975,975.00
12020464	DAILY TOLL TICKET FEES	0.00	156,360.00	156,360.00	0.00	34,600.00	51,900.00	77,850.00	164,350.00
12020466	FACILITY FEES	574,393.00	2,650,000.00	2,650,000.00	0.00	500,000.00	750,000.00	1,125,000.00	2,375,000.00
12020468	TRANSFER OF OWNERSHIP FEES	2,502,775.00	5,273,500.00	5,273,500.00	0.00	3,000,000.00	4,500,000.00	6,750,000.00	14,250,000.00
12020469	CERTIFICATE OF ROAD WORTHINESS FEES	25,887,425.00	10,547,000.00	10,547,000.00	0.00	16,990,500.00	25,485,750.00	38,228,625.00	80,704,875.00
12020471	IDENTITY CARD FEES[ID]	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00

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12020482	APPLICATION FEES/CONSENT LETTER	0.00	2,650,000.00	2,650,000.00	0.00	585,300.00	877,950.00	1,316,925.00	2,780,175.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	0.00	63,600.00	63,600.00	0.00	14,100.00	21,150.00	31,725.00	66,975.00
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	0.00	954,000.00	954,000.00	0.00	210,700.00	316,050.00	474,075.00	1,000,825.00
12020492	CHANGE OF COURSE APPLICATION FEES	0.00	0.00	211,000.00	0.00	46,700.00	70,050.00	105,075.00	221,825.00
120205	FINES - GENERAL	0.00	5,733,600.00	5,522,600.00	0.00	1,233,200.00	1,849,800.00	2,774,700.00	5,857,700.00
12020501	PENALTY FOR OFFENCES - GENERAL	0.00	63,600.00	63,600.00	0.00	14,100.00	21,150.00	31,725.00	66,975.00
12020505	ROAD TRAFFIC (MISC. OFF)	0.00	211,000.00	0.00	0.00	0.00	0.00	0.00	0.00
12020508	SANITATION FINE	0.00	159,000.00	159,000.00	0.00	35,200.00	52,800.00	79,200.00	167,200.00
12020511	COURT FINE	0.00	5,300,000.00	5,300,000.00	0.00	1,183,900.00	1,775,850.00	2,663,775.00	5,623,525.00
120206	SALES - GENERAL	0.00	259,700.00	259,700.00	0.00	57,700.00	86,550.00	129,825.00	274,075.00
12020601	SALES OF JOURNAL & PUBLICATIONS	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00
12020622	SALES OF TRANSFER OF SERVICE FORMS	0.00	42,400.00	42,400.00	0.00	9,400.00	14,100.00	21,150.00	44,650.00
12020639	SALES OF IN SERVICE FORM	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00
12020648	SALES OF IN-SERVICES TRAINING FORMS	0.00	5,300.00	5,300.00	0.00	1,200.00	1,800.00	2,700.00	5,700.00
12020649	SALES OF RETIREMENT FORMS	0.00	106,000.00	106,000.00	0.00	23,500.00	35,250.00	52,875.00	111,625.00
120207	EARNINGS -GENERAL	1,045,219,013.16	534,194,500.00	534,194,500.00	0.00	848,272,100.00	1,272,408,150.00	1,908,612,225.00	4,029,292,475.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	0.00	2,200.00	2,200.00	0.00	500.00	750.00	1,125.00	2,375.00
12020717	EARNINGS FROM HOTELS	0.00	63,600.00	63,600.00	0.00	14,100.00	21,150.00	31,725.00	66,975.00
12020721	EARNINGS FROM ADVERTISEMENT AND ANNOUNCEMENT	0.00	42,400.00	42,400.00	0.00	9,400.00	14,100.00	21,150.00	44,650.00
12020723	EARNINGS FROM GATE TAKINGS	0.00	15,900.00	15,900.00	0.00	3,600.00	5,400.00	8,100.00	17,100.00
12020725	RETAINED EARNINGS ON COLLECTION	1,045,219,013.16	530,000,000.00	530,000,000.00	0.00	830,000,000.00	1,245,000,000.00	1,867,500,000.00	3,942,500,000.00
12020747	TRIP EARNINGS - LOCAL VEHICLES (LV)	0.00	901,000.00	901,000.00	0.00	199,000.00	298,500.00	447,750.00	945,250.00
12020752	EARNINGS FROM COMMERCIAL NEWS	0.00	42,400.00	42,400.00	0.00	9,400.00	14,100.00	21,150.00	44,650.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	0.00	2,650,000.00	2,650,000.00	0.00	585,300.00	877,950.00	1,316,925.00	2,780,175.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	0.00	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
12020770	EARNINGS FROM RIBADU SQUARE HIRE OF OPEN AIR SPACE	0.00	212,000.00	212,000.00	0.00	17,392,200.00	26,088,300.00	39,132,450.00	82,612,950.00

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120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	8,586,000.00	8,586,000.00	0.00	1,896,500.00	2,844,750.00	4,267,125.00	9,008,375.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	0.00	5,300,000.00	5,300,000.00	0.00	1,170,600.00	1,755,900.00	2,633,850.00	5,560,350.00
12020820	RENT FROM HOUSING ESTATES	0.00	3,180,000.00	3,180,000.00	0.00	702,400.00	1,053,600.00	1,580,400.00	3,336,400.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	0.00	106,000.00	106,000.00	0.00	23,500.00	35,250.00	52,875.00	111,625.00
120209	RENT ON LAND & OTHERS - GENERAL	0.00	8,586,000.00	8,586,000.00	0.00	1,896,400.00	2,844,600.00	4,266,900.00	9,007,900.00
12020901	RENT ON GOVT. LAND	0.00	636,000.00	636,000.00	0.00	140,500.00	210,750.00	316,125.00	667,375.00
12020907	GROUND RENT	0.00	7,950,000.00	7,950,000.00	0.00	1,755,900.00	2,633,850.00	3,950,775.00	8,340,525.00
120211	INVESTMENT INCOME	0.00	5,300.00	5,300.00	0.00	1,200.00	1,800.00	2,700.00	5,700.00
12021102	DIVIDEND RECEIVED	0.00	5,300.00	5,300.00	0.00	1,200.00	1,800.00	2,700.00	5,700.00
120212	INTEREST EARNED	0.00	5,300,000.00	5,300,000.00	0.00	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12021210	BANK INTEREST	0.00	5,300,000.00	5,300,000.00	0.00	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
022200100100	Ministry of Commerce								
1	REVENUE	31,776,550.00	116,943,500.00	116,943,500.00	0.00	604,374,700.00	906,562,050.00	1,359,843,075.00	2,870,779,825.00
12	INDEPENDENT REVENUE	31,776,550.00	116,943,500.00	116,943,500.00	0.00	604,374,700.00	906,562,050.00	1,359,843,075.00	2,870,779,825.00
1202	NON-TAX REVENUE	31,776,550.00	116,943,500.00	116,943,500.00	0.00	604,374,700.00	906,562,050.00	1,359,843,075.00	2,870,779,825.00
120201	LICENCES - GENERAL	0.00	68,900.00	68,900.00	0.00	182,000.00	273,000.00	409,500.00	864,500.00
12020111	HIDES & SKIN LOADING LICENSE	0.00	68,900.00	68,900.00	0.00	15,300.00	22,950.00	34,425.00	72,675.00
12020145	LICENCING OF COMPUTER BASED BUSINESS CENTRE	0.00	0.00	0.00	0.00	166,700.00	250,050.00	375,075.00	791,825.00
120204	FEES - GENERAL	28,484,300.00	100,037,500.00	100,037,500.00	0.00	600,474,000.00	900,711,000.00	1,351,066,500.00	2,852,251,500.00
12020403	RENEWAL FEES - GENERAL	28,484,300.00	47,170,000.00	47,170,000.00	0.00	200,000,000.00	300,000,000.00	450,000,000.00	950,000,000.00
12020410	REGISTRATION FEES - GENERAL	0.00	52,735,000.00	52,735,000.00	0.00	400,000,000.00	600,000,000.00	900,000,000.00	1,900,000,000.00
12020450	FILLING STATION PERMIT FEES	0.00	0.00	0.00	0.00	444,700.00	667,050.00	1,000,575.00	2,112,325.00
12020470	WATER RATES	0.00	132,500.00	132,500.00	0.00	29,300.00	43,950.00	65,925.00	139,175.00
120205	FINES - GENERAL	0.00	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
12020511	COURT FINE	0.00	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	3,292,250.00	16,572,100.00	16,572,100.00	0.00	3,660,100.00	5,490,150.00	8,235,225.00	17,385,475.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	3,292,250.00	16,572,100.00	16,572,100.00	0.00	3,660,100.00	5,490,150.00	8,235,225.00	17,385,475.00
022201900100	Jimeta Ultra Modern Market Office								
1	REVENUE	34,862,760.00	33,566,100.00	33,566,100.00	0.00	92,105,200.00	138,157,800.00	207,236,700.00	437,499,700.00
12	INDEPENDENT REVENUE	34,862,760.00	33,566,100.00	33,566,100.00	0.00	92,105,200.00	138,157,800.00	207,236,700.00	437,499,700.00
1202	NON-TAX REVENUE	34,862,760.00	33,566,100.00	33,566,100.00	0.00	92,105,200.00	138,157,800.00	207,236,700.00	437,499,700.00
120204	FEES - GENERAL	31,847,760.00	31,446,100.00	31,446,100.00	0.00	90,003,600.00	135,005,400.00	202,508,100.00	427,517,100.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	0.00	15,900.00	15,900.00	0.00	3,600.00	5,400.00	8,100.00	17,100.00
12020464	DAILY TOLL TICKET FEES	12,318,140.00	5,484,500.00	5,484,500.00	0.00	35,000,000.00	52,500,000.00	78,750,000.00	166,250,000.00

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12020465	LOADING & OFF LOADING FEES	5,974,620.00	4,851,700.00	4,851,700.00	0.00	30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
12020466	FACILITY FEES	13,555,000.00	21,094,000.00	21,094,000.00	0.00	25,000,000.00	37,500,000.00	56,250,000.00	118,750,000.00
120206	SALES - GENERAL	3,015,000.00	2,120,000.00	2,120,000.00	0.00	601,600.00	902,400.00	1,353,600.00	2,857,600.00
12020650	SALES OF SHOPS/STORES	3,015,000.00	2,120,000.00	2,120,000.00	0.00	601,600.00	902,400.00	1,353,600.00	2,857,600.00
120210	REPAYMENTS - GENERAL	0.00	0.00	0.00	0.00	1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	0.00	0.00	0.00	0.00	1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
022900100100	Ministry of Transportation								
1	REVENUE	55,100,050.00	77,467,100.00	77,467,100.00	0.00	81,413,100.00	122,119,650.00	183,179,475.00	386,712,225.00
12	INDEPENDENT REVENUE	55,100,050.00	77,467,100.00	77,467,100.00	0.00	81,413,100.00	122,119,650.00	183,179,475.00	386,712,225.00
1202	NON-TAX REVENUE	55,100,050.00	77,467,100.00	77,467,100.00	0.00	81,413,100.00	122,119,650.00	183,179,475.00	386,712,225.00
120201	LICENCES - GENERAL	19,894,900.00	42,618,400.00	42,618,400.00	0.00	23,620,200.00	35,430,300.00	53,145,450.00	112,195,950.00
12020101	DRIVING LICENSES	0.00	0.00	0.00	0.00	3,409,200.00	5,113,800.00	7,670,700.00	16,193,700.00
12020103	FISHING LICENSES	0.00	7,950,000.00	7,950,000.00	0.00	1,755,900.00	2,633,850.00	3,950,775.00	8,340,525.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	740,000.00	10,600,000.00	10,600,000.00	0.00	300,000.00	450,000.00	675,000.00	1,425,000.00
12020109	OPERATING PERMIT FOR WATERWAYS ASSOCIATION/ UNIONS	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020138	DRIVERS' LICENSES	0.00	4,459,700.00	4,459,700.00	0.00	7,000,000.00	10,500,000.00	15,750,000.00	33,250,000.00
12020141	HEALTH FACILITIES LICENSES	0.00	5,300.00	5,300.00	0.00	1,200.00	1,800.00	2,700.00	5,700.00
12020146	HEAVY DUTY PERMIT	3,843,000.00	1,325,000.00	1,325,000.00	0.00	292,700.00	439,050.00	658,575.00	1,390,325.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUSES & T	15,274,400.00	16,875,200.00	16,875,200.00	0.00	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12020152	LEARNERS PERMIT	0.00	1,060,000.00	1,060,000.00	0.00	322,200.00	483,300.00	724,950.00	1,530,450.00
12020159	HACKNEY PERMIT	0.00	79,500.00	79,500.00	0.00	480,700.00	721,050.00	1,081,575.00	2,283,325.00
12020161	ROAD / ROOF RACK PERMIT	17,500.00	263,700.00	263,700.00	0.00	58,300.00	87,450.00	131,175.00	276,925.00
120204	FEES - GENERAL	405,000.00	10,733,700.00	10,733,700.00	0.00	45,793,200.00	68,689,800.00	103,034,700.00	217,517,700.00
12020401	MOTOR VEHICLE FEES - GENERAL	0.00	0.00	0.00	0.00	244,200.00	366,300.00	549,450.00	1,159,950.00
12020410	REGISTRATION FEES - GENERAL	0.00	7,382,900.00	7,382,900.00	0.00	1,630,600.00	2,445,900.00	3,668,850.00	7,745,350.00
12020413	ANNUAL DUES	0.00	397,500.00	397,500.00	0.00	87,800.00	131,700.00	197,550.00	417,050.00
12020430	NURSERY/MATERNITY HOMES FEES	0.00	0.00	0.00	0.00	116,700.00	175,050.00	262,575.00	554,325.00
12020432	TOWING OF LIGHT/ HEAVY VEHICLES FEES	1,000.00	0.00	0.00	0.00	335,600.00	503,400.00	755,100.00	1,594,100.00
12020433	DEFECT VEHICLE INSPECTION FEES	115,000.00	1,160,200.00	1,160,200.00	0.00	12,000.00	18,000.00	27,000.00	57,000.00
12020434	IMPOUNDED VEHICLE PACKING FEES	289,000.00	1,160,200.00	1,160,200.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020437	LIGHT VEHICLE INSPECTION FATAL/MINOR FEES	0.00	105,500.00	105,500.00	0.00	23,400.00	35,100.00	52,650.00	111,150.00
12020438	HEAVY DUTY ACCIDENT INSPECTION FATAL/MINOR FEES	0.00	527,400.00	527,400.00	0.00	2,342,900.00	3,514,350.00	5,271,525.00	11,128,775.00
12020469	CERTIFICATE OF ROAD WORTHINESS FEES	0.00	0.00	0.00	0.00	40,000,000.00	60,000,000.00	90,000,000.00	190,000,000.00
120207	EARNINGS -GENERAL	34,800,150.00	24,115,000.00	24,115,000.00	0.00	11,999,700.00	17,999,550.00	26,999,325.00	56,998,575.00

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12020746	TRIP EARNINGS - COMPANY VEHICLES (CV)	4,450,300.00	10,070,000.00	10,070,000.00	0.00	4,164,400.00	6,246,600.00	9,369,900.00	19,780,900.00
12020747	TRIP EARNINGS - LOCAL VEHICLES (LV)	29,649,850.00	13,250,000.00	13,250,000.00	0.00	7,659,700.00	11,489,550.00	17,234,325.00	36,383,575.00
12020751	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	700,000.00	795,000.00	795,000.00	0.00	175,600.00	263,400.00	395,100.00	834,100.00
022905300100	Adamawa State Transport Board								
1	REVENUE	9,690,000.00	112,747,400.00	112,747,400.00	0.00	83,437,500.00	125,156,250.00	187,734,375.00	396,328,125.00
12	INDEPENDENT REVENUE	9,690,000.00	112,747,400.00	112,747,400.00	0.00	83,437,500.00	125,156,250.00	187,734,375.00	396,328,125.00
1202	NON-TAX REVENUE	9,690,000.00	112,747,400.00	112,747,400.00	0.00	83,437,500.00	125,156,250.00	187,734,375.00	396,328,125.00
120201	LICENCES - GENERAL	9,350,000.00	15,227,300.00	15,227,300.00	0.00	4,563,200.00	6,844,800.00	10,267,200.00	21,675,200.00
12020151	REGISTRATION PERMIT	9,350,000.00	957,200.00	957,200.00	0.00	211,500.00	317,250.00	475,875.00	1,004,625.00
12020168	LEASED VEHICLE OPERATING PERMIT	0.00	0.00	0.00	0.00	1,200,000.00	1,800,000.00	2,700,000.00	5,700,000.00
12020169	LOCAL VEHICLE BRANDING LICENSES	0.00	14,270,100.00	14,270,100.00	0.00	3,151,700.00	4,727,550.00	7,091,325.00	14,970,575.00
120204	FEES - GENERAL	340,000.00	382,900.00	382,900.00	0.00	500,000.00	750,000.00	1,125,000.00	2,375,000.00
12020413	ANNUAL DUES	340,000.00	382,900.00	382,900.00	0.00	500,000.00	750,000.00	1,125,000.00	2,375,000.00
120207	EARNINGS -GENERAL	0.00	96,426,000.00	96,426,000.00	0.00	78,217,200.00	117,325,800.00	175,988,700.00	371,531,700.00
12020746	TRIP EARNINGS - COMPANY VEHICLES (CV)	0.00	27,161,700.00	27,161,700.00	0.00	53,000,000.00	79,500,000.00	119,250,000.00	251,750,000.00
12020747	TRIP EARNINGS - LOCAL VEHICLES (LV)	0.00	69,264,300.00	69,264,300.00	0.00	12,000,000.00	18,000,000.00	27,000,000.00	57,000,000.00
12020751	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	0.00	0.00	0.00	0.00	11,277,200.00	16,915,800.00	25,373,700.00	53,566,700.00
12020763	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	0.00	0.00	0.00	0.00	1,940,000.00	2,910,000.00	4,365,000.00	9,215,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	711,200.00	711,200.00	0.00	157,100.00	235,650.00	353,475.00	746,225.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	0.00	711,200.00	711,200.00	0.00	157,100.00	235,650.00	353,475.00	746,225.00
023300100100	Ministry of Mineral Resources Development								
1	REVENUE	5,310,000.00	27,879,800.00	27,879,800.00	0.00	61,284,100.00	91,926,150.00	137,889,225.00	291,099,475.00
12	INDEPENDENT REVENUE	5,310,000.00	27,879,800.00	27,879,800.00	0.00	61,284,100.00	91,926,150.00	137,889,225.00	291,099,475.00
1202	NON-TAX REVENUE	5,310,000.00	27,879,800.00	27,879,800.00	0.00	61,284,100.00	91,926,150.00	137,889,225.00	291,099,475.00
120201	LICENCES - GENERAL	60,000.00	2,549,400.00	2,549,400.00	0.00	946,900.00	1,420,350.00	2,130,525.00	4,497,775.00
12020101	DRIVING LICENSES	0.00	159,000.00	159,000.00	0.00	35,200.00	52,800.00	79,200.00	167,200.00
12020107	PATENT MEDICAL LICENCE	0.00	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
12020110	TRADE ANIMAL LICENCE	0.00	254,400.00	254,400.00	0.00	56,200.00	84,300.00	126,450.00	266,950.00
12020114	HAWKING PERMIT	0.00	784,400.00	784,400.00	0.00	173,300.00	259,950.00	389,925.00	823,175.00
12020128	HAWKER'S PERMITS	0.00	31,800.00	31,800.00	0.00	7,100.00	10,650.00	15,975.00	33,725.00
12020151	REGISTRATION PERMIT	60,000.00	527,400.00	527,400.00	0.00	500,000.00	750,000.00	1,125,000.00	2,375,000.00
12020170	PREMIUM ON MINERAL LICENCES	0.00	527,400.00	527,400.00	0.00	116,500.00	174,750.00	262,125.00	553,375.00

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120204	FEES - GENERAL	2,410,000.00	17,028,900.00	17,028,900.00	0.00	18,668,100.00	28,002,150.00	42,003,225.00	88,673,475.00
12020464	DAILY TOLL TICKET FEES	730,000.00	153,700.00	153,700.00	0.00	174,000.00	261,000.00	391,500.00	826,500.00
12020482	APPLICATION FEES/CONSENT LETTER	1,680,000.00	1,054,700.00	1,054,700.00	0.00	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
12020483	TOLL GATE FEES	0.00	15,820,500.00	15,820,500.00	0.00	3,494,100.00	5,241,150.00	7,861,725.00	16,596,975.00
120205	FINES - GENERAL	0.00	1,371,700.00	1,371,700.00	0.00	303,100.00	454,650.00	681,975.00	1,439,725.00
12020508	SANITATION FINE	0.00	106,000.00	106,000.00	0.00	23,500.00	35,250.00	52,875.00	111,625.00
12020512	FINE FOR HARMFUL ECOSYTEM ACTIVITIES	0.00	1,265,700.00	1,265,700.00	0.00	279,600.00	419,400.00	629,100.00	1,328,100.00
120206	SALES - GENERAL	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00
12020646	SALES OF STUDENT HAND BOOK	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00
120207	EARNINGS -GENERAL	130,000.00	21,200.00	21,200.00	0.00	20,004,700.00	30,007,050.00	45,010,575.00	95,022,325.00
12020710	EARNINGS FROM GUEST HOUSES	0.00	21,200.00	21,200.00	0.00	4,700.00	7,050.00	10,575.00	22,325.00
12020777	EARNINGS FROM LEASES OF QUARRY	130,000.00	0.00	0.00	0.00	20,000,000.00	30,000,000.00	45,000,000.00	95,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,710,000.00	6,855,600.00	6,855,600.00	0.00	21,349,500.00	32,024,250.00	48,036,375.00	101,410,125.00
12020907	GROUND RENT	0.00	1,582,100.00	1,582,100.00	0.00	349,500.00	524,250.00	786,375.00	1,660,125.00
12020909	RENT ON MINING LEASE	2,710,000.00	5,273,500.00	5,273,500.00	0.00	21,000,000.00	31,500,000.00	47,250,000.00	99,750,000.00
023400400100	Adamawa State Road Maintenance Agency								
1	REVENUE	655,000.00	636,000.00	636,000.00	0.00	1,140,500.00	1,710,750.00	2,566,125.00	5,417,375.00
12	INDEPENDENT REVENUE	655,000.00	636,000.00	636,000.00	0.00	1,140,500.00	1,710,750.00	2,566,125.00	5,417,375.00
1202	NON-TAX REVENUE	655,000.00	636,000.00	636,000.00	0.00	1,140,500.00	1,710,750.00	2,566,125.00	5,417,375.00
120206	SALES - GENERAL	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020619	SALES OF PRODUCTS	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	505,000.00	636,000.00	636,000.00	0.00	1,140,500.00	1,710,750.00	2,566,125.00	5,417,375.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	505,000.00	636,000.00	636,000.00	0.00	140,500.00	210,750.00	316,125.00	667,375.00
12020777	EARNINGS FROM LEASES OF QUARRY	0.00	0.00	0.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
023600100100	Ministry of Culture and Tourism								
1	REVENUE	2,207,400.00	33,888,200.00	33,888,200.00	0.00	22,586,200.00	33,879,300.00	50,818,950.00	107,284,450.00
12	INDEPENDENT REVENUE	2,207,400.00	33,888,200.00	33,888,200.00	0.00	22,586,200.00	33,879,300.00	50,818,950.00	107,284,450.00
1202	NON-TAX REVENUE	2,207,400.00	33,888,200.00	33,888,200.00	0.00	22,586,200.00	33,879,300.00	50,818,950.00	107,284,450.00
120204	FEES - GENERAL	1,072,000.00	5,411,300.00	5,411,300.00	0.00	10,500,000.00	15,750,000.00	23,625,000.00	49,875,000.00
12020485	REGISTRATION OF HOTEL FEES	850,000.00	5,390,100.00	5,390,100.00	0.00	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	222,000.00	21,200.00	21,200.00	0.00	500,000.00	750,000.00	1,125,000.00	2,375,000.00
120207	EARNINGS -GENERAL	1,135,400.00	28,476,900.00	28,476,900.00	0.00	12,086,200.00	18,129,300.00	27,193,950.00	57,409,450.00
12020716	EARNINGS FROM AMUSEMENT PARKS	450,400.00	2,109,400.00	2,109,400.00	0.00	5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00

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12020717	EARNINGS FROM HOTELS	685,000.00	26,367,500.00	26,367,500.00	0.00	6,844,800.00	10,267,200.00	15,400,800.00	32,512,800.00
12020722	EARNINGS FROM STATE CULTURAL TROUPES	0.00	0.00	0.00	0.00	241,400.00	362,100.00	543,150.00	1,146,650.00
023600400100	Arts Council								
1	REVENUE	483,000.00	2,215,000.00	2,215,000.00	0.00	3,856,300.00	5,784,450.00	8,676,675.00	18,317,425.00
12	INDEPENDENT REVENUE	483,000.00	2,215,000.00	2,215,000.00	0.00	3,856,300.00	5,784,450.00	8,676,675.00	18,317,425.00
1202	NON-TAX REVENUE	483,000.00	2,215,000.00	2,215,000.00	0.00	3,856,300.00	5,784,450.00	8,676,675.00	18,317,425.00
120207	EARNINGS -GENERAL	483,000.00	2,215,000.00	2,215,000.00	0.00	2,756,300.00	4,134,450.00	6,201,675.00	13,092,425.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	0.00	1,160,200.00	1,160,200.00	0.00	256,300.00	384,450.00	576,675.00	1,217,425.00
12020722	EARNINGS FROM STATE CULTURAL TROUPES	118,000.00	263,700.00	263,700.00	0.00	600,000.00	900,000.00	1,350,000.00	2,850,000.00
12020723	EARNINGS FROM GATE TAKINGS	270,000.00	580,100.00	580,100.00	0.00	1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
12020775	EARNINGS FROM BEER PALOUR	95,000.00	211,000.00	211,000.00	0.00	400,000.00	600,000.00	900,000.00	1,900,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	0.00	0.00	0.00	1,100,000.00	1,650,000.00	2,475,000.00	5,225,000.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	0.00	0.00	0.00	0.00	1,100,000.00	1,650,000.00	2,475,000.00	5,225,000.00
025200100100	Ministry of Water Resources								
1	REVENUE	0.00	1,700,000,000.00	1,700,000,000.00	0.00	2,340,000,000.00	0.00	0.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	1,700,000,000.00	1,700,000,000.00	0.00	2,340,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	1,700,000,000.00	1,700,000,000.00	0.00	2,340,000,000.00	0.00	0.00	0.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	0.00	1,700,000,000.00	1,700,000,000.00	0.00	2,340,000,000.00	0.00	0.00	0.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	0.00	1,700,000,000.00	1,700,000,000.00	0.00	2,340,000,000.00	0.00	0.00	0.00
025210200100	Adamawa State Water Board								
1	REVENUE	1,946,000.00	6,625,000.00	6,625,000.00	0.00	6,612,900.00	9,919,350.00	14,879,025.00	31,411,275.00
12	INDEPENDENT REVENUE	1,946,000.00	6,625,000.00	6,625,000.00	0.00	6,612,900.00	9,919,350.00	14,879,025.00	31,411,275.00
1202	NON-TAX REVENUE	1,946,000.00	6,625,000.00	6,625,000.00	0.00	6,612,900.00	9,919,350.00	14,879,025.00	31,411,275.00
120201	LICENCES - GENERAL	0.00	424,000.00	424,000.00	0.00	93,700.00	140,550.00	210,825.00	445,075.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	0.00	424,000.00	424,000.00	0.00	93,700.00	140,550.00	210,825.00	445,075.00
120204	FEES - GENERAL	1,946,000.00	5,326,500.00	5,326,500.00	0.00	6,325,800.00	9,488,700.00	14,233,050.00	30,047,550.00
12020403	RENEWAL FEES - GENERAL	0.00	0.00	0.00	0.00	143,400.00	215,100.00	322,650.00	681,150.00
12020441	FIRE SAFETY INSPECTIONS FEES	0.00	53,000.00	53,000.00	0.00	182,400.00	273,600.00	410,400.00	866,400.00
12020470	WATER RATES	1,946,000.00	5,273,500.00	5,273,500.00	0.00	6,000,000.00	9,000,000.00	13,500,000.00	28,500,000.00
120206	SALES - GENERAL	0.00	848,000.00	848,000.00	0.00	187,500.00	281,250.00	421,875.00	890,625.00
12020601	SALES OF JOURNAL & PUBLICATIONS	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	0.00	530,000.00	530,000.00	0.00	117,100.00	175,650.00	263,475.00	556,225.00

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12020619	SALES OF PRODUCTS	0.00	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
120207	EARNINGS -GENERAL	0.00	26,500.00	26,500.00	0.00	5,900.00	8,850.00	13,275.00	28,025.00
12020775	EARNINGS FROM BEER PALOUR	0.00	26,500.00	26,500.00	0.00	5,900.00	8,850.00	13,275.00	28,025.00
025300100100	Ministry of Housing and Urban Development								
1	REVENUE	1,980,000.00	9,784,400.00	9,784,400.00	0.00	3,049,600.00	4,574,400.00	6,861,600.00	14,485,600.00
12	INDEPENDENT REVENUE	1,980,000.00	9,784,400.00	9,784,400.00	0.00	3,049,600.00	4,574,400.00	6,861,600.00	14,485,600.00
1202	NON-TAX REVENUE	1,980,000.00	9,784,400.00	9,784,400.00	0.00	3,049,600.00	4,574,400.00	6,861,600.00	14,485,600.00
120204	FEES - GENERAL	1,980,000.00	3,975,500.00	3,975,500.00	0.00	1,766,500.00	2,649,750.00	3,974,625.00	8,390,875.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	1,980,000.00	2,374,400.00	2,374,400.00	0.00	1,351,100.00	2,026,650.00	3,039,975.00	6,417,725.00
12020447	SIGN BILL BOARD AND ADVERTS FEES	0.00	1,160,200.00	1,160,200.00	0.00	256,300.00	384,450.00	576,675.00	1,217,425.00
12020451	APPROVAL OF BUILDING PLANS FEES	0.00	440,900.00	440,900.00	0.00	159,100.00	238,650.00	357,975.00	755,725.00
120207	EARNINGS -GENERAL	0.00	58,100.00	58,100.00	0.00	12,900.00	19,350.00	29,025.00	61,275.00
12020770	EARNINGS FROM RIBADU SQUARE HIRE OF OPEN AIR SPACE	0.00	58,100.00	58,100.00	0.00	12,900.00	19,350.00	29,025.00	61,275.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	5,750,800.00	5,750,800.00	0.00	1,270,200.00	1,905,300.00	2,857,950.00	6,033,450.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	0.00	11,700.00	11,700.00	0.00	2,600.00	3,900.00	5,850.00	12,350.00
12020820	RENT FROM HOUSING ESTATES	0.00	5,739,100.00	5,739,100.00	0.00	1,267,600.00	1,901,400.00	2,852,100.00	6,021,100.00
025305300100	Adamawa State Urban Planning & Development Board								
1	REVENUE	86,065,030.81	99,652,400.00	99,652,400.00	0.00	94,029,800.00	141,044,700.00	211,567,050.00	446,641,550.00
12	INDEPENDENT REVENUE	86,065,030.81	99,652,400.00	99,652,400.00	0.00	94,029,800.00	141,044,700.00	211,567,050.00	446,641,550.00
1202	NON-TAX REVENUE	86,065,030.81	99,652,400.00	99,652,400.00	0.00	94,029,800.00	141,044,700.00	211,567,050.00	446,641,550.00
120201	LICENCES - GENERAL	0.00	21,200.00	21,200.00	0.00	4,700.00	7,050.00	10,575.00	22,325.00
12020104	WILD LIFE HUNTING LICENSES	0.00	21,200.00	21,200.00	0.00	4,700.00	7,050.00	10,575.00	22,325.00
120204	FEES - GENERAL	19,128,025.00	49,038,300.00	49,038,300.00	0.00	85,605,900.00	128,408,850.00	192,613,275.00	406,628,025.00
12020403	RENEWAL FEES - GENERAL	0.00	212,000.00	212,000.00	0.00	2,133,500.00	3,200,250.00	4,800,375.00	10,134,125.00
12020411	COURT FEES - GENERAL	0.00	1,060,000.00	1,060,000.00	0.00	335,500.00	503,250.00	754,875.00	1,593,625.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	0.00	34,500.00	34,500.00	0.00	7,700.00	11,550.00	17,325.00	36,575.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	0.00	265,000.00	265,000.00	0.00	129,200.00	193,800.00	290,700.00	613,700.00
12020447	SIGN BILL BOARD AND ADVERTS FEES	740,000.00	10,547,000.00	10,547,000.00	0.00	20,000,000.00	30,000,000.00	45,000,000.00	95,000,000.00
12020450	FILLING STATION PERMIT FEES	75,000.00	5,273,500.00	5,273,500.00	0.00	7,000,000.00	10,500,000.00	15,750,000.00	33,250,000.00
12020451	APPROVAL OF BUILDING PLANS FEES	16,268,025.00	10,547,000.00	10,547,000.00	0.00	30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
12020452	MAST INSTALLATION BASE FEES	1,200,000.00	5,300.00	5,300.00	0.00	6,000,000.00	9,000,000.00	13,500,000.00	28,500,000.00
12020453	STREET NAMING AND HOUSE NUMBERING FEES	845,000.00	21,094,000.00	21,094,000.00	0.00	20,000,000.00	30,000,000.00	45,000,000.00	95,000,000.00
120207	EARNINGS -GENERAL	1,180,000.00	6,333,500.00	6,333,500.00	0.00	7,164,700.00	10,747,050.00	16,120,575.00	34,032,325.00

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12020770	EARNINGS FROM RIBADU SQUARE HIRE OF OPEN AIR SPACE	1,180,000.00	1,060,000.00	1,060,000.00	0.00	6,000,000.00	9,000,000.00	13,500,000.00	28,500,000.00
12020775	EARNINGS FROM BEER PALOUR	0.00	5,273,500.00	5,273,500.00	0.00	1,164,700.00	1,747,050.00	2,620,575.00	5,532,325.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	50,817,999.98	44,259,400.00	44,259,400.00	0.00	1,254,500.00	1,881,750.00	2,822,625.00	5,958,875.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	50,665,000.00	825,900.00	825,900.00	0.00	254,500.00	381,750.00	572,625.00	1,208,875.00
12020820	RENT FROM HOUSING ESTATES	0.00	43,433,500.00	43,433,500.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	152,999.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120210	REPAYMENTS - GENERAL	14,939,005.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	14,939,005.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026000100100	Ministry of Lands and Survey								
1	REVENUE	127,304,926.17	198,814,400.00	198,814,400.00	0.00	248,037,100.00	372,055,650.00	558,083,475.00	1,178,176,225.00
12	INDEPENDENT REVENUE	127,304,926.17	198,814,400.00	198,814,400.00	0.00	248,037,100.00	372,055,650.00	558,083,475.00	1,178,176,225.00
1201	TAX REVENUE	9,967,545.00	32,695,700.00	32,695,700.00	0.00	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
120103	OTHER TAXES	9,967,545.00	32,695,700.00	32,695,700.00	0.00	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
12010303	DEVELOPMENTAL LEVY - GENERAL	9,812,500.00	32,695,700.00	32,695,700.00	0.00	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
12010304	STAMP DUTIES (STATE)	155,045.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	117,337,381.17	166,118,700.00	166,118,700.00	0.00	233,037,100.00	349,555,650.00	524,333,475.00	1,106,926,225.00
120201	LICENCES - GENERAL	0.00	741,000.00	741,000.00	0.00	163,800.00	245,700.00	368,550.00	778,050.00
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES MECHANIC	0.00	530,000.00	530,000.00	0.00	117,100.00	175,650.00	263,475.00	556,225.00
12020166	LAND CLEARANCE PERMIT	0.00	211,000.00	211,000.00	0.00	46,700.00	70,050.00	105,075.00	221,825.00
120204	FEES - GENERAL	73,235,150.73	73,266,300.00	73,266,300.00	0.00	113,615,900.00	170,423,850.00	255,635,775.00	539,675,525.00
12020403	RENEWAL FEES - GENERAL	0.00	527,400.00	527,400.00	0.00	783,200.00	1,174,800.00	1,762,200.00	3,720,200.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	0.00	1,590,000.00	1,590,000.00	0.00	351,200.00	526,800.00	790,200.00	1,668,200.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	24,059,925.73	31,852,000.00	31,852,000.00	0.00	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
12020410	REGISTRATION FEES - GENERAL	22,895,725.00	15,820,500.00	15,820,500.00	0.00	25,000,000.00	37,500,000.00	56,250,000.00	118,750,000.00
12020414	ADMIN CHARGES	0.00	106,000.00	106,000.00	0.00	40,000,000.00	60,000,000.00	90,000,000.00	190,000,000.00
12020441	FIRE SAFETY INSPECTATIONS FEES	0.00	26,500.00	26,500.00	0.00	5,900.00	8,850.00	13,275.00	28,025.00
12020458	TRADE ANIMAL FEES	0.00	0.00	0.00	0.00	2,400.00	3,600.00	5,400.00	11,400.00
12020470	WATER RATES	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00
12020479	LAND DEMARCATION FEE (SPLIT CHARGE)	0.00	1,582,100.00	1,582,100.00	0.00	349,500.00	524,250.00	786,375.00	1,660,125.00
12020480	BUILDING CONVERSION FEE (CHANGE OF PURPOSE FEE)	15,873,500.00	1,054,700.00	1,054,700.00	0.00	233,000.00	349,500.00	524,250.00	1,106,750.00

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12020482	APPLICATION FEES/CONSENT LETTER	0.00	12,190,000.00	12,190,000.00	0.00	16,878,900.00	25,318,350.00	37,977,525.00	80,174,775.00
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	10,406,000.00	8,464,100.00	8,464,100.00	0.00	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
120205	FINES - GENERAL	1,936,824.06	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
12020512	FINE FOR HARMFUL ECOSYSTEM ACTIVITIES	1,936,824.06	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
120207	EARNINGS -GENERAL	352,995.08	527,400.00	527,400.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT CRO	352,995.08	527,400.00	527,400.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	1,590,000.00	1,590,000.00	0.00	351,200.00	526,800.00	790,200.00	1,668,200.00
12020803	RENT ON GOVT BUILDINGS	0.00	1,590,000.00	1,590,000.00	0.00	351,200.00	526,800.00	790,200.00	1,668,200.00
120209	RENT ON LAND & OTHERS - GENERAL	41,812,411.30	89,649,500.00	89,649,500.00	0.00	116,209,400.00	174,314,100.00	261,471,150.00	551,994,650.00
12020901	RENT ON GOVT. LAND	3,842,986.59	15,820,500.00	15,820,500.00	0.00	12,000,000.00	18,000,000.00	27,000,000.00	57,000,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	0.00	0.00	0.00	0.00	1,880,000.00	2,820,000.00	4,230,000.00	8,930,000.00
12020907	GROUND RENT	37,969,424.71	63,282,000.00	63,282,000.00	0.00	100,000,000.00	150,000,000.00	225,000,000.00	475,000,000.00
12020909	RENT ON MINING LEASE	0.00	10,547,000.00	10,547,000.00	0.00	2,329,400.00	3,494,100.00	5,241,150.00	11,064,650.00
120210	REPAYMENTS - GENERAL	0.00	79,500.00	79,500.00	0.00	1,638,200.00	2,457,300.00	3,685,950.00	7,781,450.00
12021001	MOTOR VEHICLE ADVANCES (PRINCIPAL)	0.00	0.00	0.00	0.00	1,620,600.00	2,430,900.00	3,646,350.00	7,697,850.00
12021006	RECOVERY OF OVERPAYMENTS	0.00	79,500.00	79,500.00	0.00	17,600.00	26,400.00	39,600.00	83,600.00
026000200100	Office of the Surveyor General								
1	REVENUE	30,390,847.50	28,329,100.00	28,329,100.00	0.00	43,186,700.00	64,780,050.00	97,170,075.00	205,136,825.00
12	INDEPENDENT REVENUE	30,390,847.50	28,329,100.00	28,329,100.00	0.00	43,186,700.00	64,780,050.00	97,170,075.00	205,136,825.00
1202	NON-TAX REVENUE	30,390,847.50	28,329,100.00	28,329,100.00	0.00	43,186,700.00	64,780,050.00	97,170,075.00	205,136,825.00
120204	FEES - GENERAL	30,390,847.50	28,329,100.00	28,329,100.00	0.00	38,286,700.00	57,430,050.00	86,145,075.00	181,861,825.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	15,360,947.50	13,922,100.00	13,922,100.00	0.00	22,000,000.00	33,000,000.00	49,500,000.00	104,500,000.00
12020411	COURT FEES - GENERAL	0.00	3,800.00	3,800.00	0.00	900.00	1,350.00	2,025.00	4,275.00
12020414	ADMIN CHARGES	0.00	100,700.00	100,700.00	0.00	22,300.00	33,450.00	50,175.00	105,925.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	0.00	1,060,000.00	1,060,000.00	0.00	234,200.00	351,300.00	526,950.00	1,112,450.00
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	0.00	0.00	0.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020450	FILLING STATION PERMIT FEES	0.00	132,500.00	132,500.00	0.00	29,300.00	43,950.00	65,925.00	139,175.00
12020454	SEARCH FEES	12,010,000.00	9,281,400.00	9,281,400.00	0.00	11,000,000.00	16,500,000.00	24,750,000.00	52,250,000.00
12020455	BEACON PLACEMENT FEES	3,019,900.00	3,828,600.00	3,828,600.00	0.00	4,000,000.00	6,000,000.00	9,000,000.00	19,000,000.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	4,900,000.00	7,350,000.00	11,025,000.00	23,275,000.00

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12020779	EARNINGS FROM CTC FOR LITIGATION	0.00	0.00	0.00	0.00	700,000.00	1,050,000.00	1,575,000.00	3,325,000.00
12020781	EARNINGS FROM DEMARCATION OF PLOTS	0.00	0.00	0.00	0.00	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020782	EARNINGS FROM PREPARATION OF TITTLE DEEDS TRCE PLAN/PREPARATION OF TITTLE DEEDS TRCE PLAN	0.00	0.00	0.00	0.00	700,000.00	1,050,000.00	1,575,000.00	3,325,000.00
12020785	EARNINGS FROM TEMPORARY FILE	0.00	0.00	0.00	0.00	1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
026500100100	Ministry of Livestock & Aquaculture Development								
1	REVENUE	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	0.00	1,208,845,100.00	1,813,267,650.00	2,719,901,475.00	5,742,014,225.00
12	INDEPENDENT REVENUE	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	0.00	1,208,845,100.00	1,813,267,650.00	2,719,901,475.00	5,742,014,225.00
1201	TAX REVENUE	0.00	5,565,000.00	5,565,000.00	0.00	1,229,200.00	1,843,800.00	2,765,700.00	5,838,700.00
120101	PERSONAL TAXES	0.00	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	0.00	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
120103	OTHER TAXES	0.00	5,300,000.00	5,300,000.00	0.00	1,170,600.00	1,755,900.00	2,633,850.00	5,560,350.00
12010307	PRODUCE SALES TAX	0.00	5,300,000.00	5,300,000.00	0.00	1,170,600.00	1,755,900.00	2,633,850.00	5,560,350.00
1202	NON-TAX REVENUE	1,205,934,679.44	3,291,929,700.00	3,291,929,700.00	0.00	1,207,615,900.00	1,811,423,850.00	2,717,135,775.00	5,736,175,525.00
120201	LICENCES - GENERAL	9,820,800.00	113,370,100.00	113,370,100.00	0.00	35,723,400.00	53,585,100.00	80,377,650.00	169,686,150.00
12020103	FISHING LICENCES	1,067,500.00	3,164,100.00	3,164,100.00	0.00	1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
12020110	TRADE ANIMAL LICENCE	0.00	105,470,000.00	105,470,000.00	0.00	23,293,700.00	34,940,550.00	52,410,825.00	110,645,075.00
12020111	HIDES & SKIN LOADING LICENSE	8,728,400.00	527,400.00	527,400.00	0.00	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12020112	MEAT STORAGE AND SALES LICENSE	0.00	2,636,800.00	2,636,800.00	0.00	582,400.00	873,600.00	1,310,400.00	2,766,400.00
12020127	FISHING PERMITS	0.00	696,200.00	696,200.00	0.00	153,800.00	230,700.00	346,050.00	730,550.00
12020153	HIDES & SKIN BUYERS LICENSE	24,900.00	527,400.00	527,400.00	0.00	116,500.00	174,750.00	262,125.00	553,375.00
12020171	FISH/BIRDS COMMERCIAL FEEDS SALLERS LICENCES	0.00	116,100.00	116,100.00	0.00	25,700.00	38,550.00	57,825.00	122,075.00
12020172	FISH/POULTRY/BEEF COLD ROOM OPERATORS LICENCE	0.00	232,100.00	232,100.00	0.00	51,300.00	76,950.00	115,425.00	243,675.00
120204	FEES - GENERAL	1,196,094,379.44	3,178,531,500.00	3,178,531,500.00	0.00	1,171,782,200.00	1,757,673,300.00	2,636,509,950.00	5,565,965,450.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	0.00	39,800.00	39,800.00	0.00	10,100.00	15,150.00	22,725.00	47,975.00
12020411	COURT FEES - GENERAL	0.00	47,700.00	47,700.00	0.00	3,515,400.00	5,273,100.00	7,909,650.00	16,698,150.00
12020449	LIVESTOCK FARMS/FIRM INSPECTION FEES	13,000.00	1,054,700.00	1,054,700.00	0.00	651,000.00	976,500.00	1,464,750.00	3,092,250.00
12020456	SLAUGHTER PREMISES FEES	5,236,250.00	10,547,000.00	10,547,000.00	0.00	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020457	MEAT INSPECTION FEES	0.00	527,400.00	527,400.00	0.00	116,500.00	174,750.00	262,125.00	553,375.00
12020458	TRADE ANIMAL FEES	1,190,845,129.44	3,164,100,000.00	3,164,100,000.00	0.00	1,165,000,000.00	1,747,500,000.00	2,621,250,000.00	5,533,750,000.00
12020484	FISH/BIRDS FARMS HATCHERY/PRODUCTS MOVEMENT FEES	0.00	2,214,900.00	2,214,900.00	0.00	489,200.00	733,800.00	1,100,700.00	2,323,700.00

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120207	EARNINGS -GENERAL	19,500.00	28,100.00	28,100.00	0.00	110,300.00	165,450.00	248,175.00	523,925.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	0.00	26,500.00	26,500.00	0.00	5,900.00	8,850.00	13,275.00	28,025.00
12020763	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	19,500.00	1,600.00	1,600.00	0.00	4,400.00	6,600.00	9,900.00	20,900.00
12020768	EARNINGS FROM MOTOR TRANSPORT HIRE	0.00	0.00	0.00	0.00	100,000.00	150,000.00	225,000.00	475,000.00
026600100100	Ministry of Entrepreneurship Development								
1	REVENUE	932,000.00	1,160,200.00	1,160,200.00	0.00	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
12	INDEPENDENT REVENUE	932,000.00	1,160,200.00	1,160,200.00	0.00	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
1202	NON-TAX REVENUE	932,000.00	1,160,200.00	1,160,200.00	0.00	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
120201	LICENCES - GENERAL	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020142	TRADE PERMIT LICENSES	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120204	FEES - GENERAL	927,000.00	1,160,200.00	1,160,200.00	0.00	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
12020410	REGISTRATION FEES - GENERAL	927,000.00	1,160,200.00	1,160,200.00	0.00	1,300,000.00	1,950,000.00	2,925,000.00	6,175,000.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)								
1	REVENUE	0.00	0.00	0.00	0.00	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	0.00	0.00	0.00	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	0.00	0.00	0.00	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	0.00	0.00	0.00	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0.00	0.00	0.00	0.00	5,462,710,000.00	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
031805100100	High Court of Justice								
1	REVENUE	13,494,435.00	35,290,600.00	35,290,600.00	0.00	71,225,600.00	106,838,400.00	160,257,600.00	338,321,600.00
12	INDEPENDENT REVENUE	13,494,435.00	35,290,600.00	35,290,600.00	0.00	71,225,600.00	106,838,400.00	160,257,600.00	338,321,600.00
1201	TAX REVENUE	0.00	2,650,000.00	2,650,000.00	0.00	585,300.00	877,950.00	1,316,925.00	2,780,175.00
120103	OTHER TAXES	0.00	2,650,000.00	2,650,000.00	0.00	585,300.00	877,950.00	1,316,925.00	2,780,175.00
12010303	DEVELOPMENTAL LEVY - GENERAL	0.00	2,650,000.00	2,650,000.00	0.00	585,300.00	877,950.00	1,316,925.00	2,780,175.00
1202	NON-TAX REVENUE	13,494,435.00	32,640,600.00	32,640,600.00	0.00	70,640,300.00	105,960,450.00	158,940,675.00	335,541,425.00
120201	LICENCES - GENERAL	0.00	1,987,500.00	1,987,500.00	0.00	439,100.00	658,650.00	987,975.00	2,085,725.00
12020101	DRIVING LICENSES	0.00	397,500.00	397,500.00	0.00	87,800.00	131,700.00	197,550.00	417,050.00
12020152	LEARNERS PERMIT	0.00	1,060,000.00	1,060,000.00	0.00	234,200.00	351,300.00	526,950.00	1,112,450.00
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES MECHANIC	0.00	530,000.00	530,000.00	0.00	117,100.00	175,650.00	263,475.00	556,225.00
120204	FEES - GENERAL	9,210,940.00	29,487,100.00	29,752,100.00	0.00	45,883,100.00	68,824,650.00	103,236,975.00	217,944,725.00
12020411	COURT FEES - GENERAL	9,210,940.00	29,434,100.00	29,434,100.00	0.00	45,800,000.00	68,700,000.00	103,050,000.00	217,550,000.00
12020441	FIRE SAFETY INSPECTATIONS FEES	0.00	0.00	0.00	0.00	12,700.00	19,050.00	28,575.00	60,325.00
12020451	APPROVAL OF BUILDING PLANS FEES	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12020492	CHANGE OF COURSE APPLICATION FEES	0.00	0.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
120205	FINES - GENERAL	4,283,495.00	1,166,000.00	901,000.00	0.00	24,318,100.00	36,477,150.00	54,715,725.00	115,510,975.00
12020501	PENALTY FOR OFFENCES - GENERAL	0.00	530,000.00	530,000.00	0.00	117,100.00	175,650.00	263,475.00	556,225.00
12020505	ROAD TRAFFIC (MISC. OFF)	0.00	265,000.00	0.00	0.00	0.00	0.00	0.00	0.00
12020511	COURT FINE	4,283,495.00	371,000.00	371,000.00	0.00	24,201,000.00	36,301,500.00	54,452,250.00	114,954,750.00
031805200100	Customary Court of Appeal								
1	REVENUE	309,100.00	17,402,600.00	17,402,600.00	0.00	250,000.00	375,000.00	562,500.00	1,187,500.00
12	INDEPENDENT REVENUE	309,100.00	17,402,600.00	17,402,600.00	0.00	250,000.00	375,000.00	562,500.00	1,187,500.00
1202	NON-TAX REVENUE	309,100.00	17,402,600.00	17,402,600.00	0.00	250,000.00	375,000.00	562,500.00	1,187,500.00
120204	FEES - GENERAL	309,100.00	17,402,600.00	17,402,600.00	0.00	250,000.00	375,000.00	562,500.00	1,187,500.00
12020411	COURT FEES - GENERAL	309,100.00	17,402,600.00	17,402,600.00	0.00	250,000.00	375,000.00	562,500.00	1,187,500.00
031805300100	Sharia Court of Appeal								
1	REVENUE	12,300.00	116,100.00	116,100.00	0.00	200,000.00	300,000.00	450,000.00	950,000.00
12	INDEPENDENT REVENUE	12,300.00	116,100.00	116,100.00	0.00	200,000.00	300,000.00	450,000.00	950,000.00
1202	NON-TAX REVENUE	12,300.00	116,100.00	116,100.00	0.00	200,000.00	300,000.00	450,000.00	950,000.00
120204	FEES - GENERAL	12,300.00	116,100.00	116,100.00	0.00	200,000.00	300,000.00	450,000.00	950,000.00
12020411	COURT FEES - GENERAL	12,300.00	116,100.00	116,100.00	0.00	200,000.00	300,000.00	450,000.00	950,000.00
031805500100	Area Courts								
1	REVENUE	26,818,100.00	33,071,000.00	33,071,000.00	0.00	32,774,800.00	49,162,200.00	73,743,300.00	155,680,300.00
12	INDEPENDENT REVENUE	26,818,100.00	33,071,000.00	33,071,000.00	0.00	32,774,800.00	49,162,200.00	73,743,300.00	155,680,300.00
1201	TAX REVENUE	0.00	2,650,000.00	2,650,000.00	0.00	585,300.00	877,950.00	1,316,925.00	2,780,175.00
120103	OTHER TAXES	0.00	2,650,000.00	2,650,000.00	0.00	585,300.00	877,950.00	1,316,925.00	2,780,175.00
12010303	DEVELOPMENTAL LEVY - GENERAL	0.00	2,650,000.00	2,650,000.00	0.00	585,300.00	877,950.00	1,316,925.00	2,780,175.00
1202	NON-TAX REVENUE	26,818,100.00	30,421,000.00	30,421,000.00	0.00	32,189,500.00	48,284,250.00	72,426,375.00	152,900,125.00
120204	FEES - GENERAL	7,192,710.00	21,888,000.00	27,188,000.00	0.00	13,268,500.00	19,902,750.00	29,854,125.00	63,025,375.00
12020403	RENEWAL FEES - GENERAL	0.00	397,500.00	397,500.00	0.00	87,800.00	131,700.00	197,550.00	417,050.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	0.00	5,300,000.00	5,300,000.00	0.00	1,170,600.00	1,755,900.00	2,633,850.00	5,560,350.00
12020410	REGISTRATION FEES - GENERAL	0.00	5,300.00	5,300.00	0.00	1,200.00	1,800.00	2,700.00	5,700.00
12020411	COURT FEES - GENERAL	7,192,710.00	15,900,000.00	15,900,000.00	0.00	10,327,100.00	15,490,650.00	23,235,975.00	49,053,725.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	0.00	9,600.00	9,600.00	0.00	2,200.00	3,300.00	4,950.00	10,450.00
12020426	REGISTRATION OF WOMEN GROUPS	0.00	10,600.00	10,600.00	0.00	2,400.00	3,600.00	5,400.00	11,400.00
12020445	GRADING FEES	0.00	265,000.00	265,000.00	0.00	58,600.00	87,900.00	131,850.00	278,350.00
12020451	APPROVAL OF BUILDING PLANS FEES	0.00	0.00	0.00	0.00	448,000.00	672,000.00	1,008,000.00	2,128,000.00
12020492	CHANGE OF COURSE APPLICATION FEES	0.00	0.00	5,300,000.00	0.00	1,170,600.00	1,755,900.00	2,633,850.00	5,560,350.00
120205	FINES - GENERAL	19,625,390.00	8,480,000.00	3,180,000.00	0.00	18,909,200.00	28,363,800.00	42,545,700.00	89,818,700.00
12020505	ROAD TRAFFIC (MISC. OFF)	0.00	5,300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
12020511	COURT FINE	19,625,390.00	3,180,000.00	3,180,000.00	0.00	18,909,200.00	28,363,800.00	42,545,700.00	89,818,700.00
120206	SALES - GENERAL	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00

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12020619	SALES OF PRODUCTS	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00
032600100100	Ministry of Justice								
1	REVENUE	0.00	0.00	0.00	0.00	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
12	INDEPENDENT REVENUE	0.00	0.00	0.00	0.00	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	0.00	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	0.00	0.00	0.00	0.00	110,000,000.00	165,000,000.00	247,500,000.00	522,500,000.00
051300100100	Ministry of Youth and Sports Development								
1	REVENUE	11,154,174.19	19,000,500.00	19,000,500.00	0.00	10,145,200.00	15,217,800.00	22,826,700.00	48,189,700.00
12	INDEPENDENT REVENUE	11,154,174.19	19,000,500.00	19,000,500.00	0.00	10,145,200.00	15,217,800.00	22,826,700.00	48,189,700.00
1202	NON-TAX REVENUE	11,154,174.19	19,000,500.00	19,000,500.00	0.00	10,145,200.00	15,217,800.00	22,826,700.00	48,189,700.00
120204	FEES - GENERAL	11,154,174.19	19,000,500.00	19,000,500.00	0.00	10,145,200.00	15,217,800.00	22,826,700.00	48,189,700.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	11,074,174.19	1,060,000.00	1,060,000.00	0.00	6,109,400.00	9,164,100.00	13,746,150.00	29,019,650.00
12020410	REGISTRATION FEES - GENERAL	0.00	0.00	0.00	0.00	73,400.00	110,100.00	165,150.00	348,650.00
12020411	COURT FEES - GENERAL	80,000.00	15,820,500.00	15,820,500.00	0.00	3,494,100.00	5,241,150.00	7,861,725.00	16,596,975.00
12020458	TRADE ANIMAL FEES	0.00	2,120,000.00	2,120,000.00	0.00	468,300.00	702,450.00	1,053,675.00	2,224,425.00
051400100100	Ministry of Women Affairs								
1	REVENUE	1,019,000.00	3,153,245,100.00	3,153,245,100.00	0.00	1,724,100,600.00	6,150,900.00	9,226,350.00	19,477,850.00
12	INDEPENDENT REVENUE	1,019,000.00	3,245,100.00	3,245,100.00	0.00	4,100,600.00	6,150,900.00	9,226,350.00	19,477,850.00
1202	NON-TAX REVENUE	1,019,000.00	3,245,100.00	3,245,100.00	0.00	4,100,600.00	6,150,900.00	9,226,350.00	19,477,850.00
120201	LICENCES - GENERAL	212,000.00	2,869,300.00	2,869,300.00	0.00	3,040,700.00	4,561,050.00	6,841,575.00	14,443,325.00
12020105	POOLS AND GAMING MACHINES LICENCES	25,000.00	0.00	0.00	0.00	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020106	CINEMATOGRAPHY LICENCES	0.00	0.00	0.00	0.00	100,000.00	150,000.00	225,000.00	475,000.00
12020153	HIDES & SKIN BUYERS LICENSE	0.00	53,000.00	53,000.00	0.00	11,800.00	17,700.00	26,550.00	56,050.00
12020155	AUCTIONEER LICENCES	0.00	105,500.00	105,500.00	0.00	100,000.00	150,000.00	225,000.00	475,000.00
12020157	LIQUOR LICENCES	187,000.00	316,500.00	316,500.00	0.00	300,000.00	450,000.00	675,000.00	1,425,000.00
12020158	TAMBOLA LICENCE	0.00	15,900.00	15,900.00	0.00	3,600.00	5,400.00	8,100.00	17,100.00
12020162	TROPHY DEALER LICENCES	0.00	2,378,400.00	2,378,400.00	0.00	525,300.00	787,950.00	1,181,925.00	2,495,175.00
120204	FEES - GENERAL	807,000.00	163,800.00	163,800.00	0.00	1,013,000.00	1,519,500.00	2,279,250.00	4,811,750.00
12020410	REGISTRATION FEES - GENERAL	0.00	31,800.00	31,800.00	0.00	7,100.00	10,650.00	15,975.00	33,725.00
12020424	FOOD AND SOCIAL SERVICES FEES	0.00	26,500.00	26,500.00	0.00	5,900.00	8,850.00	13,275.00	28,025.00
12020426	REGISTRATION OF WOMEN GROUPS	807,000.00	105,500.00	105,500.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
120207	EARNINGS -GENERAL	0.00	212,000.00	212,000.00	0.00	46,900.00	70,350.00	105,525.00	222,775.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	0.00	212,000.00	212,000.00	0.00	46,900.00	70,350.00	105,525.00	222,775.00
13	AID AND GRANTS	0.00	3,150,000,000.00	3,150,000,000.00	0.00	1,720,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	3,150,000,000.00	3,150,000,000.00	0.00	1,720,000,000.00	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	3,150,000,000.00	3,150,000,000.00	0.00	1,670,000,000.00	0.00	0.00	0.00
13020102	CAPITAL GRANTS FROM FGN	0.00	3,150,000,000.00	3,150,000,000.00	0.00	1,670,000,000.00	0.00	0.00	0.00

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130202	FOREIGN GRANTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
051700100100	Ministry of Education and Human Capital Development								
1	REVENUE	19,300,000.00	29,746,500.00	29,746,500.00	0.00	75,023,400.00	112,535,100.00	168,802,650.00	356,361,150.00
12	INDEPENDENT REVENUE	19,300,000.00	29,746,500.00	29,746,500.00	0.00	75,023,400.00	112,535,100.00	168,802,650.00	356,361,150.00
1202	NON-TAX REVENUE	19,300,000.00	29,746,500.00	29,746,500.00	0.00	75,023,400.00	112,535,100.00	168,802,650.00	356,361,150.00
120204	FEES - GENERAL	16,265,000.00	21,094,000.00	21,094,000.00	0.00	60,000,000.00	90,000,000.00	135,000,000.00	285,000,000.00
12020412	REGISTRATION OF PRIVATE SCHOOLS	16,265,000.00	21,094,000.00	21,094,000.00	0.00	60,000,000.00	90,000,000.00	135,000,000.00	285,000,000.00
120206	SALES - GENERAL	3,035,000.00	8,652,500.00	8,652,500.00	0.00	15,023,400.00	22,535,100.00	33,802,650.00	71,361,150.00
12020625	SALES OF STATIONERIES & SCHOOL DIRECTORY	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020626	SALES OF APPLICATION FORMS FOR PRIVATE SCHOOLS	3,015,000.00	8,547,000.00	8,547,000.00	0.00	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
12020639	SALES OF IN SERVICE FORM	0.00	105,500.00	105,500.00	0.00	23,400.00	35,100.00	52,650.00	111,150.00
051705100100	Post Primary Schools Mgt Board								
1	REVENUE	130,000.00	0.00	0.00	0.00	141,400.00	212,100.00	318,150.00	671,650.00
12	INDEPENDENT REVENUE	130,000.00	0.00	0.00	0.00	141,400.00	212,100.00	318,150.00	671,650.00
1202	NON-TAX REVENUE	130,000.00	0.00	0.00	0.00	141,400.00	212,100.00	318,150.00	671,650.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	21,400.00	32,100.00	48,150.00	101,650.00
12020410	REGISTRATION FEES - GENERAL	0.00	0.00	0.00	0.00	21,400.00	32,100.00	48,150.00	101,650.00
120206	SALES - GENERAL	130,000.00	0.00	0.00	0.00	120,000.00	180,000.00	270,000.00	570,000.00
12020639	SALES OF IN SERVICE FORM	130,000.00	0.00	0.00	0.00	120,000.00	180,000.00	270,000.00	570,000.00
051700500100	College of Agriculture, Science and Technology Ganye								
1	REVENUE	22,962,000.00	46,892,200.00	46,892,200.00	0.00	95,260,000.00	142,890,000.00	214,335,000.00	452,485,000.00
12	INDEPENDENT REVENUE	22,962,000.00	46,892,200.00	46,892,200.00	0.00	95,260,000.00	142,890,000.00	214,335,000.00	452,485,000.00
1202	NON-TAX REVENUE	22,962,000.00	46,892,200.00	46,892,200.00	0.00	95,260,000.00	142,890,000.00	214,335,000.00	452,485,000.00
120204	FEES - GENERAL	21,228,500.00	44,149,900.00	44,149,900.00	0.00	61,435,000.00	92,152,500.00	138,228,750.00	291,816,250.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	0.00	464,100.00	464,100.00	0.00	102,500.00	153,750.00	230,625.00	486,875.00
12020410	REGISTRATION FEES - GENERAL	0.00	0.00	0.00	0.00	9,975,000.00	14,962,500.00	22,443,750.00	47,381,250.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	2,819,200.00	19,385,400.00	19,385,400.00	0.00	24,000,000.00	36,000,000.00	54,000,000.00	114,000,000.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	17,329,300.00	19,870,600.00	19,870,600.00	0.00	23,317,500.00	34,976,250.00	52,464,375.00	110,758,125.00
12020421	SPORTS FEES	277,500.00	738,300.00	738,300.00	0.00	735,000.00	1,102,500.00	1,653,750.00	3,491,250.00
12020422	SIWES FEES	395,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020461	ACCOMMODATION FEES	130,000.00	1,476,600.00	1,476,600.00	0.00	1,100,000.00	1,650,000.00	2,475,000.00	5,225,000.00
12020462	EDUCATIONAL VISIT FEES	277,500.00	2,214,900.00	2,214,900.00	0.00	2,205,000.00	3,307,500.00	4,961,250.00	10,473,750.00
120206	SALES - GENERAL	1,733,500.00	2,742,300.00	2,742,300.00	0.00	17,900,000.00	26,850,000.00	40,275,000.00	85,025,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,441,000.00	2,742,300.00	2,742,300.00	0.00	15,400,000.00	23,100,000.00	34,650,000.00	73,150,000.00

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12020616	SALES OF ADMISSION FORMS	162,500.00	0.00	0.00	0.00	2,500,000.00	3,750,000.00	5,625,000.00	11,875,000.00
12020638	SALES OF EMPLOYMENT FORMS	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120210	REPAYMENTS - GENERAL	0.00	0.00	0.00	0.00	15,925,000.00	23,887,500.00	35,831,250.00	75,643,750.00
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	0.00	0.00	0.00	0.00	15,925,000.00	23,887,500.00	35,831,250.00	75,643,750.00
051700400100	College of Legal Studies Yola								
1	REVENUE	111,754,655.00	83,706,000.00	83,706,000.00	0.00	164,614,700.00	246,922,050.00	370,383,075.00	781,919,825.00
12	INDEPENDENT REVENUE	111,754,655.00	83,706,000.00	83,706,000.00	0.00	164,614,700.00	246,922,050.00	370,383,075.00	781,919,825.00
1202	NON-TAX REVENUE	111,754,655.00	83,706,000.00	83,706,000.00	0.00	164,614,700.00	246,922,050.00	370,383,075.00	781,919,825.00
120204	FEES - GENERAL	103,604,005.00	74,658,300.00	74,658,300.00	0.00	144,658,000.00	216,987,000.00	325,480,500.00	687,125,500.00
12020410	REGISTRATION FEES - GENERAL	0.00	0.00	0.00	0.00	52,127,500.00	78,191,250.00	117,286,875.00	247,605,625.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	3,869,750.00	0.00	0.00	0.00	7,237,500.00	10,856,250.00	16,284,375.00	34,378,125.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	92,057,005.00	0.00	0.00	0.00	65,955,500.00	98,933,250.00	148,399,875.00	313,288,625.00
12020421	SPORTS FEES	1,588,500.00	70,175,800.00	70,175,800.00	0.00	2,910,000.00	4,365,000.00	6,547,500.00	13,822,500.00
12020422	SIWES FEES	0.00	0.00	0.00	0.00	2,500,000.00	3,750,000.00	5,625,000.00	11,875,000.00
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	0.00	0.00	0.00	0.00	1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS FEES	0.00	4,482,500.00	4,482,500.00	0.00	990,000.00	1,485,000.00	2,227,500.00	4,702,500.00
12020461	ACCOMMODATION FEES	2,110,000.00	0.00	0.00	0.00	2,700,000.00	4,050,000.00	6,075,000.00	12,825,000.00
12020472	STUDENT LEVY	3,978,750.00	0.00	0.00	0.00	7,237,500.00	10,856,250.00	16,284,375.00	34,378,125.00
12020475	UTILITY SERVICES	0.00	0.00	0.00	0.00	1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
120206	SALES - GENERAL	7,869,250.00	9,047,700.00	9,047,700.00	0.00	17,956,700.00	26,935,050.00	40,402,575.00	85,294,325.00
12020603	SALES OF ID CARDS	997,950.00	0.00	0.00	0.00	1,755,000.00	2,632,500.00	3,948,750.00	8,336,250.00
12020616	SALES OF ADMISSION FORMS	5,062,100.00	7,382,900.00	7,382,900.00	0.00	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020629	SALES OF APPLICATION FORMS	0.00	0.00	0.00	0.00	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12020638	SALES OF EMPLOYMENT FORMS	0.00	1,664,800.00	1,664,800.00	0.00	367,700.00	551,550.00	827,325.00	1,746,575.00
12020646	SALES OF STUDENT HAND BOOK	1,809,200.00	0.00	0.00	0.00	3,530,000.00	5,295,000.00	7,942,500.00	16,767,500.00
12020654	SALES OF LEARNING MATERIAL	0.00	0.00	0.00	0.00	304,000.00	456,000.00	684,000.00	1,444,000.00
120207	EARNINGS -GENERAL	281,400.00	0.00	0.00	0.00	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020736	EARNINGS FROM ENTREPRENEURSHIP DEVELOPMENT CENTER	0.00	0.00	0.00	0.00	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT CRO	281,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
051701800100	Adamawa State Polytechnic Yola								
1	REVENUE	281,640,437.95	575,781,500.00	575,781,500.00	0.00	609,856,900.00	914,785,350.00	1,372,178,025.00	2,896,820,275.00
12	INDEPENDENT REVENUE	281,640,437.95	575,781,500.00	575,781,500.00	0.00	609,856,900.00	914,785,350.00	1,372,178,025.00	2,896,820,275.00
1202	NON-TAX REVENUE	281,640,437.95	575,781,500.00	575,781,500.00	0.00	609,856,900.00	914,785,350.00	1,372,178,025.00	2,896,820,275.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
120204	FEES - GENERAL	246,207,339.00	573,625,600.00	573,625,600.00	0.00	444,064,200.00	666,096,300.00	999,144,450.00	2,109,304,950.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	0.00	527,400.00	527,400.00	0.00	116,500.00	174,750.00	262,125.00	553,375.00
12020410	REGISTRATION FEES - GENERAL	0.00	265,679,000.00	265,679,000.00	0.00	19,735,000.00	29,602,500.00	44,403,750.00	93,741,250.00
12020414	ADMIN CHARGES	584,000.00	84,922,400.00	84,922,400.00	0.00	18,755,600.00	28,133,400.00	42,200,100.00	89,089,100.00
12020415	ADAPOLY VENTURES	19,753,289.00	59,274,200.00	59,274,200.00	0.00	30,500,000.00	45,750,000.00	68,625,000.00	144,875,000.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	48,014,500.00	49,855,700.00	49,855,700.00	0.00	18,269,000.00	27,403,500.00	41,105,250.00	86,777,750.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	158,439,050.00	59,101,300.00	59,101,300.00	0.00	302,919,500.00	454,379,250.00	681,568,875.00	1,438,867,625.00
12020421	SPORTS FEES	4,965,500.00	3,736,900.00	3,736,900.00	0.00	9,376,000.00	14,064,000.00	21,096,000.00	44,536,000.00
12020422	SIWES FEES	4,993,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	1,082,000.00	0.00	0.00	0.00	7,500,000.00	11,250,000.00	16,875,000.00	35,625,000.00
12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS FEES	4,965,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020461	ACCOMMODATION FEES	3,410,000.00	2,135,800.00	2,135,800.00	0.00	15,000,000.00	22,500,000.00	33,750,000.00	71,250,000.00
12020462	EDUCATIONAL VISIT FEES	0.00	0.00	0.00	0.00	4,927,000.00	7,390,500.00	11,085,750.00	23,403,250.00
12020466	FACILITY FEES	0.00	12,765,100.00	12,765,100.00	0.00	2,819,300.00	4,228,950.00	6,343,425.00	13,391,675.00
12020471	IDENTITY CARD FEES[ID]	0.00	17,254,900.00	17,254,900.00	0.00	10,088,500.00	15,132,750.00	22,699,125.00	47,920,375.00
12020472	STUDENT LEVY	0.00	18,372,900.00	18,372,900.00	0.00	4,057,800.00	6,086,700.00	9,130,050.00	19,274,550.00
120206	SALES - GENERAL	17,098,000.00	2,155,900.00	2,155,900.00	0.00	51,500,200.00	77,250,300.00	115,875,450.00	244,625,950.00
12020603	SALES OF ID CARDS	0.00	2,155,900.00	2,155,900.00	0.00	476,200.00	714,300.00	1,071,450.00	2,261,950.00
12020616	SALES OF ADMISSION FORMS	9,173,200.00	0.00	0.00	0.00	44,750,000.00	67,125,000.00	100,687,500.00	212,562,500.00
12020640	SALES OF EMPLOYMENT & CONTRACT REGISTRATION	0.00	0.00	0.00	0.00	500,000.00	750,000.00	1,125,000.00	2,375,000.00
12020644	SALES STUDENT I.D CARD	5,126,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020646	SALES OF STUDENT HAND BOOK	2,798,800.00	0.00	0.00	0.00	5,774,000.00	8,661,000.00	12,991,500.00	27,426,500.00
120207	EARNINGS -GENERAL	13,492,000.00	0.00	0.00	0.00	29,246,500.00	43,869,750.00	65,804,625.00	138,920,875.00
12020702	EARNINGS FROM LABORATORY SERVICES	0.00	0.00	0.00	0.00	16,684,000.00	25,026,000.00	37,539,000.00	79,249,000.00
12020736	EARNINGS FROM ENTREPRENEURSHIP DEVELOPMENT CENTER	0.00	0.00	0.00	0.00	12,562,500.00	18,843,750.00	28,265,625.00	59,671,875.00
12020737	INCOME FROM ADSU FARM	13,492,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	4,843,098.95	0.00	0.00	0.00	26,152,900.00	39,229,350.00	58,844,025.00	124,226,275.00
12020801	RENT ON GOVT.QUARTERS	4,843,098.95	0.00	0.00	0.00	26,152,900.00	39,229,350.00	58,844,025.00	124,226,275.00
120210	REPAYMENTS - GENERAL	0.00	0.00	0.00	0.00	58,893,100.00	88,339,650.00	132,509,475.00	279,742,225.00
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	0.00	0.00	0.00	0.00	58,893,100.00	88,339,650.00	132,509,475.00	279,742,225.00
051701900100	College of Education Hong								

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1	REVENUE	144,018,590.00	128,125,300.00	128,125,300.00	0.00	150,000,000.00	225,000,000.00	337,500,000.00	712,500,000.00
12	INDEPENDENT REVENUE	144,018,590.00	128,125,300.00	128,125,300.00	0.00	150,000,000.00	225,000,000.00	337,500,000.00	712,500,000.00
1202	NON-TAX REVENUE	144,018,590.00	128,125,300.00	128,125,300.00	0.00	150,000,000.00	225,000,000.00	337,500,000.00	712,500,000.00
120204	FEES - GENERAL	110,488,000.00	102,464,300.00	102,464,300.00	0.00	100,934,700.00	151,402,050.00	227,103,075.00	479,439,825.00
12020410	REGISTRATION FEES - GENERAL	0.00	0.00	0.00	0.00	42,741,000.00	64,111,500.00	96,167,250.00	203,019,750.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	92,918,000.00	86,042,500.00	86,042,500.00	0.00	50,000,000.00	75,000,000.00	112,500,000.00	237,500,000.00
12020421	SPORTS FEES	5,120,000.00	7,356,600.00	7,356,600.00	0.00	6,191,600.00	9,287,400.00	13,931,100.00	29,410,100.00
12020459	BOARDING/LODGING FEES	12,450,000.00	9,065,200.00	9,065,200.00	0.00	2,002,100.00	3,003,150.00	4,504,725.00	9,509,975.00
120206	SALES - GENERAL	3,877,000.00	6,486,500.00	6,486,500.00	0.00	4,000,000.00	6,000,000.00	9,000,000.00	19,000,000.00
12020616	SALES OF ADMISSION FORMS	3,877,000.00	6,486,500.00	6,486,500.00	0.00	4,000,000.00	6,000,000.00	9,000,000.00	19,000,000.00
120207	EARNINGS -GENERAL	27,739,000.00	17,276,000.00	17,276,000.00	0.00	26,084,000.00	39,126,000.00	58,689,000.00	123,899,000.00
12020733	TRACTOR HIRING SERVICES	1,458,000.00	0.00	0.00	0.00	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	26,281,000.00	17,276,000.00	17,276,000.00	0.00	24,084,000.00	36,126,000.00	54,189,000.00	114,399,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,914,590.00	1,898,500.00	1,898,500.00	0.00	18,981,300.00	28,471,950.00	42,707,925.00	90,161,175.00
12020801	RENT ON GOVT.QUARTERS	1,914,590.00	1,898,500.00	1,898,500.00	0.00	2,471,300.00	3,706,950.00	5,560,425.00	11,738,675.00
12020818	RENT OF STUDENT HOSTELS	0.00	0.00	0.00	0.00	16,510,000.00	24,765,000.00	37,147,500.00	78,422,500.00
051702100100	Adamawa State University Mubi								
1	REVENUE	4,052,055,890.65	1,599,292,100.00	1,599,292,100.00	0.00	6,700,000,000.00	10,050,000,000.00	15,075,000,000.00	31,825,000,000.00
12	INDEPENDENT REVENUE	4,052,055,890.65	1,599,292,100.00	1,599,292,100.00	0.00	6,700,000,000.00	10,050,000,000.00	15,075,000,000.00	31,825,000,000.00
1201	TAX REVENUE	3,144,151,965.56	0.00	0.00	0.00	100,000,000.00	150,000,000.00	225,000,000.00	475,000,000.00
120103	OTHER TAXES	3,144,151,965.56	0.00	0.00	0.00	100,000,000.00	150,000,000.00	225,000,000.00	475,000,000.00
12010309	2.5% CHARGES ON HOTEL AND TAX	3,144,151,965.56	0.00	0.00	0.00	100,000,000.00	150,000,000.00	225,000,000.00	475,000,000.00
1202	NON-TAX REVENUE	907,903,925.09	1,599,292,100.00	1,599,292,100.00	0.00	6,600,000,000.00	9,900,000,000.00	14,850,000,000.00	31,350,000,000.00
120204	FEES - GENERAL	692,581,945.83	1,265,535,000.00	1,265,535,000.00	0.00	3,221,120,400.00	4,831,680,600.00	7,247,520,900.00	15,300,321,900.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	1,041,000.00	2,636,800.00	2,636,800.00	0.00	582,400.00	873,600.00	1,310,400.00	2,766,400.00
12020410	REGISTRATION FEES - GENERAL	0.00	121,817,900.00	121,817,900.00	0.00	135,000,000.00	202,500,000.00	303,750,000.00	641,250,000.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	73,249,200.00	44,824,800.00	44,824,800.00	0.00	17,000,000.00	25,500,000.00	38,250,000.00	80,750,000.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	374,666,733.20	156,623,000.00	156,623,000.00	0.00	246,750,000.00	370,125,000.00	555,187,500.00	1,172,062,500.00
12020419	DONGLE FEES	0.00	62,121,900.00	62,121,900.00	0.00	13,720,000.00	20,580,000.00	30,870,000.00	65,170,000.00
12020420	PG SCHOOL RALATED FEES	54,556,797.00	74,883,700.00	74,883,700.00	0.00	65,000,000.00	97,500,000.00	146,250,000.00	308,750,000.00
12020421	SPORTS FEES	48,170,500.00	44,824,800.00	44,824,800.00	0.00	51,000,000.00	76,500,000.00	114,750,000.00	242,250,000.00
12020422	SIWES FEES	14,030,000.00	10,810,700.00	10,810,700.00	0.00	20,000,000.00	30,000,000.00	45,000,000.00	95,000,000.00
12020461	ACCOMMODATION FEES	92,920,000.00	66,446,100.00	66,446,100.00	0.00	115,500,000.00	173,250,000.00	259,875,000.00	548,625,000.00
12020466	FACILITY FEES	30,815,500.00	29,004,300.00	29,004,300.00	0.00	6,405,800.00	9,608,700.00	14,413,050.00	30,427,550.00
12020471	IDENTITY CARD FEES[ID]	0.00	7,119,300.00	7,119,300.00	0.00	1,572,400.00	2,358,600.00	3,537,900.00	7,468,900.00

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12020473	CHARGES ON STATE GOVERNMENT CONTRACT	0.00	632,820,000.00	632,820,000.00	0.00	2,441,189,800.00	3,661,784,700.00	5,492,677,050.00	11,595,651,550.00
12020474	HOTEL GUEST SERVICE CHARGE	3,132,215.63	0.00	0.00	0.00	61,400,000.00	92,100,000.00	138,150,000.00	291,650,000.00
12020492	CHANGE OF COURSE APPLICATION FEES	0.00	11,601,700.00	11,601,700.00	0.00	46,000,000.00	69,000,000.00	103,500,000.00	218,500,000.00
120206	SALES - GENERAL	27,562,000.00	27,883,200.00	27,883,200.00	0.00	36,007,800.00	54,011,700.00	81,017,550.00	171,037,050.00
12020603	SALES OF ID CARDS	20,289,500.00	0.00	0.00	0.00	16,750,000.00	25,125,000.00	37,687,500.00	79,562,500.00
12020616	SALES OF ADMISSION FORMS	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020629	SALES OF APPLICATION FORMS	85,000.00	6,789,200.00	6,789,200.00	0.00	6,712,500.00	10,068,750.00	15,103,125.00	31,884,375.00
12020630	SALES OF SEEDLINGS/FRUITS	0.00	12,656,400.00	12,656,400.00	0.00	2,795,300.00	4,192,950.00	6,289,425.00	13,277,675.00
12020640	SALES OF EMPLOYMENT & CONTRACT REGISTRATION	0.00	0.00	0.00	0.00	3,000,000.00	4,500,000.00	6,750,000.00	14,250,000.00
12020646	SALES OF STUDENT HAND BOOK	7,132,500.00	8,437,600.00	8,437,600.00	0.00	6,750,000.00	10,125,000.00	15,187,500.00	32,062,500.00
120207	EARNINGS -GENERAL	187,759,979.26	268,537,400.00	268,537,400.00	0.00	291,445,100.00	437,167,650.00	655,751,475.00	1,384,364,225.00
12020702	EARNINGS FROM LABORATORY SERVICES	0.00	0.00	0.00	0.00	8,000,000.00	12,000,000.00	18,000,000.00	38,000,000.00
12020729	EARNINGS FROM 5% ADSUCONS SERVICES (REMITANCE)	5,956,636.84	52,735,000.00	52,735,000.00	0.00	46,235,100.00	69,352,650.00	104,028,975.00	219,616,725.00
12020730	EARNINGS FROM MEDICAL LAB TEST	13,108,900.00	24,047,200.00	24,047,200.00	0.00	47,750,000.00	71,625,000.00	107,437,500.00	226,812,500.00
12020733	TRACTOR HIRING SERVICES	16,528,351.00	1,054,700.00	1,054,700.00	0.00	1,500,000.00	2,250,000.00	3,375,000.00	7,125,000.00
12020734	SUNDRY/OTHER EARNINGS	0.00	35,859,800.00	35,859,800.00	0.00	35,000,000.00	52,500,000.00	78,750,000.00	166,250,000.00
12020736	EARNINGS FROM ENTREPRENEURSHIP DEVELOPMENT CENTER	25,092,000.00	45,879,500.00	45,879,500.00	0.00	27,750,000.00	41,625,000.00	62,437,500.00	131,812,500.00
12020737	INCOME FROM ADSU FARM	177,900.00	7,382,900.00	7,382,900.00	0.00	2,500,000.00	3,750,000.00	5,625,000.00	11,875,000.00
12020738	EARNINGS FROM PORTAL ACCESS/MAINTENANCE	47,490,500.00	73,301,700.00	73,301,700.00	0.00	64,500,000.00	96,750,000.00	145,125,000.00	306,375,000.00
12020740	EARNINGS FROM HIRING OF ACADEMIC GOWN	4,448,000.00	2,109,400.00	2,109,400.00	0.00	9,000,000.00	13,500,000.00	20,250,000.00	42,750,000.00
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	62,160,300.00	26,167,200.00	26,167,200.00	0.00	29,460,000.00	44,190,000.00	66,285,000.00	139,935,000.00
12020744	EARNINGS FROM INTERNET SERVICES	0.00	0.00	0.00	0.00	17,750,000.00	26,625,000.00	39,937,500.00	84,312,500.00
12020776	EARNINGS FROM SCHOOL PROPERTIES/PRIVATE SHOPS	12,797,391.42	0.00	0.00	0.00	2,000,000.00	3,000,000.00	4,500,000.00	9,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	37,336,500.00	37,336,500.00	0.00	41,426,700.00	62,140,050.00	93,210,075.00	196,776,825.00
12020801	RENT ON GOVT. QUARTERS	0.00	35,438,000.00	35,438,000.00	0.00	7,826,700.00	11,740,050.00	17,610,075.00	37,176,825.00
12020819	RENT OF UNIVERSITY PROPERTY	0.00	1,898,500.00	1,898,500.00	0.00	33,600,000.00	50,400,000.00	75,600,000.00	159,600,000.00
120210	REPAYMENTS - GENERAL	0.00	0.00	0.00	0.00	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	0.00	0.00	0.00	0.00	10,000,000.00	15,000,000.00	22,500,000.00	47,500,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
120213	RE-IMBURSEMENT GENERAL	0.00	0.00	0.00	0.00	3,000,000,000.00	4,500,000,000.00	6,750,000,000.00	14,250,000,000.00
12021303	REIMBURSEMENT FROM LG FOR UNIVERSITY FUNDING	0.00	0.00	0.00	0.00	3,000,000,000.00	4,500,000,000.00	6,750,000,000.00	14,250,000,000.00
051702300100	College of Nursing Sciences Yola								
1	REVENUE	96,874,400.00	90,614,900.00	90,614,900.00	0.00	241,425,600.00	362,138,400.00	543,207,600.00	1,146,771,600.00
12	INDEPENDENT REVENUE	96,874,400.00	90,614,900.00	90,614,900.00	0.00	241,425,600.00	362,138,400.00	543,207,600.00	1,146,771,600.00
1202	NON-TAX REVENUE	96,874,400.00	90,614,900.00	90,614,900.00	0.00	241,425,600.00	362,138,400.00	543,207,600.00	1,146,771,600.00
120201	LICENCES - GENERAL	0.00	0.00	0.00	0.00	10,200,000.00	15,300,000.00	22,950,000.00	48,450,000.00
12020168	LEASED VEHICLE OPERATING PERMIT	0.00	0.00	0.00	0.00	10,200,000.00	15,300,000.00	22,950,000.00	48,450,000.00
120204	FEES - GENERAL	66,846,900.00	56,284,300.00	56,284,300.00	0.00	206,888,300.00	310,332,450.00	465,498,675.00	982,719,425.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	23,116,000.00	18,562,800.00	18,562,800.00	0.00	100,000,000.00	150,000,000.00	225,000,000.00	475,000,000.00
12020421	SPORTS FEES	2,700,900.00	1,249,900.00	1,249,900.00	0.00	11,738,100.00	17,607,150.00	26,410,725.00	55,755,975.00
12020461	ACCOMMODATION FEES	8,270,000.00	11,475,200.00	11,475,200.00	0.00	11,856,000.00	17,784,000.00	26,676,000.00	56,316,000.00
12020472	STUDENT LEVY	32,760,000.00	24,996,400.00	24,996,400.00	0.00	83,294,200.00	124,941,300.00	187,411,950.00	395,647,450.00
120206	SALES - GENERAL	30,027,500.00	34,330,600.00	34,330,600.00	0.00	23,952,300.00	35,928,450.00	53,892,675.00	113,773,425.00
12020616	SALES OF ADMISSION FORMS	26,921,000.00	632,900.00	632,900.00	0.00	8,045,400.00	12,068,100.00	18,102,150.00	38,215,650.00
12020646	SALES OF STUDENT HAND BOOK	3,106,500.00	2,056,700.00	2,056,700.00	0.00	8,918,800.00	13,378,200.00	20,067,300.00	42,364,300.00
12020653	SALES OF OTHER FORMS	0.00	31,641,000.00	31,641,000.00	0.00	6,988,100.00	10,482,150.00	15,723,225.00	33,193,475.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	0.00	0.00	0.00	385,000.00	577,500.00	866,250.00	1,828,750.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	0.00	0.00	0.00	0.00	385,000.00	577,500.00	866,250.00	1,828,750.00
051702400100	College of Health Technology Michika								
1	REVENUE	100,991,000.00	104,705,600.00	104,705,600.00	0.00	132,003,300.00	198,004,950.00	297,007,425.00	627,015,675.00
12	INDEPENDENT REVENUE	100,991,000.00	104,705,600.00	104,705,600.00	0.00	132,003,300.00	198,004,950.00	297,007,425.00	627,015,675.00
1202	NON-TAX REVENUE	100,991,000.00	104,705,600.00	104,705,600.00	0.00	132,003,300.00	198,004,950.00	297,007,425.00	627,015,675.00
120204	FEES - GENERAL	90,310,000.00	96,795,300.00	96,795,300.00	0.00	123,513,300.00	185,269,950.00	277,904,925.00	586,688,175.00
12020410	REGISTRATION FEES - GENERAL	0.00	32,611,400.00	32,611,400.00	0.00	7,202,500.00	10,803,750.00	16,205,625.00	34,211,875.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	63,756,000.00	40,764,200.00	40,764,200.00	0.00	83,275,800.00	124,913,700.00	187,370,550.00	395,560,050.00
12020421	SPORTS FEES	7,084,000.00	0.00	0.00	0.00	7,500,000.00	11,250,000.00	16,875,000.00	35,625,000.00
12020461	ACCOMMODATION FEES	1,760,000.00	3,037,600.00	3,037,600.00	0.00	3,035,000.00	4,552,500.00	6,828,750.00	14,416,250.00
12020462	EDUCATIONAL VISIT FEES	17,710,000.00	20,382,100.00	20,382,100.00	0.00	18,750,000.00	28,125,000.00	42,187,500.00	89,062,500.00
12020471	IDENTITY CARD FEES[ID]	0.00	0.00	0.00	0.00	3,750,000.00	5,625,000.00	8,437,500.00	17,812,500.00
120206	SALES - GENERAL	10,681,000.00	7,910,300.00	7,910,300.00	0.00	8,490,000.00	12,735,000.00	19,102,500.00	40,327,500.00
12020616	SALES OF ADMISSION FORMS	10,681,000.00	7,910,300.00	7,910,300.00	0.00	8,490,000.00	12,735,000.00	19,102,500.00	40,327,500.00
056900100100	Ministry of Tertiary and Professional Education								
1	REVENUE	0.00	8,965,000.00	8,965,000.00	0.00	1,980,100.00	2,970,150.00	4,455,225.00	9,405,475.00
12	INDEPENDENT REVENUE	0.00	8,965,000.00	8,965,000.00	0.00	1,980,100.00	2,970,150.00	4,455,225.00	9,405,475.00
1202	NON-TAX REVENUE	0.00	8,965,000.00	8,965,000.00	0.00	1,980,100.00	2,970,150.00	4,455,225.00	9,405,475.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
120204	FEES - GENERAL	0.00	8,965,000.00	8,965,000.00	0.00	1,980,100.00	2,970,150.00	4,455,225.00	9,405,475.00
12020410	REGISTRATION FEES - GENERAL	0.00	5,273,500.00	5,273,500.00	0.00	1,164,700.00	1,747,050.00	2,620,575.00	5,532,325.00
12020413	ANNUAL DUES	0.00	2,636,800.00	2,636,800.00	0.00	582,400.00	873,600.00	1,310,400.00	2,766,400.00
12020414	ADMIN CHARGES	0.00	1,054,700.00	1,054,700.00	0.00	233,000.00	349,500.00	524,250.00	1,106,750.00
052100100100	Ministry of Health and Human Services								
1	REVENUE	3,208,000.00	10,056,000.00	10,056,000.00	0.00	5,060,677,000.00	16,015,500.00	24,023,250.00	50,715,750.00
12	INDEPENDENT REVENUE	3,208,000.00	10,056,000.00	10,056,000.00	0.00	10,677,000.00	16,015,500.00	24,023,250.00	50,715,750.00
1202	NON-TAX REVENUE	3,208,000.00	10,056,000.00	10,056,000.00	0.00	10,677,000.00	16,015,500.00	24,023,250.00	50,715,750.00
120201	LICENCES - GENERAL	330,000.00	2,215,000.00	2,215,000.00	0.00	1,489,300.00	2,233,950.00	3,350,925.00	7,074,175.00
12020139	PATENT MEDICINE & DRUG STORES LICENSES	0.00	1,898,500.00	1,898,500.00	0.00	419,300.00	628,950.00	943,425.00	1,991,675.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	0.00	316,500.00	316,500.00	0.00	70,000.00	105,000.00	157,500.00	332,500.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	330,000.00	0.00	0.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
120204	FEES - GENERAL	2,878,000.00	7,841,000.00	7,841,000.00	0.00	9,187,700.00	13,781,550.00	20,672,325.00	43,641,575.00
12020410	REGISTRATION FEES - GENERAL	550,000.00	2,795,000.00	2,795,000.00	0.00	1,200,000.00	1,800,000.00	2,700,000.00	5,700,000.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	432,000.00	632,900.00	632,900.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	0.00	4,300.00	4,300.00	0.00	1,000.00	1,500.00	2,250.00	4,750.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	0.00	0.00	0.00	0.00	286,700.00	430,050.00	645,075.00	1,361,825.00
12020428	REGISTRATION OF PRIVATE HOSPITALS/DISPENSARIES FEES	1,131,000.00	1,265,700.00	1,265,700.00	0.00	4,700,000.00	7,050,000.00	10,575,000.00	22,325,000.00
12020429	SPECIAL OPERATIONS FEES (CHEMIST)	5,000.00	2,088,400.00	2,088,400.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020430	NURSERY/MATERNITY HOMES FEES	760,000.00	1,054,700.00	1,054,700.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
13	AID AND GRANTS	0.00	0.00	0.00	0.00	5,050,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	0.00	0.00	0.00	5,050,000,000.00	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00	0.00	0.00
13020102	CAPITAL GRANTS FROM FGN	0.00	0.00	0.00	0.00	5,000,000,000.00	0.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
052100300100	Primary Health Care Development Agency								
1	REVENUE	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
13	AID AND GRANTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00
052100200100	Adamawa State Contributory Health Management Agency								
1	REVENUE	0.00	0.00	0.00	0.00	5,096,000,000.00	7,644,000,000.00	11,466,000,000.00	24,206,000,000.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
12	INDEPENDENT REVENUE	0.00	0.00	0.00	0.00	5,096,000,000.00	7,644,000,000.00	11,466,000,000.00	24,206,000,000.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	0.00	5,096,000,000.00	7,644,000,000.00	11,466,000,000.00	24,206,000,000.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	5,096,000,000.00	7,644,000,000.00	11,466,000,000.00	24,206,000,000.00
12020493	HEALTH INSURANCE SUBSCRIPTION	0.00	0.00	0.00	0.00	5,096,000,000.00	7,644,000,000.00	11,466,000,000.00	24,206,000,000.00
052110200100	Adamawa State Hospital Services Management Board								
1	REVENUE	323,872,810.00	632,820,000.00	632,820,000.00	0.00	468,784,100.00	703,176,150.00	1,054,764,225.00	2,226,724,475.00
12	INDEPENDENT REVENUE	323,872,810.00	632,820,000.00	632,820,000.00	0.00	468,784,100.00	703,176,150.00	1,054,764,225.00	2,226,724,475.00
1202	NON-TAX REVENUE	323,872,810.00	632,820,000.00	632,820,000.00	0.00	468,784,100.00	703,176,150.00	1,054,764,225.00	2,226,724,475.00
120204	FEES - GENERAL	320,872,560.00	369,145,000.00	369,145,000.00	0.00	267,800,000.00	401,700,000.00	602,550,000.00	1,272,050,000.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	282,139,260.00	210,940,000.00	210,940,000.00	0.00	210,300,000.00	315,450,000.00	473,175,000.00	998,925,000.00
12020427	YELLOW CARDS FEES	38,733,300.00	158,205,000.00	158,205,000.00	0.00	55,000,000.00	82,500,000.00	123,750,000.00	261,250,000.00
12020430	NURSERY/MATERNITY HOMES FEES	0.00	0.00	0.00	0.00	2,500,000.00	3,750,000.00	5,625,000.00	11,875,000.00
120206	SALES - GENERAL	3,000,250.00	263,675,000.00	263,675,000.00	0.00	58,234,100.00	87,351,150.00	131,026,725.00	276,611,975.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	3,000,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020651	SALES OF DRUGS	0.00	263,675,000.00	263,675,000.00	0.00	58,234,100.00	87,351,150.00	131,026,725.00	276,611,975.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	142,750,000.00	214,125,000.00	321,187,500.00	678,062,500.00
12020787	EARNINGS FROM HOSPITALS/DRUG	0.00	0.00	0.00	0.00	134,750,000.00	202,125,000.00	303,187,500.00	640,062,500.00
12020788	EARNINGS FROM SCANNING SERVICES	0.00	0.00	0.00	0.00	5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
12020789	EARNINGS FROM ACCIDENT AND EMERGENCY SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	4,500,000.00	6,750,000.00	14,250,000.00
052110300100	Adamawa Traditional Medicine Board								
1	REVENUE	363,000.00	506,400.00	506,400.00	0.00	275,625,000.00	413,437,500.00	620,156,250.00	1,309,218,750.00
12	INDEPENDENT REVENUE	363,000.00	506,400.00	506,400.00	0.00	275,625,000.00	413,437,500.00	620,156,250.00	1,309,218,750.00
1202	NON-TAX REVENUE	363,000.00	506,400.00	506,400.00	0.00	275,625,000.00	413,437,500.00	620,156,250.00	1,309,218,750.00
120201	LICENCES - GENERAL	363,000.00	506,400.00	506,400.00	0.00	625,000.00	937,500.00	1,406,250.00	2,968,750.00
12020114	HAWKING PERMIT	64,000.00	211,000.00	211,000.00	0.00	200,000.00	300,000.00	450,000.00	950,000.00
12020115	RENUWAL OF LICENSE TO PRACTICE	80,000.00	105,500.00	105,500.00	0.00	200,000.00	300,000.00	450,000.00	950,000.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISGRATION)	160,000.00	105,500.00	105,500.00	0.00	125,000.00	187,500.00	281,250.00	593,750.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	59,000.00	84,400.00	84,400.00	0.00	100,000.00	150,000.00	225,000.00	475,000.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	275,000,000.00	412,500,000.00	618,750,000.00	1,306,250,000.00
12020445	GRADING FEES	0.00	0.00	0.00	0.00	275,000,000.00	412,500,000.00	618,750,000.00	1,306,250,000.00
052111300100	Adamawa State Drugs Supply Management Agency								
1	REVENUE	63,390,331.00	35,522,900.00	35,522,900.00	0.00	7,845,500.00	11,768,250.00	17,652,375.00	37,266,125.00
12	INDEPENDENT REVENUE	63,390,331.00	35,522,900.00	35,522,900.00	0.00	7,845,500.00	11,768,250.00	17,652,375.00	37,266,125.00
1202	NON-TAX REVENUE	63,390,331.00	35,522,900.00	35,522,900.00	0.00	7,845,500.00	11,768,250.00	17,652,375.00	37,266,125.00
120206	SALES - GENERAL	63,390,331.00	35,522,900.00	35,522,900.00	0.00	7,845,500.00	11,768,250.00	17,652,375.00	37,266,125.00
12020651	SALES OF DRUGS	63,390,331.00	35,522,900.00	35,522,900.00	0.00	7,845,500.00	11,768,250.00	17,652,375.00	37,266,125.00

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053500100100	Ministry of Environment and Natural Resources Development								
1	REVENUE	5,400,600.00	24,708,400.00	24,708,400.00	0.00	54,136,660.00	81,204,990.00	121,807,485.00	257,149,135.00
12	INDEPENDENT REVENUE	5,400,600.00	24,708,400.00	24,708,400.00	0.00	54,136,660.00	81,204,990.00	121,807,485.00	257,149,135.00
1202	NON-TAX REVENUE	5,400,600.00	24,708,400.00	24,708,400.00	0.00	54,136,660.00	81,204,990.00	121,807,485.00	257,149,135.00
120201	LICENCES - GENERAL	315,000.00	1,461,200.00	1,461,200.00	0.00	32,260,000.00	48,390,000.00	72,585,000.00	153,235,000.00
12020104	WILD LIFE HUNTING LICENSES	231,500.00	158,300.00	158,300.00	0.00	350,000.00	525,000.00	787,500.00	1,662,500.00
12020142	TRADE PERMIT LICENSES	0.00	0.00	0.00	0.00	30,000,000.00	45,000,000.00	67,500,000.00	142,500,000.00
12020143	FOREST LISCENCE,CHAIN SAW LICENCES	74,500.00	527,400.00	527,400.00	0.00	1,210,000.00	1,815,000.00	2,722,500.00	5,747,500.00
12020156	ENVIRONMENTAL M/PURPOSE LABORATORY LICENSES	0.00	316,500.00	316,500.00	0.00	350,000.00	525,000.00	787,500.00	1,662,500.00
12020161	ROAD / ROOF RACK PERMIT	0.00	37,100.00	37,100.00	0.00	0.00	0.00	0.00	0.00
12020162	TROPHY DEALER LICENCES	9,000.00	421,900.00	421,900.00	0.00	350,000.00	525,000.00	787,500.00	1,662,500.00
120204	FEES - GENERAL	733,500.00	12,984,800.00	12,984,800.00	0.00	20,726,660.00	31,089,990.00	46,634,985.00	98,451,635.00
12020402	TIMBER AND FOREST FEES	405,500.00	10,547,000.00	10,547,000.00	0.00	18,150,000.00	27,225,000.00	40,837,500.00	86,212,500.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	0.00	31,800.00	31,800.00	0.00	3,160.00	4,740.00	7,110.00	15,010.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	328,000.00	2,273,500.00	2,273,500.00	0.00	2,273,500.00	3,410,250.00	5,115,375.00	10,799,125.00
12020424	FOOD AND SOCIAL SERVICES FEES	0.00	79,500.00	79,500.00	0.00	0.00	0.00	0.00	0.00
12020451	APPROVAL OF BUILDING PLANS FEES	0.00	53,000.00	53,000.00	0.00	300,000.00	450,000.00	675,000.00	1,425,000.00
120205	FINES - GENERAL	0.00	2,120,000.00	2,120,000.00	0.00	0.00	0.00	0.00	0.00
12020508	SANITATION FINE	0.00	2,120,000.00	2,120,000.00	0.00	0.00	0.00	0.00	0.00
120206	SALES - GENERAL	4,352,100.00	8,142,400.00	8,142,400.00	0.00	1,150,000.00	1,725,000.00	2,587,500.00	5,462,500.00
12020617	COTTAGE INDUSTRY SALES	0.00	0.00	0.00	0.00	150,000.00	225,000.00	337,500.00	712,500.00
12020630	SALES OF SEEDLINGS/FRUITS	4,352,100.00	7,087,700.00	7,087,700.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020631	COTTAGE INDUSTRIES SALES	0.00	1,054,700.00	1,054,700.00	0.00	0.00	0.00	0.00	0.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects								
1	REVENUE	4,508,700.00	26,421,200.00	26,421,200.00	0.00	50,697,937.00	76,046,905.50	114,070,358.25	240,815,200.75
12	INDEPENDENT REVENUE	4,508,700.00	26,421,200.00	26,421,200.00	0.00	50,697,937.00	76,046,905.50	114,070,358.25	240,815,200.75
1202	NON-TAX REVENUE	4,508,700.00	26,421,200.00	26,421,200.00	0.00	50,697,937.00	76,046,905.50	114,070,358.25	240,815,200.75
120204	FEES - GENERAL	655,800.00	5,432,500.00	5,432,500.00	0.00	5,997,937.00	8,996,905.50	13,495,358.25	28,490,200.75
12020411	COURT FEES - GENERAL	0.00	159,000.00	159,000.00	0.00	32,037.00	48,055.50	72,083.25	152,175.75
12020424	FOOD AND SOCIAL SERVICES FEES	655,800.00	3,164,100.00	3,164,100.00	0.00	5,500,000.00	8,250,000.00	12,375,000.00	26,125,000.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	0.00	2,109,400.00	2,109,400.00	0.00	465,900.00	698,850.00	1,048,275.00	2,213,025.00

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
120205	FINES - GENERAL	3,852,900.00	20,988,700.00	20,988,700.00	0.00	39,700,000.00	59,550,000.00	89,325,000.00	188,575,000.00
12020508	SANITATION FINE	3,848,900.00	10,547,000.00	10,547,000.00	0.00	13,200,000.00	19,800,000.00	29,700,000.00	62,700,000.00
12020509	GULLY EMPTIER FINE	4,000.00	5,273,500.00	5,273,500.00	0.00	3,300,000.00	4,950,000.00	7,425,000.00	15,675,000.00
12020510	STRAY ANIMAL FINE	0.00	527,400.00	527,400.00	0.00	1,000,000.00	1,500,000.00	2,250,000.00	4,750,000.00
12020511	COURT FINE	0.00	2,531,300.00	2,531,300.00	0.00	5,500,000.00	8,250,000.00	12,375,000.00	26,125,000.00
12020512	FINE FOR HARMFUL ECOSYTEM ACTIVITIES	0.00	0.00	0.00	0.00	5,500,000.00	8,250,000.00	12,375,000.00	26,125,000.00
12020513	FIREWOOD/CHARCOAL RATES FINE	0.00	316,500.00	316,500.00	0.00	5,500,000.00	8,250,000.00	12,375,000.00	26,125,000.00
12020514	FOREST DE-RESERVATION FINE	0.00	1,793,000.00	1,793,000.00	0.00	2,200,000.00	3,300,000.00	4,950,000.00	10,450,000.00
12020515	EFFLUENT DISCHARGE/HAZADOUS SUBSTANCE DISCHARGE/NOISE EMISSION FINE FINE	0.00	0.00	0.00	0.00	3,500,000.00	5,250,000.00	7,875,000.00	16,625,000.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00
12020783	EARNINGS FROM EMISSION RATE	0.00	0.00	0.00	0.00	5,000,000.00	7,500,000.00	11,250,000.00	23,750,000.00

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

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
011100100100	Office of the Governor												
Total					0.00	650,000,000.00	650,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124001100 - Reform of Government and Governance - General	Construction of Sporting Facilities in Government House Yola North LGA	23020112	70811	20232000	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125000100 - Reform of Government and Governance - General	Purchase of ICT infrastructure equipment - computerization of the Governor's office Yola North LGA	23010146	70461	20242200	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125005400 - Power - General	Purchase and of Solar installation in Government House Yola North LGA	23010149	70436	20232000	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011100100200	Office of the Deputy Governor												
Total					0.00	271,000,000.00	271,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123001101 - Functional health facilities	Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office Yola North LGA	23030105	70731	20232000	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100123010100 - Water Resources and Rural Deve - General	Drilling of 1 No. Borehole & Construction of Water Tanks in Yola North	23020105	70631	20232000	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123000200 - Reform of Government and Governance - General	Renovation of Deputy Governor's Office, Yola North	23030121	70111	20232000	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124000400 - Reform of Government and Governance - General	Renovation of Lodge one at the deputy governors office Yola North	23030101	70111	20232000	0.00	93,500,000.00	93,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011100500100	Sustainable Development Goals (Former MDG's Office)												
Total					621,459,724.46	1,350,000,000.00	3,840,000,000.00	0.00	2,340,000,000.00	0.00	3,465,008,304.00	5,227,500,000.00	10,852,500,000.00
03100123000100 - Poverty Alleviation - General	Provision of Conditional Cash Transfer CCT Project Support in the State	23050101	71071	20242200	621,459,724.46	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100123000200 - Poverty Alleviation - General	Provision for Project Support on Conditional Grant Scheme in the State (MDAs)	23050103	71071	20242200	0.00	1,200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125020100 - Poverty Alleviation - General	Conditional Cash Transfer to 3000No. Poor and vulnerable Households in the state	23050108	71071	20242200	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
03100125021100 - Poverty Alleviation - General	Training of 500No. Poor and vulnerable HouseHolds on vocational skills in Yola North	23050108	71071	20232000	0.00	0.00	50,000,000.00	0.00	30,000,000.00	0.00	8,304.00	30,000,000.00	0.00
03100125022100 - Poverty Alleviation - General	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	0.00	0.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00
03100125024100 - Poverty Alleviation - General	Provision/ditribution of foodstuffs for vulnerable households in Madagali LGA	23010120	71071	20242200	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
03100125025100 - Poverty Alleviation - General	Provision of farm inputs and resources to enhance productivity	23010127	71071	20242200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
03100125026100 - Poverty Alleviation - General	Provision/distribution of delivery/maternity kids to various hospitals	23010122	71071	20242200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125027100 - Poverty Alleviation - General	Provision/distribution of first aid boxes to primary schools in the state	23010122	71071	20242200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125028100 - Poverty Alleviation - General	Menstrual hygiene awareness among the Secondary School girls	23010122	71071	20242200	0.00	0.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125029100 - Poverty Alleviation - General	Provision/distribution of scholastic materials for children in Primary Schools in the State	23010124	71071	20242200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125030100 - Poverty Alleviation - General	Capacity building for school Teachers in the State	23050108	71071	20242200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125031100 - Poverty Alleviation - General	Construction of 1133No solar powered boreholes including storages and reticulation system	23020105	71071	20242200	0.00	0.00	850,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
03100125032100 - Poverty Alleviation - General	Rehabilitation/Reactivation of existing boreholes - hand pump, solar powered, storages and reticulaton system	23020105	71071	20242200	0.00	0.00	150,000,000.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,800,000,000.00
03100125033100 - Poverty Alleviation - General	Establishment and training of boreholes management committees at the ward levels	23050108	71071	20242200	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	475,000,000.00
03100125034100 - Poverty Alleviation - General	Site selectio, certification and sensitization	23050108	71071	20242200	0.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	132,500,000.00
03100125035100 - Poverty Alleviation - General	Construction of VIP Toilets in some selected schools, markets and public centres	23020104	71071	20242200	0.00	0.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00
03100125036100 - Poverty Alleviation - General	SDGs stakeholder engagements on Sustainable Development Goals (SDGs)	23050108	71071	20242200	0.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	112,500,000.00
03100125037100 - Poverty Alleviation - General	Strengthen technical capacity of government MDAs and CSOs on implementation of Sustainable Development Goals	23050108	71071	20242200	0.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	142,500,000.00
03100125038100 - Poverty Alleviation - General	Promote Public Private and civil Society Partnerships on Sustainable Development Goals (SDGs)	23050108	71071	20242200	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	105,000,000.00
03100125039100 - Poverty Alleviation - General	Enhance knowledge sharing and cooperation on science, technology & innovations	23050108	71071	20242200	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
03100125054100 - Poverty Alleviation - General	Consultancy for the SDGs Grants from FGN	23050103	71071	20242200	0.00	0.00	240,000,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	470,000,000.00
03100125055100 - Poverty Alleviation - General	Monitoring and Evaluation (State Project support unit cost)	23050103	71071	20242200	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	345,000,000.00
03100125056100 - Poverty Alleviation - General	Construction of 24No. Open market shelters in 21 Local Government Areas in the State	23020124	71071	20242200	0.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00	810,000,000.00	1,215,000,000.00	2,085,000,000.00
17100125157100 - Road - General	Grading of 6No. Rural roads and river crossing in sellected Local Government Areas in the state	23020114	70451	20242200	0.00	0.00	540,000,000.00	0.00	540,000,000.00	0.00	810,000,000.00	1,215,000,000.00	2,565,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
03100125058100 - Poverty Alleviation - General	Consultancy for the Local Government Grants	23050103	71071	20242200	0.00	0.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	540,000,000.00
03100125059100 - Poverty Alleviation - General	Monitoring and Evaluation (LG Project suport unit cost)	23050103	71071	20242200	0.00	0.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123000100 - Information Communication and Technology - General	Construction/ Establishment of 1 No. ICT Center at the Headquarters	23020127	70132	20232000	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)												
Total					183,130,498.60	2,000,000,000.00	2,000,000,000.00	483,942,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
03100124000100 - Poverty Alleviation - General	Purchase of food and Nutrition item in Emergency situation in the State	23010120	71091	20242200	980,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100122000200 - Reform of Government and Governance - General	Covid-19 Pandemic & other Disasters State Emergency Management Preparedness	23010122	70741	20242200	168,850,498.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123000300 - Reform of Government and Governance - General	Purchase /Procurement of Office Furniture (Cushion set, Tables & Chairs) and Equipment	23010112	71091	20242200	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123000400 - Reform of Government and Governance - General	Povision for purchase of Quick Response, Relief Materials and Sensitization	23050108	71091	20242200	11,000,000.00	200,000,000.00	0.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
13100123000600 - Reform of Government and Governance - General	Covid-19 Pandemic State Emergency Coordination, Monitoring and Evaluation	23050103	70741	20242200	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125011100 - Reform of Government and Governance - General	State Emergency Preparedness and Control of unpredicted Disasters Outbreaks in the State	23010122	70741	20242200	0.00	1,500,000,000.00	2,000,000,000.00	482,442,000.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
011101000100	Bureau for Public Procurement (BPP)												
Total					18,093,800.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000,000.00
11100123000300 - Information Communication and Technology - General	Upgade/Maintenance of e- procurement infrastructure	23050102	70133	20242200	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000,000.00
13100123000800 - Reform of Government and Governance - General	3 Sensitization workshops on e- Procurement system for all MDAs	23050101	70133	20242200	18,093,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011101800100	Security and Special Services Department												
Total					85,000.00	4,525,690,400.00	4,525,690,400.00	119,100,375.00	0.00	0.00	0.00	0.00	0.00
11100123000400 - Information Communication and Technology - General	Purchase of 1 set of Telecommunication Gagets	23010142	70361	20242200	85,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123001100 - Reform of Government and Governance - General	Purchase of 5No.Fire Fighting Engine at Headquarters	23010123	70321	20242200	0.00	550,496,000.00	550,496,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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13100123001200 - Reform of Government and Governance - General	Construction of new 2N0. fire Stations in H/Assembly,Ganye and Mubi	23020110	70321	20220300	0.00	74,000,000.00	74,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123001300 - Reform of Government and Governance - General	Purchaes of 76No.Security Vehicles and Equipments	23010128	70361	20242200	0.00	3,800,000,000.00	3,800,000,000.00	119,100,375.00	0.00	0.00	0.00	0.00	0.00
13100123001400 - Reform of Government and Governance - General	Purchase of 5 litres Foam of Water Chemical	23010139	70321	20242200	0.00	3,394,400.00	3,394,400.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123001500 - Reform of Government and Governance - General	Refurbishing of 2No. Fire Fighting Trucks (Yola & Michika)	23030139	70321	20242200	0.00	47,800,000.00	47,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124000900 - Reform of Government and Governance - General	Renovation of Fire station Headquarters yola	23030109	70321	20232000	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011110100100	Community and Social Development Agency												
Total					374,250,432.63	1,100,000,000.00	1,100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100122000400 - Reform of Government and Governance - General	Provision for Community and Social Development Agency's Projects in 33 Communities (CARES)	23020118	70474	20242200	207,895,242.50	650,000,000.00	650,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123001800 - Reform of Government and Governance - General	Provosion for Development of Boarder Regions (Across the State)	23020118	70474	20242200	130,369,398.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123000100 - Road - General	Rehabilitation of Rural Rodas in 21 LGA in the State (NGCARES)	23030113	70451	20242200	33,977,100.45	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124000101 - Road - General	Construction of rural roads within the 21LGAs	23020114	70451	20242200	2,008,691.68	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011118500100	Department of Chieftaincy Affairs												
Total					0.00	3,500,000,000.00	1,500,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
14100125093100 - Power - General	Purchase of 1No. 100KVA Soundproof Generator	23030102	70435	20232000	0.00	0.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100126100100 - Housing and Urban Development - General	Construction and Renovation of Emirs and Chiefs Palaces in the State	23030101	70821	20242200	0.00	3,500,000,000.00	1,300,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
011110300100	Boundary Commission												
Total					6,828,957.00	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100122002300 - Reform of Government and Governance - General	Delimitation, Delineation, & Demercation of Local Boundaries	23020122	70133	20232000	1,962,157.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123020500 - Reform of Government and Governance - General	Delimitation, Delineation, & Demercation of Inter State Boundaries	23020122	70133	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123020600 - Reform of Government and Governance - General	Establishment of ICT centre and Equipment	23020127	70133	20242200	4,866,800.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123020700 - Reform of Government and Governance - General	Sensitization/ Seminar &Enlightenment Campaigns & Capacity Building	23050108	70133	20232000	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016100100100	Office of the Secretary to the State Government												
Total					2,130,674,351.33	11,331,700,000.00	10,731,700,000.00	198,014,394.88	9,336,509,094.00	0.00	14,004,763,650.00	21,007,145,480.00	44,344,418,224.00
01020123101100 - Ruminant (cattle, sheep & goats) production and marketing	Provision for Adamawa AgriBusiness Support Program (ADAS) through upgrading of cattle markets and others	23020113	70421	20242200	0.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00	3,300,000.00	4,950,000.00	8,250,000.00
03100123033100 - Poverty Alleviation - General	Provision of Micro-Credit for Vulnurables and People with Special Needs	23050101	70331	20242200	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	189,700,000.00
05050323034100 - Libraries and laboratories	Establishment of E-library in SSG's office	23020111	70971	20242200	54,255,601.08	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,925,000,000.00
10100123008100 - Water Resources and Rural Deve - General	Upgrading of water supply system in State Secretariat Complex	23030104	70631	20242200	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	687,500,000.00
11100124015100 - Information Communication and Technology - General	Provision of ICT Infrastructure for SABER implementation via state Committee for Export Promotion	23020127	71091	20242200	1,749,385,524.68	2,200,000,000.00	2,140,000,000.00	4,100,000.00	1,008,300,000.00	0.00	1,512,450,000.00	2,268,675,000.00	3,831,125,000.00
13100122081100 - Reform of Government and Governance - General	Construction of Offices at Muslim Pilgrims Welfare Board	23020101	70841	20242200	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	1,233,300,000.00
13100122009100 - Reform of Government and Governance - General	Renovation of Liaison Office Abuja and furnishing	23030121	70133	20242200	60,640,000.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,185,000,000.00
13100123108100 - Reform of Government and Governance - General	Purchase of Tele. Equipment in State Secretariat	23010142	70133	20242200	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00	750,000.00	1,125,000.00	301,875,000.00
13100123059100 - Reform of Government and Governance - General	Construction of Car Porches in State Secretariat Complex	23020118	70133	20242200	0.00	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	2,625,500,000.00
13100123026100 - Reform of Government and Governance - General	Landscaping within the State Secretariat Complex	23040101	70133	20242200	0.00	85,000,000.00	85,000,000.00	0.00	85,000,000.00	0.00	127,500,000.00	191,250,000.00	1,018,750,000.00
13100123006100 - Reform of Government and Governance - General	Servicing of Fire Service Equipment within the State Secret	23030109	70133	20242200	0.00	65,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00	97,500,000.00	146,250,000.00	328,750,000.00
13100123062100 - Reform of Government and Governance - General	Renovation of Liaison Offices Kaduna	23030121	70133	20242200	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00	120,000,000.00	180,000,000.00	365,000,000.00
13100123063100 - Reform of Government and Governance - General	Renovation/Maintenance of Building at Adamawa State Plaza, Abuja	23030121	70133	20242200	266,393,225.57	850,000,000.00	850,000,000.00	0.00	850,000,000.00	0.00	1,275,000,000.00	1,912,500,000.00	3,267,500,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123064100 - Reform of Government and Governance - General	Completion of one Storey office Complex at Christian Pilgrim	23030121	70841	20242200	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	1,412,500,000.00
13100123065100 - Reform of Government and Governance - General	Renovation of offices at State Secretariat Complex	23030121	70133	20242200	0.00	450,000,000.00	450,000,000.00	0.00	450,000,000.00	0.00	675,000,000.00	1,012,500,000.00	1,837,500,000.00
13100123066100 - Reform of Government and Governance - General	Establishment of Internet Facilities and Connectivity in State Secretariat	23020127	70133	20242200	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	468,750,000.00
13100123067100 - Reform of Government and Governance - General	Renovation of Offices at Muslim Pilgrims Welfare Board	23030121	70841	20242200	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	155,000,000.00
13100123068100 - Reform of Government and Governance - General	Capacity Building for Special Advisers (SA Programme)	23050108	70133	20242200	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	415,000,000.00
13100123069100 - Reform of Government and Governance - General	Renovation of office Blocks/Fencing and Landscapping of Christian Pilgrims Board	23030121	70841	20242200	0.00	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00	165,000,000.00	247,500,000.00	512,500,000.00
13100123077100 - Reform of Government and Governance - General	Renovation of Conference Hall , EXECO Chamber and Furnishing	23030121	70133	20242200	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	222,500,000.00
13100123007100 - Reform of Government and Governance - General	Provision for Landscaping of Hajj Camp	23040101	70841	20242200	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	480,000,000.00
13100125070100 - Reform of Government and Governance - General	Renewal of Certificate of Occupancy for Adamawa State Liaison Office, Lagos	23020128	70133	20242200	0.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,995,000,000.00
13100125071100 - Reform of Government and Governance - General	Design of Emblem/Crest for Adamawa State	23050104	70133	20242200	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	725,000,000.00
11100125072100 - Information Communication and Technology - General	Renovation of the Office of Adamawa State Digital Academy along Fufore Road in Yola South LGA - Donated by NCC	23030121	70461	20232100	0.00	0.00	1,100,000,000.00	0.00	836,509,094.00	0.00	1,254,763,650.00	1,882,145,480.00	3,196,909,130.00
13100125073100 - Reform of Government and Governance - General	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	0.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	2,336,509,094.00
11100125074100 - Information Communication and Technology - General	Consultancy for the Renovation of the Office of Adamawa State Digital Academy along Fufore Road in Yola South LGA - Donated by NCC	23030121	70461	20232100	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	775,000,000.00
14100123036100 - Power - General	Completion and Reactivation of Electric Supply in State Secretariat.	23020103	70435	20242200	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,975,000,000.00
14100123008100 - Power - General	Reactivation of Electric Lighting in State and Maintenance of Electricity	23030140	70435	20242200	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	850,000,000.00

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13100125061100 - Reform of Government and Governance - General	Construction of 1No. Block of storey Building with 8No. Offices at Christian Pilgrims Welfare Board, Yola North	23020101	70841	20232000	0.00	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00	165,000,000.00	247,500,000.00	612,500,000.00
13100125086100 - Reform of Government and Governance - General	Purchase of 6 No. HP Desktop computers & 6 No. HP laptops in Muslim Pilgrims Welfare Board in the State	23010113	70841	20242200	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	128,750,000.00
13100125056100 - Reform of Government and Governance - General	Purchase of 2(3 in 1)& 2table scanner (laserjet)in Muslim Pilgrims Welfare Board, Yola North LGA	23010118	70841	20232000	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	9,000,000.00	13,500,000.00	27,500,000.00
13100125062100 - Reform of Government and Governance - General	Take off funding to Investment in Digital and Crative Enterprise Program in the State	23050102	70461	20242200	0.00	500,000,000.00	375,000,000.00	0.00	375,000,000.00	0.00	562,500,000.00	843,750,000.00	1,412,250,000.00
13100125063100 - Reform of Government and Governance - General	Purchase of solar equipment and installation at christian pilgrims board, Yola North LGA	23010149	70436	20232000	0.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00	19,500,000.00	29,250,000.00	423,750,000.00
11100125064100 - Information Communication and Technology - General	Purchase of ICT infrastructure installation at christian pilgrims board, Yola North LGA	23010146	70461	20232000	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00	10,500,000.00	15,750,000.00	39,250,000.00
11100125065100 - Information Communication and Technology - General	Purchase/Supply of ICT for implementing MDAs, Smart schools,Smart Hospitals and 3 NO.Talent MTTs.	23010146	70461	20242200	0.00	3,100,000,000.00	725,000,000.00	193,914,394.88	725,000,000.00	0.00	1,087,500,000.00	1,631,250,000.00	2,725,750,000.00
13100125066100 - Reform of Government and Governance - General	Purchase/Supply of ICT infrastructure for Adamawa Investment Promotion & Public Private Partnership Unit (ADIPA) inthe State	23010146	70461	20242200	0.00	300,000,000.00	225,000,000.00	0.00	225,000,000.00	0.00	337,500,000.00	506,250,000.00	1,568,750,000.00
13100125067100 - Reform of Government and Governance - General	Purchase of office Equipment and Furniture for Adamawa Investment Promotion & Public Private Partnership Unit (ADIPA) and Christian Pilgrims Welfare Board Yola North LGA	23010142	70411	20232000	0.00	500,000,000.00	375,000,000.00	0.00	375,000,000.00	0.00	562,500,000.00	843,750,000.00	1,631,250,000.00
13100125068100 - Reform of Government and Governance - General	Capacity Building for 22,596 No. Enumerators (Medium Scale Business) on data capture & collation in the State	23050108	70411	20242200	0.00	27,000,000.00	27,000,000.00	0.00	27,000,000.00	0.00	40,500,000.00	60,750,000.00	476,250,000.00
13100125069100 - Reform of Government and Governance - General	Monitoring and Evaluation of conditional grant to NANO Business (MSME) in the State	23050103	70411	20242200	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00	18,000,000.00	27,000,000.00	72,000,000.00
13100125007000 - Reform of Government and Governance - General	Purchase/Supply of Office Furniture to conditional grant to NANO Business (MSME) in the State	23010112	70411	20242200	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	6,000,000.00	9,000,000.00	27,000,000.00
17100123027100 - Road - General	Rehabilitation of Roads in State Secretariat Complex	23030113	70451	20242200	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	875,000,000.00
016102100100	Poverty Alleviation Agency												
Total					5,071,046,656.25	12,675,000,000.00	13,445,000,000.00	3,489,429,603.29	8,000,000,000.00	0.00	12,000,000,000.00	18,000,000,000.00	38,004,000,000.00
03100122000100 - Poverty Alleviation - General	Provision/Supply of Facilitating digital SMEs (NG-CARES) in the State	23050108	71091	20242200	595,282,624.00	2,000,000,000.00	1,000,000,000.00	19,015,867.26	0.00	0.00	0.00	0.00	4,000,000.00

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03100122000200 - Poverty Alleviation - General	Capacity Building for Staff of Poverty Alleviation Agency and Youths in the State	23050108	71091	20242200	0.00	50,000,000.00	50,000,000.00	68,104,977.00	0.00	0.00	0.00	0.00	0.00
03100123000500 - Poverty Alleviation - General	Purchase/Supply of Technical Equipment & Machineries for TTC's in the State	23010129	71091	20242200	29,363,200.00	150,000,000.00	50,000,000.00	69,749,000.00	0.00	0.00	0.00	0.00	0.00
03100123000600 - Poverty Alleviation - General	Supply of Technical Equipment for Welding other related items in the State	23010129	71091	20242200	21,600,000.00	40,000,000.00	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00
03100123000700 - Poverty Alleviation - General	Construction of Welding Workshops in the 21 LGAS of the State	23020128	71091	20242200	0.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03100123000800 - Poverty Alleviation - General	Renovation of existing PAWECA Office in the State	23030121	71091	20242200	3,300,000.00	50,000,000.00	100,000,000.00	35,590,463.89	0.00	0.00	0.00	0.00	0.00
03100123000900 - Poverty Alleviation - General	Purchase of TV/Radio production equipment in the State	23010142	71091	20242200	0.00	5,000,000.00	5,000,000.00	4,048,000.00	0.00	0.00	0.00	0.00	0.00
03100123001000 - Poverty Alleviation - General	Organization of Demo Day for SMEs in the state	23050108	71091	20242200	0.00	200,000,000.00	150,000,000.00	26,510,500.00	0.00	0.00	0.00	0.00	0.00
03100123001100 - Poverty Alleviation - General	Media Campaign/sensitization/enlightment on poverty reduction & wealth creation and vacations in the State	23050108	71091	20242200	14,862,000.00	50,000,000.00	50,000,000.00	17,379,300.00	0.00	0.00	0.00	0.00	0.00
03100123001200 - Poverty Alleviation - General	Training of Master Trainers in the State	23050108	71091	20242200	173,162,600.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100123001300 - Poverty Alleviation - General	Rehabilitation of farming skills acquisition centres (FSAC) in 21 LGAs	23030121	71091	20242200	0.00	20,000,000.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00
03100123001400 - Poverty Alleviation - General	Rehabilitation and upgrading of 10 Technical Training Centres in the state	23030121	71091	20242200	24,139,000.00	250,000,000.00	400,000,000.00	17,036,800.00	0.00	0.00	0.00	0.00	0.00
03100123001600 - Poverty Alleviation - General	Provision of Social welfare for aged/physically challenged	23050101	71091	20242200	75,000,000.00	120,000,000.00	20,000,000.00	12,654,357.00	0.00	0.00	0.00	0.00	0.00
03100123001800 - Poverty Alleviation - General	Procurement of equipment & tools for distribution to the graduate trainees (start up kits)	23010139	71091	20242200	6,325,000.00	1,000,000,000.00	20,000,000.00	24,632,000.00	0.00	0.00	0.00	0.00	0.00
03100123002000 - Poverty Alleviation - General	Organization of Skill Training for Women & Youths in different Trades/Skills/Vocations	23050108	71091	20242200	0.00	2,000,000,000.00	1,700,000,000.00	230,323,580.00	0.00	0.00	0.00	0.00	0.00
03100123002100 - Poverty Alleviation - General	Provision for Adamwa State Social support program (HCD)	23050108	71051	20242200	4,036,984,371.00	3,000,000,000.00	6,220,000,000.00	2,363,130,658.14	5,000,000,000.00	0.00	7,500,000,000.00	11,250,000,000.00	18,750,000,000.00
03100123002200 - Poverty Alleviation - General	Provision for development of infrastructures as Consituency projects	23020118	71091	20242200	4,404,500.00	50,000,000.00	20,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	5,000,000,000.00
03100123002300 - Poverty Alleviation - General	provision for Women Skill Aqizition and Empoerment Programme for Women in Kola - Guyuk in Guyuk LGA	23050108	71091	20220600	36,786,800.00	80,000,000.00	0.00	33,992,600.00	0.00	0.00	0.00	0.00	0.00
03100123002400 - Poverty Alleviation - General	Provision for Youth Skills Aqizition and Empoerment Programme for Youths in Dumna - Guyuk LGA	23050108	71091	20220600	49,836,561.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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03100125001200 - Poverty Alleviation - General	Purchase/Supply of skill Aquization equipments for empowerment of youths in 21 local government of Adamawa State	23010148	71091	20242200	0.00	1,110,000,000.00	10,000,000.00	65,311,500.00	0.00	0.00	0.00	0.00	0.00
03100125093100 - Poverty Alleviation - General	Construction of Skill Aquization Training center in 21 LGA of the State	23020128	71051	20242200	0.00	2,000,000,000.00	2,830,000,000.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
03100125001400 - Poverty Alleviation - General	Establishment of Mordern Workshop including Automobile Driving center, Tilling/POP, Capentey unit and GSM repairs unit in Yola North LGA	23050108	71091	20232000	0.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
03100125006100 - Poverty Alleviation - General	Empowerment of Youths, Women and Vulnerables in Hong LGA (HOA)	23020118	70112	20230700	0.00	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
03100125007100 - Poverty Alleviation - General	Empowerment of Youths, Women and Vulnerables in Jada/Mbulo in Jada LGA (HOA)	23020118	70112	20220800	0.00	0.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125008100 - Poverty Alleviation - General	Empowerment of Youths, Women and Vulnerables in Mubi South LGA (HOA)	23020118	70112	20211500	0.00	0.00	50,000,000.00	47,500,000.00	0.00	0.00	0.00	0.00	0.00
03100125009100 - Poverty Alleviation - General	Empowerment of Youths, Women and Vulnerables in Guyuk LGA (HOA)	23020118	70112	20220600	0.00	0.00	100,000,000.00	95,000,000.00	0.00	0.00	0.00	0.00	0.00
03100125010100 - Poverty Alleviation - General	Cash Empowerment Youths, Women and Vulnerables in Lamurde LGA (HOA)	23020118	70112	20220900	0.00	0.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125011100 - Poverty Alleviation - General	Empowerment of Youths, Women and Vulnerables in Madagali LGA (HOA)	23020118	70112	20211000	0.00	0.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125012100 - Poverty Alleviation - General	Purchase of Agricultural inputs for empowering farmers in Nasarawo/Binyeri, Mayo Belwa LGA (HOA)	23020118	70112	20221200	0.00	0.00	30,000,000.00	28,500,000.00	0.00	0.00	0.00	0.00	0.00
03100125013100 - Poverty Alleviation - General	Empowerment of Multipurpose Co- operative Societies in Mayo Belwa LGA	23020118	70112	20221200	0.00	0.00	30,000,000.00	28,500,000.00	0.00	0.00	0.00	0.00	0.00
03100125014100 - Poverty Alleviation - General	Purchase of Agricultural inputs for empowering farmers in Mubi North LGA (HOA)	23020118	70112	20211400	0.00	0.00	50,000,000.00	47,500,000.00	0.00	0.00	0.00	0.00	0.00
03100125015100 - Poverty Alleviation - General	Purchase of Agricultural inputs for empowering farmers in Numan LGA (HOA)	23020118	70112	20221600	0.00	0.00	100,000,000.00	57,000,000.00	0.00	0.00	0.00	0.00	0.00
03100125016100 - Poverty Alleviation - General	Empowerment of Multipurpose Co- operative Societies in Song LGA (HOA)	23020118	70112	20231800	0.00	0.00	50,000,000.00	47,500,000.00	0.00	0.00	0.00	0.00	0.00
03100125034400 - Poverty Alleviation - General	Establishment of Mordern Workshop including Automobile Driving center, Tilling/POP, Capentey unit and GSM repairs unit in Mubi LGA	23050108	71091	20211400	0.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125076100 - Poverty Alleviation - General	Empowerment of Youths, Women and Vulnerables in Ganye LGA (HOA)	23020118	70112	20230700	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016105200100	African Union Development Agency/New Partnership for African Deve												
Total					59,270,700.00	1,000,000,000.00	800,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	950,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
01030125005100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Construction of Irrigation Facility in 21 LGAs in the State	23020113	70421	20242200	0.00	400,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
13100122001100 - Reform of Government and Governance - General	Monitoring and evaluation of small holder farmers	23050103	71091	20242200	37,010,900.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
13100123007200 - Reform of Government and Governance - General	Domestication National Programme of Action at State & LG	23050101	71091	20242200	21,809,800.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123007300 - Reform of Government and Governance - General	Media activities on Govt. Programme through Radio TV & Print	23050103	71091	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124001500 - Reform of Government and Governance - General	Procurement of Highspeed Fiber Optic Network Connectivity	23010142	71091	20232000	450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124001600 - Reform of Government and Governance - General	Establishment of Technology start up Hubs	23020101	71091	20232000	0.00	350,000,000.00	350,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124001900 - Reform of Government and Governance - General	Establishment of cyber security unit & framework in the state	23020101	71091	20242200	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016105400100	Adamawa State Information Technology Development Agency (ASITD)												
Total					0.00	850,000,000.00	850,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
02100124000400 - Societal Re-orientation - General	Procurement of Highspeed Fiber Optic Network Connectivity	23020127	70831	20242200	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
02100124000500 - Societal Re-orientation - General	Establishment of Technology start up Hubs	23020127	70831	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
02100124000600 - Societal Re-orientation - General	Capacity building /training on Digital skills for women and Youth in the State	23050108	70831	20242200	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
02100124000700 - Societal Re-orientation - General	Procurement of E - Governance & Digitalizatin Services in the state	23050102	70831	20242200	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
02100124000800 - Societal Re-orientation - General	Establishment of cyber security unit &framework in the state	23020127	70831	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016105600100	State Action on Business Enabling Reforms (SABER)												
Total					0.00	14,000,000,000.00	16,500,000,000.00	270,264,010.00	4,069,350,000.00	0.00	6,104,025,000.00	9,156,037,520.00	18,432,711,020.00
11100125042100 - Information Communication and Technology - General	Development of online software for digitization of CoFOs in the state (DL1)	23050102	70461	20242200	0.00	1,400,000,000.00	1,900,000,000.00	0.00	369,117,000.00	0.00	553,675,500.00	830,513,250.00	1,384,188,750.00
11100125043100 - Information Communication and Technology - General	Establishment of ICT infrastructure Framework Responsible for Investment in Land Intensive Agriculture(FRILIA) in the state (DL1)	23050102	70461	20242200	0.00	1,200,000,000.00	1,700,000,000.00	0.00	339,822,000.00	0.00	509,733,000.00	764,599,500.00	1,643,449,500.00

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11100125044100 - Information Communication and Technology - General	Establishment ICT infrastructure on Gigabit Passive Optical Network (GPON) fibre optical deployment in all SABER implementing MDAs in the state (DL2)	23050102	70461	20242200	0.00	1,300,000,000.00	1,800,000,000.00	0.00	366,187,500.00	0.00	549,281,250.00	823,921,880.00	1,713,025,130.00
11100125004500 - Information Communication and Technology - General	Establishment of ICT infrastructure for effective public private Partnership (PPP) framework (DL3) in the State	23050102	70461	20242200	0.00	1,200,000,000.00	1,400,000,000.00	0.00	0.00	0.00	0.00	0.00	366,187,500.00
11100125004600 - Information Communication and Technology - General	Establishment of ICT infrastructure for Investment Promotion Environment for Investors in the state (DL4) in the State	23050102	70461	20242200	0.00	750,000,000.00	750,000,000.00	45,600,000.00	0.00	0.00	0.00	0.00	0.00
11100125047100 - Information Communication and Technology - General	Development of MIS software for transparency procedure of Vehicle Inspection, Business Registration Permit, Environmental Impact Assessment (EIA) report guidelines for obtaining water for a conducive BEE in the State (DL5)	23050102	70461	20242200	0.00	1,500,000,000.00	1,800,000,000.00	0.00	410,130,000.00	0.00	615,195,000.00	922,792,500.00	1,537,987,500.00
11100125048100 - Information Communication and Technology - General	Development of grievance Redress Mechanism (GRM) software for traders across the State (DL6)	23050102	70461	20242200	0.00	900,000,000.00	900,000,000.00	6,000,000.00	366,187,500.00	0.00	549,281,250.00	823,921,880.00	1,783,333,130.00
11100125049100 - Information Communication and Technology - General	Development of online e-Commerce platform for export linkages across the globe	23050102	70461	20242200	0.00	900,000,000.00	900,000,000.00	0.00	377,905,500.00	0.00	566,858,250.00	850,287,380.00	1,783,333,130.00
11100125055100 - Information Communication and Technology - General	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	0.00	900,000,000.00	900,000,000.00	81,310,080.00	328,104,000.00	0.00	492,156,000.00	738,234,000.00	1,608,295,500.00
11100125005100 - Information Communication and Technology - General	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	0.00	1,000,000,000.00	1,200,000,000.00	0.00	292,950,000.00	0.00	439,425,000.00	659,137,500.00	1,426,666,500.00
13100125052100 - Reform of Government and Governance - General	Establishment of 9No. Of small courts to settle commercial disputes across the state (DL8)	23050102	70331	20242200	0.00	1,200,000,000.00	1,350,000,000.00	0.00	322,245,000.00	0.00	483,367,500.00	725,051,250.00	1,501,368,750.00
13100125053100 - Reform of Government and Governance - General	Consultancy Fee for SABER programme reports	23050102	70133	20232000	0.00	1,750,000,000.00	1,900,000,000.00	137,353,930.00	896,701,500.00	0.00	1,345,052,250.00	2,017,578,380.00	3,684,875,630.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)												
Total					0.00	184,000,000.00	184,000,000.00	0.00	88,000,000.00	0.00	132,000,000.00	198,000,000.00	1,314,701,500.00
03100125091100 - Poverty Alleviation - General	Renovation/Rehabilitation of office Building Yola North LGA	23030121	71091	20242200	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	1,121,701,500.00
03100125000200 - Poverty Alleviation - General	Purchase and Installation of ICT Materials for computer and deployment of Internet service Yola North LGA	23010146	71091	20242200	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	60,000,000.00

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03100125000300 - Poverty Alleviation - General	Purchase/Supply of 25 No. HP Laptops in the State	23010113	71091	20242200	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125000400 - Poverty Alleviation - General	Purchase of 1 NO. DI Photocopy Machine Yola North LGA	23010115	71091	20232000	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125005100 - Poverty Alleviation - General	Purchase of furniture and other office fittings in Yola North LGA	23010112	71091	20242200	0.00	28,000,000.00	28,000,000.00	0.00	28,000,000.00	0.00	42,000,000.00	63,000,000.00	105,000,000.00
03100125000600 - Poverty Alleviation - General	Purchase of Electrical office equipment in Yola North	23010141	71091	20242200	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0.00	0.00	0.00	28,000,000.00
03100125000700 - Poverty Alleviation - General	Capacity Building for Training the Trainers under the cash transfer unit of social investment program in the 21 LGAs	23050108	71091	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125000800 - Poverty Alleviation - General	Sensitization on Government Enterprises and emperment program (GEEP), Cash Rransfer, school feeding and N- Power Programes	23050108	71091	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125000900 - Poverty Alleviation - General	Capacity Building on Health and Hygine for Home Grown School Feeding vendors in the State	23050108	71091	20242200	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125001000 - Poverty Alleviation - General	Revalidation of all Schools /Pupils across the 21 LGAs for capture into the Nation Home grown School feeding programes	23050102	71091	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125001100 - Poverty Alleviation - General	Purchase of 5KVA Generating Set for office at Yola North	23010119	71091	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
011200400100	House of Assembly Service Commission												
Total					0.00	499,667,200.00	399,667,200.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
10100123000600 - Water Resources and Rural Deve - General	Drilling of a bore hole with Overhead Tank at HASC Complex	23020105	70631	20242200	0.00	36,360,000.00	36,360,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
13100123003900 - Reform of Government and Governance - General	Provision of 5no. utility vehicles (SUV)	23010105	70131	20242200	0.00	1,939,200.00	1,939,200.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123004000 - Reform of Government and Governance - General	Purchase of office furniture and equipment at HASC Complex (Cushion, Tables and Chairs)	23010112	70131	20242200	0.00	263,610,000.00	163,610,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123004100 - Reform of Government and Governance - General	Procurement of internet Facilities	23050102	70131	20242200	0.00	50,500,000.00	50,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123004200 - Reform of Government and Governance - General	Purchase of (Mikano) 500kva generating set.	23010119	70435	20242200	0.00	31,512,000.00	31,512,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123004300 - Reform of Government and Governance - General	Costruction of office block for the Commission	23020101	70131	20242200	0.00	9,090,000.00	9,090,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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13100123004400 - Reform of Government and Governance - General	Procurement of 20No. Computer sets and Accessories	23010113	70131	20242200	0.00	24,240,000.00	24,240,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123004500 - Reform of Government and Governance - General	Furnishing of the office block complex (Cushion, Tables and Chairs)	23030103	70131	20242200	0.00	82,416,000.00	82,416,000.00	0.00	0.00	0.00	0.00	0.00	0.00
012300100100	Ministry of Information and Strategy												
Total					34,645,767.56	814,874,800.00	354,874,800.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,681,500,000.00
11100123000900 - Information Communication and Technology - General	Construction and equipment of 5no.Informtion centres with press and Internet Facility	23020127	70831	20242200	34,645,767.56	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001000 - Information Communication and Technology - General	Organize sensitization to stop School age Children from Hawking -ECR	23050108	70831	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001100 - Information Communication and Technology - General	Public enlightment, Advocacy and Sensitization on Covid-19 Pandemic	23050108	70831	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000100 - Information Communication and Technology - General	Purchase/Supply of 20no. Digital/Electronic Bill baord & accessories in the State	23010150	70831	20232000	0.00	498,111,000.00	98,111,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000200 - Information Communication and Technology - General	Production of 5,000 pieces standard Nigerian National flags for Distribution in the State	23050104	70831	20242200	0.00	25,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000300 - Information Communication and Technology - General	Purchase of Optine projector complet with 4000 lumes Yola North LGA	23010113	70831	20232000	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000400 - Information Communication and Technology - General	Purchase of DI printing machine (sharp) Yola North LGA	23010114	70831	20232000	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000500 - Information Communication and Technology - General	Purchase of All-in-One PCS multi purpose Graphic Computer for hand designs visual illustrations diaries model HDF250B Yola North LGA	23010114	70831	20242200	0.00	2,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100126021100 - Information Communication and Technology - General	Renovation of Adamawa Press Limited Officie Building	23030121	70461	20232000	0.00	0.00	0.00	0.00	177,000,000.00	0.00	265,500,000.00	398,250,000.00	663,750,000.00
11100126022100 - Information Communication and Technology - General	Renovation of Adamawa Television Cooperation (ATV) Office Building	23030121	70461	20232000	0.00	0.00	0.00	0.00	177,000,000.00	0.00	265,500,000.00	398,250,000.00	840,750,000.00
14100125005500 - Power - General	Purchase & instalation of solarpanel & accessories in H/Q Yola North LGA	23010149	70831	20232000	0.00	45,263,800.00	5,263,800.00	0.00	0.00	0.00	0.00	0.00	177,000,000.00
012300300100	Adamawa Television Corporation (ATV)												
Total					0.00	2,746,720,600.00	1,859,220,600.00	65,901,360.00	0.00	0.00	0.00	0.00	0.00

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11100123001200 - Information Communication and Technology - General	Purchase of 1 1/2 Hp Airconditioners	23010145	70831	20242200	0.00	6,500,000.00	6,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001300 - Information Communication and Technology - General	Purchase of 2 Hp Airconditioners	23010145	70831	20242200	0.00	7,500,000.00	7,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001400 - Information Communication and Technology - General	Purchase of 4 Bluegate UPS	23010113	70831	20242200	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001500 - Information Communication and Technology - General	Purchase of 12No. Engine Digital Cameras	23010142	70831	20242200	0.00	108,000,000.00	108,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001600 - Information Communication and Technology - General	Purchase of ICT Facilities and softwares	23020127	70831	20242200	0.00	17,100,000.00	17,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001700 - Information Communication and Technology - General	Purchase of 2 No.75mm Armoured Cable for Ganye and Michika	23010141	70831	20242200	0.00	14,400,000.00	14,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001800 - Information Communication and Technology - General	Purchase of 20 Fire Extinguishers	23010123	70321	20242200	0.00	1,850,000.00	1,850,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123001900 - Information Communication and Technology - General	Purchase of Transmitter Circuit Breaker & Studio Lights	23010141	70831	20242200	0.00	2,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123002000 - Information Communication and Technology - General	Purchase of Base station P.I.E : Audio limiter, VDA,Video pr	23010139	70831	20242200	0.00	7,500,000.00	7,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123002100 - Information Communication and Technology - General	Purchase of digital ENG TV OB VAN 4 Camera type with uplink	23010139	70831	20242200	0.00	300,000,000.00	200,000,000.00	65,901,360.00	0.00	0.00	0.00	0.00	0.00
11100123002200 - Information Communication and Technology - General	Purchase of 4 Sennheiser hand held mics	23010139	70831	20242200	0.00	3,200,000.00	3,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123002400 - Information Communication and Technology - General	purchase of 2 radio mics EW 122P G4	23010139	70831	20242200	0.00	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123002500 - Information Communication and Technology - General	Purchase of 3TONs Airconditioners for Transmitter and Studio	23010145	70831	20242200	0.00	4,800,000.00	4,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123002600 - Information Communication and Technology - General	Purchase Black Magic SDI Distributor	23010141	70831	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
11100123002700 - Information Communication and Technology - General	Black Magic Analog-SDI Converters Purchase	23010139	70831	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123002800 - Information Communication and Technology - General	Purchase of Black Magic HDMI-SDI Converters	23010141	70831	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123002900 - Information Communication and Technology - General	Purchase of 2 Transmitter Power supply Module for yola Base Station	23010141	70831	20242200	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003000 - Information Communication and Technology - General	Purchase of 2 Epiphan Pearl-2 Video	23010139	70831	20242200	0.00	18,950,000.00	18,950,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003100 - Information Communication and Technology - General	Purchase of 4 field sony PXW FX9	23010139	70831	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003200 - Information Communication and Technology - General	Purchase of ATEM Switcher - ATEM 2 M/E	23010139	70831	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003300 - Information Communication and Technology - General	Purchase of Behringer Audio Console SCM-12X	23010139	70831	20242200	0.00	700,000.00	700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003400 - Information Communication and Technology - General	Purchase of Lavella Mics Sendheizer EW112	23010139	70831	20242200	0.00	700,000.00	700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003500 - Information Communication and Technology - General	Purchase of Roving Mics Sendheizer EW100G	23010139	70831	20242200	0.00	1,600,000.00	1,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003600 - Information Communication and Technology - General	Purchase of Studio Cameras JVC-GY- HM850Pro- HD	23010139	70831	20242200	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003700 - Information Communication and Technology - General	Purchase of Back Filters	23010139	70831	20242200	0.00	7,200,000.00	7,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003800 - Information Communication and Technology - General	Purchase of DM107s Dual Cameras foldable RC drone camera	23010139	70831	20242200	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123003900 - Information Communication and Technology - General	Purchase of Falcon three TV Processor and loudness control axel technology	23010139	70831	20242200	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123004000 - Information Communication and Technology - General	Renovation of ATV yola office	23030121	70831	20242200	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
11100123004100 - Information Communication and Technology - General	Purchase of 2N0. video tripod system cayer BV30L 72	23010139	70831	20242200	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123004300 - Information Communication and Technology - General	ATEM 2 M/E Production Panel	23010139	70831	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123004400 - Information Communication and Technology - General	8 Studio Television Monitors	23010139	70831	20242200	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123004600 - Information Communication and Technology - General	Purchase of 6 Toyota Corolla LE Vehicles for the station	23010105	70831	20242200	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123004700 - Information Communication and Technology - General	Purchase of 8 Sony battery chargers	23010139	70831	20242200	0.00	320,000.00	320,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123004800 - Information Communication and Technology - General	Purchase of 12 Extra sony batteries	23010139	70831	20242200	0.00	480,000.00	480,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123004900 - Information Communication and Technology - General	Purchase of 10 Camera bags	23010139	70831	20242200	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005000 - Information Communication and Technology - General	Purchase of 6 Tripods	23010139	70831	20242200	0.00	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005100 - Information Communication and Technology - General	Purchase of Deep storage Cabinet	23010139	70831	20242200	0.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005200 - Information Communication and Technology - General	Purchase of 4 sound cards	23010139	70831	20242200	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005300 - Information Communication and Technology - General	Purchase of 6 Eaton Glasgow 400A TP+N Metal Isolator	23010139	70831	20242200	0.00	2,600,000.00	2,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005400 - Information Communication and Technology - General	Digging of Borehole for Ganye, Michika and Mubi	23020105	70631	20242200	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005500 - Information Communication and Technology - General	Procurement of 1No. Set of TVU Park News Gathering	23020127	70831	20242200	0.00	45,000,000.00	45,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005600 - Information Communication and Technology - General	Preparation and purchase of Set-up boxes for Digitization	23020127	70831	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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11100123005700 - Information Communication and Technology - General	Completion of ATV Mubi Station	23020101	70831	20242200	0.00	157,660,000.00	157,660,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005800 - Information Communication and Technology - General	Retensioning and Painting of Ganye, Gombi and Michika Masts	23030127	70831	20242200	0.00	32,000,000.00	32,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123005900 - Information Communication and Technology - General	Renovation of offices at Ganye, Gombi and Michika	23030121	70831	20242200	0.00	21,000,000.00	21,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006000 - Information Communication and Technology - General	Payment of License fee for all the 5 Stations	23050102	70831	20242200	0.00	16,000,000.00	16,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006100 - Information Communication and Technology - General	Process for licensing of Mubi Booster Station	23050102	70831	20242200	0.00	5,050,000.00	5,050,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006200 - Information Communication and Technology - General	Procurement of programmes Content from Content producers	23050102	70831	20242200	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006300 - Information Communication and Technology - General	Provision internet service at Yola Base Station	23020127	70831	20242200	0.00	4,320,000.00	4,320,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006400 - Information Communication and Technology - General	Purchase of Black Magic SDI-Analog Converters	23010141	70831	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006500 - Information Communication and Technology - General	Purchase of 1No Complete Digital TV Production Studio Equipm	23010139	70831	20242200	0.00	137,974,000.00	137,974,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006600 - Information Communication and Technology - General	Purchase of New Compact Playout Server	23010139	70831	20242200	0.00	9,000,000.00	9,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006700 - Information Communication and Technology - General	Purchase of Tricaster and accessories	23010139	70831	20242200	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006800 - Information Communication and Technology - General	Purchase of Lagrand UPS power supply batteries	23010113	70831	20242200	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123006900 - Information Communication and Technology - General	Purchase of Lagand UPS power supply Inverter	23010113	70831	20242200	0.00	2,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007000 - Information Communication and Technology - General	Purchase of 4 Sennheiser lapel mic	23010139	70831	20242200	0.00	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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11100124000500 - Information Communication and Technology - General	Completion of ATV Yola Fencing	23020101	70831	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000600 - Information Communication and Technology - General	Purchase of 100KVA Solar Power supply Yola North LGA	23010149	70831	20232000	0.00	100,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000700 - Information Communication and Technology - General	Purchase of NEW TEM SH STL IP Studio Transmitter link Yola North LGA	23010141	70831	20232000	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000800 - Information Communication and Technology - General	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Yola Station Yola North	23010141	70831	20232000	0.00	287,928,475.00	87,928,475.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125000900 - Information Communication and Technology - General	Purchase of Roland Octa-capture USB 2.0 Audio interface	23050102	70831	20232000	0.00	2,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001000 - Information Communication and Technology - General	Purchase of Behringer X-touch Universal Control Surface	23050102	70831	20232000	0.00	1,542,700.00	542,700.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001100 - Information Communication and Technology - General	Purchase of Rode DESTOP Clamp and Adaptor	23050102	70831	20232000	0.00	90,000.00	90,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001200 - Information Communication and Technology - General	Purchase of AKG9 pattern large Condenser microphone Yola North LGA	23050102	70831	20232000	0.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001300 - Information Communication and Technology - General	Purchase of Komplte 11 Ultimate production suite software Yola North	23050102	70831	20232000	0.00	4,300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001400 - Information Communication and Technology - General	Purchase of Avid Pro tools 12 software Yola North	23050102	70831	20232000	0.00	2,000,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001500 - Information Communication and Technology - General	Purchase of ARF Headamp6 6 channel Headphone Amplifier Yola North LGA	23050102	70831	20232000	0.00	750,000.00	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001600 - Information Communication and Technology - General	Purchase of Headphone AKG K72 closed back studio Headphones Yola North LGA	23050102	70831	20232000	0.00	2,300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001700 - Information Communication and Technology - General	Purchase of DJI Drone Mavic 3 PRO Yola North LGA	23050102	70831	20232000	0.00	6,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125001800 - Information Communication and Technology - General	Purchase of Datavideo ITC-100 Intercom system, Yola North LGA	23010141	70831	20232000	0.00	5,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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11100125001900 - Information Communication and Technology - General	Purchase of mini 4 x 1 SDI Switch, Yola North LGA	23010141	70831	20232000	0.00	1,000,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002000 - Information Communication and Technology - General	Purchase of mini AVIMAXTRIX SDI 1x 4 SDI SPLITTER 3G/HD/SD , Yola North LGA	23010141	70831	20232000	0.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002100 - Information Communication and Technology - General	Connection of ATV to Nigcomsat Satellite Platfor and subscription for 2 years, Yola North LGA	23010141	70831	20232000	0.00	26,500,000.00	126,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002200 - Information Communication and Technology - General	Behringer Wing 48-Channel, 28 Bus full stereo digital Audio Console, Yola North LGA	23010141	70831	20232000	0.00	8,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002300 - Information Communication and Technology - General	Purchase of DEL R730Xd Server 24 Core 128GB RAM, Yola North LGA	23010141	70831	20232000	0.00	2,500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002400 - Information Communication and Technology - General	Purchase of Cat6 outdoor Ethernet UTP cables 305m, Yola North LGA	23010141	70831	20232000	0.00	900,000.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002500 - Information Communication and Technology - General	Purchase of scandisk 1TB portable SS Drive, Yola North LGA	23010141	70831	20232000	0.00	750,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002600 - Information Communication and Technology - General	Purchase of 4 Extreme portable SS drive, Yola North LGA	23050102	70831	20232000	0.00	2,320,000.00	320,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002700 - Information Communication and Technology - General	Purchase of 128GB USB Ultra Flair Flash drives, Yola North LGA	23050102	70831	20232000	0.00	250,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002800 - Information Communication and Technology - General	Purchase of Apple IPAD 10th Genertion 10.9" WIFI 64G-Silver, Yola North LGA	23050102	70831	20232000	0.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125002900 - Information Communication and Technology - General	Purchase of Tablet A105 101 128GB Computer in the State	23050102	70831	20242200	0.00	900,000.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125003000 - Information Communication and Technology - General	Purchase of UNI-T Handheld Oscilloscope UTD 1062C, Yola North LGA	23050102	70831	20232000	0.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125003100 - Information Communication and Technology - General	Purchase of UNI-T Handheld Digital Oscilloscope UTD 2072CL, Yola North LGA	23050102	70831	20232000	0.00	700,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125003200 - Information Communication and Technology - General	Purchase of Professional Network tool Kit15 in 1-RJ45 Crimper tool Cat5 and Cat6, Yola North LGA	23050102	70831	20232000	0.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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11100125003300 - Information Communication and Technology - General	Purchase of Newest RT809H Bios Programmer+31 N and Flash Universal Programmer +Section Pen, Yola North LGA	23050102	70831	20232000	0.00	800,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125003400 - Information Communication and Technology - General	Purchase of Openig tool 62 in 1 box mini magnet opening tool kitscrew Driver minimum order 50, Yola North LGA	23050102	70831	20232000	0.00	1,000,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125003500 - Information Communication and Technology - General	Purchase of HDMI USB Capture card, Yola North LGA	23050102	70831	20232000	0.00	2,000,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125031800 - Information Communication and Technology - General	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Ganye Station Ganye LGA	23010141	70831	20220300	0.00	287,928,475.00	87,928,475.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125032800 - Information Communication and Technology - General	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Michika Station Michika LGA	23010141	70831	20211300	0.00	287,928,475.00	87,928,475.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125033800 - Information Communication and Technology - General	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Gombi Station, Gombi LGA	23010141	70831	20230500	0.00	287,928,475.00	87,928,475.00	0.00	0.00	0.00	0.00	0.00	0.00
012300400100	Adamawa Broadcasting Corporation (ABC)												
Total					1,842,875,000.00	1,390,909,500.00	1,000,909,500.00	0.00	218,375,000.00	0.00	327,562,500.00	491,343,750.00	1,037,281,250.00
11100123007100 - Information Communication and Technology - General	Purchase of 10Nos of 3-Horsepower standing A/c for AM/FM Transmitter, Yola North LGA	23010139	70831	20242200	0.00	7,500,000.00	7,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007200 - Information Communication and Technology - General	Construction of wall fencing of Hong Booster Station, Hong LGA	23030121	70831	20230700	0.00	14,500,000.00	14,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007300 - Information Communication and Technology - General	Renovation of storm damaged booster station at Hong LGA	23030121	70831	20230700	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100124000600 - Information Communication and Technology - General	Connection of ola base station to 33kv dedicated power	23020103	70831	20232000	0.00	33,000,000.00	33,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100124000700 - Information Communication and Technology - General	Purchase of 2no. 350kva Gen transmission station at mbamba	23010119	70831	20232100	0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100124000800 - Information Communication and Technology - General	Provision of internet service in the broadcasting house	23020127	70831	20232000	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100124000900 - Information Communication and Technology - General	Purchase of 1N0 of AM transmitter spare parts at Yola North	23010142	70831	20232000	0.00	46,000,000.00	46,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
11100124101100 - Information Communication and Technology - General	Purchase of 1NO of FM transmitter spare parts at Yola North	23020127	70831	20232000	1,842,875,000.00	400,000,000.00	400,000,000.00	0.00	218,375,000.00	0.00	327,562,500.00	491,343,750.00	818,906,250.00
11100125041100 - Information Communication and Technology - General	Renovation/Rehabilitation of AM/FM Studio	23030121	70831	20232000	0.00	200,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	218,375,000.00
14100123000500 - Power - General	Provision of Digital Studio,Upgrading of Mast Wave-G& Repl of ATU	23010139	70831	20242200	0.00	42,000,000.00	42,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125005600 - Power - General	Construction of solar energy for both Transmitter/studio (AM & FM), Yola LGA	23010149	70831	20232000	0.00	419,909,500.00	219,909,500.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125005700 - Power - General	Provision of Solar energy for both BH, TX AND TRANSMISSION LINE for Security light, Yola LGA	23010149	70831	20232000	0.00	21,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125005800 - Power - General	Renovation of Offices at the Braodcasting House, Yola LGA	23030121	70831	20232000	0.00	100,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125005900 - Power - General	Purchase of 1 No. Hilux Pickup Van, Yola LGA	23010106	70831	20232000	0.00	40,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
012301300100	Government Printing Press (GPP)												
Total					4,140,484.15	155,689,400.00	147,689,400.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007400 - Information Communication and Technology - General	Purchase of 1No. 100KVA PERKINS Gen (Mikano Model), Yola LGA	23010119	70435	20232000	4,140,484.15	17,526,200.00	17,526,200.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007500 - Information Communication and Technology - General	Purchase of Jogger Folding Machine, Yola LGA	23010139	70831	20232000	0.00	21,172,500.00	21,172,500.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007600 - Information Communication and Technology - General	Purchase of 1 No. Exercise Book Rulling Machine (English), Yola LGA	23010139	70831	20232000	0.00	19,761,000.00	19,761,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007700 - Information Communication and Technology - General	Purchase of 1No. Set of Plate Processor A1, Yola LGA	23010139	70831	20232000	0.00	21,172,500.00	21,172,500.00	0.00	0.00	0.00	0.00	0.00	0.00
11100124001100 - Information Communication and Technology - General	Renovation of security complex block, Yola LGA	23030121	70831	20232100	0.00	41,874,500.00	41,874,500.00	0.00	0.00	0.00	0.00	0.00	0.00
11100124001200 - Information Communication and Technology - General	Purchase of 1NO Direct image Machine (DI) A2 size, Yola LGA	23010142	70831	20232100	0.00	4,705,000.00	4,705,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100124001300 - Information Communication and Technology - General	Purchase of 1NO kord 64 machine grey colour, Yola LGA	23010142	70831	20232100	0.00	15,879,400.00	15,879,400.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125003600 - Information Communication and Technology - General	Purchase of Flex Machines 10 Feet , Yola LGA	23010142	70831	20232100	0.00	8,233,800.00	3,233,800.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
11100125003700 - Information Communication and Technology - General	Purchase of Punching Machine with Extra teeth and closer, Yola LGA	23010142	70831	20232100	0.00	1,764,400.00	764,400.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125003800 - Information Communication and Technology - General	Purchase of Polar Mohr 92/EMC- Monitor, Yola LGA	23010142	70831	20232100	0.00	2,940,700.00	940,700.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125003900 - Information Communication and Technology - General	Purchase of Perforating Machine, Yola LGA	23010142	70831	20232100	0.00	529,400.00	529,400.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125004000 - Information Communication and Technology - General	Purchase of 1 No. Numbering Machine , Yola LGA	23010142	70831	20232100	0.00	130,000.00	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00
012305500100	Adamawa Press Limited (APL)												
Total					0.00	87,482,200.00	85,482,200.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007800 - Information Communication and Technology - General	Purchase of 10 Nos.Computer Desktops, Laptops and License Anti-Virus in the State	23010113	70831	20242200	0.00	5,289,300.00	5,289,300.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123007900 - Information Communication and Technology - General	Purchased of 6No. Laserjet Printers, Yola LGA	23010114	70831	20242200	0.00	2,679,000.00	2,679,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123008000 - Information Communication and Technology - General	Purchase of 5Nos Sony Digital Recorders with unlimited SD Me	23010139	70831	20242200	0.00	1,060,200.00	1,060,200.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123008100 - Information Communication and Technology - General	Purchase of Internet facilities and Installation	23010139	70831	20242200	0.00	1,754,100.00	1,754,100.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123008200 - Information Communication and Technology - General	Purchase of 3No. Scanjet Scanners	23010118	70831	20242200	0.00	1,307,600.00	1,307,600.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123008300 - Information Communication and Technology - General	Purchase of 5 Nos Nikon Digital Camera D 3000 professional	23010139	70831	20242200	0.00	3,592,900.00	3,592,900.00	0.00	0.00	0.00	0.00	0.00	0.00
11100123008400 - Information Communication and Technology - General	Purchase of 10 Nos. Ipad Air 12GB	23010139	70831	20242200	0.00	3,769,600.00	3,769,600.00	0.00	0.00	0.00	0.00	0.00	0.00
11100124001400 - Information Communication and Technology - General	Purchase of MOZ 2No.offset printing Machine	23010114	70831	20232000	0.00	64,790,000.00	64,790,000.00	0.00	0.00	0.00	0.00	0.00	0.00
11100125004100 - Information Communication and Technology - General	Purchase & Installation of 1 MOZ machine, Yola LGA	23010114	70831	20232000	0.00	3,239,500.00	1,239,500.00	0.00	0.00	0.00	0.00	0.00	0.00
012500700100	Adamawa State Staff Pension Board												
Total					0.00	147,500,000.00	142,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123004600 - Reform of Government and Governance - General	Construction of 1No. Block of 5No. Office & an Archive, Yola LGA	23020101	71021	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123004700 - Reform of Government and Governance - General	Provision of LAN to Office within the Board & ICT Unit	23020127	71021	20242200	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125000200 - Reform of Government and Governance - General	Construction of 1No. Industrial Borehole with Overhead Tank, Yola LGA	23020105	71021	20232000	0.00	7,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
012500800100	Department of Labour and Productivity												
Total					0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123004800 - Reform of Government and Governance - General	Establishment of Information Centres on Labour Matters	23020101	70131	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014000100100	Office of the State Auditor General												
Total					0.00	49,500,000.00	49,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100123000700 - Water Resources and Rural Deve - General	Drilling of Borehole State Audit Headquarters	23020105	70631	20242200	0.00	9,500,000.00	9,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123004900 - Reform of Government and Governance - General	Block wall fencing of the State Audit Hqtrs	23020101	70112	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123005000 - Reform of Government and Governance - General	Construction of office block 'B' at the State Auditor Gene	23020101	70112	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123005100 - Reform of Government and Governance - General	Construction of office block 'A' at the State Auditor Gener	23020101	70112	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014700100100	Civil Service Commission												
Total					0.00	555,000,000.00	715,000,000.00	47,418,250.00	0.00	0.00	0.00	0.00	0.00
13100122000500 - Reform of Government and Governance - General	Establishment of ICT Centre	23020127	70131	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100122000600 - Reform of Government and Governance - General	Purchase and Installation of 35 K V A Generating set	23010119	70435	20242200	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123005200 - Reform of Government and Governance - General	Sinking of 1No.Moterized borehole with O/T in the Premises	23020105	70631	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123005300 - Reform of Government and Governance - General	Landscaping of Civil service commission premises	23040101	70131	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123005400 - Reform of Government and Governance - General	Renovation/Remodeling of 3NO Blocks of 7 offices each in the State	23030121	70131	20242200	0.00	100,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100125000300 - Reform of Government and Governance - General	Construction of one block (one storey building) , Yola LGA	23020101	70131	20232000	0.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125019100 - Reform of Government and Governance - General	Recruitment Exercise in the State	23050101	70131	20242200	0.00	0.00	160,000,000.00	47,418,250.00	0.00	0.00	0.00	0.00	0.00
014900100100	Local Government Service Commission												
Total					0.00	348,600,000.00	48,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123005600 - Reform of Government and Governance - General	Establishment of ICT Center Yola North LGA	23010113	70131	20242200	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123005700 - Reform of Government and Governance - General	Renovation of Administrative Block Yola North LGA	23030121	70131	20242200	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124001200 - Reform of Government and Governance - General	Purchase of ICT Equipments at Head Quarter	23010142	70133	20242200	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124001300 - Reform of Government and Governance - General	construction of 1NO training complex with capacity of of 150 participants at Head Quarter	23020101	70133	20242200	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125000600 - Reform of Government and Governance - General	Capacity building for Local Government Staff in the State	23050108	70133	20242200	0.00	327,600,000.00	27,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)												
Total					675,738,231.94	248,120,000.00	188,120,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100122000700 - Reform of Government and Governance - General	Provision to support the conduct of Local Government Election	23050103	70161	20242200	675,738,231.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123005500 - Reform of Government and Governance - General	provision to support the conduct of Bye election	23050103	70161	20232000	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125000400 - Reform of Government and Governance - General	Construction of store, Gate House, Chapel, Perimeter Fencing and External works	23030121	70161	20242200	0.00	191,155,000.00	131,155,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125000500 - Reform of Government and Governance - General	Construction of 7 No. Compartment car parks at Headquarter	23020128	70161	20232000	0.00	6,965,000.00	6,965,000.00	0.00	0.00	0.00	0.00	0.00	0.00
016300100100	Ministry for Special Duties												
Total					0.00	26,341,000.00	26,341,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
03100126001100 - Poverty Alleviation - General	Special Intervention for poor and Vulnerable Household in the State	23050108	71091	20242200	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
11100126031100 - Information Communication and Technology - General	Purchase of ICT Equipment for Election Intervention in the State	23010146	70461	20242200	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,050,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123007500 - Reform of Government and Governance - General	Provision for Supervision of Disaster Areas in the State	23050103	70133	20242200	0.00	9,900,000.00	9,900,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
13100123007600 - Reform of Government and Governance - General	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	0.00	2,691,000.00	2,691,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123007700 - Reform of Government and Governance - General	Assessment, Monitoring and Evalaution of State Constituency projects across the 21 L. G. As of the State	23050103	70133	20230500	0.00	7,700,000.00	7,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123007800 - Reform of Government and Governance - General	Supervision/Sensitization activities of special projects in areas of peace, security and reconciliation	23050101	70133	20230500	0.00	6,050,000.00	6,050,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021500100100	Ministry of Agriculture												
Total					3,360,822,723.43	12,277,800,000.00	12,237,800,000.00	933,394,500.00	3,540,060,000.00	1,092,000,000.00	5,310,090,000.00	7,965,135,000.00	16,515,285,000.00
01010123000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of Information Technology Equipment Computerization in the State	23020113	70421	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01010123000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Reconnaissance & Impact Survey of Agric in Adamawa State	23030121	70421	20242200	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01010124000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Renovation of 4No. Area Produce Office at Numan Mubi Ganye	23030121	70421	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01010224000500 - Agriculture sector coordination mechanisms	Establishments of Food security information system secretariat -ADSC- FSMIS	23020101	70421	20242200	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01010224000600 - Agriculture sector coordination mechanisms	Establishment of Land Coodinates, Site inspection, Clearing, delineation and Allocation of farm land/ implements	23010101	70421	20242200	0.00	1,500,000,000.00	1,500,000,000.00	933,394,500.00	0.00	0.00	0.00	0.00	0.00
01010224000700 - Agriculture sector coordination mechanisms	Establishment of 30No of farm adoptive research trials (seeds Multiplication)	23010101	70421	20242200	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01010224000800 - Agriculture sector coordination mechanisms	Purchase of Agricultural equipments and Machinaries	23010127	70421	20242200	0.00	2,300,000,000.00	2,300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01010224000900 - Agriculture sector coordination mechanisms	Purchase of 21N0. Tractors in the State.	23010139	70421	20242200	0.00	215,000,000.00	2,215,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01030125000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of Tree Crop Nurseries for Planting across 21 LGA	23040101	71091	20242200	0.00	42,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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01030226016100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Purchase of 1200 unit of SF2 Solar Irrigation Pumps in the State	23010149	70421	20242200	0.00	0.00	0.00	0.00	448,060,000.00	0.00	672,090,000.00	1,008,135,000.00	1,680,225,000.00
01030323000400 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro- chemicals etc.)	Fencing of 3No. Orchards at Mubi Hong & Toungo	23020113	70421	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	448,060,000.00
01030323000500 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro- chemicals etc.)	Resuscitation of Fertilizer Blending Plants, Yola	23030112	70421	20242200	40,858,981.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01030323000600 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro- chemicals etc.)	Provision of Agricultural inputs to farmers under Fadama III (NG-CARES)	23010127	70421	20220300	405,128,032.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01040223000100 - Buffer stocking and commodity warehousing	Rehabilitation of 2No. Warehouse at Numan and Ganye	23030112	70421	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01040422000100 - Agricultural produce and quality control	Procurement of storage Pest Control Chemical/Equipments	23010127	70421	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01040422000200 - Agricultural produce and quality control	Procurement of Assorted improve Seeds for sale to farmers at subsidized rate	23010127	70421	20242200	191,363,868.00	340,800,000.00	340,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01040423000100 - Agricultural produce and quality control	Procurement of pesticides and herbicides for sale to farmers	23010127	70421	20242200	430,627,500.00	710,000,000.00	710,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01040423022100 - Agricultural produce and quality control	Procurement of assorted fertilizers for sale to farmers at subsidized rate	23010127	70421	20242200	2,292,844,341.67	3,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
01040423000300 - Agricultural produce and quality control	Provision of Field pest control(Quelea birds and locust)	23020118	70421	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000,000.00
01040424000100 - Agricultural produce and quality control	Procurement of Knapsack Sprayers Wheel Warrows Cutlass etc. for Distribution	23010127	70421	20242200	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01100124000100 - Agriculture Programme Not Elsewhere Classified	Purchase of Assorted Food items (Strategic food Security) in the State	23010120	71091	20242200	0.00	3,000,000,000.00	2,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01100126011100 - Agriculture Programme Not Elsewhere Classified	NUT.1.FNS/FSCP. Purchase of Assorted Food items (Strategic food Security) in the State	23010127	70712	20242200	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000.00	375,000,000.00	562,500,000.00	937,500,000.00
01100126012100 - Agriculture Programme Not Elsewhere Classified	NUT.1.FNS. Provision of Tree Crop Nurseries for Planting across 21 LGAs	23040101	70712	20242200	0.00	0.00	0.00	0.00	42,000,000.00	42,000,000.00	63,000,000.00	94,500,000.00	407,500,000.00
01100126013100 - Agriculture Programme Not Elsewhere Classified	NUT.1.FNS. Provision of Agricultural inputs to farmers under Fadama III (NG- CARES)	23010127	70712	20242200	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	300,000,000.00	450,000,000.00	792,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
01100126014100 - Agriculture Programme Not Elsewhere Classified	NUT.1.FNS. Procurement of Assorted improve Seeds for sale to farmers at subsidized rate	23010127	70712	20242200	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000.00	450,000,000.00	675,000,000.00	1,325,000,000.00
01100126015100 - Agriculture Programme Not Elsewhere Classified	NUT.1.IEC/SBCC.Establishments of Food security information system secretariat - ADSC-FSMIS	23020101	70712	20242200	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000.00	450,000,000.00	675,000,000.00	1,425,000,000.00
021510200100	Adamawa Agricultural Development Program (AADP)												
Total					0.00	208,500,000.00	208,500,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
01010123000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Rehabilitation of ADP Offices at Yola	23030121	70421	20242200	0.00	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
01020123000200 - Ruminant (cattle, sheep & goats) production and marketing	Upgrading of 4No. Small Ruminants (Livestock OFAR ie)	23030112	70421	20242200	0.00	3,500,000.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01040223000200 - Buffer stocking and commodity warehousing	Renovation of 15No. Stores all over the state	23030112	70421	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01040224000100 - Buffer stocking and commodity warehousing	Renovation of 1NO main store at ADADP Head quarters Yola	23030112	70421	20232100	0.00	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01040423000400 - Agricultural produce and quality control	Purchase of 2000 Litres of Agrochemical	23010127	70421	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070123000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Procurement of Assorted Equipment ie 4No. GPR 13No. R/boot &22No.Rain Guage	23010127	70421	20242200	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070423000100 - Adaptive research, unified and all-inclusive extension services delivery	Establishment of 30 No. On-Farm Adaptive Research Trials in the State	23050101	70421	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070423000200 - Adaptive research, unified and all-inclusive extension services delivery	Conduct of 1No. Village Listing Survey (VLS) in the State	23050101	70421	20242200	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070423000300 - Adaptive research, unified and all-inclusive extension services delivery	Conduct of 3No. Agric. Produc. Survey/Farmer Advisory Serices in the State	23050101	70421	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01100123000200 - Agriculture Programme Not Elsewhere Classified	Establishment of 260No Management Training Plots (MTPs) in the State	23010101	70421	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)												
Total					0.00	426,200,000.00	368,200,000.00	78,901,759.38	64,176,320.00	0.00	96,264,480.00	144,396,720.00	304,837,520.00
01010123044100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Construction / renovation of 2 block offices with board room	23030121	70421	20242200	0.00	250,000,000.00	250,000,000.00	78,901,759.38	59,176,320.00	0.00	88,764,480.00	133,146,720.00	221,911,200.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
01070123000400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Provision of Mechanization services logistics	23050101	70421	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	59,176,320.00
01070123000800 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Fabrication of Agricultural tools and equipment (planter, thrasher, Hammer mill)	23020113	70421	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070124000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Fabrication of 1000No Hand driven planters at Head quarter	23010127	70421	20242200	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of 1 No. Toyota bus (Van) Yola North	23010106	70421	20232000	0.00	8,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125000400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of Office Equipments including Furnitures at Yola North	23010112	70421	20242200	0.00	10,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125000500 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of 3No. Destop Computers in the State	23010113	70421	20242200	0.00	3,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125000600 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of Computer HP Printers (3No) in the State	23010114	70421	20242200	0.00	2,000,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125000700 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of 1 No. photovopy machine in Yola North Lga	23010115	70421	20232000	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125000800 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of 3 type writers (Electronic) in Yola North LGA	23010116	70421	20232000	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
01070125000900 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of 4 shredding Machines, Yola North	23010117	70421	20232000	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125001000 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of 6 Scanners in Yola North	23010118	70421	20232000	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125001100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of 5KVA Generating set, Yola North	23010119	70421	20232000	0.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125001200 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Rehabilitation /Repairs of water facilities, Yola North LGA	23030104	70421	20232000	0.00	1,000,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125001300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Rehabilitation/repairs of Boundry fencing across the State	23030121	70421	20242200	0.00	3,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125001400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Rehabilitation/Repairs of Power Generator plant Yola North LGA	23030102	70421	20232000	0.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125001500 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase/Supply of Materials for fabrication of Mouldborad (Animal Traction) Plough in the State	23010107	70421	20242200	0.00	20,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125016100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase/Supply of Materials for fabrication of G/Nut X Bambara Nut 500NO in the State	23010107	70421	20242200	0.00	5,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	18,750,000.00
01070125001700 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase/Supply of Materials for fabrication of G/N Mithy Machine 250NO in the State	23010107	70421	20242200	0.00	10,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00

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01070125001800 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase/Supply of Materials for fabrication of Tractor Machine Parts in the State	23010107	70421	20242200	0.00	5,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125001900 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase/Supply of Materials for fabrication of rotey Seed planted 2x3row (row) 1000NO in the State	23010107	70421	20242200	0.00	5,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01070125002000 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase/Supply of Materials for fabrication of Jab Planter 1000NO in the State	23010107	70421	20242200	0.00	5,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
022000100100	Ministry of Finance												
Total					6,696,671,909.45	5,720,000,000.00	8,261,500,000.00	5,872,489,889.50	10,475,000,000.00	0.00	15,712,500,000.00	23,568,750,000.00	48,716,250,000.00
13100122001200 - Reform of Government and Governance - General	Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hillux, 4 T/Camry, 26 /Corolla (2022 models)	23010105	70112	20242200	5,446,671,909.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100122001400 - Reform of Government and Governance - General	Renovation of Central Stores in Yola North LGA	23030121	70112	20232000	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123007900 - Reform of Government and Governance - General	Empowerment of Women, Youth and Vulnerable (Constituency Projects) in the State	23020118	70112	20242200	1,250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124002100 - Reform of Government and Governance - General	Revatilizaton of Adamawa Investment Company	23050105	70112	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124002300 - Reform of Government and Governance - General	Recapitilization of Adamawa State Securities	23050101	70112	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125000700 - Reform of Government and Governance - General	Purchase of 42 No. SUVs Jeeps in the State	23010106	70112	20242200	0.00	2,500,000,000.00	5,511,500,000.00	3,291,780,328.00	0.00	0.00	0.00	0.00	0.00
13100125000800 - Reform of Government and Governance - General	Purchase of 50 NO. Executive Saloon Cars in the State	23010105	70112	20242200	0.00	1,300,000,000.00	50,000,000.00	2,035,365,461.50	0.00	0.00	0.00	0.00	0.00
13100125000900 - Reform of Government and Governance - General	Purchase of 48 No. Motor Vans/Trucks e.g Hilux or Open Body Vans in the State	23010106	70112	20242200	0.00	1,300,000,000.00	1,630,000,000.00	545,344,100.00	0.00	0.00	0.00	0.00	0.00
13100125091100 - Reform of Government and Governance - General	Purchase of 42 Toyota Brand of Buses in the State	23010108	70112	20242200	0.00	300,000,000.00	750,000,000.00	0.00	1,040,000,000.00	0.00	1,560,000,000.00	2,340,000,000.00	3,900,000,000.00

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13100125001200 - Reform of Government and Governance - General	Purchase and Installation of Solar System Infrastructure in the State	23010149	70112	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	1,040,000,000.00
13100126025100 - Reform of Government and Governance - General	Purchase of SUVs Jeeps in the State	23010105	70112	20242200	0.00	0.00	0.00	0.00	1,260,000,000.00	0.00	1,890,000,000.00	2,835,000,000.00	4,725,000,000.00
13100126028100 - Reform of Government and Governance - General	Purchase of Executive Saloon Cars in the State	23010105	70112	20242200	0.00	0.00	0.00	0.00	1,875,000,000.00	0.00	2,812,500,000.00	4,218,750,000.00	7,031,250,000.00
13100126029100 - Reform of Government and Governance - General	Purchase of Motor Vans/Trucks e.g Hilux or Open Body Vans in the State	23010106	70112	20242200	0.00	0.00	0.00	0.00	3,750,000,000.00	0.00	5,625,000,000.00	8,437,500,000.00	15,937,500,000.00
13100126030100 - Reform of Government and Governance - General	Purchase of Toyota Brand of Buses in the State	23010108	70112	20242200	0.00	0.00	0.00	0.00	1,510,000,000.00	0.00	2,265,000,000.00	3,397,500,000.00	9,412,500,000.00
13100126031100 - Reform of Government and Governance - General	Purchase of Fire fighting trucks in the state	23010107	70112	20242200	0.00	0.00	0.00	0.00	1,040,000,000.00	0.00	1,560,000,000.00	2,340,000,000.00	5,410,000,000.00
022000700100	Office of the Accountant General												
Total					145,363,100.02	437,267,800.00	437,267,800.00	101,018,134.62	0.00	0.00	0.00	0.00	1,040,000,000.00
13100123008100 - Reform of Government and Governance - General	Construction of New E-Payment Block at AG's Office Yola North LGA	23020101	70112	20232000	145,363,100.02	212,267,800.00	212,267,800.00	101,018,134.62	0.00	0.00	0.00	0.00	1,040,000,000.00
13100123008200 - Reform of Government and Governance - General	Rehabilitation of Treasury in AG's Office	23030121	70112	20232000	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125002900 - Reform of Government and Governance - General	Purchase of Office Furnitures and Fittings Yola North LGA	23010112	70112	20232000	0.00	130,000,000.00	130,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125003000 - Reform of Government and Governance - General	Purchase of Computers and Installation Local Area Network within the new building, in the State	23010146	70112	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125008900 - Power - General	Purchase/Installation of Solar Infrastructure fro provision of Solar power source, Yola North LGA	23010149	70112	20232000	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
022000800100	Board of Internal Revenue												
Total					0.00	167,000,000.00	127,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123008300 - Reform of Government and Governance - General	Procurement of 1No.of JMG (200KVA) generator Yola	23010119	70112	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123008600 - Reform of Government and Governance - General	Completion of renovation/landscaping of Gombi Revenue Offic	23030121	70112	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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13100123008700 - Reform of Government and Governance - General	Purchase of Office Equipment (10 HP Desktop Computers, 4 HP Printers and Scanners) in the State	23010142	70112	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123008800 - Reform of Government and Governance - General	Purchase of 14No operational vehicles to enhance Revenue	23010105	70112	20242200	0.00	45,000,000.00	45,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125001300 - Reform of Government and Governance - General	Completion of renovation work at Ganye Revenue office	23030121	70112	20220300	0.00	12,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125001400 - Reform of Government and Governance - General	Completion of renovation/landscaping of Jimeta Revenue Office	23030121	70112	20232000	0.00	15,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125001500 - Reform of Government and Governance - General	Renovation work at Headquarters,Yola	23030121	70112	20232000	0.00	20,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125001600 - Reform of Government and Governance - General	Completion of renovation/landscaping of Yola Revenue Office	23030121	70112	20232000	0.00	15,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
022200100100	Ministry of Commerce												
Total					9,606,109,838.89	21,188,000,000.00	23,538,000,000.00	5,510,579,357.84	20,224,285,090.00	0.00	30,336,427,640.00	45,504,641,460.00	96,065,354,190.00
06100124001600 - Housing and Urban Development - General	Consultancy fee for the Construction of Shops at Jimeta Shopping Complex in Yola North	23020101	70411	20232000	0.00	0.00	1,200,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,875,000,000.00
13100123089100 - Reform of Government and Governance - General	Production of Trade & Investment Directory(10 000 Copies)	23010125	70411	20242200	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	518,750,000.00
13100123009000 - Reform of Government and Governance - General	Renovation of Mubi Burnt Bricks Industries Ltd in Mubi North LGA	23030121	70411	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
13100123092100 - Reform of Government and Governance - General	Construction of 1 NO Block of 5 Office in 4 Zonal Trade Offi	23020101	70411	20242200	0.00	25,000,000.00	25,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
13100123009300 - Reform of Government and Governance - General	Establishment of Garment Industry	23020101	70411	20242200	0.00	2,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
13100123009400 - Reform of Government and Governance - General	Development of Industrial Park in Yola	23020119	70411	20242200	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123009500 - Reform of Government and Governance - General	Furnishing of 2N0.State Raw Material Display Centre	23010112	70411	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123096100 - Reform of Government and Governance - General	Rehabilitation of Jimeta Modern MarketYola North LGA	23030124	70411	20242200	0.00	30,000,000.00	530,000,000.00	0.00	1,000,000,000.00	0.00	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123097100 - Reform of Government and Governance - General	Monitoring and Evaluation of Area Commercial Offices	23050103	70411	20242200	0.00	3,000,000.00	3,000,000.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	1,281,250,000.00
13100123098100 - Reform of Government and Governance - General	Organizing of Domestic Trade Fairs and Local Exhibition	23050104	70411	20242200	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	825,000,000.00
13100123099100 - Reform of Government and Governance - General	Adamawa State Trade Sensitization on Marketing Skill	23050108	70411	20242200	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	237,500,000.00
13100123010000 - Reform of Government and Governance - General	Production of Industl. Directory/Copendium of Manufactur. Outfits	23010125	70411	20242200	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
13100123010100 - Reform of Government and Governance - General	Rehabilitation of Yola Office Stationery Factory	23030121	70411	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123010200 - Reform of Government and Governance - General	Participation in Kaduna, Abuja, Kano, and Enugu trade fairs	23050104	70411	20242200	69,314,530.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123103100 - Reform of Government and Governance - General	Conduct of Business Premises Census	23050101	70411	20242200	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
13100123010500 - Reform of Government and Governance - General	Part Payment for Equity Participation in Magnesite Company	23050105	70411	20242200	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
13100124002400 - Reform of Government and Governance - General	Electrification of Jimeta Modern Market in Yola North LGA	23020103	70411	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124002500 - Reform of Government and Governance - General	Establishment of 3No. Cottage Industry	23020101	70411	20242200	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124002600 - Reform of Government and Governance - General	Construction of Modern Market at Pella, Ga'anda & Maiha	23020124	70411	20211100	0.00	2,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124002700 - Reform of Government and Governance - General	Establishment of Micro Finance Bank	23020101	70411	20242200	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124002800 - Reform of Government and Governance - General	Rehabilitation of 1Nos. of Block of Offices at Mubi	23030121	70411	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124033100 - Reform of Government and Governance - General	Construction of Jimeta Shopping complex	23020124	70411	20232000	6,983,213,029.91	15,000,000,000.00	15,000,000,000.00	3,584,752,849.64	16,138,009,960.00	0.00	24,207,014,940.00	36,310,522,410.00	60,517,537,350.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100124087100 - Reform of Government and Governance - General	Construction of Yola Market in Yola Town	23020124	70411	20232100	2,553,582,278.48	2,000,000,000.00	4,800,000,000.00	1,925,826,508.20	786,275,130.00	0.00	1,179,412,700.00	1,769,119,050.00	19,086,541,710.00
13100124030100 - Reform of Government and Governance - General	Renovation of 3 No. Block at Ministry's Headquarters Yola North	23030121	70411	20232000	0.00	0.00	750,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,661,275,130.00
13100124031100 - Reform of Government and Governance - General	Furnishing of 3 No. Block at Ministry's Headquarters Yola North	23030121	70411	20232000	0.00	0.00	500,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,250,000,000.00
13100125087100 - Reform of Government and Governance - General	State Committee on Export Promotion	23050108	70411	20242200	0.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,075,000,000.00
13100125088100 - Reform of Government and Governance - General	Participation in National and International Trade Fairs	23050104	70411	20242200	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	875,000,000.00
022900100100	Ministry of Transportation												
Total					0.00	241,000,000.00	853,575,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,355,000,000.00
13100125030100 - Reform of Government and Governance - General	Purchase of 5N0. 15-Seater Toyota Bus	23010108	70451	20232000	0.00	0.00	291,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125031100 - Reform of Government and Governance - General	Purchase of 5N0. 16-Seater Toyota Bus	23010108	70451	20232000	0.00	0.00	320,825,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123052100 - Road - General	Completion of J/Yola Sunshine Terminus including Landscapng of Prem	23020124	70451	20232000	0.00	20,000,000.00	20,000,000.00	0.00	70,000,000.00	0.00	105,000,000.00	157,500,000.00	262,500,000.00
17100123000300 - Road - General	Purchase of 50 No. Buses For Urban & Rural Mass Transit Prog	23010108	70451	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	70,000,000.00
17100123000400 - Road - General	Purchase of 20 No. 18 Seater Hammer Toyota Buses	23010108	70451	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123000500 - Road - General	Establishment of Standard Driving School in Yola	23020101	70451	20232000	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123000600 - Road - General	Construction of 10No Bus Stops in Jimeta - Yola Metropolis	23020114	70451	20232000	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123000700 - Road - General	Construction of Modern Motor Parks Mubi North ,Mubi South, Ma	23020124	70451	20211500	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123000800 - Road - General	Provision of Truck Transit Parks (TTP) & Border Trade information centre (BTIC) at Mubi Ngure, Sahuda and Jimeta	23020124	70451	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123000900 - Road - General	Renovation of Sunshine Terminus and Workshop	23030124	70451	20232000	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123001000 - Road - General	Perimeter Wall Fencing & Const of Office Block	23020101	70451	20232000	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123001100 - Road - General	Establishment of Adamawa State Road Traffic and Transport Management Agency Take-off	23050101	70451	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123001200 - Road - General	Renoovation.of VIO hqtrs and 3 zonal offices at Ganye,Mubi & Numan	23030121	70451	20242200	0.00	15,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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17100123001300 - Road - General	Purchase of 3No. Operational/Patrol Vehicles, 2 Towing Van &	23010105	70451	20232000	0.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100126090100 - Road - General	Landscaping of the Ministry's premises Yola North	23020124	70451	20232000	0.00	0.00	0.00	0.00	80,000,000.00	0.00	120,000,000.00	180,000,000.00	300,000,000.00
13100126091100 - Reform of Government and Governance - General	Renovation of Motor parks in the 3 Senatorial Zone of the State	23020124	70451	20242200	0.00	0.00	0.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	192,500,000.00
13100126092100 - Reform of Government and Governance - General	Consultancy for Renovation of Motor parks in the 3 Senatorial Zone of the State	23020124	70451	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	217,500,000.00
17100126093100 - Road - General	Renovation/Remodelling of the Ministry's existing Structure Yola North LGA	23020124	70451	20232000	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	987,500,000.00
13100126094100 - Reform of Government and Governance - General	Construction of Mosque and Church at the Headquarters	23020124	70451	20232000	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	325,000,000.00
022905300100	Adamawa State Transport Board												
Total					0.00	612,575,000.00	212,575,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
17100125000100 - Road - General	Purchase of 5N0. of Toyota Hiace 15-S SR AC P at Adamawa Transport Company	23010107	70451	20232000	0.00	291,750,000.00	91,750,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
17100125000200 - Road - General	Purchase of 5N0. of Toyota Hiace 16-S MR AC P. at Adamawa Transport Company	23010107	70451	20232000	0.00	320,825,000.00	120,825,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023300100100	Ministry of Mineral Resources Development												
Total					0.00	861,000,000.00	501,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,425,000,000.00
21100123000100 - Oil and Gas Infrastructure - General	Establishment of Gemological Centre at Yola	23020101	70441	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123000200 - Oil and Gas Infrastructure - General	Establishment of Mineral Res Envir Mgt Committee (MIREMCO)	23050101	70441	20232000	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123000300 - Oil and Gas Infrastructure - General	Construction of additional 2No.zonal offices at Michika and Numan	23020101	70441	20242200	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123000400 - Oil and Gas Infrastructure - General	Construction of 3NO. Zonal Office Mubi Yola and Ganye	23020101	70441	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100124000100 - Oil and Gas Infrastructure - General	Purchase of Industl Mining Mach & Eqp for Geosurvey of the State	23010129	70441	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100124000200 - Oil and Gas Infrastructure - General	Establishment of Chemical Analysis Laboratory	23020101	70441	20232000	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100124043100 - Oil and Gas Infrastructure - General	Enviromental impact assessment (EIA) and Community Development	23050101	70441	20232000	0.00	220,000,000.00	120,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
21100124000400 - Oil and Gas Infrastructure - General	Renewal of exploration licenses	23050101	70441	20232000	0.00	133,000,000.00	23,000,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
21100124000500 - Oil and Gas Infrastructure - General	Purchase of Transport Equipment & Runing of Mine Ore	23050101	70441	20232000	0.00	100,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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21100124000600 - Oil and Gas Infrastructure - General	Aerial geological Survey of the State	23050101	70441	20232000	0.00	135,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100124000700 - Oil and Gas Infrastructure - General	Renovation of Office Buildings/Pur. Of Office Furniture/Fittings at Yola	23030141	70441	20232000	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100124000800 - Oil and Gas Infrastructure - General	Construction of Zonal Office Operations at Mubi, Yola, Numan, Michika and Ganye	23020101	70441	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100125000900 - Oil and Gas Infrastructure - General	Purchase of Geophysical Exploration/Survey eqp: Portable Mineralogy XRD Analyser etc.	23010133	70441	20232000	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100125001000 - Oil and Gas Infrastructure - General	Geological Exploration for the whole State	23010133	70441	20242200	0.00	20,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023305200100	Adamawa State Mining Company												
Total					7,793,700.00	1,437,022,300.00	539,022,300.00	294,716,011.38	0.00	0.00	0.00	0.00	0.00
21100123000500 - Oil and Gas Infrastructure - General	Building of Office Complex, Furnishing and Office Equipment for the Adamawa Mining Company (AMC)	23020101	70441	20242200	0.00	498,805,600.00	100,805,600.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123000600 - Oil and Gas Infrastructure - General	Renovation of Adamawa State Mining Company office Building	23030121	70441	20242200	0.00	3,001,500.00	3,001,500.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123000700 - Oil and Gas Infrastructure - General	Cost of Geophysical Survey, Geochemical analysis, Revenue estimate and Feasibility studies of five Mineral types and Gem stones	23050101	70441	20242200	7,793,700.00	686,968,000.00	186,968,000.00	294,716,011.38	0.00	0.00	0.00	0.00	0.00
21100123000800 - Oil and Gas Infrastructure - General	Cost of new exploration licences/Renewal of existing licences and ground rent	23050101	70441	20242200	0.00	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123000900 - Oil and Gas Infrastructure - General	Purchase of Tippers and Dump Trucks for quarry operations	23010107	70441	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123001000 - Oil and Gas Infrastructure - General	Purchase of Industrial Mining machines and equipment for Small Scale Mining	23010129	70441	20242200	0.00	14,000,000.00	14,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123001100 - Oil and Gas Infrastructure - General	Establishment of Chemical Analysis Laboratory	23020101	70441	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123001200 - Oil and Gas Infrastructure - General	Purchase of low bed, haib and fork lift for commercial purpose	23010139	70441	20242200	0.00	12,059,600.00	12,059,600.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123001300 - Oil and Gas Infrastructure - General	Enviromental impact assessment (EIA) and Community Development at Guyuk, Fufore, Mayo Belwa, Ganye, Demsa, Jada and Gombi	23050101	70441	20242200	0.00	11,350,600.00	11,350,600.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123001400 - Oil and Gas Infrastructure - General	Procurement of 1No. Standby Generator set(60KVA)	23010119	70441	20242200	0.00	5,587,000.00	5,587,000.00	0.00	0.00	0.00	0.00	0.00	0.00
21100123001500 - Oil and Gas Infrastructure - General	Provision for Partnership Development (JVC)	23050108	70441	20242200	0.00	132,250,000.00	132,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023400100100	Ministry of Works and Energy Development												
Total					57,892,177,914.49	87,186,000,000.00	127,923,500,000.00	36,133,724,591.83	120,862,306,430.00	0.00	181,293,459,690.00	271,940,189,570.00	571,095,955,690.00

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01010123003100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Renovation of Cattle markets in 3 sanetarial zones for (ADAS) programme in the State	23030124	70421	20242200	2,292,987,983.45	165,000,000.00	165,000,000.00	161,148,293.74	0.00	0.00	0.00	0.00	0.00
11100125018100 - Information Communication and Technology - General	Provision of CCTV Cameras in selected locations across the Strate.	23010146	70461	20242200	0.00	150,000,000.00	112,500,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
14100125029100 - Power - General	Purchase & Installation Solar Electricity across the State	23010149	70436	20242200	0.00	1,000,000,000.00	750,000,000.00	68,206,836.29	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,925,000,000.00
17100122000200 - Road - General	Construction of Kaduna street (0.22km)	23020114	70451	20232000	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122000300 - Road - General	Construction of Lusaka street (0.23km)	23020114	70451	20232000	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122000400 - Road - General	Construction of Abeokuta street in jimeta (130m)	23020114	70451	20232000	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122000500 - Road - General	Construction of Ndaforo Street in Jimeta- (230m)	23020114	70451	20242200	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122000600 - Road - General	Construction of Benue Street (0.8km)	23020114	70451	20232000	6,059,016.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122000700 - Road - General	Construction of Falu Road Karewa , Yola North	23020114	70451	20232000	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122000800 - Road - General	Construction of Lagos Crescent, Jimeta (0.5km)	23020114	70451	20242200	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122000900 - Road - General	Constr. of Jambutu Street & Mambila Street Yola North (0.6km)	23020114	70451	20232000	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122001000 - Road - General	Construction of Mafia By-Pass and Fall-out drain (1.20km)	23020114	70451	20232100	57,560,704.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122001100 - Road - General	Construction of Demsa Township Road (2km)	23020114	70451	20242200	29,528,298.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122001300 - Road - General	Construction of Total Junction Fly-over Jimeta	23020114	70451	20232000	120,133,120.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122001400 - Road - General	Construction of Bekaji Estate Roads (10km)	23020114	70451	20232000	159,883,855.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122001500 - Road - General	Construction of Njobbore Road off Vinkl (2.5km)	23020114	70451	20230400	135,545,247.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122017100 - Road - General	Construction of Hong Township Roads (2km)	23020114	70451	20230700	199,727,029.23	0.00	0.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
17100122001800 - Road - General	Constr of Lamurde township roads (3km)	23020114	70451	20220900	19,337,629.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
17100122001900 - Road - General	Construction of Mampaya road in Uba Town (2.5km)	23020114	70451	20230700	254,559,312.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122002000 - Road - General	Construction of Gulak Townships Roads (5km)	23020114	70451	20211000	74,571,008.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122002200 - Road - General	Construct. of NYSC Orientation Camps Road	23020114	70451	20230400	133,499,470.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122002300 - Road - General	Construction of Maiha-Fulbere-Zhediniyi-Pella Rd-39.58km	23020114	70451	20232100	135,337,772.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122002400 - Road - General	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	45,155,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122002500 - Road - General	Design and Construction of Mubi By Pass (11.90km)	23020114	70451	20211500	71,102,883.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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17100122002700 - Road - General	Reconstruction of Nepa road, Jimeta (2.3km)	23030113	70451	20232000	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122002900 - Road - General	Rehabilitation of Road Network in Yola Abbatior	23030113	70451	20232000	80,472,524.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122003000 - Road - General	Rehabilitation of Old Access Road to Gov't House Yola and Links	23030113	70451	20232000	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100122003100 - Road - General	Rehabilitation of Urban Township Roads in the State	23030113	70451	20242200	208,927,292.28	3,000,000,000.00	5,500,000,000.00	779,915,280.39	85,549,090.00	0.00	128,323,640.00	192,485,460.00	320,809,100.00
17100122003200 - Road - General	Reconstruction of Bachure road (3.0km)	23020114	70451	20232100	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,549,090.00
17100122005000 - Road - General	Construction of Guyuk Township Roads - Retention (5% payment to Contarctor after a project has beencertified by the Implementing MDA)	23020114	70451	20220600	34,775,001.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123001600 - Road - General	Construction of Vinikilang Road (0.11km)	23020114	70451	20232000	28,937,909.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123001700 - Road - General	Construction of Weekly Scope Road & Links (2.5km)	23020114	70451	20232000	14,226,038.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123001900 - Road - General	Construction of Zumo road Yola Town(0.75km) Yola South LGA	23020114	70451	20232100	28,298,306.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123002000 - Road - General	Construction of Michika Township roads	23020114	70451	20211300	34,055,418.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123022100 - Road - General	Construction of Girei-Pariya-Wurobokki- Malabu road with a spur (5km)	23020114	70451	20230400	0.00	4,000,000,000.00	4,000,000,000.00	0.00	2,675,716,950.00	0.00	4,013,575,430.00	6,020,363,150.00	10,033,938,580.00
17100123002300 - Road - General	Construction of Mbamba Street Yola (0.5km)	23020114	70451	20232100	43,293,306.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,675,716,950.00
17100123002400 - Road - General	Construction of Doctor's Quarter Road Yola (1.6Km)	23020114	70451	20232000	43,293,306.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123002600 - Road - General	Construction of Sarkin Kano Aliyu Road (1.0km)	23020114	70451	20232000	0.00	450,000,000.00	950,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123002900 - Road - General	Construction of Ribadu square roads	23020114	70451	20232000	54,332,423.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123003000 - Road - General	Construction of Madagali township roads (10km)	23020114	70451	20211000	550,000,000.00	100,000,000.00	100,000,000.00	83,644,109.29	0.00	0.00	0.00	0.00	0.00
17100123003300 - Road - General	Construction of Mubi South Township roads (10km)	23020114	70451	20211500	1,039,664,781.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123003400 - Road - General	Construction of roads in 1000 housing units Estate, Malkohi, (Road Network) Yola South LGA	23020114	70451	20232100	1,947,783,171.74	125,000,000.00	125,000,000.00	174,276,915.97	0.00	0.00	0.00	0.00	0.00
17100123003500 - Road - General	Rehabilitation and Expansion of Yola Bypass road (5.5km)	23030113	70451	20232100	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123003600 - Road - General	Completion of Kiri Junction-Kiri -Shelleng Road (37.5km)	23020114	70451	20221700	137,846,154.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123003700 - Road - General	Reconstruction of Yolde Pate Road (4.5km) On-going	23020114	70451	20232100	83,875,657.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123039100 - Road - General	Consultancy for Design and Supervision	23050101	70451	20242200	522,361,554.87	750,000,000.00	750,000,000.00	157,495,680.00	132,845,860.00	0.00	199,268,790.00	298,903,190.00	498,171,980.00
17100123004000 - Road - General	Reconstruction of Old Gombi Road	23020114	70451	20230500	0.00	31,000,000.00	31,000,000.00	0.00	0.00	0.00	0.00	0.00	132,845,860.00
17100123004200 - Road - General	Mubi Roundabout Flyover	23020114	70451	20232000	4,661,877,753.70	500,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123004300 - Road - General	Reconstruction of Sebare-Tola Binyeri road – 36Km	23030113	70451	20221200	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123004400 - Road - General	Completion of Gombi-Ga'anda road – 36Km	23020114	70451	20230500	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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17100123047100 - Road - General	Construction of Kofare Road Network – 8Km	23020114	70451	20232100	0.00	4,800,000,000.00	4,800,000,000.00	0.00	5,378,000,000.00	0.00	8,067,000,000.00	12,100,500,000.00	20,167,500,000.00
17100123005100 - Road - General	Construction of Michika-Mararraba Garta Kamale (20km)	23020114	70451	20211300	1,200,000,000.00	5,000,000,000.00	9,500,000,000.00	1,296,101,954.38	1,869,433,320.00	0.00	2,804,149,980.00	4,206,224,970.00	7,010,374,950.00
17100123005200 - Road - General	Construction of Philip-Maken Extention and Links	23020114	70451	20232100	100,495,034.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,869,433,320.00
17100123053100 - Road - General	Construction of Federal Housing Road Network (15km)	23020114	70451	20230400	10,000,000,000.06	6,000,000,000.00	9,200,000,000.00	4,997,992,875.70	10,306,634,560.00	0.00	15,459,951,840.00	23,189,927,760.00	38,649,879,600.00
17100123005400 - Road - General	Construction of Mildo-Sukur - 16Km, Bakin Dutse- Maggar& others	23020114	70451	20211000	1,595,719,872.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,306,634,560.00
17100123057100 - Road - General	completion of muchalla bridge in mubi north	23020114	70451	20211400	0.00	40,000,000.00	40,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
17100123059100 - Road - General	Purchase of Bucket crane and Utility vehicle for monitoring and maintainance.	23010107	70451	20211300	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	150,000,000.00
17100123006100 - Road - General	Procurement of 1No. 10 tone Mercedes Truck crane lorry.	23010107	70451	20242200	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	190,000,000.00
17100123006200 - Road - General	Dualization of Ahmadu Bello Way	23020114	70451	20232000	37,228,631.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000,000.00
17100123006400 - Road - General	Construction of Samunaka Storm Water Drainages	23020118	70451	20232100	900,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123006500 - Road - General	Reclaiming and embankment Protection of Choci Bridge along Yola road	23020118	70451	20232000	14,316,669.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123067100 - Road - General	Construction of Adamawa Supper Highway (from Welcome to Yola to Rumde Killa to AA Lawan 20 km)	23020114	70451	20232000	19,139,789,445.02	15,000,000,000.00	25,000,000,000.00	11,527,409,563.12	25,571,635,030.00	0.00	38,357,452,550.00	57,536,178,830.00	95,893,631,380.00
17100123006800 - Road - General	Construction of Gulak Storm Water Drain Phase II	23020118	70451	20211000	0.00	1,200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	25,571,635,030.00
17100123006900 - Road - General	Construction of 3 span Bridge at wuro Ngayandi along Michika- Maiduguri High Way	23020114	70451	20211300	572,758,873.69	45,000,000.00	45,000,000.00	20,169,738.70	0.00	0.00	0.00	0.00	0.00
17100123007000 - Road - General	Construction of Malamre clinic road	23020114	70451	20232000	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124000800 - Road - General	Construction of Sokoto Street in Mubi 1.2Km	23020114	70451	20211500	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124001500 - Road - General	Construction of Terminus Street in Jimeta	23020114	70451	20232000	600,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124001600 - Road - General	Construction of Makurdi Street in Jimeta	23020114	70451	20232000	2,500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124001900 - Road - General	Supply and Installation of integrated stand alone solar streetlight along majors streets in Urban Areas within the state.	23020123	70641	20242200	1,422,122,535.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124002000 - Road - General	Construction of Hajj Camp Road (1.0Km)	23020114	70451	20232000	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124002500 - Road - General	Reconstruction of Sabon Gari Mildu- Sukur Road	23020114	70451	20211300	0.00	4,000,000,000.00	6,600,000,000.00	883,020,413.00	0.00	0.00	0.00	0.00	0.00
17100124002600 - Road - General	Construction of Yolde Pate-Moddire road	23020114	70451	20232100	29,758,347.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124002700 - Road - General	Construction of Jada Road in Karewa GRA	23020114	70451	20232000	0.00	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124002800 - Road - General	Construction of Waziri Street	23020114	70451	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124002900 - Road - General	Construction of Abdullahi Bashir Road in Jimeta	23020114	70451	20232000	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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17100124003000 - Road - General	Construction of Bole in Jimeta	23020114	70451	20232000	46,293,289.57	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124003200 - Road - General	Construction of Bekaji Dual Carriageway in Jimeta	23020114	70451	20232000	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124003300 - Road - General	Construction of Gasol Street in Karewa	23020114	70451	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124003400 - Road - General	Construction of Gumti road in Jimeta	23020114	70451	20232000	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124003500 - Road - General	Construction of Chalawa Road in Jimeta	23020114	70451	20232000	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124003600 - Road - General	Construction of Hamman Yero Road in Jimeta	23020114	70451	20232000	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124003900 - Road - General	Construction of LCCN Road to Ganye Gate on Jada Mbulo at Ganye LGA	23020114	70451	20220300	0.00	600,000,000.00	600,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100124058100 - Environmental Improvement - General	Construction of Storm water drains in the State (Ecological Fund Projects)	23040102	70561	20242200	1,094,790,213.54	1,200,000,000.00	1,200,000,000.00	68,699,998.61	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
17100124059100 - Road - General	Rehabilitation/Expansion of 3km road (Galadima Aminu Way)	23030113	70451	20232000	5,000,000,000.00	8,500,000,000.00	10,700,000,000.00	8,181,421,621.38	670,478,910.00	0.00	1,005,718,370.00	1,508,577,560.00	4,514,295,930.00
17100124062100 - Road - General	Construction of Kirchinga Road In Michika LGA	23020114	70451	20211300	0.00	2,000,000,000.00	3,100,000,000.00	0.00	1,944,019,110.00	0.00	2,916,028,670.00	4,374,043,010.00	7,960,550,590.00
17100124007000 - Road - General	Maintenance of Gamu Bridge Ganye Towngo Road	23020114	70451	20221900	294,896,067.40	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	1,944,019,110.00
17100125034100 - Road - General	Construction of Shuwa Bridge in Madagali LGA	23020114	70451	20211000	0.00	3,400,000,000.00	3,400,000,000.00	2,191,610,397.93	959,121,090.00	0.00	1,438,681,640.00	2,158,022,460.00	3,596,704,100.00
17100125035100 - Road - General	Construction of Hyembula Bridge in Madagali LGA	23020114	70451	20211000	0.00	1,900,000,000.00	1,900,000,000.00	1,430,185,380.10	500,316,930.00	0.00	750,475,400.00	1,125,713,100.00	2,835,309,590.00
17100125036100 - Road - General	Construction of Maiha Township Roads - 5Km, Maiha LGA	23020114	70451	20211100	0.00	1,000,000,000.00	3,500,000,000.00	1,000,000,000.00	2,223,115,970.00	0.00	3,334,673,960.00	5,002,010,940.00	8,837,001,830.00
17100125037100 - Road - General	Reconstruction of Internal Roads Army Barracks - 3.5Km, Yola North	23020114	70451	20232100	0.00	600,000,000.00	2,250,000,000.00	0.00	1,457,609,960.00	0.00	2,186,414,940.00	3,279,622,410.00	7,689,153,320.00
17100125039100 - Road - General	Construction of Palam Road in Madagali LGA - 9Km, Madagali LGA	23020114	70451	20211000	0.00	2,000,000,000.00	3,700,000,000.00	0.00	2,331,929,040.00	0.00	3,497,893,560.00	5,246,840,340.00	10,202,343,860.00
09100125010100 - Environmental Improvement - General	Construction of Storm water drains at Magaji unit in Yola South LGA	23020114	70561	20232100	0.00	300,000,000.00	300,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	4,206,929,040.00
17100125040100 - Road - General	Completion of Mararaban Dumne 25km Song LGA	23020114	70451	20231800	0.00	2,600,000,000.00	1,950,000,000.00	0.00	1,500,000,000.00	0.00	2,250,000,000.00	3,375,000,000.00	6,125,000,000.00
17100125003000 - Road - General	Completion of Mubi-Maiha Road 26KM Maiha LGA	23020114	70451	20211100	0.00	1,000,000,000.00	750,000,000.00	0.00	0.00	0.00	0.00	0.00	1,500,000,000.00
17100125003100 - Road - General	Construction of Road Network at State Polytechnic Yola North	23020114	70451	20232000	0.00	600,000,000.00	450,000,000.00	0.00	1,000,000,000.00	0.00	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
17100125003200 - Road - General	Construction of Wayam Ring Road in Numan LGA	23020114	70451	20221600	0.00	600,000,000.00	450,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000,000.00
17100125003300 - Road - General	Construction/Expension of concrete storm water drain from FGGC to behind the airforce comprehensive secondary school	23020114	70451	20232000	0.00	2,900,000,000.00	2,900,000,000.00	2,900,000,000.00	0.00	0.00	0.00	0.00	0.00
14100125141100 - Power - General	Consultancy Servicers for setting up Adamawa State intergraded Energy policy document/implementation and Electrical Act	23020114	70435	20242200	0.00	250,000,000.00	250,000,000.00	159,051,570.60	39,762,900.00	0.00	59,644,350.00	89,466,530.00	149,110,880.00
17100125003500 - Road - General	Provision for Retrofitting, Redesign of integrated solar Street light in Adamawa State	23010149	70641	20242200	0.00	1,000,000,000.00	750,000,000.00	53,373,962.63	0.00	0.00	0.00	0.00	39,762,900.00
17100125003600 - Road - General	Reconstruction of Jada-Mbulo-Ganye and Yabbi Bridge in Ganye LGA	23020114	70451	20220300	0.00	300,000,000.00	1,725,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
17100125042100 - Road - General	Reconstruction of Road Network in MAU Teaching Hospital Yola South	23020114	70451	20232100	0.00	400,000,000.00	300,000,000.00	0.00	1,000,000,000.00	0.00	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
17100125043100 - Road - General	Construction of Mubi-Gude-Gella Road in Mubi South – 16Km	23020114	70451	20211500	0.00	4,000,000,000.00	3,500,000,000.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	12,250,000,000.00
17100125005100 - Road - General	Construction of Rural Road from Kojoli to Koma with 2 main bridges Mayo Kila and Mayosanche Jada LGA - Leko/Koma Constituency	23020114	70451	20220800	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
17100125011100 - Road - General	Construction of of Old Demsa Road to Sabon Layi in Demsa LGA - Demsa Constituency	23020114	70451	20220100	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125012100 - Road - General	Construction of 18km Road from Kaya, Kubu, Kuda to Mbutiku in Madagli LGA - Madagli Constituency	23020114	70451	20211000	0.00	48,000,000.00	48,000,000.00	0.00	2,500,000,000.00	0.00	3,750,000,000.00	5,625,000,000.00	9,375,000,000.00
17100125013100 - Road - General	Construction of 30Km Road from Yolde Pate to Yadin in Fufore LGA - Vere Constituency	23020114	70451	20230200	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	2,500,000,000.00
17100125014100 - Road - General	Construction of 4.5Km Road Daware Road , Fufore LGA - FuforeConstituency	23020114	70451	20230200	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125015100 - Road - General	Construction of Nasarawo Jereng Township Roads (7.05Km) in Mayo Belwa - Nasarawo/Binyeri Constituency	23020114	70451	20221200	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125016100 - Road - General	Construction of Road from T-Junction in Sabo Gari to St. Garvin Church in Verre in Mayo Belwa - Mayo Belwa Constituency	23020114	70451	20221200	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125017100 - Road - General	Construction of Rural Road 6km from Jan Number to Gashala Kofam in Hong LGA - Uba/Gaya Constituency	23020114	70451	20230700	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125018100 - Road - General	Constructionof 35km Road Bazza to Zah in Michika LGA - Michika Constituency	23020114	70451	20211300	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125019100 - Road - General	Constuction of T-Junction Road from Gella - Mujara in Mubi South LGA Mubi South Constituency)	23020114	70451	20211500	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125029100 - Road - General	Construction of 5.2 KM New Mubi bye- pass Road to Tike in Mubi South LGA	23020114	70451	20211500	0.00	0.00	1,200,000,000.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
17100125030100 - Road - General	Construction of 24KM Road from Maiha to Mubi in Maiha LGA	23020114	70451	20211100	0.00	0.00	10,000,000,000.00	0.00	8,992,137,710.00	0.00	13,488,206,570.00	20,232,309,860.00	36,720,516,430.00
17100125033100 - Road - General	Construction of Weekly Scope Road 3km	23020114	70451	20232000	0.00	0.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00	8,992,137,710.00
17100125088100 - Road - General	Construction of Guyuk Township Roads Phase III - 2.5km	23020114	70451	20220600	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,500,000,000.00
17100125101100 - Road - General	Construction of Jada Township Roads - 4.5km	23020114	70451	20220800	0.00	0.00	0.00	0.00	2,500,000,000.00	0.00	3,750,000,000.00	5,625,000,000.00	11,375,000,000.00
17100125102100 - Road - General	Construction of Numan Township Roads Phase III - 4km	23020114	70451	20221600	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	13,750,000,000.00
17100126002100 - Road - General	Construction of internal road in Mubi New Tike 2km in Mubi south LGA	23020114	70451	20211500	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	1,500,000,000.00	2,250,000,000.00	6,750,000,000.00
14100126003100 - Power - General	Construction and Rehabilitation of Electrical infrastructure from Uba to Madagali and Envirous	23020114	70435	20211000	0.00	0.00	0.00	0.00	1,500,000,000.00	0.00	2,250,000,000.00	3,375,000,000.00	6,625,000,000.00
17100126004100 - Road - General	Dualiazation of Jimeta Bye 5km in Yola North LGA	23020114	70451	20232000	0.00	0.00	0.00	0.00	5,500,000,000.00	0.00	8,250,000,000.00	12,375,000,000.00	22,125,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
17100126069100 - Road - General	Construction of Internal roads in ADAMAWA State University New Campus Mubi North	23020114	70451	20211400	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	13,000,000,000.00
17100126070100 - Road - General	Construction of Dougire GRA Road network Yola North	23020114	70451	20232000	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	13,250,000,000.00
17100126073100 - Road - General	Rehabilitation of Jada Kojoli Road 36Km Jada LGA	23020114	70451	20220800	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	4,125,000,000.00
17100126074100 - Road - General	Solar Street light 7.5km in Yola North LGA	23020114	70451	20232000	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,175,000,000.00
17100126075100 - Road - General	Construction of Road network and Car Parking in Adamawa State Stadium Yola North	23020114	70451	20232000	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	8,000,000,000.00
17100126078100 - Road - General	Construction of double cell culvert in Jada LGA	23020114	70451	20220800	0.00	0.00	0.00	0.00	122,000,000.00	0.00	183,000,000.00	274,500,000.00	2,457,500,000.00
17100126080100 - Road - General	Construction of 4 span Bridge across River Betso in Mubi North LGA	23020114	70451	20211400	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	1,500,000,000.00	2,250,000,000.00	3,750,000,000.00
17100126084100 - Road - General	Construction of 132kv Transmission Towers and Power lines from Wuro Ngyandi to Gulak	23020114	70451	20211000	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	12,250,000,000.00
17100126086100 - Road - General	Construction of Chikila Road 8.4km in Guyuk LGA	23020114	70451	20220600	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	11,250,000,000.00
17100126089100 - Road - General	Construction of Hildi Road in Hong LGA 2.5km	23020114	70451	20230700	0.00	0.00	0.00	0.00	4,000,000,000.00	0.00	6,000,000,000.00	9,000,000,000.00	18,000,000,000.00
17100126112100 - Road - General	Construction of Double cell culvert Jada LGA (GDP Jada)	23020114	70451	20220800	0.00	0.00	0.00	0.00	122,000,000.00	0.00	183,000,000.00	274,500,000.00	457,500,000.00
17100126115100 - Road - General	Construction of Jabbi Lamba - Tambo Road 27Km and 3No. Bridges in Girei LGA	23020114	70451	20230400	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	11,372,000,000.00
023400400100	Adamawa State Road Maintenance Agency												
Total					0.00	130,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
17100123007300 - Road - General	Maintenance, overhaul and repairs of machines and Equipment	23030139	70451	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000,000.00
17100125004000 - Road - General	Rehabilitation/Maintenance of state Roads	23030113	70451	20242200	0.00	100,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023600100100	Ministry of Culture and Tourism												
Total					0.00	270,000,000.00	5,398,702,700.00	3,478,286,130.07	2,150,416,510.00	0.00	3,225,624,770.00	4,838,437,160.00	8,064,061,930.00
13100123010600 - Reform of Government and Governance - General	Contruction of Kiri Holiday Resort	23020119	70821	20221700	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124003200 - Reform of Government and Governance - General	Renovation of Arts Theater Auditorium	23030118	70821	20232000	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124003300 - Reform of Government and Governance - General	Rehabilitation of State Capital Amusement Park, Yola North LGA	23030118	70821	20232000	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124003400 - Reform of Government and Governance - General	Renovation of Jimeta awareness park Yola North Lga	23030124	70821	20232000	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124003500 - Reform of Government and Governance - General	Renovation of Numan Motel, Numan LGA	23030118	70821	20221600	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100124003600 - Reform of Government and Governance - General	Development of Tourism master plan Yola North	23050101	70821	20232000	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124003700 - Reform of Government and Governance - General	Rehabilitation of Sukur world heritage, Madagali LGA	23030118	70821	20211000	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125077100 - Reform of Government and Governance - General	Construction of Adamawa State Amusement Park, Yola North LGA	23020119	70821	20232000	0.00	0.00	5,128,702,700.00	3,478,286,130.07	2,150,416,510.00	0.00	3,225,624,770.00	4,838,437,160.00	8,064,061,930.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)												
Total					0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	2,150,416,510.00
13100123010700 - Reform of Government and Governance - General	Construction of Hall of Fame Museum Complex at Yola	23020101	70821	20232000	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	2,150,416,510.00
13100123010800 - Reform of Government and Governance - General	Construction of 3No. Palace Museum at Mubi, Ganye and Numan	23020101	70821	20242200	0.00	24,000,000.00	24,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123010900 - Reform of Government and Governance - General	Purchase of Artifact/Antiquities	23010130	70821	20242200	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124003800 - Reform of Government and Governance - General	Construction of 1NO Block of 5NO Offices with WASH facilities at H/quarter	23020101	70821	20242200	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023600400100	Arts Council												
Total					0.00	280,000,000.00	280,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124003900 - Reform of Government and Governance - General	Construction of administrative block at head quarter	23020101	70821	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124004000 - Reform of Government and Governance - General	Renovation of closed theater auditorium at head quarter	23030121	70821	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124004100 - Reform of Government and Governance - General	Renovation of council offices at head quarter	23030121	70821	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124004200 - Reform of Government and Governance - General	Renovation of open theater at head quarter	23030121	70821	20242200	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124004300 - Reform of Government and Governance - General	Construction of public toilet at head quarter	23020101	70821	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023605200100	Hotel and Tourism Board												
Total					0.00	370,000,000.00	102,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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13100123011000 - Reform of Government and Governance - General	Renovation of Yola International Hotel (including Furnishing)	23030121	70473	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123011100 - Reform of Government and Governance - General	Construction of 50 Bedroom Mubi Hotel : preliminary works, site acquisition survey, design/BOQ Preparation , IEA report Preparation	23020128	70473	20211400	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123011200 - Reform of Government and Governance - General	Construction of international peace park at pella junction Hong, preliminary works, site acquisition survey, Design /BQ preparation, IEA report preparation	23020124	70473	20230700	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125001700 - Reform of Government and Governance - General	Purchase Of 3 No. HP Desktop Computers (Core i5),in the State	23010113	70133	20242200	0.00	10,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125001800 - Reform of Government and Governance - General	Purchase Of 3 No.Toyota Hilux 4.0 (2024 model), Yola North Lga	23010105	70133	20232000	0.00	150,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125001900 - Reform of Government and Governance - General	Renovation of Numan Motel Numan LGA	23030118	70473	20221600	0.00	20,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125002000 - Reform of Government and Governance - General	Renovation of Catering Rest House in Ganye LGA	23030103	70473	20220300	0.00	15,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125002100 - Reform of Government and Governance - General	Construction of Amusement park in Gulak, Madagali LGA	23030124	70133	20211000	0.00	20,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125002200 - Reform of Government and Governance - General	Purchase of Office Furniture for Hotel and Toursm furnishing in the State Capital Yola North LGA	23010112	70133	20242200	0.00	80,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125032000 - Reform of Government and Governance - General	Renovation of Catering Rest House in Song LGA	23030103	70473	20231800	0.00	15,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
023800100100	Ministry of Budget and Economic Planning												
Total					2,490,000.00	10,488,856,100.00	4,446,718,400.00	31,815,000.00	1,002,500,000.00	50,000,000.00	1,503,750,000.00	2,255,625,000.00	4,761,875,000.00
04010225050103 - Human and institutional capacity performance management	Purchase and Installation of Laboratory Equipments and Other medical Items for Medical Students at Modibbo Adama Universty Teaching Hospital (Adamawa State Government Support)	23010122	70712	20232100	0.00	0.00	304,374,595.00	0.00	0.00	0.00	0.00	0.00	42,000,000.00
11100125050100 - Information Communication and Technology - General	Purchase and Installation of ICT Infrastructure for the Digitalisation of e-Budgeting in the State	23010146	70461	20242200	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
11100126001100 - Information Communication and Technology - General	Provision to support the implementantion of Fiscal Transperancy (OGP)	23050101	70132	20242200	0.00	0.00	0.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	375,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100126002100 - Reform of Government and Governance - General	Preparation of Citizen Budget	23050101	70132	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	247,500,000.00
13100124046100 - Reform of Government and Governance - General	Purchase of Office Funitures to Ministry of Budget and Economic Planning to furnish Budget Exerminers, Analyst & ICT Offices	23010112	70132	20242200	0.00	157,500,000.00	57,500,000.00	0.00	57,500,000.00	0.00	86,250,000.00	129,375,000.00	265,625,000.00
13100124047100 - Reform of Government and Governance - General	Provision of office equipment for the coordination of Nutrition Support Programme in the State	23010112	70132	20242200	0.00	721,350,000.00	100,218,400.00	0.00	50,000,000.00	50,000,000.00	75,000,000.00	112,500,000.00	245,000,000.00
13100124048100 - Reform of Government and Governance - General	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).	23050101	70132	20242200	0.00	105,000,000.00	55,000,000.00	0.00	55,000,000.00	0.00	82,500,000.00	123,750,000.00	256,250,000.00
13100124049100 - Reform of Government and Governance - General	Provision for Coordination of Economic Development activities with Natinonal and Internatioal Cooperation/partners.	23050103	70132	20242200	0.00	157,500,000.00	57,500,000.00	0.00	57,500,000.00	0.00	86,250,000.00	129,375,000.00	270,625,000.00
13100124050100 - Reform of Government and Governance - General	Provision for State Development Plan - Coordination and Programme Support	23050101	70132	20242200	0.00	52,500,000.00	52,500,000.00	0.00	52,500,000.00	0.00	78,750,000.00	118,125,000.00	254,375,000.00
13100124005100 - Reform of Government and Governance - General	Purchase of Accounting/Budget software - NG-CARES Programme	23050102	70132	20242200	0.00	105,000,000.00	55,000,000.00	0.00	55,000,000.00	0.00	82,500,000.00	123,750,000.00	258,750,000.00
13100124052100 - Reform of Government and Governance - General	Provision for Annual Evaluation MDAs of Service Charter	23050103	70132	20242200	0.00	31,500,000.00	31,500,000.00	0.00	31,500,000.00	0.00	47,250,000.00	70,875,000.00	173,125,000.00
13100124053100 - Reform of Government and Governance - General	Reasearch and Analysis of Adamawa State GDP	23050101	70132	20242200	0.00	126,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	9,000,000.00	13,500,000.00	54,000,000.00
13100124054100 - Reform of Government and Governance - General	Provision for Preparation of State Medium - Term Sector Strategy (MTSS)	23050101	70132	20242200	0.00	21,000,000.00	21,000,000.00	6,815,000.00	21,000,000.00	0.00	31,500,000.00	47,250,000.00	84,750,000.00
13100124055100 - Reform of Government and Governance - General	Capacity Building for Ministry of Budget and Economic Planning on state project Monitoring	23050108	70132	20242200	2,490,000.00	84,000,000.00	84,000,000.00	0.00	84,000,000.00	0.00	126,000,000.00	189,000,000.00	336,000,000.00
13100124056100 - Reform of Government and Governance - General	Provision for Quarterly MDA Budget reviewed meetings / performance and report	23050103	70132	20242200	0.00	52,500,000.00	52,500,000.00	0.00	52,500,000.00	0.00	78,750,000.00	118,125,000.00	280,875,000.00
13100124057100 - Reform of Government and Governance - General	Provision for Preparation of State Fiscal Strategy Paper(FSP)	23050101	70132	20242200	0.00	21,000,000.00	21,000,000.00	0.00	21,000,000.00	0.00	31,500,000.00	47,250,000.00	131,250,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100124058100 - Reform of Government and Governance - General	Provision for Preparation of State Annual Budgets	23050101	70132	20242200	0.00	84,000,000.00	84,000,000.00	15,000,000.00	84,000,000.00	0.00	126,000,000.00	189,000,000.00	336,000,000.00
13100124005900 - Reform of Government and Governance - General	Provision for Update and Printing of State Development plan	23050101	70132	20242200	0.00	42,000,000.00	42,000,000.00	0.00	0.00	0.00	0.00	0.00	84,000,000.00
13100124060100 - Reform of Government and Governance - General	Provision for the conduct of Citizens engagement town Hall Meeting	23050101	70132	20242200	0.00	73,000,000.00	73,000,000.00	10,000,000.00	73,000,000.00	0.00	109,500,000.00	164,250,000.00	273,750,000.00
13100125010100 - Reform of Government and Governance - General	Contingency Funds For capital Expenditure in the State	23050112	70132	20242200	0.00	8,655,006,100.00	3,199,625,405.00	0.00	0.00	0.00	0.00	0.00	73,000,000.00
13100126001100 - Reform of Government and Governance - General	Provision for the Preparation of Long Term/Short term Development Plans	23050101	70132	20242200	0.00	0.00	0.00	0.00	42,000,000.00	0.00	63,000,000.00	94,500,000.00	157,500,000.00
023800200100	Adamawa State Planning Commission												
Total					79,370,000.00	225,000,000.00	215,000,000.00	74,038,721.50	280,000,000.00	40,000,000.00	300,000,000.00	450,000,000.00	930,000,000.00
06100126020100 - Housing and Urban Development - General	Purchase of Office Equipment in the Executive Chairman of ASPC in the State	23010112	70611	20242200	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00	0.00	0.00
06100126021100 - Housing and Urban Development - General	Renovation of Adamawa State Planning Commission Office in the State	23030121	70611	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00	0.00
13100123114100 - Reform of Government and Governance - General	Provision for Websit Subscription and upgrade - ASPC.	23050102	70132	20232000	0.00	20,000,000.00	20,000,000.00	2,528,437.50	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
13100123115100 - Reform of Government and Governance - General	Provision for Food and Nutrition coodination in the State	23050103	70132	20232000	0.00	10,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	95,000,000.00
13100123011600 - Reform of Government and Governance - General	Provision for Annuql Evaluation of MDAs Service Charter	23050103	70132	20242200	9,470,000.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
13100123011700 - Reform of Government and Governance - General	Provision for the conduct of Reasearch and Analysis of Adamawa State GDP	23050101	70132	20242200	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123122100 - Reform of Government and Governance - General	Purchase of policy document for Gander base violence - UNFPA	23050101	70132	20242200	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	55,000,000.00	0.00	82,500,000.00	123,750,000.00	206,250,000.00
13100123125100 - Reform of Government and Governance - General	Monitoring and Evaluation of on-going State Projects and new projects in the Approved budget	23050103	70132	20232000	7,000,000.00	20,000,000.00	20,000,000.00	1,120,000.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	56,250,000.00
13100123126100 - Reform of Government and Governance - General	Provision for Update and Printing of State Development plan	23050101	70132	20242200	5,900,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	90,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123127100 - Reform of Government and Governance - General	Provision for Citizen Led Project Monitoring and Transparency (Eyes and Ears Open Governance)	23050103	70132	20242200	2,000,000.00	40,000,000.00	40,000,000.00	10,390,284.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
13100124045100 - Reform of Government and Governance - General	Provision to Support for NGCARES Projects (SCCU/SCSC)	23050108	70132	20242200	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	112,500,000.00
13100125002300 - Reform of Government and Governance - General	Provision of Support for National Council of Development Planning/CoP (annual) Yola North LGA	23050101	70132	20232000	0.00	20,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00
13100126057100 - Reform of Government and Governance - General	Monitoring and Evaluation for Nutrition 774 Multisectorial Coordination	23050103	70132	20232000	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	75,000,000.00
023800400100	Adamawa State Bureau of Statistics												
Total					11,599,240.00	459,280,000.00	459,280,000.00	23,040,500.00	185,000,000.00	0.00	277,500,000.00	416,250,000.00	896,750,000.00
01070623033100 - Capacity building for stakeholders and professional human resources development	Capacity Building for officer in SBS and PRS in State	23050108	70132	20242200	0.00	0.00	0.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	132,500,000.00
11100123013100 - Information Communication and Technology - General	Computerization of State Operations (Human Resource Managem	23050102	70132	20242200	0.00	5,500,000.00	5,500,000.00	0.00	3,000,000.00	0.00	4,500,000.00	6,750,000.00	11,250,000.00
13100123013200 - Reform of Government and Governance - General	Design and Preliminary work at the SBS Headquarters	23020101	70132	20242200	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00
11100123033100 - Information Communication and Technology - General	Purchase of Internet facilities and subscription (GSM Platf	23050102	70132	20242200	0.00	1,650,000.00	1,650,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	7,500,000.00
11100123134100 - Information Communication and Technology - General	Purchase of hardware accessories for Data Bank/Data	23020127	70132	20242200	0.00	5,750,000.00	5,750,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	20,750,000.00
13100123135100 - Reform of Government and Governance - General	Production of Statistical Publications	23050101	70132	20242200	0.00	42,000,000.00	42,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	42,500,000.00
13100123136100 - Reform of Government and Governance - General	Research, development and methodologyin new and existing fie	23050101	70132	20242200	11,599,240.00	21,000,000.00	21,000,000.00	13,900,500.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	103,750,000.00
11100123037100 - Information Communication and Technology - General	Design and development of ASBS official website	23050102	70132	20242200	0.00	5,100,000.00	5,100,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	32,500,000.00
13100123138100 - Reform of Government and Governance - General	Purchase of 15No. Desktop and 30No. Laptop computers for ASBS State Capital	23010113	70132	20242200	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	77,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123139100 - Reform of Government and Governance - General	Renovation of State Bureau of Statistics Office	23030121	70132	20242200	0.00	30,000,000.00	30,000,000.00	0.00	4,000,000.00	0.00	6,000,000.00	9,000,000.00	35,000,000.00
13100123074100 - Reform of Government and Governance - General	Purchase of 40No. Computer Aided Personal Interview (CAPI) T in the State	23010113	70132	20242200	0.00	9,300,000.00	9,300,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	41,500,000.00
11100123014100 - Information Communication and Technology - General	leasing of assorted software application for data collection and analysis (ASBS) Headquarters state capital	23050102	70132	20242200	0.00	10,280,000.00	10,280,000.00	0.00	4,000,000.00	0.00	6,000,000.00	9,000,000.00	25,000,000.00
13100123014200 - Reform of Government and Governance - General	Capacity Building for officer in SBS and PRS in MDAs	23050108	70132	20242200	0.00	10,500,000.00	10,500,000.00	9,140,000.00	0.00	0.00	0.00	0.00	0.00
13100123143100 - Reform of Government and Governance - General	Conduct of Statistical surveys	23050101	70132	20242200	0.00	160,000,000.00	160,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	154,000,000.00
11100123144100 - Information Communication and Technology - General	Provision of LAN / Wireless Networking of SBSHQ and zonal offices State wide	23020127	70132	20242200	0.00	7,000,000.00	7,000,000.00	0.00	3,000,000.00	0.00	4,500,000.00	6,750,000.00	51,250,000.00
13100123014500 - Reform of Government and Governance - General	Design and preliminary work on 9N0. Blocks of zonal Statistical offices with 7N0. Offices each in the 3 Senatorial district in the State	23020101	70132	20242200	0.00	6,300,000.00	6,300,000.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00
13100125024100 - Reform of Government and Governance - General	Conducting State Gross Domestic Product (SGDP) including State Labour Force Surveys (SLFS)	23050101	70132	20242200	0.00	85,100,000.00	85,100,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	93,750,000.00
13100125002500 - Reform of Government and Governance - General	Formation and Bi-annual State Consultative Committee on Statistics (SCCS) Meetings in the State	23050101	70132	20232000	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	25,000,000.00
13100125026100 - Reform of Government and Governance - General	Construction of database cloud computing service for data collection e.g Kobocollect toolbox, and Survey Solution, Yola North	23020127	70132	20232000	0.00	4,800,000.00	4,800,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	7,500,000.00
025000100100	Fiscal Responsibility Commission												
Total					8,500,000.00	695,000,000.00	625,000,000.00	10,855,758.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	572,000,000.00
13100123146100 - Reform of Government and Governance - General	Provision for Preparation of annual report on the activities of the Commission	23050101	70132	20242200	0.00	70,000,000.00	70,000,000.00	2,560,000.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	39,500,000.00
13100123014700 - Reform of Government and Governance - General	Establishment of ICT centre (Headquarter)	23020127	70112	20242200	8,500,000.00	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
13100123148100 - Reform of Government and Governance - General	Capacity building for members/staff/CSOs, OPS etc.	23050108	70132	20242200	0.00	120,000,000.00	120,000,000.00	3,330,000.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	225,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123149100 - Reform of Government and Governance - General	Monitoring and Evaluation of the Implementation of State/Loc	23050103	70132	20242200	0.00	270,000,000.00	270,000,000.00	4,965,758.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	247,500,000.00
13100123015000 - Reform of Government and Governance - General	Provision of 3No. of office toilet for permanent council members	23020101	70112	20242200	0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
13100123015100 - Reform of Government and Governance - General	Provision for Development of template for implementation of FRL at LGA's	23050101	70112	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125002700 - Reform of Government and Governance - General	Establishment of 1No. Offices in each Senatorial Zones in the State	23010146	70112	20242200	0.00	80,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
025200100100	Ministry of Water Resources												
Total					809,085,027.90	6,200,000,000.00	5,360,000,000.00	1,072,171,810.78	4,227,012,953.00	250,000,000.00	6,340,519,440.00	9,510,779,170.00	20,078,311,563.00
10100122072100 - Water Resources and Rural Deve - General	Development of Soil /Water Laboratory in the State	23020101	70631	20242200	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	7,500,000.00
10100122035100 - Water Resources and Rural Deve - General	Estab/React of 34No Hydro Gauge Stations on 9 Rivers in State	23020105	70435	20242200	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	9,500,000.00
10100122064100 - Water Resources and Rural Deve - General	Exten. Services to Water Users Assoc. for Dry Season Farm.in the State	23020105	70631	20242200	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	9,500,000.00
10100123000900 - Water Resources and Rural Deve - General	Procurement of Irrigation water Pumps for dry Season farmers	23010127	70631	20242200	0.00	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00
10100123001000 - Water Resources and Rural Deve - General	Provision for Water Sector Policy Support and Development(Quarterly consultancy)	23050101	70631	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100123012100 - Water Resources and Rural Deve - General	Gearing of Water Service Delivery (Bridging gaps in Public water)	23020105	70631	20242200	784,393,227.90	1,200,000,000.00	1,135,000,000.00	299,145,957.35	227,738,920.00	0.00	341,608,380.00	512,412,570.00	854,020,950.00
10100123014100 - Water Resources and Rural Deve - General	Construction of 1No Small Earth Dams in kukumto in Damsa	23020105	70631	20220100	0.00	700,000,000.00	700,000,000.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	565,238,920.00
10100123001500 - Water Resources and Rural Deve - General	Completion of the construction of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc -Covid-19 Pandemic	23020105	70631	20242200	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	90,000,000.00
10100123019100 - Water Resources and Rural Deve - General	Construction of Michika Town Dam Michika LGA	23020105	70631	20211300	0.00	50,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
10100123002000 - Water Resources and Rural Deve - General	Provision for Water and Sanitation and Hygiene WASH Coordination Activities	23050103	70631	20220100	0.00	20,000,000.00	20,000,000.00	8,178,000.00	0.00	0.00	0.00	0.00	10,000,000.00
10100123002100 - Water Resources and Rural Deve - General	Rehabilitation and Expansion Pakka Earth dam	23030104	70631	20211100	0.00	70,000,000.00	70,000,000.00	43,965,249.99	0.00	0.00	0.00	0.00	0.00
10100124000500 - Water Resources and Rural Deve - General	Expansion of Water Scheme in Gulak, Madagali LGA	23020105	70631	20211000	24,691,800.00	300,000,000.00	365,000,000.00	145,662,702.81	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
10100125000200 - Water Resources and Rural Deve - General	Drilling of 10No. Boreholes in Maiha LGA (HOA)	23020105	70631	20211100	0.00	0.00	100,000,000.00	39,991,480.00	0.00	0.00	0.00	0.00	0.00
10100125003100 - Water Resources and Rural Deve - General	Construction of 10 No observatory wells in benue river banks in the State	23020105	70631	20242200	0.00	100,000,000.00	20,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	18,750,000.00
10100125000400 - Water Resources and Rural Deve - General	Drilling of 6No. Boreholes in Fufore/Gurin in Fufore LGA (HOA)	23020105	70631	20230200	0.00	0.00	60,000,000.00	23,994,811.00	0.00	0.00	0.00	0.00	5,000,000.00
10100125006100 - Water Resources and Rural Deve - General	Drilling of 10No. Boreholes in Michika LGA (HOA)	23020105	70631	20211300	0.00	0.00	100,000,000.00	39,993,613.76	0.00	0.00	0.00	0.00	0.00
10100125007100 - Water Resources and Rural Deve - General	Drilling of 3No. Boreholes in Jada/Mbulo Jada LGA (HOA)	23020105	70631	20220800	0.00	0.00	30,000,000.00	11,988,238.80	0.00	0.00	0.00	0.00	0.00
10100125008100 - Water Resources and Rural Deve - General	Drilling of 10No. Boreholes in Demsa LGA (HOA)	23020105	70631	20220100	0.00	0.00	100,000,000.00	39,993,423.32	0.00	0.00	0.00	0.00	0.00
10100125009100 - Water Resources and Rural Deve - General	Drilling of 5No. Boreholes in Yola North LGA (HOA)	23020105	70631	20232000	0.00	0.00	50,000,000.00	19,993,694.00	0.00	0.00	0.00	0.00	0.00
10100125010100 - Water Resources and Rural Deve - General	Distribution Water Network for Mallamre Quarters in Yola North	23020105	70631	20232000	0.00	20,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100125011100 - Water Resources and Rural Deve - General	Provision and upgrade of water Boaster Stattions from Gude to Gella in Mubi South	23020105	70631	20211500	0.00	600,000,000.00	100,000,000.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	337,500,000.00
10100125012100 - Water Resources and Rural Deve - General	Provision and Upgrading of Mayo Belwa water Scheme in Mayo Belwa	23020105	70631	20221200	0.00	500,000,000.00	100,000,000.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	427,500,000.00
10100125013100 - Water Resources and Rural Deve - General	Reticulation of Pipeline, Distribution/Rehabilitation and Solarization Mubi Treatment Plan	23020105	70631	20211400	0.00	900,000,000.00	400,000,000.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	427,500,000.00
10100125014100 - Water Resources and Rural Deve - General	Provision of Sustainable Power for Irrigation in the State (SPIN)	23020113	70421	20242200	0.00	300,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	90,000,000.00
10100125020100 - Water Resources and Rural Deve - General	Feasibility studies and constructn of yinagu small earth Dam in Gulak Madagali	23020113	70631	20211000	0.00	1,000,000,000.00	400,000,000.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	337,500,000.00
10100125050100 - Water Resources and Rural Deve - General	Driling of 10No. Boreholes in Verre in Fufore LGA (HOA)	23020105	70631	20230200	0.00	0.00	100,000,000.00	39,987,746.78	0.00	0.00	0.00	0.00	90,000,000.00
10100125051100 - Water Resources and Rural Deve - General	Driling of 10No. Boreholes in Girei LGA (HOA)	23020105	70631	20230400	0.00	0.00	100,000,000.00	39,999,191.91	0.00	0.00	0.00	0.00	0.00
10100125052100 - Water Resources and Rural Deve - General	Driling of 10No. Boreholes in Yola South LGA (HOA)	23020105	70631	20232100	0.00	0.00	100,000,000.00	39,919,372.60	0.00	0.00	0.00	0.00	0.00
10100125053100 - Water Resources and Rural Deve - General	Driling of 10No. Boreholes in Gombi LGA (HOA)	23020105	70631	20230500	0.00	0.00	100,000,000.00	38,882,764.80	0.00	0.00	0.00	0.00	0.00
10100125054100 - Water Resources and Rural Deve - General	Driling of 10No. Boreholes in Uba/Gaya Hong LGA (HOA)	23020105	70631	20230700	0.00	0.00	100,000,000.00	39,991,582.28	0.00	0.00	0.00	0.00	0.00
10100125056100 - Water Resources and Rural Deve - General	Driling of 10No. Boreholes in Leko/Koma Jada LGA (HOA)	23020105	70631	20220800	0.00	0.00	100,000,000.00	39,996,389.44	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
10100125057100 - Water Resources and Rural Deve - General	Drilling of 7No. Boreholes in Madagali LGA (HOA)	23020105	70631	20211000	0.00	0.00	70,000,000.00	27,985,853.60	0.00	0.00	0.00	0.00	0.00
10100125058100 - Water Resources and Rural Deve - General	Drilling of 7No. Boreholes in Nasarawo/Binyeri Mayo Belwa LGA (HOA)	23020105	70631	20221200	0.00	0.00	70,000,000.00	26,747,242.80	0.00	0.00	0.00	0.00	0.00
10100125059100 - Water Resources and Rural Deve - General	Drilling of 7No. Boreholes in Mayo Belwa LGA (HOA)	23020105	70631	20221200	0.00	0.00	70,000,000.00	25,984,489.70	0.00	0.00	0.00	0.00	0.00
10100125061100 - Water Resources and Rural Deve - General	Drilling of 5No. Boreholes in Mubi North LGA (HOA)	23020105	70631	20211400	0.00	0.00	50,000,000.00	19,988,069.00	0.00	0.00	0.00	0.00	0.00
10100125062100 - Water Resources and Rural Deve - General	Drilling of 5No. Boreholes in Song LGA (HOA)	23020105	70631	20231800	0.00	0.00	50,000,000.00	19,785,629.10	0.00	0.00	0.00	0.00	0.00
10100125063100 - Water Resources and Rural Deve - General	Drilling of 10No. Borehole in Toungo LGA (HOA)	23020105	70631	20221900	0.00	0.00	100,000,000.00	39,996,307.74	0.00	0.00	0.00	0.00	0.00
10100126009100 - Water Resources and Rural Deve - General	Drilling of 6No. solar powered boreholes at Demsa LGA (GDP Demsa)	23020105	70631	20220100	0.00	0.00	0.00	0.00	232,000,000.00	0.00	348,000,000.00	522,000,000.00	870,000,000.00
10100126110100 - Water Resources and Rural Deve - General	Rehabilitation of Water Board boreholes and water reticulation at Gereng (GDP Girei)	23020105	70631	20230400	0.00	0.00	0.00	0.00	49,979,219.00	0.00	74,968,830.00	112,453,250.00	419,422,080.00
10100126029100 - Water Resources and Rural Deve - General	Solar borehole at GDSS Koh (GDP Girei)	23020105	70631	20230400	0.00	0.00	0.00	0.00	31,109,938.00	0.00	46,664,910.00	69,997,370.00	116,662,280.00
10100126030100 - Water Resources and Rural Deve - General	Drilling of Solar boreholes and water reticulation at Balali (GDP Girei)	23020105	70631	20230400	0.00	0.00	0.00	0.00	34,369,000.00	0.00	51,553,500.00	77,330,250.00	159,993,688.00
10100126031100 - Water Resources and Rural Deve - General	Drilling of Solar boreholes and water reticulation at Kwaha Madon in Koh (GDP Girei)	23020105	70631	20230400	0.00	0.00	0.00	0.00	17,300,000.00	0.00	25,950,000.00	38,925,000.00	99,244,000.00
10100126032100 - Water Resources and Rural Deve - General	Drilling of 3hand pump Boreholes in No'ine and Fawaire (GDP Girei)	23020105	70631	20230400	0.00	0.00	0.00	0.00	17,296,000.00	0.00	25,944,000.00	38,916,000.00	82,160,000.00
10100126033100 - Water Resources and Rural Deve - General	Drilling of 2 solar powered at Kangling and No'ine (GDP Girei)	23020105	70631	20230400	0.00	0.00	0.00	0.00	62,219,876.00	0.00	93,329,820.00	139,994,730.00	250,620,550.00
10100126034100 - Water Resources and Rural Deve - General	Drilling of Solar powered boreholes in Gombi LGA (GDP Gombi)	23020105	70631	20230500	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	437,219,876.00
10100126035100 - Water Resources and Rural Deve - General	Drilling of Hand pumps boreholes (GDP Gombi)	23020105	70631	20230500	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	475,000,000.00
10100126036100 - Water Resources and Rural Deve - General	Drilling of 2 No. Solar boreholes at Jada LGA (GDP Jada)	23020105	70631	20220800	0.00	0.00	0.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	550,000,000.00
10100126037100 - Water Resources and Rural Deve - General	Drilling of 5 No. handpumps Boreholes at Jada LGA (GDP Jada)	23020105	70631	20220800	0.00	0.00	0.00	0.00	125,000,000.00	0.00	187,500,000.00	281,250,000.00	588,750,000.00
10100126038100 - Water Resources and Rural Deve - General	Provision of 18 hand pumps (GDP Jada)	23020105	70631	20220800	0.00	0.00	0.00	0.00	72,000,000.00	0.00	108,000,000.00	162,000,000.00	395,000,000.00
10100126039100 - Water Resources and Rural Deve - General	Drilling of 4 Solar boreholes in Mayo belwa LGA (GDP Mayo -Belwa)	23020105	70631	20221200	0.00	0.00	0.00	0.00	160,000,000.00	0.00	240,000,000.00	360,000,000.00	672,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
10100126040100 - Water Resources and Rural Deve - General	Drilling of 4 hand pumps Boreholes Mayo Belwa (GDP Mayo -Belwa)	23020105	70631	20221200	0.00	0.00	0.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	310,000,000.00
10100126041100 - Water Resources and Rural Deve - General	Drilling of 3 solar power boreholes (GDP Michika)	23020105	70631	20211300	0.00	0.00	0.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	490,000,000.00
10100126042100 - Water Resources and Rural Deve - General	Drilling of 22 hand pumps (GDP Michika)	23020105	70631	20211300	0.00	0.00	0.00	0.00	88,000,000.00	0.00	132,000,000.00	198,000,000.00	450,000,000.00
10100126143100 - Water Resources and Rural Deve - General	Drilling of 2N0. Solar Boreholes at Ghejawa and Mbirizhewa Villages in Michika LGA (GDP Michika)	23020105	70631	20211300	0.00	0.00	0.00	0.00	80,000,000.00	0.00	120,000,000.00	180,000,000.00	388,000,000.00
10100126044100 - Water Resources and Rural Deve - General	Drilling of 15N0. Hand Pumps Boreholes Located Selected Wards in Michika LGA (GDP Michika)	23020105	70631	20211300	0.00	0.00	0.00	0.00	70,000,000.00	0.00	105,000,000.00	157,500,000.00	342,500,000.00
10100126145100 - Water Resources and Rural Deve - General	Construction of Minidam for Mubi Treatment Plant (GDP Mubi North)	23020105	70631	20211400	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,195,000,000.00
10100126046100 - Water Resources and Rural Deve - General	Drilling of 2No. Solar powered boreholes at Numan LGA (GDP Numan)	23020105	70631	20221600	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	675,000,000.00
10100126047100 - Water Resources and Rural Deve - General	Drilling of 4 No. Solar borehole in Shelleng LGA (GDP Shelleng)	23020105	70631	20221700	0.00	0.00	0.00	0.00	160,000,000.00	0.00	240,000,000.00	360,000,000.00	700,000,000.00
10100126048100 - Water Resources and Rural Deve - General	Drilling of 4 No. hand pumps Boreholes in Shelleng LGA (GDP Shelleng)	23020105	70631	20221700	0.00	0.00	0.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	310,000,000.00
10100126049100 - Water Resources and Rural Deve - General	Dumne Water Supply Son LGA (GDP Song)	23020105	70631	20231800	0.00	0.00	0.00	0.00	490,000,000.00	0.00	735,000,000.00	1,102,500,000.00	1,877,500,000.00
10100126150100 - Water Resources and Rural Deve - General	Construction 2 Solar boreholes at Timbo and Nanyena. (GDP Toungo)	23020105	70631	20221900	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	677,500,000.00
10100126051100 - Water Resources and Rural Deve - General	Drilling of 6NO.solar powered borehole in Yola South LGA (GDP Yola-South)	23020105	70631	20232100	0.00	0.00	0.00	0.00	220,000,000.00	0.00	330,000,000.00	495,000,000.00	875,000,000.00
10100126052100 - Water Resources and Rural Deve - General	Construction of 10N0. handpump borehole in Yola South LGA (GDP Yola- South)	23020105	70631	20232100	0.00	0.00	0.00	0.00	80,000,000.00	0.00	120,000,000.00	180,000,000.00	520,000,000.00
13100123029100 - Reform of Government and Governance - General	Completion of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc -Covid-19 Pandemic	23020105	70421	20230400	0.00	0.00	0.00	0.00	49,000,000.00	0.00	73,500,000.00	110,250,000.00	263,750,000.00
13100126040100 - Reform of Government and Governance - General	Provision and upgrade of Jada Township Water Supply	23020105	70631	20220800	0.00	0.00	0.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	386,500,000.00
01030226041100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Construction of Kuna Dam in Maiha LGA	23020105	70421	20211100	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	465,000,000.00
01030226042100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Rehab./Expan. of 6 No.Irr Schemes within the state	23030104	70631	20242200	0.00	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	137,500,000.00

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10100126043100 - Water Resources and Rural Deve - General	Provision of solar powered borehole to 5 selected schools with high water scarcity across the 21 LGAs	23020105	70631	20242200	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	85,000,000.00
10100126045100 - Water Resources and Rural Deve - General	Feasibility studies for the constructn of Kwaja Dam in Mubi South	23050101	70421	20211500	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
01030226048100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	NUT.1.FNS. Procurement of Irrigation water Pumps for dry Season farmers	23020105	70421	20221200	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000.00	60,000,000.00	90,000,000.00	150,000,000.00
0103026049100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	NUT.1.FNS. Provision of Sustainable Power for Irrigation in the State (SPIN)	23020105	70421	20221200	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	300,000,000.00	450,000,000.00	790,000,000.00
10100126050100 - Water Resources and Rural Deve - General	NUT.1.WASH. Provision for Water and Sanitation and Hygiene WASH Coordination Activities	23020105	70421	20221200	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	15,000,000.00	22,500,000.00	237,500,000.00
025210200100	Adamawa State Water Board												
Total					122,740,767.00	4,330,324,500.00	2,030,324,500.00	244,908,976.99	1,933,128,370.00	0.00	2,899,692,560.00	4,349,538,840.00	9,182,359,770.00
10100122026100 - Water Resources and Rural Deve - General	Procurement of Water T/Chemicals	23030104	70631	20242200	63,201,123.50	350,110,000.00	200,110,000.00	101,138,932.00	203,128,370.00	0.00	304,692,560.00	457,038,840.00	761,731,400.00
10100123024100 - Water Resources and Rural Deve - General	Development of Urban water schemes (Rehab. of YI, Jmt & Nm T/P)	23020105	70631	20242200	26,353,441.00	771,804,500.00	491,804,500.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	578,128,370.00
10100123025100 - Water Resources and Rural Deve - General	Dredging/Dessilating of 4 Treatment Plant Intakes	23020105	70631	20242200	0.00	80,000,000.00	80,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	175,000,000.00
10100123027100 - Water Resources and Rural Deve - General	Rehabilitation of 50N0. of Bohole/ replacement of damage pipeline in the state	23030104	70631	20242200	0.00	425,000,000.00	550,000,000.00	14,610,888.99	302,000,000.00	0.00	453,000,000.00	679,500,000.00	1,152,500,000.00
10100123028100 - Water Resources and Rural Deve - General	Reticulation/ distribution of pipeline network in mubi district	23030104	70631	20211400	0.00	40,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	377,000,000.00
10100124000600 - Water Resources and Rural Deve - General	provision for monitoring of Water, Sanitation, & Hygen (WASH) activities	23050103	70631	20242200	300,000.00	50,000,000.00	50,000,000.00	3,600,000.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
10100124007100 - Water Resources and Rural Deve - General	Provision for Emergency intervension in urban water supply	23020105	70631	20242200	3,637,202.50	200,000,000.00	100,000,000.00	3,100,000.00	855,000,000.00	0.00	1,282,500,000.00	1,923,750,000.00	3,226,250,000.00
10100124000800 - Water Resources and Rural Deve - General	Purchase of New Drilling Rig and Accessories	23020105	70631	20242200	29,249,000.00	390,100,000.00	190,100,000.00	0.00	0.00	0.00	0.00	0.00	855,000,000.00
10100124009100 - Water Resources and Rural Deve - General	Renovation of Water Board offices and Fencing	23030121	70631	20242200	0.00	54,110,000.00	54,110,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
10100125005100 - Water Resources and Rural Deve - General	Conduct of Customer Enemuration in the 21 LGAs of Adamawa State	23050101	70631	20242200	0.00	23,100,000.00	3,100,000.00	0.00	18,000,000.00	0.00	27,000,000.00	40,500,000.00	87,500,000.00
10100125066100 - Water Resources and Rural Deve - General	Purchase/Supply of 500 No. Prepaid Water metres in the State	23020105	70631	20242200	0.00	430,000,000.00	130,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	93,000,000.00
10100125071100 - Water Resources and Rural Deve - General	Provision of ICT Infrastructures at Water Board Headquarter automation, Yola North	23010146	70631	20232000	0.00	38,100,000.00	8,100,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	76,250,000.00

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10100125000800 - Water Resources and Rural Deve - General	Provision of 22No 6" Boreholes with complete 11kw pump, solarized and reticulation network each in the State	23020105	70631	20242200	0.00	1,195,000,000.00	50,000,000.00	90,059,156.00	0.00	0.00	0.00	0.00	15,000,000.00
10100125089100 - Water Resources and Rural Deve - General	Provision of 3No 6" Boreholes with complete 7.5kw pump each, solarized and 3km reticulation network each at Yola South LGA	23020105	70631	20232100	0.00	105,000,000.00	25,000,000.00	5,000,000.00	65,000,000.00	0.00	97,500,000.00	146,250,000.00	243,750,000.00
10100125001000 - Water Resources and Rural Deve - General	Provision of ABEM SAS 4000 Terrameter, 2No Water Level Sounder 200m Long Yola North	23020105	70631	20232100	0.00	38,000,000.00	18,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	121,250,000.00
10100125001100 - Water Resources and Rural Deve - General	Provision of 4No 8" Boreholes with complete 11kw pump, solarized and 3km reticulation network at Girei LGA	23020105	70631	20230400	0.00	140,000,000.00	40,000,000.00	27,400,000.00	0.00	0.00	0.00	0.00	15,000,000.00
10100126021100 - Water Resources and Rural Deve - General	Upgrade of Bekaji Water supply scheme Yola North LGA	23020105	70631	20232000	0.00	0.00	0.00	0.00	220,000,000.00	0.00	330,000,000.00	495,000,000.00	825,000,000.00
10100126022100 - Water Resources and Rural Deve - General	Upgrade of Urban water schemes across the state	23020105	70631	20221200	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	295,000,000.00
10100126023100 - Water Resources and Rural Deve - General	Rehabilitation of Water facilities in the State	23020105	70631	20221200	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	115,000,000.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)												
Total					12,244,957.19	868,414,200.00	540,414,200.00	0.00	485,400,000.00	0.00	728,100,000.00	1,092,150,000.00	2,239,650,000.00
10100123002900 - Water Resources and Rural Deve - General	Rehabilitation of 80No. Broken down Hand Pump Boreholes-Covid-19 Pandemic	23030104	70631	20242200	0.00	83,600,000.00	83,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100123073100 - Water Resources and Rural Deve - General	Establishment of WASHCOMS in 100 Communities in the state-Covid-19 Pandemic	23020105	70631	20242200	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
10100123003100 - Water Resources and Rural Deve - General	Emergency respond on COVID 19 and other related outbreaks, Prevention and control in affected Rural communities.	23040105	70631	20242200	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	85,000,000.00
10100123003200 - Water Resources and Rural Deve - General	Provision of 210 VIP Latrines in Schools and Clinics -Covid-19 Pandemic	23020118	70631	20242200	0.00	134,700,000.00	34,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100123033100 - Water Resources and Rural Deve - General	Provision of 105No. Hand Pump Bore/Holes in Communities of insurgency affected LGA's	23020105	70631	20242200	12,244,957.19	15,000,000.00	15,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	395,000,000.00
10100123034100 - Water Resources and Rural Deve - General	Trigerring of 100 communities in CLTs- Covid-19 Pandemic	23050108	70631	20242200	0.00	10,374,000.00	10,374,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	137,500,000.00
10100123035100 - Water Resources and Rural Deve - General	Construction of 2 No. Bohales in Banjiram Guyuk LGA	23020105	70631	20242200	0.00	32,100,000.00	32,100,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	85,000,000.00
10100123036100 - Water Resources and Rural Deve - General	Training of 105 Village Level Operation and Maintenance (VLO)	23050108	70631	20242200	0.00	24,600,000.00	24,600,000.00	0.00	15,150,000.00	0.00	22,725,000.00	34,087,500.00	76,812,500.00
10100123037100 - Water Resources and Rural Deve - General	Provision of 14No. Solar Power Boreholes in Rural Areas-Covid-19 Pandemic	23020105	70631	20242200	0.00	7,350,000.00	7,350,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	52,650,000.00
10100123038100 - Water Resources and Rural Deve - General	contruction of 3No. of protected hand dug wells in some communities	23020105	70631	20242200	0.00	4,320,000.00	4,320,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	28,750,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
10100123039100 - Water Resources and Rural Deve - General	Provision of water suply through GCCC for UNICEF DGIS ASWA III	23020105	70631	20242200	0.00	25,155,200.00	25,155,200.00	0.00	25,155,200.00	0.00	37,732,800.00	56,599,200.00	99,332,000.00
10100123040100 - Water Resources and Rural Deve - General	Provision of water facilities at Madagali	23020105	70631	20242200	0.00	32,100,000.00	32,100,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	137,655,200.00
10100124010100 - Water Resources and Rural Deve - General	Purchase of 3N0 of New drilling rigs and Accessories	23010143	70631	20242200	0.00	377,000,000.00	177,000,000.00	0.00	117,644,800.00	0.00	176,467,200.00	264,700,800.00	471,168,000.00
10100124001100 - Water Resources and Rural Deve - General	Purchase of 3N0 supporting trucks to driling rig	23010143	70631	20242200	0.00	12,165,000.00	12,165,000.00	0.00	14,000,000.00	0.00	21,000,000.00	31,500,000.00	170,144,800.00
10100124012100 - Water Resources and Rural Deve - General	Purchase of Chemical equipments for WASH in the state	23010129	70631	20242200	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	51,500,000.00
10100124001300 - Water Resources and Rural Deve - General	Construction/Drilling 1No. of Borehole at Suwa Lamurde LGA	23020105	70631	20220900	0.00	27,300,000.00	27,300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100125072100 - Water Resources and Rural Deve - General	Training/implementation of water safety plan (WSP)/Water Quality Monitoring in 90 Rural Communities of the State	23050108	70631	20242200	0.00	15,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	28,750,000.00
10100125073100 - Water Resources and Rural Deve - General	Purchase of Emergency Response Medicines/Equipment on Cholera Out Break and other related Diseases in Rural Communities	23010122	70631	20242200	0.00	10,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	12,500,000.00
10100125114100 - Water Resources and Rural Deve - General	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).	23040105	70631	20242200	0.00	10,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	20,750,000.00
10100125115100 - Water Resources and Rural Deve - General	Training of 21 Local Area Mechanics on Village Level Operation and Maintenance of WASH facilities across the State	23050108	70631	20242200	0.00	7,650,000.00	2,650,000.00	0.00	3,000,000.00	0.00	4,500,000.00	6,750,000.00	16,250,000.00
10100126001100 - Water Resources and Rural Deve - General	Rehabilitation of 3No. Solar Powered Boreholes in 3 Senatorial Districts	23020105	70631	20242200	0.00	0.00	0.00	0.00	17,450,000.00	0.00	26,175,000.00	39,262,500.00	68,437,500.00
10100126003100 - Water Resources and Rural Deve - General	contruction of 3N0. of Infiltration Galary in 3Senatorial Districts of the State	23020105	70631	20242200	0.00	0.00	0.00	0.00	66,000,000.00	0.00	99,000,000.00	148,500,000.00	264,950,000.00
025210400100	Small Towns Water Supply Agency												
Total					34,504,302.38	350,000,000.00	180,000,000.00	448,000.00	502,932,800.00	0.00	754,399,200.00	1,131,598,800.00	2,454,930,800.00
10100123004100 - Water Resources and Rural Deve - General	Reh/Upgrading &Commissioning of 3No.Completed EDF 7 W/Spplly Project- Covid-19 Pandemic	23030104	70631	20242200	0.00	19,660,500.00	19,660,500.00	0.00	11,000,000.00	0.00	16,500,000.00	24,750,000.00	107,250,000.00
10100123042100 - Water Resources and Rural Deve - General	Provi of 1No.water supply facility in 1No.S/towns in Gombi-Covid-19 Pandemic	23020105	70631	20230500	0.00	30,000.00	30,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	123,500,000.00
10100123043100 - Water Resources and Rural Deve - General	Digitization of Existing Pipe Network in project Small Town	23020105	70631	20242200	0.00	80,000.00	80,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	142,500,000.00
10100123044100 - Water Resources and Rural Deve - General	Construction of new water supply systems in the State	23020105	70631	20242200	0.00	9,500.00	9,500.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	217,500,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
10100123045100 - Water Resources and Rural Deve - General	Conduct fesibility studies, design pland for new water supply	23050101	70631	20242200	0.00	147,000.00	147,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
10100123046100 - Water Resources and Rural Deve - General	Construction of Sanitaion centre in 9 Small towns in the State-Covid-19 Pandemic	23020101	70631	20242200	0.00	60,000.00	60,000.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	347,500,000.00
10100123047100 - Water Resources and Rural Deve - General	Construction of Conference/Capacity Devpt. Center for USAID ST-WASH Activities	23020101	70631	20242200	0.00	50,000.00	50,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	277,500,000.00
10100123048100 - Water Resources and Rural Deve - General	Provision for the conduct of Customer Enumeration of project Small Towns	23050101	70631	20242200	0.00	4,000,000.00	4,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	425,000,000.00
10100123049100 - Water Resources and Rural Deve - General	Conduct Community led total sanitation in 6No. Small towns-Covid-19 Pandemic	23020105	70631	20242200	0.00	40,000.00	40,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	118,750,000.00
10100123050100 - Water Resources and Rural Deve - General	Provision of ICT Materials and Office equipment to WCA	23020127	70631	20242200	0.00	50,000.00	50,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
10100123005100 - Water Resources and Rural Deve - General	Provision for Metering Project of Small Towns	23050101	70631	20242200	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	30,000.00	45,000.00	5,075,000.00
10100123052100 - Water Resources and Rural Deve - General	Purchase of Chemical equipments for WASH in Vinikilang	23010129	70631	20242200	0.00	3,000.00	3,000.00	0.00	500,000.00	0.00	750,000.00	1,125,000.00	1,895,000.00
10100123053100 - Water Resources and Rural Deve - General	Provision for Adamawa State WASH Policy Implementation	23050101	70631	20242200	0.00	5,000.00	5,000.00	0.00	500,000.00	0.00	750,000.00	1,125,000.00	2,375,000.00
10100123054100 - Water Resources and Rural Deve - General	Purchase of Chemical equipments for WASH in Gangarasso-Sangasumi Ganye	23010129	70631	20242200	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	75,000.00	112,500.00	687,500.00
10100123055100 - Water Resources and Rural Deve - General	Purchase of Start kits WASH in the state	23010129	70631	20242200	0.00	50,000.00	50,000.00	0.00	50,000.00	0.00	75,000.00	112,500.00	237,500.00
10100123056100 - Water Resources and Rural Deve - General	Construction of 2 No. Toilets in the State	23020118	70631	20242200	0.00	5,000,000.00	5,000,000.00	0.00	2,500,000.00	0.00	3,750,000.00	5,625,000.00	9,425,000.00
10100123005700 - Water Resources and Rural Deve - General	Renovation of Boreholes in 2 senatorial zones in the State	23030104	70631	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	2,500,000.00
10100123005800 - Water Resources and Rural Deve - General	Purchase of sanitation equipments at Yola market	23010129	70631	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100123059100 - Water Resources and Rural Deve - General	Rehabilitation of Water facilities in 3 Senatorial zones	23030104	70631	20242200	0.00	6,075,000.00	6,075,000.00	0.00	50,812,800.00	0.00	76,219,200.00	114,328,800.00	190,548,000.00
10100123060100 - Water Resources and Rural Deve - General	Provision for Development of WASH sector plan revitilaztion	23050101	70631	20242200	0.00	3,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	58,312,800.00
10100123006100 - Water Resources and Rural Deve - General	Rehabiliation of solar power bohole and reticulation Gaya Hong LGA	23030104	70631	20230700	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00
10100123062100 - Water Resources and Rural Deve - General	Rehabiliation of solar power bohole and reticulation Mulgublvu Mubi south LGA	23030104	70631	20211400	0.00	20,000.00	20,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	18,750,000.00
10100123063100 - Water Resources and Rural Deve - General	Provision of 4N0. 3 Compartment of 2 unit improved VIP latrine at Uba Hong LGA	23020118	70631	20242200	0.00	30,000.00	30,000.00	0.00	500,000.00	0.00	750,000.00	1,125,000.00	6,875,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
10100123006400 - Water Resources and Rural Development - General	Construction WASH facilities in the State	23020105	70631	20242200	34,504,302.38	35,000,000.00	36,000,000.00	448,000.00	0.00	0.00	0.00	0.00	500,000.00
10100123006500 - Water Resources and Rural Development - General	Provision of WASH Facilities for Genda based project in the State	23030104	70631	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100123006600 - Water Resources and Rural Development - General	Purchase of accounting software for Community accountability reporting mechanism (CARM) in the State	23050102	70631	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10100123067100 - Water Resources and Rural Development - General	Provision of Climate Change mitigation (EIA) instruments in the state	23010129	70631	20242200	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
10100123006800 - Water Resources and Rural Development - General	Renovation of WASH infrastructure (MCRP,GIZ, USAID DIAGEO etc) in the State	23030104	70631	20242200	0.00	5,600,000.00	5,600,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
10100125016100 - Water Resources and Rural Development - General	Sustainability of donor funded projects WASH facilities boreholes - VIP lalerines in Garkida, Pella, Vinikilang, Dumne and Gangaraso-Sangasumi across the State	23020105	70631	20242200	0.00	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
10100125001700 - Water Resources and Rural Development - General	Provision for Banjiram 1 water project Guyuk LGA	23020105	70631	20220600	0.00	100,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
10100125001800 - Water Resources and Rural Development - General	Purchase/Supply and installation of water meters establishment of customer units for revenue collection	23020105	70631	20242200	0.00	50,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
025300100100	Ministry of Housing and Urban Development												
Total					4,419,617,443.10	14,152,762,000.00	45,459,944,700.00	16,561,182,121.90	27,019,748,900.00	0.00	40,304,623,380.00	60,456,935,100.00	126,231,307,380.00
06100122004100 - Housing and Urban Development - General	Renovation of Government Lodge JI in Yola North	23030101	70611	20231800	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
06100122005100 - Housing and Urban Development - General	Renovation of Deputy Governor's Residence Yola North LGA	23030101	70611	20232000	147,558,208.20	250,000,000.00	250,000,000.00	4,290,274.72	50,000,000.00	0.00	75,000,000.00	112,500,000.00	287,500,000.00
06100122000600 - Housing and Urban Development - General	Renovation of Governors Lodge - Maitama Abuja	23030101	70611	20242200	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
06100122000800 - Housing and Urban Development - General	Renovation of 2 No. block of Offices at CSC Yola North LGA	23020123	70641	20242200	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123010100 - Housing and Urban Development - General	Construction of new Governors office complex Yola	23020101	70611	20242200	2,025,889,500.40	600,000,000.00	500,000,000.00	870,701,587.01	158,267,120.00	0.00	237,400,680.00	356,101,020.00	593,501,700.00
06100123022100 - Housing and Urban Development - General	Renovation of Government Lodges in Government House Yola	23030101	70611	20242200	1,487,973,010.61	500,000,000.00	1,113,669,000.00	128,227,807.81	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,283,267,120.00
06100123000300 - Housing and Urban Development - General	Construction of Warehouse at Government House Yola	23020101	70611	20242200	0.00	45,000,000.00	45,000,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
06100123040100 - Housing and Urban Development - General	Construction of Fire Service Station at 1000 Housing units Malkohi	23020110	70321	20232000	0.00	150,000,000.00	150,000,000.00	0.00	19,163,640.00	0.00	28,745,460.00	43,118,190.00	71,863,650.00
06100123025100 - Housing and Urban Development - General	Consultancy fee for the design and supervision of the New Government Office Complex	23020101	70321	20232000	147,587,605.58	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	206,663,640.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
06100124000100 - Housing and Urban Development - General	Provi of Solar System Street Lighting & Electricity in Yola	23020123	70641	20242200	0.00	550,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
06100124000200 - Housing and Urban Development - General	Construction of Two Bedroom Charlet in NIMPS Yola North LGA	23030101	70611	20232000	0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100124030100 - Housing and Urban Development - General	Furnishing of speakers Lodge at Government House Lodge House of Assembly Projects	23010121	70111	20242200	0.00	25,000,000.00	25,000,000.00	0.00	36,965,910.00	0.00	55,448,870.00	83,173,310.00	138,622,180.00
06100125083100 - Housing and Urban Development - General	Furnishing of Hostel for Nigerian Law School in Yola South.	23010112	70611	20232100	0.00	275,000,000.00	206,250,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	149,465,910.00
06100125060100 - Housing and Urban Development - General	Furnishing of House of Assembly office extention	23010112	70611	20232000	0.00	300,000,000.00	225,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	217,500,000.00
06100125000800 - Housing and Urban Development - General	Renovation of 7 No. block of Offices at ABC Yola South LGA	23020123	70641	20232100	0.00	0.00	300,000,000.00	39,765,350.00	0.00	0.00	0.00	0.00	50,000,000.00
06100125000900 - Housing and Urban Development - General	Consultancy for the design and supervision of SSG's office .	23010112	70611	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125001000 - Housing and Urban Development - General	Furnishing of Head of Service of Official residence in Jimeta - Yola.	23010112	70611	20232000	0.00	100,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125001100 - Housing and Urban Development - General	Furnishing of SSG's official Residence in Jimeta - Yola.	23010112	70611	20232000	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125001200 - Housing and Urban Development - General	Consultancy for the design and Supervion of Head of Service official Residence in Jimeta - Yola	23020102	70611	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125015100 - Housing and Urban Development - General	Remodeling /Renovation of residential property at Madagali LGA to be converted to a court.	23030101	70611	20211000	0.00	600,000,000.00	170,000,000.00	186,202,500.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
06100125056100 - Housing and Urban Development - General	Purchase/Furnishing of residential property at Madagali LGA to be converted to a court, Madagali Lga	23010121	70611	20211000	0.00	300,000,000.00	225,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
06100125001800 - Housing and Urban Development - General	Purchase/Furnishing of 1 No. Flat of Speaker's Residence Yola North	23010121	70611	20232000	0.00	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
06100125001900 - Housing and Urban Development - General	Purchase/Furnishing of 1 No. Flat of Deputy sperker's residence Yola North LGA	23010121	70611	20232000	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125002500 - Housing and Urban Development - General	Purchase/Furnishing of Majority Leader's official Residence Yola North LGA	23010121	70611	20232000	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125002600 - Housing and Urban Development - General	Purchase/Furnishing of Office Building at Yola North - Government Lodge J1	23010121	70611	20232000	0.00	250,000,000.00	250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125002700 - Housing and Urban Development - General	Purchase/Furnishing of Office Building at Maitama Abuja-Governors Lodge	23010121	70611	20242200	0.00	180,000,000.00	135,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125002800 - Housing and Urban Development - General	Purchase/Furnishing of Deputy Governor's Residence in Yola-North.	23010121	70611	20232000	0.00	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125029100 - Housing and Urban Development - General	Purchase/Furnishing of Police Out-Post at Malkohi 1000 Housing Unit Yola North LGA	23010121	70611	20232000	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00

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06100125030100 - Housing and Urban Development - General	Purchase/Furnishing of Deputy Governor's office Building in Yola-North LGA.	23010112	70611	20232000	0.00	250,000,000.00	250,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	395,000,000.00
06100125003100 - Housing and Urban Development - General	Consultancy for the design and supervision of Government lodges in Government House Yola.	23020101	70611	20232000	0.00	25,000,000.00	55,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	212,500,000.00
06100125003500 - Housing and Urban Development - General	Consultancy for the Renovation , design and supervision of Governors Lodge at Maitama Abuja	23020102	70611	20242200	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00
06100125003700 - Housing and Urban Development - General	Consultancy for the design and supervision of Deputy Governor's Office in Yola North LGA.	23020101	70611	20232000	0.00	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125011100 - Housing and Urban Development - General	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	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125012100 - Housing and Urban Development - General	Purchase and Installation of 5500No Solar Street Light in the 10No Wards in Yola South LGA (Yola South Constituency)	23020123	70611	20232100	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125016100 - Housing and Urban Development - General	Consultancy for remodeling of Adamawa State Governor's lodge in Kaduna	23020102	70611	20242200	0.00	0.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125017100 - Housing and Urban Development - General	Renovation/remodeling of Adamawa State Governor's lodge in Kaduna	23020104	70611	20242200	0.00	0.00	950,000,000.00	245,738,052.67	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
06100125018100 - Housing and Urban Development - General	Purchase and Furnishing of Adamawa State Governor's lodge in Kaduna	23010121	70611	20242200	0.00	0.00	300,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	487,500,000.00
06100125019100 - Housing and Urban Development - General	Purchase of Residential property at Dougeri Jimeta –Yola	23010103	70611	20232000	0.00	0.00	200,000,000.00	185,000,000.00	0.00	0.00	0.00	0.00	50,000,000.00
06100125020100 - Housing and Urban Development - General	Construction of 1000 housing units in Maikohi In Yola South LGA	23020102	70611	20232100	0.00	2,847,441,000.00	1,800,580,000.00	783,935,410.98	39,944,490.00	0.00	59,916,740.00	89,875,110.00	149,791,850.00
06100125021100 - Housing and Urban Development - General	Consultancy for the design for 1000 Housing Unit at Malkohi Yola South LGA (Supervision inclusive)	23020104	70611	20232100	0.00	300,000,000.00	300,000,000.00	93,203,805.27	263,837,600.00	0.00	395,756,400.00	593,634,600.00	1,029,335,490.00
06100125022100 - Housing and Urban Development - General	Consultancy fee for the design and Supervision of Adamawa International Conference Centre (ICC) in the State Capital	23020104	70611	20242200	0.00	0.00	1,124,124,700.00	369,372,629.66	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,388,837,600.00
06100125023100 - Housing and Urban Development - General	Construction of Adamawa International Conference Centre (ICC) in the State Capital	23020102	70611	20242200	0.00	0.00	12,000,000,000.00	12,000,000,000.00	4,000,000,000.00	0.00	6,000,000,000.00	9,000,000,000.00	15,300,000,000.00
06100125031100 - Housing and Urban Development - General	Construction of office Complex for Urban Planning and Development Authority in the State Capital	23020101	70611	20242200	0.00	0.00	1,550,000,000.00	0.00	750,000,000.00	0.00	1,125,000,000.00	1,687,500,000.00	6,812,500,000.00
06100125032100 - Housing and Urban Development - General	Consultancy for Construction of office Complex for Urban Planning and Development Authority in the State Capital	23020101	70611	20242200	0.00	0.00	175,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	787,500,000.00
06100125033100 - Housing and Urban Development - General	Construction of office complex for Post Primary School Management Board in the State Capital	23020101	70611	20242200	0.00	0.00	1,400,000,000.00	0.00	750,000,000.00	0.00	1,125,000,000.00	1,687,500,000.00	2,822,500,000.00

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06100125034100 - Housing and Urban Development - General	Consultancy for Construction of office complex for Post Primary School Management Board in the State Capital	23020101	70611	20242200	0.00	0.00	150,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	787,500,000.00
06100125035100 - Housing and Urban Development - General	Construction of Perimeter Fence and Gate House for the new palaces of the six new cheifdoms in the State	23020102	70611	20242200	0.00	0.00	3,000,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,135,000,000.00
06100125036100 - Housing and Urban Development - General	Consultancy for Construction of Perimeter Fence and Gate House for the new palaces of the six new cheifdoms in the State	23020102	70611	20242200	0.00	0.00	250,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	337,500,000.00
06100125037100 - Housing and Urban Development - General	Construction of Adamawa State Council of Traditional Rulers Complex in the state capital	23020101	70611	20242200	0.00	0.00	2,000,000,000.00	0.00	1,000,000,000.00	0.00	1,500,000,000.00	2,250,000,000.00	3,760,000,000.00
06100125038100 - Housing and Urban Development - General	Consultancy for Construction of Adamawa State Council of Traditional Rulers Complex in the state capital	23020101	70111	20242200	0.00	0.00	250,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	1,037,500,000.00
06100125039100 - Housing and Urban Development - General	Renovation of 20 No. blocks of Staff Quarters in Mubi Army barrack	23030101	70311	20211500	0.00	0.00	1,000,000,000.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,322,500,000.00
06100125040100 - Housing and Urban Development - General	Construction of GOC Residence at Mubi LGA	23030101	70311	20211500	0.00	0.00	500,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	725,000,000.00
06100125041100 - Housing and Urban Development - General	Renovetion of Counter Terrorism Unit (CTU) at Gulak, Madagali LGA	23020101	70311	20211000	0.00	0.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00
06100126001100 - Housing and Urban Development - General	Consultancy for the Renovation design and supervision of Governor's Lodge Maitama-abuja.	23020102	70111	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
06100126016100 - Housing and Urban Development - General	Construction of Multipurpose Hall at Numan LGA (GDP Numan)	23020101	70611	20211400	0.00	0.00	0.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,550,000,000.00
06100126019100 - Housing and Urban Development - General	Renovation of Adamawa State Secretariat Complex I (including Furniture, Offices, and Car Parks) in the State	23030121	70611	20242200	0.00	0.00	0.00	0.00	150,000,000.00	0.00	0.00	0.00	0.00
06100126050100 - Housing and Urban Development - General	Construction of 1N0 official Residence for newly created Chiefdoms in Madagali LGA	23030121	70821	20242200	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	3,399,054,000.00
13100123152100 - Reform of Government and Governance - General	Construction of Police out-Post at Malkohi 1000 Housing units Malkohi	23020101	70311	20232000	12,215,000.00	85,000,000.00	185,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	587,500,000.00
13100123015300 - Reform of Government and Governance - General	Renovation of Government House, Yola North	23030121	70111	20232000	0.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
13100123015400 - Reform of Government and Governance - General	Renovation of Deputy Governor's Office Yola North LGA	23030121	70111	20232000	0.00	360,000,000.00	360,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123015500 - Reform of Government and Governance - General	Renovation of SSG office in Jimete-Yola	23030121	70133	20242200	58,018,541.41	75,000,000.00	75,000,000.00	22,441,650.03	0.00	0.00	0.00	0.00	0.00

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13100123015600 - Reform of Government and Governance - General	Renovation of Head of Service office in Jimete-Yola	23030101	70131	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123015700 - Reform of Government and Governance - General	Renovation of SSG's official Guest House in Jimeta –Yola.	23030101	70133	20232000	0.00	240,000,000.00	240,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124064100 - Reform of Government and Governance - General	Replacement of Confrence Address System in Confrence Room &C House of Assembly Projects	23010146	70111	20242200	0.00	5,940,000.00	5,940,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
13100124006500 - Reform of Government and Governance - General	Purchase of 11N0. of Air conditioning systems House of Assembly Projects	23010112	70111	20242200	1,200,000.00	8,400,000.00	8,400,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
13100124066100 - Reform of Government and Governance - General	Purchase of 25 sets of (Cushion, Table and Chairs) Furnitures and Electronics House of Assembly Projects	23010112	70111	20242200	0.00	242,161,000.00	242,161,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
13100124067100 - Reform of Government and Governance - General	Purchase of 1N0. Projector for trainings House of Assembly Projects	23010146	70111	20242200	0.00	396,000.00	396,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	107,500,000.00
13100124068100 - Reform of Government and Governance - General	Purchase of 30 N0. Tablet Computers House of Assembly Projects	23010113	70111	20242200	0.00	5,940,000.00	5,940,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	20,750,000.00
13100124069100 - Reform of Government and Governance - General	Purchase of 7N0. of HP desktop Computer set House of Assembly Projects	23010113	70111	20242200	0.00	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
13100124070100 - Reform of Government and Governance - General	Purchase of 2No. Digital Film Camera HxR MC 1500 House of Assembly Projects	23010142	70111	20242200	0.00	3,168,000.00	3,168,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
13100124007100 - Reform of Government and Governance - General	Purchase of 18 No. HP Pavillion laptops with Printers House of Assembly Projects	23010113	70111	20242200	0.00	6,600,000.00	6,600,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
13100124072100 - Reform of Government and Governance - General	Purchase of 2N0. Photocopier Machines House of Assembly Projects	23010115	70111	20242200	0.00	4,200,000.00	4,200,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	23,750,000.00
14100124074100 - Power - General	Provision of 140kw solar powered electricity in the Asembly Complex House of Assembly Projects	23020103	70435	20242200	0.00	158,400,000.00	158,400,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	42,500,000.00
13100124075100 - Reform of Government and Governance - General	Procurement and Establishment of E- Legislature Infrastructural Hardwares House of Assembly Projects	23050102	70111	20242200	0.00	96,000,000.00	96,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	197,500,000.00
13100124076100 - Reform of Government and Governance - General	Drilling of 2N0. of New Boreholes and Installation House of Assembly Projects	23020105	70111	20242200	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00

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13100124071100 - Reform of Government and Governance - General	Establishment and Hosting of Legislative Portal House of Assembly Projects	23050102	70111	20242200	0.00	42,000,000.00	42,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	47,500,000.00
13100124078100 - Reform of Government and Governance - General	Renovation of Deputy Speaker's Residence House of Assembly Projects	23030101	70111	20242200	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	28,750,000.00
13100124007900 - Reform of Government and Governance - General	Renovation of Speaker's Residence House of Assembly Projects	23030101	70111	20242200	0.00	180,000,000.00	180,000,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
13100124008000 - Reform of Government and Governance - General	Renovation of Majority Leader 's Residence House of Assembly Projects	23030101	70111	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124008100 - Reform of Government and Governance - General	Completion of House of Assembly Office Extension House of Assembly Projects	23020101	70111	20242200	0.00	520,000,000.00	1,500,000,000.00	442,885,790.05	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
13100124082100 - Reform of Government and Governance - General	Procurement of wireless internet and e- library facility House of Assembly Projects	23050102	70111	20242200	0.00	3,300,000.00	3,300,000.00	0.00	146,067,390.00	0.00	219,101,090.00	328,651,640.00	747,752,730.00
06100124085100 - Housing and Urban Development - General	Construction of Hostel for Nigerian Law school at Yola South	23020107	70611	20232100	521,482,773.15	600,000,000.00	600,000,000.00	237,793,080.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	333,567,390.00
06100124086100 - Housing and Urban Development - General	Construction of Adamwa State Fuel Dumb in the State Capital	23020118	70611	20232000	0.00	132,000,000.00	82,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	68,750,000.00
06100124089100 - Housing and Urban Development - General	Consultancy fee for the Renovation of Government Lodges in Government House Yola	23020101	70611	20232000	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	42,500,000.00
06100124094100 - Housing and Urban Development - General	Renovation of Lamido's Palace in Yola South	23010112	70611	20232000	0.00	0.00	0.00	0.00	23,345,480.00	0.00	35,018,220.00	52,527,330.00	97,545,550.00
06100124096100 - Housing and Urban Development - General	Consutancy fee for the Construction of Hostel for Nigerian Law school	23020102	70611	20232100	0.00	50,000,000.00	100,000,000.00	76,654,522.50	10,000,000.00	0.00	15,000,000.00	22,500,000.00	60,845,480.00
06100124097100 - Housing and Urban Development - General	Consultancy fee for the Renovation of Lamido's Palace in Yola South	23020102	70611	20232100	0.00	0.00	0.00	0.00	31,962,930.00	0.00	47,944,400.00	71,916,600.00	129,861,000.00
06100124098100 - Housing and Urban Development - General	Consultancy fee for the Completion of House of Assembly Office Extension House of Assembly Projects	23020101	70611	20232000	0.00	30,000,000.00	30,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	219,462,930.00
06100124099100 - Housing and Urban Development - General	Purchase of Furnitures for the Government Lodges in Government House Yola (inluding Electronics)	23010112	70611	20232000	0.00	540,000,000.00	2,240,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,175,000,000.00
06100124110100 - Housing and Urban Development - General	Purchase of Furnitures for Head of Service Residence in Jimeta -Yola	23020102	70611	20232000	0.00	75,000,000.00	75,000,000.00	0.00	47,868,690.00	0.00	71,803,040.00	107,704,560.00	479,507,600.00
06100124010100 - Housing and Urban Development - General	Purchase of Furnitures for the new Governors office complex Yola	23010112	70611	20232000	0.00	360,000,000.00	360,000,000.00	0.00	5,897,610.00	0.00	8,846,420.00	13,269,630.00	69,984,740.00
06100124111100 - Housing and Urban Development - General	Consultancy fee for Speaker's Residence House of Assembly Projects	23020102	70611	20232000	17,692,803.75	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	24,647,610.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100124010300 - Reform of Government and Governance - General	Consultancy fee for Deputy Speaker's Residence House of Assembly Projects	23020102	70611	20232000	0.00	10,800,000.00	10,800,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
13100124010400 - Reform of Government and Governance - General	Consultancy fee for Majority Leader's residence	23020102	70611	20232000	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100124010500 - Reform of Government and Governance - General	Consultancy fee for Renovation of Government Lodge JI in Yola North	23020102	70611	20232000	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100124106100 - Housing and Urban Development - General	Consultancy fee for Construction of Fire Service Station at 1000 Housing units Malkohi	23020101	70361	20232100	0.00	9,000,000.00	9,000,000.00	0.00	3,864,380.00	0.00	5,796,570.00	8,694,860.00	14,491,430.00
06100124107100 - Housing and Urban Development - General	Consultancy fee for Construction of Police out-Post at Malkohi 1000 Housing units Malkohi	23020101	70361	20232100	0.00	9,000,000.00	19,000,000.00	9,000,000.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	22,614,380.00
13100125004100 - Reform of Government and Governance - General	Monitoring and Evaluation of Projects in the State	23050103	70611	20242200	0.00	300,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
13100125005100 - Reform of Government and Governance - General	Purchase of 1No. Fire fighting Truck and Kids for 1000 Housing Unit at Malkohi Yola South LGA	23010123	70611	20232100	0.00	200,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125006100 - Reform of Government and Governance - General	Purchase of Office Furnitures of Fire Service at Malkohi Housing Unit	23010112	70611	20232100	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125153100 - Reform of Government and Governance - General	Renovation of and Automation of Government House Main Gate Yola North	23030121	70111	20232000	0.00	0.00	580,000,000.00	285,539,708.16	157,172,020.00	0.00	235,758,030.00	353,637,050.00	589,395,080.00
06100125048100 - Housing and Urban Development - General	Consultancy for the design and suppervision of Construction 15 No Blocks of Office buildings at CSC, SSG,and INEC	23020102	70611	20242200	0.00	0.00	350,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	719,672,020.00
13100125049100 - Reform of Government and Governance - General	Construction of New INEC office blocks A to F including Mosque	23020102	70611	20242200	0.00	0.00	800,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,275,000,000.00
13100125078100 - Reform of Government and Governance - General	Consultancy for the Construction of Adamawa State Amusement Park, Yola North LGA	23020119	70821	20232000	0.00	0.00	200,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	375,000,000.00
13100126062100 - Reform of Government and Governance - General	Renovation/upgrade of buildings within the police headquarters in the state capital Yola North LGA	23030121	70361	20232000	0.00	0.00	0.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	281,250,000.00
13100126063100 - Reform of Government and Governance - General	Consultancy fee for Renovation/upgrade of buildings within the police headquarters in the state capital Yola North LGA	23030121	70361	20232000	0.00	0.00	0.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	168,750,000.00
14100124000100 - Power - General	Maintenance of YOLA ELECTRICITY DISTRIBUTION COMPANY (YEDC) Sub Station House of Assembly Projects	23030102	70435	20232000	0.00	5,016,000.00	5,016,000.00	0.00	0.00	0.00	0.00	0.00	25,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
14100125030100 - Power - General	Purchase and Installation of Electrical constantine wire for Security fence for Government House.	23010141	70361	20232000	0.00	0.00	1,500,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
14100125031100 - Power - General	Purchase and Installation of Electrical constantine wire for Security fence for Deputy Governor's Office in the State.	23010141	70361	20232000	0.00	0.00	1,000,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	193,750,000.00
14100125092100 - Power - General	Purchase of 1No. 1000KVA CUMMINS Generator in Government House Yola North	23030102	70435	20232000	0.00	0.00	615,000,000.00	580,429,953.04	50,000,000.00	0.00	75,000,000.00	112,500,000.00	212,500,000.00
12100126025100 - Growing the Private Sector General	Construction of multi Purpose hall (GDP Madagali)	23020101	70611	20211000	0.00	0.00	0.00	0.00	499,760,000.00	0.00	749,640,000.00	1,124,460,000.00	1,924,100,000.00
17100122005200 - Road - General	Provision of Street Light in Jimeta-Yola	23020123	70641	20232000	0.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	499,760,000.00
17100123007700 - Road - General	Provision of Street Light in Mubi Town.	23020123	70631	20211400	0.00	100,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100126096100 - Reform of Government and Governance - General	Construction of Police Barracks at Fintiri 1000 Housing Unit	23030121	70361	20232100	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,875,000,000.00
13100126097100 - Reform of Government and Governance - General	Consultancy fee for the Post and pre contract fee of police Barracks at Fintiri 1000 Housing Unit	23030121	70361	20232100	0.00	0.00	0.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	1,062,500,000.00
13100126198100 - Reform of Government and Governance - General	Construction of Car Park at new Governor's Office Government House Yola	23030121	70111	20232000	0.00	0.00	0.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,462,500,000.00
13100126101100 - Reform of Government and Governance - General	Construction of counter Terrorism unit/base at Gulak	23030121	70361	20211000	0.00	0.00	0.00	0.00	6,788,485,940.00	0.00	10,182,728,910.00	15,274,093,370.00	25,806,822,280.00
13100126102100 - Reform of Government and Governance - General	Consultancy fee construction of counter Terrorism unit / base at Gulak	23030121	70361	20211000	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	8,663,485,940.00
17100126105100 - Road - General	Construction of 6N0 official Residence for newly created Chiefdoms in the State	23030121	70821	20242200	0.00	0.00	0.00	0.00	2,274,054,000.00	0.00	3,411,081,000.00	5,116,621,500.00	9,027,702,500.00
13100126107100 - Reform of Government and Governance - General	Construction of Multipurpose Hall at Madagali LGA	23030121	70411	20211000	0.00	0.00	0.00	0.00	496,000,000.00	0.00	744,000,000.00	1,116,000,000.00	2,160,000,000.00
13100126108100 - Reform of Government and Governance - General	Upgrading of Multipurpose Hall at Prambe Song LGA	23030121	70411	20231800	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,371,000,000.00
13100126109100 - Reform of Government and Governance - General	Complete renovation of Government House (Painting, remodelling, Fittings and Features) in Yola North LGA	23030121	70111	20232000	0.00	0.00	650,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	1,062,500,000.00
17100126110100 - Road - General	Renovation and Upgrading of correctional Centre in the State	23030121	70111	20242200	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,025,000,000.00
13100126211100 - Reform of Government and Governance - General	Construction of Police post at Gereng Girei LGA (GDP Girei)	23020101	70361	20230400	0.00	0.00	0.00	0.00	45,091,700.00	0.00	67,637,550.00	101,456,330.00	669,093,880.00

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13100126113100 - Reform of Government and Governance - General	Renovation/Remodelling of Adamawa State Banquet Hall (including Air Conditioning , Lighting and Sound) in the State	23030121	70111	20242200	0.00	0.00	0.00	0.00	650,000,000.00	0.00	975,000,000.00	1,462,500,000.00	2,482,591,700.00
13100126114100 - Reform of Government and Governance - General	Furnishing of Presidential Lodge at Government House (including Electronics) in the State	23030121	70111	20242200	0.00	0.00	0.00	0.00	1,400,000,000.00	0.00	2,100,000,000.00	3,150,000,000.00	5,900,000,000.00
025305300100	Adamawa State Urban Planning & Development Board												
Total					0.00	1,067,782,800.00	867,782,800.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	9,792,500,000.00
06100123000600 - Housing and Urban Development - General	Implementation of Street Naming and House Numbering across the State	23020118	70621	20242200	0.00	32,000,000.00	32,000,000.00	0.00	0.00	0.00	0.00	0.00	1,400,000,000.00
06100123000700 - Housing and Urban Development - General	Provision of Commercial Tricycles (Keke- Napep) Park	23010104	70451	20232000	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123000800 - Housing and Urban Development - General	construct of 8 NO: Pedestral Bridgge in the State Capital	23020118	70621	20242200	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123000900 - Housing and Urban Development - General	Construction of Perimeter wall fencing ASUPDA Headquarters	23020101	70621	20232000	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123001000 - Housing and Urban Development - General	Construction of 9No. Zonal offices	23020119	70621	20242200	0.00	108,000,000.00	108,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123001100 - Housing and Urban Development - General	Establishment of recreational Parks and Gardens for children	23020124	70621	20242200	0.00	12,600,000.00	12,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123001200 - Housing and Urban Development - General	Provision and Rehabilitation of Trafic light in Urban Center	23030123	70451	20242200	0.00	13,200,000.00	13,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123001300 - Housing and Urban Development - General	Maintenance of Storm Water Drainage	23030104	70451	20242200	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123001400 - Housing and Urban Development - General	Renovation of Ribadu Square	23030124	70621	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100123001500 - Housing and Urban Development - General	Rehabilitation of ASUPDA; Headquarters	23030121	70621	20232000	0.00	289,982,800.00	189,982,800.00	0.00	0.00	0.00	0.00	0.00	0.00
06100124000400 - Housing and Urban Development - General	Establishment of 20NO Commercial bill board stand frame jimeta/yola	23020118	70611	20232000	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100124000500 - Housing and Urban Development - General	Landscaping of urban roads jimeta/yola	23040101	70451	20232000	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100124000600 - Housing and Urban Development - General	Acquisition of 50 Hectres of Land for relocation of mechanic village/building materials and timber market Yola South	23010101	70611	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100124000700 - Housing and Urban Development - General	construction of trade fair complex at Numan road	23020124	70621	20232100	0.00	155,000,000.00	155,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100124000800 - Housing and Urban Development - General	construction of international cattle market Ngurore Yola south	23020124	70621	20232100	0.00	58,000,000.00	58,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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06100124000900 - Housing and Urban Development - General	construction of tailler park Numan road Yola South	23020124	70621	20232100	0.00	45,000,000.00	45,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125043100 - Housing and Urban Development - General	Monitoring and Evaluation of Illegal Structures/Demolition in the State	23050103	71061	20242200	0.00	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	0.00	3,357,000,000.00	5,035,500,000.00	8,392,500,000.00
026000100100	Ministry of Lands and Survey												
Total					606,824,048.47	3,246,278,200.00	5,650,911,323.00	11,530,376.10	1,650,000,000.00	0.00	2,475,000,000.00	3,712,500,000.00	7,837,900,000.00
06100122090100 - Housing and Urban Development - General	Provision for Adamawa Geographical Information System (GIS)	23050102	70611	20242200	606,824,048.47	1,246,278,200.00	1,246,278,200.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,362,900,000.00
06100123016100 - Housing and Urban Development - General	Compensation for Acquistion of Land	23010101	70611	20242200	0.00	500,000,000.00	500,000,000.00	11,530,376.10	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,287,500,000.00
06100123017100 - Housing and Urban Development - General	Reconstruct.of Land & Survey Parameter Wall Fencing(366.6m)	23020101	70611	20242200	0.00	800,000,000.00	800,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	625,000,000.00
06100123018100 - Housing and Urban Development - General	Renovation of 3No. Land & Survey Area Offices	23020101	70611	20242200	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	475,000,000.00
06100123019100 - Housing and Urban Development - General	Provision for Preparation and Implementation of Master Plan	23050101	70611	20242200	0.00	600,000,000.00	600,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	662,500,000.00
13100125040100 - Reform of Government and Governance - General	Compensation for Acquistion of Land for Nigeria Law School Yola	23010101	70611	20232100	0.00	0.00	951,208,280.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,087,500,000.00
13100125041100 - Reform of Government and Governance - General	Compensation for Acquistion of Land for Federal University of Agriculture Mubi	23010101	70611	20211400	0.00	0.00	268,200,000.00	0.00	0.00	0.00	0.00	0.00	250,000,000.00
13100125043100 - Reform of Government and Governance - General	Compensation for Acquistion of Land for Pu'ulaku Proposed layout Yola Town	23010101	70611	20232100	0.00	0.00	250,024,843.00	0.00	0.00	0.00	0.00	0.00	0.00
06100125044100 - Housing and Urban Development - General	Compensation for Acquistion of Land for proposed layout along Sahuda Road Mubi	23010101	70611	20211500	0.00	0.00	291,200,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
06100125145100 - Housing and Urban Development - General	Compensation for Acquistion of Land for Proposed layout at Njairi Mubi	23010101	70611	20211500	0.00	0.00	600,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	950,000,000.00
13100125046100 - Reform of Government and Governance - General	Compensation for Acquistion of Land for Mubi Trailer Park	23010101	70611	20211500	0.00	0.00	44,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	387,500,000.00
026000200100	Office of the Surveyor General												
Total					3,300,500.00	804,098,500.00	914,098,500.00	0.00	2,309,098,500.00	0.00	3,463,647,750.00	5,195,471,630.00	10,818,217,880.00
06100122010100 - Housing and Urban Development - General	Procurement of Survey Equipment	23010133	70611	20242200	0.00	27,500,000.00	27,500,000.00	0.00	27,500,000.00	0.00	41,250,000.00	61,875,000.00	153,125,000.00
06100123002000 - Housing and Urban Development - General	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	23050101	70611	20232000	0.00	172,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	27,500,000.00

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06100123002100 - Housing and Urban Development - General	Construction of the Office of the Surveyor General at Yola North LGA	23020101	70611	20232000	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00	52,500,000.00	78,750,000.00	131,250,000.00
06100123072100 - Housing and Urban Development - General	Purchase of Lithography Equipment in the State	23030139	70611	20242200	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00	8,250,000.00	12,375,000.00	55,625,000.00
06100123023100 - Housing and Urban Development - General	Provision for Mapping across the State	23050101	70611	20242200	3,300,500.00	16,500,000.00	66,500,000.00	0.00	66,500,000.00	0.00	99,750,000.00	149,625,000.00	254,875,000.00
06100123024100 - Housing and Urban Development - General	Conduct of Survey Controls across the State	23050101	70611	20242200	0.00	71,500,000.00	71,500,000.00	0.00	71,500,000.00	0.00	107,250,000.00	160,875,000.00	334,625,000.00
06100124001100 - Housing and Urban Development - General	Purchase of ICT Equipment	23010146	70611	20242200	0.00	22,000,000.00	82,000,000.00	0.00	82,000,000.00	0.00	123,000,000.00	184,500,000.00	379,000,000.00
06100125059100 - Housing and Urban Development - General	Construction of 1no. Block with 4 offices across the State (Numan, Mubi, Ganye, Michika, Guyuk and Yola)	23020101	70611	20242200	0.00	154,000,000.00	354,000,000.00	0.00	354,000,000.00	0.00	531,000,000.00	796,500,000.00	1,409,500,000.00
06100125141100 - Housing and Urban Development - General	Rehabilitation of 5no blocks of offices at the office of the Surveyor General Adamawa state	23030121	70611	20232000	0.00	249,598,500.00	49,598,500.00	0.00	49,598,500.00	0.00	74,397,750.00	111,596,630.00	539,994,380.00
06100125042100 - Housing and Urban Development - General	Purchase/Furnishing of the Office of the Surveyor General Adamawa state	23010112	70611	20232000	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,098,500.00
06100126002100 - Housing and Urban Development - General	Mapping of Forest for Grazing Reserves in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,362,500,000.00
06100126003100 - Housing and Urban Development - General	Mapping of Health Care Facilities (Distribution and Proximity) in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	45,000,000.00	0.00	67,500,000.00	101,250,000.00	518,750,000.00
06100126004100 - Housing and Urban Development - General	Mapping of Fiscal Cadastre (Revenue Base Physical Inventory)	23050101	70611	20242200	0.00	0.00	0.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	138,750,000.00
06100126005100 - Housing and Urban Development - General	Mapping of Flood Mitigation and Control (Cascading and Geomorphological Characteristics) in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	587,500,000.00
06100126006100 - Housing and Urban Development - General	Mapping of Crime Scenes and Flash Points in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	262,500,000.00
06100126007100 - Housing and Urban Development - General	Mapping of Thematic Maps of newly created Districts in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	105,000,000.00
06100126008100 - Housing and Urban Development - General	Mapping of Official Irrigation Sites and Farm Lands in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
06100126009100 - Housing and Urban Development - General	Mapping of Land Use Land Cover in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	143,750,000.00
10100126010100 - Water Resources and Rural Deve - General	Mapping of Aqua (Water Bodies for Blue Economy) in the State	23050101	70631	20242200	0.00	0.00	0.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	306,250,000.00
06100126011100 - Housing and Urban Development - General	Mapping of Radiation in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	150,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
06100126012100 - Housing and Urban Development - General	Survey of all new Layout in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	470,000,000.00
06100126013100 - Housing and Urban Development - General	Resurvey of Distorted Layouts in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	85,000,000.00	0.00	127,500,000.00	191,250,000.00	438,750,000.00
06100126014100 - Housing and Urban Development - General	Overhauling Lithographic Section in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	460,000,000.00
06100126015100 - Housing and Urban Development - General	Development of Cadastral Charting sheets for all Urban Areas in the State	23050101	70611	20242200	0.00	0.00	0.00	0.00	70,000,000.00	0.00	105,000,000.00	157,500,000.00	362,500,000.00
06100126018100 - Housing and Urban Development - General	Cartographic Dictionary for Old, Existing and New Layouts in the Stae	23050101	70611	20242200	0.00	0.00	0.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	182,500,000.00
11100125008100 - Information Communication and Technology - General	Purchase of ICT Infrastructure for Adamawa State Geo Portal in the State	23010146	70461	20242200	0.00	0.00	172,500,000.00	0.00	172,500,000.00	0.00	258,750,000.00	388,125,000.00	676,875,000.00
11100125032100 - Information Communication and Technology - General	Automation of Survey Records in the State	23010146	70611	20242200	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	922,500,000.00
026500100100	Ministry of Livestock & Aquaculture Development												
Total					61,355,261.25	1,001,224,700.00	1,001,224,700.00	63,809,000.00	661,500,000.00	213,000,000.00	992,250,000.00	1,488,375,010.00	3,342,125,010.00
01010123050100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Furnishing and equipping office complex including computers and ICT equipments	23010112	70421	20242200	0.00	152,000,000.00	152,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	275,000,000.00
01020122100100 - Ruminant (cattle, sheep & goats) production and marketing	Provision for Livestock resilane and productivity Project	23050101	70421	20242200	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	14,000,000.00	0.00	21,000,000.00	31,500,000.00	72,500,000.00
01020123104100 - Ruminant (cattle, sheep & goats) production and marketing	Rehabilitation of basic facilities in Cattle, Other livestock and Aquaculture Wet Markets	23030112	70421	20242200	0.00	4,000,000.00	4,000,000.00	0.00	32,000,000.00	0.00	48,000,000.00	72,000,000.00	134,000,000.00
01020223110100 - Meat processing and marketing	Renvoation of the Yola Modern Abattoir	23030112	70421	20232000	1,380,000.00	25,000,000.00	25,000,000.00	24,000,000.00	6,724,700.00	0.00	10,087,050.00	15,130,580.00	57,217,630.00
01020324100100 - Poultry, pig, and micro livestock production	Provision for Animal improvement programme (Poultry) using outstanding breeds.	23030112	70421	20242200	0.00	6,724,700.00	6,724,700.00	0.00	105,000,000.00	0.00	157,500,000.00	236,250,000.00	400,474,700.00
01020523000100 - Animal health and livestock diseases management	Provision for Animal Vaccination Programme	23050101	70421	20232000	11,990,000.00	150,000,000.00	150,000,000.00	13,819,500.00	0.00	0.00	0.00	0.00	105,000,000.00
01020523100100 - Animal health and livestock diseases management	Construction of Veterinary Hospital in the State	23020106	70421	20211300	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
01020523030100 - Animal health and livestock diseases management	Emerging and Re-emerging of Disease Control	23050101	70421	20242200	9,985,261.25	20,000,000.00	20,000,000.00	0.00	11,200,000.00	0.00	16,800,000.00	25,200,000.00	62,000,000.00
01020524100100 - Animal health and livestock diseases management	Rehabilitation of Veterinary Clinics in 8 LGAs-(Madagali, Michika, Numan,Mubi,Maiha,Song, Hong & Ganye)	23030105	70421	20242200	0.00	7,000,000.00	7,000,000.00	0.00	6,700,000.00	0.00	10,050,000.00	15,075,000.00	36,325,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
01020623040100 - Livestock feeds development	Rehabilitation of Earth Dams & B/hole in6No Plot Grazing Reserve	23030112	70421	20232000	1,500,000.00	6,000,000.00	6,000,000.00	5,989,500.00	23,000,000.00	0.00	34,500,000.00	51,750,000.00	92,950,000.00
01020623020100 - Livestock feeds development	Establishment of grazing reserves, gazettement and development..	23030112	70421	20242200	3,500,000.00	235,000,000.00	235,000,000.00	0.00	87,875,300.00	0.00	131,812,950.00	197,719,430.00	352,532,380.00
01020624010100 - Livestock feeds development	Renovation of Primary, Secondary and Tertiary Stock routes in the State	23030113	70421	20232000	0.00	235,000,000.00	235,000,000.00	0.00	8,000,000.00	0.00	12,000,000.00	18,000,000.00	117,875,300.00
01030323080100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro- chemicals etc.)	Carryout (M&E) supervision and produce monthly, quarterly and annual reports CHE the DG, SLTO, SLPMDs Hon. Comm.	23050103	70421	20242200	0.00	5,500,000.00	5,500,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	64,250,000.00
01050323040100 - Fish processing and post- harvest management	Purchase 100 of Tanks for Sales to Fish Farmers and Producti	23010127	70631	20242200	5,000,000.00	30,000,000.00	30,000,000.00	0.00	48,500,000.00	0.00	72,750,000.00	109,125,000.00	196,875,000.00
01050326005100 - Fish processing and post- harvest management	NUT.1.FNS. Purchase of fish inputs (gears) for distribution to fishermen	23010127	70421	20242200	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000.00	52,500,000.00	78,750,000.00	179,750,000.00
01050326006100 - Fish processing and post- harvest management	NUT.1.FNS. Purchase of aquaculture kits for distribution to fish farmers in the state	23010127	70421	20242200	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	37,500,000.00	56,250,000.00	128,750,000.00
01050326007100 - Fish processing and post- harvest management	NUT.1.FSCP. Provision of processing kits for fish roasters operation in the state	23010127	70421	20242200	0.00	0.00	0.00	0.00	48,000,000.00	48,000,000.00	72,000,000.00	108,000,000.00	205,000,000.00
01050326008100 - Fish processing and post- harvest management	NUT.1.FNS. Provision of fish feeds to improve food security in the state	23010127	70421	20242200	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	123,000,000.00
01050326010100 - Fish processing and post- harvest management	NUT.1.FSCP. Provision for Livestock resilance and productivity Project	23010127	70421	20242200	0.00	0.00	0.00	0.00	85,000,000.00	85,000,000.00	127,500,000.00	191,250,000.00	338,750,000.00
01050424050100 - Marine industrial fishing	Purchase of 3Nos flying boats and accessories for checkmating fisheries activities(Numan, Yola North & Fufore)	23010109	70361	20242200	8,000,000.00	85,000,000.00	85,000,000.00	0.00	50,500,000.00	0.00	75,750,000.00	113,625,000.00	274,375,000.00
026600100100	Ministry of Entrepreneurship Development												
Total					43,954,720.75	151,000,000.00	151,000,000.00	36,565,900.00	0.00	0.00	0.00	0.00	0.00
01070623000500 - Capacity building for stakeholders and professional human resources development	Basic Entrepreneurship skills acquisition programme and ICT training in the State	23050108	70421	20242200	0.00	0.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
031001230002500 - Poverty Alleviation - General	Procurement of Agriculture Inputs- Assistance to Agric Corporative,	23010127	71051	20242200	26,294,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
031001230003500 - Poverty Alleviation - General	Cooperative Education & Enlightenment	23050108	71051	20242200	0.00	24,000,000.00	24,000,000.00	24,815,500.00	0.00	0.00	0.00	0.00	0.00
031001230003700 - Poverty Alleviation - General	Participation in Kaduna, Abuja, Kano, and Enugu trade fairs	23050104	71051	20242200	0.00	100,000,000.00	5,000,000.00	9,140,400.00	0.00	0.00	0.00	0.00	0.00
03100123004000 - Poverty Alleviation - General	Conduct of Survey for Adamawa youth Skills Development Scheme	23050101	71051	20242200	0.00	27,000,000.00	27,000,000.00	2,610,000.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
03100123004100 - Poverty Alleviation - General	Purchase of Tool-Kits to Artisan Cooperatives in 21No LGAs	23010129	71051	20242200	14,909,362.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03100123004800 - Poverty Alleviation - General	Renovation of Director Planning Office Block	23030121	71051	20220100	2,750,658.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04070323000100 - Research and development (Institutional Review Board, Clinical Trials)	Adamawa State Cooperatives sensitization and Marketing skill	23050108	71051	20242200	0.00	0.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
026700100100	Ministry of Rural Infrastructure & Community Development												
Total					2,028,987,009.79	11,162,465,100.00	11,973,802,540.00	483,770,441.20	9,748,276,620.00	0.00	14,622,414,930.00	21,933,622,400.00	48,342,313,950.00
14100126043100 - Power - General	Provision of Solar light at Banjiram (GDP Guyuk)	23020105	70436	20220600	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	2,425,500,000.00
17100126117100 - Road - General	Construction of 5klm Rural Road from Timbeukun to Timbo Village (GDP Tongo)	23020114	70451	20221900	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,175,000,000.00
14100122000500 - Power - General	Provision of Electricity Supply to 7 Villages	23020103	70435	20242200	110,429,561.32	0.00	0.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,312,500,000.00
14100122000600 - Power - General	Electrification of 12Towns & Villages & Procur.of Dist. Tran	23020103	70621	20242200	28,930,000.00	450,000,000.00	350,000,000.00	5,101,470.00	0.00	0.00	0.00	0.00	350,000,000.00
14100122000700 - Power - General	Completion of the Electrification Projects in 42 Towns and Villages	23020103	70621	20242200	563,818,790.01	650,072,200.00	650,072,200.00	0.00	0.00	0.00	0.00	0.00	0.00
14100122000900 - Power - General	Electrification of 30 Towns & Villages & Procur.of Dis Trans	23020103	70621	20242200	25,314,000.00	700,000,000.00	700,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100123001800 - Power - General	Electrification of Muchalla-Mijilu Mubi North	23020103	70621	20211400	0.00	202,993,580.00	202,993,580.00	0.00	0.00	0.00	0.00	0.00	0.00
14100123002700 - Power - General	Installation of 200KVA Transformer at Toza	23020103	70435	20220800	16,725,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14100123003700 - Power - General	Electrification of Lamurde to Girji 15Km Mubi South LGA	23020103	70435	20211500	369,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14100123004300 - Power - General	Completion of the Electrification Projects in 3 Towns & Villages	23020103	70435	20242200	1,355,365.00	400,000,000.00	400,000,000.00	10,880,729.00	185,500,000.00	0.00	278,250,000.00	417,375,000.00	695,625,000.00
14100123004800 - Power - General	Electrification of Bobini- Bodeno in Guyuk LGA	23020103	70435	20220600	0.00	120,000,000.00	120,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
14100123004900 - Power - General	Electrification of Ketembere in shellen LGA.	23020103	70621	20221700	57,365.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
14100123005000 - Power - General	Electrification of Waduku and Suwa in Lamurde L.G.A.	23020103	70621	20220900	0.00	220,450,000.00	220,450,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100123005200 - Power - General	Electrification of Tingno in Lamude LGA	23020103	70435	20220900	2,809,857.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14100123005300 - Power - General	Electrication of Suwa in Lamurde LGA	23020103	70435	20220900	320,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14100123005500 - Power - General	Electricfication of Kala'a, Dziga yerima, kwakah, Mulla, Jabba, Pella, Tasha Tidiny, zhedinyi, Dakza, Mombol and Buliyi Lugga, in Hong LGA	23020103	70435	20230700	0.00	16,365,800.00	16,365,800.00	0.00	130,000,000.00	0.00	195,000,000.00	292,500,000.00	487,500,000.00
14100123005600 - Power - General	Rural Electrification of Dong, Bille,Kpasham,Kodomun	23020103	70435	20220100	20,868,192.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,000,000.00
14100123005700 - Power - General	Electrification of Kudiri in Demsa LGA	23020103	70435	20220100	5,700,000.00	0.00	0.00	0.00	450,000,000.00	0.00	675,000,000.00	1,012,500,000.00	1,687,500,000.00
14100123005900 - Power - General	Electricfication of Dillo Bwatiye in Fufore LGA	23020103	70435	20230200	0.00	0.00	0.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,762,500,000.00
14100123006000 - Power - General	Electrification of 1000 Fintri Housing at Malkohi at Yola South LGA	23020103	70621	20232100	665,764,324.16	166,441,900.00	166,441,900.00	0.00	0.00	0.00	0.00	0.00	350,000,000.00

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14100123006100 - Power - General	Electrification of Mapeo and So'o at Jada LGA	23020103	70435	20220800	0.00	45,632,120.00	45,632,120.00	0.00	87,608,280.00	0.00	131,412,420.00	197,118,630.00	328,531,050.00
14100123006700 - Power - General	Electrification of Gashala Pubba in Hong LGA	23020103	70435	20230700	16,532,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14100123006800 - Power - General	Rural Electrification of Karlahi at Fufore LGA	23020103	70621	20230200	0.00	250,000,000.00	250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100124000300 - Power - General	Electrification of Dasin Abba Kumba in Fufore L.G.A	23020103	70435	20230200	1,260,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14100124000600 - Power - General	Electrification Projects of Ga'anda, Gabun, Boga and Fotta in Gombi L.G.A	23020103	70621	20230500	0.00	260,000,000.00	260,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100124000700 - Power - General	Electrification Project of Mwarawo and Nzungwaling in Demsa	23020103	70435	20220100	3,349,524.00	210,000,000.00	210,000,000.00	0.00	260,000,000.00	0.00	390,000,000.00	585,000,000.00	975,000,000.00
14100124000800 - Power - General	Electrification Project of Billachi - Bwatiye in Fufore L.G.A	23020103	70621	20230200	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	260,000,000.00
14100124001200 - Power - General	Electrification of Waduku and Suwa in Lamurde L.G.A.	23020103	70621	20220900	3,199,138.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14100124001300 - Power - General	Electrification Project of Lawaru, Marraba Bidoma, Tagombali, Bali and Kwafara in Demsa L.G.A	23020103	70621	20220100	80,000.00	230,000,000.00	230,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125001200 - Power - General	Electrification of Kiri - Naya in Toungo LGA - Toungo Constituency	23020114	70621	20221900	0.00	48,000,000.00	48,000,000.00	1,100,000.00	0.00	0.00	0.00	0.00	0.00
14100125060100 - Power - General	Electrification of Gindin Gada Numan LGA	23030102	70435	20221600	0.00	202,414,900.00	151,810,900.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	937,500,000.00
14100125102100 - Power - General	Electrification of Fema Fufore LGA	23030102	70621	20230200	0.00	138,671,800.00	104,003,800.00	0.00	0.00	0.00	0.00	0.00	250,000,000.00
14100125002200 - Power - General	Electrification of Koma in Jada LGA	23030102	70621	20220800	0.00	235,901,600.00	176,925,600.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125002300 - Power - General	Electrification of Kwapukai	23030102	70621	20220900	0.00	87,326,700.00	65,494,700.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125002400 - Power - General	Electrification of Mbemun Lamurde LGA	23030102	70621	20220900	0.00	170,359,000.00	127,769,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125002500 - Power - General	Electrification of Primary Health Clinic Mayo Hakko in Jada LGA	23030102	70621	20221200	0.00	87,187,800.00	65,390,800.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125007100 - Power - General	Purchase and Installation of Transformer in Yola North (HOA)	23010149	70831	20232000	0.00	0.00	50,000,000.00	49,998,965.00	0.00	0.00	0.00	0.00	0.00
14100125008100 - Power - General	Rural Electrification in Fufore/Gurin Fufore LGA (HOA)	23010149	70831	20230200	0.00	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00
14100125009100 - Power - General	Rural Electrification in Mubi South LGA (HOA)	23010149	70831	20211500	0.00	0.00	50,000,000.00	49,995,635.20	0.00	0.00	0.00	0.00	0.00
14100125010100 - Power - General	Rural Electrification in Shelleng LGA (HOA)	23010149	70831	20221700	0.00	0.00	70,000,000.00	69,810,815.00	0.00	0.00	0.00	0.00	0.00
14100125011100 - Power - General	Electrification of Jabbilamba-Ruwo Amsami and Daneyel and Extension to Tambo in Girei LGA - Girei Constituency	23020103	70621	20230400	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125012100 - Power - General	Electrification of Ganye - Dashen in Jada LGA - Jada/Mbulo Constituency	23020103	70621	20220800	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125013100 - Power - General	Electrification of Kwapukei, Anguwan Naira-Anguwan Laka and Hayin Gada in Numan LGA - Numan Constituency	23020103	70621	20221600	0.00	48,000,000.00	48,000,000.00	3,400,000.00	0.00	0.00	0.00	0.00	0.00
14100125014100 - Power - General	Electrification of Tasha Tiding Zhedinyi, Dakza and Hyena Communities in Hong LGA - Hong Constituency	23020103	70621	20230700	0.00	48,000,000.00	48,000,000.00	2,700,000.00	0.00	0.00	0.00	0.00	0.00
14100125019100 - Power - General	Electrification of Kiri-Naya in Toungo LGA - Toungo Constituency	23020103	70621	20221900	0.00	48,000,000.00	48,000,000.00	723,630.00	0.00	0.00	0.00	0.00	0.00
14100125020100 - Power - General	Electrification of Bajen from Rigange, Lamurde LGA - Lamurde Constituency	23020103	70621	20220900	0.00	48,000,000.00	48,000,000.00	147,528.00	0.00	0.00	0.00	0.00	0.00

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14100125024100 - Power - General	Rural Electrification of Opalo-Shemen- Zeken-Hoki in Lamurde LGA	23020103	70621	20211500	0.00	24,378,200.00	24,378,200.00	262,590.00	0.00	0.00	0.00	0.00	0.00
14100125033100 - Power - General	Rural Electrification of Sabon Gari Uba to Kuma in Hong LGA (Member Uba/Gaya)	23020103	70621	20230700	0.00	0.00	74,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125034100 - Power - General	Rural Electrification of Pella to Hyema Garari in Hong LGA (Speaker)	23020103	70621	20230700	0.00	0.00	116,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125035100 - Power - General	Rural Electrification of Marraraban Dwam to Sabon Gari at Demsa LGA (Member Demsa)	23020103	70621	20220100	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125036100 - Power - General	Rural Electrification of Hayin Gada Ngbalang to Kwapukei, Numan LGA (Member Numan)	23020103	70621	20221600	0.00	0.00	71,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125037100 - Power - General	Rural Electrification of Rigange, Bajan, Nzumoso to Shafaron and Kanti, Lamurde LGA(Member Lamurde)	23020103	70621	20220900	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125038100 - Power - General	Rural Electrification Kiri to Shelleng, Shelleng LGA (Member Shelleng)	23020103	70621	20221700	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125039100 - Power - General	Rural Electrification of Ganye to Dashen in Jada LGA (Member Jada)	23020103	70621	20220800	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125041100 - Power - General	Rural Electrification of Polewire to Ndikong, Mayo Belwa LGA (Member Mayo Belwa)	23020103	70621	20221200	0.00	0.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125042100 - Power - General	Rural Electrification of Chigari to Karlahi Baraje, Fufore LGA (Member Verre)	23020103	70621	20230200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125043100 - Power - General	Rural Electrification of Jabbi Lamba to Tambo at Girei LGA (Member Girei)	23020103	70621	20230400	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125044100 - Power - General	Rural Electrification of Mapeo to Koma II Ward in Jada LGA(Member Jada)	23020103	70621	20220800	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125045100 - Power - General	Rural Electrification of Maiha Gari to Tambaja, Maiha LGA (Member Maiha)	23020103	70621	20211100	0.00	0.00	250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125046100 - Power - General	Rural Electrification of Timbokom to Nayema, Toungo LGA (Member Toungo)	23020103	70621	20221900	0.00	0.00	250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125047100 - Power - General	Rural Electrification of Suwa to Pallam, Madagali LGA (Member Madagali)	23020103	70621	20211000	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125048100 - Power - General	Rural Electrification of Koti to Batum Community, Song LGA (Member Song)	23020103	70621	20231800	0.00	0.00	83,335,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100126020100 - Power - General	Electrification of Benghum in Fufore LGA (GDP Fufore)	23030102	70435	20230200	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	937,500,000.00
14100126022100 - Power - General	Provision for Solar street light at Banjiram, Guyuk LGA (GDP Guyuk)	23010149	70435	20220600	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
14100126023100 - Power - General	Rehabilitation of Electricity infrastructure from Opalo to Hoki in Lamurde LGA (GDP Lamurde)	23030102	70435	20220900	0.00	0.00	0.00	0.00	98,100,000.00	0.00	147,150,000.00	220,725,000.00	417,875,000.00
14100126024100 - Power - General	Rural Electrification of Mbemun in Lamurde LGA (GDP Lamurde)	23030102	70435	20220900	0.00	0.00	0.00	0.00	283,000,000.00	0.00	424,500,000.00	636,750,000.00	1,159,350,000.00
14100126026100 - Power - General	Provision of Solar street light (7.5 Km) at Yola North (GDP) Yola-North	23010149	70436	20232000	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,158,000,000.00
17100123007900 - Road - General	Construction and Rehabilitation of 8N0. of Rural Feeder roads across the State	23020114	70451	20242200	1,420,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100123008200 - Road - General	Cons. Of 6.3km Gyawana-Zekun earth road in Lamurde L.G.A	23020114	70621	20220900	0.00	250,000,000.00	250,000,000.00	276,545.00	0.00	0.00	0.00	0.00	0.00
17100123084100 - Road - General	Rehabilitation of Heavy Duty Equipments	23030141	70451	20242200	0.00	45,000,000.00	45,000,000.00	7,853,000.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00

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17100123088100 - Road - General	Construction/Rehabilitation of NYSC Gate Labondo-Gereng-Borrong (42km) Road	23020114	70451	20230400	547,223,393.30	1,038,892,600.00	415,557,040.00	207,783,669.00	1,004,068,340.00	0.00	1,506,102,510.00	2,259,153,770.00	3,765,256,280.00
17100124005100 - Road - General	Construction of Dumne - Prambe 12KM rural feeder road in Song L.G.A	23020114	70621	20231800	114,914.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124005600 - Road - General	Construction of Sebare Gude Gedkwara 13.5km road in Mubi South L.G.A	23020114	70621	20211500	10,435,459.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100124005700 - Road - General	Construction of Rural Roads from Mayo sasha to Timbo Village in Toungo LGA	23020114	70621	20221900	2,909,822.00	150,000,000.00	150,000,000.00	700,000.00	0.00	0.00	0.00	0.00	0.00
17100125001100 - Road - General	Construction of Culvert in Shelleng LGA (HOA)	23020118	70621	20221700	0.00	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00
17100125002000 - Road - General	Construction of Bidoma Junction to Dong Vulpi-Gamadio(35km) Road	23020114	70621	20221900	0.00	2,050,660,000.00	1,037,995,000.00	0.00	0.00	0.00	0.00	0.00	0.00
14100125002100 - Power - General	Electrification of Tsware, Bangwun, Kpakmiyagi,Kudiri in Demsa LGA	23020103	70435	20220100	0.00	170,000,000.00	127,500,000.00	252,865.00	450,000,000.00	0.00	675,000,000.00	1,012,500,000.00	1,687,500,000.00
17100125002300 - Road - General	Construction of 5-Cell Box Culvert at Gugu,Guyuk LGA	23020114	70621	20220600	0.00	100,000,000.00	75,000,000.00	0.00	0.00	0.00	0.00	0.00	450,000,000.00
17100125084100 - Road - General	Provision of Assistance for the Construction of self help roads and culverts to various communities	23020114	70451	20242200	0.00	100,000,000.00	75,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,875,000,000.00
05050125095100 - Schools' infrastructure construction and rehabilitation	Provision of Assistance for the construction self help class rooms to various communities across the State	23020107	70912	20242200	0.00	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,437,500,000.00
17100125046100 - Road - General	Construction of Gugu Township Roads; Guyuk LGA	23020114	70451	20220600	0.00	200,000,000.00	150,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,125,000,000.00
17100125002700 - Road - General	Construction Rural Roads Network in Banjiram Towns including Culverts in Guyuk LGA	23020114	70621	20220600	0.00	250,000,000.00	187,500,000.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00
17100125028100 - Road - General	Construction of Kodomti along Numan to Jalingo Road to Shaforon Numan/Jalingo) to Shafaron (8.5km) Road	23020114	70451	20221600	0.00	776,630,000.00	582,472,000.00	0.00	1,320,000,000.00	0.00	1,980,000,000.00	2,970,000,000.00	4,950,000,000.00
17100125006100 - Road - General	Construction of road from Banjiram to Chikila in Guyuk	23020114	70621	20220600	0.00	143,086,900.00	107,314,900.00	0.00	0.00	0.00	0.00	0.00	1,320,000,000.00
17100125050100 - Road - General	Construction of Box Culvert of 4 cells at Gada Kwashekye Boni Road Madzi ward, Michika LGA	23020114	70451	20211300	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	742,500,000.00
17100125051100 - Road - General	Construction of 4.5 km Road Daware Road in Fufore LGA - Fufore/Gurin Constituency	23020114	70621	20230200	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125052100 - Road - General	Construction of 35km road Baza - Zah in Michika LGA - Michika Constituency	23020114	70621	20211300	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125053100 - Road - General	Construction of 18 km raod from Kaya, Kubu, Kuda- Mbutiku Madagali LGA - Madagali Constituency	23020114	70621	20211000	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125054100 - Road - General	Construction of Rural Road from Kubtava Mutuku - Makera in Hong LGA - Hong Constituency	23020114	70621	20230700	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125055100 - Road - General	Construction of Rural Roads 25km in Gombi North/South Wards - Gombi Constituency	23020114	70621	20230500	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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17100125057100 - Road - General	Rural Electrification of Bahuli, Digil, Muchalla, Mijilu and Victim Wards in Mubi North LGA - Mubi North Constituency	23020114	70621	20211400	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	700,000,000.00
17100125058100 - Road - General	Rural Electrification of Dumne - Kuma in Song LGA - Song Constituency	23020114	70621	20231800	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125059100 - Road - General	Construction of Rural Road from Karasude to Greatea with Box Culvert at Karasude, Michika LGA (Member Michika)	23020114	70621	20211300	0.00	0.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125060100 - Road - General	Construction of Rural Road from Ngaibi to Gashaka in Hong LGA (Speaker)	23020114	70621	20230700	0.00	0.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
17100125067100 - Road - General	Construction of Box Culvert of 4 cells at Gada Yabali Road at Tumbara Ngabali Ward, Michika LGA	23020114	70451	20211300	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	712,500,000.00
17100125071100 - Road - General	Construction of 2.2 KM road from main road (Numan - Yola) to Sangere Bode/Dundere Settlement, Yola South	23020114	70451	20232100	0.00	0.00	583,000,000.00	0.00	180,000,000.00	0.00	270,000,000.00	405,000,000.00	675,000,000.00
17100126099100 - Road - General	Construction of Rural Road from mail 6 to Gudumiya 15km at Hong LGA	23020114	70451	20230700	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
171001261121100 - Road - General	Rural Electrification Gundo through Wuro Ladde, Gwagarap, Gombeyel, Boburo, Gamji, Jamali and Bakta in Shelleng LGA - Shelleng Constituency	23020114	70621	20221700	0.00	48,000,000.00	48,000,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
14100126122100 - Power - General	Rural Electrification - Tasha Tiding, Zhedinyi, Dakza, Hyema to Garam Hong LGA	23020114	70435	20230700	0.00	0.00	0.00	0.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	2,625,000,000.00
17100126213100 - Road - General	Construction of Rural Road from Ngaldi to Gashaka in Hong LGA	23020118	70451	20230700	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	900,000,000.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)												
Total					353,919,475.06	2,300,000,000.00	4,000,000,000.00	94,633,200.06	5,462,710,000.00	0.00	8,194,065,000.00	12,291,097,510.00	26,097,472,510.00
13100125007100 - Reform of Government and Governance - General	Purchase/Procurement of 1 No. 18- seater Bus 2024 model in State	23010108	70621	20242200	0.00	0.00	100,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	350,000,000.00
13100125008100 - Reform of Government and Governance - General	Purchase/Procurement 2No 4 Wheel Drive pickup vehicle 2024 model in the State	23010106	70621	20242200	0.00	0.00	150,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	133,750,000.00
13100125009100 - Reform of Government and Governance - General	Renovation of 1 block of office in Yola North LGA	23010112	70621	20232000	0.00	0.00	25,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	43,750,000.00
13100125012100 - Reform of Government and Governance - General	Construction of 2No Blocks office with Conference Hall, Yola North LGA	23020101	70621	20232000	0.00	0.00	150,000,000.00	0.00	300,390,500.00	0.00	450,585,750.00	675,878,630.00	1,131,464,380.00
13100125013100 - Reform of Government and Governance - General	Intervention Fund in Support of Communities' Self-help Development Activities	23020118	70621	20242200	0.00	0.00	300,000,000.00	0.00	65,000,000.00	0.00	97,500,000.00	146,250,000.00	544,140,500.00
13100125014100 - Reform of Government and Governance - General	Monitoring and Evalutaion of Rural Roads Network in respect of Agricultural Produce in the State	23050103	70451	20242200	0.00	0.00	65,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	177,500,000.00

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13100125015100 - Reform of Government and Governance - General	Procurement of 20Nos Laptop for SPIU Staff in the State	23050102	70621	20242200	0.00	0.00	30,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	86,250,000.00
13100125016100 - Reform of Government and Governance - General	Installation of Internet Service for Project Office in Yola North LGA	23010146	70621	20232000	0.00	0.00	15,000,000.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	296,250,000.00
13100125017100 - Reform of Government and Governance - General	Meeting/Sensitization Workshops and Seminars across communities in the State	23050108	70621	20242200	0.00	0.00	50,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	450,000,000.00
13100125018100 - Reform of Government and Governance - General	Purchase of ICT Infrastruccion and GIS Mapping Softwares for Rural Roads Management in the State	23010146	70451	20242200	0.00	0.00	50,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	137,500,000.00
13100125020100 - Reform of Government and Governance - General	Purchase of office furnitures and Fittings in Yola North LGA	23010112	70621	20232000	0.00	0.00	10,000,000.00	0.00	43,500,000.00	0.00	65,250,000.00	97,875,000.00	173,125,000.00
14100125001100 - Power - General	Purchase and Installation of solar system at the project office Yola North	23010149	70621	20232000	0.00	0.00	40,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	231,000,000.00
17100123089100 - Road - General	Construction/Rehabilitation of 45.5KM and Annual Mechanized Maintenance of 561.8km of rural roads across the State	23020114	70451	20242200	353,919,475.06	450,000,000.00	450,000,000.00	94,633,200.06	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
17100123090100 - Road - General	Rehabilitation of rural roads due to erosions across the State	23030113	70451	20242200	0.00	50,000,000.00	50,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	68,750,000.00
17100125004100 - Road - General	Construction/Rehabilitation of Mararraba Main Road -Humbo-Dumne Bridge (Surface Dressing) 24.85km Road Song LGA	23030113	70451	20231800	0.00	1,800,000,000.00	1,500,000,000.00	0.00	201,750,000.00	0.00	302,625,000.00	453,937,500.00	761,562,500.00
17100125020100 - Road - General	Feasibility study/Prioritization of 50km of rural roads in the State	23050103	70451	20242200	0.00	0.00	201,750,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	764,250,000.00
17100125021100 - Road - General	Implementation of Abbreviated Restlement Action Plan (ARAP)(Compensation to Project affected persons(PAPs) during Construction of Rural Roads Network in the State)	23050103	70451	20242200	0.00	0.00	150,000,000.00	0.00	296,800,000.00	0.00	445,200,000.00	667,800,000.00	1,263,000,000.00
17100125022100 - Road - General	Construction of Bazza - Kalikasa -Kasudi Zah 26.5Km in Michika LGA	23020114	70621	20211300	0.00	0.00	296,800,000.00	0.00	89,600,000.00	0.00	134,400,000.00	201,600,000.00	632,800,000.00
17100125023100 - Road - General	Construction of Shuwa -Pallam 8km in Madagali LGA	23020114	70621	20211000	0.00	0.00	89,600,000.00	0.00	123,200,000.00	0.00	184,800,000.00	277,200,000.00	551,600,000.00
17100125024100 - Road - General	Construction of Jambutu - Boggare 11 Km in Yola South LGA	23020114	70451	20232100	0.00	0.00	123,200,000.00	0.00	0.00	0.00	0.00	0.00	123,200,000.00
17100125025100 - Road - General	Construction of Kwanan waya - Namtari Manga 4.5km in Yola south LGA	23020114	70621	20232100	0.00	0.00	50,400,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
17100125026100 - Road - General	Consultancy fee for Rural Roads network in the State	23020119	70451	20242200	0.00	0.00	103,250,000.00	0.00	55,510,000.00	0.00	83,265,000.00	124,897,500.00	508,162,500.00
17100126005100 - Road - General	Construction of Mararaban Garta- Garta - Nkala- Sinakwand 12.2km in michika LGA	23020114	70451	20211300	0.00	0.00	0.00	0.00	46,410,000.00	0.00	69,615,000.00	104,422,500.00	229,547,500.00
17100126006100 - Road - General	Construction of Tudun Wada (Forestry)- Kankilia – Bazza Marghi 10.2km	23020114	70451	20230700	0.00	0.00	0.00	0.00	44,135,000.00	0.00	66,202,500.00	99,303,750.00	211,916,250.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
17100126007100 - Road - General	Construction of Vimtim – Bagira 9.7km	23020114	70451	20211400	0.00	0.00	0.00	0.00	22,750,000.00	0.00	34,125,000.00	51,187,500.00	129,447,500.00
17100126008100 - Road - General	Construction of NgavaliGella – Kwaja 5.0km	23020114	70451	20211500	0.00	0.00	0.00	0.00	30,485,000.00	0.00	45,727,500.00	68,591,250.00	137,068,750.00
17100126009100 - Road - General	Construction of Gella road –Ngavahi – Lamorde -Gwalema - Barracks road 6.7km	23020114	70451	20211500	0.00	0.00	0.00	0.00	31,850,000.00	0.00	47,775,000.00	71,662,500.00	149,922,500.00
17100126010100 - Road - General	Construction of Mugulvu-Billa-Yadafa- Mojongo (Hudu) 7.0km	23020114	70451	20211500	0.00	0.00	0.00	0.00	35,490,000.00	0.00	53,235,000.00	79,852,500.00	164,937,500.00
17100126011100 - Road - General	Construction of Shuwa-Mayo Wandu 7.8km	23020114	70451	20211300	0.00	0.00	0.00	0.00	49,231,000.00	0.00	73,846,500.00	110,769,750.00	220,106,250.00
17100126012100 - Road - General	Construction of Duhu- Dziel 10.82km	23020114	70451	20211500	0.00	0.00	0.00	0.00	84,630,000.00	0.00	126,945,000.00	190,417,500.00	366,593,500.00
17100126013100 - Road - General	Construction of Vtc Juction-Madanya- Yawa-Wafango-Bahuli-Burha 18.6km	23020114	70451	20211500	0.00	0.00	0.00	0.00	64,610,000.00	0.00	96,915,000.00	145,372,500.00	326,917,500.00
17100126014100 - Road - General	Construction of Humbutudi – Kilange – Mbalagi road 14.20km	23020114	70451	20211100	0.00	0.00	0.00	0.00	151,970,000.00	0.00	227,955,000.00	341,932,500.00	634,497,500.00
17100126015100 - Road - General	Construction of Parda – Nafari – Dulo – Farang Farang road 33.4km	23020114	70451	20230200	0.00	0.00	0.00	0.00	30,030,000.00	0.00	45,045,000.00	67,567,500.00	264,582,500.00
17100126016100 - Road - General	Construction of Shagari Lowcost – Bole - Tuki road 6.6km	23020114	70451	20232100	0.00	0.00	0.00	0.00	72,345,000.00	0.00	108,517,500.00	162,776,250.00	301,323,750.00
17100126017100 - Road - General	Construction of Namtari-Doulabi- Pantakere-Changala-Katsinawa with spur to-Dadi 15.9km	23020114	70451	20232100	0.00	0.00	0.00	0.00	68,250,000.00	0.00	102,375,000.00	153,562,500.00	328,282,500.00
17100126018100 - Road - General	Construction of Mbilla – Karal – Livo – Gudu 15.0km	23020114	70451	20231800	0.00	0.00	0.00	0.00	37,765,000.00	0.00	56,647,500.00	84,971,250.00	209,868,750.00
17100126019100 - Road - General	Construction of Song – Muleng road 8.3km	23020114	70451	20231800	0.00	0.00	0.00	0.00	172,900,000.00	0.00	259,350,000.00	389,025,000.00	686,140,000.00
17100126020100 - Road - General	Construction of Dumne -Suktu-Prambe 38.0km	23020114	70451	20231800	0.00	0.00	0.00	0.00	69,160,000.00	0.00	103,740,000.00	155,610,000.00	432,250,000.00
17100126021100 - Road - General	Construction of Kwalamba- Guyakun – Via Wunghara road 15.2km	23020114	70451	20230500	0.00	0.00	0.00	0.00	94,185,000.00	0.00	141,277,500.00	211,916,250.00	422,353,750.00
17100126022100 - Road - General	Construction of Gombi – Dinga– Ladiel 20.7km	23020114	70451	20230500	0.00	0.00	0.00	0.00	86,950,500.00	0.00	130,425,750.00	195,638,630.00	420,249,380.00
17100126023100 - Road - General	Construction of Kalaa- Kokwa'ah- Djiga 19.11km	23020114	70451	20230700	0.00	0.00	0.00	0.00	65,975,000.00	0.00	98,962,500.00	148,443,750.00	334,356,750.00
17100126024100 - Road - General	Construction of Shelleng - Bodwei 14.5km	23020114	70451	20221700	0.00	0.00	0.00	0.00	29,575,000.00	0.00	44,362,500.00	66,543,750.00	176,881,250.00
17100126025100 - Road - General	Construction of Gugu – Bakin Kogi 6.5km	23020114	70451	20220600	0.00	0.00	0.00	0.00	15,015,000.00	0.00	22,522,500.00	33,783,750.00	85,881,250.00
17100126026100 - Road - General	Construction of Guyuk/Biu main road - Banjaram 3.3km	23020114	70451	20220600	0.00	0.00	0.00	0.00	29,575,000.00	0.00	44,362,500.00	66,543,750.00	125,921,250.00
17100126027100 - Road - General	Construction of Mararaba - Bobini 6.5km	23020114	70451	20220600	0.00	0.00	0.00	0.00	60,970,000.00	0.00	91,455,000.00	137,182,500.00	258,212,500.00
17100126028100 - Road - General	Construction of Garin Overseer – Opalo – Hoki with a Spur to Gyawana from Zekun 13.4km	23020114	70451	20220900	0.00	0.00	0.00	0.00	19,565,000.00	0.00	29,347,500.00	44,021,250.00	134,338,750.00
17100126029100 - Road - General	Construction of New Bali-Old Bali-Guri Duste 4.3km	23020114	70451	20220100	0.00	0.00	0.00	0.00	149,240,000.00	0.00	223,860,000.00	335,790,000.00	579,215,000.00
17100126030100 - Road - General	Construction of Mararaban Dong-Dong- Vulpi - Gamadio 32.8km	23020114	70451	20221600	0.00	0.00	0.00	0.00	40,950,000.00	0.00	61,425,000.00	92,137,500.00	302,802,500.00
17100126031100 - Road - General	Construction of Off Jalingo road – Kodomti – Shaforon -Nzoruwe 9.0km	23020114	70451	20221600	0.00	0.00	0.00	0.00	142,870,000.00	0.00	214,305,000.00	321,457,500.00	576,712,500.00
17100126032100 - Road - General	Construction of Kojoli – Soa – Mapeo – Koma I 31.4km	23020114	70451	20220800	0.00	0.00	0.00	0.00	79,170,000.00	0.00	118,755,000.00	178,132,500.00	439,757,500.00

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17100126033100 - Road - General	Construction of Marraraban Boro – Marraraba Danaba 17.4km in Michika LGA	23020114	70451	20211300	0.00	0.00	0.00	0.00	64,610,000.00	0.00	96,915,000.00	145,372,500.00	321,457,500.00
17100126034100 - Road - General	Construction of Ganye - Santasa – Gurumpawa road 14.2km	23020114	70451	20220300	0.00	0.00	0.00	0.00	64,610,000.00	0.00	96,915,000.00	145,372,500.00	306,897,500.00
17100126035100 - Road - General	Construction of 3N0. 3.5Mx2m 3- cee box culvet at DuAji Fadama , Garaha- mojili Hong LGA	23020114	70451	20230700	0.00	0.00	0.00	0.00	54,600,000.00	0.00	81,900,000.00	122,850,000.00	269,360,000.00
17100126036100 - Road - General	Construction of (3MX3M) 6Cells relief box culvet Fadama Hong LGA	23020114	70451	20230700	0.00	0.00	0.00	0.00	42,770,000.00	0.00	64,155,000.00	96,232,500.00	214,987,500.00
17100126037100 - Road - General	Construction of Ganye – Yelwa road 9.4km	23020114	70451	20220300	0.00	0.00	0.00	0.00	54,600,000.00	0.00	81,900,000.00	122,850,000.00	247,520,000.00
17100126038100 - Road - General	Construction of Gamwaso – Yeliso - Nadu 12.0km	23020114	70451	20220300	0.00	0.00	0.00	0.00	23,780,000.00	0.00	35,670,000.00	53,505,000.00	143,775,000.00
17100126039100 - Road - General	Rehabilitation/Upgrade of Jambutu- Ngolomba-Boggare 8.2km	23030113	70451	20232100	0.00	0.00	0.00	0.00	27,260,000.00	0.00	40,890,000.00	61,335,000.00	126,005,000.00
17100126040100 - Road - General	Rehabilitation/Upgrade of Njoboli- Njoboliyo-Rugange 9.4km	23030113	70451	20230200	0.00	0.00	0.00	0.00	12,180,000.00	0.00	18,270,000.00	27,405,000.00	72,935,000.00
17100126041100 - Road - General	Rehabilitation/Upgrade of Kwanan Waya- Namtari 4.2km	23030113	70451	20232100	0.00	0.00	0.00	0.00	100,340,000.00	0.00	150,510,000.00	225,765,000.00	388,455,000.00
17100126042100 - Road - General	Rehabilitation/Upgrade of Labondo- Gwakrah-Koh-Goron-Borrong 34.6km	23030113	70451	20230400	0.00	0.00	0.00	0.00	72,500,000.00	0.00	108,750,000.00	163,125,000.00	372,215,000.00
17100126043100 - Road - General	Rehabilitation/Upgrade of Bazza-Betso- Mango-Kalikasa-Kasudi-Zah 25.0km	23030113	70451	20211300	0.00	0.00	0.00	0.00	23,490,000.00	0.00	35,235,000.00	52,852,500.00	160,587,500.00
17100126044100 - Road - General	Rehabilitation/Upgrade of Shuwa- Kwambula 1-Kwambula 11-Pallam 8.1km	23030113	70451	20211300	0.00	0.00	0.00	0.00	23,200,000.00	0.00	34,800,000.00	52,200,000.00	110,490,000.00
17100126045100 - Road - General	Rehabilitation/Upgrade of Main Road- Koe-Koppa 8.0km in the State	23030113	70451	20211000	0.00	0.00	0.00	0.00	81,200,000.00	0.00	121,800,000.00	182,700,000.00	327,700,000.00
17100126046100 - Road - General	Rehabilitation/Upgrade of New Demsa- Old Demsa-Bwashi-Nogare-Kwaine 28.0km	23030113	70451	20220100	0.00	0.00	0.00	0.00	44,080,000.00	0.00	66,120,000.00	99,180,000.00	246,500,000.00
17100126047100 - Road - General	Rehabilitation/Upgrade of Kpasham- Kebali-Yanga 15.2km	23030113	70451	20220100	0.00	0.00	0.00	0.00	44,950,000.00	0.00	67,425,000.00	101,137,500.00	212,642,500.00
17100126048100 - Road - General	Rehabilitation/Upgrade of Bille-Gumari- W/Hamawa-W/Bobbo-Gada Mayo-Belwa 15.5km	23030113	70451	20221200	0.00	0.00	0.00	0.00	37,120,000.00	0.00	55,680,000.00	83,520,000.00	184,150,000.00
17100126049100 - Road - General	Rehabilitation/Upgrade of Gyawana- Dubwangun-Mbemun-Hadiyo-Lamurde 12.8km	23030113	70451	20220900	0.00	0.00	0.00	0.00	50,199,000.00	0.00	75,298,500.00	112,947,750.00	225,366,250.00
17100126050100 - Road - General	Rehabilitation/Upgrade of Kola Junction - Boshikiri 17.31km	23030113	70451	20220900	0.00	0.00	0.00	0.00	49,097,000.00	0.00	73,645,500.00	110,468,250.00	234,312,750.00
17100126051100 - Road - General	Rehabilitation/Upgrade of Shelleng - Bakta 16.93km	23030113	70451	20221700	0.00	0.00	0.00	0.00	21,518,000.00	0.00	32,277,000.00	48,415,500.00	129,789,500.00
17100126052100 - Road - General	Rehabilitation/Upgrade of Numan/Biu road- Barre 7.42km	23030113	70451	20221600	0.00	0.00	0.00	0.00	48,430,000.00	0.00	72,645,000.00	108,967,500.00	203,130,500.00
17100126053100 - Road - General	Rehabilitation/Upgrade of Daba - Mayo Belwa 16.70km	23030113	70451	20221200	0.00	0.00	0.00	0.00	38,106,000.00	0.00	57,159,000.00	85,738,500.00	191,327,500.00
17100126054100 - Road - General	Rehabilitation/Upgrade of Polewire- Ndikong 13.14km	23030113	70451	20221200	0.00	0.00	0.00	0.00	27,202,000.00	0.00	40,803,000.00	61,204,500.00	140,113,500.00
17100126055100 - Road - General	Rehabilitation/Upgrade of Ngurore Mayo Belwa road- Gongoshi 9.38km	23030113	70451	20221200	0.00	0.00	0.00	0.00	48,459,000.00	0.00	72,688,500.00	109,032,750.00	208,923,250.00
17100126056100 - Road - General	Rehabilitation/Upgrade of Longa Ewa - W/Abbo- W/ Yombe 16.71km	23030113	70451	20220800	0.00	0.00	0.00	0.00	33,263,000.00	0.00	49,894,500.00	74,841,750.00	173,195,250.00
17100126057100 - Road - General	Rehabilitation/Upgrade of Toungo - Kiri 11.47km	23030113	70451	20221900	0.00	0.00	0.00	0.00	80,939,000.00	0.00	121,408,500.00	182,112,750.00	336,784,250.00

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17100126058100 - Road - General	Rehabilitation/Upgrade of Yolde Pate Prison - Yadam 27.91km	23030113	70451	20232100	0.00	0.00	0.00	0.00	61,335,000.00	0.00	92,002,500.00	138,003,750.00	310,945,250.00
17100126059100 - Road - General	Rehabilitation/Upgrade of Gurin - Filingo 21.91km	23030113	70451	20230200	0.00	0.00	0.00	0.00	52,461,000.00	0.00	78,691,500.00	118,037,250.00	258,063,750.00
17100126060100 - Road - General	Rehabilitation/Upgrade of Parda - Muninga 18.09km	23030113	70451	20230200	0.00	0.00	0.00	0.00	45,182,000.00	0.00	67,773,000.00	101,659,500.00	221,893,500.00
17100126061100 - Road - General	Rehabilitation/Upgrade of Konan Yaji- Mijiwana- Gilanbara- Amdur 15.58km	23030113	70451	20230500	0.00	0.00	0.00	0.00	74,066,000.00	0.00	111,099,000.00	166,648,500.00	322,929,500.00
17100126062100 - Road - General	Rehabilitation/Upgrade of Hong - Mijili- Kuva Gaya 25.54km Road	23030113	70451	20230700	0.00	0.00	0.00	0.00	17,690,000.00	0.00	26,535,000.00	39,802,500.00	140,403,500.00
17100126063100 - Road - General	Rehabilitation/Upgrade of Wuro bokki- Uding - Pella 6.10km	23030113	70451	20230700	0.00	0.00	0.00	0.00	17,661,000.00	0.00	26,491,500.00	39,737,250.00	83,918,750.00
17100126064100 - Road - General	Rehabilitation/Upgrade of Ribawo Junction - Muchalla 6.09km	23030113	70451	20230500	0.00	0.00	0.00	0.00	31,610,000.00	0.00	47,415,000.00	71,122,500.00	136,198,500.00
17100126065100 - Road - General	Rehabilitation/Upgrade of Mayo Gule- Manjeken - Salma 10.90km	23030113	70451	20211100	0.00	0.00	0.00	0.00	43,500,000.00	0.00	65,250,000.00	97,875,000.00	194,735,000.00
17100126066100 - Road - General	Rehabilitation/Upgrade of Mildow – Masawa- Kamboru - Madagali 15.00km	23030113	70451	20211000	0.00	0.00	0.00	0.00	43,500,000.00	0.00	65,250,000.00	97,875,000.00	206,625,000.00
17100126067100 - Road - General	Rehabilitation/Upgrade of Kaya – Kudaku – Bitiku -Yinagu 15.00km	23030113	70451	20221200	0.00	0.00	0.00	0.00	50,400,000.00	0.00	75,600,000.00	113,400,000.00	232,500,000.00
031801100100	Adamawa State Judicial Service Commission												
Total					0.00	77,737,500.00	77,737,500.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123015900 - Reform of Government and Governance - General	Purchase of () Toyota Hummer bus model 2019 23,750,000	23010108	70331	20242200	0.00	4,987,500.00	4,987,500.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016000 - Reform of Government and Governance - General	Prelinminary Works and Design of the State Cust.and Sharia Co	23020101	70331	20242200	0.00	5,250,000.00	5,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016100 - Reform of Government and Governance - General	Survey and Demarcation of acquired land for coop village	23020118	70331	20242200	0.00	10,500,000.00	10,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016200 - Reform of Government and Governance - General	Construction of Judicial Service Commission secretariat	23020101	70331	20242200	0.00	42,000,000.00	42,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016300 - Reform of Government and Governance - General	Acquiring of land for construction of Guest House	23010101	70331	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
031805100100	High Court of Justice												
Total					0.00	120,020,000.00	120,020,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016400 - Reform of Government and Governance - General	Purchase of motor Vehicle for Hon. CJ - land Cruiser 2020 model	23010105	70331	20242200	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016500 - Reform of Government and Governance - General	Purchase of (2) Toyota Hilux 2019 model 6x25,250,000	23010105	70331	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016600 - Reform of Government and Governance - General	Purchase of (7) Toyota Corolla 2017 model Toyota Corolla 7x10,520,000=73,640,000.	23010105	70331	20242200	0.00	14,000,000.00	14,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123016700 - Reform of Government and Governance - General	Purchase of (8) Parado Jeep 2019 model for Hon. Judges/CR 8x25,500,000= 204,000,000.	23010105	70331	20242200	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016800 - Reform of Government and Governance - General	Purchase of desktop computer for Hon.CJ secretary	23010113	70331	20242200	0.00	60,000.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123016900 - Reform of Government and Governance - General	Purchase of (20) Laptops for Hon.CJ Judges,CR, DCR & DIR. Finance 20x300,000=6,000,000	23010113	70331	20242200	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017000 - Reform of Government and Governance - General	Purchase of (20) laserjet printers for Hon. CJ,Judges/CR/DCR/DIRS 20x200,000=4,000,000.	23010114	70331	20242200	0.00	800,000.00	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017100 - Reform of Government and Governance - General	Purchase of Photocopy machine 6x800,000=4,800,000.	23010115	70331	20242200	0.00	960,000.00	960,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017200 - Reform of Government and Governance - General	Drilling of (7) Bore-hole, pipes & Other accessories (7X3,500,00=24,500,000)	23020105	70331	20242200	0.00	4,900,000.00	4,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017300 - Reform of Government and Governance - General	Rehabilitation/Repairs of Two High Courts Complexs CMC/SMC/MC Across Adamawa State	23030121	70331	20242200	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017400 - Reform of Government and Governance - General	Purchase of Law Books & annual/monthly/weekly Law reports.	23010125	70331	20242200	0.00	12,100,000.00	12,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017500 - Reform of Government and Governance - General	Purchase of Gen. set SP 60 Maikano 4X20,000,000=40,000,000.	23010119	70331	20242200	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017600 - Reform of Government and Governance - General	Purchase of HC Complexs, CMC/SMC/MC furnitures & eltecrcal fittings	23010112	70331	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
031805200100	Customary Court of Appeal												
Total					0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017700 - Reform of Government and Governance - General	Purchase of (2) Toyota Corolla 2017 model for DCR & Director Finance 2x10,520,000=21,040,000.	23010105	70331	20242200	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017800 - Reform of Government and Governance - General	Purchase of one Toyota Hilux 2019 model (25,250,000)	23010105	70331	20242200	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123017900 - Reform of Government and Governance - General	Purchase of One Land Cruiser Jeep 2020 model for Hon. President CCA	23010105	70331	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123018000 - Reform of Government and Governance - General	Purchases of (3) Parado Jeep 2019 model for Hon. Judges & CR 3x25,500,000= 76,500,000.	23010105	70331	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018100 - Reform of Government and Governance - General	Purchase of (6) Laptops for Hon.Presi. Judges,CR, DCR & DIR. Finance 6x300,000=1,800,000	23010113	70331	20242200	0.00	1,970,000.00	1,970,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018200 - Reform of Government and Governance - General	Drilling of One Bore-hole pipes & Other accessories	23020105	70331	20242200	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018300 - Reform of Government and Governance - General	Rehabilitation/Repairs of CCA Complex	23030121	70331	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018400 - Reform of Government and Governance - General	Purchase of (9) laserjet printers for Hon. Judges,Dir's & CR secretaries 9x200,000=1,800,000.	23010114	70331	20242200	0.00	1,980,000.00	1,980,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018500 - Reform of Government and Governance - General	Purchase of Electrical Equipments	23010141	70331	20242200	0.00	2,750,000.00	2,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018600 - Reform of Government and Governance - General	Rehabilitation/Repairs of CCA Libraries	23030110	70331	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018700 - Reform of Government and Governance - General	Purchase of Furnitures/Fittings	23010112	70331	20242200	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018800 - Reform of Government and Governance - General	Purchases of Law Books & annual/monthly/weekly Law reports.	23010125	70331	20242200	0.00	2,300,000.00	2,300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
031805300100	Sharia Court of Appeal												
Total					0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123018900 - Reform of Government and Governance - General	Purchase of motor Vehicle: Hon. Grand Kadi - Land Cruiser 2020 model	23010105	70331	20242200	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123019000 - Reform of Government and Governance - General	Purchase of (6) Toyota Corolla 2017 model 6x10,520,000.00	23010105	70331	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123019100 - Reform of Government and Governance - General	Purchase of (4) Prado Jeep 2019 model for Hon. Kadis & Chief Registrar 4x 25,500,000	23010105	70331	20242200	0.00	37,645,800.00	37,645,800.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123019200 - Reform of Government and Governance - General	Purchase of (3) laserjet printers and (3) laptops for Hon.GK, CR and DF. 6x 250,000.00	23010114	70331	20242200	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123019300 - Reform of Government and Governance - General	Rehabitation/repairs of Sharia Court of Appeal	23030121	70331	20242200	0.00	1,780,000.00	1,780,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123019400 - Reform of Government and Governance - General	Purchase of Law Books, Journals, Monthly, Weekly Annual Law report	23010125	70331	20242200	0.00	1,574,200.00	1,574,200.00	0.00	0.00	0.00	0.00	0.00	0.00
031805500100	Area Courts												
Total					0.00	100,000,100.00	100,000,100.00	0.00	98,000,000.00	0.00	147,000,000.00	220,500,000.00	367,500,000.00
13100123019500 - Reform of Government and Governance - General	Purchase of (1) Toyota Hilux 2019 model	23010105	70331	20242200	0.00	7,575,000.00	7,575,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123019600 - Reform of Government and Governance - General	Purchase of (20) for laserjet printers Area Court Judges 20x200,000=,4, 000,000	23010114	70331	20242200	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123019700 - Reform of Government and Governance - General	Purchase of furnitures & Elect.I fit. for Inspectorate offices in three judicial div.(3x2,000,000=6,000,000)	23010112	70331	20242200	0.00	4,225,000.00	4,225,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123019800 - Reform of Government and Governance - General	Purchases of office/Court Hall furnitures & electrical fittings for 21 AC (21x2,000,000=22,000,000)	23010112	70331	20242200	0.00	6,600,000.00	6,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123019900 - Reform of Government and Governance - General	Constructions/Provision of Area Courts In 21 Local Govt.	23020101	70331	20242200	0.00	48,155,100.00	48,155,100.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123020000 - Reform of Government and Governance - General	Constructions/Provision of Area Courts inspectorate offices in three judicial div. (3x15,000,000.)	23020101	70331	20242200	0.00	13,500,000.00	13,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123020100 - Reform of Government and Governance - General	Purchase of (20) Laptops for Area Court Judges 20x300,000=6,100,000	23010113	70331	20242200	0.00	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123020200 - Reform of Government and Governance - General	Purchase of(3) Utility Veh. For Inspectorate offices 406 Peugeot 2010 model for (3x3,000,000.	23010105	70331	20242200	0.00	2,700,000.00	2,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123070100 - Reform of Government and Governance - General	Purchase of Law Books & annual/monthly/weekly Law reports.	23010125	70331	20242200	0.00	14,245,000.00	14,245,000.00	0.00	98,000,000.00	0.00	147,000,000.00	220,500,000.00	367,500,000.00
032600100100	Ministry of Justice												
Total					1,699,860,175.71	5,500,000,000.00	6,750,000,000.00	2,182,825,272.06	4,298,000,000.00	0.00	6,447,000,000.00	9,670,500,000.00	20,413,500,000.00
06100125045100 - Housing and Urban Development - General	Purchase of Office Furniture for High Courts in the State	23030121	70331	20242200	0.00	2,000,000,000.00	2,000,000,000.00	1,220,175,487.17	98,000,000.00	0.00	147,000,000.00	220,500,000.00	465,500,000.00
06100125004600 - Housing and Urban Development - General	Purchased/supply of ICT Infrastructure for automation of Judiciary across the State	23010146	70631	20232100	0.00	1,000,000,000.00	450,000,000.00	0.00	0.00	0.00	0.00	0.00	98,000,000.00
06100125047100 - Housing and Urban Development - General	Renovation and Upgrading of Judiciary/area Courts across the state.	23030121	70331	20242200	0.00	1,000,000,000.00	100,000,000.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,500,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
13100123020400 - Reform of Government and Governance - General	Construction of Ministry of Justice Complex, Yola North	23020101	70331	20242200	0.00	500,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	400,000,000.00
13100124083100 - Reform of Government and Governance - General	Renovation of High Courts Complex in the State	23030121	70331	20242200	1,699,860,175.71	1,000,000,000.00	2,100,000,000.00	962,649,784.89	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,875,000,000.00
13100125083100 - Reform of Government and Governance - General	Consultancy for Renovation of High Courts Complex in the State (Lot A and B)	23030121	70331	20242200	0.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
13100125047100 - Reform of Government and Governance - General	Construction of High Court Complex at Gulak Madagali LGA	23020101	70611	20211000	0.00	0.00	800,000,000.00	0.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	3,125,000,000.00
13100125050100 - Reform of Government and Governance - General	Construction of Residential Quarters for Judges Gulak at Madagali	23020102	70611	20211000	0.00	0.00	700,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,825,000,000.00
13100126098100 - Reform of Government and Governance - General	Construction of High Court complex in Numan, Numan LGA	23030121	70331	20221600	0.00	0.00	0.00	0.00	800,000,000.00	0.00	1,200,000,000.00	1,800,000,000.00	3,000,000,000.00
13100126099100 - Reform of Government and Governance - General	Construction of Customary Court of Appeal Complex at Jimeta, Yola North LGA	23030121	70331	20232000	0.00	0.00	0.00	0.00	900,000,000.00	0.00	1,350,000,000.00	2,025,000,000.00	4,175,000,000.00
17100126111100 - Road - General	Construction of 2No. Blocks of Offices of Area Court in Fufore LGA (GDP Fufore)	23020101	70611	20230200	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	1,275,000,000.00
051300100100	Ministry of Youth and Sports Development												
Total					4,192,553,484.05	7,158,575,500.00	16,763,495,500.00	2,063,355,057.49	16,873,111,360.00	0.00	25,309,667,050.00	37,964,500,590.00	79,640,286,660.00
08100122022100 - Youth - General	Construction of NYSC Orientation camp at Yola South LGA	23020101	70811	20232100	0.00	250,000,000.00	8,040,000,000.00	0.00	6,462,572,900.00	0.00	9,693,859,350.00	14,540,789,030.00	24,334,648,380.00
08100123022100 - Youth - General	Construction of Adamawa State Youth Memorial Center, Jambutu	23020101	70811	20211400	0.00	50,000,000.00	50,000,000.00	0.00	2,500,000,000.00	0.00	3,750,000,000.00	5,625,000,000.00	15,837,572,900.00
08100124060100 - Youth - General	Construction of Jimeta Stadium along Numan Road in Yola Noth LGA	23020119	70451	20232000	4,192,553,484.05	6,584,902,900.00	7,334,902,900.00	2,023,355,057.49	6,903,402,850.00	0.00	10,355,104,280.00	15,532,656,420.00	28,387,760,700.00
08100125033100 - Youth - General	Consultancy for Construction of NYSC Orientation camp at Yola South LGA	23020101	70811	20232100	0.00	0.00	764,920,000.00	0.00	400,143,270.00	0.00	600,214,910.00	900,322,370.00	8,403,940,130.00
08100125010100 - Youth - General	Consultancy for Construction of 10,000 Cap.state sport comp. along Numan Road, Yola North	23020119	70451	20232000	0.00	273,672,600.00	573,672,600.00	40,000,000.00	606,992,340.00	0.00	910,488,510.00	1,365,732,770.00	2,676,364,550.00
051305100100	Sports Council												
Total					0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	606,992,340.00
08100123000400 - Youth - General	Purchase/Supply of sport Equipments in the State	23010126	70811	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	606,992,340.00
08100123000500 - Youth - General	Renovation of Seven Zonal Offices and Furnishing	23030121	70811	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
08100123000600 - Youth - General	Reconstruction of sport council Office building	23030121	70811	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051400100100	Ministry of Women Affairs												
Total					15,950,500.00	7,500,000,000.00	4,865,000,000.00	38,636,936.19	2,241,380,000.00	245,800,000.00	3,317,070,000.00	4,975,605,000.00	10,450,585,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
01060326008100 - Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	Provision for Women and Girls Child Empowerment in the State	23050101	71041	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
01060326208100 - Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	Provision of Policy Document Development for Menstrual Health and Hygiene Management in the State	23050101	71041	20242200	0.00	0.00	0.00	0.00	30,000,000.00	0.00	0.00	0.00	0.00
04030625004504 - Nutrition	Capacity building/Sensitization awareness of Communities across the State on Malnutrition	23050108	70481	20242200	0.00	94,800,000.00	94,800,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
04030625004604 - Nutrition	Purchase/supply of food nutrition kids for distribution across the State	23010120	70481	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04030626001101 - Nutrition	NUT.4.HRN/IEC/SBCC. Capacity building awareness on Malnutrition in 21 LGAs of the State	23050108	70712	20242200	0.00	0.00	0.00	0.00	94,800,000.00	94,800,000.00	142,200,000.00	213,300,000.00	355,500,000.00
04030626002101 - Nutrition	NUT.2.SP. Purchase of food nutrition kids for distribution in the State	23010127	70712	20242200	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	45,000,000.00	67,500,000.00	207,300,000.00
04030626003101 - Nutrition	NUT.5.NIS/ME. Conduct of Survey for Mapping of Orphans and Vulnerable malnourished Children in 21 LGAs	23050101	70712	20242200	0.00	0.00	0.00	0.00	121,000,000.00	121,000,000.00	181,500,000.00	272,250,000.00	483,750,000.00
07100123000100 - Gender-General	Conduct of Survey for Mapping of Orphans and Vulnerable Children in 21 LGAs	23050101	71041	20242200	10,670,000.00	121,000,000.00	121,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123000200 - Gender-General	Purchase of Bill Board to Sensitised and Strengthening Women's in Politics.	23020118	71041	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123000300 - Gender-General	Procurement of Instructional Materials for Gender Equality and Equity for Women	23010124	71041	20242200	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123000400 - Gender-General	Procurement of Instructional Materials in 21 LGAs on Childs Right to Enhance Awareness	23010124	71041	20221600	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123000500 - Gender-General	Provision of Office Furniture Social Investment Programme Offices	23010112	71041	20242200	0.00	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123000600 - Gender-General	Purchase of ICT Equipment for Gender Mainstream. Through Implementation of CEDAW.	23010146	71041	20242200	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123000700 - Gender-General	Purchase of Skills Aquisition Equipment Tools to 1000No for Women in the State	23010129	71041	20242200	0.00	11,440,000.00	11,440,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123000800 - Gender-General	Procurement of Barners and Bill Boards for 16 days of activism for GBV Commemoration	23010146	71041	20242200	5,280,500.00	11,440,000.00	11,440,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123000900 - Gender-General	Purchase of Banners and Bill Boards for Advocacy/sensitization to stakeholders on the need report GVB	23010146	71041	20242200	0.00	5,200,000.00	5,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100123010100 - Gender-General	Rehabilitation of safe and child friendly spaces Office in state wide	23030121	71041	20242200	0.00	11,000,000.00	111,000,000.00	38,636,936.19	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00

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07100124000100 - Gender General	Field Enrollment/Supervision of payment for over 63,000 Beneficiaries in the Implementing 21 LG of the state (CCT)	23050103	71041	20242200	0.00	6,200,000.00	6,200,000.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00
07100124000200 - Gender General	Construction of Office Block Government Remand Home in Yola North.	23020101	71041	20220300	0.00	3,408,120,000.00	1,008,120,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100124000300 - Gender General	Renovation of Office Block Government Remand Home in Mubi	23030121	71041	20211400	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100124000400 - Gender General	Renovation of Office Block for persons with disabilities in Yola North	23030121	71041	20232000	0.00	124,300,000.00	124,300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100124000500 - Gender General	Renovation of Office Block for blind in Numan.	23030121	71041	20221600	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100124008100 - Gender General	Provision of skill acquisition/Empowerment of Women in the 3 senatorial Zone (NFWP World Bank assisted Projects)	23010148	70481	20242200	0.00	3,600,000,000.00	3,300,000,000.00	0.00	1,670,000,000.00	0.00	2,505,000,000.00	3,757,500,000.00	6,262,500,000.00
07100125000100 - Gender General	Establishment of People with disability (PWD) Commission, Yola North	23020101	70481	20232000	0.00	30,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	1,670,000,000.00
07100125000200 - Gender General	Establishment of People with disability (PWD) Commission, Guyuk North	23050108	70481	20220600	0.00	15,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
07100126031100 - Gender General	Adamawa Cultural Heritage Summit on Women for International Women's Day	23050104	70821	20242200	0.00	0.00	0.00	0.00	64,110,000.00	0.00	96,165,000.00	144,247,500.00	240,412,500.00
07100126032100 - Gender General	World Elderly/Charity Day Outreach Providing Relief Materials/Services	23050104	71021	20242200	0.00	0.00	0.00	0.00	28,000,000.00	0.00	42,000,000.00	63,000,000.00	169,110,000.00
07100126033100 - Gender General	Conduct of two-Day Sensitization Workshop for Youths on Drug Abuse and Illicit Trafficking	23050108	71081	20242200	0.00	0.00	0.00	0.00	53,470,000.00	0.00	80,205,000.00	120,307,500.00	228,512,500.00
051700100100	Ministry of Education and Human Capital Development												
Total					10,842,083,351.44	42,935,988,300.00	53,284,576,360.00	6,478,247,018.00	43,972,771,757.00	0.00	65,959,157,650.00	98,938,736,490.00	208,424,135,897.00
02100122004100 - Societal Re-orientation - General	National Drug Law Enforcement Agency (State Drug Control Committee)	23050103	70981	20242200	0.00	100,000,000.00	100,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	90,970,000.00
05010122000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement of furnitures and office equipments in the Ministry	23010112	70981	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010122000202 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Renovation of Offices in the Ministry of Tertiary and Professional Education	23010102	70981	20232000	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010122000502 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 20No. of projectors and Screens in the State	23010113	70981	20232000	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123067100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Provision of Internet Facilities at Headquarters 5 Z / Offices in the State	23010146	70461	20242200	0.00	100,000,000.00	100,000,000.00	1,148,500.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00

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05010123001402 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 1 Generator power plan (Maikano SP100) in the State	23010119	70435	20232000	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
05010123001602 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement of internet facilities in the Ministry	23010147	70981	20232000	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123001702 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Rehabilitation of Offices in the Ministry	23030121	70981	20232000	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123001802 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement of Furniture and office equipment in the Ministry	23010112	70981	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010223000102 - Human and institutional capacity performance management	Capacity Building for Officer of EMIS, GMS and PRS in the State	23050108	70981	20232000	0.00	100,000,000.00	100,000,000.00	419,500.00	0.00	0.00	0.00	0.00	0.00
05010422020100 - Integrated supportive supervision	Monitoring and Evaluation of Schools Generally in the State	23050103	70981	20242200	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
05020124000102 - Early Childhood Care, Development and Education (ECCDE)	Procurement and Distribution of RANA/EGC for early graded learners in the State	23010125	70922	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
05030222030100 - Special education	Specific needs of women and girls living with disabilities	23050101	70981	20242200	0.00	150,000,000.00	150,000,000.00	1,530,000.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
05030522000102 - Girls/Boys child education	Mobilisation for public-private partnership for girl child education	23050103	70981	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
05030526012100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Verre Fufore LGA	23020107	70921	20230200	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,875,000,000.00
05030526013100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Mayo Belwa LGA	23020107	70921	20221200	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
05030526014100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Shelleng LGA	23020107	70921	20221700	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
05030526015100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Lamurde LGA	23020107	70921	20220900	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
05030526016100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Numan LGA	23020107	70921	20221600	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
05030526017100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Demsa LGA	23020107	70921	20220100	0.00	0.00	0.00	0.00	375,000,000.00	0.00	562,500,000.00	843,750,000.00	1,906,250,000.00
05030526018100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Uba/Gaya Hong LGA	23020107	70921	20230700	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,250,000,000.00

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05030526019100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Hong LGA	23020107	70921	20230700	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
05030526020100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Jada LGA	23020107	70921	20220800	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
05030526021100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Song LGA	23020107	70921	20230700	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
05030526022100 - Girls/Boys child education	Construction/Renovation of Classrooms and Perimeter Fence in Toungo LGA	23020107	70921	20221900	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
05030526023100 - Girls/Boys child education	Construction/Renovation of Classrooms and Examination Halls in Michika LGAS	23020107	70921	20211300	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,250,000,000.00
05030526070100 - Girls/Boys child education	Consultancy Fee for Constituency projects	23050101	70981	20242200	0.00	0.00	0.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,700,000,000.00
05030526072100 - Girls/Boys child education	Construction of Perimeter Fencing in the 64 selected Secondary Schools across the State (Agile Intervention)	23020107	70981	20242200	0.00	0.00	0.00	0.00	5,157,650,000.00	0.00	7,736,475,000.00	11,604,712,500.00	19,341,187,500.00
05030526084100 - Girls/Boys child education	Construction of 4No. of JAMB Centres Fully Equiped at Numan	23020107	70922	20221600	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	937,500,000.00
05030526085100 - Girls/Boys child education	Construction of 4No. of JAMB Centres Fully Equiped at Ganye	23020107	70922	20220300	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,187,500,000.00
05030526086100 - Girls/Boys child education	Construction of 4No. of JAMB Centres Fully Equiped at Song	23020107	70922	20231800	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,187,500,000.00
05030526087100 - Girls/Boys child education	Construction of 4No. of JAMB Centres Fully Equiped at Gulak	23020107	70922	20211000	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,187,500,000.00
05030526090100 - Girls/Boys child education	Consultancy Fee for Construction of Perimeter Fencing in the 64 selected Secondary Schools across the State (Agile Intervention)	23050101	70981	20242200	0.00	0.00	0.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,500,000,000.00
05040123000100 - All levels of education quality assurance	Quality assurance management in all schools in the state	23050103	70981	20242200	2,676,600.00	100,000,000.00	100,000,000.00	2,267,800.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	587,500,000.00
05040125003102 - All levels of education quality assurance	Construction of 1No. Exams Hall at GDSS Midlau, Madagali LGA (Member Madagali)	23020107	70981	20211000	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
05040125004102 - All levels of education quality assurance	Construction of 1No. Exams Hall at GDSS Pallam, Madagali LGA (Member Madagali)	23020107	70981	20211000	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125005102 - All levels of education quality assurance	Construction of 1N0, Exams Hall at GDSS Tambo in Girei LGA (Member Girei)	23020107	70981	20230400	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125006102 - All levels of education quality assurance	Construction of 1N0, Exams Hall at GDSS Gereng in Girei LGA (Member Girei)	23020107	70981	20230400	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125007102 - All levels of education quality assurance	Construction of 1N0, Exams Hall at GDSS Jabbi Lamba in Girei LGA (Member Girei)	23020107	70981	20230400	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125008102 - All levels of education quality assurance	Construction of 1N0, Exams Hall at GDSS Vunoklan at Girei LGA (Member Girei)	23020107	70981	20230400	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125009102 - All levels of education quality assurance	Construction of 1No. Exams Hall at GSS Koma, Jada LGA (Member Leko-Koma)	23020107	70981	20220800	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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05040125010102 - All levels of education quality assurance	Construction of 1No. Exams Hall at GDSS Mapeo , Jada LGA (Member Leko-Koma)	23020107	70981	20220800	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125011102 - All levels of education quality assurance	Construction of 2No. Block of Classroom and 1No. Office at Abejo Leko Ward, Jada LGA (Member Leko-Koma)	23020107	70981	20220800	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125013102 - All levels of education quality assurance	Construction of 2No. Block of Classroom at Yelli, Jada LGA (Member Leko-Koma)	23020107	70981	20220800	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125014102 - All levels of education quality assurance	Construction of 1No. Exams hall at GDSS Karlahi, Fufore LGA (Member Verre)	23020107	70981	20230200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125015102 - All levels of education quality assurance	Construction of 1N0 Exams hall at GDSS Mayo-Ine, Fufore LGA (Member Verre)	23020107	70981	20230200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125016102 - All levels of education quality assurance	Construction 1No block of 3 Classroom and 1No. Office at Womsara Primary School, Fufore LGA (Member Verre)	23020107	70981	20230200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125017102 - All levels of education quality assurance	Construction 1No. block of 3classroom and 1No. office at Ogburi School, Fufore LGA (Member Verre)	23020107	70981	20230200	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125018102 - All levels of education quality assurance	Construction of 1N0. Exams Hall at GSSS Mayo Belwa, Mayo Belwa LGA (Member Mayo Belwa)	23020107	70981	20221200	0.00	0.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125019102 - All levels of education quality assurance	Construction 1No block of 3classroom and 1 No. office at Yoffo Batane, Mayo Belwa LGA (Member Mayo Belwa)	23020107	70981	20221200	0.00	0.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125020102 - All levels of education quality assurance	Construction 1No. Exams Hall at GDSS Jameli, Shelleng LGA (Member Shelleng)	23020107	70981	20221700	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125021101 - All levels of education quality assurance	Construction of 1No. Block of 3 classroom and 1No. office at Baka Primary, Shelleng LGA (Member Shelleng)	23020107	70981	20221700	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125022101 - All levels of education quality assurance	Construction of 1N0. Block of classroom at Ketembare Primary School Shelleng LGA	23020107	70981	20221700	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125022102 - All levels of education quality assurance	Construction of 2No. Block of Classroom at Koma in Jada LGA (Member Leko- Koma)	23020107	70981	20220800	0.00	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125023102 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom at GDSS Kullal, Shelleng LGA (Member Shelleng)	23020107	70981	20221700	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125024102 - All levels of education quality assurance	Construction of 1No. Exams Hall at GDSS Dubwagun, Lamurde LGA(Member Lamurde)	23020107	70981	20220900	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125025102 - All levels of education quality assurance	Construction of 1No, Exams Hall at GDSS Lafia, Lamurde LGA(Member Lamurde)	23020107	70981	20220900	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125026102 - All levels of education quality assurance	Construction of 1No Exams Hall at GDSS Waduku, Lamurde LGA(Member Lamurde)	23020107	70981	20220900	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125027101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 1No. office at Imburu Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	0.00	0.00	71,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05040125028101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 1No. office at Bare Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	0.00	0.00	71,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125029101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 1 No. Office at Kanti Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	0.00	0.00	71,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125030101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 01No. Office at Vulpi Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	0.00	0.00	71,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125031101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 1No. Office at Shafaron Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	0.00	0.00	71,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125032101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 1No. Office at Nzumoso Primary School, Numan LGA (Member Numan)	23020107	70981	20221600	0.00	0.00	71,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125033101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and Office at Gwamba Primary School at Demsa LGA (Member Demsa)	23020107	70981	20220100	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125034101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and Office at Sabon Layi Primary School at Demsa LGA (Member Demsa)	23020107	70981	20220100	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125035101 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and Office at Pude Primary School Demsa LGA (Member Demsa)	23020107	70981	20220100	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125036102 - All levels of education quality assurance	Renovation of 1No. Exams Hall at GSS Tagombali at Demsa LGA (Member Demsa)	23020107	70981	20220100	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125037102 - All levels of education quality assurance	Renovation of 1No. Exams Hall at GDSS Kpasham at Demsa LGA (Member Demsa)	23020107	70981	20220100	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125038102 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 1No. Office at Garaha Lar Primary School in Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	0.00	0.00	71,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125039102 - All levels of education quality assurance	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	0.00	0.00	71,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125040102 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 1No. Office at Wuro Kai Primary School Uba (Speaker Hong LGA)	23020107	70981	20230700	0.00	0.00	71,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125041102 - All levels of education quality assurance	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	0.00	0.00	71,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125042102 - All levels of education quality assurance	Renovation of 1No. Exams Hall at GSS Uba in Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	0.00	0.00	71,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05040125043102 - All levels of education quality assurance	Renovation of 1No. Exams Hall at GDSS Kuva Gahya in Hong LGA (Member Uba/Gaya)	23020107	70981	20230700	0.00	0.00	71,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125044102 - All levels of education quality assurance	Construction of 1N0. Exams Hall at GDSS Kirakwah in Hong LGA (Speaker)	23020107	70981	20230700	0.00	0.00	116,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125045102 - All levels of education quality assurance	Construction of 1N0. Exams Hall at GDSS Zhedinyi in Hong LGA(Speaker)	23020107	70981	20230700	0.00	0.00	116,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125046102 - All levels of education quality assurance	Construction of 1N0. Exams Hall at GDSS Kala'a in Hong LGA (Speaker)	23020107	70981	20230700	0.00	0.00	116,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125047102 - All levels of education quality assurance	Construction of 1No. Exams Hall at GDSS Dilwachira in Hong LGA (Speaker)	23020107	70981	20230700	0.00	0.00	116,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125048102 - All levels of education quality assurance	Construction 1No. Block of 3 classroom and 1 No. Office at GJSS Dagera Gada in Nyibango ward, Jada LGA(Member Jada)	23020107	70981	20220800	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125049102 - All levels of education quality assurance	Construction 1No. Block of 3 classroom and 1 No. Office at Tshon Tike Primary School Jada II, Jada LGA (Member Jada)	23020107	70981	20220800	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125050102 - All levels of education quality assurance	Construction of 1No.Exams Hall at GSS Jada, Jada I Ward in Jada LGA(Member Jada)	23020107	70981	20220800	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125051102 - All levels of education quality assurance	Construction 1No. Block of 3 classroom and 1No. Office at Wuro Abbo Primary School in Mayo Kalaye, Jada LGA (Member Jada)	23020107	70981	20220800	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125052102 - All levels of education quality assurance	Construction of 1N0. Block of 3 Classroom and 1 No. Office at GDSS Kakta, Song LGA (Member Song)	23020107	70981	20231800	0.00	0.00	83,333,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125053102 - All levels of education quality assurance	Construction of 1N0. Block of 3 Classroom and 1No. Office at Sukfu Primary School, Song LGA (Member Song)	23020107	70981	20231800	0.00	0.00	83,333,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125054102 - All levels of education quality assurance	Construction of 1N0. Block of 3 Classroom and 1No. Office at JimboPrimary School, Song LGA (Member Song)	23020107	70981	20231800	0.00	0.00	83,333,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125055102 - All levels of education quality assurance	Construction of 1No. Block of 3 Classroom and 1No. Office at Balma Primary School, Song LGA (Member Song)	23020107	70981	20231800	0.00	0.00	83,333,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125056102 - All levels of education quality assurance	Construction of 1N0. Exams Hall at Gaungo GDSS (Member Song)	23020107	70981	20231800	0.00	0.00	83,333,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125057102 - All levels of education quality assurance	Construction of Fence wall and Gate House at GSS Toungo, Toungo LGA (Member Toungo)	23020107	70981	20221900	0.00	0.00	250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125058100 - All levels of education quality assurance	Annual School Census Data Capture across the State	23050101	70981	20242200	0.00	30,000,000.00	7,500,000.00	4,250,000.00	30,160,990.00	0.00	45,241,490.00	67,862,240.00	113,103,730.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05040125059102 - All levels of education quality assurance	Upgrade of Gulak Mega Sciece School to College of Technology, Innovation and enterprenuership studies Madagali	23020107	70981	20211000	0.00	0.00	2,420,107,500.00	0.00	0.00	0.00	0.00	0.00	30,160,990.00
05040125060100 - All levels of education quality assurance	Construction of perimeter Fencing for Lamurde Mega Science School.	23020107	70981	20220900	0.00	0.00	450,000,000.00	0.00	270,000,000.00	0.00	405,000,000.00	607,500,000.00	1,012,500,000.00
05040125061102 - All levels of education quality assurance	Construction of Electro-Machanical Worhsop for Lamurde Mega Science School.	23020107	70981	20220900	0.00	0.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125062100 - All levels of education quality assurance	Construction of fence wall and Watch Towers at ADSU Mubi	23020107	70981	20211400	0.00	0.00	1,600,000,000.00	0.00	460,000,000.00	0.00	690,000,000.00	1,035,000,000.00	1,995,000,000.00
05040125063100 - All levels of education quality assurance	Compensation of Land for Hong Mega Science Schools Site in Hong LGA	23020107	70981	20230700	0.00	0.00	700,000,000.00	0.00	420,000,000.00	0.00	630,000,000.00	945,000,000.00	2,035,000,000.00
05040125064100 - All levels of education quality assurance	Construction of Perimeter Fencing for Hong Mega Science School.	23020107	70981	20230700	0.00	0.00	300,000,000.00	0.00	180,000,000.00	0.00	270,000,000.00	405,000,000.00	1,095,000,000.00
05040125065100 - All levels of education quality assurance	Provision of Electro-Machanical Work at Hong Mega Science School.	23020107	70981	20230700	0.00	0.00	150,000,000.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	517,500,000.00
05040125066100 - All levels of education quality assurance	Take-Off Adamawa State College of Technology, Innovation and Enterprenuership Studies Gulak , Madagali LGA	23020107	70981	20211000	0.00	0.00	2,000,000,000.00	0.00	5,750,000,000.00	0.00	8,625,000,000.00	12,937,500,000.00	21,652,500,000.00
05040125067100 - All levels of education quality assurance	Take-Off fund for 21 Model Schools in the State	23020107	70981	20242200	0.00	0.00	2,100,000,000.00	0.00	2,100,000,000.00	0.00	3,150,000,000.00	4,725,000,000.00	13,625,000,000.00
05040125068100 - All levels of education quality assurance	Construction of Repurposing Solar Photovoltaic centers in the State	23020107	70981	20242200	0.00	0.00	200,000,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	2,550,000,000.00
05040125069100 - All levels of education quality assurance	Consultancy payment for Mega Science Schools in the State	23020107	70981	20242200	0.00	0.00	650,000,000.00	0.00	390,000,000.00	0.00	585,000,000.00	877,500,000.00	1,582,500,000.00
05040125073102 - All levels of education quality assurance	Construction of 1No. Exams Hall at GDSS Hyelbla, Madagali LGA (Member Madagali)	23020107	70981	20211000	0.00	0.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00	390,000,000.00
05040125077102 - All levels of education quality assurance	Compensation of Land for Gulak Mega Science Schools Site in Madagali LGA	23020107	70981	20211000	0.00	0.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040125101100 - All levels of education quality assurance	Training on Solar Technology in the State	23050108	70951	20242200	0.00	0.00	200,000,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
05040126060100 - All levels of education quality assurance	Provision of Electro-Machanical Work for Lamurde Mega Science School.	23020107	70981	20220900	0.00	0.00	0.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	457,500,000.00
05040223080100 - Instructional and learning materials	Procurement of instructional materials	23010124	70981	20232100	49,681,333.48	200,000,000.00	200,000,000.00	198,290,465.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	840,000,000.00
05040223000202 - Instructional and learning materials	Purchahse of Instructional materials focal communities in the State -UNICEF	23010124	70981	20242200	3,107,000.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
05040223070100 - Instructional and learning materials	Purchase of white coloured schools chalks for snr. Secondary	23010124	70922	20242200	18,350,751.00	250,000,000.00	250,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00

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05040223100100 - Instructional and learning materials	Procurement of Technical equipments for Technical Schools	23010124	70922	20242200	0.00	250,000,000.00	250,000,000.00	207,511,837.11	200,000,000.00	0.00	300,000,000.00	450,000,000.00	950,000,000.00
05040223010100 - Instructional and learning materials	Payment of WAEC, NECO, NABTEB and BECE Exams	23050108	70922	20242200	1,840,051,908.75	2,500,000,000.00	2,500,000,000.00	1,269,010,064.00	2,000,000,000.00	0.00	3,000,000,000.00	4,500,000,000.00	7,700,000,000.00
05040223020100 - Instructional and learning materials	Purchase of various assorted text books for Snr. Sec Sch	23010124	70922	20242200	0.00	430,000,000.00	430,000,000.00	0.00	430,000,000.00	0.00	645,000,000.00	967,500,000.00	3,612,500,000.00
05040223000800 - Instructional and learning materials	Putrchase of Instructional Material for Global Partnanserp in Education (GPE) II World Bank Assisted Project	23010124	70981	20220100	27,526,126.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05040224010100 - Instructional and learning materials	Putrchase of Instructional Material for Adolecent Girls Initiative for Learning And Empowerment(AGILE) World Bank Assisted	23010124	70981	20242200	0.00	550,000,000.00	450,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,305,000,000.00
05040224050100 - Instructional and learning materials	Procurement of Technical Hand tools for 10 Best Centres	23010124	70922	20242200	15,271,371.61	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	875,000,000.00
05040224000400 - Instructional and learning materials	Purchase of IEC Materials for Schools	23010124	70981	20242200	70,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05040224040100 - Instructional and learning materials	Purchase of IEC Instructional Materials for Schools in the State	23010124	70981	20242200	0.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	287,500,000.00
05040322010100 - Teaching and non-teaching staff capacity building	Capital building for Teachers on SRH in the State	23050108	70981	20242200	0.00	50,000,000.00	50,000,000.00	479,400.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05040322020100 - Teaching and non-teaching staff capacity building	Capital building of staff and teachers on the rights of the child Library	23050108	70981	20242200	0.00	50,000,000.00	50,000,000.00	1,500,000.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05040422000102 - Curriculum review and development	Sensitisation and enrichment of school curriculum to cover SRH and GBV	23050101	70981	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
05040623021100 - School examination and MLA	Payment of WACE, NECO registration for SEP, SSI and SEC	23050108	70981	20242200	220,507,659.78	15,000,000.00	15,000,000.00	1,320,100.25	15,000,000.00	0.00	22,500,000.00	33,750,000.00	56,250,000.00
05040623022100 - School examination and MLA	Payment For Student Exchange Program	23050108	70981	20242200	53,465,330.00	50,000,000.00	50,000,000.00	15,689,000.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	202,500,000.00
05040623023100 - School examination and MLA	Pur./Proc. of WAEC Science Practical Chem. & Reagents	23010124	70922	20242200	34,193,445.20	130,000,000.00	130,000,000.00	47,435,500.00	70,000,000.00	0.00	105,000,000.00	157,500,000.00	312,500,000.00
05040623024100 - School examination and MLA	Payment of Junior NABTEB Examination for thirteen (13) BEST CENTERS in the State	23020107	70981	20242200	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	220,000,000.00
05050122011100 - Schools' infrastructure construction and rehabilitation	Upgrading and Equiping of Science Laboratory in 21No. Senior	23030106	70922	20242200	0.00	500,000,000.00	350,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,915,000,000.00
05050122012100 - Schools' infrastructure construction and rehabilitation	Construction of Dies Office in the State	23030106	70922	20242200	0.00	450,000,000.00	350,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,625,000,000.00
05050123013100 - Schools' infrastructure construction and rehabilitation	Renovation of Storm and Fire Damages in Schools Generally	23030106	70981	20242200	0.00	500,000,000.00	400,000,000.00	0.00	606,899,854.00	0.00	910,349,790.00	1,365,524,690.00	2,575,874,480.00

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05050123002902 - Schools' infrastructure construction and rehabilitation	Completion of 1No Exam Hall & Furnitures at GDSS Vunikilang	23030106	70922	20230400	4,824,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123014100 - Schools' infrastructure construction and rehabilitation	Procurement of 21,000 Nos of 18 Students density mattresses	23010147	70922	20242200	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	937,500,000.00
05050123015100 - Schools' infrastructure construction and rehabilitation	Provision for the conduct of Annual Jets Science competition	23050104	70922	20242200	5,677,000.00	100,000,000.00	100,000,000.00	7,702,500.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	306,250,000.00
05050123016100 - Schools' infrastructure construction and rehabilitation	Povision of CCTV, Solar Panel and lights for thirty eight (38) Boarding Schools in the State	23010146	70981	20242200	1,843,000.00	400,000,000.00	400,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	390,000,000.00
05050123017100 - Schools' infrastructure construction and rehabilitation	Provision of double bunk beds in schools	23010147	70922	20242200	0.00	750,000,000.00	500,000,000.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,037,500,000.00
05050123004202 - Schools' infrastructure construction and rehabilitation	Payment of Electricity Bill for thirty eight (38) Boarding Schools in the State	23020103	70981	20242200	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	250,000,000.00
05050123018100 - Schools' infrastructure construction and rehabilitation	construction/ Rehabilitation of 11No. Of secondary schools in three senatorial zones in the State (GSS Shuwa, GSSMichika, GSS Girei, GMMC Yola, GSS Yola)	23030106	70922	20230400	171,136,311.65	100,000,000.00	100,000,000.00	50,609,403.02	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
05050123004800 - Schools' infrastructure construction and rehabilitation	Construction of Three (3Nos) Mega Senior Secondary Schools One Per Senatorial Zone in the State	23020107	70922	20242200	7,966,681,546.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123019100 - Schools' infrastructure construction and rehabilitation	Construction of Three (3Nos) Mega Science Senior Secondary Schools One Per Senatorial Zone in the State	23020107	70922	20242200	0.00	10,800,000,000.00	10,293,215,560.00	4,656,528,833.37	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,600,000,000.00
05050123020100 - Schools' infrastructure construction and rehabilitation	Renovation of AAGSSS Jada	23030106	70922	20220800	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
05050123091100 - Schools' infrastructure construction and rehabilitation	Renovation of GBBSS Girei	23030106	70922	20230400	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
05050123092100 - Schools' infrastructure construction and rehabilitation	Annual National council on education act being handled Thrice annually	23050101	70922	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	287,500,000.00
05050124000600 - Schools' infrastructure construction and rehabilitation	Construction of Exam Hall at GSS Pare Numan	23020107	70922	20221600	69,123,256.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
05050124031100 - Schools' infrastructure construction and rehabilitation	Rehabilitation of 15 Number Business Engineering Science and Technology Centers (BEST) Yola, Michika, Gombi,Song,and others	23030106	70981	20242200	0.00	500,000,000.00	300,000,000.00	4,780,000.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,875,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05050124001302 - Schools' infrastructure construction and rehabilitation	Construction of Secondary school in Muguvu at Mubi South	23020107	70922	20211400	235,675.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00
05050124041100 - Schools' infrastructure construction and rehabilitation	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	0.00	1,000,000,000.00	800,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
05050125021100 - Schools' infrastructure construction and rehabilitation	Construction Examination Hall in Lamurde LGA	23030106	70922	20220900	0.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	300,000,000.00
05050125010100 - Schools' infrastructure construction and rehabilitation	Construction 5No Science Laboratories and Equipping of GSS Guyuk, GSS Banjiram, GDSS Bobini, GDSS Lamza and GDSS Kola in Guyuk LGA - Guyuk	23020107	70922	20220600	0.00	48,000,000.00	48,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	227,500,000.00
05050125011100 - Schools' infrastructure construction and rehabilitation	Education in Emergency/RRA	23050108	70922	20242200	0.00	100,000,000.00	75,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
05050125012100 - Schools' infrastructure construction and rehabilitation	Procurement of Dignity Pads (USS - SSS3) in the State	23010122	70922	20242200	0.00	100,000,000.00	75,000,000.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	291,250,000.00
05050125013100 - Schools' infrastructure construction and rehabilitation	Procurement of Electronic Boards for selected Schools	23010150	70981	20242200	0.00	1,200,000,000.00	900,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,950,000,000.00
05050125014100 - Schools' infrastructure construction and rehabilitation	Purchase of Instructional Materials (Tables,Chairs, Laboratory Re-Agencts, Workshop Equipment and Other Teaching Aids for 3No Mega Secondary Schools in the State	23010124	70981	20242200	0.00	7,000,000,000.00	6,800,000,000.00	6,544,317.50	200,000,000.00	0.00	300,000,000.00	450,000,000.00	1,250,000,000.00
05050126055100 - Schools' infrastructure construction and rehabilitation	Construction 3No. Blocks of 3 Classrooms one each at kwaja,Mujara,& Nduku respectively in Mubi South LGA (GDP Mubi North)	23030106	70921	20211500	0.00	0.00	0.00	0.00	204,000,000.00	0.00	306,000,000.00	459,000,000.00	965,000,000.00
05050126056100 - Schools' infrastructure construction and rehabilitation	Renovation of Kolere Primary school Mubi North LGA (GDP Mubi North)	23030106	70911	20211400	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	954,000,000.00
05050222044100 - Furnishing	Procurement of School Furniture General (Tables and Chairs)	23010124	70981	20242200	281,961,735.67	3,000,000,000.00	2,500,000,000.00	0.00	2,500,000,000.00	0.00	3,750,000,000.00	5,625,000,000.00	9,575,000,000.00
05050323045100 - Libraries and laboratories	Renovation and Provision of E- Library at Yola, Numan and Mubi	23030110	70981	20242200	0.00	700,000,000.00	600,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
05060123046100 - ICT equipment, software and expertise	Establishment/Provision of EMIS unit in the Ministry	23010113	70981	20242200	0.00	100,000,000.00	100,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	93,750,000.00
05060323000100 - Data and data management	Conduct of Biometric data on Schools	23050101	70981	20211000	354,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05060323047100 - Data and data management	Conduct of Biometric data on Schools/Gomobileschool Information Management System	23050101	70981	20211000	0.00	2,000,000,000.00	1,700,000,000.00	0.00	1,200,000,000.00	0.00	1,800,000,000.00	2,700,000,000.00	4,500,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05100122048100 - Education Not Elsewhere Classified	Sex Education in Primary and Secondary Schools	23050101	70981	20242200	0.00	100,000,000.00	100,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	1,237,500,000.00
05100122000202 - Education Not Elsewhere Classified	GBV Sanitisation and Awareness programs for Schools	23050101	70981	20242200	0.00	100,000,000.00	100,000,000.00	2,597.75	0.00	0.00	0.00	0.00	10,000,000.00
05100123049100 - Education Not Elsewhere Classified	Consultancy payment for design of capital projects of the Ministry	23050101	70981	20242200	5,414,800.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,875,000,000.00
05100123050100 - Education Not Elsewhere Classified	provision for Annual National council on edu act being handled thrice annually	23050104	70981	20242200	0.00	100,000,000.00	100,000,000.00	627,200.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	593,750,000.00
05100123000302 - Education Not Elsewhere Classified	OLYMPAID NATIONAL Science being held Annually	23050104	70981	20220100	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	25,000,000.00
05100123000402 - Education Not Elsewhere Classified	Purchase of bannare and Bill board for Gender Responsiveness implementation on Education Sector	23010146	70981	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100124051100 - Education Not Elsewhere Classified	Capacity Building for accelerated Basic Education Programme for Children ages from 10-15-Mass Education Programme	23050108	70981	20242200	0.00	82,988,300.00	82,988,300.00	600,000.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	93,750,000.00
05100125052100 - Education Not Elsewhere Classified	Construction of Perimeter Fence in Secondary Schools in all Secondary Schools across the State (Agile Intervened)	23020107	70351	20242200	0.00	5,900,000,000.00	2,925,000,000.00	0.00	550,000,000.00	0.00	825,000,000.00	1,237,500,000.00	2,087,500,000.00
05100126001100 - Education Not Elsewhere Classified	Consultancy fee under Agile Intervention construction	23020107	70351	20242200	0.00	0.00	0.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	2,050,000,000.00
05100126002100 - Education Not Elsewhere Classified	Consultancy fee for Constiuceny projects in the State	23020107	70351	20242200	0.00	0.00	0.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,900,000,000.00
05100126003100 - Education Not Elsewhere Classified	State Government Commitment towards implementation of Agile in the State	23020107	70981	20220100	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,525,000,000.00
05100126004100 - Education Not Elsewhere Classified	1 block of 3 classrooms at GDSS Bali Demsa LGA (GDP Demsa)	23020107	70981	20220100	0.00	0.00	0.00	0.00	44,500,000.00	0.00	66,750,000.00	100,125,000.00	466,875,000.00
05100126005100 - Education Not Elsewhere Classified	1 block of 3 Classrooms at GDSS Demsa, Demsa LGA (GDP Demsa)	23020107	70981	20220100	0.00	0.00	0.00	0.00	44,500,000.00	0.00	66,750,000.00	100,125,000.00	211,375,000.00
05100126006100 - Education Not Elsewhere Classified	1 Block of 3 Classrooms in Mbula Demsa LGA (GDP Demsa)	23020107	70981	20220100	0.00	0.00	0.00	0.00	44,500,000.00	0.00	66,750,000.00	100,125,000.00	211,375,000.00
05100126007100 - Education Not Elsewhere Classified	1 Block of 3 Classrooms at GDSS GwambaDemsa LGA (GDP Demsa)	23020107	70981	20220100	0.00	0.00	0.00	0.00	44,500,000.00	0.00	66,750,000.00	100,125,000.00	211,375,000.00
05100126008100 - Education Not Elsewhere Classified	Construction of 1 ICT Infrastructure with Solar energy at GDSS Pella Hong LGA (GDP Hong)	23020107	70461	20230700	0.00	0.00	0.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,544,500,000.00
05100126009100 - Education Not Elsewhere Classified	1 Block of 3 classroom with furniture at GDSS Dakza Hong LGA (GDP Hong)	23020107	70981	20230700	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	587,500,000.00
05100126010100 - Education Not Elsewhere Classified	1 Block of 3 classroom with furniture at GDSS Gashala Hong LGA (GDP Hong)	23020107	70981	20230700	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00

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05100126011100 - Education Not Elsewhere Classified	Fencing of Primary school/GJSS Waranki, Murva, Drigigimi, Pambula, Huzuku, Vokage Michika LGA (GDP Michika)	23020107	70981	20211300	0.00	0.00	0.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,362,500,000.00
05100126016100 - Education Not Elsewhere Classified	Construction of 5 Block of 3 Classroom at Jigilambu, Michika LGA (GDP Baza)	23020107	70981	20211300	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	937,500,000.00
05100126017100 - Education Not Elsewhere Classified	Construction 6 Blocks of 3 classrooms in selected Communities In Jada LGA (GDP Jada)	23020107	70981	20220800	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,375,000,000.00
05100126019100 - Education Not Elsewhere Classified	Construction 2 Block 3 classrooms at Koma II Jada LGA (GDP Leko Koma)	23020107	70981	20220800	0.00	0.00	0.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
05100126021100 - Education Not Elsewhere Classified	Exam hall/Mini CBT center at Mapeo Jada LGA (GDP Leko)	23020107	70981	20220800	0.00	0.00	0.00	0.00	125,000,000.00	0.00	187,500,000.00	281,250,000.00	588,750,000.00
05100126022100 - Education Not Elsewhere Classified	Construction of 1N0 blocks of 3 classrooms at Bole Yolde Pate GDSS Yola South LGA (GDP Yola South)	23020107	70981	20232100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	312,500,000.00
05100126023100 - Education Not Elsewhere Classified	Construction of 1N0 blocks of 3 classrooms at GDSS Ngorure South LGA (GDP Yola South)	23020107	70981	20232100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126024100 - Education Not Elsewhere Classified	Construction of 1N0 blocks of 3 classrooms at Yolde Kohi GDSS South LGA (GDP Yola South)	23020107	70981	20232100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126025100 - Education Not Elsewhere Classified	Construction of 1N0 blocks of 3 classrooms at Namtari i GDSS South LGA (GDP Yola South)	23020107	70981	20232100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126026100 - Education Not Elsewhere Classified	Construction of 1N0. blocks of 3 classrooms at Koleri Primary School Mayo-Belwa LGA (GDP Mayo-Belwa)	23020107	70981	20232100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126027100 - Education Not Elsewhere Classified	Construction of 1N0. blocks of 3 classrooms at Kanjam Primary/ GDSS Mayo-Belwa LGA (GDP Mayo-Belwa)	23020107	70981	20232100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126028100 - Education Not Elsewhere Classified	Construction of 1N0. blocks of 3 classrooms at Tundu wanda Primary Mayo-Belwa LGA (GDP Mayo-Belwa)	23020107	70981	20232100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126029100 - Education Not Elsewhere Classified	Construction of 1N0. blocks of 3 classrooms at wauro Jabbe Extention Primary Koleri MayMayo-Belwa LGA (GDP Mayo-Belwa)	23020107	70981	20232100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126030100 - Education Not Elsewhere Classified	Construction of 1N0. blocks of 3 classrooms at Mayo Sanganare n Primary Nbila Mayo-Belwa LGA (GDP Mayo-Belwa)	23020107	70981	20221200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126031100 - Education Not Elsewhere Classified	Construction of 1N0. blocks of 3 classrooms at Dikkon Primary School Nbila Mayo-Belwa LGA (GDP Mayo- Belwa)	23020107	70981	20221200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126032100 - Education Not Elsewhere Classified	Construction of 2N0. blocks of 3 classrooms at Gadam Primary School Shelleng LGA (GDP Shelleng)	23020107	70981	20221200	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	425,000,000.00
05100126033100 - Education Not Elsewhere Classified	Construction of 2N0. blocks of 3 classrooms at GDSS Bodwai Shelleng LGA (GDP Shelleng)	23020107	70981	20221700	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	475,000,000.00

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05100126034100 - Education Not Elsewhere Classified	Construction of 1N0. blocks of 3 classrooms at GDSS Labaw Katembare Ward Shelling LGA (GDP Shelling)	23020107	70981	20221700	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	287,500,000.00
05100126035100 - Education Not Elsewhere Classified	Construction of 1N0. blocks of 3 classrooms at Garbani Primary School Shelling LGA (GDP Shelling)	23020107	70981	20221700	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05100126036100 - Education Not Elsewhere Classified	Construction of 10 blocks of 3 classrooms with furniture at selected schools in the 10 wards of Maiha LG (GDP Maiha)	23020107	70981	20211100	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,925,000,000.00
05100126037100 - Education Not Elsewhere Classified	Construction 3 blocks of 3 classroom some Communities in Fufore LGA (GDP Fufore)	23020107	70981	20230200	0.00	0.00	0.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	1,062,500,000.00
05100126038100 - Education Not Elsewhere Classified	Renovation of 1 blocks of 3 classrooms at GDSS Zekum Lamurde LGA (GDP Lamurde)	23020107	70981	20220900	0.00	0.00	0.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	262,500,000.00
05100126039100 - Education Not Elsewhere Classified	Construction of block of 3 classroom at LEA Primary School Opalo Lamurde LGA (GDP Lamurde)	23020107	70981	20220900	0.00	0.00	0.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	180,000,000.00
05100126041100 - Education Not Elsewhere Classified	Construction of Exam Halls with solar Energy Gombi LGA (GDP Gombi)	23020107	70981	20230500	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
05100126042100 - Education Not Elsewhere Classified	Construction of ICT Centre at GDSS Guyuk (GDP Guyuk)	23020107	70981	20220600	0.00	0.00	0.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,425,000,000.00
05100126044100 - Education Not Elsewhere Classified	Contract of 1N0. of 3classroom at Kawa Lokoru Ward Primary School Guyuk (GDP Guyuk)	23020107	70981	20220600	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	487,500,000.00
05100126045100 - Education Not Elsewhere Classified	Contract of 2N0 Blocks . of 3classroom at Hinjari Government Girls Junior Secondary School Guyuk (GDP Guyuk)	23020107	70981	20220600	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	425,000,000.00
05100126046100 - Education Not Elsewhere Classified	Construction of 2 blocks of 3 classrooms at Ganye Communities Jada LGA (GDP Ganye)	23020107	70981	20220300	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	475,000,000.00
05100126047100 - Education Not Elsewhere Classified	Construction of ICT Infrastructure with Solar energy at Ganye LGA (GDP Ganye)	23020107	70981	20220300	0.00	0.00	0.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	1,600,000,000.00
05100126052100 - Education Not Elsewhere Classified	Construction of 4 block of 3 classrooms and office in some selected Communities in Koh, Demsare and Kangling, Girei LGA (GDP Girei)	23020107	70981	20230400	0.00	0.00	0.00	0.00	126,060,913.00	0.00	189,091,370.00	283,637,060.00	472,728,430.00
05100126054100 - Education Not Elsewhere Classified	Construction of 2 blocks of 3 classrooms. at Timbo GDSS Toungo LGA (GDP Toungo)	23020107	70981	20221900	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
05100126061100 - Education Not Elsewhere Classified	Construction of 1 blocks of 3 classrooms at GDSS Zekum Lamurde LGA (GDP Lamurde)	23020107	70981	20220900	0.00	0.00	0.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	150,000,000.00
17100126214100 - Road - General	Construction/Renovation of Classrooms and Examination Halls in Madagali LGA	23020107	70981	20211000	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,875,000,000.00
17100126215100 - Road - General	Construction/Renovation of Classrooms and Examination Halls in Girei LGA	23020107	70981	20230400	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
17100126216100 - Road - General	Construction/Renovation of Classrooms and Examination Halls in Leko-Koma Jada LGA	23020107	70981	20220800	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
051700300100	Adamawa State Universal Basic Education Board												
Total					0.00	2,373,200,300.00	1,973,200,300.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00
05050123004901 - Schools' infrastructure construction and rehabilitation	Construction of 10 NO Classrooms of Primary School at 10 wards in Maiha	23020107	70912	20211100	0.00	359,876,600.00	359,876,600.00	0.00	0.00	0.00	0.00	0.00	500,000,000.00
05050123005001 - Schools' infrastructure construction and rehabilitation	Construction of VIP Toilet at Special Education Centre Jada	23020107	70912	20220800	0.00	16,746,700.00	16,746,700.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123005101 - Schools' infrastructure construction and rehabilitation	Construction of 3 Classrooms With Office For ECCDE. Girei III	23020107	70912	20230400	0.00	35,987,700.00	35,987,700.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125009101 - Schools' infrastructure construction and rehabilitation	Renovation of Damaged School Structures by windstorm in the 21 LGAs of the State	23030106	70912	20242200	0.00	0.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050223000101 - Furnishing	Procurement of 100 sets of Teachers's Tables With Chairs Prested Type for Yola North LGEA	23010112	70912	20232000	0.00	8,500,000.00	8,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225001401 - Furnishing	Supply of 10,000.00 Two seater Pupil furniture to be supplied in various schools across the state	23050101	70912	20242200	0.00	650,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225001501 - Furnishing	Education Data Collection Indicators, Processing, and Reporting for the 21 LGAs	23050101	70912	20242200	0.00	45,000,000.00	45,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225001601 - Furnishing	Conduct of Annual School Census in the State	23050103	70912	20242200	0.00	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225001701 - Furnishing	Conduct of School Conditional Surveys	23050108	70912	20242200	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225001801 - Furnishing	Purchase/supply of RANA text for Primary 1-Primary 3	23010124	70912	20242200	0.00	250,000,000.00	250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225001901 - Furnishing	Purchase of Instructional Materials (Teaching and Learning Materials TLMS)	23010124	70912	20242200	0.00	500,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002001 - Furnishing	Rehabilitation of 1block of classrooms at Old Demsa LGA	23030121	70912	20220100	0.00	16,547,000.00	16,547,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002101 - Furnishing	Rehabilitation of 1 block classrooms at Kodumon, Lamurde LGA	23030121	70912	20220100	0.00	16,655,000.00	16,655,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002201 - Furnishing	Rehabilitation of 1 block classrooms at Nbangwo, Lamurde LGA	23030121	70912	20220100	0.00	15,435,600.00	15,435,600.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002301 - Furnishing	Rehabilitation of 1 block classrooms at Kwanyine, Lamurde LGA	23030121	70912	20220100	0.00	18,987,500.00	18,987,500.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002401 - Furnishing	Renovation of 1 block of classrooms at Wurobakke primary school, Lamurde LGA	23030121	70912	20220100	0.00	16,757,900.00	16,757,900.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002501 - Furnishing	Renovation of 1 block of classrooms at Waja islamiya primary school, Hong LGA	23030121	70912	20230700	0.00	18,987,400.00	18,987,400.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002601 - Furnishing	Renovation of 1 block of classrooms at tasha tiding primary school, Hong LGA	23030121	70912	20230700	0.00	22,098,500.00	22,098,500.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002701 - Furnishing	Construction of three blocks of Classrooms at Mayo-Mbumga primary School, Maiha LGA	23020107	70912	20211100	0.00	107,963,000.00	107,963,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050225002801 - Furnishing	Drilling of motorised Boreole at Board HQ, Yola North	23020105	70912	20232000	0.00	18,657,400.00	18,657,400.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05050225002901 - Furnishing	Kick off of Billiungal Education Program in the State	23020107	70912	20242200	0.00	150,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051700800100	Adamawa State Library Board												
Total					0.00	800,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Renovation of Offices at Headquarters in the State	23030121	70971	20242200	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050223000200 - Furnishing	Purchase of 10No. Shelves	23010147	70971	20242200	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050323000300 - Libraries and laboratories	Purchase of 30No. Laptops for E-Library	23010113	70971	20242200	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050323000400 - Libraries and laboratories	Provision of internet service at e-library	23020127	70971	20242200	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050323000500 - Libraries and laboratories	Purchase of e-Library in Adamawa Lib hqtrs	23020111	70971	20242200	0.00	195,000,000.00	195,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050325002000 - Libraries and laboratories	Reconstruction of 6 no. Offices and Walling of Mubi Divisional Library Mubi	23030121	70971	20211500	0.00	300,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050325002100 - Libraries and laboratories	Reconstruction of 6 no. Offices and Walling of Numan Divisional Library	23030121	70971	20221600	0.00	300,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051700900100	Adamawa State Mass Education Board (ADSMEB)												
Total					19,400,000.00	1,028,811,400.00	326,811,400.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Construction of 1 No. blk of 5 Offices With a Boardroom at Hqtrs Mubi LGA	23020101	70951	20211400	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040323000101 - Teaching and non-teaching staff capacity building	Capacity Building for Trainer of Trainees (ToT) across the State	23050108	70951	20242200	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123005201 - Schools' infrastructure construction and rehabilitation	Reconstruction & Fencing of women development centre at malamre	23020101	70951	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124009601 - Schools' infrastructure construction and rehabilitation	Capacity Building for Trainer of Trainees (ToT)	23050108	70951	20242200	19,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125000101 - Schools' infrastructure construction and rehabilitation	Purchase of Teaching and Learning materials	23010124	70951	20242200	0.00	88,822,600.00	38,822,600.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125000201 - Schools' infrastructure construction and rehabilitation	Purchase of Learning kits for Mainstreaming from ABEP Learning Center to JSS 1 and from ABEP Learning Center to Primary Four	23010124	70951	20242200	0.00	56,988,800.00	26,988,800.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125000301 - Schools' infrastructure construction and rehabilitation	Renovation of zonal offices in 21 local government areas of the state	23030121	70951	20242200	0.00	50,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125000401 - Schools' infrastructure construction and rehabilitation	Construction of 200 Temporary Learning space across the state	23020101	70951	20242200	0.00	600,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05050125000501 - Schools' infrastructure construction and rehabilitation	Purchase of office Furniture and Filling Cabinet Yola North	23010112	70951	20232000	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125000601 - Schools' infrastructure construction and rehabilitation	Purchase of 1 No. Generating Set Yola North	23010119	70951	20232000	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125000701 - Schools' infrastructure construction and rehabilitation	Purchase of 8 No. HP Laptop in Yola North LGA	23010113	70951	20232000	0.00	9,600,000.00	4,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125000801 - Schools' infrastructure construction and rehabilitation	Purchase of 2 No. HP SHARP Printer Machine, Yola North LGA	23010114	70951	20232000	0.00	3,400,000.00	1,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125000901 - Schools' infrastructure construction and rehabilitation	Purchase of 1 No. Projector and Accessories, Yola North LGA	23010146	70951	20232000	0.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125001001 - Schools' infrastructure construction and rehabilitation	Purchase of 80 No. Phone Tablets for Data collection Yola North LGA	23010122	70951	20232000	0.00	48,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125001101 - Schools' infrastructure construction and rehabilitation	Purchase of 20No. Medical Wheel Chairs, Yola North LGA	23010122	70951	20232000	0.00	20,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125001201 - Schools' infrastructure construction and rehabilitation	Purchase of 30No. Fabricated Wheel Chair, Yola North LGA	23010122	70951	20232000	0.00	21,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050125001301 - Schools' infrastructure construction and rehabilitation	Purchase of 50No. Crutches, Yola North LGA	23010122	70951	20242200	0.00	6,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051705100100	Post Primary Schools Mgt Board												
Total					0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123000500 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Construction of 5No. PPSMB Zonal Offices at Yola, Ganye, Mub	23020101	70922	20242200	0.00	11,000,000.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123000600 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Rehabilitation of 3No. Office blocks with 21 offices each PPSMB HQ	23030121	70922	20242200	0.00	38,500,000.00	38,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123000700 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Provision of Internet Facilities at PPSMB Headquarters	23020127	70922	20242200	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051706400100	Education Resource Centre												
Total					0.00	110,000,000.00	110,000,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05010123000800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 12No. HP Computer Sets in the State	23010113	70971	20242200	0.00	1,980,000.00	1,980,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123000900 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Installation of Internet Facilities in the State	23010146	70971	20242200	0.00	660,000.00	660,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123001000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Renovation of 4No. Office Blocks at Headquarters in the State	23030121	70971	20242200	0.00	2,640,000.00	2,640,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123001100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Renovation of 4No. Office Blocks at Hqtrs in the State	23030121	70971	20242200	0.00	96,800,000.00	96,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123001200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 1No.Multi-functional printer- Mx Sharp in the State	23010114	70971	20242200	0.00	1,320,000.00	1,320,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05010123001300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 10No. File Cabinets in the State	23010112	70971	20242200	0.00	2,640,000.00	2,640,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040223011100 - Instructional and learning materials	Purchase of1000No. of Junior and Seniory Secondary School Registers	23010124	70971	20242200	0.00	3,960,000.00	3,960,000.00	0.00	120,000,000.00	0.00	180,000,000.00	270,000,000.00	450,000,000.00
051700500100	College of Agriculture, Science and Technology Ganye												
Total					0.00	865,544,800.00	1,365,544,800.00	0.00	220,482,810.00	0.00	330,724,220.00	496,086,330.00	1,047,293,360.00
05020622001103 - Tertiary institutions' new courses accreditation	Accreditation fee for the School Programmes with National Board for Technical Education (NBTE) in the State.	23050108	70981	20242200	0.00	0.00	460,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040223001003 - Instructional and learning materials	Procurement of of field and laboratory equipment for departments Ganye LGA	23010124	70941	20220300	0.00	56,742,000.00	6,742,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040224000503 - Instructional and learning materials	Purchase of Library Text Books. Ganye LGA	23010125	70941	20220300	0.00	26,156,000.00	26,156,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05040324000103 - Teaching and non-teaching staff capacity building	Capacity Building for the Staff of Collage of Agric Ganye	23050108	70941	20220300	0.00	5,500,000.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123051100 - Schools' infrastructure construction and rehabilitation	Procurement of Orchard for the College at Ganye LGA	23010124	70941	20220300	0.00	7,586,700.00	7,586,700.00	0.00	220,482,810.00	0.00	330,724,220.00	496,086,330.00	826,810,550.00
05050124001703 - Schools' infrastructure construction and rehabilitation	Constr. Of two Laboratory, two lecture halls and 5 offices for Forestry Technology (FOT) at Adamawa State College of Agriculture Ganye	23020107	70941	20220300	0.00	35,265,900.00	35,265,900.00	0.00	0.00	0.00	0.00	0.00	220,482,810.00

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05050124001803 - Schools' infrastructure construction and rehabilitation	Construction of 1No.736m2 Hostel block per hostel, Ganye LGA	23020107	70941	20220300	0.00	25,424,500.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124001903 - Schools' infrastructure construction and rehabilitation	Construction of two laboratories, two drawing studio,two lecture halls and 5 offices for Department of Agricultural Bio-Environmental Technology at Ganye	23020107	70941	20220300	0.00	35,156,200.00	35,156,200.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002003 - Schools' infrastructure construction and rehabilitation	Construction of 1No.650m2 Extension department Building, Ganye LGA	23020107	70941	20220300	0.00	25,321,500.00	25,321,500.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002103 - Schools' infrastructure construction and rehabilitation	Construction of 1No.510m2 Multipurpose theatre, Ganye LGA	23020107	70941	20220300	0.00	47,450,600.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002203 - Schools' infrastructure construction and rehabilitation	Construction of 1No.961m2 Library Building, Ganye LGA	23020107	70941	20220300	0.00	55,000,000.00	7,875,100.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002303 - Schools' infrastructure construction and rehabilitation	construction of 2NO Lab, 2 Drawing studios, 2 Lecture halls and 5 offices for Dept of Agric Tech Plus at Ganye	23020107	70941	20220300	0.00	25,411,500.00	25,411,500.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002403 - Schools' infrastructure construction and rehabilitation	contruction of 2 Lab, 2 Drawing Boards, 2 lecture halls and 5 office for Dept of animal health tech at Ganye	23020107	70941	20220300	0.00	45,980,000.00	5,980,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002503 - Schools' infrastructure construction and rehabilitation	construction of 2lab, 2 drawing boards and 2 lecture halls and 5 offices for Dept of Forestry Technology plus at Ganye	23020107	70941	20220300	0.00	35,160,000.00	35,160,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002603 - Schools' infrastructure construction and rehabilitation	Construction Of two Laboratory, two lecture halls and 5 offices for Animal Health and Production Dept (AHP) at Ganye	23020107	70941	20220300	0.00	50,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002703 - Schools' infrastructure construction and rehabilitation	Construction Of two Laboratory, two lecture halls and 5 offices for Agricultural Technology (AGT) at Ganye	23020107	70941	20220300	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002803 - Schools' infrastructure construction and rehabilitation	Rehabilitation / Repairs of office buildings	23030121	70941	20220300	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124002903 - Schools' infrastructure construction and rehabilitation	Purchases of Computers and Printers	23010114	70941	20220300	0.00	9,075,000.00	9,075,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124003003 - Schools' infrastructure construction and rehabilitation	Construction of 2 blocks of 5 offices	23020101	70941	20220300	0.00	50,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050223000303 - Furnishing	Procurement and installation of laboratory furniture for departments	23010124	70941	20220300	0.00	51,517,100.00	51,517,100.00	0.00	0.00	0.00	0.00	0.00	0.00
05050224000103 - Furnishing	Purchase of Office furniture / Equipments	23010112	70941	20220300	0.00	88,000,000.00	88,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05050424000103 - Water, sanitation and hygiene	Rehabilitation / Repair of 2N0 Industrial Borehole	23030104	70941	20220300	0.00	8,297,800.00	8,297,800.00	0.00	0.00	0.00	0.00	0.00	0.00
05100124000103 - Education Not Elsewhere Classified	Purches of Toyota Corolla Motor Vehicles for Principal officers	23010104	70941	20220300	0.00	82,500,000.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051700400100	College of Legal Studies Yola												
Total					0.00	878,451,500.00	798,451,500.00	0.00	0.00	0.00	0.00	0.00	0.00
05040224000603 - Instructional and learning materials	Purchase/supply of Library Textbooks, Equipments and other related items in the State	23010125	70941	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123005403 - Schools' infrastructure construction and rehabilitation	Renovation of 1No. Blks of 13No. Offices with 7No. Toilets Yola South LGA	23030106	70941	20232100	0.00	57,601,000.00	57,601,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123005503 - Schools' infrastructure construction and rehabilitation	Renovation /Extension of College Library Yola South	23030110	70941	20232100	0.00	46,500,000.00	46,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123005603 - Schools' infrastructure construction and rehabilitation	Construction of one Block of 8N0. of 2 offices each with toilets Yola South	23020101	70941	20232100	0.00	42,600,500.00	42,600,500.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124003103 - Schools' infrastructure construction and rehabilitation	Procurement of 2000 No. Units of Class room Furniture for Distribution across the State	23010147	70941	20232100	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124003203 - Schools' infrastructure construction and rehabilitation	Procurement of Cooling Systems Yola South LGA	23010145	70941	20232100	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124003303 - Schools' infrastructure construction and rehabilitation	Extention of fence wall and increase of existing fence wall height at new permanent site	23020101	70941	20232100	0.00	120,000,000.00	120,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124003403 - Schools' infrastructure construction and rehabilitation	Construction of 1No.Block of One Storey Building of 2No. Exam Hall	23020107	70941	20232100	0.00	160,000,000.00	160,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124003503 - Schools' infrastructure construction and rehabilitation	Construction of one Block of Six (6)Deanery offices each with toilets	23020101	70941	20232100	0.00	39,750,000.00	39,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050223000403 - Furnishing	Purchase of furniture and Office fittings	23010112	70941	20232100	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050223000503 - Furnishing	Purchase of 300 unit of assorted Collapsible Exams Hall seats	23010147	70941	20232100	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050224000203 - Furnishing	Procurement of Office Furniture and Equipments	23010112	70941	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050323000603 - Libraries and laboratories	Purchase of Clinical and Laboratory Equipment	23010124	70941	20242200	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100123000503 - Education Not Elsewhere Classified	Purchase of 2N0. Hilux Vehicles	23010105	70941	20232100	0.00	56,000,000.00	56,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100124000203 - Education Not Elsewhere Classified	Procurement of Toyota Corolla model 2013	23010105	70941	20232100	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05100124000303 - Education Not Elsewhere Classified	Procurement of Toyota Camry salon 2015 model 2	23010105	70941	20232100	0.00	36,000,000.00	36,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100125002703 - Education Not Elsewhere Classified	Procurement of computer systems: Desktops, Laptops & Accessories in the State	23010113	70941	20242200	0.00	40,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100125002803 - Education Not Elsewhere Classified	Construction of Reliable water supply system and Drilling of Bohole and Reticulation to the College Yola South LGA	23020105	70941	20232100	0.00	60,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100125002903 - Education Not Elsewhere Classified	Purchase of 3 Nos Small Sized Utility Vehicles Yola South LGA	23010105	70941	20232100	0.00	12,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100125003003 - Education Not Elsewhere Classified	Construction of One Block of Five Nos Director's Offices Yola South LGA	23020101	70941	20232100	0.00	25,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051701800100	Adamawa State Polytechnic Yola												
Total					0.00	560,000,000.00	560,000,000.00	0.00	180,000,000.00	0.00	270,000,000.00	405,000,000.00	855,000,000.00
05050123057100 - Schools' infrastructure construction and rehabilitation	Provision for Design of Master Plan of Jambutu Campus Yola North LGA	23050101	70942	20232000	0.00	3,000,000.00	3,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	112,500,000.00
05050123058100 - Schools' infrastructure construction and rehabilitation	Renovation of School Lecture/office Buildings, Yola North LGA	23030106	70942	20232000	0.00	10,000,000.00	10,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	592,500,000.00
05050123005903 - Schools' infrastructure construction and rehabilitation	Rehabilitation of Road network in the Main Campus, Yola North LGA	23030113	70942	20232000	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	150,000,000.00
05050123006003 - Schools' infrastructure construction and rehabilitation	Rehabilitation of male and female Hostel, Yola North LGA	23020107	70942	20232000	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123006103 - Schools' infrastructure construction and rehabilitation	Provision for Design of Master Plan of Numan Campus Numan LGA	23050101	70942	20221600	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050423000103 - Water, sanitation and hygiene	Construction of comprehensive surface tank in the main campus, Yola North LGA	23020105	70942	20232000	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051701900100	College of Education Hong												
Total					0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
05050123006203 - Schools' infrastructure construction and rehabilitation	Renovation of 2 no. Hostel Block, Hong LGA	23020107	70941	20230700	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124003603 - Schools' infrastructure construction and rehabilitation	Electricity Connection to Academic Area and other part of the college, Hong LGA	23020103	70941	20230700	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124003703 - Schools' infrastructure construction and rehabilitation	Constructon of Male and Female Hostels	23020107	70941	20230700	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05050124003803 - Schools' infrastructure construction and rehabilitation	Construction of 5km fencing of the College	23020107	70941	20230700	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050423000203 - Water, sanitation and hygiene	Construction of Water System in the School premises	23020105	70941	20230700	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050423059100 - Water, sanitation and hygiene	Sinking of 5No. Industrial & 15No. Solar boreholes	23020105	70631	20230700	0.00	15,000,000.00	15,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
051702100100	Adamawa State University Mubi												
Total					0.00	1,810,000,000.00	2,360,000,000.00	544,604,415.44	14,600,000,000.00	0.00	21,900,000,000.00	32,850,000,000.00	69,150,000,000.00
05020622060100 - Tertiary institutions' new courses accreditation	Consultancy Payment for NUC Accreditation/Academic Facilities	23050101	70942	20211400	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	850,000,000.00
05040323061100 - Teaching and non-teaching staff capacity building	Capacity Building of Planning Unit	23050108	70942	20211400	0.00	9,000,000.00	9,000,000.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	293,750,000.00
05050122062100 - Schools' infrastructure construction and rehabilitation	Purchase of Landed Physical structures in Mubi LGA	23010101	70942	20211400	0.00	30,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	212,500,000.00
05050122063100 - Schools' infrastructure construction and rehabilitation	Purchase of Plant Equipment 1 No. Mikano Geneating set in Mubi LGA	23010119	70436	20211400	0.00	80,000,000.00	80,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
05050122064100 - Schools' infrastructure construction and rehabilitation	Purchase of tools/Equipmnt for entrepreneurship centre in Mubi LGA	23010124	70942	20211400	0.00	20,000,000.00	20,000,000.00	0.00	25,500,000.00	0.00	38,250,000.00	57,375,000.00	105,625,000.00
05050122065100 - Schools' infrastructure construction and rehabilitation	Construction of Faculty of Social and management Sciences in Mubi LGA	23020107	70942	20211400	0.00	50,000,000.00	50,000,000.00	0.00	555,000,000.00	0.00	832,500,000.00	1,248,750,000.00	2,106,750,000.00
05050122004100 - Schools' infrastructure construction and rehabilitation	Rehabilitation of Lecture/Office Buildings in Mubi LGA	23030121	70942	20211400	0.00	50,000,000.00	200,000,000.00	232,424,484.85	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,430,000,000.00
05050122005100 - Schools' infrastructure construction and rehabilitation	Construction School fencing and Land scaping	23040101	70942	20211400	0.00	70,000,000.00	70,000,000.00	24,282,113.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,625,000,000.00
05050123007100 - Schools' infrastructure construction and rehabilitation	Purchase of 2No. of 100KVA generator	23010119	70436	20211400	0.00	2,000,000.00	2,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	356,250,000.00
05050123008100 - Schools' infrastructure construction and rehabilitation	Construction of College of Medical Science Complex	23020107	70942	20211400	0.00	10,000,000.00	5,000,000.00	0.00	3,900,000,000.00	0.00	5,850,000,000.00	8,775,000,000.00	14,640,000,000.00
05050123009100 - Schools' infrastructure construction and rehabilitation	Construction of Faculty of Education	23020107	70942	20211400	0.00	4,000,000.00	4,000,000.00	0.00	2,500,000.00	0.00	3,750,000.00	5,625,000.00	3,909,375,000.00
05050123010100 - Schools' infrastructure construction and rehabilitation	Construction and Establishment of Faculty of Law	23020107	70942	20211400	0.00	50,000,000.00	50,000,000.00	0.00	1,002,000,000.00	0.00	1,503,000,000.00	2,254,500,000.00	3,760,000,000.00

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05050123011100 - Schools' infrastructure construction and rehabilitation	Completion of 2No. Lecture Theatres	23020107	70942	20211400	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	1,009,500,000.00
05050123012100 - Schools' infrastructure construction and rehabilitation	Cosntruction of Post graduate School	23020107	70942	20211400	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	3,000,000.00	4,500,000.00	9,500,000.00
05050123024100 - Schools' infrastructure construction and rehabilitation	Construction of Faculty of Arts at Former School of Health Site	23020107	70942	20211400	0.00	60,000,000.00	60,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	39,500,000.00
05050123025100 - Schools' infrastructure construction and rehabilitation	Construction of Faculty of Environmental Science Complex	23020107	70942	20211400	0.00	3,000,000.00	3,000,000.00	0.00	1,000,000.00	0.00	1,500,000.00	2,250,000.00	13,750,000.00
05050123026100 - Schools' infrastructure construction and rehabilitation	Design and Construction of 2 No. Hostel	23020107	70942	20211400	0.00	10,000,000.00	10,000,000.00	0.00	1,000,000.00	0.00	1,500,000.00	2,250,000.00	4,750,000.00
05050123027100 - Schools' infrastructure construction and rehabilitation	Construction of Roads And Drainages (On Going Project)	23020114	70451	20211400	0.00	50,000,000.00	25,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	38,500,000.00
05050123028100 - Schools' infrastructure construction and rehabilitation	Completion of abandoned University Staff School	23020107	70942	20211400	0.00	10,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00	4,500,000.00	6,750,000.00	21,250,000.00
05050123029100 - Schools' infrastructure construction and rehabilitation	Construction of Faculty of Agriculture Complex	23020107	70942	20211400	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00	6,000,000.00	9,000,000.00	18,000,000.00
05050123030100 - Schools' infrastructure construction and rehabilitation	Construction of Sasaka Building for Agricultural Economics and Extention	23020107	70942	20211400	0.00	2,000,000.00	2,000,000.00	0.00	3,500,000.00	0.00	5,250,000.00	7,875,000.00	17,125,000.00
05050123031100 - Schools' infrastructure construction and rehabilitation	Construction of Entrepreneurship centre	23020107	70942	20211400	0.00	100,000,000.00	100,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	41,000,000.00
05050123032100 - Schools' infrastructure construction and rehabilitation	Construction of Recreational Centers and Social Amenities	23020119	70942	20211400	0.00	50,000,000.00	20,000,000.00	1,249,897.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	385,000,000.00
05050123033100 - Schools' infrastructure construction and rehabilitation	Construction of conference center (400-500 seat capacity)	23020118	70942	20211400	0.00	10,000,000.00	10,000,000.00	0.00	1,000,000.00	0.00	1,500,000.00	2,250,000.00	103,750,000.00
05050123034100 - Schools' infrastructure construction and rehabilitation	Construction of Staff 3 No. Quarters	23020102	70942	20211400	0.00	30,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	19,750,000.00
05050123035100 - Schools' infrastructure construction and rehabilitation	Supply and Installation of Teaching and Research Facilities	23010124	70942	20211400	0.00	30,000,000.00	30,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	192,500,000.00

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05050123048100 - Schools' infrastructure construction and rehabilitation	Renovation of Senate Buildings	23030121	70942	20211400	0.00	10,000,000.00	10,000,000.00	27,936,087.50	50,000,000.00	0.00	75,000,000.00	112,500,000.00	237,500,000.00
05050123049100 - Schools' infrastructure construction and rehabilitation	Purchase of Teaching and Research Facilities/Equipment	23010124	70942	20211400	0.00	50,000,000.00	50,000,000.00	51,116,250.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	68,750,000.00
05050126061100 - Schools' infrastructure construction and rehabilitation	Construction of Faculty of Engineering Complex Mubi LGA	23020102	70942	20211400	0.00	0.00	0.00	0.00	3,500,000,000.00	0.00	5,250,000,000.00	7,875,000,000.00	13,130,000,000.00
05050222036100 - Furnishing	Purchase of furniture for Academic Buildings	23010147	70942	20211400	0.00	50,000,000.00	50,000,000.00	1,291,881.00	5,000,000.00	0.00	7,500,000.00	11,250,000.00	3,518,750,000.00
05050222037100 - Furnishing	Provi of Furniture&Equip for C/r,theatre, Lab.Office,Hostel	23010147	70942	20211400	0.00	100,000,000.00	200,000,000.00	62,712,719.61	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,880,000,000.00
05050223038100 - Furnishing	Purchase of 300 No. Lecture Seats and cost of Installation	23010147	70942	20211400	0.00	10,000,000.00	10,000,000.00	0.00	1,000,000.00	0.00	1,500,000.00	2,250,000.00	503,750,000.00
05050223039100 - Furnishing	Furnishing of Offices in Works Department	23010112	70942	20211400	0.00	40,000,000.00	40,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	38,500,000.00
05050322040100 - Libraries and laboratories	Construction of Library Complex	23020111	70942	20211400	0.00	50,000,000.00	50,000,000.00	0.00	1,700,000,000.00	0.00	2,550,000,000.00	3,825,000,000.00	6,385,000,000.00
05050323041100 - Libraries and laboratories	Rehabilitation of E-Library	23020111	70942	20211400	0.00	50,000,000.00	50,000,000.00	0.00	31,000,000.00	0.00	46,500,000.00	69,750,000.00	1,816,250,000.00
05050323042100 - Libraries and laboratories	Construction of Laborartory equipment	23010125	70942	20211400	0.00	3,000,000.00	3,000,000.00	0.00	1,000,000.00	0.00	1,500,000.00	2,250,000.00	34,750,000.00
05050323043100 - Libraries and laboratories	Construction of Laboratory for University Clinic and Furnish	23020107	70942	20211400	0.00	50,000,000.00	40,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	563,500,000.00
05050422044100 - Water, sanitation and hygiene	Extension of Water Supply	23020105	70631	20211400	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	900,000,000.00
05050523045100 - School safety	Purchase of Security Facilities	23010128	70361	20211400	0.00	20,000,000.00	10,000,000.00	0.00	19,000,000.00	0.00	28,500,000.00	42,750,000.00	271,250,000.00
05060122046100 - ICT equipment, software and expertise	Completing ICT Centre (On Going)	23020127	70942	20211400	0.00	50,000,000.00	40,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	56,500,000.00
05060123047100 - ICT equipment, software and expertise	Procuremnt of 2 Nos.HP Micro Tower saver 3.0GHZ 4GB RAM 500GD	23010113	70942	20211400	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	47,500,000.00
05060223048100 - Research and development	Provision of Research and Teaching Facilities(Farm Edu Res Cent etc)	23050101	70942	20211400	0.00	40,000,000.00	40,000,000.00	35,612,201.48	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,135,000,000.00
05100123051100 - Education Not Elsewhere Classified	Consultancy payment for Uiversity Projects	23050101	70942	20211400	0.00	100,000,000.00	70,000,000.00	0.00	270,500,000.00	0.00	405,750,000.00	608,625,000.00	1,314,375,000.00
09100123002100 - Environmental Improvement - General	Landscaping of School Environment	23040101	70942	20211400	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	60,000,000.00	90,000,000.00	420,500,000.00
09100123012100 - Environmental Improvement - General	Purchase of ornamental plants for beautification of the environment	23010129	70942	20211400	0.00	40,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	77,500,000.00
09100125024100 - Environmental Improvement - General	Provision of Power Suply	23020103	70942	20211400	0.00	100,000,000.00	220,000,000.00	530,781.00	700,000,000.00	0.00	1,050,000,000.00	1,575,000,000.00	2,635,000,000.00
09100125025100 - Environmental Improvement - General	Purchase of Motor Vehicles	23010105	70942	20211400	0.00	100,000,000.00	455,000,000.00	107,448,000.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,825,000,000.00
051702200100	Adamawa State Scholarship Trust Fund												

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Total					955,274,241.88	1,057,000,000.00	6,687,000,000.00	482,523,602.00	5,500,000,000.00	0.00	8,250,000,000.00	12,375,000,000.00	26,425,000,000.00
05040322026100 - Teaching and non-teaching staff capacity building	Capacity building through payment of Best Performing Secondary Students/JAMB	23050108	70961	20242200	4,754,300.00	132,000,000.00	132,000,000.00	0.00	1,000,000,000.00	0.00	1,500,000,000.00	2,250,000,000.00	4,050,000,000.00
05040322027100 - Teaching and non-teaching staff capacity building	Capacity building through payment of Foreign scholarship	23050108	70961	20242200	341,277,650.00	160,000,000.00	4,660,000,000.00	0.00	4,500,000,000.00	0.00	6,750,000,000.00	10,125,000,000.00	17,875,000,000.00
05040322000603 - Teaching and non-teaching staff capacity building	Capacity building through payment of Students Scholarship Allowance	23050108	70961	20242200	154,657,891.88	660,000,000.00	660,000,000.00	12,415,500.00	0.00	0.00	0.00	0.00	4,500,000,000.00
05040324000203 - Teaching and non-teaching staff capacity building	Capacity building through payment of Scholarship for female students with 9 credits in SSCE in 21 LGAs	23050108	70961	20242200	454,584,400.00	105,000,000.00	105,000,000.00	470,108,102.00	0.00	0.00	0.00	0.00	0.00
05040325002003 - Teaching and non-teaching staff capacity building	Outstanding Scholarship for students at Mewar University, India	23050108	70961	20242200	0.00	0.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100125090100 - Reform of Government and Governance - General	Construction of Computer Base Center and ICT Infrastructure in State	23020127	70961	20242200	0.00	0.00	130,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
051702300100	College of Nursing Sciences Yola												
Total					460,696,928.12	900,000,000.00	610,000,000.00	0.00	311,425,600.00	0.00	467,138,400.00	700,707,600.00	1,479,271,600.00
05040223001203 - Instructional and learning materials	Purchase of Nursing/Midwifery Demonstration Equipment	23010124	70941	20232100	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050123039100 - Schools' infrastructure construction and rehabilitation	Construction of 2N0. block of Student Hostel	23020107	70941	20232100	28,172,700.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
05050123040100 - Schools' infrastructure construction and rehabilitation	Construction of Sport Centre	23020112	70941	20232100	0.00	40,000,000.00	40,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	245,000,000.00
05050123042100 - Schools' infrastructure construction and rehabilitation	Construction 1 No. Block office, Landscaping and Car Park	23020101	70941	20232100	16,237,024.00	100,000,000.00	100,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	285,000,000.00
05050323044100 - Libraries and laboratories	Purchase of Library Books	23010125	70941	20232100	0.00	100,000,000.00	100,000,000.00	0.00	60,000,000.00	0.00	90,000,000.00	135,000,000.00	285,000,000.00
05050423045100 - Water, sanitation and hygiene	Reticulation Water treatment Plant	23020105	70631	20232100	0.00	100,000,000.00	100,000,000.00	0.00	5,425,600.00	0.00	8,138,400.00	12,207,600.00	80,346,000.00
05050424000503 - Water, sanitation and hygiene	Construction of Twin Lecture Theatre at College of Nursing and Midwifery, Yola	23020107	70941	20232100	208,187,638.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05050424000603 - Water, sanitation and hygiene	Construction of Computer Based Training Centre at College of Nursing and Midwifery, Yola	23020107	70941	20232100	208,099,566.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05050425046100 - Water, sanitation and hygiene	Purchase 1 No. Toyota 18 Seater Bus, Yola South LGA	23010105	70941	20232100	0.00	50,000,000.00	10,000,000.00	0.00	81,000,000.00	0.00	121,500,000.00	182,250,000.00	309,175,600.00
05050425047100 - Water, sanitation and hygiene	Purchase of ICT Infrastructure for CBT and Twin Lecture Theater, Yola South LGA	23010146	70461	20232100	0.00	350,000,000.00	150,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	118,500,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
05050425048100 - Water, sanitation and hygiene	Purchase of 1 No. Genetor MIKANO for Administrative Block, Yola South LGA	23010119	70436	20232100	0.00	70,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	66,250,000.00
05050425002503 - Water, sanitation and hygiene	Purchase/instalation of Solar system at Administrative Block, Yola South LGA	23010149	70631	20232100	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	15,000,000.00
051702400100	College of Health Technology Michika												
Total					516,198,490.16	1,616,555,000.00	1,616,555,000.00	0.00	181,800,000.00	0.00	272,700,000.00	409,050,000.00	863,550,000.00
05050124003903 - Schools' infrastructure construction and rehabilitation	Construction Of Office Block For HODs, Michika LGA	23020101	70941	20211300	0.00	166,650,000.00	166,650,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124049100 - Schools' infrastructure construction and rehabilitation	Construction of Lecturers/ Tutors Offices	23020107	70941	20211300	0.00	21,210,000.00	21,210,000.00	0.00	146,450,000.00	0.00	219,675,000.00	329,512,500.00	549,187,500.00
05050124050100 - Schools' infrastructure construction and rehabilitation	Construction of Admin Block	23020101	70941	20211300	131,474,167.62	146,450,000.00	146,450,000.00	0.00	35,350,000.00	0.00	53,025,000.00	79,537,500.00	279,012,500.00
05050124004203 - Schools' infrastructure construction and rehabilitation	Construction Classroom Block	23020107	70941	20211300	104,745,457.79	35,350,000.00	35,350,000.00	0.00	0.00	0.00	0.00	0.00	35,350,000.00
05050124004303 - Schools' infrastructure construction and rehabilitation	Construction of Multi-Purpose Hall	23020107	70941	20211300	0.00	46,258,000.00	46,258,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124004403 - Schools' infrastructure construction and rehabilitation	Construction of Demonstration Centre/Tasting Lab.	23020107	70941	20211300	0.00	136,855,000.00	136,855,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124004503 - Schools' infrastructure construction and rehabilitation	Procurement of Recreational Facilities	23010130	70941	20211300	0.00	23,735,000.00	23,735,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124004603 - Schools' infrastructure construction and rehabilitation	Purchase of Plants and Equipments	23010139	70941	20211300	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124004703 - Schools' infrastructure construction and rehabilitation	Renovation of Admin Block	23030121	70941	20211300	0.00	9,090,000.00	9,090,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124004803 - Schools' infrastructure construction and rehabilitation	Renovation of Classroom Block	23030106	70941	20211300	0.00	13,635,000.00	13,635,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124004903 - Schools' infrastructure construction and rehabilitation	Renovation of Hostel Blocks	23030106	70941	20211300	260,178,864.75	18,685,000.00	18,685,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124005003 - Schools' infrastructure construction and rehabilitation	Renovation of Works Block	23030121	70941	20211300	0.00	10,100,000.00	10,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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05050124005103 - Schools' infrastructure construction and rehabilitation	Provision of Solar light in Michika Campus	23030102	70941	20211300	19,800,000.00	47,975,000.00	47,975,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050124005203 - Schools' infrastructure construction and rehabilitation	Renovation of Staff Quarters and Fittings	23030101	70941	20211300	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050224000303 - Furnishing	Purchase of Furniture and Fittings	23010112	70941	20211300	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050324000103 - Libraries and laboratories	Costruction Library Complex	23020111	70941	20211300	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050324000203 - Libraries and laboratories	Purchase of Reference Materials for E-Library	23010125	70941	20211300	0.00	89,385,000.00	89,385,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05050324000303 - Libraries and laboratories	Renovation f Laboratories	23030106	70941	20211300	0.00	46,157,000.00	46,157,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05060124000103 - ICT equipment, software and expertise	Construction Of ICT Centre	23020127	70941	20211300	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100122000703 - Education Not Elsewhere Classified	Purchase of Motor Vehicles 1 No. Hilux Van	23010105	70941	20211300	0.00	60,600,000.00	60,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100124000403 - Education Not Elsewhere Classified	Purchase of Motor Vehicles	23010105	70941	20211300	0.00	128,270,000.00	128,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00
05100125003103 - Education Not Elsewhere Classified	Provision for accreditation programmes	23050101	70941	20211300	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100125002403 - Environmental Improvement - General	Construction of 1No. Bursary Block and Store, Michika LGA	23020101	70941	20211300	0.00	80,800,000.00	80,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100125002503 - Environmental Improvement - General	Construction of 4 Blocks Of Hostel, Michika LGA	23020101	70941	20211300	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100125002603 - Environmental Improvement - General	Construction of Car Parks at College of Health Tech. Michika	23020118	70941	20211300	0.00	35,350,000.00	35,350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
052100100100	Ministry of Health and Human Services												
Total					2,801,911,483.35	12,303,000,000.00	17,909,250,000.00	2,090,110,831.13	32,454,772,168.00	190,000,000.00	48,682,158,280.00	73,023,237,440.00	154,280,167,888.00
04010122012102 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Consutancy for Design and supervision Projects in the State	23050103	70761	20242200	0.00	100,000,000.00	100,000,000.00	59,154,261.00	1,096,330,990.00	0.00	144,496,490.00	216,744,740.00	481,241,230.00
04010122000104 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Cosutancy for Design and project supervision	23050103	70761	20242200	90,122,785.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04010123000102 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Consultancy Payment for Health capital projects in the State	23050101	70761	20242200	0.00	400,000,000.00	1,100,000,000.00	288,992,947.50	0.00	0.00	0.00	0.00	96,330,990.00

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04010123000104 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Consultancy Payment for capital projects in the State	23050101	70761	20242200	322,564,719.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04010123012102 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Consultancy payment for State Health Council in the State	23050101	70761	20242200	0.00	0.00	0.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	112,500,000.00
04010123000302 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Consultancy payment for State Logistics management coordinating unit	23050101	70761	20232100	0.00	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00	0.00	0.00	30,000,000.00
04010226021102 - Human and institutional capacity performance management	Support to develop State IPC Strategic Plan and Adopt/adapt National guidelines for HAI surveillance	23050108	70721	20242200	0.00	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04010226022102 - Human and institutional capacity performance management	Support for Mass Administration of Medicines for Schistosomiasis and Onchocerciasis/Lymphatic filariasis across 21 LGAs.	23050108	70721	20242200	0.00	0.00	0.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	103,750,000.00
04020126001102 - Community interventions	Upgrading of Belel Maternity Clinic to Cottage Hospital, Maiha LGA Cponstituency	23020106	70741	20211100	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	1,900,000,000.00
04020126002101 - Community interventions	Renovation of Primary Health Care Centre Kodomun at Demsa LGA State Constituency	23020106	70741	20220100	0.00	0.00	0.00	0.00	125,000,000.00	0.00	187,500,000.00	281,250,000.00	968,750,000.00
04020126031101 - Community interventions	Support the distribution of Long lasting Insecticide treated mosquito nets for Maleris Program in 21 LGAs	23050108	70721	20242200	0.00	0.00	0.00	0.00	25,000,000.00	0.00	37,500,000.00	56,250,000.00	218,750,000.00
04020126034101 - Community interventions	Construction of 1No. Primary Health Care Center at Demsa LGA (GDP Borrong)	23020106	70741	20220100	0.00	0.00	0.00	0.00	90,000,000.00	0.00	135,000,000.00	202,500,000.00	362,500,000.00
04020126032101 - Community interventions	Procure and distribute RDTs kits,ACT, Artesunate injection and SP for Malaria Program to 21 LGAs	23010122	70721	20242200	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	165,000,000.00
14100126032100 - Power - General	Procurement of Solar light at Borrong in Demsa LGA(GDP Borrong)	23030105	70741	20220100	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
04020126032202 - Community interventions	support for the Production of Health Data Management Tools for both Sencondry & Primary Facilities accros 21 LGAs	23050108	70721	20242200	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	125,000,000.00
04020126033102 - Community interventions	Premeter Fencing of cottage Hospital Borrong in Demsa LGA(GDP Borrong)	23030105	70741	20220100	0.00	0.00	0.00	0.00	152,230,000.00	0.00	228,345,000.00	342,517,500.00	620,862,500.00
04020126033101 - Community interventions	Upgrading of Kuzum Junction PHCC to Cottage Hospital in Michika LGA	23030105	70721	20211300	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	339,730,000.00
04020126034102 - Community interventions	Renovation of Mortuary Hospital Borrong in Demsa LGA (GDP Borrong)	23030105	70741	20220100	0.00	0.00	0.00	0.00	38,345,000.00	0.00	57,517,500.00	86,276,250.00	193,793,750.00
04020126035102 - Community interventions	Renovation of Antenatal clinic Hospital Borrong in Demsa LGA (GDP Borrong)	23030105	70741	20220100	0.00	0.00	0.00	0.00	21,250,000.00	0.00	31,875,000.00	47,812,500.00	118,032,500.00
04020126036102 - Community interventions	Renovation of main Hospital Borrong in Demsa LGA (GDP Borrong)	23030105	70741	20220100	0.00	0.00	0.00	0.00	41,765,000.00	0.00	62,647,500.00	93,971,250.00	177,868,750.00
04020126037102 - Community interventions	Renovation of staff quarters Hospital Borrong in Demsa LGA (GDP Borrong)	23030105	70741	20220100	0.00	0.00	0.00	0.00	129,827,500.00	0.00	194,741,250.00	292,111,880.00	528,618,130.00

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04020126038101 - Community interventions	Rehabilitation of clinic (PHC) and staff quarters at Koh (GDP Girei)	23030105	70741	20220100	0.00	0.00	0.00	0.00	55,423,368.00	0.00	83,135,060.00	124,702,590.00	337,665,150.00
04020126039101 - Community interventions	Construction of Hospital at Lamorde in Mubi South LGA (GDP Mubi North)	23020106	70741	20211400	0.00	0.00	0.00	0.00	296,000,000.00	0.00	444,000,000.00	666,000,000.00	1,165,423,368.00
04020126043101 - Community interventions	Provision for Climate Change Resilience Measures in Health Facility	23040101	70541	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
04020223044101 - Community structures	Covid-19 Pandemic Establishment/Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng	23020106	70741	20242200	0.00	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	333,500,000.00
04020225030102 - Community structures	Upgrading of Bebel Maternity Clinic to Cottage Hospital, Maiha LGA (Member Maiha)	23020106	70741	20211100	0.00	0.00	250,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04020225031101 - Community structures	Renovation of Primary Health Care Centre Kodomun at Demsa LGA (Member Demsa)	23030105	70741	20220100	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04020225032101 - Community structures	Renovation of Clinic at Old Demsa , Demsa LGA (Member Demsa)	23030105	70741	20220100	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04020225033102 - Community structures	Upgrading of Sankipo Health Outpost to Clinic and Consulting Room at Danaba Ward in Jada LGA (Member Jada)	23020106	70741	20220800	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04020225034102 - Community structures	Construction of fence and building of 1No Staff Quarter in Nbulu ward Clinic Jada LGA (Member Jada)	23020106	70741	20220800	0.00	0.00	62,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04020226001101 - Community structures	NUT.3.MIYCN. Support the distribution of Long lasting Insecticide treated mosquito nets for Malaria Program in 21 LGAs	23050108	70741	20242200	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	150,000,000.00	225,000,000.00	375,000,000.00
04020226012101 - Community structures	NUT.3.IMAM/MS/MPD. Provision for Purchase of Nutritional food items for the treatment of Malnutrition	23010122	70741	20242200	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	75,000,000.00
04020226013101 - Community structures	NUT.3.NCDs. Provision of Health facilities for Control of Non communicable Diseases	23010122	70741	20242200	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	22,500,000.00	33,750,000.00	76,250,000.00
04020226014101 - Community structures	NUT.3.MIYCN. Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	23010122	70741	20242200	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	45,000,000.00	67,500,000.00	127,500,000.00
04020226015101 - Community structures	NUT.3.IDH. Purchase of Immunization Medicines in the ststae -WHO	23010122	70741	20242200	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	7,500,000.00	11,250,000.00	48,750,000.00
04030123000102 - Reproductive, maternal and neonatal health	Purchase of Sexual and Reproductive Health care tools (UNFPA)	23010122	70741	20232000	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00
04030126057102 - Reproductive, maternal and neonatal health	Provision Commodity tracking tools for Maternal and Child Health & MNH in the State	23050101	70741	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
04030223058102 - Child health	Purchase of Banners and Bill boards sanitization for Mother and Child Week Outreach EU-UNICEF	23010129	70761	20232000	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
04030223059202 - Child health	Maternal and Child health Week (Bi- annual MNCHW)	23050104	70741	20232100	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	47,500,000.00
04030423060102 - Communicable diseases	Procurement of Testing Kits and other Consumables-Covid-19 Pandemic	23010122	70761	20232000	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	47,500,000.00
04030424000102 - Communicable diseases	Purchase of HIV/AIDS/STDs Test equipments in the state	23010122	70741	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descripti on	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
04030623061102 - Nutrition	Provision for Purchase of Nutritional food items for the treatment of Malnutrition	23010120	70761	20232100	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	30,000,000.00	45,000,000.00	75,000,000.00
04030723063102 - Emergency services	Purchase for Medicines for State Humanitarian Emmergency control (WHO, UNICEF, UNFPA)	23010122	70761	20232000	0.00	20,000,000.00	20,000,000.00	35,419,264.93	50,000,000.00	0.00	75,000,000.00	112,500,000.00	207,500,000.00
04030723000302 - Emergency services	State Emergency Preparedness and Control Outbreak-Covid-19 Pandemic	23050101	70741	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00
04030724064102 - Emergency services	Purchase of 1 No.Emergency Ambulance Services for state Statewide service	23010122	70761	20242200	0.00	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04040323065102 - In service training (continuing education)	Training of front line Health personnels on Pandemic outbreaks	23050108	70761	20232000	0.00	15,000,000.00	15,000,000.00	0.00	54,000,000.00	0.00	81,000,000.00	121,500,000.00	212,500,000.00
04050122066102 - Functional health facilities	Purchase of equipment for Cleaning and fumigation of Specialist Hospital Yola	23010122	70741	20232000	0.00	54,000,000.00	54,000,000.00	9,594,249.99	44,180,080.00	0.00	298,770,120.00	448,155,180.00	800,925,300.00
04050122000202 - Functional health facilities	Construction and Equiping of General Hospital mayobelwa including Staff quaters-Covid-19 Pandemic	23020106	70731	20242200	437,948,583.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04050122000203 - Functional health facilities	Construction and Equiping of General Hospital mayobelwa including Staff quaters	23020106	70731	20221200	0.00	500,000,000.00	500,000,000.00	123,248,209.61	0.00	0.00	0.00	0.00	199,180,080.00
04050122000302 - Functional health facilities	Supply of Medical equipment to Hospitals in the State	23010122	70731	20242200	0.00	150,000,000.00	150,000,000.00	4,500,000.00	0.00	0.00	0.00	0.00	0.00
04050122000402 - Functional health facilities	Construction of Cottage Hospital Dumne with Staff Quarters & Equipment	23020102	70731	20231800	46,227,251.82	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050122000502 - Functional health facilities	Construction of residential block of flats (1) each in new cottage hospitals at Guyuk, Shelleng, Girei, Gombi, Gulak, and Michika	23020102	70731	20220100	29,647,504.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04050122000702 - Functional health facilities	Provision of Health facilities for Mother and Child during and after birth in the Hospital	23020106	70731	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050122067102 - Functional health facilities	Rehab/Renovation of Cottage Hospital with Staff Quarters in Guyuk LGA	23030105	70731	20220600	0.00	40,000,000.00	40,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04050122001103 - Functional health facilities	Rehabilitation of Structures of General Hospital Numan	23030105	70731	20221600	14,055,233.81	30,000,000.00	30,000,000.00	2,040,000.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	85,000,000.00
04050122002103 - Functional health facilities	Rehabilitation of Specialist Hospital Yola-	23030121	70741	20232000	0.00	50,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	57,500,000.00
04050122001203 - Functional health facilities	Rehabilitation of Structures at General Hospital Ganye-	23030105	70731	20220300	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
04050122001302 - Functional health facilities	Rehabilitation & Upgrading of Gulak C/Hosp.to Gen. Hospital	23030105	70731	20211000	10,967,817.06	0.00	0.00	0.00	300,000,000.00	0.00	0.00	0.00	0.00
04050122001303 - Functional health facilities	Rehabilitation & Upgrading of Gulak C/Hosp.to General Hospital	23030105	70731	20211000	0.00	50,000,000.00	860,000,000.00	8,172,900.00	0.00	0.00	0.00	0.00	0.00
04050122001402 - Functional health facilities	Rehabilitationof General Hspital Mubi	23030105	70731	20211400	20,299,080.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04050122003103 - Functional health facilities	Rehabilitation of General Hosbital Mubi	23030105	70731	20211400	0.00	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04050122004102 - Functional health facilities	Rehabilitation of Song Cottage Hospital	23030105	70731	20231800	21,545,349.14	50,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	47,500,000.00
04050122005102 - Functional health facilities	Rehabilitation of Fufore Cottage Hospital	23030105	70731	20230200	0.00	50,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	85,000,000.00
04050122007102 - Functional health facilities	Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng	23020106	70731	20242200	114,174,144.03	60,000,000.00	60,000,000.00	3,492,000.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00

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04050123000303 - Functional health facilities	Purchase of 1 No. Cancer Control Plant	23010122	70761	20232000	32,542,283.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123000402 - Functional health facilities	Provision for Blood Transfusion Bank in all Hospitals	23020106	70731	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
04050123008102 - Functional health facilities	Purchase of Lab & X-ray equip. for Adamawa German Hosp.	23010122	70731	20232000	0.00	70,000,000.00	70,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04050123009102 - Functional health facilities	Construction of Cott. Hospital Jada Inclu staff quarters	23020106	70731	20220800	0.00	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	572,500,000.00
04050123010102 - Functional health facilities	Construction and Upgrading at Toungo Cottage Hospital	23020106	70731	20221900	0.00	500,000,000.00	500,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	225,000,000.00
04050123011102 - Functional health facilities	Provision of Health facilities for Control of Non communicable Diseases	23020106	70741	20232000	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	57,500,000.00
04050123012102 - Functional health facilities	Contruction and Equiping of Sexual Assault Referral Centre (H	23020106	70721	20242200	0.00	30,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	385,000,000.00
04050123013102 - Functional health facilities	Establishment public Health laboratory	23020106	70741	20242200	0.00	300,000,000.00	300,000,000.00	34,822,442.05	20,000,000.00	0.00	30,000,000.00	45,000,000.00	175,000,000.00
04050123014103 - Functional health facilities	Renovation at Michika Gen Hosp	23030105	70731	20211300	0.00	50,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	57,500,000.00
04050123015102 - Functional health facilities	Construction of cottage hospital in Demsa	23020106	70731	20220100	199,563,384.68	35,000,000.00	35,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	85,000,000.00
04050123003102 - Functional health facilities	Construction and equipng of 1No Dialysis Center, Yola Specialist-Covid-19 Pandemic	23020106	70732	20232000	0.00	42,000,000.00	542,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	770,000,000.00
04050123001103 - Functional health facilities	Purchase and Installation of 30KVA solar hybride System	23050103	70436	20242200	0.00	80,000,000.00	1,030,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	256,250,000.00
04050123001604 - Functional health facilities	maintainance and monitoring of sola energy equipment in 7 (seven) health care facility and health tech. Michika	23050103	70436	20242200	258,997,525.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123001102 - Functional health facilities	Renov. of Warehouse at Medical Stores Kofare	23030105	70711	20232100	8,349,000.00	30,000,000.00	30,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	71,250,000.00
04050123021102 - Functional health facilities	Rehab of structures at Traditional Medicine Board	23030105	70721	20242200	18,773,450.00	15,000,000.00	15,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	90,000,000.00
04050123001902 - Functional health facilities	Rehabilitation of Structures of Gen. Hospital Garkida-Covid-19 Pandemic	23030105	70731	20230500	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
04050123002102 - Functional health facilities	Purchase of Hospital Equipment in the State	23010122	70731	20242200	122,165,268.23	100,000,000.00	1,000,000,000.00	500,608,148.12	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04050123004102 - Functional health facilities	Renovation of Hospital Services Management Board in the State	23030121	70761	20242200	0.00	30,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	385,000,000.00
04050123005102 - Functional health facilities	Contruction of additional 2 No. cottage hospitals in the State	23020106	70731	20242200	0.00	250,000,000.00	200,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	475,000,000.00
04050123002501 - Functional health facilities	construction of one new Clinic in Fintiri quarters Malkohi	23020106	70731	20232100	6,396,166.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123022101 - Functional health facilities	Construction of 1 No. Clinic in Fintiri quarters Malkohi Yola South	23020106	70731	20232100	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	850,000,000.00
04050123002601 - Functional health facilities	Construction of New Government House Clinic	23020106	70731	20242200	42,083,053.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123025102 - Functional health facilities	Construction of New Government House Clinic in the State	23020106	70731	20242200	0.00	1,000,000,000.00	900,000,000.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	387,500,000.00
04050123026102 - Functional health facilities	Digitalization of Health Facilities in Adamawa State	23050102	70731	20242200	0.00	50,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	87,500,000.00
04050123002802 - Functional health facilities	Procument of Rapid Test Kits for HIV, Hepatitis B and syphilis in the State	23010122	70741	20242200	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
04050124011103 - Functional health facilities	Purchase of City Scan and Other Specialised Medical Equipment	23010122	70732	20242200	876,333,325.00	500,000,000.00	500,000,000.00	375,571,425.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
04050125000102 - Functional health facilities	Rehabilitation of Cottage Hospital Borrong in Demsa LGA	23030105	70741	20220100	0.00	0.00	130,000,000.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00

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04050125020103 - Functional health facilities	Purchase of MRI and other specialised medical equipment in the State	23010122	70741	20242200	0.00	0.00	2,200,000,000.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	750,000,000.00
04050125021102 - Functional health facilities	Purchase of 1000No. Hospital Beds in the State	23010122	70741	20242200	0.00	0.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00	200,000,000.00
04050126001102 - Functional health facilities	Provision of Connecting the Upgraded Cottage Hospitals in the the State to National gride	23030105	70721	20242200	0.00	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
04050126002103 - Functional health facilities	Support for Eye Screening and distribution of Glasess	23050108	70721	20242200	0.00	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04050126022101 - Functional health facilities	Construction of New Clinic in Government House in the State	23030121	70761	20242200	0.00	0.00	0.00	0.00	500,000,000.00	0.00	18,750,000,000.00	28,125,000,000.00	46,885,000,000.00
04050126003103 - Functional health facilities	Support for State Emergency Medical System and Ambulance Services in the State	23050108	70721	20242200	0.00	0.00	0.00	0.00	75,000,000.00	0.00	112,500,000.00	168,750,000.00	12,781,250,000.00
04050126004101 - Functional health facilities	Renovation/Upgrading of Gude PHCC	23030105	70721	20211500	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	825,000,000.00
04050126005102 - Functional health facilities	Construction of New Cottage Hospital In Hong LGA	23020106	70733	20230700	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,075,000,000.00
04050126006102 - Functional health facilities	Construction of New Cottage Hospital In Nguore, Yola South LGA	23020106	70733	20232100	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
04050126007102 - Functional health facilities	Construction of New Cottage Hospital In Bidoma, Demsa LGA	23020106	70733	20220100	0.00	0.00	0.00	0.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,375,000,000.00
04050126008103 - Functional health facilities	Purchase of 19 No.Emergency Ambulance for New Cottage and General Hospitals	23010122	70721	20242200	0.00	0.00	0.00	0.00	400,000,000.00	0.00	600,000,000.00	900,000,000.00	2,000,000,000.00
04050126009101 - Functional health facilities	Construction Dispensary in Ngbekenewa Dema LGA	23020106	70733	20220100	0.00	0.00	0.00	0.00	70,000,000.00	0.00	105,000,000.00	157,500,000.00	662,500,000.00
04050126010103 - Functional health facilities	Support for State Wide Campaign on Cancer Early Detection	23050108	70741	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	257,500,000.00
04050126011103 - Functional health facilities	Construction of New General Hospital In Mubi LGA	23020106	70732	20211400	0.00	0.00	0.00	0.00	200,000,000.00	0.00	300,000,000.00	450,000,000.00	800,000,000.00
04050126041103 - Functional health facilities	Purchase of Hospital Equipment and Drugs in the State	23010122	70731	20242200	0.00	0.00	0.00	0.00	9,500,000,000.00	0.00	14,250,000,000.00	21,375,000,000.00	35,825,000,000.00
04050126042102 - Functional health facilities	Construction of Women and Child Hospital in the State	23020106	70741	20242200	0.00	0.00	0.00	0.00	11,020,000,000.00	0.00	30,000,000.00	45,000,000.00	9,575,000,000.00
04060122000202 - Sustainable drug supply	Purchase of Malaria medicines for Control programme(WB & Global Fund)	23010122	70741	20242200	0.00	30,000,000.00	30,000,000.00	500,000.00	0.00	0.00	0.00	0.00	20,000,000.00
04060122043101 - Sustainable drug supply	Purchase of Drugs for Basic Health Care Centers in the State	23010122	70741	20232000	17,523,090.66	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04060123044103 - Sustainable drug supply	Purchase of Medicines for Control of Mental and substance use disorders	23010122	70761	20232000	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	47,500,000.00
04060123000202 - Sustainable drug supply	Provision of poison & Medicines Information Services	23010122	70711	20232000	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
04060123045102 - Sustainable drug supply	Povision of Medicines for Medical Out Reach Service in the State (WHO)	23010122	70741	20232000	0.00	30,000,000.00	30,000,000.00	3,000,000.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	37,500,000.00
04060123000402 - Sustainable drug supply	Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	23010122	70741	20242200	0.00	20,000,000.00	20,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	10,000,000.00
04060123046102 - Sustainable drug supply	Renovation of Warehouses at Medical Store-Kofare	23030105	70741	20232000	15,358,083.33	0.00	0.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
04060123047101 - Sustainable drug supply	Establishment of Herbal Farms in the State	23050101	70721	20242200	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	57,500,000.00
04060123000804 - Sustainable drug supply	Establishment of Herbal Farms	23050101	70721	20242200	29,865,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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04060123048103 - Sustainable drug supply	Purchase of Medicines for Tropical Disease Control Programme in the State	23010122	70711	20242200	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	85,000,000.00
04060123049103 - Sustainable drug supply	Purchase of Medicines for Tuberculosis and Leprosy Control Programme (WHO)	23010122	70732	20242200	0.00	50,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	57,500,000.00
04060123001004 - Sustainable drug supply	Purchase of drugs for Tuberculosis and Leprosy Control Programme (WHO)	23010122	70732	20242200	2,350,332.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04060123050103 - Sustainable drug supply	Establishment of Medicines Compounding Unit in 12 Hospitals	23020106	70731	20242200	0.00	10,000,000.00	10,000,000.00	0.00	24,848,840.00	0.00	187,273,260.00	280,909,890.00	478,183,150.00
04060124000102 - Sustainable drug supply	Upgrad of AEDP to State Drugs Distribtion Centre/Recaptation to supply	23030105	70711	20232000	64,058,550.00	1,000,000,000.00	1,000,000,000.00	302,100,000.00	100,000,000.00	0.00	0.00	0.00	124,848,840.00
04060223000102 - Vaccines supply chain	Purchase of Immunization Medicines in the ststae -WHO	23010122	70741	20232000	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04060223051101 - Vaccines supply chain	Purchase of Routine Immunization and Polio Eradication	23010122	70741	20242200	0.00	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
04060223052103 - Vaccines supply chain	Provison of Medicines for Mectizan for the Control of River Blindness	23010122	70711	20232000	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
04070223053103 - Surveys and facility assessments	Conduct survey for Maternal and Perinatal death surveillance and response	23050101	70731	20232000	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
04070223054103 - Surveys and facility assessments	Conduct survey of for HMIS- Collec. Analysis and Dissemination of Data	23050101	70761	20211300	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	57,500,000.00
04070223055103 - Surveys and facility assessments	Conduct survey for the Varification of medical/phamacist students on Training in Various Universities	23050101	70761	20232100	0.00	15,000,000.00	15,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	85,000,000.00
04070223056103 - Surveys and facility assessments	Organise research activities in collab with Research Institute	23050101	70751	20232100	0.00	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
04070422057103 - Monitoring and Evaluation (M&E)	Planning for Health Development	23050101	70741	20242200	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	180,000,000.00	270,000,000.00	470,000,000.00
04070425058103 - Monitoring and Evaluation (M&E)	Construction/Rehabilitation of 5No. Duplex and Flat Staff Quarters at Specialist Hospital Yola, Yola North LGA	23020106	70741	20211500	0.00	500,000,000.00	375,000,000.00	0.00	645,956,570.00	0.00	1,193,934,860.00	1,790,902,290.00	3,104,837,150.00
04070425059102 - Monitoring and Evaluation (M&E)	Construction o f Admin Block, Male/Female Hostel, class Rooms and Hall at School of Health Michika LGA	23020101	70741	20211300	0.00	750,000,000.00	850,000,000.00	231,625,947.04	818,822,870.00	0.00	1,228,234,310.00	1,842,351,470.00	3,866,542,350.00
04070425000502 - Monitoring and Evaluation (M&E)	Construction of Computer based Training center and Twin Lecture Theatre at Callage of Nursing & Midwifery in the State	23020101	70741	20242200	0.00	650,000,000.00	350,000,000.00	75,966,952.56	655,000,000.00	0.00	0.00	0.00	818,822,870.00
04070425000702 - Monitoring and Evaluation (M&E)	Construction 3 No. of 2Bedroom Flat Staff Quarters at SHY, Yola North LGA	23020101	70741	20232000	0.00	500,000,000.00	375,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04070425060103 - Monitoring and Evaluation (M&E)	Purchase of 10 No. Dailysis Machine at SHY.(Frezenus 5008), Yola North LGA	23010122	70741	20232000	0.00	200,000,000.00	200,000,000.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	375,000,000.00
04070425061103 - Monitoring and Evaluation (M&E)	Rehabilitation of the State Dermatological Hospital, Garkida, Gombi LGA	23030105	70741	20230500	0.00	200,000,000.00	150,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	175,000,000.00
04070425062103 - Monitoring and Evaluation (M&E)	Construction/Provision of Adamawa State Blood Transfusion Service (ASBTS), Yola North LGA	23020106	70741	20232000	0.00	52,000,000.00	32,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00

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04070425063101 - Monitoring and Evaluation (M&E)	Provision for Health Care Waste Management System in Health Facilities, Yola North LGA	23020106	70741	20232000	0.00	50,000,000.00	30,000,000.00	10,000,000.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	95,000,000.00
04070425001402 - Monitoring and Evaluation (M&E)	Establishment of State Council Coordination on Health Project, Yola North LGA	23020106	70741	20242200	0.00	40,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
04070425064103 - Monitoring and Evaluation (M&E)	Purchase/procument of Test panels product for the State enhanced external quality assurance proficiency, Yola North LGA	23010122	70741	20232000	0.00	40,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	56,250,000.00
04070425065102 - Monitoring and Evaluation (M&E)	Purchase of Ambulance for College of Health Technology, Michika LGA	23010105	70741	20211300	0.00	15,000,000.00	15,000,000.00	0.00	30,000,000.00	0.00	45,000,000.00	67,500,000.00	127,500,000.00
04070425066103 - Monitoring and Evaluation (M&E)	Provision for Support Management of Fake Drugs and unwholesome food products, Yola North LGA	23010122	70741	20232000	0.00	85,000,000.00	63,750,000.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	67,500,000.00
04070425001802 - Monitoring and Evaluation (M&E)	Purchase of Oxygen Plants, Yola North LGA	23010122	70741	20232000	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
04070425067102 - Monitoring and Evaluation (M&E)	Construction of emergency clinic in the State Secretariat Complex, Yola North LGA	23020106	70741	20232000	0.00	30,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	56,250,000.00
04070425002002 - Monitoring and Evaluation (M&E)	Provision for Solar equipment to support storage of health commodities at the Ministry of Health, Yola North	23010149	70741	20232000	0.00	30,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	15,000,000.00
04070425068102 - Monitoring and Evaluation (M&E)	Provision/Supply of Solar equipment for Cottage , General and Specialist Hospitals across the State	23010149	70741	20242200	0.00	50,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00	30,000,000.00	45,000,000.00	75,000,000.00
04070425002202 - Monitoring and Evaluation (M&E)	Renovation of Offices at the State Ministry of Health and Human Services, Yola North LGA	23030105	70741	20232000	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00	20,000,000.00
04070425069103 - Monitoring and Evaluation (M&E)	Purchase/Supply of furniture for Cottage and General Hospitals across the State	23010112	70741	20232000	0.00	932,000,000.00	32,000,000.00	0.00	182,660,560.00	0.00	1,173,990,840.00	1,760,986,260.00	2,934,977,100.00
04070425070102 - Monitoring and Evaluation (M&E)	Construction and Upgrading of Cottage Hospital Guyuk to General Hospital Guyuk, Guyuk LGA	23030105	70741	20220600	0.00	500,000,000.00	875,000,000.00	4,698,083.33	56,000,000.00	0.00	84,000,000.00	126,000,000.00	992,660,560.00
04070425010102 - Monitoring and Evaluation (M&E)	Construction of New Cottage Hospital in Koma, Jada LGA	23020106	70741	20220800	0.00	650,000,000.00	487,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04070425071102 - Monitoring and Evaluation (M&E)	Upgrading of Belel Maternity Clinic to Cottage Hospital in Maiha LGA - Maiha Constituency	23030105	70741	20211100	0.00	48,000,000.00	48,000,000.00	0.00	922,131,390.00	0.00	1,383,197,090.00	2,074,795,640.00	3,513,992,730.00
04070426078103 - Monitoring and Evaluation (M&E)	Procurement of 30 No. of Laptop for Monitoring and Evaluation for Health Programms	23010146	70761	20242200	0.00	0.00	0.00	0.00	10,000,000.00	0.00	15,000,000.00	22,500,000.00	959,631,390.00
13100125003102 - Reform of Government and Governance - General	Purchase of 1No. Hilux Van for Essential Drugs Distribution Agency, Yola LGA	23010106	70741	20242200	0.00	90,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00
052100300100	Primary Health Care Development Agency												
Total					70,847,000.00	519,266,200.00	519,266,200.00	0.00	1,074,195,200.00	65,594,800.00	1,611,292,800.00	2,416,939,200.00	5,198,427,200.00
04030126053101 - Reproductive, maternal and neonatal health	Provision for Safer Birth Bundle of Care (SSBC) in the State	23050101	70741	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	283,500,000.00
04030626007101 - Nutrition	Rehabilitation of Nutrition Centers in the State	23050103	70741	20242200	0.00	0.00	0.00	0.00	13,200,000.00	13,200,000.00	19,800,000.00	29,700,000.00	99,500,000.00

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04030626011102 - Nutrition	NUT.3.MIYCN/MS. Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	23010122	70741	20242200	0.00	0.00	0.00	0.00	7,914,240.00	7,914,240.00	11,871,360.00	17,807,040.00	42,878,400.00
04030626012102 - Nutrition	NUT.3.MIYCN/MS/IMAM. Purchase of Nutritional Medicines and food items in the state	23010122	70741	20242200	0.00	0.00	0.00	0.00	9,240,000.00	9,240,000.00	13,860,000.00	20,790,000.00	42,564,240.00
04030626013102 - Nutrition	NUT.2.IDH. MNCHW Week Campaign	23050104	70741	20242200	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	7,500,000.00	11,250,000.00	27,990,000.00
04030626014102 - Nutrition	NUT.3.IDH/MPD. Provision of ITN Medicines & Envi. Control to Control Malaria	23050104	70741	20242200	0.00	0.00	0.00	0.00	3,840,560.00	3,840,560.00	5,760,840.00	8,641,260.00	19,402,100.00
04030626015102 - Nutrition	NUT.4.IEC/SBCC. Community Advocacy and Social Mobilization on malnutrition	23050104	70741	20242200	0.00	0.00	0.00	0.00	4,400,000.00	4,400,000.00	6,600,000.00	9,900,000.00	20,340,560.00
04030724043101 - Emergency services	State Emergency Preparedness and Control Outbreaks and Diseases	23050101	70741	20242200	65,000,000.00	2,200,000.00	2,200,000.00	0.00	46,332,000.00	0.00	69,498,000.00	104,247,000.00	178,145,000.00
04050124073101 - Functional health facilities	Construction of Primary Health Care at Sugu Ganye LGA	23020106	70741	20220300	0.00	23,166,000.00	23,166,000.00	0.00	110,000,000.00	0.00	165,000,000.00	247,500,000.00	458,832,000.00
04050124000301 - Functional health facilities	Fencing/ Construction of Primary Health Care Staff Quarters in Gurumpawo at Ganye LGA	23020106	70741	20220300	0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	110,000,000.00
04050124000401 - Functional health facilities	Construction of Primary Health Center Gangzamanu Toungo LGA	23020106	70741	20221900	0.00	113,300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124072101 - Functional health facilities	Construction of Primary Health Center Jada LGA	23020106	70741	20220800	0.00	113,300,000.00	0.00	0.00	22,000,000.00	0.00	33,000,000.00	49,500,000.00	82,500,000.00
04060123001201 - Sustainable drug supply	Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	23010122	70711	20232000	0.00	11,000,000.00	11,000,000.00	0.00	113,190,400.00	0.00	169,785,600.00	254,678,400.00	446,464,000.00
04060123001301 - Sustainable drug supply	Purchase of Nutritional Medicines and food items in the state	23010120	70741	20242200	0.00	56,595,200.00	56,595,200.00	0.00	22,000,000.00	22,000,000.00	33,000,000.00	49,500,000.00	195,690,400.00
04060124000201 - Sustainable drug supply	Purchase of Medicines for HIV/AIDs Victims - EU/UNICEF Accelerated Programme	23010122	70711	20232000	0.00	11,000,000.00	11,000,000.00	0.00	399,668,000.00	0.00	599,502,000.00	899,253,000.00	1,520,755,000.00
04060125071101 - Sustainable drug supply	Construction of Model-2 Primary Healthcare Clinic in Bolki Village, Numan LGA	23010122	70711	20221600	0.00	0.00	226,600,000.00	0.00	25,410,000.00	0.00	38,115,000.00	57,172,500.00	494,955,500.00
04060223041101 - Vaccines supply chain	Purchase of anti- Cholera and Measle Medicines for control of outbreak diseases	23010122	70741	20242200	0.00	12,705,000.00	12,705,000.00	0.00	110,000,000.00	0.00	165,000,000.00	247,500,000.00	437,910,000.00
04060223000501 - Vaccines supply chain	Provision of ITN Medicines & Envi. Control to Control Malaria	23010122	70741	20242200	0.00	55,000,000.00	55,000,000.00	0.00	0.00	0.00	0.00	0.00	110,000,000.00
04100122070101 - Health Not Elsewhere Classified	Comm. Advocacy and Social Mobilization	23050108	70761	20242200	0.00	0.00	0.00	0.00	116,600,000.00	0.00	174,900,000.00	262,350,000.00	437,250,000.00
04100123071101 - Health Not Elsewhere Classified	Consultancy payment for State Immunization Plus Days (SIPDS)	23050101	70761	20232000	0.00	58,300,000.00	58,300,000.00	0.00	15,400,000.00	0.00	23,100,000.00	34,650,000.00	174,350,000.00
04100123000201 - Health Not Elsewhere Classified	MNCHW Week Campaign	23050104	70741	20242200	5,847,000.00	7,700,000.00	7,700,000.00	0.00	0.00	0.00	0.00	0.00	15,400,000.00
052100200100	Adamawa State Contributory Health Management Agency												
Total					0.00	261,500,000.00	261,500,000.00	0.00	5,096,000,000.00	0.00	7,644,000,000.00	11,466,000,000.00	24,110,000,000.00
04010123079103 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Construction of Conference Hall and additional 4 offices at ASCHMA in Yola North LGA	23020101	70741	20242200	0.00	200,500,000.00	200,500,000.00	0.00	450,000,000.00	0.00	675,000,000.00	1,012,500,000.00	1,687,500,000.00

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11100123079100 - Information Communication and Technology - General	Annual Subscription of ICT Solution/Platform for ASCHMA	23050102	70461	20242200	0.00	50,000,000.00	50,000,000.00	0.00	84,000,000.00	0.00	126,000,000.00	189,000,000.00	765,000,000.00
04090225082102 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Procurement of two(2) Apple mackbook corei5,256SSD 8GB Computer Destop in the State	23010122	70741	20242200	0.00	7,000,000.00	7,000,000.00	0.00	96,000,000.00	0.00	144,000,000.00	216,000,000.00	444,000,000.00
04090225002602 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Procurement of two(2) MX356nv35ppm apple Printer	23010114	70741	20242200	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	96,000,000.00
14100126083100 - Power - General	Purchase of 1 No. 100KVA Transformer at the Agency Headquarter, Yola North	23010141	70436	20242200	0.00	0.00	0.00	0.00	15,000,000.00	0.00	22,500,000.00	33,750,000.00	56,250,000.00
04090226084101 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Counter-Part Fund/Medical loss for Poor & Vulnerable	23050101	70741	20232000	0.00	0.00	0.00	0.00	350,000,000.00	0.00	525,000,000.00	787,500,000.00	1,327,500,000.00
04090226085102 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Consultancy/Capacity Building for Stakeholders-State	23010122	70741	20242200	0.00	0.00	0.00	0.00	655,000,000.00	0.00	982,500,000.00	1,473,750,000.00	2,456,250,000.00
11100123080100 - Information Communication and Technology - General	Procurement of ICT Infrastructure	23050101	70461	20242200	0.00	0.00	0.00	0.00	250,000,000.00	0.00	375,000,000.00	562,500,000.00	1,592,500,000.00
04090226087101 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Purchase/Maintenance of Office Funiture at Agency Headquarters, Yola-North	23010114	70741	20242200	0.00	0.00	0.00	0.00	100,000,000.00	0.00	150,000,000.00	225,000,000.00	625,000,000.00
04090226017102 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Payment of Service Providers/Medical Loss	23010122	70741	20242200	0.00	0.00	0.00	0.00	3,000,000,000.00	0.00	4,500,000,000.00	6,750,000,000.00	11,350,000,000.00
04090226018102 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Purchase and Installation of 30KVA Solar Infrastructure	23010122	70436	20242200	0.00	0.00	0.00	0.00	96,000,000.00	0.00	144,000,000.00	216,000,000.00	3,360,000,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)												
Total					0.00	180,000,000.00	180,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123002903 - Functional health facilities	Purchase of Hospital of test kits in the State	23010122	70741	20242200	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123003003 - Functional health facilities	Purchase of Reagents in the State	23010122	70741	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123003203 - Functional health facilities	Purchase of HIV / other infection Protective Equipment in the State	23010122	70741	20242200	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123003303 - Functional health facilities	Consultancy payment for Support & strengthen ward base FBOS/CBOS for onership of HI	23050101	70741	20242200	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
04050123003403 - Functional health facilities	System strenthening, coordination, meeting capacity buildin	23050108	70741	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04060125000103 - Sustainable drug supply	Procurement of6No. Laptops and 6No. External Hard Drives in the State	23010113	70711	20242200	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04060125000203 - Sustainable drug supply	Procurement of 1 No. DI Printer (Sharp- MX4100N) Yola North LGA	23010114	70711	20242200	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
052111400100	Adamawa State Specialist Hospital Yola												
Total					0.00	210,000,000.00	210,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123003503 - Functional health facilities	Construction of Dialysis Unit, Yola North	23020106	70732	20232000	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123003603 - Functional health facilities	Procurement of MRI Machine Yola North LGA	23010122	70732	20232000	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123003703 - Functional health facilities	procurement of invasive surgery unit equipment, Yola North LGA	23010122	70732	20232000	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050123003803 - Functional health facilities	Purchase and Installation of solar Panels in the State	23020103	70732	20232000	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124000603 - Functional health facilities	Procurement of laparos copic equipment in the State	23010113	70732	20232000	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124000703 - Functional health facilities	Construction of 3 Blocks of 3 bedroom for doctors at specialist hospital, yola	23020102	70732	20232000	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124000803 - Functional health facilities	Construction of kidney centre and procurement of equipment in the State	23020101	70732	20232000	0.00	42,000,000.00	42,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124000903 - Functional health facilities	Procurement of laparos copic surgery equipments in the State	23010122	70732	20232000	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124001003 - Functional health facilities	Construction of Accident & emergency centre at specialist hospital yola	23020101	70732	20232000	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124001103 - Functional health facilities	Purchase of solar power KV 500 KWTs in the State	23010141	70732	20232000	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124001203 - Functional health facilities	Landscaping of 16,000 Sq metres of land in Yola North LGA	23040101	70732	20232000	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
04050124001303 - Functional health facilities	Purchase and Procurement Matuary fridges at Specialist hospital Yola	23010122	70732	20232000	0.00	45,000,000.00	45,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
053500100100	Ministry of Environment and Natural Resources Development												
Total					212,384,062.50	5,548,820,000.00	3,898,820,000.00	56,021,640.00	2,210,000,000.00	0.00	3,315,000,000.00	4,972,500,010.00	10,497,500,010.00
09100123031100 - Environmental Improvement - General	Renovation and Equipment of Multi- Purpose Laboratory at Yola North LGA	23030105	70561	20242200	180,937,062.50	911,495,000.00	911,495,000.00	11,390,000.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
09100123000800 - Environmental Improvement - General	Production of 2m Tree Seedling in Amenity and Forest Nurseries	23040101	70561	20242200	9,915,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
09100123000900 - Environmental Improvement - General	Construction, Acquisition and Purchase of Animal and Feeds	23050101	70561	20242200	21,532,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09100123014100 - Environmental Improvement - General	Flood and Erosion Control(Ecological Fund) in the State	23040102	70561	20242200	0.00	100,000,000.00	100,000,000.00	0.00	110,000,000.00	0.00	165,000,000.00	247,500,000.00	412,500,000.00
09100125002100 - Environmental Improvement - General	Climate Change Mitigation and Adoptation Projects across the State	23040101	70561	20242200	0.00	590,000,000.00	390,000,000.00	44,631,640.00	960,000,000.00	0.00	1,440,000,000.00	2,160,000,000.00	3,710,000,000.00
09100125002200 - Environmental Improvement - General	Purchase/Supply of Backheo loaders (Flugong CLG 777) in the State	23010105	70561	20242200	0.00	600,000,000.00	600,000,000.00	0.00	0.00	0.00	0.00	0.00	960,000,000.00
09100125023100 - Environmental Improvement - General	Purchase/supply of Chemicals for fumigation and decontamination for prevention and control of disease outbreak across the State	23010122	70561	20242200	0.00	25,000,000.00	25,000,000.00	0.00	27,770,000.00	0.00	41,655,000.00	62,482,500.00	104,137,500.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Descripti on	Functi on Code and Descri ption	Location Code and Descripti on	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
09100125002700 - Environmental Improvement - General	Purchase/Supply of Front Loaders (Fluggong Wheel Loader) across the state	23010104	70561	20242200	0.00	840,000,000.00	340,000,000.00	0.00	0.00	0.00	0.00	0.00	27,770,000.00
09100125029100 - Environmental Improvement - General	Purchase of NO. 2 Gully Emptier -Howo Trucks), Yola North LGA	23010105	70561	20232000	0.00	300,000,000.00	150,000,000.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
09100125030100 - Environmental Improvement - General	Purchase of 1No. Roll of Tipper-(USE- DAF), Yola North LGA	23010105	70561	20232000	0.00	630,000,000.00	630,000,000.00	0.00	69,472,300.00	0.00	104,208,450.00	156,312,680.00	560,521,130.00
09100125003300 - Environmental Improvement - General	Purchase of No. 6 Howo Euro (40 Tones Capacity 6x4 dump Tipppers for use in the State	23010105	70561	20242200	0.00	1,260,000,000.00	660,000,000.00	0.00	0.00	0.00	0.00	0.00	69,472,300.00
09100126001100 - Environmental Improvement - General	Sensitization and Enforcement Programme on the Effects of indiscriminate felling of trees on the environment in the State	23040101	70561	20242200	0.00	0.00	0.00	0.00	25,527,700.00	0.00	38,291,550.00	57,437,330.00	95,728,880.00
09100126002100 - Environmental Improvement - General	Provision of Public Convinience at Strategic Areas for Control of Open Defecation within the State Capital	23040101	70561	20242200	0.00	0.00	0.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	588,027,700.00
09100126003100 - Environmental Improvement - General	Provision of 2000 Waste Bins of 240/120 Litres Capacity for waste Managementin the State Capital	23040101	70561	20242200	0.00	0.00	0.00	0.00	267,230,000.00	0.00	400,845,000.00	601,267,500.00	1,152,112,500.00
13100125001100 - Reform of Government and Governance - General	Monitoring & Evaluation / Workshop on Alternative Source of Energy (Briquette Production) across the State	23050103	70561	20242200	0.00	292,325,000.00	92,325,000.00	0.00	0.00	0.00	0.00	0.00	267,230,000.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA) - Projects												
Total					8,441,219.25	374,239,200.00	374,239,200.00	0.00	374,239,200.00	0.00	561,358,800.00	842,038,200.00	1,616,132,000.00
09100124000100 - Environmental Improvement - General	Capacity Building on Environmental Education and Awareness across the State	23050108	70561	20242200	0.00	30,904,200.00	30,904,200.00	0.00	0.00	0.00	0.00	0.00	0.00
09100124000300 - Environmental Improvement - General	Provision of Sanitary Land Fill	23010101	70561	20242200	0.00	30,600,000.00	30,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100124000400 - Environmental Improvement - General	Provision of Sanitary Medical Waste Treatment Facilities	23040105	70561	20242200	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100124000500 - Environmental Improvement - General	Purchase of Chemical for Fumigation of Public Places at Yola North LGA	23010127	70561	20242200	71,219.25	34,325,000.00	34,325,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100124007100 - Environmental Improvement - General	Purchase of fumigation chemicals for Pest and Vector Control in the State	23010127	70561	20242200	8,370,000.00	40,275,000.00	40,275,000.00	0.00	40,275,000.00	0.00	60,412,500.00	90,618,750.00	151,031,250.00
09100125000800 - Environmental Improvement - General	Purchase of No. 1 Complete Tractor Set with Roller Broom, Yola North LGA	23010105	70561	20242200	0.00	75,000,000.00	75,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100125000900 - Environmental Improvement - General	Purchase of NO. 1 Sewage Evacuator, Yola North LGA	23010105	70561	20232000	0.00	133,135,000.00	133,135,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09100126041100 - Environmental Improvement - General	Purchase of 1No. Tricycles Machines for parking of Waste in the State	23010112	70511	20242200	0.00	0.00	0.00	0.00	172,460,000.00	0.00	258,690,000.00	388,035,000.00	646,725,000.00
09100126005100 - Environmental Improvement - General	Purchase of Office Furniture (Executive and Normal Tables, Executives and Normal Chairs)	23010104	70511	20242200	0.00	0.00	0.00	0.00	161,504,200.00	0.00	242,256,300.00	363,384,450.00	778,100,750.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Se												
Total					477,000,000.00	3,666,204,890.00	4,581,851,890.00	3,980,000.00	500,000,000.00	0.00	750,000,000.00	1,125,000,000.00	2,486,504,200.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
02100123000400 - Societal Re-orientation - General	Procurement of Public address sound system in the State	23010142	71091	20232000	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
02100123000500 - Societal Re-orientation - General	Monitoring and Evaluation of Coordinating Humanitarian NGOs both Local and International in quarterly basis in the State	23050103	71091	20242200	477,000,000.00	20,000,000.00	20,000,000.00	400,000.00	0.00	0.00	0.00	0.00	0.00
021001230001000 - Societal Re-orientation - General	Purchase of Bill Board for sensitization of Disengagement, Disassociation, Reintegration and reconciliation preventing violent extremism in the State	23020118	71091	20242200	0.00	83,000,000.00	83,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001240000100 - Societal Re-orientation - General	Purchase of software for Need assesment / routine supervision for Rec & Rech of damaged infrastructure in communities affected by insurgency and other disaster in the state	23050102	71091	20242200	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001240000200 - Societal Re-orientation - General	Construction of security out-post at Labondo IDPs settlement Girei, Malkohi, Yola South and Alema Camp Konan Yaji Gombi	23020127	70311	20232100	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001240000300 - Societal Re-orientation - General	Renovation of multi-purpose centre at Malkohi Yola South	23030141	71091	20232100	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001250000100 - Societal Re-orientation - General	Training/Sentitization workshop for Disaster pron communities on any warning signal in the State	23050108	71091	20242200	0.00	175,000,000.00	131,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001250000200 - Societal Re-orientation - General	Provision of transportation for 7000NO. IDPs to return to Ancestral homes, host community and other areas in the State	23050108	71091	20242200	0.00	350,000,000.00	262,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001250000300 - Societal Re-orientation - General	Capacity building of 1100NO. IDPs in the affected communities in the State	23050108	71091	20242200	0.00	15,950,000.00	15,950,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001250000400 - Societal Re-orientation - General	Monitoring and Evaluation of Durable Solution activities in the 5M LGAs in the State	23050103	71091	20242200	0.00	4,000,000.00	4,000,000.00	3,580,000.00	0.00	0.00	0.00	0.00	0.00
02100125130100 - Societal Re-orientation - General	Construction of 1100NO Shelters for IDPs in the 5M LGAs Durable Solution site in the State	23020102	71091	20242200	0.00	1,915,254,890.00	1,436,440,890.00	0.00	300,000,000.00	0.00	450,000,000.00	675,000,000.00	1,125,000,000.00
021001250000600 - Societal Re-orientation - General	Construction of 5NO. Health facilities in the 5M LGAs Durable Solution site in the State	23020102	71091	20242200	0.00	250,000,000.00	187,500,000.00	0.00	0.00	0.00	0.00	0.00	300,000,000.00
021001250000700 - Societal Re-orientation - General	Construction of 5NO. Schools in the 5M LGAs Durable Solution site in the State	23020107	71091	20242200	0.00	200,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001250000800 - Societal Re-orientation - General	Provision of WASH Facilities in the 5M LGAs Durable Solution site in the State	23020107	71091	20242200	0.00	150,000,000.00	112,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001250000900 - Societal Re-orientation - General	Provision of Market site for the 5M LGAs Durable solution sites in the State	23020119	71091	20242200	0.00	90,000,000.00	67,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
021001250001000 - Societal Re-orientation - General	Provision of Support for livelihood restoration (Agricultural inputs, vocational trainings) for the 5M LGAs Durable Solution in the State	23050108	71091	20242200	0.00	150,000,000.00	112,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Approved Budget - MDA Revenue by Economic	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
02100125001100 - Societal Re-orientation - General	Construction of 5No. Vocational Training Centres in the 5M LGAs Durable Solution in the State	23020102	71091	20242200	0.00	200,000,000.00	150,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125041100 - Poverty Alleviation - General	Upgrading/Renovation of Damare IDP Camp in Yola South LGA	23030101	71091	20232100	0.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00	225,000,000.00	337,500,000.00	562,500,000.00
03100125042100 - Poverty Alleviation - General	Intervention/Support for 1,326 No. of flood victims at Numan LGA	23040102	71091	20221600	0.00	0.00	338,793,000.00	0.00	0.00	0.00	0.00	0.00	150,000,000.00
03100125043100 - Poverty Alleviation - General	Intervention/Support for 706 No. of flood victims at Hong LGA	23040102	71091	20230700	0.00	0.00	180,383,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100125044100 - Poverty Alleviation - General	Intervention/Support for 4,370 No. of flood victims at Yola South LGA	23040102	71091	20232100	0.00	0.00	1,116,535,000.00	0.00	0.00	0.00	0.00	0.00	0.00
03100126058100 - Poverty Alleviation - General	Disaster Intervention in the State	23040102	71091	20242200	0.00	0.00	0.00	0.00	50,000,000.00	0.00	75,000,000.00	112,500,000.00	187,500,000.00
055100100100	Ministry for Local Government Affairs												
Total					0.00	40,000,000.00	40,000,000.00	0.00	37,000,000.00	0.00	55,500,000.00	83,250,000.00	222,750,000.00
13100123128100 - Reform of Government and Governance - General	Construction of 1 block of office for Skill prioritization at NFE Centres-(ECR), Yola North LGA	23020101	70621	20232000	0.00	6,000,000.00	6,000,000.00	0.00	4,000,000.00	0.00	6,000,000.00	9,000,000.00	65,000,000.00
13100123129100 - Reform of Government and Governance - General	Construction of 1No. local govt zonal offices across the State	23020101	70621	20242200	0.00	4,000,000.00	4,000,000.00	0.00	27,000,000.00	0.00	40,500,000.00	60,750,000.00	105,250,000.00
13100123121100 - Reform of Government and Governance - General	Construction of Zonal Local Government Inspectorate Offices	23020101	70621	20242200	0.00	27,000,000.00	27,000,000.00	0.00	3,000,000.00	0.00	4,500,000.00	6,750,000.00	38,250,000.00
13100124124100 - Reform of Government and Governance - General	Construction of 1 block of office for Increasing the Number and quality of NFLCs (ECR)	23020101	70621	20242200	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	4,500,000.00	6,750,000.00	14,250,000.00
055100500100	Local Government Staff Pension Board												
Total					0.00	24,269,000.00	24,269,000.00	0.00	0.00	0.00	0.00	0.00	0.00
13100123021100 - Reform of Government and Governance - General	Renovation of block of office building at the Board	23030121	71021	20242200	0.00	24,269,000.00	24,269,000.00	0.00	0.00	0.00	0.00	0.00	0.00

ADAMAWA STATE HOUSE OF ASSEMBLY

A BILL
FOR

A LAW TO ISSUE AND APPROPRIATE THE SUM OF FIVE HUNDRED AND EIGHTY-THREE BILLION, THREE HUNDRED AND THIRTY-ONE MILLION, THREE HUNDRED AND EIGHTY THOUSAND, FOUR HUNDRED AND NINETY-SIX NAIRA ONLY BEING 2026 APPROVED BUDGET ESTIMATE FOR THE SERVICES OF ADAMAWA STATE OF NIGERIA FOR THE YEAR 2026 WHICH INCLUDES STATUTORY EXPENDITURE UNDER 425 AND MATTERS INCIDENTAL THERETO.

Date of Commencement

1ST JANUARY, 2026

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 Budget Estimate Appropriation Law 2026 and shall be deemed to have come into effect on the 1ST January, 2026

Interpretation.

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

“Accountant-General” means the Accountant General of Adamawa State.

“Governor” means the Governor of Adamawa State of Nigeria.

Expenditure of
N209,640,415,814
Authorised out
Consolidated Revenue
Fund

3. The Accountant-General may, on the Warrant of the Governor, issue from the consolidated revenue fund of Adamawa State of Nigeria during the year ending on 31st day of December, 2026 any sums not exceeding on the whole sum of TWO HUNDRED AND NINE BILLION, SIX HUNDRED AND FORTY MILLION, FOUR HUNDRED AND FIFTEEN THOUSAND, EIGHT HUNDRED AND FOURTEEN NAIRA ONLY being the total of the amounts set forth opposite the Heads specified in the manner expressed in the first schedule.

**Appropriation of
₦209,640,415,814**

4. The said sum on the whole not exceeding the sum of **TWO HUNDRED AND NINE BILLION, SIX HUNDRED AND FORTY MILLION, FOUR HUNDRED AND FIFTEEN THOUSAND, EIGHT HUNDRED AND FOURTEEN NAIRA ONLY** shall be appropriated to the purposes and in the manner expressed in the first Schedule.

**Expenditure
₦373,690,964,682
Authorised out of
the Capital
Development.**

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

Second schedule.

**Appropriation of
₦373,690,964,682**

6. The said sum on the whole not exceeding the sum of **THREE HUNDRED AND SEVENTY-THREE BILLION, SIX HUNDRED AND NINETY MILLION, NINE HUNDRED AND SIX FOUR THOUSAND, SIX HUNDRED AND EIGHTY-TWO NAIRA, ONLY** shall be appropriated to the purpose and in the manner expressed in the second schedule as 2026 approved Budget Estimate.

FIRST SCHEDULE
RECURRENT EXPENDITURE

Code	Title	₦
011100100100	Office of the Governor	7,365,445,760.00
011100100200	Office of the Deputy Governor	1,052,211,120.00
011100500100	Sustainable Development Goals (Former MDG's Office)	158,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	25,270,000.00
011101000100	Bureau for Public Procurement (BPP)	837,284,760.00
011101600100	World Bank Development Partner Projects(WBDPP)	150,000,200.00
011101700100	Cabinet Affairs Office	117,494,860.00
011101800100	Security and Special Services Department	11,010,503,650.00
011110100100	Community and Social Development Agency	35,646,800.00
011118400100	Gongola Basin Energy Development Company	149,941,470.00
011118500100	Department of Chieftaincy Affairs	635,772,480.00
011110300100	Boundary Commission	45,179,300.00
016100100100	Office of the Secretary to the State Government	16,920,275,822.00
016102100100	Poverty Alleviation Agency	258,006,260.00
016103700100	Muslim Pilgrims Welfare Commission	2,684,234,370.00
016103800100	Christian Pilgrims Welfare Board	2,663,202,190.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	42,353,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	250,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	120,246,860.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPPA)	49,183,900.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	303,000,000.00
016105900100	Adamawa State Peace Commission	259,700,000.00
011200300100	Adamawa State House of Assembly (Legislature)	8,594,496,250.00
011200400100	House of Assembly Service Commission	1,031,990,690.00
012300100100	Ministry of Information and Strategy	592,173,970.00
012300300100	Adamawa Television Corporation (ATV)	417,664,900.00
012300400100	Adamawa Broadcasting Corporation (ABC)	385,302,680.00
012301300100	Government Printing Press (GPP)	101,744,290.00

012305500100	Adamawa Press Limited (APL)	148,934,000.00
012500100100	Office of the Head of Service	2,151,715,920.00
012500500100	Establishment and Training Department	1,163,285,530.00
012500700100	Adamawa State Staff Pension Board	22,354,081,220.00
012500800100	Department of Labour and Productivity	14,865,530.00
014000100100	Office of the State Auditor General	1,128,625,970.00
014000200100	Office of the Auditor General for Local Government	183,457,620.00
014000300100	Audit Commission	230,743,570.00
014700100100	Civil Service Commission	233,624,930.00
014900100100	Local Government Service Commission	51,941,240.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	193,937,500.00
016300100100	Ministry for Special Duties	389,441,384.00
021500100100	Ministry of Agriculture	582,068,490.00
021510200100	Adamawa Agricultural Development Program (AADP)	143,651,830.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	98,828,730.00
022000100100	Ministry of Finance	3,150,269,920.00
022000200100	Debt Management Agency	110,236,280.00
022000700100	Office of the Accountant General	37,170,128,170.00
022000800100	Board of Internal Revenue	1,671,356,203.00
022200100100	Ministry of Commerce	424,760,410.00
022201900100	Jimeta Ultra-Modern Market Office	118,490,800.00
022202000100	Jimeta Ultra-Modern Shopping Mall	118,490,800.00
022900100100	Ministry of Transportation	201,494,170.00
022905300100	Adamawa State Transport Board	407,319,370.00
023300100100	Ministry of Mineral Resources Development	61,864,320.00
023305200100	Adamawa State Mining Company	37,388,800.00
023400100100	Ministry of Works and Energy Development	1,827,281,250.00
023400400100	Adamawa State Road Maintenance Agency	32,016,770.00
023400500100	Energy Development	150,000,000.00
023600100100	Ministry of Culture and Tourism	129,042,800.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	55,513,410.00
023600400100	Arts Council	236,529,560.00
023605200100	Hotel and Tourism Board	29,085,500.00

023800100100	Ministry of Budget and Economic Planning	372,324,410.00
023800200100	Adamawa State Planning Commission	247,234,750.00
023800400100	Adamawa State Bureau of Statistics	454,596,400.00
025000100100	Fiscal Responsibility Commission	236,585,540.00
025200100100	Ministry of Water Resources	136,770,410.00
025210200100	Adamawa State Water Board	1,155,741,330.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	75,856,950.00
025210400100	Small Towns Water Supply Agency	55,322,290.00
025300100100	Ministry of Housing and Urban Development	127,316,550.00
025305300100	Adamawa State Urban Planning & Development Board	216,024,660.00
026000100100	Ministry of Lands and Survey	236,920,950.00
026000200100	Office of the Surveyor General	145,277,450.00
026500100100	Ministry of Livestock & Aquaculture Development	1,138,048,040.00
026600100100	Ministry of Entrepreneurship Development	246,332,220.00
025400100100	Ministry of Rural Infrastructure & Community Development	112,639,690.00
031801100100	Adamawa State Judicial Service Commission	311,519,218.00
031805100100	High Court of Justice	2,277,998,810.00
031805200100	Customary Court of Appeal	514,346,890.00
031805300100	Sharia Court of Appeal	554,290,600.00
031805500100	Area Courts	2,649,375,570.00
032600100100	Ministry of Justice	4,990,237,880.00
051300100100	Ministry of Youth and Sports Development	1,545,914,720.00
051305100100	Sports Council	452,727,910.00
051305300100	Adamawa United Foot Ball Club	780,279,540.00
051400100100	Ministry of Women Affairs	700,365,370.00
051700100100	Ministry of Education and Human Capital Development	528,211,000.00
051700300100	Adamawa State Universal Basic Education Board	548,802,680.00
051700800100	Adamawa State Library Board	334,300,700.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	235,814,110.00
051705100100	Post Primary Schools Mgt Board	23,920,659,160.00
051706200100	Ministry of Tertiary and Professional Education	24,302,910.00
051706400100	Education Resource Centre	191,547,310.00
051700500100	College of Agriculture, Science and Technology Ganye	2,316,392,200.00

051700400100	College of Legal Studies Yola	1,283,086,660.00
051701800100	Adamawa State Polytechnic Yola	2,879,277,450.00
051701900100	College of Education Hong	2,290,532,960.00
051702100100	Adamawa State University Mubi	10,154,218,970.00
051702200100	Adamawa State Scholarship Trust Fund	75,682,330.00
051702300100	College of Nursing & Sciences Yola	758,394,100.00
051702400100	College of Health Technology Michika	751,302,270.00
051702500100	College of Technology, Innovation and Entrepreneurship Studies Gulak	1,920,938,057.00
052100100100	Ministry of Health and Human Services	534,293,660.00
052100300100	Primary Health Care Development Agency	235,167,970.00
052100200100	Adamawa State Contributory Health Management Agency	133,093,890.00
052102700100	Adamawa State Referral Center	46,738,540.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	59,679,300.00
052110200100	Adamawa State Hospital Services Management Board	7,290,455,180.00
052110300100	Adamawa Traditional Medicine Board	57,753,300.00
052111300100	Adamawa State Drugs Supply Management Agency	213,564,610.00
052111400100	Adamawa State Specialist Hospital Yola	442,074,410.00
053500100100	Ministry of Environment and Natural Resources Development	662,278,240.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	374,688,160.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	56,187,380.00
055100100100	Ministry for Local Government Affairs	130,877,890.00
055100500100	Local Government Staff Pension Board	199,254,690.00
	Total Recurrent Expenditure	209,640,415,814.00

**SECOND SCHEDULE
CAPITAL EXPENDITURE**

Code	Title	N
011100500100	Sustainable Development Goals (Former MDG's Office)	2,340,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	2,000,000,000.00
011118500100	Department of Chieftaincy Affairs	200,000,000.00
016100100100	Office of the Secretary to the State Government	9,336,509,094.00
016102100100	Poverty Alleviation Agency	8,000,000,000.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	200,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	4,069,350,000.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	88,000,000.00
012300100100	Ministry of Information and Strategy	354,000,000.00
012300400100	Adamawa Broadcasting Corporation (ABC)	218,375,000.00
016300100100	Ministry for Special Duties	500,000,000.00
021500100100	Ministry of Agriculture	3,540,060,000.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	64,176,320.00
022000100100	Ministry of Finance	10,475,000,000.00
022200100100	Ministry of Commerce	20,224,285,090.00
022900100100	Ministry of Transportation	500,000,000.00
023300100100	Ministry of Mineral Resources Development	300,000,000.00
023400100100	Ministry of Works and Energy Development	120,862,306,430.00
023600100100	Ministry of Culture and Tourism	2,150,416,510.00
023800100100	Ministry of Budget and Economic Planning	1,002,500,000.00
023800200100	Adamawa State Planning Commission	280,000,000.00
023800400100	Adamawa State Bureau of Statistics	185,000,000.00
025000100100	Fiscal Responsibility Commission	120,000,000.00
025200100100	Ministry of Water Resources	4,227,012,953.00
025210200100	Adamawa State Water Board	1,933,128,370.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	485,400,000.00
025210400100	Small Towns Water Supply Agency	502,932,800.00
025300100100	Ministry of Housing and Urban Development	27,019,748,900.00
025305300100	Adamawa State Urban Planning & Development Board	2,238,000,000.00
026000100100	Ministry of Lands and Survey	1,650,000,000.00

026000200100	Office of the Surveyor General	2,309,098,500.00
026500100100	Ministry of Livestock & Aquaculture Development	661,500,000.00
025400100100	Ministry of Rural Infrastructure & Community Development	9,748,276,620.00
025400200100	Rural Access Agricultural and Marketing Project (RAAMP)	5,462,710,000.00
031805500100	Area Courts	98,000,000.00
032600100100	Ministry of Justice	4,298,000,000.00
051300100100	Ministry of Youth and Sports Development	16,873,111,360.00
051400100100	Ministry of Women Affairs	2,241,380,000.00
051700100100	Ministry of Education and Human Capital Development	43,972,771,757.00
051706400100	Education Resource Centre	120,000,000.00
051700500100	College of Agriculture, Science and Technology Ganye	220,482,810.00
051701800100	Adamawa State Polytechnic Yola	180,000,000.00
051701900100	College of Education Hong	100,000,000.00
051702100100	Adamawa State University Mubi	14,600,000,000.00
051702200100	Adamawa State Scholarship Trust Fund	5,500,000,000.00
051702300100	College of Nursing & Sciences Yola	311,425,600.00
051702400100	College of Health Technology Michika	181,800,000.00
052100100100	Ministry of Health and Human Services	32,454,772,168.00
052100300100	Primary Health Care Development Agency	1,074,195,200.00
052100200100	Adamawa State Contributory Health Management Agency	5,096,000,000.00
053500100100	Ministry of Environment and Natural Resources Development	2,210,000,000.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	374,239,200.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	500,000,000.00
055100100100	Ministry for Local Government Affairs	37,000,000.00
	Total Capital Expenditure	373,690,964,682.00

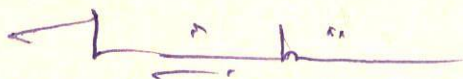
EXPLANATORY NOTE

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

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

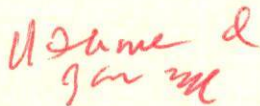
CODE	TITLE	N
21030101	GRATUITY	9,673,915,800.00
21030102	PENSION	9,159,400,000.00
21030103	DEATH BENEFITS	1,560,000,000.00
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	934,809,200.00
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	7,200,000,000.00
	TOTAL	28,528,125,000.00

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

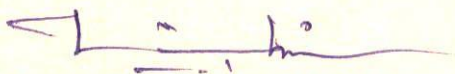
I assent this^{31st} day of.....^{Dec}.....2025



.....
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, 2026.	A Law to issue and appropriate the Sum of Five Hundred and Eighty-Three Billion, Three Hundred and Thirty-One Million, Three Hundred and Eighty Thousand, Four Hundred and Ninety-Six naira only Being 2026 approved budget estimate for the services of Adamawa State of Nigeria for the Year 2026 which includes statutory expenditure under 425 and matters incidental thereto.	The Law seeks to issue and appropriate the Sum of Five Hundred and Eighty-Three Billion, Three Hundred and Thirty-One Million, Three Hundred and Eighty Thousand, Four Hundred and Ninety-Six naira only Being 2026 approved budget estimate for the services of Adamawa State of Nigeria for the Year 2026 which includes statutory expenditure under 425 and matters incidental thereto.	29 th December 2025,



UMAR USMAN HAMIDU LALEH
 Clerk to Adamawa State House of Assembly



OFFICE OF THE GOVERNOR

GOVERNMENT HOUSE,
P. M. B. 2066, YOLA ADAMAWA STATE

Ref. No. GHA/S/528/S.1/450

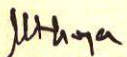
31st December, 2025

The Secretary to the State Government,
Office of the Secretary to the State Government
State Secretariat,
Yola.

FORWARDING OF A BILL SIGNED INTO LAW BY THE GOVERNOR

I forward herewith, Sir, a Bill for a Law to issue and appropriate the sum of Five Hundred and Eighty-Three Billion, Three Hundred and Thirty-One Million, Three Hundred and Eighty Thousand, Four Hundred and Ninety-Six Niara only, being 2026 Approved Budget Estimate for the services of Adamawa State of Nigeria which includes statutory expenditure under 425 and matters incidental thereto for further administrative action at your end.

Accept as usual, the assurances of His Excellency's esteemed regards.


Dominic H. Gaya
Personal Secretary to HE

~~PSP~~ ACAO
Pls forward + distribute
to Stakeholders + relevant
MSA's
2/1/2026
02/01/26