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ADAMAWA STATE GOVERNMENT OF NIGERIA OFFICE OF THE STATE AUDITOR GENERAL

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Yola, Adamawa State

Website: www.audgen.ad.gov.ng

26th October 2021

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Adamawa State of Nigeria for the 3rd quarter 2021 have been audited in accordance with Section 125 Sub-Section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Adamawa State Audit law No.16 of 2016 Section 25 Sub-Section 1.

Responsibility of the Accountant General

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

Responsibility of Auditor General

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

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Adamawa State for 3rd quarter ended September 30th, 2021 and the transactions for the 3rd quarter ended on that date.

Special Opinion:

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS P for R).

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

In my opinion, the accounts present fairly, in all material respects, the expenditures incurred {and funds received} against the SFTAS program by the State for 3rd quarter ended September 30th, 2021 in accordance with IPSAS Cash Basis. The Financial Statements are hereby certified.

USMAN AHMED (FCNA, FCPA, ACTI, CCFrFA)

Ag. Auditor General

Adamawa State.



Adamawa State Government

BUDGET PERFORMANCE REPORT: QUARTER 3, 2021

Date of Publication

26TH OCTOBER, 2021

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1 Summary of Performance

1.A. Introduction

This Budget Performance Report for Adamawa State Government is prepared quarterly, and issued within four (4) weeks from the end of each quarter.

This report includes the approved budget appropriation for the year 2021 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for this quarter (i.e third quarter), attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2208

A number of virements have been made within the Capital Expenditure budget of the Ministry of Works and Energy Development – hence this report assesses performance in Q3 and Year to Date against the revised budget which takes into consideration these virements (albeit the virements are all within the same economic, function and administrative codes – they are reallocations of resources against projects).

The 2021 Approved Budget implementation indicates that some economic Revenue/Expenditure codes have exceeded their budgetary allocation and the state has further revised the 2021 Budget to augment excess expenditure of the State Government that will soon be submitted to state House of Assembly for consideration, that will be used in the subsequent 2021 budget implementation of the State. This Budget Performance Report is produced by the Accountant General, and published on the Adamawa State Government website (www.budgetoffice.ad.gov.ng and www.mof.ad.gov.ng).

1.B. Revenue Performance

The State Government budgeted the sum of ₦140.034 billion and realised ₦51.319 billion representing 36.6% of budget performance for the first, second and third quarter period ended 30th September 2021. There was no inflow of Capital receipts as at this report and adjustments in the capital receipts will be reviewed in the 2022 revenue estimate.

1.C. Recurrent Expenditure Performance

The sum of ₦67.216 billion been budgeted out of which ₦38.973 billion has been expended representing 58.0% performance as at the first, second and third quarter, so far the trend of recurrent expenditure has triggered the need for a revised budget which will soon be submitted to the State House of Assembly for approval before the end of this fiscal Year.

1.D. Capital Expenditure Performance

The Capital expenditure was allotted the sum of ₦72.812 billion in the 2021 Approved budget and the sum of ₦12.237 billion was expended on infrastructural development of the State which represents 16.8% of the Capital Expenditure for the first, second and third quarter.

1.E. Conclusions

The State Government has done well in terms of revenue generation and expenditure execution for the period ended 30th September 2021.

2 Budget Reports

2.A. Summary

Table 1: Budget Summary

Adamawa State Government 2021 Q3 Budget Performance Report - Summary

Item	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
Opening Balance	-	-	-	-		-
Recurrent Revenue	84,214,409,440.00	84,214,409,440.00	17,704,864,904.38	50,324,380,672.64	59.8%	33,890,028,767.36
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	72,838,909,440.00	72,838,909,440.00	15,090,707,604.06	42,145,348,172.58	57.9%	30,693,561,267.42
12 - INDEPENDENT REVENUE	11,375,500,000.00	11,375,500,000.00	2,614,157,300.32	8,179,032,500.06	71.9%	3,196,467,499.94
Recurrent Expenditure	67,216,516,530.00	67,216,516,530.00	13,806,943,865.16	38,973,894,178.04	58.0%	28,242,622,351.96
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	33,969,516,964.00	33,969,516,964.00	7,860,468,842.76	22,427,192,128.23	66.0%	11,542,324,835.77
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	33,246,999,566.00	33,246,999,566.00	5,946,475,022.39	16,546,702,049.81	49.8%	16,700,297,516.19
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	16,719,733,566.00	16,719,733,566.00	4,514,160,485.16	10,613,037,069.00	63.5%	6,106,696,497.00
OTHER RECURRENT (2203-2208)	16,527,266,000.00	16,527,266,000.00	1,432,314,537.23	5,933,664,980.81	35.9%	10,593,601,019.19
Transfer to Capital Account	16,997,892,910.00	16,997,892,910.00	3,897,921,039.23	11,350,486,494.60	66.8%	5,647,406,415.40
Capital Receipts	55,820,000,000.00	55,820,000,000.00	-	994,700,000.00	1.8%	54,825,300,000.00
13 - AID AND GRANTS	32,770,000,000.00	32,770,000,000.00	-	994,700,000.00	3.0%	31,775,300,000.00
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	23,050,000,000.00	23,050,000,000.00	-	-	0.0%	23,050,000,000.00
23 - CAPITAL EXPENDITURE	72,817,892,910.00	72,817,892,910.00	3,341,528,324.32	12,237,347,869.82	16.8%	60,580,545,040.18
Total Revenue (including OB)	140,034,409,440.00	140,034,409,440.00	17,704,864,904.38	51,319,080,672.64	36.6%	88,715,328,767.36
Total Expenditure	140,034,409,440.00	140,034,409,440.00	17,148,472,189.48	51,211,242,047.86	36.6%	88,823,167,392.14
Closing Balance	-	-	556,392,714.91	107,838,624.78		- 107,838,624.78

2.B. Revenue by Administrative

Table 2: Total Revenue by Administrative Classification

Adamawa State Government Budget Performance Report 2021 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Revenue	140,034,409,440.00	140,034,409,440.00	17,704,864,904.38	51,319,080,672.64	36.6%	88,715,328,767.36
01000000000	Administration Sector	3,519,135,160.00	3,519,135,160.00	10,959,859.02	26,395,204.43	0.8%	3,492,739,955.57
01110000000	Governor's Office	563,500,000.00	563,500,000.00	-	12,689,745.41	2.3%	550,810,254.59
011101000100	Bureau for Public Procurement	560,000,000.00	560,000,000.00	-	12,074,245.41	2.2%	547,925,754.59
011101800100	Internal Affairs and Special Services	3,500,000.00	3,500,000.00	-	615,500.00	17.6%	2,884,500.00
01610000000	Office of the Secretary to the State Government	2,900,000,000.00	2,900,000,000.00	-	-	0.0%	2,900,000,000.00
016102100300	Poverty Alleviation Agency	2,900,000,000.00	2,900,000,000.00	-	-	0.0%	2,900,000,000.00
01230000000	Ministry of Information and Strategy	53,635,160.00	53,635,160.00	10,744,659.02	13,403,559.02	25.0%	40,231,600.98
012300300100	Adamawa Television Corporation	7,500,000.00	7,500,000.00	7,369,190.00	8,246,190.00	109.9%	- 746,190.00
012300400100	Adamawa Broadcasting Corporation	13,000,000.00	13,000,000.00	3,339,969.02	4,053,969.02	31.2%	8,946,530.98
012301300100	Government Printing Press	10,500,000.00	10,500,000.00	35,500.00	1,103,900.00	10.5%	9,396,100.00
012305500100	Adamawa Press Limited	22,635,160.00	22,635,160.00	-	-	0.0%	22,635,160.00
01250000000	Office of the Head of Service	440,000.00	440,000.00	173,200.00	259,900.00	59.1%	180,100.00
012500100100	Office of the Head of Service	-	-	132,100.00	132,100.00	-	- 132,100.00
012500500100	Establishment and Training Department	440,000.00	440,000.00	41,100.00	127,800.00	29.0%	312,200.00
01470000000	Civil Service Commission (CSC)	1,560,000.00	1,560,000.00	-	-	0.0%	1,560,000.00
014700100100	Civil Service Commission	1,560,000.00	1,560,000.00	-	-	0.0%	1,560,000.00
01630000000	Ministry for Special Duties	-	-	42,000.00	42,000.00	-	42,000.00
016300100100	Ministry for Special Duties	-	-	42,000.00	42,000.00	-	- 42,000.00
02000000000	Economic Sector	119,999,692,910.00	119,999,692,910.00	17,685,864,489.10	51,251,889,602.94	42.7%	68,747,803,307.06
02150000000	Ministry of Agriculture	1,817,956,000.00	1,817,956,000.00	108,150.00	1,455,450.00	0.1%	1,816,500,550.00
021500100100	Ministry of Agriculture	1,817,856,000.00	1,817,856,000.00	108,150.00	1,455,450.00	0.1%	1,816,400,550.00
021510300100	Adamawa Agricultural Mechanization Authority	100,000.00	100,000.00	-	-	0.0%	100,000.00
02200000000	Ministry of Finance	112,060,193,914.00	112,060,193,914.00	17,583,729,445.78	50,685,327,001.19	45.2%	61,374,866,912.81
022000100100	Ministry of Finance	12,116,972,000.00	12,116,972,000.00	8,883,350.00	1,011,361,600.00	8.3%	11,105,610,400.00
022000700100	Office of the Accountant General	93,338,909,440.00	93,338,909,440.00	15,090,707,604.06	42,145,028,172.58	45.2%	51,193,881,267.42
022000800100	Board of Internal Revenue	6,604,312,474.00	6,604,312,474.00	2,484,138,491.72	7,528,937,228.61	114.0%	- 924,624,754.61
02220000000	Ministry of Commerce, Trade and Industries	197,900,000.00	197,900,000.00	57,854,367.00	490,332,142.00	247.8%	- 292,432,142.00
022200100100	Ministry of Commerce	42,200,000.00	42,200,000.00	3,580,000.00	3,837,000.00	9.1%	38,363,000.00
022201900100	Jimeta Modern Market Office	155,700,000.00	155,700,000.00	36,278,480.00	468,499,255.00	300.9%	- 312,799,255.00
022205300200	Jimeta Shopping Complex Office	-	-	1,610,637.00	1,610,637.00	-	- 1,610,637.00
022205400100	Adamawa Plaza	-	-	16,385,250.00	16,385,250.00	-	- 16,385,250.00
02290000000	Ministry of Transportation	122,014,596.00	122,014,596.00	9,993,200.00	18,035,100.00	14.8%	103,979,496.00
022900100100	Ministry of Transportation	41,167,100.00	41,167,100.00	9,993,200.00	18,035,100.00	43.8%	23,132,000.00
022905300100	Adamawa Transport Company	80,847,496.00	80,847,496.00	-	-	0.0%	80,847,496.00
02330000000	Ministry of Mineral Resources Development	-	-	60,000.00	60,000.00	-	60,000.00
023300100100	Ministry of Mineral Resources Development	-	-	60,000.00	60,000.00	-	- 60,000.00
02340000000	Ministry of Works and Energy Development	250,000.00	250,000.00	-	-	0.0%	250,000.00
023400100100	Ministry of Works and Energy Development	250,000.00	250,000.00	-	-	0.0%	250,000.00
02360000000	Ministry of Culture and Tourism	3,482,400.00	3,482,400.00	749,180.00	776,180.00	22.3%	2,706,220.00
023600100100	Ministry of Culture and Tourism	1,750,000.00	1,750,000.00	649,180.00	651,180.00	37.2%	1,098,820.00
023600400100	Arts Council	1,732,400.00	1,732,400.00	100,000.00	125,000.00	7.2%	1,607,400.00
02500000000	Fiscal Responsibility Commission	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
025000100100	Fiscal Responsibility Commission	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
02520000000	Ministry of Water Resources	3,000,000.00	3,000,000.00	1,696,800.00	2,242,300.00	74.7%	757,700.00
025210200100	Adamawa State Water Board	3,000,000.00	3,000,000.00	1,696,800.00	2,242,300.00	74.7%	757,700.00
02530000000	Ministry of Housing and Urban Development	5,607,192,000.00	5,607,192,000.00	5,473,250.00	10,293,550.00	0.2%	5,596,898,450.00
025300100100	Ministry of Housing and Urban Development	4,502,000,000.00	4,502,000,000.00	140,000.00	200,000.00	0.0%	4,501,800,000.00
025305300100	Adamawa State Urban Planning & Development Authority	1,105,192,000.00	1,105,192,000.00	5,333,250.00	10,093,550.00	0.9%	1,095,098,450.00
02600000000	Ministry of Lands and Survey	60,704,000.00	60,704,000.00	21,984,546.32	36,411,479.75	60.0%	24,292,520.25
026000100100	Ministry of Lands and Survey	46,204,000.00	46,204,000.00	19,052,271.32	31,343,957.39	67.8%	14,860,042.61
026000200100	Office of the Surveyor General	14,500,000.00	14,500,000.00	2,932,275.00	5,067,522.36	34.9%	9,432,477.64
02650000000	Ministry of Livestock & Aquaculture Development	46,300,000.00	46,300,000.00	4,215,550.00	6,956,400.00	15.0%	39,343,600.00
026500100100	Ministry of Livestock & Aquaculture Development	46,300,000.00	46,300,000.00	4,215,550.00	6,956,400.00	15.0%	39,343,600.00
02660000000	Ministry of Entrepreneurship Development	700,000.00	700,000.00	-	-	0.0%	700,000.00
026600100100	Ministry of Entrepreneurship Development	700,000.00	700,000.00	-	-	0.0%	700,000.00

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
03000000000	Law and Justice Sector	234,050,000.00	234,050,000.00	2,554,480.00	14,924,034.01	6.4%	219,125,965.99
03180000000	Adamawa State Judicial Service Commission	34,050,000.00	34,050,000.00	2,554,480.00	8,910,625.00	26.2%	25,139,375.00
031801100100	Adamawa State Judicial Service Commission	200,000.00	200,000.00	-	-	0.0%	200,000.00
031805100100	High Court of Justice	20,050,000.00	20,050,000.00	348,150.00	1,533,170.00	7.6%	18,516,830.00
031805200100	Customary Court of Appeal	600,000.00	600,000.00	3,200.00	3,200.00	0.5%	596,800.00
031805300100	Sharia Court of Appeal	200,000.00	200,000.00	60,930.00	60,930.00	30.5%	139,070.00
031805500100	Area Courts	13,000,000.00	13,000,000.00	2,142,200.00	7,313,325.00	56.3%	5,686,675.00
03260000000	Ministry of Justice	200,000,000.00	200,000,000.00	-	6,013,409.01	3.0%	193,986,590.99
032600100100	Ministry of Justice	200,000,000.00	200,000,000.00	-	6,013,409.01	3.0%	193,986,590.99
04000000000	Regional	2,900,000,000.00	2,900,000,000.00	-	-	0.0%	2,900,000,000.00
04690000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	2,900,000,000.00	2,900,000,000.00	-	-	0.0%	2,900,000,000.00
046900100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	2,900,000,000.00	2,900,000,000.00	-	-	0.0%	2,900,000,000.00
05000000000	Social Sector	13,381,531,370.00	13,381,531,370.00	5,486,076.26	25,871,831.26	0.2%	13,355,659,538.74
05130000000	Ministry of Youth & Sports Development	650,000.00	650,000.00	-	2,500.00	0.4%	647,500.00
051300100100	Ministry of Youth and Sports Development	650,000.00	650,000.00	-	2,500.00	0.4%	647,500.00
05140000000	Ministry of Women Affairs	1,878,712,000.00	1,878,712,000.00	43,000.00	55,000.00	0.0%	1,878,657,000.00
051400100100	Ministry of Women Affairs	1,878,712,000.00	1,878,712,000.00	43,000.00	55,000.00	0.0%	1,878,657,000.00
05170000000	Ministry of Education and Human Capital Development	552,442,000.00	552,442,000.00	1,214,520.00	10,337,520.00	1.9%	542,104,480.00
051700100100	Ministry of Education and Human Capital Development	552,200,000.00	552,200,000.00	1,214,520.00	10,337,520.00	1.9%	541,862,480.00
051705100100	Post Primary Schools Mgt Board	242,000.00	242,000.00	-	-	0.0%	242,000.00
05210000000	Ministry of Health and Human Services	8,534,500,000.00	8,534,500,000.00	2,822,056.26	3,580,056.26	0.0%	8,530,919,943.74
052100100100	Ministry of Health and Human Services	2,995,460,000.00	2,995,460,000.00	2,822,056.26	3,580,056.26	0.1%	2,991,879,943.74
052100300100	Primary Health Care Development Agency	2,600,000,000.00	2,600,000,000.00	-	-	0.0%	2,600,000,000.00
052100200100	Adamawa State Contributory Health Management Agency	750,000,000.00	750,000,000.00	-	-	0.0%	750,000,000.00
052102700100	Adamawa State Referral Center	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	1,870,000,000.00	1,870,000,000.00	-	-	0.0%	1,870,000,000.00
052110200100	Adamawa State Hospital Services Management Board	230,848,000.00	230,848,000.00	-	-	0.0%	230,848,000.00
052110300100	Adamawa Traditional Medicine Board	192,000.00	192,000.00	-	-	0.0%	192,000.00
052111300100	Adamawa Essential Drugs Programme	28,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00
05280000000	Ministry of Tertiary and Professional Education	2,373,917,370.00	2,373,917,370.00	-	3,177,055.00	0.1%	2,370,740,315.00
052800100100	Ministry of Tertiary and Professional Education	5,150,000.00	5,150,000.00	-	-	0.0%	5,150,000.00
052800300100	College of Agriculture Ganye	48,313,970.00	48,313,970.00	-	3,177,055.00	6.6%	45,136,915.00
052800400100	College of Legal Studies Yola	87,120,500.00	87,120,500.00	-	-	0.0%	87,120,500.00
052801800100	Adamawa State Polytechnic Yola	819,011,900.00	819,011,900.00	-	-	0.0%	819,011,900.00
052801900100	College of Education Hong	259,982,000.00	259,982,000.00	-	-	0.0%	259,982,000.00
052802100100	Adamawa State University Mubi	1,055,567,000.00	1,055,567,000.00	-	-	0.0%	1,055,567,000.00
052802300100	College of Nursing & Midwifery Yola	43,772,000.00	43,772,000.00	-	-	0.0%	43,772,000.00
052802400100	College of Health Technology Michika	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
05350000000	Ministry of Environment and Natural Resources Development	41,310,000.00	41,310,000.00	1,406,500.00	8,719,700.00	21.1%	32,590,300.00
053500100100	Ministry of Environment and Natural Resources Development	41,310,000.00	41,310,000.00	1,406,500.00	8,719,700.00	21.1%	32,590,300.00

NOTES FOR TABLE 2: In the third quarter, some Ministries, Departments and Agencies (MDAs) collected more revenue than budgeted, or have collected revenue when they don't have a revenue budget. The MDAs are Board of Internal Revenue (022000800100) with performance of 114.0%, and Jimeta Modern Market Office (022201900100) achieved performance of 300.9%. Therefore, any budget adjustments to be made by the State need to reflect these over performances. The 2022 budget should also take them into consideration.

However, it is important to note that aggregate performance is poor at 36.6%. So overall, there is need for the State to employ measures to massively improve its revenue generation. Table 2 below shows the Total Revenue by Administrative Classification.

2.C. Revenue by Economic

Table 3: Total Revenue by Economic Classification

Adamawa State Government Budget Performance Report 2021 Q3 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
1	REVENUE	140,034,409,440.00	140,034,409,440.00	17,704,864,904.38	51,319,080,672.64	36.6%	88,715,328,767.36
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	72,838,909,440.00	72,838,909,440.00	15,090,707,604.06	42,145,348,172.58	57.9%	30,693,561,267.42
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	72,838,909,440.00	72,838,909,440.00	15,090,707,604.06	42,145,348,172.58	57.9%	30,693,561,267.42
110101	GOVERNMENT SHARE OF FAAC	40,905,267,905.00	40,905,267,905.00	8,835,555,380.71	23,237,563,366.06	56.8%	17,667,704,538.94
11010101	STATUTORY ALLOCATION	40,905,267,905.00	40,905,267,905.00	8,835,555,380.71	23,237,563,366.06	56.8%	17,667,704,538.94
110102	GOVERNMENT SHARE OF VAT	18,818,641,535.00	18,818,641,535.00	4,970,244,612.74	15,351,208,321.13	81.6%	3,467,433,213.87
11010201	SHARE OF VAT	18,818,641,535.00	18,818,641,535.00	4,970,244,612.74	15,351,208,321.13	81.6%	3,467,433,213.87
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
11010303	EXCESS CRUDE	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
110104	OTHER FAAC TRANSFERS	11,615,000,000.00	11,615,000,000.00	1,284,907,610.61	3,556,576,485.39	30.6%	8,058,423,514.61
11010401	STAMP DUTY	2,000,000,000.00	2,000,000,000.00	266,284,293.97	645,227,800.47	32.3%	1,354,772,199.53
11010406	ECOLOGICAL FUND	-	-	90,675,569.34	90,675,569.34	-	90,675,569.34
11010407	EXCHANGE RATE DIFFERENCE	2,615,000,000.00	2,615,000,000.00	32,062,976.87	178,250,833.08	6.8%	2,436,749,166.92
11010408	STABILIZATION FUND RECEIPTS	2,500,000,000.00	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
11010410	NON OIL REVENUE	1,500,000,000.00	1,500,000,000.00	872,791,895.77	1,616,359,953.36	107.8%	116,359,953.36
11010411	SUPPORT FUND (FGN INTERVENTION)	3,000,000,000.00	3,000,000,000.00	23,092,874.66	967,996,724.81	32.3%	2,032,003,275.19
11010415	OTHER FAAC TRANSFERS	-	-	-	58,065,604.33	-	58,065,604.33
12	INDEPENDENT REVENUE	11,375,500,000.00	11,375,500,000.00	2,614,157,300.32	8,179,032,500.06	71.9%	3,196,467,499.94
1201	TAX REVENUE	6,393,106,874.00	6,393,106,874.00	2,440,228,562.16	6,429,255,678.02	100.6%	- 36,148,804.02
120101	PERSONAL TAXES	6,393,106,874.00	6,393,106,874.00	2,440,228,562.16	6,429,255,678.02	100.6%	- 36,148,804.02
12010101	Direct Assessment	130,000,000.00	130,000,000.00	28,243,600.00	66,606,082.00	51.2%	63,393,918.00
12010102	Pay as you Earn (PAYE) Federal	1,047,349,209.09	1,047,349,209.09	541,824,457.32	2,289,830,231.55	218.6%	1,242,481,022.46
12010103	Pay as you Earn (PAYE) State	1,381,437,636.19	1,381,437,636.19	737,272,612.96	1,703,150,950.08	123.3%	321,713,313.89
12010104	Pay as you Earn (PAYE) Local Government	668,176,854.20	668,176,854.20	86,684,533.13	164,326,944.81	24.6%	503,849,909.39
12010105	Pay as you Earn (PAYE) Companies	918,743,174.52	918,743,174.52	293,332,858.55	1,291,332,858.55	140.6%	372,589,684.03
12010106	5% WHT on Payment to Contractors	200,000,000.00	200,000,000.00	62,906,796.96	140,124,064.79	70.1%	59,875,935.21
12010107	10% WHT on Rent	15,000,000.00	15,000,000.00	2,349,695.56	22,009,678.96	146.7%	7,009,678.96
12010108	Developmental Levy	20,000,000.00	20,000,000.00	3,711,715.00	5,832,896.22	29.2%	14,167,103.78
12010109	Pay as you Earn (PAYE) (A/V) Arrears	2,000,000,000.00	2,000,000,000.00	674,587,350.11	728,645,698.18	36.4%	1,271,354,301.82
12010110	STAMP DUTIES (STATE)	-	-	-	40,000.00	-	40,000.00
12010111	CAPITAL GAINS TAX	5,000,000.00	5,000,000.00	5,840,000.00	6,580,000.00	131.6%	1,580,000.00
12010112	POOLS BETTING\CASINO\SNOOKER	400,000.00	400,000.00	157,532.88	197,032.88	49.3%	202,967.12
12010113	PRODUCE SALES TAX	7,000,000.00	7,000,000.00	3,230,660.00	10,579,240.00	151.1%	3,579,240.00
1202	NON-TAX REVENUE	4,982,393,126.00	4,982,393,126.00	173,928,738.16	1,749,776,822.04	35.1%	3,232,616,303.96
120201	LICENCES - GENERAL	146,374,700.00	146,374,700.00	13,228,775.00	76,591,575.00	52.3%	69,783,125.00
12020101	DRIVING LICENCES	25,763,100.00	25,763,100.00	-	9,543,500.00	37.0%	16,219,600.00
12020102	PLASTIC NUMBER PLATE	650,000.00	650,000.00	-	-	0.0%	650,000.00
12020103	FISHING LICENCES	-	-	87,300.00	491,725.00	-	491,725.00
12020104	WILD LIFE HUNTING LICENCES	200,000.00	200,000.00	216,000.00	919,600.00	459.8%	719,600.00
12020107	PATENT MEDICAL LICENCE	-	-	-	447,000.00	-	447,000.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	-	-	-	50,000.00	-	50,000.00
12020110	TRADE ANIMAL LICENCE	500,000.00	500,000.00	225,500.00	227,500.00	45.5%	272,500.00
12020111	HIDES & SKIN LOADING LICENSE	5,000,000.00	5,000,000.00	178,100.00	412,950.00	8.3%	4,587,050.00
12020112	MEAT STORAGE AND SALES LICENSE	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020113	ANNUAL DUES	1,200,000.00	1,200,000.00	-	1,016,000.00	84.7%	184,000.00
12020114	HAWKING PERMIT	40,000.00	40,000.00	4,500.00	32,000.00	80.0%	8,000.00
12020115	RENUVAL OF LICENSE TO PRACTICE	12,000.00	12,000.00	15,000.00	12,837,500.00	106979.2%	12,825,500.00
12020118	REGISTRATION OF VOLUNTARY ORGANIZATIONS	-	-	-	7,400.00	-	7,400.00
12020127	FISHING PERMITS	-	-	-	159,000.00	-	159,000.00
12020130	PRODUCE BUYING\MERCHANT LICENCES	200,000.00	200,000.00	-	122,500.00	61.3%	77,500.00
12020131	Hides and Skin Loading Licenses	-	-	-	1,321,000.00	-	1,321,000.00
12020132	Fulltime Registration	120,000.00	120,000.00	2,500.00	6,444,930.00	5370.8%	6,324,930.00
12020138	DRIVERS' LICENCES	50,592,500.00	50,592,500.00	10,268,125.00	12,846,125.00	25.4%	37,746,375.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
12020139	PATENT MEDICINE & DRUG STORES LICENCES	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020140	PRIVATE SCHOOLS LICENCES	-	-	-	543,000.00	-	543,000.00
12020142	TRADE PERMIT LICENCES	-	-	5,000.00	5,000.00	-	5,000.00
12020143	Forest Liscence,Chain Saw Licences	2,000,000.00	2,000,000.00	9,500.00	515,500.00	25.8%	1,484,500.00
12020145	Licensing of Computer based Business Centre	22,200,000.00	22,200,000.00	-	98,000.00	0.4%	22,102,000.00
12020146	HEAVY DUTY PERMIT	5,000,000.00	5,000,000.00	-	60,000.00	1.2%	4,940,000.00
12020147	Licence for Transport Operators, Keke Rider, Buses & T	13,640,000.00	13,640,000.00	354,000.00	354,000.00	2.6%	13,286,000.00
12020149	Registration of Medicine Stores/Herbs Center	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020150	Part Four Chemical Licence Argo/Chem. Insecticides	1,400,000.00	1,400,000.00	154,000.00	154,000.00	11.0%	1,246,000.00
12020151	REGISTRATION PERMIT	4,075,100.00	4,075,100.00	20,000.00	20,000.00	0.5%	4,055,100.00
12020152	LEARNERS PERMIT	1,500,000.00	1,500,000.00	292,500.00	3,259,800.00	217.3%	1,759,800.00
12020153	Hides & Skin Buyers License	300,000.00	300,000.00	11,000.00	21,000.00	7.0%	279,000.00
12020154	Produce Marchants Licenses	-	-	-	5,000.00	-	5,000.00
12020155	Auctioneer Licenses	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020156	Environmental M/Purpose Lab.	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020157	Liquor Licenses	150,000.00	150,000.00	-	107,000.00	71.3%	43,000.00
12020158	Tambola Licence	12,000.00	12,000.00	-	-	0.0%	12,000.00
12020159	HACKNEY PERMIT	3,300,000.00	3,300,000.00	776,000.00	5,039,550.00	152.7%	1,739,550.00
12020160	Private Driving School Operating Permit	2,450,000.00	2,450,000.00	60,000.00	1,197,375.00	48.9%	1,252,625.00
12020161	Road / Roof Rack Permit	-	-	-	265,250.00	-	265,250.00
12020162	Trophy Dealer Licences	200,000.00	200,000.00	10,000.00	49,000.00	24.5%	151,000.00
12020163	POOLS AND GAMING MACHINES	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020164	CINEMATOGRAPHY LICENCES	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020166	OPERATING PERMIT FOR TRANSPORT UNIONS	-	-	-	100,000.00	-	100,000.00
12020168	TRADE ANIMAL LICENCE	-	-	539,750.00	16,371,370.00	-	16,371,370.00
12020171	ANNUAL DUES	-	-	-	205,000.00	-	205,000.00
12020173	RENUWAL OF LICENSE TO PRACTICE	-	-	-	1,343,000.00	-	1,343,000.00
120204	FEES - GENERAL	3,289,735,070.00	3,289,735,070.00	73,412,844.69	1,094,902,834.87	33.3%	2,194,832,235.13
12020401	Motor Vehicle Fees - General	155,700,000.00	155,700,000.00	3,554,375.00	11,703,505.81	7.5%	143,996,494.19
12020402	Timber and Forest Fees	15,000,000.00	15,000,000.00	51,500.00	6,080,500.00	40.5%	8,919,500.00
12020403	Renewal Fees - General	11,000,000.00	11,000,000.00	5,163,600.00	888,132,393.41	8073.9%	877,132,393.41
12020404	Contract/Vetting/procurement Fees - General	232,500,000.00	232,500,000.00	-	21,110,625.02	9.1%	211,389,374.98
12020405	Land/Survey/Inspection Fees - General	10,000,000.00	10,000,000.00	1,809,875.00	6,725,922.36	67.3%	3,274,077.64
12020406	Audit/Financial Consulting Fees - General	100,000.00	100,000.00	-	5,000.00	5.0%	95,000.00
12020407	Application/Preparation for Certificate of Occupancy Fees	9,500,000.00	9,500,000.00	7,529,009.23	11,320,061.34	119.2%	1,820,061.34
12020408	Developmental Levy - General	15,620,000.00	15,620,000.00	1,850,000.00	1,850,000.00	11.8%	13,770,000.00
12020410	Registration Fees - General	444,645,870.00	444,645,870.00	11,254,584.07	16,178,484.07	3.6%	428,467,385.93
12020411	Court Fees - General	8,800,000.00	8,800,000.00	1,239,530.00	2,197,330.00	25.0%	6,602,670.00
12020412	Registration of Private Schools	-	-	390,000.00	6,470,000.00	-	6,470,000.00
12020413	Annual Dues	2,000,000.00	2,000,000.00	-	275,000.00	13.8%	1,725,000.00
12020414	Admin Charges	150,000.00	150,000.00	54,431.39	604,431.39	403.0%	454,431.39
12020415	Adapoly Ventures	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
12020416	Medical/Laboratory Fees - General	313,281,500.00	313,281,500.00	2,535,510.00	23,535,652.00	7.5%	289,745,848.00
12020417	Tertiary Institution Fees - General	661,105,200.00	661,105,200.00	-	-	0.0%	661,105,200.00
12020418	Student Handbook	4,339,000.00	4,339,000.00	-	-	0.0%	4,339,000.00
12020420	PG School Ralated Fees	58,500,000.00	58,500,000.00	-	-	0.0%	58,500,000.00
12020421	Sports Fees	11,858,000.00	11,858,000.00	-	-	0.0%	11,858,000.00
12020422	SIWES Fees	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020423	Environmental Impact Assessment Fees	10,000,000.00	10,000,000.00	60,000.00	157,500.00	1.6%	9,842,500.00
12020424	Food and Social Services Fees	2,000,000.00	2,000,000.00	522,000.00	1,231,000.00	61.6%	769,000.00
12020425	Approval of Building Plans Upstairs Fees	2,000,000.00	2,000,000.00	140,000.00	900,750.00	45.0%	1,099,250.00
12020426	Registration of Women Groups	-	-	76,000.00	515,375.00	-	515,375.00
12020427	Yellow Cards Fees	52,224,700.00	52,224,700.00	-	-	0.0%	52,224,700.00
12020428	Registration of Private Hospitals Fees	550,000.00	550,000.00	6,000.00	6,000.00	1.1%	544,000.00
12020430	Nursery/Maternity Homes	2,710,000.00	2,710,000.00	129,000.00	442,800.00	16.3%	2,267,200.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
12020431	Drivers Licence Fees - General	5,750,000.00	5,750,000.00	299,600.00	299,600.00	5.2%	5,450,400.00
12020432	Towing of Light/ Heavy Vehicles Fees	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
12020433	Defect Vehicle Inspection Fees	6,079,000.00	6,079,000.00	72,000.00	7,174,875.00	118.0%	1,095,875.00
12020434	Impounded Vehicle Packing Fees	50,000.00	50,000.00	50,000.00	202,000.00	404.0%	152,000.00
12020435	Indiscriminate Packing Fees	2,000,000.00	2,000,000.00	1,000.00	4,000.00	0.2%	1,996,000.00
12020436	No Packing Sign for Coperate/Individual Fees	2,577,500.00	2,577,500.00	-	-	0.0%	2,577,500.00
12020437	Light Vehicle Inspection Fatal/Minor Fees	463,000.00	463,000.00	-	-	0.0%	463,000.00
12020438	Heavy Duty Accident Inspection Fatal/Minor Fees	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020439	Towing Light/Heavy Vehicles Fees	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020440	Leased Vehicle operating Permit	907,500.00	907,500.00	4,000,000.00	15,945,200.00	1757.0%	15,037,700.00
12020441	Fire Safety Inspections Fees	3,500,000.00	3,500,000.00	316,500.00	1,810,000.00	51.7%	1,690,000.00
12020442	Printing Fees - General	10,000,000.00	10,000,000.00	5,355,290.00	6,222,090.00	62.2%	3,777,910.00
12020443	Processing Fees and Certificate Evaluation	3,120,000.00	3,120,000.00	-	-	0.0%	3,120,000.00
12020444	Application Fees produce Merchants	6,000.00	6,000.00	-	4,575,251.17	76254.2%	4,569,251.17
12020445	Grading Fees	600,000.00	600,000.00	311,250.00	862,650.00	143.8%	262,650.00
12020447	Sign Bill Board and Adverts	3,500,000.00	3,500,000.00	1,350,000.00	4,428,500.00	126.5%	928,500.00
12020450	Filling Station Permit	5,000,000.00	5,000,000.00	-	90,000.00	1.8%	4,910,000.00
12020451	Approval of Building Plans	20,000,000.00	20,000,000.00	3,749,125.00	9,891,835.00	49.5%	10,108,165.00
12020452	Mast Installation Base	30,000,000.00	30,000,000.00	1,200,000.00	3,000,000.00	10.0%	27,000,000.00
12020453	Street Naming and House Numbering	1,000,000,000.00	1,000,000,000.00	25,000.00	127,000.00	0.0%	999,873,000.00
12020454	Search Fees	3,000,000.00	3,000,000.00	1,420,000.00	2,565,600.00	85.5%	434,400.00
12020455	Beacon Placement Fees	1,500,000.00	1,500,000.00	180,400.00	989,100.00	65.9%	510,900.00
12020456	Slaughter Premises Fees	8,000,000.00	8,000,000.00	864,450.00	4,845,820.00	60.6%	3,154,180.00
12020457	Meat Inspection Fees	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
12020458	Trade Animal Fees	24,000,000.00	24,000,000.00	7,659,510.00	8,329,725.00	34.7%	15,670,275.00
12020460	Laboratory & Workshop	10,649,500.00	10,649,500.00	-	-	0.0%	10,649,500.00
12020461	Accommodation Fees	25,440,000.00	25,440,000.00	-	-	0.0%	25,440,000.00
12020462	Educational Visit Fees	11,900,000.00	11,900,000.00	-	-	0.0%	11,900,000.00
12020463	Court Fees	-	-	260,550.00	1,484,328.30	-	1,484,328.30
12020464	Daily Toll Ticket Fees	-	-	1,265,650.00	1,265,650.00	-	1,265,650.00
12020465	Loading & Off loading Fees	-	-	696,730.00	696,730.00	-	696,730.00
12020466	Facility Fees	-	-	1,080,500.00	1,080,500.00	-	1,080,500.00
12020467	Hospital/Drug Fees	7,388,300.00	7,388,300.00	-	70,625.00	1.0%	7,317,675.00
12020468	Transfer Of Ownership Fees	3,250,000.00	3,250,000.00	958,125.00	4,807,425.00	147.9%	1,557,425.00
12020469	Certificate of Road Worthiness Fees	30,000,000.00	30,000,000.00	5,926,750.00	14,692,000.00	49.0%	15,308,000.00
120205	FINES - GENERAL	37,350,000.00	37,350,000.00	5,876,530.00	18,791,527.12	50.3%	18,558,472.88
12020501	Penalty for Offences - General	-	-	1,308,400.00	7,383,600.13	-	7,383,600.13
12020502	High Court Fines	-	-	752,300.00	3,253,942.00	-	3,253,942.00
12020503	Area Court Fines	-	-	2,174,830.00	2,276,830.00	-	2,276,830.00
12020504	STAMP DUTIES	1,000,000.00	1,000,000.00	330,000.00	330,000.00	33.0%	670,000.00
12020505	ROAD TRAFFIC (MISC. OFF)	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020506	CHANGE OF COURSE	15,000,000.00	15,000,000.00	-	7,500.00	0.1%	14,992,500.00
12020507	COURT FINE (MOBILE COURT)	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020508	SANITATION RATE	10,000,000.00	10,000,000.00	1,311,000.00	5,539,654.99	55.4%	4,460,345.01
12020510	STRAY ANIMAL	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020511	COURT FINE	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
120206	SALES - GENERAL	158,401,800.00	158,401,800.00	39,381,525.00	428,377,289.93	270.4%	- 269,975,489.93
12020601	SALES OF JOURNAL & PUBLICATIONS	5,172,800.00	5,172,800.00	-	7,400.00	0.1%	5,165,400.00
12020603	SALES OF ID CARDS	13,952,700.00	13,952,700.00	-	-	0.0%	13,952,700.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-	-	-	145,000.00	-	145,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,452,000.00	1,452,000.00	-	-	0.0%	1,452,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	-	-	-	4,204,208.00	-	4,204,208.00
12020616	ADMISSION FORMS	60,440,000.00	60,440,000.00	-	-	0.0%	60,440,000.00
12020618	WATER RATES	3,000,000.00	3,000,000.00	1,582,800.00	3,298,800.00	110.0%	298,800.00
12020621	SALES OF C.S.C FORMS	1,560,000.00	1,560,000.00	-	15,765,000.00	1010.6%	14,205,000.00
12020623	SALES OF CONDEMNED STORES	2,988,500.00	2,988,500.00	1,125,000.00	7,578,000.00	253.6%	4,589,500.00
12020626	SALES OF APPLICATION FORMS FOR PRIVATE SCHOOLS	-	-	720,000.00	1,340,000.00	-	1,340,000.00
12020629	APPLICATION FORMS	6,437,000.00	6,437,000.00	-	-	0.0%	6,437,000.00
12020630	SALES OF SEEDLINGS	200,000.00	200,000.00	-	377,756.93	188.9%	177,756.93
12020631	COTTAGE INDUSTRIES SALES	110,000.00	110,000.00	-	-	0.0%	110,000.00
12020632	SALES OF PUBLICATIONS	500,000.00	500,000.00	58,400.00	332,300.00	66.5%	167,700.00
12020634	SALES OF SEEDLINGS & FRUITS	-	-	18,000.00	18,000.00	-	18,000.00
12020635	SALES OF SEEDLINGS AND FRUITS	-	-	28,000.00	28,000.00	-	28,000.00
12020638	SALES OF EMPLOYMENT FORMS	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020639	SALES OF IN SERVICE FORM	242,000.00	242,000.00	-	6,900.00	2.9%	235,100.00
12020642	SALES OF ADMISSION FORMS	12,760,000.00	12,760,000.00	-	500.00	0.0%	12,759,500.00
12020643	EMPLOYMENT FORMS	363,000.00	363,000.00	-	-	0.0%	363,000.00
12020645	STUDENT LEVY	4,889,500.00	4,889,500.00	-	-	0.0%	4,889,500.00
12020646	STUDENT HAND BOOK	694,300.00	694,300.00	-	-	0.0%	694,300.00
12020648	SALES OF IN-SERVICES TRAINING FORMS	90,000.00	90,000.00	15,300.00	27,300.00	30.3%	62,700.00
12020649	OPTION FOR RETIREMENT FORMS	350,000.00	350,000.00	56,400.00	181,500.00	51.9%	168,500.00
12020650	SALES OF SHOPS/STORES	-	-	34,175,600.00	393,464,600.00	-	393,464,600.00
12020651	SALES OF DRUGS	43,000,000.00	43,000,000.00	1,602,025.00	1,602,025.00	3.7%	41,397,975.00
120207	EARNINGS -GENERAL	684,450,056.00	684,450,056.00	13,575,155.02	81,115,732.48	11.9%	603,334,323.52
12020702	EARNINGS FROM LABORATORY SERVICES	3,150,000.00	3,150,000.00	2,553,986.00	2,553,986.00	81.1%	596,014.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	55,281,128.00	55,281,128.00	-	-	0.0%	55,281,128.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,500,000.00	1,500,000.00	105,000.00	105,000.00	7.0%	1,395,000.00
12020715	EARNINGS FROM MOTELS	-	-	-	100,000.00	-	100,000.00
12020716	EARNINGS FROM AMUSEMENT PARKS	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020718	REGISTRATION OF HOTELS	1,000,000.00	1,000,000.00	40,000.00	40,000.00	4.0%	960,000.00
12020720	PROGRAM SPONSORSHIP	9,000,000.00	9,000,000.00	552,489.67	3,774,490.98	41.9%	5,225,509.02
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	36,838,700.00	36,838,700.00	1,387,489.68	3,472,489.68	9.4%	33,366,210.32
12020722	EARNINGS FROM STATE CULTURAL TROUPES	350,000.00	350,000.00	-	10,000.00	2.9%	340,000.00
12020723	EARNINGS FROM GATE TAKINGS	300,000.00	300,000.00	60,000.00	60,000.00	20.0%	240,000.00
12020724	EARNINGS FROM USE OF ART THEATRE	-	-	-	55,010,486.36	-	55,010,486.36
12020725	REGISTRATION,RENEWAL OF CULTURAL ASSOCIATION	250,000.00	250,000.00	86,000.00	1,465,500.00	586.2%	1,215,500.00
12020727	MDA'S ADVERTISEMENT ON BPP WEB PAGE	-	-	1,399,989.67	1,579,989.67	-	1,579,989.67
12020728	EARNINGS FROM 5% ADSUCONS SERVICES (REMITANCE)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12020730	CHARGES ON STATE GOVERNMENT CONTRACT	320,000,000.00	320,000,000.00	-	324,950.00	0.1%	319,675,050.00
12020732	TRACTOR HIRING SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020733	SUNDRY/OTHER INCOME	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020734	2.5% CHARGES ON HOTEL AND TAX	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
12020735	EARNINGS FROM ENTERPRENEURSHIP DEVELOPMENT CENTER	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
12020736	INCOME FROM ADSU FARM	2,150,000.00	2,150,000.00	-	-	0.0%	2,150,000.00
12020737	EARNINGS FROM PORTAL ACCESS/MAINTENANCE	56,250,000.00	56,250,000.00	-	-	0.0%	56,250,000.00
12020738	UTILITY SERVICES	41,700,000.00	41,700,000.00	-	-	0.0%	41,700,000.00
12020739	EARNINGS FROM HIRING OF ACADEMIC GOWN	2,250,000.00	2,250,000.00	-	-	0.0%	2,250,000.00
12020740	EARNINGS FROM STAFF SCHOOL	24,330,000.00	24,330,000.00	-	-	0.0%	24,330,000.00
12020741	HIRE OF UNIVERSITY PROPERTY	1,800,000.00	1,800,000.00	-	-	0.0%	1,800,000.00
12020743	ADSU NET SERVICE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020744	HIRE OF PARK/BUILDING STRUCTURES/HALLS	-	-	-	10,000.00	-	10,000.00
12020746	TRIP CHARGES	-	-	5,354,200.00	5,354,200.00	-	5,354,200.00
12020747	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES MECHANIC	480,000.00	480,000.00	-	-	0.0%	480,000.00
12020748	PROFESSIONAL CERTIFICATION FOR HEAVY TRUCKS MECHANICS	336,000.00	336,000.00	-	-	0.0%	336,000.00
12020749	PROFESSIONAL CERTIFICATION OF MOTOR MECHANICS LIGHT VEHICLE	154,000.00	154,000.00	-	-	0.0%	154,000.00
12020750	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	735,000.00	735,000.00	-	4,834,743.33	657.8%	4,099,743.33
12020751	COMM. NEWS	-	-	-	20,000.00	-	20,000.00
12020754	PUBLIC ANNOUNCEMENT & JINGLES	-	-	1,886,000.00	1,886,000.00	-	1,886,000.00
12020758	NEWS PAPERS	796,460.00	796,460.00	-	60,000.00	7.5%	736,460.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
12020760	HIRE OF TRACTOR	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020763	VEHICLE INSPECTION AND CERTIFICATE EVALUATION	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020764	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT CRO	-	-	-	23,896.46	-	23,896.46
12020769	RIBADU SQ. HIRE OF OPEN AIR SPACE	25,000,000.00	25,000,000.00	60,000.00	340,000.00	1.4%	24,660,000.00
12020773	EARNINGS FROM COMPANY VEHICLES	21,366,368.00	21,366,368.00	-	-	0.0%	21,366,368.00
12020774	EARNINGS FROM BEAR PALOUR	-	-	90,000.00	90,000.00	-	90,000.00
12020775	EARNINGS FROM USE OF ART THEATRE	1,082,400.00	1,082,400.00	-	-	0.0%	1,082,400.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	392,325,800.00	392,325,800.00	26,078,936.87	35,076,342.38	8.9%	357,249,457.62
12020801	RENT ON GOVT. QUARTERS	414,000.00	414,000.00	-	-	0.0%	414,000.00
12020809	ADAMAWA PLAZA ABUJA	358,611,800.00	358,611,800.00	24,143,600.00	31,921,850.00	8.9%	326,689,950.00
12020813	RENT ON GOVERNMENT SHOPS	11,692,000.00	11,692,000.00	-	-	0.0%	11,692,000.00
12020819	RENT ON UNIVERSITY PROPERTY	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020820	RENT FROM HOUSING ESTATE	-	-	100,000.00	900,000.00	-	900,000.00
12020822	HOUSE RENT	1,008,000.00	1,008,000.00	-	-	0.0%	1,008,000.00
12020823	RENT ON COLLEGE QUARTERS	-	-	-	404,155.51	-	404,155.51
12020825	RENTAGE PROPERTY	600,000.00	600,000.00	-	-	0.0%	600,000.00
12020826	RENTING OF MARKET SHOPS (JSC)	-	-	1,628,637.00	1,628,637.00	-	1,628,637.00
12020827	GOVERNMENT SHOPS	-	-	-	15,000.00	-	15,000.00
12020831	RENTING OF MARKET SHOPS	-	-	206,699.87	206,699.87	-	206,699.87
120209	RENT ON LAND & OTHERS - GENERAL	22,000,000.00	22,000,000.00	1,537,236.37	11,764,655.65	53.5%	10,235,344.35
12020907	GROUND RENT	15,000,000.00	15,000,000.00	483,236.37	8,287,655.65	55.3%	6,712,344.35
12020908	TENEMENT CERTIFICATE OF OCCUPANCY	7,000,000.00	7,000,000.00	1,054,000.00	3,477,000.00	49.7%	3,523,000.00
120210	REPAYMENTS - GENERAL	2,500,000.00	2,500,000.00	119,559.49	119,559.49	4.8%	2,380,440.51
12021005	REFUNDS	2,500,000.00	2,500,000.00	119,559.49	119,559.49	4.8%	2,380,440.51
120211	INVESTMENT INCOME	39,894,900.00	39,894,900.00	57.16	130.10	0.0%	39,894,769.90
12021102	DIVIDEND RECEIVED	-	-	-	72.94	-	72.94
12021106	Dividends - N.N.D.C. Kaduna	567,700.00	567,700.00	-	-	0.0%	567,700.00
12021107	Dividends - Brono Prono	5,976,900.00	5,976,900.00	-	-	0.0%	5,976,900.00
12021108	Dividends - Unity Bank	10,000,000.00	10,000,000.00	57.16	57.16	0.0%	9,999,942.84
12021109	Dividends - Zenith Bank Plc	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12021110	ADAMAWA INVESTMENT COMPANY	7,154,900.00	7,154,900.00	-	-	0.0%	7,154,900.00
12021111	DIVIDENDS - ASHAKA CEMENT	1,195,400.00	1,195,400.00	-	-	0.0%	1,195,400.00
120212	INTEREST EARNED	65,745,500.00	65,745,500.00	-	316,452.31	0.5%	65,429,047.69
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	-	-	-	122,860.85	-	122,860.85
12021210	BANK INTEREST	65,745,500.00	65,745,500.00	-	193,591.46	0.3%	65,551,908.54
120214	MISCELLANEOUS GENERAL	143,615,300.00	143,615,300.00	718,118.56	2,720,722.71	1.9%	140,894,577.29
12021401	RECOVERY OF OVERPAYMENT	373,600.00	373,600.00	-	156,369.66	41.9%	217,230.34
12021402	UNSPECIFIED REVENUES ARREARS	41,838,100.00	41,838,100.00	-	-	0.0%	41,838,100.00
12021403	ARREARS OF REVENUES	119,600.00	119,600.00	-	-	0.0%	119,600.00
12021404	UNCLAIMED PENSIONS AND GRATUITIES	164,400.00	164,400.00	-	-	0.0%	164,400.00
12021405	UNCLAIMED SALARIES/ALLOWANCES	1,120,700.00	1,120,700.00	-	-	0.0%	1,120,700.00
12021406	DONATIONS/SPONSORSHIPS	2,614,900.00	2,614,900.00	-	453,000.00	17.3%	2,161,900.00
12021407	RECOVERY OF OVERPAYMENTS	-	-	-	43,014.44	-	43,014.44
12021412	GENERAL REFUNDS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12021414	RECOVERY OF COMPENSATION	484,000.00	484,000.00	109,727.27	109,727.27	22.7%	374,272.73
12021415	DEEDS OF COMPENSATION	220,000.00	220,000.00	-	1,420.05	0.6%	218,579.95
12021416	MISCELLANEOUS FEES	9,680,000.00	9,680,000.00	500,000.00	1,848,800.00	19.1%	7,831,200.00
12021417	MISCELLANEOUS CHARGES	66,000,000.00	66,000,000.00	-	-	0.0%	66,000,000.00
12021418	UNSPECIFIED REVENUE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12021420	INTEREST ON BANK DEPOSITS	-	-	108,391.29	108,391.29	-	108,391.29

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
13	AID AND GRANTS	32,770,000,000.00	32,770,000,000.00	-	994,700,000.00	3.0%	31,775,300,000.00
1301	AID	10,153,000,000.00	10,153,000,000.00	-	-	0.0%	10,153,000,000.00
130101	DOMESTIC AIDS	520,000,000.00	520,000,000.00	-	-	0.0%	520,000,000.00
13010102	CAPITAL DOMESTIC AIDS	520,000,000.00	520,000,000.00	-	-	0.0%	520,000,000.00
130102	FOREIGN AIDS	9,633,000,000.00	9,633,000,000.00	-	-	0.0%	9,633,000,000.00
13010202	CAPITAL FOREIGN AIDS	9,633,000,000.00	9,633,000,000.00	-	-	0.0%	9,633,000,000.00
1302	Grants	22,617,000,000.00	22,617,000,000.00	-	994,700,000.00	4.4%	21,622,300,000.00
130203	DOMESTIC GRANTS	15,102,000,000.00	15,102,000,000.00	-	994,700,000.00	6.6%	14,107,300,000.00
13020301	CURRENT DOMESTIC GRANTS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
13020302	CAPITAL DOMESTIC GRANTS	14,602,000,000.00	14,602,000,000.00	-	994,700,000.00	6.8%	13,607,300,000.00
130204	FOREIGN GRANTS	7,515,000,000.00	7,515,000,000.00	-	-	0.0%	7,515,000,000.00
13020402	CAPITAL FOREIGN GRANTS	7,515,000,000.00	7,515,000,000.00	-	-	0.0%	7,515,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	23,050,000,000.00	23,050,000,000.00	-	-	0.0%	23,050,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	23,050,000,000.00	23,050,000,000.00	-	-	0.0%	23,050,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	20,000,000,000.00	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	20,000,000,000.00	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	3,050,000,000.00	3,050,000,000.00	-	-	0.0%	3,050,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	3,050,000,000.00	3,050,000,000.00	-	-	0.0%	3,050,000,000.00

NOTES FOR TABLE 3: Under the Revenue by Economic Classification, the State recorded some tax revenues which performed very well by exceeding budget revenues for various line items. They include Non-Oil Revenue (11010410) with performance of 107.8%, Pay as you Earn (PAYE) Federal (12010102) achieved 218.6%, Pay as you Earn (PAYE) State (12010103) with 123.3%, Pay as you Earn (PAYE) Companies (12010105) with 140.6%, and 10% WHT on Rent (12010107) at 146.7%.

Others are Capital Gains Tax (12010111) with performance of 131.6%, Produce Sales Tax (12010113) with 151.1%, Wild Life Hunting Licenses (12020104) at 459.8%, Renewal of License to Practice (12020115) with 106979.2%. The State recorded performance of 5370.8% for Fulltime Registration (12020132), 217.3% for Learners Permit (12020152), 152.7% for Hackney Permit (12020159) and 8073.9% for Renewal Fees – General (12020403). Application/Preparation for Certificate of Occupancy Fees (12020407) achieved 119.2%, Admin Charges (12020414) is at 403.0%, Defect Vehicle Inspection Fees (12020433) with 118.0% and Impounded Vehicle Packing Fees (12020434) with 404.0%.

In addition, we had 1757.0% for Leased Vehicle operating Permit (12020440), 76254.2% for Application Fees produce Merchants (12020444), 143.8% for Grading Fees (12020445), 126.5% for Sign Bill Board and Adverts (12020447), and 147.9% for Transfer of Ownership Fees (12020468). Others include 110.0% for Water Rates (12020618), 1010.6% for Sales of C.S.C Forms (12020621), 253.6% for Sales of Condemned Stores (12020623), 188.9% for Sales of Seedlings (12020630), 586.2% for Registration\Renewal of Cultural Association (12020725), and 657.8% for Government Share from Cooperative Proceeds (12020750).

There were a few cases of revenue reported against line items with no budgets such as Ecological Fund (11010406), Other FAAC Transfers (11010415), Stamp Duties (State) (12010110), Fishing Licenses (12020103), Patent Medical Licence (12020107), Operating Permit for Transport Unions (12020108), amongst others.

Poor performance was recorded for sub-account types for grants 13 (Aid and Grants) and 14 (Capital Development Fund (CDF) Receipts).

There is therefore need for the 2022 budget to be more realistic by taking the performance recorded above into consideration.

Table 3 below on Total Revenue by Economic Classification provides more details.

2.D. Expenditure by Administrative

Table 4: Total Expenditure by Administrative Classification

Adamawa State Government Budget Performance Report 2021 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	140,034,409,440.00	140,034,409,440.00	17,148,472,189.48	51,211,242,047.86	36.6%	88,823,167,392.14
01000000000	Administration Sector	29,101,875,270.00	29,101,875,270.00	5,883,992,125.61	14,570,147,940.38	50.1%	14,531,727,329.63
01110000000	Governor's Office	11,264,796,202.00	11,264,796,202.00	3,246,514,329.14	7,330,970,688.72	65.1%	3,933,825,513.28
011100100100	Office of the Governor	1,612,925,282.00	1,612,925,282.00	420,659,443.60	1,357,785,137.59	84.2%	255,140,144.41
011100100200	Office of the Deputy Governor	339,345,964.00	339,345,964.00	85,705,669.85	259,147,225.95	76.4%	80,198,738.05
011100500100	Sustainable Development Goals (Former MDG's Office)	338,610,000.00	338,610,000.00	2,981,016.00	4,776,860.00	1.4%	333,833,140.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	317,352,000.00	317,352,000.00	1,804,311.37	18,282,465.97	5.8%	299,069,534.03
011101000100	Bureau for Public Procurement	1,083,730,000.00	1,083,730,000.00	109,769,446.09	310,126,016.95	28.6%	773,603,983.05
011101600200	World Bank Development Partner Projects(WBDPP)	28,551,000.00	28,551,000.00	-	-	0.0%	28,551,000.00
011101700200	Cabinet Affairs Office	23,806,000.00	23,806,000.00	3,980,660.30	22,023,600.55	92.5%	1,782,399.45
011101800100	Internal Affairs and Special Services	6,467,491,956.00	6,467,491,956.00	2,605,137,712.90	5,333,609,181.27	82.5%	1,133,882,774.73
011110100100	Community and Social Development Agency	916,120,000.00	916,120,000.00	-	-	0.0%	916,120,000.00
011118400100	Gongola Basin Energy Development Company	1,645,000.00	1,645,000.00	1,244,670.68	1,375,239.56	83.6%	269,760.44
011118500100	Department of Chieftaincy Affairs	135,219,000.00	135,219,000.00	15,231,398.35	23,844,960.88	17.6%	111,374,039.12
01610000000	Office of the Secretary to the State Government	5,775,085,502.00	5,775,085,502.00	97,419,764.10	278,285,285.15	4.8%	5,496,800,216.86
016100100100	Office of the Secretary to the State Government	1,703,992,002.00	1,703,992,002.00	76,467,678.95	230,743,714.69	13.5%	1,473,248,287.32
016102100300	Poverty Alleviation Agency	3,200,355,000.00	3,200,355,000.00	8,472,798.68	16,004,100.83	0.5%	3,184,350,899.17
016103700100	Muslim Pilgrims Welfare Board	424,192,000.00	424,192,000.00	3,360,248.79	13,042,649.28	3.1%	411,149,350.72
016103800100	Christian Pilgrims Welfare Board	380,813,000.00	380,813,000.00	5,668,968.77	13,242,616.73	3.5%	367,570,383.27
016105200100	NEPAD/APRM	65,733,500.00	65,733,500.00	3,450,068.91	5,252,203.62	8.0%	60,481,296.38
01120000000	Adamawa State House of Assembly	4,286,442,406.00	4,286,442,406.00	582,697,079.79	1,221,446,667.03	28.5%	3,064,995,738.97
011200300100	Adamawa State House of Assembly (Legislature)	3,927,393,006.00	3,927,393,006.00	554,417,735.11	1,140,101,878.61	29.0%	2,787,291,127.39
011200400100	House of Assembly Service Commission	359,049,400.00	359,049,400.00	28,279,344.68	81,344,788.42	22.7%	277,704,611.58
01230000000	Ministry of Information and Strategy	2,504,341,700.00	2,504,341,700.00	142,943,936.35	424,360,825.73	16.9%	2,079,980,874.27
012300100100	Ministry of Information and Strategy	492,411,000.00	492,411,000.00	33,945,355.73	156,507,029.65	31.8%	335,903,970.35
012300300100	Adamawa Television Corporation	912,679,700.00	912,679,700.00	48,635,894.43	106,670,621.89	11.7%	806,009,078.11
012300400100	Adamawa Broadcasting Corporation	847,103,500.00	847,103,500.00	38,244,040.93	96,590,681.97	11.4%	750,512,818.03
012301300100	Government Printing Press	154,413,500.00	154,413,500.00	7,328,844.46	19,036,892.61	12.3%	135,376,607.39
012305500100	Adamawa Press Limited	97,734,000.00	97,734,000.00	14,789,800.80	45,555,599.61	46.6%	52,178,400.39
01250000000	Office of the Head of Service	3,944,907,000.00	3,944,907,000.00	1,724,234,980.33	5,007,057,789.32	126.9%	- 1,062,150,789.32
012500100100	Office of the Head of Service	273,441,000.00	273,441,000.00	174,211,603.23	294,580,478.61	107.7%	- 21,139,478.61
012500500100	Establishment and Training Department	309,018,000.00	309,018,000.00	4,398,080.66	89,523,865.52	29.0%	219,494,134.48
012500700100	Adamawa State Staff Pension Board	3,335,246,000.00	3,335,246,000.00	1,544,947,559.40	4,621,682,434.33	138.6%	- 1,286,436,434.33
012500800100	Department of Labour and Productivity	27,202,000.00	27,202,000.00	677,737.04	1,271,010.86	4.7%	25,930,989.14
01400000000	Office of the State Auditor General	427,221,160.00	427,221,160.00	28,935,015.53	135,094,794.76	31.6%	292,126,365.24
014000100100	Office of the State Auditor General	407,219,160.00	407,219,160.00	28,395,015.53	133,474,794.76	32.8%	273,744,365.24
014000200100	Audit Commission	20,002,000.00	20,002,000.00	540,000.00	1,620,000.00	8.1%	18,382,000.00
01410000000	Office of the Auditor General for Local Government	142,887,000.00	142,887,000.00	19,432,022.88	48,383,926.49	33.9%	94,503,073.51
014100100100	Office of the Auditor General for Local Government	142,887,000.00	142,887,000.00	19,432,022.88	48,383,926.49	33.9%	94,503,073.51
01470000000	Civil Service Commission (CSC)	99,909,000.00	99,909,000.00	9,731,508.38	31,697,351.96	31.7%	68,211,648.04
014700100100	Civil Service Commission	99,909,000.00	99,909,000.00	9,731,508.38	31,697,351.96	31.7%	68,211,648.04
01490000000	Local Government Service Commission	67,994,300.00	67,994,300.00	8,704,388.24	25,602,849.87	37.7%	42,391,450.13
014900100100	Local Government Service Commission	67,994,300.00	67,994,300.00	8,704,388.24	25,602,849.87	37.7%	42,391,450.13
01480000000	Adamawa State Independence Electoral Commission	369,650,000.00	369,650,000.00	15,137,411.17	52,585,452.86	14.2%	317,064,547.14
014800100100	Adamawa State Independence Electoral Commission	369,650,000.00	369,650,000.00	15,137,411.17	52,585,452.86	14.2%	317,064,547.14
01630000000	Ministry for Special Duties	218,641,000.00	218,641,000.00	8,241,689.70	14,662,308.50	6.7%	203,978,691.50
016300100100	Ministry for Special Duties	218,641,000.00	218,641,000.00	8,241,689.70	14,662,308.50	6.7%	203,978,691.50

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
02000000000	Economic Sector	60,947,123,857.00	60,947,123,857.00	5,464,437,966.48	20,206,690,880.62	33.2%	40,740,432,976.38
02150000000	Ministry of Agriculture	3,408,154,000.00	3,408,154,000.00	81,936,199.52	300,459,349.16	8.8%	3,107,694,650.84
021500100100	Ministry of Agriculture	2,741,967,000.00	2,741,967,000.00	56,225,939.78	177,311,174.17	6.5%	2,564,655,825.83
021510200100	Adamawa ADP	281,302,000.00	281,302,000.00	4,316,963.32	64,410,738.43	22.9%	216,891,261.57
021510300100	Adamawa Agricultural Mechanization Authority	384,885,000.00	384,885,000.00	21,393,296.42	58,737,436.56	15.3%	326,147,563.44
02200000000	Ministry of Finance	23,819,877,500.00	23,819,877,500.00	1,986,248,502.62	7,981,576,522.16	33.5%	15,838,300,977.84
022000100100	Ministry of Finance	4,215,001,000.00	4,215,001,000.00	142,633,603.56	974,341,858.16	23.1%	3,240,659,141.84
022000200100	Debt Management Agency	60,420,000.00	60,420,000.00	7,757,988.19	18,156,443.67	30.1%	42,263,556.34
022000300100	Budget Department	205,016,000.00	205,016,000.00	11,685,368.15	20,736,757.66	10.1%	184,279,242.34
022000700100	Office of the Accountant General	18,164,994,500.00	18,164,994,500.00	1,711,594,261.73	6,706,979,185.01	36.9%	11,458,015,314.99
022000800100	Board of Internal Revenue	1,167,727,000.00	1,167,727,000.00	82,504,987.99	226,099,657.17	19.4%	941,627,342.83
022000900100	State Fiscal Transparency, Accountability And Sustain.Progr	6,719,000.00	6,719,000.00	30,072,293.00	35,262,620.50	524.8%	- 28,543,620.50
02220000000	Ministry of Commerce, Trade and Industries	347,313,000.00	347,313,000.00	69,611,838.88	138,344,289.52	39.8%	208,968,710.48
022200100100	Ministry of Commerce	326,313,000.00	326,313,000.00	69,611,838.88	138,344,289.52	42.4%	187,968,710.48
022201800100	Adamawa Investment and Property Development Company	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
02290000000	Ministry of Transportation	967,311,000.00	967,311,000.00	3,482,611.71	13,545,660.78	1.4%	953,765,339.22
022900100100	Ministry of Transportation	919,765,000.00	919,765,000.00	2,992,064.61	12,564,566.58	1.4%	907,200,433.42
022905300100	Adamawa Transport Company	47,546,000.00	47,546,000.00	490,547.10	981,094.20	2.1%	46,564,905.80
02330000000	Ministry of Mineral Resources Development	1,479,879,900.00	1,479,879,900.00	7,057,448.77	20,303,534.15	1.4%	1,459,576,365.85
023300100100	Ministry of Mineral Resources Development	602,095,900.00	602,095,900.00	2,912,781.80	8,096,865.26	1.3%	593,999,034.74
023305100100	Guyuk Cement Company	4,502,000.00	4,502,000.00	-	-	0.0%	4,502,000.00
023305200100	Adamawa State Mining Company	873,282,000.00	873,282,000.00	4,144,666.97	12,206,668.89	1.4%	861,075,331.11
02340000000	Ministry of Works and Energy Development	14,283,229,600.00	14,283,229,600.00	2,739,717,968.12	9,956,392,687.16	69.7%	4,326,836,912.84
023400100100	Ministry of Works and Energy Development	14,122,377,000.00	14,122,377,000.00	2,737,101,334.87	9,851,853,403.51	69.8%	4,270,523,596.49
023400400100	Adamawa State Road Maintenance Agency	160,852,600.00	160,852,600.00	2,616,633.25	104,539,283.65	65.0%	56,313,316.35
02360000000	Ministry of Culture and Tourism	1,106,214,811.00	1,106,214,811.00	44,407,233.58	104,286,678.43	9.4%	1,001,928,132.57
023600100100	Ministry of Culture and Tourism	205,428,000.00	205,428,000.00	20,053,772.14	49,721,945.07	24.2%	155,706,054.93
023600300100	Adamawa State Agency for Museum and Monuments	93,890,000.00	93,890,000.00	1,815,073.02	2,285,954.06	2.4%	91,604,045.94
023600400100	Arts Council	177,116,000.00	177,116,000.00	22,538,388.42	52,278,779.30	29.5%	124,837,220.70
023605200100	Hotel and Tourism Board	629,780,811.00	629,780,811.00	-	-	0.0%	629,780,811.00
02380000000	Adamawa State Planning Commission	2,813,343,000.00	2,813,343,000.00	65,567,354.88	167,322,873.94	5.9%	2,646,020,126.06
023800100100	Adamawa State Planning Commission	2,432,974,000.00	2,432,974,000.00	24,079,629.10	65,133,770.62	2.7%	2,367,840,229.38
023800400100	Adamawa State Bureau of Statistics	380,369,000.00	380,369,000.00	41,487,725.78	102,189,103.32	26.9%	278,179,896.68
02500000000	Fiscal Responsibility Commission	119,944,000.00	119,944,000.00	16,012,147.77	39,727,159.23	33.1%	80,216,840.77
025000100100	Fiscal Responsibility Commission	119,944,000.00	119,944,000.00	16,012,147.77	39,727,159.23	33.1%	80,216,840.77
02520000000	Ministry of Water Resources	2,632,377,377.00	2,632,377,377.00	137,803,391.41	396,776,197.12	15.1%	2,235,601,179.88
025200100100	Ministry of Water Resources	1,075,952,867.00	1,075,952,867.00	17,318,594.50	44,615,850.56	4.1%	1,031,337,016.44
025210200100	Adamawa State Water Board	1,258,200,360.00	1,258,200,360.00	113,352,656.20	332,224,585.63	26.4%	925,975,774.37
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	133,556,150.00	133,556,150.00	6,265,861.56	17,927,501.73	13.4%	115,628,648.27
025210400100	Small Towns Water Supply Agency	164,668,000.00	164,668,000.00	866,279.15	2,008,259.20	1.2%	162,659,740.80
02530000000	Ministry of Housing and Urban Development	6,768,237,769.00	6,768,237,769.00	91,833,156.99	426,851,365.08	6.3%	6,341,386,403.92
025300100100	Ministry of Housing and Urban Development	5,721,163,000.00	5,721,163,000.00	68,427,735.90	371,687,259.19	6.5%	5,349,475,740.81
025305300100	Adamawa State Urban Planning & Development Authority	1,047,074,769.00	1,047,074,769.00	23,405,421.09	55,164,105.89	5.3%	991,910,663.11
02600000000	Ministry of Lands and Survey	1,981,214,100.00	1,981,214,100.00	45,993,561.77	136,308,573.11	6.9%	1,844,905,526.89
026000100100	Ministry of Lands and Survey	1,757,687,000.00	1,757,687,000.00	22,313,134.47	80,689,746.62	4.6%	1,676,997,253.38
026000200100	Office of the Surveyor General	223,527,100.00	223,527,100.00	23,680,427.30	55,618,826.49	24.9%	167,908,273.51
02650000000	Ministry of Livestock & Aquaculture Development	795,227,000.00	795,227,000.00	168,262,310.51	475,564,237.00	59.8%	319,662,763.00
026500100100	Ministry of Livestock & Aquaculture Development	795,227,000.00	795,227,000.00	168,262,310.51	475,564,237.00	59.8%	319,662,763.00
02660000000	Ministry of Entrepreneurship Development	424,800,800.00	424,800,800.00	6,504,239.92	49,231,753.81	11.6%	375,569,046.19
026600100100	Ministry of Entrepreneurship Development	424,800,800.00	424,800,800.00	6,504,239.92	49,231,753.81	11.6%	375,569,046.19
03000000000	Law and Justice Sector	3,539,972,450.00	3,539,972,450.00	768,485,575.59	1,858,902,304.35	52.5%	1,681,070,145.65
03180000000	Adamawa State Judicial Service Commission	2,698,898,000.00	2,698,898,000.00	666,953,394.42	1,625,972,399.32	60.2%	1,072,925,600.68
031800100100	Adamawa State Judicial Service Commission	113,352,000.00	113,352,000.00	19,477,570.30	52,062,219.78	45.9%	61,289,780.22
031805100100	High Court of Justice	683,802,000.00	683,802,000.00	145,976,101.79	336,834,058.38	49.3%	346,967,941.62
031805200100	Customary Court of Appeal	121,311,000.00	121,311,000.00	25,582,975.33	59,446,041.66	49.0%	61,864,958.34
031805300100	Sharia Court of Appeal	164,562,000.00	164,562,000.00	32,586,118.20	82,093,749.42	49.9%	82,468,250.58
031805500100	Area Courts	1,615,871,000.00	1,615,871,000.00	443,330,628.80	1,095,536,330.08	67.8%	520,334,669.92
03260000000	Ministry of Justice	841,074,450.00	841,074,450.00	101,532,181.17	232,929,905.03	27.7%	608,144,544.97
032600100100	Ministry of Justice	841,074,450.00	841,074,450.00	101,532,181.17	232,929,905.03	27.7%	608,144,544.97

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
04000000000	Regional	1,193,630,628.00	1,193,630,628.00	4,505,541.37	14,816,930.02	1.2%	1,178,813,697.98
04690000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	1,193,630,628.00	1,193,630,628.00	4,505,541.37	14,816,930.02	1.2%	1,178,813,697.98
046900100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	1,181,651,628.00	1,181,651,628.00	3,157,628.38	11,801,031.36	1.0%	1,169,850,596.64
046900300100	Boundary Commission	11,979,000.00	11,979,000.00	1,347,912.99	3,015,898.66	25.2%	8,963,101.34
05000000000	Social Sector	45,251,807,235.00	45,251,807,235.00	5,027,050,980.42	14,560,683,992.50	32.2%	30,691,123,242.50
05130000000	Ministry of Youth & Sports Development	793,767,000.00	793,767,000.00	80,523,491.38	182,450,830.19	23.0%	611,316,169.81
051300100100	Ministry of Youth and Sports Development	453,691,000.00	453,691,000.00	13,868,685.05	27,769,714.93	6.1%	425,921,285.07
051305100100	Sports Council	156,845,000.00	156,845,000.00	23,677,452.57	54,308,007.01	34.6%	102,536,992.99
051305300100	Adamawa United Foot Ball Club	183,231,000.00	183,231,000.00	42,977,353.76	100,373,108.25	54.8%	82,857,891.75
05140000000	Ministry of Women Affairs	242,673,000.00	242,673,000.00	33,337,086.34	87,988,895.78	36.3%	154,684,104.22
051400100100	Ministry of Women Affairs	242,673,000.00	242,673,000.00	33,337,086.34	87,988,895.78	36.3%	154,684,104.22
05170000000	Ministry of Education and Human Capital Development	17,013,300,206.00	17,013,300,206.00	2,260,503,536.11	6,800,937,170.60	40.0%	10,212,363,035.40
051700100100	Ministry of Education and Human Capital Development	8,155,173,000.00	8,155,173,000.00	47,227,748.33	339,397,438.33	4.2%	7,815,775,561.67
051700300100	Adamawa State Universal Basic Education Board	293,722,206.00	293,722,206.00	4,167,162.06	10,730,497.02	3.7%	282,991,708.98
051700800100	Adamawa State Library Board	174,026,000.00	174,026,000.00	41,269,148.65	127,270,475.38	73.1%	46,755,524.62
051700900100	Adamawa State Mass Education Board (ADSMEB)	255,007,000.00	255,007,000.00	29,091,232.01	77,504,102.88	30.4%	177,502,897.12
051705100100	Post Primary Schools Mgt Board	8,033,491,000.00	8,033,491,000.00	2,134,797,921.41	6,235,924,244.94	77.6%	1,797,566,755.06
051706400100	Education Resource Centre	101,881,000.00	101,881,000.00	3,950,323.64	10,110,412.05	9.9%	91,770,587.95
05210000000	Ministry of Health and Human Services	11,015,130,000.00	11,015,130,000.00	1,492,759,950.07	4,054,582,059.76	36.8%	6,960,547,940.24
052100100100	Ministry of Health and Human Services	5,557,599,000.00	5,557,599,000.00	509,927,038.20	1,215,330,120.25	21.9%	4,342,268,879.75
052100300100	Primary Health Care Development Agency	300,277,000.00	300,277,000.00	18,104,908.55	55,700,138.49	18.5%	244,576,861.51
052100200100	Adamawa State Contributory Health Management Agency	794,080,000.00	794,080,000.00	491,277.79	782,255.35	0.1%	793,297,744.65
052102700100	Adamawa State Referral Center	189,503,000.00	189,503,000.00	58,406,756.30	155,985,014.44	82.3%	33,517,985.56
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	249,488,000.00	249,488,000.00	10,073,263.43	25,937,218.73	10.4%	223,550,781.27
052110200100	Adamawa State Hospital Services Management Board	3,869,322,000.00	3,869,322,000.00	883,387,938.18	2,565,139,763.57	66.3%	1,304,182,236.43
052110300100	Adamawa Traditional Medicine Board	3,804,000.00	3,804,000.00	390,000.00	780,000.00	20.5%	3,024,000.00
052111300100	Adamawa Essential Drugs Programme	51,057,000.00	51,057,000.00	11,978,767.62	34,927,548.93	68.4%	16,129,451.07
05280000000	Ministry of Tertiary and Professional Education	13,316,864,130.00	13,316,864,130.00	1,026,296,278.79	2,876,008,164.26	21.6%	10,440,855,965.74
052800100100	Ministry of Tertiary and Professional Education	573,702,000.00	573,702,000.00	7,450,693.31	21,258,558.90	3.7%	552,443,441.10
052800300100	College of Agriculture Ganye	832,029,200.00	832,029,200.00	154,681,912.20	452,102,136.97	54.3%	379,927,063.03
052800400100	College of Legal Studies Yola	725,440,380.00	725,440,380.00	118,603,818.74	344,087,119.51	47.4%	381,353,260.49
052801800100	Adamawa State Polytechnic Yola	2,150,026,000.00	2,150,026,000.00	326,207,055.70	825,643,890.05	38.4%	1,324,382,109.95
052801900100	College of Education Hong	2,234,729,550.00	2,234,729,550.00	284,369,431.68	863,220,745.09	38.6%	1,371,508,804.91
052802100100	Adamawa State University Mubi	5,363,822,000.00	5,363,822,000.00	-	-	0.0%	5,363,822,000.00
052802200100	Adamawa State Scholarship Trust Fund	849,140,000.00	849,140,000.00	35,663,844.95	84,525,543.03	10.0%	764,614,456.97
052802300100	College of Nursing & Midwifery Yola	368,607,000.00	368,607,000.00	58,319,039.89	162,730,339.29	44.1%	205,876,660.71
052802400100	College of Health Technology Michika	219,368,000.00	219,368,000.00	41,000,482.32	122,439,831.42	55.8%	96,928,168.58
05350000000	Ministry of Environment and Natural Resources Development	1,028,942,000.00	1,028,942,000.00	103,401,228.56	317,972,544.85	30.9%	710,969,455.15
053500100100	Ministry of Environment and Natural Resources Development	1,028,942,000.00	1,028,942,000.00	103,401,228.56	317,972,544.85	30.9%	710,969,455.15
05540000000	Ministry of Rural Infrastructure & Community Development	1,486,819,899.00	1,486,819,899.00	18,270,900.35	184,166,217.42	12.4%	1,302,653,681.58
055400100100	Ministry of Rural Infrastructure & Community Development	1,486,819,899.00	1,486,819,899.00	18,270,900.35	184,166,217.42	12.4%	1,302,653,681.58
05510000000	Ministry for Local Government Affairs	354,311,000.00	354,311,000.00	11,958,508.81	56,578,109.65	16.0%	297,732,890.35
055100100100	Ministry for Local Government Affairs	95,826,000.00	95,826,000.00	2,029,258.06	29,579,328.00	30.9%	66,246,672.00
055100500100	Local Government Staff Pension Board	258,485,000.00	258,485,000.00	9,929,250.75	26,998,781.66	10.4%	231,486,218.34

NOTES FOR TABLE 4: For the period under review, Adamawa State recorded some MDAs which exceeded their budgets. The Adamawa State Staff Pension Board (012500700100) recorded 138.6%, and State Fiscal Transparency, Accountability and Sustainability Program (SFTAS) (022000900100) is at 524.8%. These will require virements. Kindly refer to Table 4 on Total Expenditure by Administrative Classification below for more information.

Table 5: Personnel Expenditure by Administrative Classification

Adamawa State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	33,969,516,964.00	33,969,516,964.00	7,860,468,842.76	22,427,192,128.23	66.0%	11,542,324,835.77
01000000000	Administration Sector	6,512,687,964.00	6,512,687,964.00	2,236,276,524.84	6,385,014,148.79	98.0%	127,673,815.21
01110000000	Governor's Office	434,633,964.00	434,633,964.00	199,977,229.33	551,984,066.24	127.0%	- 117,350,102.24
011100100100	Office of the Governor	66,439,000.00	66,439,000.00	123,329,955.84	366,806,684.28	552.1%	- 300,367,684.28
011100100200	Office of the Deputy Governor	32,968,964.00	32,968,964.00	9,580,351.60	28,053,814.05	85.1%	4,915,149.95
011100500100	Sustainable Development Goals (Former MDG's Office)	4,277,000.00	4,277,000.00	-	-	0.0%	4,277,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	3,762,000.00	3,762,000.00	-	-	0.0%	3,762,000.00
011101000100	Bureau for Public Procurement	183,666,000.00	183,666,000.00	39,515,622.17	108,803,869.95	59.2%	74,862,130.05
011101700200	Cabinet Affairs Office	7,457,000.00	7,457,000.00	-	-	0.0%	7,457,000.00
011101800100	Internal Affairs and Special Services	60,206,000.00	60,206,000.00	11,959,717.12	32,728,115.36	54.4%	27,477,884.64
011110100100	Community and Social Development Agency	69,840,000.00	69,840,000.00	-	-	0.0%	69,840,000.00
011118400100	Gongola Basin Energy Development Company	-	-	874,417.92	874,417.92	-	- 874,417.92
011118500100	Department of Chieftaincy Affairs	6,018,000.00	6,018,000.00	14,717,164.68	14,717,164.68	244.6%	- 8,699,164.68
01610000000	Office of the Secretary to the State Government	410,939,000.00	410,939,000.00	8,448,544.47	24,588,378.71	6.0%	386,350,621.30
016100100100	Office of the Secretary to the State Government	338,635,000.00	338,635,000.00	2,888,542.91	8,192,406.60	2.4%	330,442,593.41
016102100300	Poverty Alleviation Agency	2,508,000.00	2,508,000.00	-	-	0.0%	2,508,000.00
016103700100	Muslim Pilgrims Welfare Board	50,789,000.00	50,789,000.00	2,532,944.79	7,605,395.38	15.0%	43,183,604.62
016103800100	Christian Pilgrims Welfare Board	19,007,000.00	19,007,000.00	3,027,056.77	8,790,576.73	46.2%	10,216,423.27
01120000000	Adamawa State House of Assembly	1,020,621,000.00	1,020,621,000.00	133,666,992.52	371,772,876.09	36.4%	648,848,123.91
011200300100	Adamawa State House of Assembly (Legislature)	918,998,000.00	918,998,000.00	106,889,465.34	300,075,374.08	32.7%	618,922,625.92
011200400100	House of Assembly Service Commission	101,623,000.00	101,623,000.00	26,777,527.18	71,697,502.01	70.6%	29,925,497.99
01230000000	Ministry of Information and Strategy	404,944,000.00	404,944,000.00	108,256,886.73	273,448,508.10	67.5%	131,495,491.90
012300100100	Ministry of Information and Strategy	57,424,000.00	57,424,000.00	13,696,526.94	36,260,756.99	63.1%	21,163,243.01
012300300100	Adamawa Television Corporation	154,696,000.00	154,696,000.00	42,714,512.43	94,871,251.01	61.3%	59,824,748.99
012300400100	Adamawa Broadcasting Corporation	128,649,000.00	128,649,000.00	36,451,230.84	93,217,156.01	72.5%	35,431,843.99
012301300100	Government Printing Press	19,353,000.00	19,353,000.00	3,848,472.63	11,716,600.98	60.5%	7,636,399.02
012305500100	Adamawa Press Limited	44,822,000.00	44,822,000.00	11,546,143.89	37,382,743.11	83.4%	7,439,256.89
01250000000	Office of the Head of Service	3,776,266,000.00	3,776,266,000.00	1,708,211,859.42	4,934,669,715.63	130.7%	- 1,158,403,715.63
012500100100	Office of the Head of Service	237,075,000.00	237,075,000.00	163,437,180.98	238,293,892.93	100.5%	- 1,218,892.93
012500500100	Establishment and Training Department	260,464,000.00	260,464,000.00	1,324,051.41	77,656,669.76	29.8%	182,807,330.24
012500700100	Adamawa State Staff Pension Board	3,276,184,000.00	3,276,184,000.00	1,543,310,227.15	4,618,359,606.76	141.0%	- 1,342,175,606.76
012500800100	Department of Labour and Productivity	2,543,000.00	2,543,000.00	140,399.88	359,546.18	14.1%	2,183,453.82
01400000000	Office of the State Auditor General	181,713,000.00	181,713,000.00	25,141,790.01	75,650,922.58	41.6%	106,062,077.42
014000100100	Office of the State Auditor General	168,286,000.00	168,286,000.00	24,601,790.01	74,030,922.58	44.0%	94,255,077.42
014000200100	Audit Commission	13,427,000.00	13,427,000.00	540,000.00	1,620,000.00	12.1%	11,807,000.00
01410000000	Office of the Auditor General for Local Government	134,282,000.00	134,282,000.00	18,530,888.38	46,581,869.49	34.7%	87,700,130.51
014100100100	Office of the Auditor General for Local Government	134,282,000.00	134,282,000.00	18,530,888.38	46,581,869.49	34.7%	87,700,130.51
01470000000	Civil Service Commission (CSC)	35,578,000.00	35,578,000.00	7,746,750.17	22,952,100.11	64.5%	12,625,899.89
014700100100	Civil Service Commission	35,578,000.00	35,578,000.00	7,746,750.17	22,952,100.11	64.5%	12,625,899.89
01490000000	Local Government Service Commission	34,380,000.00	34,380,000.00	8,338,562.61	25,126,776.99	73.1%	9,253,223.01
014900100100	Local Government Service Commission	34,380,000.00	34,380,000.00	8,338,562.61	25,126,776.99	73.1%	9,253,223.01
01480000000	Adamawa State Independence Electoral Commission	67,246,000.00	67,246,000.00	14,528,273.67	50,784,974.46	75.5%	16,461,025.54
014800100100	Adamawa State Independence Electoral Commission	67,246,000.00	67,246,000.00	14,528,273.67	50,784,974.46	75.5%	16,461,025.54
01630000000	Ministry for Special Duties	12,085,000.00	12,085,000.00	3,428,747.53	7,453,960.41	61.7%	4,631,039.59
016300100100	Ministry for Special Duties	12,085,000.00	12,085,000.00	3,428,747.53	7,453,960.41	61.7%	4,631,039.59
02000000000	Economic Sector	4,315,910,000.00	4,315,910,000.00	842,629,300.80	2,506,263,184.77	58.1%	1,809,646,815.23
02150000000	Ministry of Agriculture	457,479,000.00	457,479,000.00	77,922,142.21	277,055,039.12	60.6%	180,423,960.88
021500100100	Ministry of Agriculture	230,982,000.00	230,982,000.00	53,404,500.43	160,015,694.72	69.3%	70,966,305.28
021510200100	Adamawa ADP	145,503,000.00	145,503,000.00	-	59,793,343.61	41.1%	85,709,656.39

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
021510300100	Adamawa Agricultural Mechanization Authority	80,994,000.00	80,994,000.00	20,517,641.78	57,246,000.79	70.7%	23,747,999.21
022000000000	Ministry of Finance	1,592,995,000.00	1,592,995,000.00	227,838,317.37	611,406,763.87	38.4%	981,588,236.13
022000100100	Ministry of Finance	98,281,000.00	98,281,000.00	18,726,646.79	47,543,069.45	48.4%	50,737,930.55
022000200100	Debt Management Agency	20,800,000.00	20,800,000.00	4,795,317.05	12,015,487.99	57.8%	8,784,512.02
022000300100	Budget Department	28,480,000.00	28,480,000.00	4,151,753.04	11,904,373.93	41.8%	16,575,626.07
022000700100	Office of the Accountant General	810,635,000.00	810,635,000.00	131,668,044.26	356,178,776.07	43.9%	454,456,223.93
022000800100	Board of Internal Revenue	630,360,000.00	630,360,000.00	68,496,556.23	183,765,056.44	29.2%	446,594,943.56
022000900100	State Fiscal Transparency, Accountability And Sustain.Progr	4,439,000.00	4,439,000.00	-	-	0.0%	4,439,000.00
022200000000	Ministry of Commerce, Trade and Industries	102,215,000.00	102,215,000.00	51,075,846.36	103,194,780.86	101.0%	- 979,780.86
022200100100	Ministry of Commerce	102,215,000.00	102,215,000.00	51,075,846.36	103,194,780.86	101.0%	- 979,780.86
022900000000	Ministry of Transportation	66,245,000.00	66,245,000.00	3,482,611.71	9,637,954.09	14.5%	56,607,045.91
022900100100	Ministry of Transportation	64,604,000.00	64,604,000.00	2,992,064.61	8,656,859.89	13.4%	55,947,140.11
022900300100	Adamawa Transport Company	1,641,000.00	1,641,000.00	490,547.10	981,094.20	59.8%	659,905.80
023300000000	Ministry of Mineral Resources Development	21,286,000.00	21,286,000.00	3,804,946.68	9,560,685.01	44.9%	11,725,314.99
023300100100	Ministry of Mineral Resources Development	11,949,000.00	11,949,000.00	2,359,084.80	6,668,961.26	55.8%	5,280,038.74
0233005100100	Guyuk Cement Company	4,502,000.00	4,502,000.00	-	-	0.0%	4,502,000.00
0233005200100	Adamawa State Mining Company	4,835,000.00	4,835,000.00	1,445,861.88	2,891,723.75	59.8%	1,943,276.25
023400000000	Ministry of Works and Energy Development	118,763,000.00	118,763,000.00	30,571,521.10	183,731,535.02	154.7%	- 64,968,535.02
023400100100	Ministry of Works and Energy Development	110,819,000.00	110,819,000.00	28,194,870.55	80,148,590.21	72.3%	30,670,409.79
023400400100	Adamawa State Road Maintenance Agency	7,944,000.00	7,944,000.00	2,376,650.55	103,582,944.81	1303.9%	- 95,638,944.81
023600000000	Ministry of Culture and Tourism	151,697,000.00	151,697,000.00	36,470,049.48	86,435,200.83	57.0%	65,267,991.17
023600100100	Ministry of Culture and Tourism	62,033,000.00	62,033,000.00	13,916,787.39	36,677,177.82	59.1%	25,355,822.18
023600300100	Adamawa State Agency for Museum and Monuments	9,529,000.00	9,529,000.00	1,815,073.02	2,285,954.06	24.0%	7,243,045.94
023600400100	Arts Council	80,135,000.00	80,135,000.00	20,738,189.07	47,472,068.95	59.2%	32,662,931.05
023800000000	Adamawa State Planning Commission	328,592,000.00	328,592,000.00	48,128,875.34	134,528,707.89	40.9%	194,063,292.11
023800100100	Adamawa State Planning Commission	72,092,000.00	72,092,000.00	12,795,931.28	39,655,990.08	55.0%	32,436,009.92
023800400100	Adamawa State Bureau of Statistics	256,500,000.00	256,500,000.00	35,332,944.06	94,872,717.81	37.0%	161,627,282.19
025000000000	Fiscal Responsibility Commission	41,111,000.00	41,111,000.00	10,465,406.21	28,714,199.95	69.8%	12,396,800.05
025000100100	Fiscal Responsibility Commission	41,111,000.00	41,111,000.00	10,465,406.21	28,714,199.95	69.8%	12,396,800.05
025200000000	Ministry of Water Resources	539,494,000.00	539,494,000.00	129,479,007.76	377,786,913.92	70.0%	161,707,086.08
025200100100	Ministry of Water Resources	57,591,000.00	57,591,000.00	14,361,607.50	38,310,806.56	66.5%	19,280,193.44
025210200100	Adamawa State Water Board	452,308,000.00	452,308,000.00	109,752,656.20	323,891,585.63	71.6%	128,416,414.37
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	27,084,000.00	27,084,000.00	5,364,744.06	15,584,521.73	57.5%	11,499,478.27
025210400100	Small Towns Water Supply Agency	2,511,000.00	2,511,000.00	-	-	0.0%	2,511,000.00
025300000000	Ministry of Housing and Urban Development	139,944,000.00	139,944,000.00	33,359,813.46	86,757,043.25	62.0%	53,186,956.75
025300100100	Ministry of Housing and Urban Development	61,142,000.00	61,142,000.00	13,238,218.50	36,442,565.47	59.6%	24,699,434.53
025300300100	Adamawa State Urban Planning & Development Authority	78,802,000.00	78,802,000.00	20,121,594.96	50,314,477.78	63.8%	28,487,522.22
026000000000	Ministry of Lands and Survey	136,209,000.00	136,209,000.00	34,550,264.67	95,980,147.80	70.5%	40,228,852.20
026000100100	Ministry of Lands and Survey	79,882,000.00	79,882,000.00	19,558,743.93	56,262,573.87	70.4%	23,619,426.13
026000200100	Office of the Surveyor General	56,327,000.00	56,327,000.00	14,991,520.74	39,717,573.93	70.5%	16,609,426.07
026500000000	Ministry of Livestock & Aquaculture Development	534,029,000.00	534,029,000.00	158,059,696.86	463,732,092.82	86.8%	70,296,907.18
026500100100	Ministry of Livestock & Aquaculture Development	534,029,000.00	534,029,000.00	158,059,696.86	463,732,092.82	86.8%	70,296,907.18
026600000000	Ministry of Entrepreneurship Development	85,851,000.00	85,851,000.00	1,420,801.56	37,742,120.37	44.0%	48,108,879.63
026600100100	Ministry of Entrepreneurship Development	85,851,000.00	85,851,000.00	1,420,801.56	37,742,120.37	44.0%	48,108,879.63
030000000000	Law and Justice Sector	2,667,218,000.00	2,667,218,000.00	660,568,901.26	1,624,989,833.27	60.9%	1,042,228,166.73
031800000000	Adamawa State Judicial Service Commission	2,436,662,000.00	2,436,662,000.00	606,552,435.32	1,489,572,942.89	61.1%	947,089,057.11
031801100100	Adamawa State Judicial Service Commission	90,599,000.00	90,599,000.00	13,626,007.28	36,683,323.75	40.5%	53,915,676.25
031805100100	High Court of Justice	530,877,000.00	530,877,000.00	108,677,549.22	262,820,251.82	49.5%	268,056,748.18
031805200100	Customary Court of Appeal	97,196,000.00	97,196,000.00	17,335,567.98	38,186,127.85	39.3%	59,009,872.15
031805300100	Sharia Court of Appeal	116,601,000.00	116,601,000.00	24,515,013.66	62,767,291.50	53.8%	53,833,708.50
031805500100	Area Courts	1,601,389,000.00	1,601,389,000.00	442,398,297.18	1,089,115,947.97	68.0%	512,273,052.03
032600000000	Ministry of Justice	230,556,000.00	230,556,000.00	54,016,465.94	135,416,890.38	58.7%	95,139,109.62
032600100100	Ministry of Justice	230,556,000.00	230,556,000.00	54,016,465.94	135,416,890.38	58.7%	95,139,109.62

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
04000000000	Regional	13,275,000.00	13,275,000.00	450,674.79	1,452,522.96	10.9%	11,822,477.04
04690000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	13,275,000.00	13,275,000.00	450,674.79	1,452,522.96	10.9%	11,822,477.04
046900100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	9,519,000.00	9,519,000.00	-	-	0.0%	9,519,000.00
046900300100	Boundary Commission	3,756,000.00	3,756,000.00	450,674.79	1,452,522.96	38.7%	2,303,477.04
05000000000	Social Sector	20,460,426,000.00	20,460,426,000.00	4,120,543,441.07	11,909,472,438.43	58.2%	8,550,953,561.57
05130000000	Ministry of Youth & Sports Development	80,227,000.00	80,227,000.00	21,169,567.23	57,103,539.64	71.2%	23,123,460.36
051300100100	Ministry of Youth and Sports Development	33,510,000.00	33,510,000.00	7,893,637.41	21,194,148.52	63.2%	12,315,851.48
051305100100	Sports Council	46,717,000.00	46,717,000.00	13,275,929.82	35,909,391.12	76.9%	10,807,608.88
05140000000	Ministry of Women Affairs	112,883,000.00	112,883,000.00	25,913,883.21	73,150,424.12	64.8%	39,732,575.88
051400100100	Ministry of Women Affairs	112,883,000.00	112,883,000.00	25,913,883.21	73,150,424.12	64.8%	39,732,575.88
05170000000	Ministry of Education and Human Capital Development	8,061,078,000.00	8,061,078,000.00	2,020,431,731.15	5,838,359,524.45	72.4%	2,222,718,475.55
051700100100	Ministry of Education and Human Capital Development	112,269,000.00	112,269,000.00	28,576,728.03	78,131,097.36	69.6%	34,137,902.64
051700300100	Adamawa State Universal Basic Education Board	158,545,000.00	158,545,000.00	4,167,162.06	10,730,497.02	6.8%	147,814,502.98
051700800100	Adamawa State Library Board	148,108,000.00	148,108,000.00	40,908,536.65	126,299,853.02	85.3%	21,808,146.98
051700900100	Adamawa State Mass Education Board (ADSMEB)	102,516,000.00	102,516,000.00	28,730,609.91	76,513,337.48	74.6%	26,002,662.52
051705100100	Post Primary Schools Mgt Board	7,525,217,000.00	7,525,217,000.00	1,915,302,035.85	5,539,271,745.33	73.6%	1,985,945,254.67
051706400100	Education Resource Centre	14,423,000.00	14,423,000.00	2,746,658.64	7,412,994.24	51.4%	7,010,005.76
05210000000	Ministry of Health and Human Services	4,481,085,000.00	4,481,085,000.00	970,136,642.70	2,845,109,823.43	63.5%	1,635,975,176.57
052100100100	Ministry of Health and Human Services	333,315,000.00	333,315,000.00	48,770,107.61	148,543,512.02	44.6%	184,771,487.98
052100300100	Primary Health Care Development Agency	132,115,000.00	132,115,000.00	16,884,254.37	53,630,121.80	40.6%	78,484,878.20
052100200100	Adamawa State Contributory Health Management Agency	4,434,000.00	4,434,000.00	-	-	0.0%	4,434,000.00
052102700100	Adamawa State Referral Center	139,188,000.00	139,188,000.00	38,130,117.10	107,594,812.48	77.3%	31,593,187.52
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	37,017,000.00	37,017,000.00	7,773,876.00	23,007,120.30	62.2%	14,009,879.70
052110200100	Adamawa State Hospital Services Management Board	3,789,400,000.00	3,789,400,000.00	846,514,939.38	2,477,325,684.78	65.4%	1,312,074,315.22
052110300100	Adamawa Traditional Medicine Board	1,313,000.00	1,313,000.00	390,000.00	780,000.00	59.4%	533,000.00
052111300100	Adamawa Essential Drugs Programme	44,303,000.00	44,303,000.00	11,673,348.24	34,228,572.05	77.3%	10,074,427.95
05280000000	Ministry of Tertiary and Professional Education	7,145,532,000.00	7,145,532,000.00	964,909,894.34	2,708,136,708.70	37.9%	4,437,395,291.30
052800100100	Ministry of Tertiary and Professional Education	20,701,000.00	20,701,000.00	5,062,689.21	15,047,361.80	72.7%	5,653,638.20
052800300100	College of Agriculture Ganje	681,525,000.00	681,525,000.00	154,681,912.20	446,521,676.83	65.5%	235,003,323.17
052800400100	College of Legal Studies Yola	505,097,000.00	505,097,000.00	118,603,649.94	343,481,145.33	68.0%	161,615,854.67
052801800100	Adamawa State Polytechnic Yola	1,194,640,000.00	1,194,640,000.00	314,797,094.33	812,876,800.26	68.0%	381,763,199.74
052801900100	College of Education Hong	1,423,973,000.00	1,423,973,000.00	282,867,114.61	831,938,068.81	58.4%	592,034,931.19
052802100100	Adamawa State University Mubi	2,830,096,000.00	2,830,096,000.00	-	-	0.0%	2,830,096,000.00
052802200100	Adamawa State Scholarship Trust Fund	8,457,000.00	8,457,000.00	1,688,718.60	8,320,331.11	98.4%	136,668.89
052802300100	College of Nursing & Midwifery Yola	297,680,000.00	297,680,000.00	46,678,959.38	129,986,036.89	43.7%	167,693,963.11
052802400100	College of Health Technology Michika	183,363,000.00	183,363,000.00	40,529,756.07	119,965,287.67	65.4%	63,397,712.33
05350000000	Ministry of Environment and Natural Resources Development	421,485,000.00	421,485,000.00	101,977,705.89	315,908,099.18	75.0%	105,576,900.82
053500100100	Ministry of Environment and Natural Resources Development	421,485,000.00	421,485,000.00	101,977,705.89	315,908,099.18	75.0%	105,576,900.82
05540000000	Ministry of Rural Infrastructure & Community Development	58,682,000.00	58,682,000.00	14,583,214.98	39,196,762.12	66.8%	19,485,237.88
055400100100	Ministry of Rural Infrastructure & Community Development	58,682,000.00	58,682,000.00	14,583,214.98	39,196,762.12	66.8%	19,485,237.88
05510000000	Ministry for Local Government Affairs	99,454,000.00	99,454,000.00	1,420,801.56	32,507,556.81	32.7%	66,946,443.19
055100100100	Ministry for Local Government Affairs	58,097,000.00	58,097,000.00	1,420,801.56	28,430,271.50	48.9%	29,666,728.50
055100500100	Local Government Staff Pension Board	41,357,000.00	41,357,000.00	-	4,077,285.31	9.9%	37,279,714.69

NOTES FOR TABLE 5: For Personnel Expenditure by Administrative Classification, some MDAs have exceeded their budgets by the end of Q3 2021. 1303.9% was recorded by Adamawa State Road Maintenance Agency (023400400100) against 2021 Revised Budget. The Ministry of Commerce (022200100100) is at 101.0%, Office of the Governor (011100100100) stands at 552.1%, while Department of Chieftaincy Affairs (01118500100) is at 244.6%. These overspends will be addressed in the revised 2021 budget which will be submitted to the State House of Assembly for approval. Kindly refer to Table 5 on Personnel Expenditure by Administrative Classification for additional information.

Table 6: Overhead Expenditure by Administrative Classification

Adamawa State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	16,719,733,566.00	16,719,733,566.00	4,514,160,485.16	10,613,037,069.00	63.5%	6,106,696,497.00
01000000000	Administration Sector	11,336,988,566.00	11,336,988,566.00	3,594,910,660.77	8,021,743,852.08	70.8%	3,315,244,713.92
01100000000	Governor's Office	7,763,469,564.00	7,763,469,564.00	2,994,382,159.81	6,616,246,682.98	85.2%	1,147,222,881.02
011100100100	Office of the Governor	1,546,486,282.00	1,546,486,282.00	297,329,487.76	990,978,453.31	64.1%	555,507,828.69
011100100200	Office of the Deputy Governor	200,817,000.00	200,817,000.00	76,125,318.25	231,093,411.90	115.1%	- 30,276,411.90
011100500100	Sustainable Development Goals (Former MDG's Office)	11,333,000.00	11,333,000.00	2,981,016.00	4,776,860.00	42.2%	6,556,140.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	13,590,000.00	13,590,000.00	1,804,311.37	4,078,164.45	30.0%	9,511,835.55
011101000100	Bureau for Public Procurement	600,064,000.00	600,064,000.00	18,098,883.92	52,786,509.02	8.8%	547,277,490.98
011101600200	World Bank Development Partner Projects(WBDPP)	28,551,000.00	28,551,000.00	-	-	0.0%	28,551,000.00
011101700200	Cabinet Affairs Office	16,349,000.00	16,349,000.00	3,980,660.30	22,023,600.55	134.7%	- 5,674,600.55
011101800100	Internal Affairs and Special Services	5,297,553,282.00	5,297,553,282.00	2,593,177,995.78	5,300,881,065.91	100.1%	- 3,327,783.91
011110100100	Community and Social Development Agency	45,280,000.00	45,280,000.00	-	-	0.0%	45,280,000.00
011118400100	Gongola Basin Energy Development Company	1,645,000.00	1,645,000.00	370,252.76	500,821.64	30.4%	1,144,178.36
011118500100	Department of Chieftaincy Affairs	1,801,000.00	1,801,000.00	514,233.67	9,127,796.20	506.8%	- 7,326,796.20
01610000000	Office of the Secretary to the State Government	1,184,035,002.00	1,184,035,002.00	88,321,219.63	253,046,906.44	21.4%	930,988,095.56
016100100100	Office of the Secretary to the State Government	344,522,002.00	344,522,002.00	73,579,136.04	222,551,308.09	64.6%	121,970,693.91
016102100300	Poverty Alleviation Agency	98,837,000.00	98,837,000.00	8,472,798.68	16,004,100.83	16.2%	82,832,899.17
016103700100	Muslim Pilgrims Welfare Board	373,403,000.00	373,403,000.00	827,304.00	5,437,253.90	1.5%	367,965,746.10
016103800100	Christian Pilgrims Welfare Board	361,806,000.00	361,806,000.00	2,641,912.00	4,452,040.00	1.2%	357,353,960.00
016105200100	NEPAD/APRM	5,467,000.00	5,467,000.00	2,800,068.91	4,602,203.62	84.2%	864,796.38
01120000000	Adamawa State House of Assembly	1,789,484,000.00	1,789,484,000.00	449,030,087.27	849,673,790.94	47.5%	939,810,209.06
011200300100	Adamawa State House of Assembly (Legislature)	1,775,895,000.00	1,775,895,000.00	447,528,269.77	840,026,504.53	47.3%	935,868,495.47
011200400100	House of Assembly Service Commission	13,589,000.00	13,589,000.00	1,501,817.50	9,647,286.41	71.0%	3,941,713.59
01230000000	Ministry of Information and Strategy	218,645,000.00	218,645,000.00	34,687,049.62	150,912,317.63	69.0%	67,732,682.37
012300100100	Ministry of Information and Strategy	159,207,000.00	159,207,000.00	20,248,828.79	120,246,272.66	75.5%	38,960,727.34
012300300100	Adamawa Television Corporation	11,419,000.00	11,419,000.00	5,921,382.00	11,799,370.88	103.3%	- 380,370.88
012300400100	Adamawa Broadcasting Corporation	16,314,000.00	16,314,000.00	1,792,810.09	3,373,525.96	20.7%	12,940,474.04
012301300100	Government Printing Press	20,370,000.00	20,370,000.00	3,480,371.83	7,320,291.63	35.9%	13,049,708.37
012305500100	Adamawa Press Limited	11,335,000.00	11,335,000.00	3,243,656.91	8,172,856.50	72.1%	3,162,143.50
01250000000	Office of the Head of Service	103,641,000.00	103,641,000.00	16,023,120.91	72,388,073.69	69.8%	31,252,926.31
012500100100	Office of the Head of Service	36,366,000.00	36,366,000.00	10,774,422.25	56,286,585.68	154.8%	- 19,920,585.68
012500500100	Establishment and Training Department	48,554,000.00	48,554,000.00	3,074,029.25	11,867,195.76	24.4%	36,686,804.24
012500700100	Adamawa State Staff Pension Board	9,062,000.00	9,062,000.00	1,637,332.25	3,322,827.57	36.7%	5,739,172.43
012500800100	Department of Labour and Productivity	9,659,000.00	9,659,000.00	537,337.16	911,464.68	9.4%	8,747,535.32
01400000000	Office of the State Auditor General	196,091,000.00	196,091,000.00	3,793,225.52	59,443,872.18	30.3%	136,647,127.82
014000100100	Office of the State Auditor General	189,516,000.00	189,516,000.00	3,793,225.52	59,443,872.18	31.4%	130,072,127.82
014000200100	Audit Commission	6,575,000.00	6,575,000.00	-	-	0.0%	6,575,000.00
01410000000	Office of the Auditor General for Local Government	8,605,000.00	8,605,000.00	901,134.50	1,802,057.00	20.9%	6,802,943.00
014100100100	Office of the Auditor General for Local Government	8,605,000.00	8,605,000.00	901,134.50	1,802,057.00	20.9%	6,802,943.00
01470000000	Civil Service Commission (CSC)	11,331,000.00	11,331,000.00	1,984,758.21	8,745,251.85	77.2%	2,585,748.15
014700100100	Civil Service Commission	11,331,000.00	11,331,000.00	1,984,758.21	8,745,251.85	77.2%	2,585,748.15
01490000000	Local Government Service Commission	2,727,000.00	2,727,000.00	365,825.63	476,072.88	17.5%	2,250,927.12
014900100100	Local Government Service Commission	2,727,000.00	2,727,000.00	365,825.63	476,072.88	17.5%	2,250,927.12
01480000000	Adamawa State Independence Electoral Commission	2,404,000.00	2,404,000.00	609,137.50	1,800,478.40	74.9%	603,521.60
014800100100	Adamawa State Independence Electoral Commission	2,404,000.00	2,404,000.00	609,137.50	1,800,478.40	74.9%	603,521.60
01630000000	Ministry for Special Duties	56,556,000.00	56,556,000.00	4,812,942.17	7,208,348.09	12.7%	49,347,651.91
016300100100	Ministry for Special Duties	56,556,000.00	56,556,000.00	4,812,942.17	7,208,348.09	12.7%	49,347,651.91
02000000000	Economic Sector	2,962,990,000.00	2,962,990,000.00	395,539,781.24	1,165,492,727.21	39.3%	1,797,497,272.79
02150000000	Ministry of Agriculture	20,350,000.00	20,350,000.00	8,014,057.31	12,692,762.42	62.4%	7,657,237.58
021500100100	Ministry of Agriculture	11,660,000.00	11,660,000.00	2,821,439.35	6,583,931.83	56.5%	5,076,068.17
021510200100	Adamawa ADP	4,799,000.00	4,799,000.00	4,316,963.32	4,617,394.82	96.2%	181,605.18
021510300100	Adamawa Agricultural Mechanization Authority	3,891,000.00	3,891,000.00	875,654.64	1,491,435.77	38.3%	2,399,564.23
02200000000	Ministry of Finance	2,146,813,000.00	2,146,813,000.00	305,025,648.02	896,490,897.48	41.8%	1,250,322,102.52
022000100100	Ministry of Finance	633,720,000.00	633,720,000.00	102,836,956.77	386,784,908.71	61.0%	246,935,091.29
022000200100	Debt Management Agency	39,620,000.00	39,620,000.00	2,962,671.14	6,140,955.68	15.5%	33,479,044.32
022000300100	Budget Department	176,536,000.00	176,536,000.00	7,533,615.11	8,832,383.73	5.0%	167,703,616.27
022000700100	Office of the Accountant General	907,290,000.00	907,290,000.00	147,611,680.24	417,135,428.13	46.0%	490,154,571.87
022000800100	Board of Internal Revenue	387,367,000.00	387,367,000.00	14,008,431.76	42,334,600.73	10.9%	345,032,399.27
022000900100	State Fiscal Transparency, Accountability And Sustain.Progr	2,280,000.00	2,280,000.00	30,072,293.00	35,262,620.50	1546.6%	- 32,982,620.50

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
022200000000	Ministry of Commerce, Trade and Industries	26,998,000.00	26,998,000.00	18,535,992.52	35,149,508.66	130.2%	- 8,151,508.66
022200100100	Ministry of Commerce	26,998,000.00	26,998,000.00	18,535,992.52	35,149,508.66	130.2%	- 8,151,508.66
022900000000	Ministry of Transportation	83,566,000.00	83,566,000.00	-	3,907,706.69	4.7%	79,658,293.31
022900100100	Ministry of Transportation	37,661,000.00	37,661,000.00	-	3,907,706.69	10.4%	33,753,293.31
022905300100	Adamawa Transport Company	45,905,000.00	45,905,000.00	-	-	0.0%	45,905,000.00
023300000000	Ministry of Mineral Resources Development	143,164,000.00	143,164,000.00	3,252,502.09	10,742,849.14	7.5%	132,421,150.86
023300100100	Ministry of Mineral Resources Development	74,717,000.00	74,717,000.00	553,697.00	1,427,904.00	1.9%	73,289,096.00
023305200100	Adamawa State Mining Company	68,447,000.00	68,447,000.00	2,698,805.09	9,314,945.14	13.6%	59,132,054.86
023400000000	Ministry of Works and Energy Development	14,466,000.00	14,466,000.00	2,531,121.82	8,334,206.26	57.6%	6,131,793.74
023400100100	Ministry of Works and Energy Development	11,558,000.00	11,558,000.00	2,291,139.12	7,377,867.42	63.8%	4,180,132.58
023400400100	Adamawa State Road Maintenance Agency	2,908,000.00	2,908,000.00	239,982.70	956,338.84	32.9%	1,951,661.16
023600000000	Ministry of Culture and Tourism	144,737,000.00	144,737,000.00	7,937,184.10	17,851,477.60	12.3%	126,885,522.40
023600100100	Ministry of Culture and Tourism	43,395,000.00	43,395,000.00	6,136,984.75	13,044,767.25	30.1%	30,350,232.75
023600300100	Adamawa State Agency for Museum and Monuments	4,361,000.00	4,361,000.00	-	-	0.0%	4,361,000.00
023600400100	Arts Council	96,981,000.00	96,981,000.00	1,800,199.35	4,806,710.35	5.0%	92,174,289.65
023800000000	Adamawa State Planning Commission	67,251,000.00	67,251,000.00	14,458,479.54	29,814,166.05	44.3%	37,436,833.95
023800100100	Adamawa State Planning Commission	43,382,000.00	43,382,000.00	8,303,697.82	22,497,780.54	51.9%	20,884,219.46
023800400100	Adamawa State Bureau of Statistics	23,869,000.00	23,869,000.00	6,154,781.72	7,316,385.51	30.7%	16,552,614.49
025000000000	Fiscal Responsibility Commission	50,833,000.00	50,833,000.00	5,546,741.56	11,012,959.28	21.7%	39,820,040.72
025000100100	Fiscal Responsibility Commission	50,833,000.00	50,833,000.00	5,546,741.56	11,012,959.28	21.7%	39,820,040.72
025200000000	Ministry of Water Resources	38,626,000.00	38,626,000.00	8,324,383.65	18,989,283.20	49.2%	19,636,716.80
025200100100	Ministry of Water Resources	11,578,000.00	11,578,000.00	2,956,987.00	6,305,044.00	54.5%	5,272,956.00
025210200100	Adamawa State Water Board	14,476,000.00	14,476,000.00	3,600,000.00	8,333,000.00	57.6%	6,143,000.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	2,915,000.00	2,915,000.00	901,117.50	2,342,980.00	80.4%	572,020.00
025210400100	Small Towns Water Supply Agency	9,657,000.00	9,657,000.00	866,279.15	2,008,259.20	20.8%	7,648,740.80
025300000000	Ministry of Housing and Urban Development	125,557,000.00	125,557,000.00	8,888,639.52	70,561,025.50	56.2%	54,995,974.50
025300100100	Ministry of Housing and Urban Development	112,521,000.00	112,521,000.00	5,604,813.39	65,711,397.39	58.4%	46,809,602.61
025305300100	Adamawa State Urban Planning & Development Authority	13,036,000.00	13,036,000.00	3,283,826.13	4,849,628.11	37.2%	8,186,371.89
026000000000	Ministry of Lands and Survey	50,809,000.00	50,809,000.00	4,500,979.10	33,386,107.31	65.7%	17,422,892.69
026000100100	Ministry of Lands and Survey	17,805,000.00	17,805,000.00	2,754,390.54	24,427,172.75	137.2%	6,622,172.75
026000200100	Office of the Surveyor General	33,004,000.00	33,004,000.00	1,746,588.56	8,958,934.56	27.1%	24,045,065.44
026500000000	Ministry of Livestock & Aquaculture Development	11,198,000.00	11,198,000.00	3,440,613.65	5,070,144.18	45.3%	6,127,855.82
026500100100	Ministry of Livestock & Aquaculture Development	11,198,000.00	11,198,000.00	3,440,613.65	5,070,144.18	45.3%	6,127,855.82
026600000000	Ministry of Entrepreneurship Development	38,622,000.00	38,622,000.00	5,083,438.36	11,489,633.44	29.7%	27,132,366.56
026600100100	Ministry of Entrepreneurship Development	38,622,000.00	38,622,000.00	5,083,438.36	11,489,633.44	29.7%	27,132,366.56
030000000000	Law and Justice Sector	407,845,000.00	407,845,000.00	107,916,674.33	233,912,471.08	57.4%	173,932,528.92
031800000000	Adamawa State Judicial Service Commission	259,736,000.00	259,736,000.00	60,400,959.10	136,399,456.43	52.5%	123,336,543.57
031801100100	Adamawa State Judicial Service Commission	20,253,000.00	20,253,000.00	5,851,563.02	15,378,896.03	75.9%	4,874,103.97
031805100100	High Court of Justice	152,925,000.00	152,925,000.00	37,298,552.57	74,013,806.56	48.4%	78,911,193.44
031805200100	Customary Court of Appeal	24,115,000.00	24,115,000.00	8,247,407.35	21,259,913.81	88.2%	2,855,086.19
031805300100	Sharia Court of Appeal	47,961,000.00	47,961,000.00	8,071,104.54	19,326,457.92	40.3%	28,634,542.08
031805500100	Area Courts	14,482,000.00	14,482,000.00	932,331.62	6,420,382.11	44.3%	8,061,617.89
032600000000	Ministry of Justice	148,109,000.00	148,109,000.00	47,515,715.23	97,513,014.65	65.8%	50,595,985.35
032600100100	Ministry of Justice	148,109,000.00	148,109,000.00	47,515,715.23	97,513,014.65	65.8%	50,595,985.35
040000000000	Regional	35,157,000.00	35,157,000.00	4,054,866.58	13,364,407.06	38.0%	21,792,592.94
046900000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	35,157,000.00	35,157,000.00	4,054,866.58	13,364,407.06	38.0%	21,792,592.94
046900100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	26,934,000.00	26,934,000.00	3,157,628.38	11,801,031.36	43.8%	15,132,968.64
046900300100	Boundary Commission	8,223,000.00	8,223,000.00	897,238.20	1,563,375.70	19.0%	6,659,624.30
050000000000	Social Sector	1,976,753,000.00	1,976,753,000.00	411,738,502.24	1,178,523,611.57	59.6%	798,229,388.43
051300000000	Ministry of Youth & Sports Development	243,540,000.00	243,540,000.00	59,353,924.15	125,347,290.55	51.5%	118,192,709.45
051300100100	Ministry of Youth and Sports Development	20,181,000.00	20,181,000.00	5,975,047.64	6,575,566.41	32.6%	13,605,433.59
051305100100	Sports Council	40,128,000.00	40,128,000.00	10,401,522.75	18,398,615.89	45.8%	21,729,384.11
051305300100	Adamawa United Foot Ball Club	183,231,000.00	183,231,000.00	42,977,353.76	100,373,108.25	54.8%	82,857,891.75
051400000000	Ministry of Women Affairs	29,790,000.00	29,790,000.00	7,423,203.13	14,838,471.66	49.8%	14,951,528.34
051400100100	Ministry of Women Affairs	29,790,000.00	29,790,000.00	7,423,203.13	14,838,471.66	49.8%	14,951,528.34
051700000000	Ministry of Education and Human Capital Development	489,508,000.00	489,508,000.00	230,013,020.16	719,748,409.14	147.0%	230,240,409.14
051700100100	Ministry of Education and Human Capital Development	42,904,000.00	42,904,000.00	8,592,235.50	18,437,103.96	43.0%	24,466,896.04
051700300100	Adamawa State Universal Basic Education Board	24,833,000.00	24,833,000.00	-	-	0.0%	24,833,000.00
051700800100	Adamawa State Library Board	1,918,000.00	1,918,000.00	360,612.00	970,622.36	50.6%	947,377.64
051700900100	Adamawa State Mass Education Board (ADSMEB)	3,991,000.00	3,991,000.00	360,622.10	990,765.40	24.8%	3,000,234.60
051705100100	Post Primary Schools Mgt Board	380,774,000.00	380,774,000.00	219,495,885.56	696,652,499.61	183.0%	315,878,499.61
051706400100	Education Resource Centre	35,088,000.00	35,088,000.00	1,203,665.00	2,697,417.81	7.7%	32,390,582.19

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
05210000000	Ministry of Health and Human Services	257,805,000.00	257,805,000.00	67,733,378.81	183,114,497.78	71.0%	74,690,502.22
052100100100	Ministry of Health and Human Services	58,284,000.00	58,284,000.00	6,885,330.03	41,047,197.68	70.4%	17,236,802.32
052100300100	Primary Health Care Development Agency	12,922,000.00	12,922,000.00	1,220,654.18	2,070,016.69	16.0%	10,851,983.31
052100200100	Adamawa State Contributory Health Management Agency	39,646,000.00	39,646,000.00	491,277.79	782,255.35	2.0%	38,863,744.65
052102700100	Adamawa State Referral Center	50,315,000.00	50,315,000.00	20,276,639.20	48,390,201.96	96.2%	1,924,798.04
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	7,471,000.00	7,471,000.00	1,681,059.43	2,311,770.43	30.9%	5,159,229.57
052110200100	Adamawa State Hospital Services Management Board	79,922,000.00	79,922,000.00	36,872,998.80	87,814,078.79	109.9%	- 7,892,078.79
052110300100	Adamawa Traditional Medicine Board	2,491,000.00	2,491,000.00	-	-	0.0%	2,491,000.00
052111300100	Adamawa Essential Drugs Programme	6,754,000.00	6,754,000.00	305,419.38	698,976.88	10.3%	6,055,023.12
05280000000	Ministry of Tertiary and Professional Education	866,872,000.00	866,872,000.00	31,666,060.70	99,525,400.81	11.5%	767,346,599.19
052800100100	Ministry of Tertiary and Professional Education	5,946,000.00	5,946,000.00	2,388,004.10	6,211,197.10	104.5%	- 265,197.10
052800300100	College of Agriculture Ganye	21,410,000.00	21,410,000.00	-	5,580,460.14	26.1%	15,829,539.86
052800400100	College of Legal Studies Yola	40,040,000.00	40,040,000.00	168.80	605,974.18	1.5%	39,434,025.82
052801800100	Adamawa State Polytechnic Yola	197,386,000.00	197,386,000.00	11,409,961.37	12,767,089.79	6.5%	184,618,910.21
052801900100	College of Education Hong	34,249,000.00	34,249,000.00	1,502,317.07	31,282,676.28	91.3%	2,966,323.72
052802100100	Adamawa State University Mubi	448,726,000.00	448,726,000.00	-	-	0.0%	448,726,000.00
052802200100	Adamawa State Scholarship Trust Fund	12,183,000.00	12,183,000.00	4,254,802.60	7,859,157.17	64.5%	4,323,842.83
052802300100	College of Nursing & Midwifery Yola	70,927,000.00	70,927,000.00	11,640,080.51	32,744,302.40	46.2%	38,182,697.60
052802400100	College of Health Technology Michika	36,005,000.00	36,005,000.00	470,726.25	2,474,543.75	6.9%	33,530,456.25
05350000000	Ministry of Environment and Natural Resources Development	7,457,000.00	7,457,000.00	1,423,522.67	2,064,445.67	27.7%	5,392,554.33
053500100100	Ministry of Environment and Natural Resources Development	7,457,000.00	7,457,000.00	1,423,522.67	2,064,445.67	27.7%	5,392,554.33
05540000000	Ministry of Rural Infrastructure & Community Development	11,924,000.00	11,924,000.00	3,587,685.37	9,814,543.12	82.3%	2,109,456.88
055400100100	Ministry of Rural Infrastructure & Community Development	11,924,000.00	11,924,000.00	3,587,685.37	9,814,543.12	82.3%	2,109,456.88
05510000000	Ministry for Local Government Affairs	69,857,000.00	69,857,000.00	10,537,707.25	24,070,552.84	34.5%	45,786,447.16
055100100100	Ministry for Local Government Affairs	2,729,000.00	2,729,000.00	608,456.50	1,149,056.50	42.1%	1,579,943.50
055100500100	Local Government Staff Pension Board	67,128,000.00	67,128,000.00	9,929,250.75	22,921,496.34	34.1%	44,206,503.66

NOTES FOR TABLE 6: For Overhead Expenditure by Administrative Classification, some MDAs have exceeded their budgets. They include 115.1% for Office of the Deputy Governor (011100100200), 134.7% for Cabinet Affairs Office (011101700200), 100.1% for Internal Affairs and Special Services (011101800100), and 103.3% for Adamawa Television Corporation (012300300100).

Others include 506.8% for Department of Chieftaincy Affairs (011118500100), 1546.6% for State Fiscal Transparency, Accountability and Sustainability Program (SFTAS) (022000900100), 137.2% for Ministry of Lands and Survey (026000100100), 183.0% for Post Primary Schools Management Board (051705100100), 109.9% for Adamawa State Hospital Services Management Board (052110200100), and 104.5% for Ministry of Tertiary and Professional Education (052800100100). These overspends will be addressed in the revised 2021 budget which will be submitted to the State House of Assembly for approval.

Additional information is shown in Table 6: Overhead Expenditure by Administrative Classification below.

Table 7: Capital Expenditure by Administrative Classification

Adamawa State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	72,817,892,910.00	72,817,892,910.00	3,341,528,324.32	12,237,347,869.82	16.8%	60,580,545,040.18
01000000000	Administration Sector	11,050,518,740.00	11,050,518,740.00	52,804,940.00	163,389,939.50	1.5%	10,887,128,800.50
01100000000	Governor's Office	3,066,692,674.00	3,066,692,674.00	52,154,940.00	162,739,939.50	5.3%	2,903,952,734.50
01100100200	Office of the Deputy Governor	105,560,000.00	105,560,000.00	-	-	0.0%	105,560,000.00
011100500100	Sustainable Development Goals (Former MDG's Office)	323,000,000.00	323,000,000.00	-	-	0.0%	323,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	300,000,000.00	300,000,000.00	-	14,204,301.52	4.7%	285,795,698.48
011101000100	Bureau for Public Procurement	300,000,000.00	300,000,000.00	52,154,940.00	148,535,637.98	49.5%	151,464,362.02
011101800100	Internal Affairs and Special Services	1,109,732,674.00	1,109,732,674.00	-	-	0.0%	1,109,732,674.00
011110100100	Community and Social Development Agency	801,000,000.00	801,000,000.00	-	-	0.0%	801,000,000.00
011118500100	Department of Chieftaincy Affairs	127,400,000.00	127,400,000.00	-	-	0.0%	127,400,000.00
01610000000	Office of the Secretary to the State Government	4,028,851,500.00	4,028,851,500.00	650,000.00	650,000.00	0.0%	4,028,201,500.00
016100100100	Office of the Secretary to the State Government	869,575,000.00	869,575,000.00	-	-	0.0%	869,575,000.00
016102100300	Poverty Alleviation Agency	3,099,010,000.00	3,099,010,000.00	-	-	0.0%	3,099,010,000.00
016105200100	NEPAD/APRM	60,266,500.00	60,266,500.00	650,000.00	650,000.00	1.1%	59,616,500.00
01120000000	Adamawa State House of Assembly	1,476,337,406.00	1,476,337,406.00	-	-	0.0%	1,476,337,406.00
011200300100	Adamawa State House of Assembly (Legislature)	1,232,500,006.00	1,232,500,006.00	-	-	0.0%	1,232,500,006.00
011200400100	House of Assembly Service Commission	243,837,400.00	243,837,400.00	-	-	0.0%	243,837,400.00
01230000000	Ministry of Information and Strategy	1,830,332,700.00	1,830,332,700.00	-	-	0.0%	1,830,332,700.00
012300100100	Ministry of Information and Strategy	225,360,000.00	225,360,000.00	-	-	0.0%	225,360,000.00
012300300100	Adamawa Television Corporation	746,564,700.00	746,564,700.00	-	-	0.0%	746,564,700.00
012300400100	Adamawa Broadcasting Corporation	702,140,500.00	702,140,500.00	-	-	0.0%	702,140,500.00
012301300100	Government Printing Press	114,690,500.00	114,690,500.00	-	-	0.0%	114,690,500.00
012305500100	Adamawa Press Limited	41,577,000.00	41,577,000.00	-	-	0.0%	41,577,000.00
01250000000	Office of the Head of Service	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
012500700100	Adamawa State Staff Pension Board	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
012500800100	Department of Labour and Productivity	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
01400000000	Office of the State Auditor General	49,417,160.00	49,417,160.00	-	-	0.0%	49,417,160.00
014000100100	Office of the State Auditor General	49,417,160.00	49,417,160.00	-	-	0.0%	49,417,160.00
01470000000	Civil Service Commission (CSC)	53,000,000.00	53,000,000.00	-	-	0.0%	53,000,000.00
014700100100	Civil Service Commission	53,000,000.00	53,000,000.00	-	-	0.0%	53,000,000.00
01490000000	Local Government Service Commission	30,887,300.00	30,887,300.00	-	-	0.0%	30,887,300.00
014900100100	Local Government Service Commission	30,887,300.00	30,887,300.00	-	-	0.0%	30,887,300.00
01480000000	Adamawa State Independence Electoral Commission	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
014800100100	Adamawa State Independence Electoral Commission	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
01630000000	Ministry for Special Duties	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
016300100100	Ministry for Special Duties	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
02000000000	Economic Sector	37,342,637,857.00	37,342,637,857.00	2,793,954,347.21	10,601,269,987.83	28.4%	26,741,367,869.17
02150000000	Ministry of Agriculture	2,930,325,000.00	2,930,325,000.00	-	10,711,547.62	0.4%	2,919,613,452.38
021500100100	Ministry of Agriculture	2,499,325,000.00	2,499,325,000.00	-	10,711,547.62	0.4%	2,488,613,452.38
021510200100	Adamawa ADP	131,000,000.00	131,000,000.00	-	-	0.0%	131,000,000.00
021510300100	Adamawa Agricultural Mechanization Authority	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
02200000000	Ministry of Finance	3,754,483,500.00	3,754,483,500.00	21,070,000.00	540,013,880.00	14.4%	3,214,469,620.00
022000100100	Ministry of Finance	3,483,000,000.00	3,483,000,000.00	21,070,000.00	540,013,880.00	15.5%	2,942,986,120.00
022000700100	Office of the Accountant General	121,483,500.00	121,483,500.00	-	-	0.0%	121,483,500.00
022000800100	Board of Internal Revenue	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
02220000000	Ministry of Commerce, Trade and Industries	218,100,000.00	218,100,000.00	-	-	0.0%	218,100,000.00
022200100100	Ministry of Commerce	197,100,000.00	197,100,000.00	-	-	0.0%	197,100,000.00
022201800100	Adamawa Investment and Property Development Company	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
02290000000	Ministry of Transportation	817,500,000.00	817,500,000.00	-	-	0.0%	817,500,000.00
022900100100	Ministry of Transportation	817,500,000.00	817,500,000.00	-	-	0.0%	817,500,000.00
02330000000	Ministry of Mineral Resources Development	1,315,429,900.00	1,315,429,900.00	-	-	0.0%	1,315,429,900.00
023300100100	Ministry of Mineral Resources Development	515,429,900.00	515,429,900.00	-	-	0.0%	515,429,900.00
023305200100	Adamawa State Mining Company	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
02340000000	Ministry of Works and Energy Development	14,150,000,600.00	14,150,000,600.00	2,706,615,325.20	9,764,326,945.88	69.0%	4,385,673,654.12
023400100100	Ministry of Works and Energy Development	14,000,000,000.00	14,000,000,000.00	2,706,615,325.20	9,764,326,945.88	69.7%	4,235,673,054.12
023400400100	Adamawa State Road Maintenance Agency	150,000,600.00	150,000,600.00	-	-	0.0%	150,000,600.00
02360000000	Ministry of Culture and Tourism	809,780,811.00	809,780,811.00	-	-	0.0%	809,780,811.00
023600100100	Ministry of Culture and Tourism	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
023600300100	Adamawa State Agency for Museum and Monuments	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
023605200100	Hotel and Tourism Board	629,780,811.00	629,780,811.00	-	-	0.0%	629,780,811.00
02380000000	Adamawa State Planning Commission	2,417,500,000.00	2,417,500,000.00	2,980,000.00	2,980,000.00	0.1%	2,414,520,000.00
023800100100	Adamawa State Planning Commission	2,317,500,000.00	2,317,500,000.00	2,980,000.00	2,980,000.00	0.1%	2,314,520,000.00
023800400100	Adamawa State Bureau of Statistics	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
02500000000	Fiscal Responsibility Commission	28,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00
025000100100	Fiscal Responsibility Commission	28,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00
02520000000	Ministry of Water Resources	2,054,257,377.00	2,054,257,377.00	-	-	0.0%	2,054,257,377.00
025200100100	Ministry of Water Resources	1,006,783,867.00	1,006,783,867.00	-	-	0.0%	1,006,783,867.00
025210200100	Adamawa State Water Board	791,416,360.00	791,416,360.00	-	-	0.0%	791,416,360.00
025210300100	Rural Water Supply & Environmental Sanitation Agency (RWESA)	103,557,150.00	103,557,150.00	-	-	0.0%	103,557,150.00
025210400100	Small Towns Water Supply Agency	152,500,000.00	152,500,000.00	-	-	0.0%	152,500,000.00
02530000000	Ministry of Housing and Urban Development	6,502,736,769.00	6,502,736,769.00	49,584,704.01	269,533,296.33	4.1%	6,233,203,472.67
025300100100	Ministry of Housing and Urban Development	5,547,500,000.00	5,547,500,000.00	49,584,704.01	269,533,296.33	4.9%	5,277,966,703.67
025305300100	Adamawa State Urban Planning & Development Authority	955,236,769.00	955,236,769.00	-	-	0.0%	955,236,769.00
02600000000	Ministry of Lands and Survey	1,794,196,100.00	1,794,196,100.00	6,942,318.00	6,942,318.00	0.4%	1,787,253,782.00
026000100100	Ministry of Lands and Survey	1,660,000,000.00	1,660,000,000.00	-	-	0.0%	1,660,000,000.00
026000200100	Office of the Surveyor General	134,196,100.00	134,196,100.00	6,942,318.00	6,942,318.00	5.2%	127,253,782.00
02650000000	Ministry of Livestock & Aquaculture Development	250,000,000.00	250,000,000.00	6,762,000.00	6,762,000.00	2.7%	243,238,000.00
026500100100	Ministry of Livestock & Aquaculture Development	250,000,000.00	250,000,000.00	6,762,000.00	6,762,000.00	2.7%	243,238,000.00
02660000000	Ministry of Entrepreneurship Development	300,327,800.00	300,327,800.00	-	-	0.0%	300,327,800.00
026600100100	Ministry of Entrepreneurship Development	300,327,800.00	300,327,800.00	-	-	0.0%	300,327,800.00
03000000000	Law and Justice Sector	464,909,450.00	464,909,450.00	-	-	0.0%	464,909,450.00
03180000000	Adamawa State Judicial Service Commission	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
031801100100	Adamawa State Judicial Service Commission	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
03260000000	Ministry of Justice	462,409,450.00	462,409,450.00	-	-	0.0%	462,409,450.00
032600100100	Ministry of Justice	462,409,450.00	462,409,450.00	-	-	0.0%	462,409,450.00
04000000000	Regional	1,145,198,628.00	1,145,198,628.00	-	-	0.0%	1,145,198,628.00
04690000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	1,145,198,628.00	1,145,198,628.00	-	-	0.0%	1,145,198,628.00
046900100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	1,145,198,628.00	1,145,198,628.00	-	-	0.0%	1,145,198,628.00

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
05000000000	Social Sector	22,814,628,235.00	22,814,628,235.00	494,769,037.11	1,472,687,942.49	6.5%	21,341,940,292.51
05130000000	Ministry of Youth & Sports Development	470,000,000.00	470,000,000.00	-	-	0.0%	470,000,000.00
051300100100	Ministry of Youth and Sports Development	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
051305100100	Sports Council	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
05140000000	Ministry of Women Affairs	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
051400100100	Ministry of Women Affairs	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
05170000000	Ministry of Education and Human Capital Development	8,462,714,206.00	8,462,714,206.00	10,058,784.80	242,829,237.01	2.9%	8,219,884,968.99
051700100100	Ministry of Education and Human Capital Development	8,000,000,000.00	8,000,000,000.00	10,058,784.80	242,829,237.01	3.0%	7,757,170,762.99
051700300100	Adamawa State Universal Basic Education Board	110,344,206.00	110,344,206.00	-	-	0.0%	110,344,206.00
051700800100	Adamawa State Library Board	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	148,500,000.00	148,500,000.00	-	-	0.0%	148,500,000.00
051705100100	Post Primary Schools Mgt Board	127,500,000.00	127,500,000.00	-	-	0.0%	127,500,000.00
051706400100	Education Resource Centre	52,370,000.00	52,370,000.00	-	-	0.0%	52,370,000.00
05210000000	Ministry of Health and Human Services	6,276,240,000.00	6,276,240,000.00	454,889,928.56	1,026,357,738.55	16.4%	5,249,882,261.45
052100100100	Ministry of Health and Human Services	5,166,000,000.00	5,166,000,000.00	454,271,600.56	1,025,739,410.55	19.9%	4,140,260,589.45
052100300100	Primary Health Care Development Agency	155,240,000.00	155,240,000.00	-	-	0.0%	155,240,000.00
052100200100	Adamawa State Contributory Health Management Agency	750,000,000.00	750,000,000.00	-	-	0.0%	750,000,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	205,000,000.00	205,000,000.00	618,328.00	618,328.00	0.3%	204,381,672.00
05280000000	Ministry of Tertiary and Professional Education	5,304,460,130.00	5,304,460,130.00	29,720,323.75	68,346,054.75	1.3%	5,236,114,075.25
052800100100	Ministry of Tertiary and Professional Education	547,055,000.00	547,055,000.00	-	-	0.0%	547,055,000.00
052800300100	College of Agriculture Ganye	129,094,200.00	129,094,200.00	-	-	0.0%	129,094,200.00
052800400100	College of Legal Studies Yola	180,303,380.00	180,303,380.00	-	-	0.0%	180,303,380.00
052801800100	Adamawa State Polytechnic Yola	758,000,000.00	758,000,000.00	-	-	0.0%	758,000,000.00
052801900100	College of Education Hong	776,507,550.00	776,507,550.00	-	-	0.0%	776,507,550.00
052802100100	Adamawa State University Mubi	2,085,000,000.00	2,085,000,000.00	-	-	0.0%	2,085,000,000.00
052802200100	Adamawa State Scholarship Trust Fund	828,500,000.00	828,500,000.00	29,720,323.75	68,346,054.75	8.2%	760,153,945.25
05350000000	Ministry of Environment and Natural Resources Development	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
053500100100	Ministry of Environment and Natural Resources Development	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
05540000000	Ministry of Rural Infrastructure & Community Development	1,416,213,899.00	1,416,213,899.00	100,000.00	135,154,912.18	9.5%	1,281,058,986.82
055400100100	Ministry of Rural Infrastructure & Community Development	1,416,213,899.00	1,416,213,899.00	100,000.00	135,154,912.18	9.5%	1,281,058,986.82
05510000000	Ministry for Local Government Affairs	185,000,000.00	185,000,000.00	-	-	0.0%	185,000,000.00
055100100100	Ministry for Local Government Affairs	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
055100500100	Local Government Staff Pension Board	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00

Table 8: Other Expenditure by Administrative Classification

Adamawa State Government Budget Performance Report 2021 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<i>Total Other Expenditure</i>	<i>16,527,266,000.00</i>	<i>16,527,266,000.00</i>	<i>1,432,314,537.23</i>	<i>5,933,664,980.81</i>	<i>35.9%</i>	<i>10,593,601,019.19</i>
01000000000	Administration Sector	201,680,000.00	201,680,000.00	-	-	0.0%	201,680,000.00
01610000000	Office of the Secretary to the State Government	151,260,000.00	151,260,000.00	-	-	0.0%	151,260,000.00
016100100100	Office of the Secretary to the State Government	151,260,000.00	151,260,000.00	-	-	0.0%	151,260,000.00
01230000000	Ministry of Information and Strategy	50,420,000.00	50,420,000.00	-	-	0.0%	50,420,000.00
012300100100	Ministry of Information and Strategy	50,420,000.00	50,420,000.00	-	-	0.0%	50,420,000.00
02000000000	Economic Sector	16,325,586,000.00	16,325,586,000.00	1,432,314,537.23	5,933,664,980.81	36.3%	10,391,921,019.19
02200000000	Ministry of Finance	16,325,586,000.00	16,325,586,000.00	1,432,314,537.23	5,933,664,980.81	36.3%	10,391,921,019.19
022000700100	Office of the Accountant General	16,325,586,000.00	16,325,586,000.00	1,432,314,537.23	5,933,664,980.81	36.3%	10,391,921,019.19

2.E. Expenditure by Economic

Table 9: Total Expenditure by Economic Classification

Adamawa State Government Budget Performance Report 2021 Q3 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
2	EXPENDITURES	140,034,409,440.00	140,034,409,440.00	17,148,472,189.48	51,211,242,047.86	36.6%	88,823,167,392.14
21	PERSONNEL COST	33,969,516,964.00	33,969,516,964.00	7,860,468,842.76	22,427,192,128.23	66.0%	11,542,324,835.77
2101	SALARY	16,243,133,964.00	16,243,133,964.00	4,337,916,208.49	12,569,751,730.55	77.4%	3,673,382,233.46
210101	SALARIES AND WAGES	16,243,133,964.00	16,243,133,964.00	4,337,916,208.49	12,569,751,730.55	77.4%	3,673,382,233.46
21010101	BASIC SALARY	13,771,157,000.00	13,771,157,000.00	4,004,030,956.88	11,951,089,810.24	86.8%	1,820,067,189.76
21010102	OVER TIME PAYMENTS	13,632,000.00	13,632,000.00	-	-	0.0%	13,632,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,187,011,964.00	2,187,011,964.00	322,994,595.38	607,771,264.08	27.8%	1,579,240,699.93
21010104	BASIC WAGES	229,574,000.00	229,574,000.00	-	-	0.0%	229,574,000.00
21010105	SALARIES ARREARS	41,759,000.00	41,759,000.00	10,890,656.23	10,890,656.23	26.1%	30,868,343.77
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,304,069,000.00	14,304,069,000.00	1,986,211,312.56	5,259,948,523.40	36.8%	9,044,120,476.60
210201	ALLOWANCES	14,019,545,000.00	14,019,545,000.00	1,986,211,312.56	5,259,948,523.40	37.5%	8,759,596,476.60
21020102	HOUSING/RENT ALLOWANCE	3,445,956,000.00	3,445,956,000.00	537,669,944.29	1,218,042,308.13	35.3%	2,227,913,691.87
21020103	TRANSPORT ALLOWANCE	1,439,444,000.00	1,439,444,000.00	200,879,804.67	751,275,476.54	52.2%	688,168,523.46
21020104	MEAL SUBSIDY	558,956,000.00	558,956,000.00	63,223,890.25	259,179,501.54	46.4%	299,776,498.46
21020105	UTILITY ALLOWANCE	744,372,000.00	744,372,000.00	132,536,716.39	283,445,954.05	38.1%	460,926,045.95
21020106	ENTERTAINMENT ALLOWANCE	97,312,000.00	97,312,000.00	18,467,285.57	40,490,457.52	41.6%	56,821,542.48
21020107	LEAVE ALLOWANCE	415,862,000.00	415,862,000.00	570,776.79	203,061,486.85	48.8%	212,800,513.15
21020108	DOMESTIC STAFF ALLOWANCE	1,071,945,000.00	1,071,945,000.00	204,798,048.92	439,767,366.80	41.0%	632,177,633.20
21020109	SHIFT ALLOWANCE	315,848,000.00	315,848,000.00	39,235,931.41	137,586,749.89	43.6%	178,261,250.11
21020110	CALL DUTY ALLOWANCE	264,978,000.00	264,978,000.00	68,801,131.47	148,593,168.94	56.1%	116,384,831.06
21020111	CLINICAL ALLOWANCE	100,600,000.00	100,600,000.00	-	57,645,760.42	57.3%	42,954,239.58
21020112	HARZARD ALLOWANCE	600,400,000.00	600,400,000.00	122,255,698.78	243,883,171.05	40.6%	356,516,828.95
21020114	TEACHING ALLOWANCE	1,272,226,000.00	1,272,226,000.00	222,112,336.07	491,602,389.28	38.6%	780,623,610.72
21020117	OUTFIT ALLOWANCE	184,403,000.00	184,403,000.00	42,726,168.15	85,515,993.86	46.4%	98,887,006.14
21020118	SIWES ALLOWANCE	132,477,000.00	132,477,000.00	8,590,511.04	24,361,790.17	18.4%	108,115,209.83
21020119	FIELD ALLOWANCE	137,359,000.00	137,359,000.00	8,590,511.04	17,250,837.39	12.6%	120,108,162.61
21020120	JOURNAL ALLOWANCE	49,359,000.00	49,359,000.00	10,786,098.42	22,255,851.40	45.1%	27,103,148.60
21020121	WIEGHING ALLOWANCE	64,324,000.00	64,324,000.00	25,757,139.69	29,937,102.68	46.5%	34,386,897.32
21020122	HARDSHIP ALLOWANCE	33,230,000.00	33,230,000.00	3,148,476.63	6,365,892.83	19.2%	26,864,107.17
21020123	RESPONSIBILITY ALLOWANCE	1,168,000.00	1,168,000.00	30,000.00	30,000.00	2.6%	1,138,000.00
21020124	MEDICAL STUDENTS ALLOWANCE	55,443,000.00	55,443,000.00	38,262,171.47	38,262,171.47	69.0%	17,180,828.53
21020125	STUDENT NURSES ALLOWANCE	-	-	-	17,837,716.04	-	17,837,716.04
21020126	TORCHLIGHT ALLOWANCE	21,666,000.00	21,666,000.00	3,640,021.45	22,346,119.12	103.1%	680,119.12
21020128	PERSONAL ASSISTANCE ALLOWANCE	4,867,000.00	4,867,000.00	976,131.93	2,151,197.58	44.2%	2,715,802.42
21020129	NEWSPAPERS ALLOWANCE	2,489,000.00	2,489,000.00	59,680.14	1,610,004.24	64.7%	879,995.76
21020130	SPECIAL ALLOWANCE	42,980,000.00	42,980,000.00	4,926,798.97	12,064,091.45	28.1%	30,915,908.55
21020132	NON CLINICAL ALLOWANCE	12,537,000.00	12,537,000.00	-	-	0.0%	12,537,000.00
21020133	REGULAR ALLOWANCE	585,983,000.00	585,983,000.00	-	-	0.0%	585,983,000.00
21020135	FURNITURE ALLOWANCE	573,457,000.00	573,457,000.00	142,839,681.70	142,839,681.70	24.9%	430,617,318.30
21020137	DRIVER'S ALLOWANCE	5,956,000.00	5,956,000.00	7,346,835.10	7,346,835.10	123.4%	1,390,835.10
21020138	ADMIN ALLOWANCE	1,147,000.00	1,147,000.00	2,448,944.72	2,448,944.72	213.5%	1,301,944.72
21020139	WARDROPE ALLOWANCE	100,755,000.00	100,755,000.00	25,370,087.92	309,689,240.14	307.4%	208,934,240.14
21020140	ACADEMIC ALLOWANCE	53,797,000.00	53,797,000.00	20,323,408.67	20,323,408.67	37.8%	33,473,591.33
21020141	ACCOMMODATION ALLOWANCE	106,848,000.00	106,848,000.00	2,989,112.16	2,989,112.16	2.8%	103,858,887.84
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	16,254,000.00	16,254,000.00	3,546,259.80	15,897,896.47	97.8%	356,103.53
21020145	OTHER ALLOWANCES AND BENEFITS	1,505,147,000.00	1,505,147,000.00	23,301,708.95	203,850,845.20	13.5%	1,301,296,154.80
210202	SOCIAL CONTRIBUTIONS	284,524,000.00	284,524,000.00	-	-	0.0%	284,524,000.00
21020202	CONTRIBUTORY PENSION	250,740,000.00	250,740,000.00	-	-	0.0%	250,740,000.00
21020205	HOUSING FUND CONTRIBUTION	33,784,000.00	33,784,000.00	-	-	0.0%	33,784,000.00
2103	SOCIAL BENEFITS	3,422,314,000.00	3,422,314,000.00	1,536,341,321.72	4,597,491,874.28	134.3%	-1,175,177,874.28
210301	SOCIAL BENEFITS	3,422,314,000.00	3,422,314,000.00	1,536,341,321.72	4,597,491,874.28	134.3%	-1,175,177,874.28
21030101	GRATUITY	1,175,291,000.00	1,175,291,000.00	101,553,965.01	424,941,982.03	36.2%	750,349,017.97
21030102	PENSION	1,952,931,000.00	1,952,931,000.00	1,379,485,129.49	4,117,247,665.03	210.8%	2,164,316,665.03
21030103	DEATH BENEFITS	252,100,000.00	252,100,000.00	55,302,227.22	55,302,227.22	21.9%	196,797,772.78
21030104	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	10,084,000.00	10,084,000.00	-	-	0.0%	10,084,000.00
21030106	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	31,908,000.00	31,908,000.00	-	-	0.0%	31,908,000.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
22	OTHER RECURRENT COSTS	33,246,999,566.00	33,246,999,566.00	5,946,475,022.39	16,546,702,049.81	49.8%	16,700,297,516.19
2202	OVERHEAD COST	16,719,733,566.00	16,719,733,566.00	4,514,160,485.16	10,613,037,069.00	63.5%	6,106,696,497.00
220201	TRAVEL & TRANSPORT - GENERAL	2,042,683,800.00	2,042,683,800.00	106,966,364.00	453,679,449.55	22.2%	1,589,004,350.45
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	238,619,100.00	238,619,100.00	20,288,880.00	95,238,819.06	39.9%	143,380,280.94
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	529,941,800.00	529,941,800.00	40,182,356.00	268,535,634.99	50.7%	261,406,165.01
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	415,623,900.00	415,623,900.00	825,000.00	1,264,000.00	0.3%	414,359,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	572,530,500.00	572,530,500.00	1,491,500.00	11,993,516.00	2.1%	560,536,984.00
22020105	HOTEL ACCOMMODATION - LOCAL	118,067,500.00	118,067,500.00	25,918,140.00	58,026,991.50	49.1%	60,040,508.50
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	9,330,000.00	9,330,000.00	149,288.00	149,288.00	1.6%	9,180,712.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	35,039,000.00	35,039,000.00	16,077,000.00	16,322,000.00	46.6%	18,717,000.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	11,707,000.00	11,707,000.00	-	-	0.0%	11,707,000.00
22020109	PER-DIEM/ESTACODES	111,825,000.00	111,825,000.00	2,034,200.00	2,149,200.00	1.9%	109,675,800.00
220202	UTILITIES - GENERAL	393,735,100.00	393,735,100.00	86,158,709.51	137,689,630.91	35.0%	256,045,469.09
22020201	ELECTRICITY CHARGES	223,473,600.00	223,473,600.00	47,841,605.74	74,851,805.74	33.5%	148,621,794.26
22020202	TELEPHONE CHARGES	9,054,000.00	9,054,000.00	32,071,200.00	32,690,000.00	361.1%	-
22020203	INTERNET ACCESS CHARGES	40,041,900.00	40,041,900.00	1,557,102.44	3,708,972.84	9.3%	36,332,927.16
22020204	SATELLITE BROADCASTING ACCESS CHARGES	20,636,500.00	20,636,500.00	1,574,229.13	3,147,229.13	15.3%	17,489,270.87
22020205	WATER RATES	8,167,000.00	8,167,000.00	55,500.00	925,617.00	11.3%	7,241,383.00
22020206	SEWERAGE CHARGES	9,230,500.00	9,230,500.00	165,000.00	442,500.00	4.8%	8,788,000.00
22020207	LEASED COMMUNICATION LINES(S)	26,652,000.00	26,652,000.00	-	-	0.0%	26,652,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	14,522,500.00	14,522,500.00	-	7,220,230.00	49.7%	7,302,270.00
22020209	OTHER UTILITY CHARGES	41,957,100.00	41,957,100.00	2,894,072.20	14,703,276.20	35.0%	27,253,823.80
220203	MATERIALS & SUPPLIES - GENERAL	1,023,032,000.00	1,023,032,000.00	112,871,409.09	359,636,053.86	35.2%	663,395,946.14
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	302,560,300.00	302,560,300.00	75,603,372.13	142,774,684.13	47.2%	159,785,615.87
22020302	BOOKS	16,261,200.00	16,261,200.00	668,500.00	1,291,000.00	7.9%	14,970,200.00
22020303	NEWSPAPERS	1,709,000.00	1,709,000.00	300,000.00	320,000.00	18.7%	1,389,000.00
22020304	MAGAZINES & PERIODICALS	9,686,000.00	9,686,000.00	127,500.00	432,500.00	4.5%	9,253,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	214,075,400.00	214,075,400.00	10,190,537.21	50,150,605.65	23.4%	163,924,794.35
22020306	PRINTING OF SECURITY DOCUMENTS	87,528,800.00	87,528,800.00	3,547,650.00	46,538,009.33	53.2%	40,990,790.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	48,666,400.00	48,666,400.00	579,000.00	1,888,000.00	3.9%	46,778,400.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	45,535,200.00	45,535,200.00	1,707,570.00	6,455,855.00	14.2%	39,079,345.00
22020309	UNIFORMS & OTHER CLOTHING	55,083,500.00	55,083,500.00	615,500.00	1,603,850.00	2.9%	53,479,650.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	37,805,300.00	37,805,300.00	45,300.00	557,300.00	1.5%	37,248,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	134,719,500.00	134,719,500.00	11,044,779.75	74,819,779.75	55.5%	59,899,720.25
22020312	OTHER MATERIALS AND SUPPLIES	68,462,400.00	68,462,400.00	8,376,450.00	31,976,920.00	46.7%	36,485,480.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	939,000.00	939,000.00	65,250.00	827,550.00	88.1%	111,450.00
220204	MAINTENANCE SERVICES - GENERAL	637,609,300.00	637,609,300.00	116,878,394.15	244,795,795.56	38.4%	392,813,504.44
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	130,647,500.00	130,647,500.00	25,299,740.00	49,148,160.26	37.6%	81,499,339.74
22020402	MAINTENANCE OF OFFICE FURNITURE	92,639,400.00	92,639,400.00	11,186,399.40	20,214,241.24	21.8%	72,425,158.76
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	87,636,800.00	87,636,800.00	12,836,950.00	28,487,266.00	32.5%	59,149,534.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	77,937,700.00	77,937,700.00	37,708,504.75	64,153,924.00	82.3%	13,783,776.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	121,338,700.00	121,338,700.00	9,410,200.00	29,159,676.00	24.0%	92,179,024.00
22020406	OTHER MAINTENANCE SERVICES	108,950,200.00	108,950,200.00	20,153,200.00	53,349,128.06	49.0%	55,601,071.94
22020407	MAINTENANCE OF AIRCRAFTS	10,574,200.00	10,574,200.00	283,400.00	283,400.00	2.7%	10,290,800.00
22020410	MAINTENANCE OF STREET LIGHTINGS	2,081,000.00	2,081,000.00	-	-	0.0%	2,081,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,315,800.00	4,315,800.00	-	-	0.0%	4,315,800.00
22020413	MINOR ROAD MAINTENANCE	1,488,000.00	1,488,000.00	-	-	0.0%	1,488,000.00
220205	TRAINING - GENERAL	908,311,600.00	908,311,600.00	40,400,750.00	152,706,755.88	16.8%	755,604,844.12
22020501	LOCAL TRAINING	336,587,700.00	336,587,700.00	4,943,350.00	116,272,255.88	34.5%	220,315,444.12
22020502	INTERNATIONAL TRAINING	102,114,200.00	102,114,200.00	-	-	0.0%	102,114,200.00
22020503	OTHER TRAININGS	257,496,700.00	257,496,700.00	32,764,000.00	33,213,500.00	12.9%	224,283,200.00
22020504	SEMINARS/WORKSHOP AND CONFERENCES	212,113,000.00	212,113,000.00	2,693,400.00	3,221,000.00	1.5%	208,892,000.00
220206	OTHER SERVICES - GENERAL	5,695,986,482.00	5,695,986,482.00	2,673,153,608.27	5,495,978,881.27	96.5%	200,007,600.73
22020601	SECURITY SERVICES	598,858,200.00	598,858,200.00	47,927,766.00	838,350,812.00	140.0%	-
22020602	OFFICE RENT	14,267,000.00	14,267,000.00	730,000.00	5,720,000.00	40.1%	8,547,000.00
22020603	RESIDENTIAL RENT	44,140,000.00	44,140,000.00	-	240,000.00	0.5%	43,900,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,975,500,782.00	4,975,500,782.00	2,599,260,835.97	4,609,341,657.97	92.6%	366,159,124.03
22020605	CLEANING & FUMIGATION SERVICES	63,220,500.00	63,220,500.00	25,235,006.30	42,326,411.30	67.0%	20,894,088.70

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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	715,971,600.00	715,971,600.00	137,840,450.34	471,791,533.99	65.9%	244,180,066.01
22020701	FINANCIAL CONSULTING	350,052,900.00	350,052,900.00	108,589,150.34	194,811,717.02	55.7%	155,241,182.98
22020702	INFORMATION TECHNOLOGY CONSULTING	93,036,900.00	93,036,900.00	531,800.00	206,056,035.97	221.5%	-
22020703	LEGAL SERVICES	101,699,900.00	101,699,900.00	22,479,000.00	45,754,381.00	45.0%	55,945,519.00
22020704	ENGINEERING SERVICES	6,285,000.00	6,285,000.00	54,000.00	174,000.00	2.8%	6,111,000.00
22020705	ARCHITECTURAL SERVICES	5,232,000.00	5,232,000.00	-	-	0.0%	5,232,000.00
22020706	SURVEYING SERVICES	23,561,000.00	23,561,000.00	369,000.00	2,123,000.00	9.0%	21,438,000.00
22020707	AGRICULTURAL CONSULTING	1,220,000.00	1,220,000.00	-	-	0.0%	1,220,000.00
22020709	OTHER CONSULTING SERVICES	134,883,900.00	134,883,900.00	5,817,500.00	22,872,400.00	17.0%	112,011,500.00
220208	FUEL & LUBRICANTS - GENERAL	491,767,100.00	491,767,100.00	46,541,334.23	198,976,793.02	40.5%	292,790,306.98
22020801	MOTOR VEHICLE FUEL COST	216,314,400.00	216,314,400.00	32,470,077.46	77,114,619.17	35.6%	139,199,780.83
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	59,316,200.00	59,316,200.00	2,133,000.00	46,794,680.60	78.9%	12,521,519.40
22020803	PLANT / GENERATOR FUEL COST	206,843,700.00	206,843,700.00	11,698,556.77	74,827,793.25	36.2%	132,015,906.75
22020806	COOKING GAS/FUEL COST	9,292,800.00	9,292,800.00	239,700.00	239,700.00	2.6%	9,053,100.00
220209	FINANCIAL CHARGES - GENERAL	714,108,900.00	714,108,900.00	40,115,235.62	122,317,561.53	17.1%	591,791,338.47
22020901	BANK CHARGES (OTHER THAN INTEREST)	687,678,900.00	687,678,900.00	39,865,235.62	122,067,376.14	17.8%	565,611,523.86
22020902	INSURANCE PREMIUM	23,916,000.00	23,916,000.00	250,000.00	250,185.39	1.0%	23,665,814.61
22020904	OTHER CRF BANK CHARGES	2,514,000.00	2,514,000.00	-	-	0.0%	2,514,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,096,527,684.00	4,096,527,684.00	1,153,234,229.95	2,975,464,613.43	72.6%	1,121,063,070.57
22021001	REFRESHMENT & MEALS	437,128,400.00	437,128,400.00	226,726,100.00	696,718,675.50	159.4%	-
22021002	HONORARIUM & SITTING ALLOWANCE	656,589,200.00	656,589,200.00	190,127,680.00	436,575,703.88	66.5%	259,590,275.50
22021003	PUBLICITY & ADVERTISEMENTS	126,259,600.00	126,259,600.00	12,291,596.14	75,509,196.14	59.8%	50,750,403.86
22021004	MEDICAL EXPENSES-LOCAL	83,970,300.00	83,970,300.00	6,698,195.00	48,968,672.00	58.3%	35,001,628.00
22021006	POSTAGES & COURIER SERVICES	13,293,000.00	13,293,000.00	1,347,600.00	1,937,900.00	14.6%	11,355,100.00
22021007	WELFARE PACKAGES	412,229,700.00	412,229,700.00	53,431,420.14	104,018,470.17	25.2%	308,211,229.83
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	73,006,600.00	73,006,600.00	7,028,500.00	22,426,500.00	30.7%	50,580,100.00
22021009	SPORTING ACTIVITIES	107,698,800.00	107,698,800.00	29,885,481.67	66,144,558.17	61.4%	41,554,241.83
22021010	DIRECT TEACHING & LABORATORY COST	3,589,000.00	3,589,000.00	-	-	0.0%	3,589,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	9,952,000.00	9,952,000.00	-	6,723,116.38	67.6%	3,228,883.62
22021020	FOREIGN SCHOLARSHIP SCHEME	22,268,000.00	22,268,000.00	-	-	0.0%	22,268,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	37,505,500.00	37,505,500.00	6,021,000.00	6,511,000.00	17.4%	30,994,500.00
22021022	YOUTH CORPERS ALLOWANCE	3,322,600.00	3,322,600.00	285,000.00	740,000.00	22.3%	2,582,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	255,315,400.00	255,315,400.00	7,982,638.25	14,941,588.25	5.9%	240,373,811.75
22021024	FINAL ACCOUNTS PREPARATION EXPENSES	8,565,000.00	8,565,000.00	277,600.00	277,600.00	3.2%	8,287,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,687,980,784.00	1,687,980,784.00	594,495,068.75	1,446,306,882.94	85.7%	241,673,901.06
22021026	MONITORING AND EVALUATION	23,291,000.00	23,291,000.00	1,486,600.00	2,707,500.00	11.6%	20,583,500.00
22021027	DAILY RATED ALLOWANCE	134,562,800.00	134,562,800.00	15,149,750.00	44,957,250.00	33.4%	89,605,550.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	520,583,000.00	520,583,000.00	-	96,000,000.00	18.4%	424,583,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	520,583,000.00	520,583,000.00	-	96,000,000.00	18.4%	424,583,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	306,122,000.00	306,122,000.00	-	96,000,000.00	31.4%	210,122,000.00
22040110	GRANTS TO STATE MDAs	204,377,000.00	204,377,000.00	-	-	0.0%	204,377,000.00
22040111	10% INTERNALLY GENERATED REVENUE TO LOCAL GOVERNMENTS	10,084,000.00	10,084,000.00	-	-	0.0%	10,084,000.00
2206	PUBLIC DEBT CHARGES	16,006,683,000.00	16,006,683,000.00	1,432,314,537.23	5,837,664,980.81	36.5%	10,169,018,019.19
220601	FOREIGN LOAN / DISCOUNT	294,834,000.00	294,834,000.00	-	493,064,698.68	167.2%	-
22060101	FOREIGN LOAN L PRINCIPAL	294,834,000.00	294,834,000.00	-	493,064,698.68	167.2%	-
220602	DOMESTIC LOAN / DISCOUNT	15,711,849,000.00	15,711,849,000.00	1,432,314,537.23	5,344,600,282.13	34.0%	10,367,248,717.87
22060201	DOMESTIC LOANS REPAYMENT (COMMERCIAL BANK)	13,745,473,000.00	13,745,473,000.00	748,580,199.81	3,609,971,941.21	26.3%	10,135,501,058.79
22060202	SETTLEMENT OF LIABILITIES	252,100,000.00	252,100,000.00	-	70,650,022.20	28.0%	181,449,977.80
22060203	COST OF IGR COLLECTION	478,990,000.00	478,990,000.00	263,817,579.29	318,828,065.65	66.6%	160,161,934.35
22060204	BOND REPAYMENTS	404,200,000.00	404,200,000.00	-	925,233,494.94	228.9%	-
22060205	REPAYMENT OF AGRIC LOAN	252,100,000.00	252,100,000.00	-	-	0.0%	252,100,000.00
22060206	DEDUCTION @ SOURCE - FG. SALARY BAILOUT TO STATE	404,200,000.00	404,200,000.00	419,916,758.13	419,916,758.13	103.9%	-
22060207	DEDUCTION @ SOURCE - EXCESS CRUDE A/C LOAN RPMT	73,946,000.00	73,946,000.00	-	-	0.0%	73,946,000.00
22060211	SETTLEMENT OF MOTOR VEHICLE LIABILITY- ADSPC CHAIRMAN	100,840,000.00	100,840,000.00	-	-	0.0%	100,840,000.00

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23	CAPITAL EXPENDITURE	72,817,892,910.00	72,817,892,910.00	3,341,528,324.32	12,237,347,869.82	16.8%	60,580,545,040.18
2301	FIXED ASSETS PURCHASED	17,660,208,545.55	17,660,208,545.55	48,498,784.80	971,238,530.38	5.5%	16,688,970,015.17
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,660,208,545.55	17,660,208,545.55	48,498,784.80	971,238,530.38	5.5%	16,688,970,015.17
23010101	PURCHASE / ACQUISITION OF LAND	226,580,000.00	226,580,000.00	-	-	0.0%	226,580,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	1,104,548,200.00	1,104,548,200.00	-	-	0.0%	1,104,548,200.00
23010105	PURCHASE OF MOTOR VEHICLES	1,327,900,000.00	1,327,900,000.00	21,070,000.00	535,013,880.00	40.3%	792,886,120.00
23010107	PURCHASE OF TRUCKS	66,437,360.55	66,437,360.55	-	-	0.0%	66,437,360.55
23010108	PURCHASE OF BUSES	17,500,000.00	17,500,000.00	-	-	0.0%	17,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	477,644,106.00	477,644,106.00	-	22,322,048.32	4.7%	455,322,057.68
23010113	PURCHASE OF COMPUTERS	204,120,000.00	204,120,000.00	-	934,988.80	0.5%	203,185,011.20
23010114	PURCHASE OF COMPUTER PRINTERS	9,780,000.00	9,780,000.00	-	-	0.0%	9,780,000.00
23010119	PURCHASE OF POWER GENERATING SET	48,000,000.00	48,000,000.00	-	-	0.0%	48,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	642,140,500.00	642,140,500.00	-	5,000,000.00	0.8%	637,140,500.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,614,797,400.00	2,614,797,400.00	17,370,000.00	294,235,062.36	11.3%	2,320,562,337.64
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	199,730,000.00	199,730,000.00	-	-	0.0%	199,730,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	16,736,000.00	16,736,000.00	-	1,032,786.10	6.2%	15,703,213.90
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	7,280,000,000.00	7,280,000,000.00	10,058,784.80	112,699,764.80	1.5%	7,167,300,235.20
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	348,007,500.00	348,007,500.00	-	-	0.0%	348,007,500.00
23010128	PURCHASE OF SECURITY EQUIPMENT	550,634,340.00	550,634,340.00	-	-	0.0%	550,634,340.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	300,787,400.00	300,787,400.00	-	-	0.0%	300,787,400.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	304,875,293.00	304,875,293.00	-	-	0.0%	304,875,293.00
23010140	PURCHASE OF RELIEF MATERIALS	100,090,000.00	100,090,000.00	-	-	0.0%	100,090,000.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	12,910,000.00	12,910,000.00	-	-	0.0%	12,910,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	557,768,134.00	557,768,134.00	-	-	0.0%	557,768,134.00
23010143	PURCHASE OF DRILLING EQUIPMENTS	4,222,312.00	4,222,312.00	-	-	0.0%	4,222,312.00
23010144	PURCHASE OF WATER TREATMENT CHEMICALS	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
23010146	PURCHASE OF DRUGS	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
2302	CONSTRUCTION / PROVISION	36,848,849,895.00	36,848,849,895.00	2,961,799,779.71	10,311,731,307.13	28.0%	26,537,118,587.87
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	36,848,849,895.00	36,848,849,895.00	2,961,799,779.71	10,311,731,307.13	28.0%	26,537,118,587.87
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,196,357,227.00	7,196,357,227.00	-	10,224,197.98	0.1%	7,186,133,029.02
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	54,325,000.00	54,325,000.00	-	-	0.0%	54,325,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	74,500,000.00	74,500,000.00	-	-	0.0%	74,500,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,877,400,000.00	5,877,400,000.00	-	-	0.0%	5,877,400,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,284,414,109.00	2,284,414,109.00	-	-	0.0%	2,284,414,109.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,384,082,700.00	1,384,082,700.00	247,235,862.19	374,228,066.45	27.0%	1,009,854,633.55
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,122,140,080.00	1,122,140,080.00	-	-	0.0%	1,122,140,080.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	49,115,110.00	49,115,110.00	-	-	0.0%	49,115,110.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	51,000,000.00	51,000,000.00	-	-	0.0%	51,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	14,169,213,900.00	14,169,213,900.00	2,706,615,325.20	9,764,326,945.88	68.9%	4,404,886,954.12
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,180,961,769.00	3,180,961,769.00	-	135,054,912.18	4.2%	3,045,906,856.82
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	288,200,000.00	288,200,000.00	-	-	0.0%	288,200,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	446,950,000.00	446,950,000.00	7,948,592.32	27,897,184.64	6.2%	419,052,815.36
23020124	CONSTRUCTION OF MARKETS/PARKS	472,950,000.00	472,950,000.00	-	-	0.0%	472,950,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	32,240,000.00	32,240,000.00	-	-	0.0%	32,240,000.00

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2303	REHABILITATION / REPAIRS	6,077,227,771.00	6,077,227,771.00	231,401,850.06	399,012,393.43	6.6%	5,678,215,377.57
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	6,077,227,771.00	6,077,227,771.00	231,401,850.06	399,012,393.43	6.6%	5,678,215,377.57
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	362,000,000.00	362,000,000.00	41,636,111.69	41,636,111.69	11.5%	320,363,888.31
23030102	REHABILITATION / REPAIRS - ELECTRICITY	532,000,000.00	532,000,000.00	100,000.00	100,000.00	0.0%	531,900,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	52,821,000.00	52,821,000.00	-	-	0.0%	52,821,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	670,000,000.00	670,000,000.00	171,694,492.55	339,305,035.92	50.6%	330,694,964.08
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	376,896,400.00	376,896,400.00	-	-	0.0%	376,896,400.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	206,621,642.00	206,621,642.00	-	-	0.0%	206,621,642.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	743,000,000.00	743,000,000.00	-	-	0.0%	743,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	188,626,300.00	188,626,300.00	-	-	0.0%	188,626,300.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	51,272,650.00	51,272,650.00	-	-	0.0%	51,272,650.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	629,780,811.00	629,780,811.00	-	-	0.0%	629,780,811.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,983,000,168.00	1,983,000,168.00	17,971,245.82	17,971,245.82	0.9%	1,965,028,922.18
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	45,092,000.00	45,092,000.00	-	-	0.0%	45,092,000.00
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	20,866,800.00	20,866,800.00	-	-	0.0%	20,866,800.00
23030140	REHABILITATION/REPAIRS- ELECTRICAL EQUIPMENTS	8,250,000.00	8,250,000.00	-	-	0.0%	8,250,000.00
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	190,210,500.00	190,210,500.00	-	-	0.0%	190,210,500.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	190,210,500.00	190,210,500.00	-	-	0.0%	190,210,500.00
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	9,973,260.00	9,973,260.00	-	-	0.0%	9,973,260.00
23040102	EROSION & FLOOD CONTROL	60,249,590.00	60,249,590.00	-	-	0.0%	60,249,590.00
23040103	WILDLIFE CONSERVATION	14,987,650.00	14,987,650.00	-	-	0.0%	14,987,650.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
2305	OTHER CAPITAL PROJECTS	12,037,596,198.45	12,037,596,198.45	99,827,909.75	555,365,638.88	4.6%	11,482,230,559.57
230501	ACQUISITION OF NON TANGIBLE ASSETS	12,037,596,198.45	12,037,596,198.45	99,827,909.75	555,365,638.88	4.6%	11,482,230,559.57
23050101	RESEARCH AND DEVELOPMENT	3,884,687,106.85	3,884,687,106.85	2,980,000.00	108,819,648.99	2.8%	3,775,867,457.86
23050102	COMPUTER SOFTWARE ACQUISITION	43,500,000.00	43,500,000.00	-	-	0.0%	43,500,000.00
23050103	MONITORING AND EVALUATION	982,820,891.60	982,820,891.60	7,412,000.00	7,412,000.00	0.8%	975,408,891.60
23050105	PURCHASE OF SHARES	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	1,252,059,800.00	1,252,059,800.00	7,560,646.00	221,764,947.52	17.7%	1,030,294,852.48
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	5,789,528,400.00	5,789,528,400.00	81,875,263.75	217,369,042.37	3.8%	5,572,159,357.63
2306	DEPRECIATION CHARGE FOR THE YEAR	3,800,000.00	3,800,000.00	-	-	0.0%	3,800,000.00
230601	DEPRECIATION CHARGE FOR THE YEAR - GENERAL	3,800,000.00	3,800,000.00	-	-	0.0%	3,800,000.00
23060104	DEPRECIATION CHARGE - OFFICE EQUIPMENT	3,800,000.00	3,800,000.00	-	-	0.0%	3,800,000.00

NOTES FOR TABLE 9: For total Expenditure by Economic Classification, some MDAs have spent more than was provided for in the budget. For Pension (21030102), Adamawa recorded 210.8%. Others were recorded under Allowances (210201). Similarly, a performance of 167.2% was recorded for Foreign Loan L Principal (22060101). There are a few other instances of expenditures exceeding budget or expenditures against codes with no budget. These should be tidied up through virements.

Overall, there is a poor rate of implementation of the Capital Expenditure (23) Budget which stands at 16.8%. This is largely due to the relatively low Statutory Revenue (FAAC) at 57.9% and Independent Revenue at 71.9% required to fund capital expenditure. Kindly refer to Table 9 for additional information on Total Expenditure by Economic Classification.

2.F. Expenditure by Function

Table 10: Total Expenditure by Function

Adamawa State Government Budget Performance Report 2021 Q3 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	140,034,409,440.00	140,034,409,440.00	17,148,472,189.48	51,211,242,047.86	36.6%	88,823,167,392.14
701	General Public Service	74,149,710,125.00	74,149,710,125.00	11,832,823,350.03	33,235,803,007.08	44.8%	40,913,907,117.92
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	36,473,931,723.00	36,473,931,723.00	8,857,098,968.58	22,819,899,415.87	62.6%	13,654,032,307.13
70111	Executive Organ and Legislative Organs	32,880,790,223.00	32,880,790,223.00	8,180,343,274.05	21,288,381,201.93	64.7%	11,592,409,021.07
70112	Financial and Fiscal Affairs	3,593,141,500.00	3,593,141,500.00	676,755,694.52	1,531,518,213.93	42.6%	2,061,623,286.07
7012	Foreign and Economic Aid	11,198,000.00	11,198,000.00	3,440,613.65	5,070,144.18	45.3%	6,127,855.82
70121	Economic Aid to Developing Countries and Countries in Transition	11,198,000.00	11,198,000.00	3,440,613.65	5,070,144.18	45.3%	6,127,855.82
7013	General Services	21,977,361,402.00	21,977,361,402.00	1,803,786,809.86	4,795,996,531.87	21.8%	17,181,364,870.13
70131	General Personnel Services	8,607,010,874.00	8,607,010,874.00	910,621,117.23	2,473,498,288.28	28.7%	6,133,512,585.72
70132	Overall Planning and Statistical Services	365,474,000.00	365,474,000.00	21,099,629.10	62,153,770.62	17.0%	303,320,229.38
70133	Other General Services	13,004,876,528.00	13,004,876,528.00	872,066,063.53	2,260,344,472.97	17.4%	10,744,532,055.03
7016	General Public Services N.E.C	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
70161	General Public Services N.E.C	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
7017	Public Debt Transactions	15,326,013,000.00	15,326,013,000.00	1,168,496,957.94	5,518,836,915.16	36.0%	9,807,176,084.84
70171	Public Debt Transactions	15,326,013,000.00	15,326,013,000.00	1,168,496,957.94	5,518,836,915.16	36.0%	9,807,176,084.84
7018	Transfer of a General Character between Different Levels of Government	316,206,000.00	316,206,000.00	-	96,000,000.00	30.4%	220,206,000.00
70181	Transfer of a General Character between Different Levels of Government	316,206,000.00	316,206,000.00	-	96,000,000.00	30.4%	220,206,000.00
703	Public Order and Safety	193,362,000.00	193,362,000.00	53,367,278.25	112,891,910.68	58.4%	80,470,089.32
7032	Fire Protection Services	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
70321	Fire Protection Services	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
7033	Justice & Law Courts	168,362,000.00	168,362,000.00	53,367,278.25	112,891,910.68	67.1%	55,470,089.32
70331	Justice & Law Courts	168,362,000.00	168,362,000.00	53,367,278.25	112,891,910.68	67.1%	55,470,089.32
704	Economic Affairs	23,755,231,210.00	23,755,231,210.00	2,778,647,956.05	10,655,395,177.02	44.9%	13,099,836,032.99
7041	General Economic, Commercial and Labour Affairs	4,166,225,700.00	4,166,225,700.00	69,111,191.50	738,617,839.51	17.7%	3,427,607,860.50
70411	General Economic and Commercial Affairs	4,166,225,700.00	4,166,225,700.00	69,111,191.50	738,617,839.51	17.7%	3,427,607,860.50
7042	Agriculture, Forestry, Fishing and Hunting	2,810,985,000.00	2,810,985,000.00	2,821,439.35	17,295,479.45	0.6%	2,793,689,520.55
70421	Agriculture	2,810,985,000.00	2,810,985,000.00	2,821,439.35	17,295,479.45	0.6%	2,793,689,520.55
7043	Fuel and Energy	1,416,213,899.00	1,416,213,899.00	100,000.00	135,154,912.18	9.5%	1,281,058,986.82
70435	Electricity	1,416,213,899.00	1,416,213,899.00	100,000.00	135,154,912.18	9.5%	1,281,058,986.82
7044	Mining, Manufacturing and Construction	14,547,025,200.00	14,547,025,200.00	2,706,615,325.20	9,764,326,945.88	67.1%	4,782,698,254.12
70441	State Support to Mining Resources other than mineral fuels	515,429,900.00	515,429,900.00	-	-	0.0%	515,429,900.00
70443	Construction	14,031,595,300.00	14,031,595,300.00	2,706,615,325.20	9,764,326,945.88	69.6%	4,267,268,354.12
7045	Transport	150,000,600.00	150,000,600.00	-	-	0.0%	150,000,600.00
70451	Road Transport	150,000,600.00	150,000,600.00	-	-	0.0%	150,000,600.00
7046	Communication	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70460	Communication	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7047	Other Industries	654,780,811.00	654,780,811.00	-	-	0.0%	654,780,811.00
70473	Tourism	629,780,811.00	629,780,811.00	-	-	0.0%	629,780,811.00
70474	Multipurpose Development Projects	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
705	Environmental Protection	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
7052	Waste Water Management	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
70521	Waste Water Management	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
706	Housing and Community Amenities	9,345,633,769.00	9,345,633,769.00	58,473,343.53	340,094,321.83	3.6%	9,005,539,447.17
7061	Housing Development	8,310,257,769.00	8,310,257,769.00	55,189,517.40	335,244,693.72	4.0%	7,975,013,075.28
70611	Housing Development	8,310,257,769.00	8,310,257,769.00	55,189,517.40	335,244,693.72	4.0%	7,975,013,075.28
7062	Community Development	882,876,000.00	882,876,000.00	3,283,826.13	4,849,628.11	0.5%	878,026,371.89
70621	Community Development	882,876,000.00	882,876,000.00	3,283,826.13	4,849,628.11	0.5%	878,026,371.89
7063	Water Supply	152,500,000.00	152,500,000.00	-	-	0.0%	152,500,000.00
70631	Water Supply	152,500,000.00	152,500,000.00	-	-	0.0%	152,500,000.00

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
707	Health	10,132,170,000.00	10,132,170,000.00	1,356,255,725.08	3,647,361,567.96	36.0%	6,484,808,432.04
7071	Medical Products, Appliances and Equipment	2,491,000.00	2,491,000.00	-	-	0.0%	2,491,000.00
70712	Other Medical Products	2,491,000.00	2,491,000.00	-	-	0.0%	2,491,000.00
7072	Outpatient Services	1,089,923,000.00	1,089,923,000.00	18,596,186.34	56,482,393.84	5.2%	1,033,440,606.16
70721	General Medical Services	1,089,923,000.00	1,089,923,000.00	18,596,186.34	56,482,393.84	5.2%	1,033,440,606.16
7073	Hospital Services	9,035,322,000.00	9,035,322,000.00	1,337,659,538.74	3,590,879,174.12	39.7%	5,444,442,825.88
70731	General Hospital Services	9,035,322,000.00	9,035,322,000.00	1,337,659,538.74	3,590,879,174.12	39.7%	5,444,442,825.88
7074	Public Health Services	4,434,000.00	4,434,000.00	-	-	0.0%	4,434,000.00
70741	Public Health Services	4,434,000.00	4,434,000.00	-	-	0.0%	4,434,000.00
708	Recreation, Culture and Religion	1,243,982,000.00	1,243,982,000.00	103,924,933.11	255,842,127.64	20.6%	988,139,872.36
7081	Recreational and Sporting Services	218,231,000.00	218,231,000.00	42,977,353.76	100,373,108.25	46.0%	117,857,891.75
70811	Recreational and Sporting Services	218,231,000.00	218,231,000.00	42,977,353.76	100,373,108.25	46.0%	117,857,891.75
7082	Cultural Services	224,381,000.00	224,381,000.00	1,800,199.35	4,806,710.35	2.1%	219,574,289.65
70821	Cultural Services	224,381,000.00	224,381,000.00	1,800,199.35	4,806,710.35	2.1%	219,574,289.65
7083	Broadcasting and Publishing Services	128,649,000.00	128,649,000.00	36,451,230.84	93,217,156.01	72.5%	35,431,843.99
70831	Broadcasting and Publishing Services	128,649,000.00	128,649,000.00	36,451,230.84	93,217,156.01	72.5%	35,431,843.99
7084	Religious and Other Community Services	373,403,000.00	373,403,000.00	827,304.00	5,437,253.90	1.5%	367,965,746.10
70841	Religious and Other Community Services	373,403,000.00	373,403,000.00	827,304.00	5,437,253.90	1.5%	367,965,746.10
7086	Recreation, Culture and Religion N. E. C	299,318,000.00	299,318,000.00	21,868,845.16	52,007,899.13	17.4%	247,310,100.87
70861	Recreation, Culture and Religion N. E. C	299,318,000.00	299,318,000.00	21,868,845.16	52,007,899.13	17.4%	247,310,100.87
709	Education	20,525,330,336.00	20,525,330,336.00	957,556,400.30	2,949,015,464.00	14.4%	17,576,314,872.00
7091	Pre-Primary and Primary Education	255,341,206.00	255,341,206.00	28,730,609.91	76,513,337.48	30.0%	178,827,868.52
70912	Primary Education	255,341,206.00	255,341,206.00	28,730,609.91	76,513,337.48	30.0%	178,827,868.52
7092	Secondary Education	380,774,000.00	380,774,000.00	219,495,885.56	696,652,499.61	183.0%	-
70922	Senior Secondary	380,774,000.00	380,774,000.00	219,495,885.56	696,652,499.61	183.0%	-
7093	Post-Secondary and Non Tertiary Education	8,701,202,000.00	8,701,202,000.00	17,509,478.11	264,087,795.91	3.0%	8,437,114,204.09
70931	Post-Secondary and Non Tertiary Education	8,701,202,000.00	8,701,202,000.00	17,509,478.11	264,087,795.91	3.0%	8,437,114,204.09
7094	Tertiary Education	10,070,158,130.00	10,070,158,130.00	614,831,289.98	1,696,723,792.31	16.8%	8,373,434,337.69
70941	First Stage of Tertiary Education	4,565,058,930.00	4,565,058,930.00	610,576,487.38	1,688,864,635.14	37.0%	2,876,194,294.86
70942	Second Stage of Tertiary Education	5,505,099,200.00	5,505,099,200.00	4,254,802.60	7,859,157.17	0.1%	5,497,240,042.83
7095	Education Not Definable by Level	1,015,974,000.00	1,015,974,000.00	73,038,813.10	204,927,626.64	20.2%	811,046,373.36
70951	Education Not Definable by Level	1,015,974,000.00	1,015,974,000.00	73,038,813.10	204,927,626.64	20.2%	811,046,373.36
7096	Subsidiary Services to Education	101,881,000.00	101,881,000.00	3,950,323.64	10,110,412.05	9.9%	91,770,587.95
70961	Subsidiary Services to Education	101,881,000.00	101,881,000.00	3,950,323.64	10,110,412.05	9.9%	91,770,587.95
710	Social Protection	88,990,000.00	88,990,000.00	7,423,203.13	14,838,471.66	16.7%	74,151,528.34
7104	Family and Children	70,990,000.00	70,990,000.00	7,423,203.13	14,838,471.66	20.9%	56,151,528.34
71041	Family and Children	70,990,000.00	70,990,000.00	7,423,203.13	14,838,471.66	20.9%	56,151,528.34
7107	Social Exclusion N. E. C	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
71071	Social Exclusion N. E. C	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00

Table 11: Personnel Expenditure by Function

Adamawa State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	33,969,516,964.00	33,969,516,964.00	7,860,468,842.76	22,427,192,128.23	66.0%	11,542,324,835.77
701	General Public Service	23,695,490,964.00	23,695,490,964.00	6,226,652,046.75	17,709,262,787.76	74.7%	5,986,228,176.24
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	16,895,129,964.00	16,895,129,964.00	4,573,585,943.18	13,305,539,873.34	78.8%	3,589,590,090.66
70111	Executive Organ and Legislative Organs	15,465,077,964.00	15,465,077,964.00	4,365,472,137.53	12,617,601,165.28	81.6%	2,847,476,798.72
70112	Financial and Fiscal Affairs	1,430,052,000.00	1,430,052,000.00	208,113,805.64	687,938,708.06	48.1%	742,113,291.94
7013	General Services	6,800,361,000.00	6,800,361,000.00	1,653,066,103.58	4,403,722,914.41	64.8%	2,396,638,085.59
70131	General Personnel Services	3,729,216,000.00	3,729,216,000.00	893,321,939.48	2,399,889,963.09	64.4%	1,329,326,036.91
70132	Overall Planning and Statistical Services	72,092,000.00	72,092,000.00	12,795,931.28	39,655,990.08	55.0%	32,436,009.92
70133	Other General Services	2,999,053,000.00	2,999,053,000.00	746,948,232.82	1,964,176,961.24	65.5%	1,034,876,038.76
704	Economic Affairs	317,464,000.00	317,464,000.00	41,433,089.06	176,384,499.29	55.6%	141,079,500.72
7041	General Economic, Commercial and Labour Affairs	317,464,000.00	317,464,000.00	41,433,089.06	176,384,499.29	55.6%	141,079,500.72
70411	General Economic and Commercial Affairs	317,464,000.00	317,464,000.00	41,433,089.06	176,384,499.29	55.6%	141,079,500.72
706	Housing and Community Amenities	69,840,000.00	69,840,000.00	-	-	0.0%	69,840,000.00
7062	Community Development	69,840,000.00	69,840,000.00	-	-	0.0%	69,840,000.00
70621	Community Development	69,840,000.00	69,840,000.00	-	-	0.0%	69,840,000.00
707	Health	3,925,949,000.00	3,925,949,000.00	863,399,193.75	2,530,955,806.58	64.5%	1,394,993,193.42
7072	Outpatient Services	132,115,000.00	132,115,000.00	16,884,254.37	53,630,121.80	40.6%	78,484,878.20
70721	General Medical Services	132,115,000.00	132,115,000.00	16,884,254.37	53,630,121.80	40.6%	78,484,878.20
7073	Hospital Services	3,789,400,000.00	3,789,400,000.00	846,514,939.38	2,477,325,684.78	65.4%	1,312,074,315.22
70731	General Hospital Services	3,789,400,000.00	3,789,400,000.00	846,514,939.38	2,477,325,684.78	65.4%	1,312,074,315.22
7074	Public Health Services	4,434,000.00	4,434,000.00	-	-	0.0%	4,434,000.00
70741	Public Health Services	4,434,000.00	4,434,000.00	-	-	0.0%	4,434,000.00
708	Recreation, Culture and Religion	200,211,000.00	200,211,000.00	52,183,091.25	132,180,287.89	66.0%	68,030,712.11
7083	Broadcasting and Publishing Services	128,649,000.00	128,649,000.00	36,451,230.84	93,217,156.01	72.5%	35,431,843.99
70831	Broadcasting and Publishing Services	128,649,000.00	128,649,000.00	36,451,230.84	93,217,156.01	72.5%	35,431,843.99
7086	Recreation, Culture and Religion N. E. C	71,562,000.00	71,562,000.00	15,731,860.41	38,963,131.88	54.4%	32,598,868.12
70861	Recreation, Culture and Religion N. E. C	71,562,000.00	71,562,000.00	15,731,860.41	38,963,131.88	54.4%	32,598,868.12
709	Education	5,760,562,000.00	5,760,562,000.00	676,801,421.95	1,878,408,746.72	32.6%	3,882,153,253.28
7091	Pre-Primary and Primary Education	120,164,000.00	120,164,000.00	28,730,609.91	76,513,337.48	63.7%	43,650,662.52
70912	Primary Education	120,164,000.00	120,164,000.00	28,730,609.91	76,513,337.48	63.7%	43,650,662.52
7093	Post-Secondary and Non Tertiary Education	20,701,000.00	20,701,000.00	5,062,689.21	15,047,361.80	72.7%	5,653,638.20
70931	Post-Secondary and Non Tertiary Education	20,701,000.00	20,701,000.00	5,062,689.21	15,047,361.80	72.7%	5,653,638.20
7094	Tertiary Education	5,448,709,000.00	5,448,709,000.00	597,664,208.94	1,644,814,869.07	30.2%	3,803,894,130.93
70941	First Stage of Tertiary Education	2,618,613,000.00	2,618,613,000.00	597,664,208.94	1,644,814,869.07	62.8%	973,798,130.93
70942	Second Stage of Tertiary Education	2,830,096,000.00	2,830,096,000.00	-	-	0.0%	2,830,096,000.00
7095	Education Not Definable by Level	156,565,000.00	156,565,000.00	42,597,255.25	134,620,184.13	86.0%	21,944,815.87
70951	Education Not Definable by Level	156,565,000.00	156,565,000.00	42,597,255.25	134,620,184.13	86.0%	21,944,815.87
7096	Subsidiary Services to Education	14,423,000.00	14,423,000.00	2,746,658.64	7,412,994.24	51.4%	7,010,005.76
70961	Subsidiary Services to Education	14,423,000.00	14,423,000.00	2,746,658.64	7,412,994.24	51.4%	7,010,005.76

Table 12: Overhead Expenditure by Function

Adamawa State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	16,719,733,566.00	16,719,733,566.00	4,514,160,485.16	10,613,037,069.00	63.5%	6,106,696,497.00
701	General Public Service	14,386,561,566.00	14,386,561,566.00	4,103,749,180.04	9,422,406,850.99	65.5%	4,964,154,715.01
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	13,527,204,566.00	13,527,204,566.00	3,967,540,506.11	9,057,220,036.87	67.0%	4,469,984,529.13
70111	Executive Organ and Legislative Organs	12,114,588,566.00	12,114,588,566.00	3,762,716,196.52	8,532,468,596.65	70.4%	3,582,119,969.35
70112	Financial and Fiscal Affairs	1,412,616,000.00	1,412,616,000.00	204,824,309.59	524,751,440.22	37.1%	887,864,559.78
7012	Foreign and Economic Aid	11,198,000.00	11,198,000.00	3,440,613.65	5,070,144.18	45.3%	6,127,855.82
70121	Economic Aid to Developing Countries and Countries in Transition	11,198,000.00	11,198,000.00	3,440,613.65	5,070,144.18	45.3%	6,127,855.82
7013	General Services	848,159,000.00	848,159,000.00	132,768,060.28	360,116,669.94	42.5%	488,042,330.06
70131	General Personnel Services	166,830,000.00	166,830,000.00	14,319,177.75	70,628,325.19	42.3%	96,201,674.81
70132	Overall Planning and Statistical Services	43,382,000.00	43,382,000.00	8,303,697.82	22,497,780.54	51.9%	20,884,219.46
70133	Other General Services	637,947,000.00	637,947,000.00	110,145,184.71	266,990,564.21	41.9%	370,956,435.79
703	Public Order and Safety	168,362,000.00	168,362,000.00	53,367,278.25	112,891,910.68	67.1%	55,470,089.32
7033	Justice & Law Courts	168,362,000.00	168,362,000.00	53,367,278.25	112,891,910.68	67.1%	55,470,089.32
70331	Justice & Law Courts	168,362,000.00	168,362,000.00	53,367,278.25	112,891,910.68	67.1%	55,470,089.32
704	Economic Affairs	28,017,000.00	28,017,000.00	9,429,541.79	18,579,194.07	66.3%	9,437,805.93
7041	General Economic, Commercial and Labour Affairs	16,357,000.00	16,357,000.00	6,608,102.44	11,995,262.24	73.3%	4,361,737.76
70411	General Economic and Commercial Affairs	16,357,000.00	16,357,000.00	6,608,102.44	11,995,262.24	73.3%	4,361,737.76
7042	Agriculture, Forestry, Fishing and Hunting	11,660,000.00	11,660,000.00	2,821,439.35	6,583,931.83	56.5%	5,076,068.17
70421	Agriculture	11,660,000.00	11,660,000.00	2,821,439.35	6,583,931.83	56.5%	5,076,068.17
706	Housing and Community Amenities	125,557,000.00	125,557,000.00	8,888,639.52	70,561,025.50	56.2%	54,995,974.50
7061	Housing Development	112,521,000.00	112,521,000.00	5,604,813.39	65,711,397.39	58.4%	46,809,602.61
70611	Housing Development	112,521,000.00	112,521,000.00	5,604,813.39	65,711,397.39	58.4%	46,809,602.61
7062	Community Development	13,036,000.00	13,036,000.00	3,283,826.13	4,849,628.11	37.2%	8,186,371.89
70621	Community Development	13,036,000.00	13,036,000.00	3,283,826.13	4,849,628.11	37.2%	8,186,371.89
707	Health	134,981,000.00	134,981,000.00	38,584,930.77	90,666,350.83	67.2%	44,314,649.17
7071	Medical Products, Appliances and Equipment	2,491,000.00	2,491,000.00	-	-	0.0%	2,491,000.00
70712	Other Medical Products	2,491,000.00	2,491,000.00	-	-	0.0%	2,491,000.00
7072	Outpatient Services	52,568,000.00	52,568,000.00	1,711,931.97	2,852,272.04	5.4%	49,715,727.96
70721	General Medical Services	52,568,000.00	52,568,000.00	1,711,931.97	2,852,272.04	5.4%	49,715,727.96
7073	Hospital Services	79,922,000.00	79,922,000.00	36,872,998.80	87,814,078.79	109.9%	- 7,892,078.79
70731	General Hospital Services	79,922,000.00	79,922,000.00	36,872,998.80	87,814,078.79	109.9%	- 7,892,078.79
708	Recreation, Culture and Religion	701,371,000.00	701,371,000.00	51,741,841.86	123,661,839.75	17.6%	577,709,160.25
7081	Recreational and Sporting Services	183,231,000.00	183,231,000.00	42,977,353.76	100,373,108.25	54.8%	82,857,891.75
70811	Recreational and Sporting Services	183,231,000.00	183,231,000.00	42,977,353.76	100,373,108.25	54.8%	82,857,891.75
7082	Cultural Services	96,981,000.00	96,981,000.00	1,800,199.35	4,806,710.35	5.0%	92,174,289.65
70821	Cultural Services	96,981,000.00	96,981,000.00	1,800,199.35	4,806,710.35	5.0%	92,174,289.65
7084	Religious and Other Community Services	373,403,000.00	373,403,000.00	827,304.00	5,437,253.90	1.5%	367,965,746.10
70841	Religious and Other Community Services	373,403,000.00	373,403,000.00	827,304.00	5,437,253.90	1.5%	367,965,746.10
7086	Recreation, Culture and Religion N. E. C	47,756,000.00	47,756,000.00	6,136,984.75	13,044,767.25	27.3%	34,711,232.75
70861	Recreation, Culture and Religion N. E. C	47,756,000.00	47,756,000.00	6,136,984.75	13,044,767.25	27.3%	34,711,232.75
709	Education	1,145,094,000.00	1,145,094,000.00	240,975,869.80	759,431,425.52	66.3%	385,662,574.48
7091	Pre-Primary and Primary Education	24,833,000.00	24,833,000.00	-	-	0.0%	24,833,000.00
70912	Primary Education	24,833,000.00	24,833,000.00	-	-	0.0%	24,833,000.00
7092	Secondary Education	380,774,000.00	380,774,000.00	219,495,885.56	696,652,499.61	183.0%	- 315,878,499.61
70922	Senior Secondary	380,774,000.00	380,774,000.00	219,495,885.56	696,652,499.61	183.0%	- 315,878,499.61
7093	Post-Secondary and Non Tertiary Education	5,946,000.00	5,946,000.00	2,388,004.10	6,211,197.10	104.5%	- 265,197.10
70931	Post-Secondary and Non Tertiary Education	5,946,000.00	5,946,000.00	2,388,004.10	6,211,197.10	104.5%	- 265,197.10
7094	Tertiary Education	692,544,000.00	692,544,000.00	17,167,081.04	51,908,923.24	7.5%	640,635,076.76
70941	First Stage of Tertiary Education	231,635,000.00	231,635,000.00	12,912,278.44	44,049,766.07	19.0%	187,585,233.93
70942	Second Stage of Tertiary Education	460,909,000.00	460,909,000.00	4,254,802.60	7,859,157.17	1.7%	453,049,842.83
7095	Education Not Definable by Level	5,909,000.00	5,909,000.00	721,234.10	1,961,387.76	33.2%	3,947,612.24
70951	Education Not Definable by Level	5,909,000.00	5,909,000.00	721,234.10	1,961,387.76	33.2%	3,947,612.24
7096	Subsidiary Services to Education	35,088,000.00	35,088,000.00	1,203,665.00	2,697,417.81	7.7%	32,390,582.19
70961	Subsidiary Services to Education	35,088,000.00	35,088,000.00	1,203,665.00	2,697,417.81	7.7%	32,390,582.19
710	Social Protection	29,790,000.00	29,790,000.00	7,423,203.13	14,838,471.66	49.8%	14,951,528.34
7104	Family and Children	29,790,000.00	29,790,000.00	7,423,203.13	14,838,471.66	49.8%	14,951,528.34
71041	Family and Children	29,790,000.00	29,790,000.00	7,423,203.13	14,838,471.66	49.8%	14,951,528.34

Table 13: Capital Expenditure by Function

Adamawa State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	72,817,892,910.00	72,817,892,910.00	3,341,528,324.32	12,237,347,869.82	16.8%	60,580,545,040.18
701	General Public Service	19,540,391,595.00	19,540,391,595.00	70,107,586.00	170,468,387.52	0.9%	19,369,923,207.48
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	5,370,927,193.00	5,370,927,193.00	52,154,940.00	138,311,440.00	2.6%	5,232,615,753.00
70111	Executive Organ and Legislative Organs	5,099,443,693.00	5,099,443,693.00	52,154,940.00	138,311,440.00	2.7%	4,961,132,253.00
70112	Financial and Fiscal Affairs	271,483,500.00	271,483,500.00	-	-	0.0%	271,483,500.00
7013	General Services	14,124,464,402.00	14,124,464,402.00	17,952,646.00	32,156,947.52	0.2%	14,092,307,454.48
70131	General Personnel Services	4,506,587,874.00	4,506,587,874.00	2,980,000.00	2,980,000.00	0.1%	4,503,607,874.00
70132	Overall Planning and Statistical Services	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
70133	Other General Services	9,367,876,528.00	9,367,876,528.00	14,972,646.00	29,176,947.52	0.3%	9,338,699,580.48
7016	General Public Services N.E.C	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
70161	General Public Services N.E.C	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
703	Public Order and Safety	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
7032	Fire Protection Services	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
70321	Fire Protection Services	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
704	Economic Affairs	23,409,750,210.00	23,409,750,210.00	2,727,785,325.20	10,460,431,483.66	44.7%	12,949,318,726.34
7041	General Economic, Commercial and Labour Affairs	3,832,404,700.00	3,832,404,700.00	21,070,000.00	550,238,077.98	14.4%	3,282,166,622.02
70411	General Economic and Commercial Affairs	3,832,404,700.00	3,832,404,700.00	21,070,000.00	550,238,077.98	14.4%	3,282,166,622.02
7042	Agriculture, Forestry, Fishing and Hunting	2,799,325,000.00	2,799,325,000.00	-	10,711,547.62	0.4%	2,788,613,452.38
70421	Agriculture	2,799,325,000.00	2,799,325,000.00	-	10,711,547.62	0.4%	2,788,613,452.38
7043	Fuel and Energy	1,416,213,899.00	1,416,213,899.00	100,000.00	135,154,912.18	9.5%	1,281,058,986.82
70435	Electricity	1,416,213,899.00	1,416,213,899.00	100,000.00	135,154,912.18	9.5%	1,281,058,986.82
7044	Mining, Manufacturing and Construction	14,547,025,200.00	14,547,025,200.00	2,706,615,325.20	9,764,326,945.88	67.1%	4,782,698,254.12
70441	State Support to Mining Resources other than mineral fuels	515,429,900.00	515,429,900.00	-	-	0.0%	515,429,900.00
70443	Construction	14,031,595,300.00	14,031,595,300.00	2,706,615,325.20	9,764,326,945.88	69.6%	4,267,268,354.12
7045	Transport	150,000,600.00	150,000,600.00	-	-	0.0%	150,000,600.00
70451	Road Transport	150,000,600.00	150,000,600.00	-	-	0.0%	150,000,600.00
7046	Communication	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70460	Communication	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7047	Other Industries	654,780,811.00	654,780,811.00	-	-	0.0%	654,780,811.00
70473	Tourism	629,780,811.00	629,780,811.00	-	-	0.0%	629,780,811.00
70474	Multipurpose Development Projects	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
705	Environmental Protection	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
7052	Waste Water Management	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
70521	Waste Water Management	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
706	Housing and Community Amenities	9,150,236,769.00	9,150,236,769.00	49,584,704.01	269,533,296.33	2.9%	8,880,703,472.67
7061	Housing Development	8,197,736,769.00	8,197,736,769.00	49,584,704.01	269,533,296.33	3.3%	7,928,203,472.67
70611	Housing Development	8,197,736,769.00	8,197,736,769.00	49,584,704.01	269,533,296.33	3.3%	7,928,203,472.67
7062	Community Development	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
70621	Community Development	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
7063	Water Supply	152,500,000.00	152,500,000.00	-	-	0.0%	152,500,000.00
70631	Water Supply	152,500,000.00	152,500,000.00	-	-	0.0%	152,500,000.00
707	Health	6,071,240,000.00	6,071,240,000.00	454,271,600.56	1,025,739,410.55	16.9%	5,045,500,589.45
7072	Outpatient Services	905,240,000.00	905,240,000.00	-	-	0.0%	905,240,000.00
70721	General Medical Services	905,240,000.00	905,240,000.00	-	-	0.0%	905,240,000.00
7073	Hospital Services	5,166,000,000.00	5,166,000,000.00	454,271,600.56	1,025,739,410.55	19.9%	4,140,260,589.45
70731	General Hospital Services	5,166,000,000.00	5,166,000,000.00	454,271,600.56	1,025,739,410.55	19.9%	4,140,260,589.45
708	Recreation, Culture and Religion	342,400,000.00	342,400,000.00	-	-	0.0%	342,400,000.00
7081	Recreational and Sporting Services	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
70811	Recreational and Sporting Services	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
7082	Cultural Services	127,400,000.00	127,400,000.00	-	-	0.0%	127,400,000.00
70821	Cultural Services	127,400,000.00	127,400,000.00	-	-	0.0%	127,400,000.00
7086	Recreation, Culture and Religion N. E. C	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
70861	Recreation, Culture and Religion N. E. C	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
709	Education	13,619,674,336.00	13,619,674,336.00	39,779,108.55	311,175,291.76	2.3%	13,308,499,044.24
7091	Pre-Primary and Primary Education	110,344,206.00	110,344,206.00	-	-	0.0%	110,344,206.00
70912	Primary Education	110,344,206.00	110,344,206.00	-	-	0.0%	110,344,206.00
7093	Post-Secondary and Non Tertiary Education	8,674,555,000.00	8,674,555,000.00	10,058,784.80	242,829,237.01	2.8%	8,431,725,762.99
70931	Post-Secondary and Non Tertiary Education	8,674,555,000.00	8,674,555,000.00	10,058,784.80	242,829,237.01	2.8%	8,431,725,762.99
7094	Tertiary Education	3,928,905,130.00	3,928,905,130.00	-	-	0.0%	3,928,905,130.00
70941	First Stage of Tertiary Education	1,714,810,930.00	1,714,810,930.00	-	-	0.0%	1,714,810,930.00
70942	Second Stage of Tertiary Education	2,214,094,200.00	2,214,094,200.00	-	-	0.0%	2,214,094,200.00
7095	Education Not Definable by Level	853,500,000.00	853,500,000.00	29,720,323.75	68,346,054.75	8.0%	785,153,945.25
70951	Education Not Definable by Level	853,500,000.00	853,500,000.00	29,720,323.75	68,346,054.75	8.0%	785,153,945.25
7096	Subsidiary Services to Education	52,370,000.00	52,370,000.00	-	-	0.0%	52,370,000.00
70961	Subsidiary Services to Education	52,370,000.00	52,370,000.00	-	-	0.0%	52,370,000.00
710	Social Protection	59,200,000.00	59,200,000.00	-	-	0.0%	59,200,000.00
7104	Family and Children	41,200,000.00	41,200,000.00	-	-	0.0%	41,200,000.00
71041	Family and Children	41,200,000.00	41,200,000.00	-	-	0.0%	41,200,000.00
7107	Social Exclusion N. E. C	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
71071	Social Exclusion N. E. C	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00

Table 14: Other Expenditure by Function

Adamawa State Government Budget Performance Report 2021 Q3 - Other Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	16,527,266,000.00	16,527,266,000.00	1,432,314,537.23	5,933,664,980.81	35.9%	10,593,601,019.19
701	General Public Service	16,527,266,000.00	16,527,266,000.00	1,432,314,537.23	5,933,664,980.81	35.9%	10,593,601,019.19
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	680,670,000.00	680,670,000.00	263,817,579.29	318,828,065.65	46.8%	361,841,934.35
70111	Executive Organ and Legislative Organs	201,680,000.00	201,680,000.00	-	-	0.0%	201,680,000.00
70112	Financial and Fiscal Affairs	478,990,000.00	478,990,000.00	263,817,579.29	318,828,065.65	66.6%	160,161,934.35
7013	General Services	204,377,000.00	204,377,000.00	-	-	0.0%	204,377,000.00
70131	General Personnel Services	204,377,000.00	204,377,000.00	-	-	0.0%	204,377,000.00
7017	Public Debt Transactions	15,326,013,000.00	15,326,013,000.00	1,168,496,957.94	5,518,836,915.16	36.0%	9,807,176,084.84
70171	Public Debt Transactions	15,326,013,000.00	15,326,013,000.00	1,168,496,957.94	5,518,836,915.16	36.0%	9,807,176,084.84
7018	Transfer of a General Character between Different Levels of Government	316,206,000.00	316,206,000.00	-	96,000,000.00	30.4%	220,206,000.00
70181	Transfer of a General Character between Different Levels of Government	316,206,000.00	316,206,000.00	-	96,000,000.00	30.4%	220,206,000.00

NOTES FOR TABLE 10 & 12: Under this category, there is a case of Total Expenditure exceeding the budget against function codes i.e. 183.0% for Senior Secondary (70922). For Overhead Expenditure by Function (Table 12), General Hospital Services (70731) has a performance of 109.9%, while Senior Secondary (70922) is at 183.0%, Post-Secondary and Non Tertiary Education (70931) stands at 104.5%.

Table 10 below on Total Expenditure by Function provides additional information. Also refer to Tables 11 and 12 on Personnel and Overhead Expenditure by Function respectively.