

ADAMAWA STATE GOVERNMENT OF NIGERIA

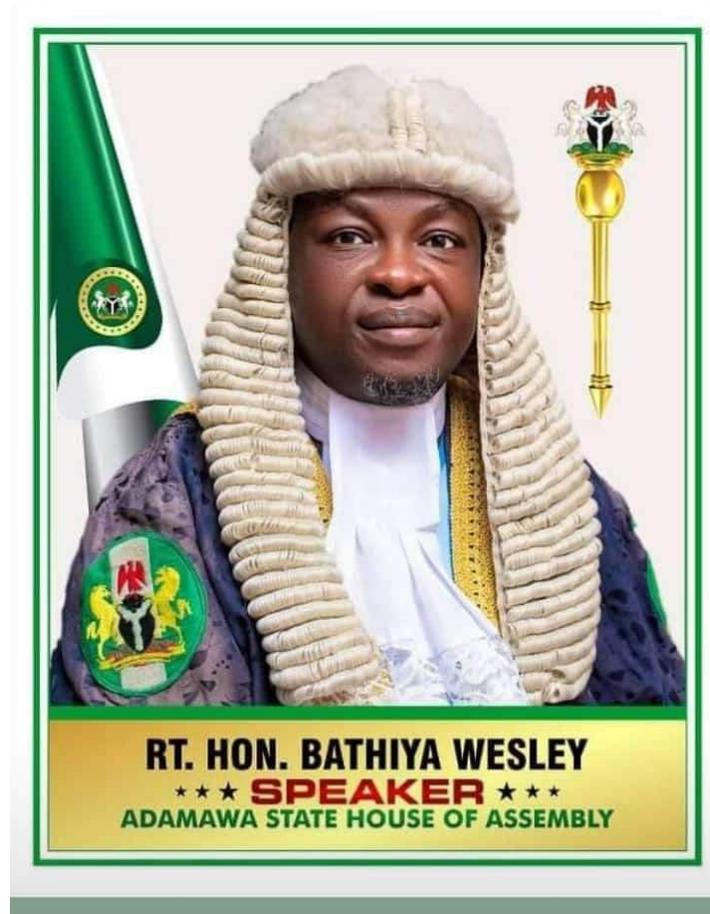


REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31ST DECEMBER 2022





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

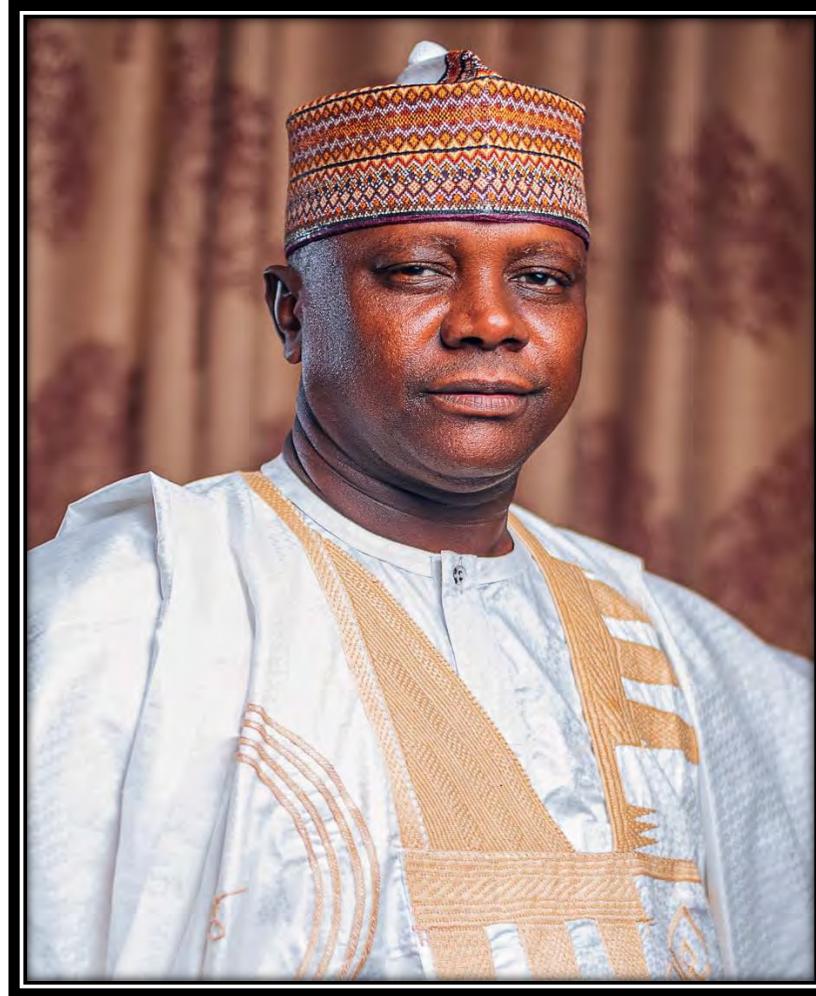




Hon. Awwal D. Tukur
Secretary to the State Government
Adamawa State



Mrs. Gyatam Bassi
Permanent Secretary (Finance)
Ministry of Finance and Budget
Adamawa State



Usman Ahmed (FCNA, FCPA, ACTI, CCrFA)
AUDITOR GENERAL
ADAMAWA STATE



Mr. Kefas James Tagwi, ACA
Accountant General
Adamawa State

Schedule of Recurrent Expenditure:

Administrative Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
Economic Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	159
Law and Justice Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231
Regional Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	247
Social Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	251

Schedule of Capital Expenditure:

Administrative Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	321
Economic Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	328
Law and Justice Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	340
Regional Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	343
Social Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	343
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PART ONE: FINANCIAL STATEMENTS



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

Ref No: _____

Date: _____

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Accountant General Adamawa State accepts responsibility for the financial statements for the year ended 31st December, 2022, which have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004 and Adamawa State Accounting Law 2017. The Financial Statements complies with the International Public Sector Accounting Standards (IPSAS) Cash Basis General Purpose Financial Statements (GPFs) approved by FAAC, and in line with the National Chart of Accounts.

The Report of the Accountant General together with the Financial Statements for the year ended 31st December 2022 provide the record of the financial activities of Adamawa State Government for the year and the position of its financing as at the end of the year 2022. This publication is expected to serve the following purposes:

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

The responsibility for the preparation of the Financial Statements rests entirely with the Office of the Accountant General. Therefore, these Financial Statements reflect the financial position of Government as at 31st December, 2022 and its operations for the period ended on that date.

KEFAS JAMES TAGWI
Accountant General
Adamawa State
May 31st, 2023



ADAMAWA STATE GOVERNMENT OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE AND BUDGET
P.M.B 2053 YOLA, ADAMAWA STATE
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Date: _____

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

IPSAS CASH BASIS OF ACCOUNTING

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

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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

Accounting Policies/Principles:

A. Accounting Terminologies / Definitions

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

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

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

B. BASIS OF PREPARATION AND LEGAL PROVISIONS

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

C. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

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

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

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

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

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

E. ACCOUNTING PERIOD

The accounting year (2022) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and is set up as such in the accounting system.

F. REPORTING CURRENCY

The General Purpose GPFS are prepared in Nigerian Naira.

G. MDAs FOR CONSOLIDATION

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

H. COMPARATIVE INFORMATION

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

I. BUDGET FIGURES

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Adamawa State 2022. IPSAS 24 requires that an entity to present a comparison of budget amount for which it is held publicly accountable and actual amount either as a separate additional Financial Statement or as additional budget columns in the financial statements. Adamawa State Government opted for the latter.

J. RECEIPTS

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

K. EXTERNAL ASSISTANCE

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

L. OTHER BORROWINGS / GRANTS & AID RECEIVED

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

M. INTEREST RECEIVED

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

N. GOVERNMENT BUSINESS ACTIVITIES

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

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

O. PAYMENTS

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

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

P. LOANS GRANTED

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

Q. LOAN REPAYMENTS

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

R. INTEREST ON LOANS

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

S. FOREIGN CURRENCY TRANSACTIONS

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

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

T. INVESTMENTS

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

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

U. CASH BALANCES

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

V. ADVANCES

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

W. TRANSFERS

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



KEFAS JAMES TAGWI
Accountant General
Adamawa State
May 31st, 2023

SECRET



ADAMAWA STATE GOVERNMENT OF NIGERIA OFFICE OF THE STATE AUDITOR GENERAL

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

Email: adamawastateaudithqarts@gmail.com

26th June, 2023

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Adamawa State of Nigeria for the year ended December 31st, 2022 have been audited in accordance with Section 125 Sub-Section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Adamawa State, state and local Government Audit Law No.16 of 2021 Section 22 Sub-Sec 1.

Responsibility of the Accountant General

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

Responsibility of Auditor General

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

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Adamawa State for the year ended December 31st, 2022 and the transactions for the fiscal year ended on that date.

Special Opinion:

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted 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 the year ended December 31st, 2022 in accordance with IPSAS Cash Basis. The Financial Statements are hereby certified.

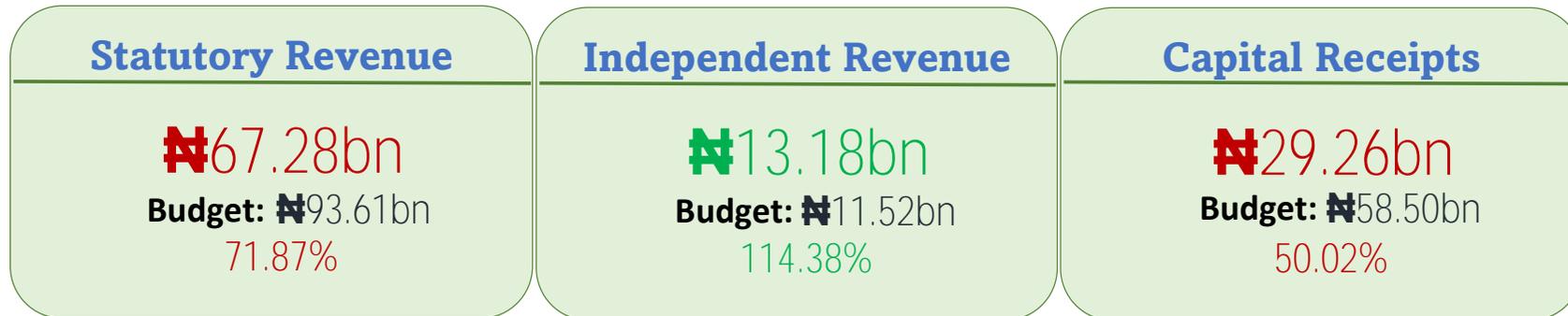
 26/6/23

USMAN AHMED FCNA, FCPA, ACTI, CG+FA

Auditor General
Adamawa State

2022 BUDGET PERFORMANCE HIGHLIGHTS

TOTAL REVENUE PERFORMANCE



TOTAL EXPENDITURE PERFORMANCE



CONSOLIDATED FINANCIAL SUMMARY FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Actual	Actual	Final Budget	Original Budget	Variance
	2021	2022	2022	2022	2022
	₦	₦	₦	₦	₦
Opening Balance	12,449,175,271.50	6,489,973,144.28	-	-	
Receipts:					
Statutory Revenue	60,165,256,430.51	67,284,139,642.11	93,613,980,020.00	93,613,980,020.00	(26,329,840,377.89)
Independent Revenue	13,011,611,228.12	13,175,774,969.53	11,519,034,000.00	11,518,784,000.00	1,656,740,969.53
Aids and Grants	4,438,868,968.78	9,217,608,266.19	33,738,700,000.00	33,738,700,000.00	(24,521,091,733.81)
Other Capital Receipts	-	-	-	-	-
Total Current Year Receipts	77,615,736,627.41	89,677,522,877.83	138,871,714,020.00	138,871,464,020.00	(49,194,191,142.17)
Total Project Funds Available	90,064,911,898.91	96,167,496,022.11	138,871,714,020.00	138,871,464,020.00	(42,704,217,997.89)
Payments:					
Recurrent Expenditure:					
Personnel Cost	28,828,719,375.54	30,405,137,202.03	37,244,942,900.00	37,772,136,000.00	6,839,805,697.97
Social Benefits	5,994,035,877.22	8,164,895,888.26	8,582,343,400.00	9,099,822,400.00	417,447,511.74
Overhead Cost	17,092,612,513.74	20,881,915,073.16	36,959,556,723.99	32,469,182,024.00	16,077,641,650.83
Public Debt Charges - Loans Repayment	22,522,156,382.09	10,119,557,421.50	11,734,760,816.00	15,313,446,616.00	1,615,203,394.50
Public Debt Charges (Excluding Loans Repayment)	857,445,868.57	797,894,300.62	2,227,889,200.00	4,200,656,000.00	1,429,994,899.38
Transfers/Other Payments	-	-	-	-	-
Total Recurrent Expenditure	75,294,970,017.17	70,369,399,885.57	96,749,493,040.00	98,855,243,040.00	26,380,093,154.43
Capital Expenditure:					
Capital Expenditure: Administrative Sector	179,588,743.93	2,966,926,144.82	7,821,910,006.60	8,406,970,006.60	4,854,983,861.78
Capital Expenditure: Economic Sector	15,751,225,893.27	19,729,518,579.07	33,723,364,794.67	35,464,582,960.00	13,993,846,215.60
Capital Expenditure: Law and Justice	-	-	1,107,049,989.07	1,847,049,989.07	1,107,049,989.07
Capital Expenditure: Regional Development	-	2,980,275.00	1,050,000,000.00	1,050,000,000.00	1,047,019,725.00
Capital Expenditure: Social Service Sector	8,658,261,477.76	15,304,432,615.83	23,178,342,209.66	18,006,064,044.33	7,873,909,593.83
Total Capital Expenditure	24,589,076,114.96	38,003,857,614.72	66,880,667,000.00	64,774,667,000.00	28,876,809,385.28
Total Expenditure	99,884,046,132.13	108,373,257,500.29	163,630,160,040.00	163,629,910,040.00	55,256,902,539.71
Budget Surplus/(Deficit)	(9,819,134,233.21)	(12,205,761,478.18)	(24,758,446,020.00)	(24,758,446,020.00)	
Movement in Other Cash Equivalent Accounts					
BTL Receipts	31,928,629,327.17	38,621,524,613.14	-	-	-
BTL Payments	(32,212,321,276.54)	(36,184,364,755.26)	-	-	-
Net Movement in Other Cash Equivalent Accounts	(283,691,949.37)	2,437,159,857.88	-	-	-
Financing of Deficit by Borrowing:					
Internal Loans	16,592,799,326.86	20,045,426,806.82	21,403,446,020.00	21,403,446,020.00	(1,358,019,213.18)
External Loans	-	-	3,355,000,000.00	3,355,000,000.00	(3,355,000,000.00)
Total Loans	16,592,799,326.86	20,045,426,806.82	24,758,446,020.00	24,758,446,020.00	(4,713,019,213.18)
Closing Cash Balance	6,489,973,144.28	10,276,825,186.52	(0.00)	-	

FIVE YEARS FINANCIAL SUMMARY

	2022 ₦	2021 ₦	2020 ₦	2019 ₦	2018 ₦
RECEIPTS:					
Statutory Revenue	67,284,139,642.11	60,165,256,430.51	55,708,579,850.99	58,015,578,561.60	56,262,018,930.50
Independent Revenue	13,175,774,969.53	13,011,611,228.12	7,739,814,375.08	9,704,650,185.42	6,613,764,897.92
Capital Receipts	29,263,035,073.01	21,031,668,295.64	37,973,187,712.87	26,788,068,752.03	19,862,197,946.36
Other Receipts	-	-	-	-	3,315,142,291.83
BTL Receipts	38,621,524,613.14	31,928,629,327.17	36,199,866,428.66	29,869,712,472.80	28,026,914,870.65
TOTAL RECEIPTS	148,344,474,297.79	126,137,165,281.45	137,621,448,367.60	124,378,009,971.85	114,080,038,937.26
PAYMENTS:					
Employees Compensation	38,570,033,090.29	34,822,755,252.76	35,140,576,340.53	24,298,455,866.62	23,926,279,373.19
Overhead Cost	20,881,915,073.16	17,092,612,513.74	17,452,824,315.84	21,334,818,379.28	25,666,359,457.07
Public Debt Charges (Excluding Loans Repayments)	797,894,300.62	857,445,868.57	857,105,865.58	7,864,834,852.98	7,312,350,012.14
Public Debt Charges (Loans Repayments)	10,119,557,421.50	22,522,156,382.09	13,312,388,613.98	19,573,248,537.56	9,547,047,292.61
Capital Expenditure	38,003,857,614.72	24,589,076,114.96	21,302,653,913.13	20,726,987,838.20	15,498,680,398.10
BTL Payments	36,184,364,755.26	32,212,321,276.54	37,801,729,695.87	31,509,103,738.87	30,913,654,920.17
TOTAL PAYMENTS	144,557,622,255.55	132,096,367,408.67	125,867,278,744.93	125,307,449,213.51	112,864,371,453.28
CASH BALANCES:					
Net Cash Surplus/(Deficit)	3,786,852,042.24	(5,959,202,127.22)	11,754,169,622.67	(929,439,241.66)	1,215,667,483.98
Opening Cash Balance	6,489,973,144.28	12,449,175,271.50	695,005,648.83	1,624,444,890.49	408,777,406.51
CLOSING CASH BALANCE	10,276,825,186.52	6,489,973,144.28	12,449,175,271.50	695,005,648.83	1,624,444,890.49

STATEMENT NO. 1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Final Budget 2022		Notes	Actual 2022	Actual 2021
₦			₦	₦
	Operating Activities			
	Receipts			
93,613,980,020.00	Statutory Revenue	1	67,284,139,642.11	60,165,256,430.51
93,613,980,020.00	Sub-total Statutory Revenue		67,284,139,642.11	60,165,256,430.51
5,680,698,400.00	Personal Taxes	2	8,390,493,045.51	8,395,064,090.99
868,100,000.00	Other Taxes	2	451,622,084.56	253,155,072.28
105,257,500.00	Licences - General	2	145,745,712.06	80,764,555.50
-	Mining Rents	2	510,000.00	-
2,647,541,900.00	Fees - General	2	2,099,801,466.08	1,991,427,703.03
12,400,000.00	Fines - General	2	35,135,858.40	20,089,992.00
243,456,000.00	Sales - General	2	222,606,761.00	207,324,820.40
772,200,000.00	Earnings -General	2	1,686,300,289.97	1,980,116,632.67
154,434,000.00	Rent on Government Buildings - General	2	118,502,859.00	72,581,108.04
703,820,000.00	Rent on Land & Others - General	2	23,918,236.55	10,756,959.16
10,240,000.00	Repayments - General	2	355,781.78	-
273,616,400.00	Investment Income	2	-	28.58
37,614,900.00	Interest Earned	2	782,874.62	330,265.47
9,654,900.00	Re-Imbursement General	2	-	-
11,519,034,000.00	Sub-total Independent Revenue		13,175,774,969.53	13,011,611,228.12
105,133,014,020.00	Total Receipts		80,459,914,611.64	73,176,867,658.63
	Payments			
(37,244,942,900.00)	Personnel Cost	8	(30,405,137,202.03)	(28,828,719,375.54)
(8,582,343,400.00)	Social Benefits	9	(8,164,895,888.26)	(5,994,035,877.22)
(36,959,556,723.99)	Overhead Cost	10	(20,881,915,073.16)	(17,092,612,513.74)
(2,227,889,200.00)	Public Debt Charges (Excluding Loans Repayment)	11b	(797,894,300.62)	(857,445,868.57)
-	Transfers/Other Payments	12	-	-
(85,014,732,224.00)	Total Payments		(60,249,842,464.07)	(52,772,813,635.08)
20,118,281,796.00	Net Cash flow from Operating Activities		20,210,072,147.57	20,404,054,023.56
	Investing Activities			

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Final Budget 2022		Notes	Actual 2022	Actual 2021
₦			₦	₦
(7,821,910,006.60)	Capital Expenditure: Administrative Sector	14	(2,966,926,144.82)	(179,588,743.93)
(33,723,364,794.67)	Capital Expenditure: Economic Sector	14	(19,729,518,579.07)	(15,751,225,893.27)
(1,107,049,989.07)	Capital Expenditure: Law and Justice	14	-	-
(1,050,000,000.00)	Capital Expenditure: Regional Development	14	(2,980,275.00)	-
(23,178,342,209.66)	Capital Expenditure: Social Service Sector	14	(15,304,432,615.83)	(8,658,261,477.76)
(66,880,667,000.00)	Net Cash Flow from Investing Activities		(38,003,857,614.72)	(24,589,076,114.96)
	Financing Activities			
33,738,700,000.00	Proceeds from Aids and Grants	3	9,217,608,266.19	4,438,868,968.78
-	Proceeds from Other Capital Receipts	4	-	-
21,403,446,020.00	Proceeds from Internal Loans	5	20,045,426,806.82	16,592,799,326.86
3,355,000,000.00	Proceeds from External Loans	6	-	-
(11,734,760,816.00)	Repayment of Loans	11a	(10,119,557,421.50)	(22,522,156,382.09)
46,762,385,204.00	Net Cash Flow from Financing Activities		19,143,477,651.51	(1,490,488,086.45)
	Movement in Other Cash Equivalent Accounts			
	BTL Receipts	7	38,621,524,613.14	31,928,629,327.17
	BTL Payments	13	(36,184,364,755.26)	(32,212,321,276.54)
	Net Movement in Other Cash Equivalent Accounts		2,437,159,857.88	(283,691,949.37)
-	Net Surplus/(Deficit) for the Year		3,786,852,042.24	(5,959,202,127.22)
	Add: Opening Balance		6,489,973,144.28	12,449,175,271.50
-	Closing Cash Balance		10,276,825,186.52	6,489,973,144.28

The Accompanying Notes form part of these Statements



MAY 31st 2023

Kefas James Tagwi, ACA
Accountant General
Adamawa State

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2022

	Notes	2022	2021
		₦	₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	15	10,276,825,186.52	6,489,973,144.28
Sub Total Liquid Assets		10,276,825,186.52	6,489,973,144.28
Investments and Other Assets			
Investments	16	4,553,235,679.07	4,553,235,679.07
Liability Over Assets	17	166,367,698,289.52	126,427,078,995.43
Sub Total Investments and Other Assets		170,920,933,968.59	130,980,314,674.50
TOTAL ASSETS		181,197,759,155.11	137,470,287,818.78
LIABILITIES:			
Public Funds			
Consolidated Revenue Fund	18a	9,166,681,375.88	2,839,006,791.93
Capital Development Fund	18b	1,110,143,810.64	3,650,966,352.35
Sub Total Public Funds		10,276,825,186.52	6,489,973,144.28
Domestic Debts and External Loans			
Domestic Debts	19	124,000,573,916.51	97,846,925,540.22
External Loans	20	46,920,360,052.08	33,133,389,134.28
Sub Total Domestic and External Loans		170,920,933,968.59	130,980,314,674.50
TOTAL LIABILITIES		181,197,759,155.11	137,470,287,818.78

The Accompanying Notes form part of these Statements



MAY 31st 2023

Kefas James Tagwi, ACA
Accountant General
Adamawa State

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2021		Notes	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance 2022
₦			₦	₦	₦	₦	₦
2,538,957,589.83	OPENING BALANCE		2,839,006,791.93				
	Add: Revenue						
	REVENUE						
60,165,256,430.51	Statutory Revenue	1	67,284,139,642.11	93,613,980,020.00	93,613,980,020.00	-	(26,329,840,377.89)
60,165,256,430.51	Sub-total Statutory Revenue		67,284,139,642.11	93,613,980,020.00	93,613,980,020.00	-	(26,329,840,377.89)
8,395,064,090.99	Personal Taxes	2	8,390,493,045.51	5,680,698,400.00	5,680,698,400.00	-	2,709,794,645.51
253,155,072.28	Other Taxes	2	451,622,084.56	868,100,000.00	868,100,000.00	-	(416,477,915.44)
80,764,555.50	Licences - General	2	145,745,712.06	105,257,500.00	105,257,500.00	-	40,488,212.06
-	Mining Rents	2	510,000.00	-	-	-	510,000.00
1,991,427,703.03	Fees - General	2	2,099,801,466.08	2,647,541,900.00	2,647,541,900.00	-	(547,740,433.92)
20,089,992.00	Fines - General	2	35,135,858.40	12,400,000.00	12,400,000.00	-	22,735,858.40
207,324,820.40	Sales - General	2	222,606,761.00	243,456,000.00	243,206,000.00	-	(20,849,239.00)
1,980,116,632.67	Earnings - General	2	1,686,300,289.97	772,200,000.00	772,200,000.00	-	914,100,289.97
72,581,108.04	Rent on Government Buildings - General	2	118,502,859.00	154,434,000.00	154,434,000.00	-	(35,931,141.00)
10,756,959.16	Rent on Land & Others - General	2	23,918,236.55	703,820,000.00	703,820,000.00	-	(679,901,763.45)
-	Repayments - General	2	355,781.78	10,240,000.00	10,240,000.00	-	(9,884,218.22)
28.58	Investment Income	2	-	273,616,400.00	273,616,400.00	-	(273,616,400.00)
330,265.47	Interest Earned	2	782,874.62	37,614,900.00	37,614,900.00	-	(36,832,025.38)
-	Re-Imbursement General	2	-	9,654,900.00	9,654,900.00	-	(9,654,900.00)
13,011,611,228.12	Sub-total Independent Revenue		13,175,774,969.53	11,519,034,000.00	11,518,784,000.00	-	1,656,740,969.53
73,176,867,658.63	TOTAL REVENUE		80,459,914,611.64	105,133,014,020.00	105,132,764,020.00	-	(24,673,099,408.36)
75,715,825,248.46	TOTAL RECURRENT REVENUE AVAILABLE		83,298,921,403.57	105,133,014,020.00	105,132,764,020.00	-	(24,673,099,408.36)
	EXPENDITURE:						
28,828,719,375.54	Personnel Cost	8	30,405,137,202.03	37,244,942,900.00	37,772,136,000.00	-	6,839,805,697.97
5,994,035,877.22	Social Benefits	9	8,164,895,888.26	8,582,343,400.00	9,099,822,400.00	-	417,447,511.74
17,092,612,513.74	Overhead Cost	10	20,881,915,073.16	36,959,556,723.99	32,469,182,024.00	-	16,077,641,650.83
22,522,156,382.09	Public Debt Charges - Loans Repayment	11a	10,119,557,421.50	11,734,760,816.00	15,313,446,616.00	-	1,615,203,394.50
857,445,868.57	Public Debt Charges (Excluding Loans Repayment)	11b	797,894,300.62	2,227,889,200.00	4,200,656,000.00	-	1,429,994,899.38
75,294,970,017.17	TOTAL EXPENDITURE		70,369,399,885.57	96,749,493,040.00	98,855,243,040.00	-	26,380,093,154.43
420,855,231.30	OPERATING BALANCE		12,929,521,518.00	8,383,520,980.00	6,277,520,980.00	-	(51,053,192,562.79)
	Movement in Other Cash Equivalent Accounts						
31,928,629,327.17	BTL Receipts	7	38,621,524,613.14	-	-	-	-
(32,212,321,276.54)	BTL Payments	13	(36,184,364,755.26)	-	-	-	-
(283,691,949.37)	Net Movement in Other Cash Equivalent Accounts		2,437,159,857.88	-	-	-	-
	TRANSFERS						
-	Transfers/Other Payments	12	-	-	-	-	-
-	Transfer to Capital Development Fund		(6,200,000,000.00)	-	-	-	-
2,701,843,510.00	Transfer from Capital Development Fund		-	-	-	-	-
2,701,843,510.00	TRANSFERS SUB-TOTAL		(6,200,000,000.00)	-	-	-	-
2,839,006,791.93	CLOSING BALANCE		9,166,681,375.88				

The Accompanying Notes form part of these Statements



MAY 31st 2023

Kefas James Tagwi, ACA
Accountant General
Adamawa State

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2021		NOTES	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance 2022
₦			₦	₦	₦	₦	₦
9,910,217,681.67	OPENING BALANCE		3,650,966,352.35				
	Add: Revenue (Capital Receipts)						
-	Transfer from Consolidated Revenue Fund		6,200,000,000.00				
4,438,868,968.78	Aids and Grants	3	9,217,608,266.19	33,738,700,000.00	33,738,700,000.00	-	(24,521,091,733.81)
-	Other Capital Receipts	4	-	-	-	-	-
16,592,799,326.86	Internal Loans	5	20,045,426,806.82	21,403,446,020.00	21,403,446,020.00	-	(1,358,019,213.18)
-	External Loans	6	-	3,355,000,000.00	3,355,000,000.00	-	(3,355,000,000.00)
21,031,668,295.64	CAPITAL RECEIPTS SUB-TOTAL		35,463,035,073.01	58,497,146,020.00	58,497,146,020.00	-	(23,034,110,946.99)
2,701,843,510.00	Transfer to Consolidated Revenue Fund		-				
28,240,042,467.31	TOTAL CAPITAL REVENUE AVAILABLE		39,114,001,425.36	58,497,146,020.00	58,497,146,020.00	-	(19,383,144,594.64)
	CAPITAL EXPENDITURE						
179,588,743.93	Capital Expenditure: Administrative Sector	14	2,966,926,144.82	7,821,910,006.60	8,406,970,006.60	-	4,854,983,861.78
15,751,225,893.27	Capital Expenditure: Economic Sector	14	19,729,518,579.07	33,723,364,794.67	35,464,582,960.00	-	13,993,846,215.60
-	Capital Expenditure: Law and Justice	14	-	1,107,049,989.07	1,847,049,989.07	-	1,107,049,989.07
-	Capital Expenditure: Regional Development	14	2,980,275.00	1,050,000,000.00	1,050,000,000.00	-	1,047,019,725.00
8,658,261,477.76	Capital Expenditure: Social Service Sector	14	15,304,432,615.83	23,178,342,209.66	18,006,064,044.33	-	7,873,909,593.83
24,589,076,114.96	TOTAL CAPITAL EXPENDITURE		38,003,857,614.72	66,880,667,000.00	64,774,667,000.00	-	28,876,809,385.28
3,650,966,352.35	CLOSING BALANCE		1,110,143,810.64				

The Accompanying Notes form part of these Statements



MAY 31st 2023

Kefas James Tagwi, ACA
Accountant General
Adamawa State

NOTES TO THE FINANCIAL STATEMENTS

Description	Actual 2022	Actual 2021
	₦	₦
Note 1: State Government Share of Statutory Revenues		
STATE GOVERNMENT SHARE OF STATUTORY REVENUES	36,797,278,428.29	34,478,066,254.71
STATE GOVERNMENT SHARE OF VAT	25,253,618,243.92	20,632,649,689.02
STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	5,233,242,969.90	5,054,540,486.78
Note 1: State Government Share of Statutory Revenues Total	67,284,139,642.11	60,165,256,430.51
Note 2: Independent Revenue		
120101 - PERSONAL TAXES		
022000800100 - Board of Internal Revenue	8,390,493,045.51	8,395,064,090.99
120101 - PERSONAL TAXES Total	8,390,493,045.51	8,395,064,090.99
120103 - OTHER TAXES		
021500100100 - Ministry of Agriculture	94,514,950.00	223,726,080.00
022000800100 - Board of Internal Revenue	355,336,072.08	29,428,992.28
026000100100 - Ministry of Lands and Survey	1,771,062.48	-
120103 - OTHER TAXES Total	451,622,084.56	253,155,072.28
120201 - LICENCES - GENERAL		
021500100100 - Ministry of Agriculture	1,415,080.00	55,000.00
022000800100 - Board of Internal Revenue	128,537,432.06	66,847,809.00
022900100100 - Ministry of Transportation	10,717,500.00	9,750,000.00
022905300100 - Adamawa Transport Company	12,500.00	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
023300100100 - Ministry of Mineral Resources Development	720,000.00	140,000.00
026500100100 - Ministry of Livestock & Aquaculture Development	2,573,700.00	2,614,746.50
026600100100 - Ministry of Entrepreneurship Development	10,000.00	5,000.00
051400100100 - Ministry of Women Affairs	195,500.00	100,000.00
052100100100 - Ministry of Health and Human Services	600,000.00	217,000.00
052110300100 - Adamawa Traditional Medicine Board	330,500.00	181,000.00
053500100100 - Ministry of Environment and Natural Resources Development	633,500.00	854,000.00
120201 - LICENCES - GENERAL Total	145,745,712.06	80,764,555.50
120202 - MINING RENTS		
023300100100 - Ministry of Mineral Resources Development	510,000.00	-
120202 - MINING RENTS Total	510,000.00	-
120204 - FEES - GENERAL		
011101000100 - Bureau for Public Procurement	70,953,736.32	45,329,316.87
011101800100 - Internal Affairs and Special Services	2,080,400.00	2,157,000.00
012301300100 - Government Printing Press	994,350.00	6,707,040.00
021500100100 - Ministry of Agriculture	13,524,100.00	1,587,880.00
021510300100 - Adamawa Agricultural Mechanization Authority	300,000.00	-
022000800100 - Board of Internal Revenue	44,520,880.16	41,656,025.00
022200100100 - Ministry of Commerce	28,281,400.00	26,228,600.00
022201900100 - Jimeta Modern Market Office	44,280,710.00	11,715,990.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
022900100100 - Ministry of Transportation	3,942,700.00	20,060,790.00
022905300100 - Adamawa Transport Company	6,102,000.00	6,024,180.00
025300100100 - Ministry of Housing and Urban Development	420,000.00	925,375.00
025305300100 - Adamawa State Urban Planning & Development Authority	60,118,060.75	29,354,760.00
026000100100 - Ministry of Lands and Survey	34,677,147.70	39,250,378.50
026000200100 - Office of the Surveyor General	14,907,900.00	13,072,327.36
026500100100 - Ministry of Livestock & Aquaculture Development	96,911,050.00	34,405,320.00
026600100100 - Ministry of Entrepreneurship Development	713,500.00	561,500.00
031805100100 - High Court of Justice	3,456,700.00	1,987,820.00
031805200100 - Customary Court of Appeal	25,700.00	70,800.00
031805300100 - Sharia Court of Appeal	21,140.00	48,000.00
031805500100 - Area Courts	5,262,264.00	2,284,345.00
051300100100 - Ministry of Youth and Sports Development	56,822,874.40	367,828,703.30
051400100100 - Ministry of Women Affairs	82,000.00	86,000.00
051700100100 - Ministry of Education and Human Capital Development	5,655,000.00	10,292,750.00
051705100100 - Post Primary Schools Mgt Board	370,000.00	-
052100100100 - Ministry of Health and Human Services	2,253,705.00	2,056,000.00
052102700100 - Adamawa State Referral Center	5,604,800.75	14,913,509.00
052110200100 - Adamawa State Hospital Services Management Board	325,500,280.00	223,633,048.00
053500100100 - Ministry of Environment and Natural Resources Development	3,300,900.00	7,853,800.00
056800100100 - Ministry of Tertiary and Professional Education	400,000.00	-
056800300100 - College of Agriculture Ganye	22,838,100.00	18,299,755.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
056800400100 - College of Legal Studies Yola	142,516,997.00	50,494,333.00
056801800100 - Adamawa State Polytechnic Yola	341,518,191.00	313,230,107.00
056801900100 - College of Education Hong	194,851,100.00	182,668,700.00
056802100100 - Adamawa State University Mubi	400,086,665.00	450,206,550.00
056802300100 - College of Nursing & Midwifery Yola	47,856,614.00	15,011,000.00
056802400100 - College of Health Technology Michika	118,650,500.00	51,426,000.00
120204 - FEES - GENERAL Total	2,099,801,466.08	1,991,427,703.03
120205 - FINES - GENERAL		
022000800100 - Board of Internal Revenue	3,602,844.00	1,430,200.00
031805100100 - High Court of Justice	6,523,445.00	1,936,180.00
031805500100 - Area Courts	20,727,869.40	10,378,812.00
053500100100 - Ministry of Environment and Natural Resources Development	4,281,700.00	6,344,800.00
120205 - FINES - GENERAL Total	35,135,858.40	20,089,992.00
120206 - SALES - GENERAL		
012301300100 - Government Printing Press	239,460.00	309,700.00
012500500100 - Establishment and Training Department	327,500.00	289,200.00
014700100100 - Civil Service Commission	35,000.00	-
021500100100 - Ministry of Agriculture	101,000.00	159,000.00
022000100100 - Ministry of Finance	15,365,000.00	34,426,100.00
022201900100 - Jimeta Modern Market Office	6,075,000.00	20,358,725.40

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
025210200100 - Adamawa State Water Board	2,949,700.00	4,438,200.00
031801100100 - Adamawa State Judicial Service Commission	282,000.00	54,000.00
051700100100 - Ministry of Education and Human Capital Development	4,220,500.00	3,435,000.00
052102700100 - Adamawa State Referral Center	1,394,216.00	25,193,701.00
052111300100 - Adamawa Essential Drugs Programme	28,258,830.00	34,710,124.00
053500100100 - Ministry of Environment and Natural Resources Development	170,100.00	-
056800300100 - College of Agriculture Ganye	4,430,700.00	1,309,165.00
056800400100 - College of Legal Studies Yola	18,331,250.00	17,486,200.00
056801800100 - Adamawa State Polytechnic Yola	39,114,285.00	18,953,405.00
056801900100 - College of Education Hong	4,194,000.00	3,650,000.00
056802100100 - Adamawa State University Mubi	6,746,720.00	6,326,300.00
056802300100 - College of Nursing & Midwifery Yola	83,031,500.00	30,686,000.00
056802400100 - College of Health Technology Michika	7,340,000.00	5,540,000.00
120206 - SALES - GENERAL Total	222,606,761.00	207,324,820.40
120207 - EARNINGS -GENERAL		
012300300100 - Adamawa Television Corporation	9,745,150.00	88,119,901.60
012300400100 - Adamawa Broadcasting Corporation	10,199,711.80	8,368,562.72
012305500100 - Adamawa Press Limited	24,425,350.00	22,550,600.00
012500500100 - Establishment and Training Department	380,000.00	-
022000800100 - Board of Internal Revenue	677,477,291.64	642,622,292.65
022900100100 - Ministry of Transportation	57,322,445.00	13,842,743.33

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
023600100100 - Ministry of Culture and Tourism	939,000.00	332,000.00
023600400100 - Arts Council	150,000.00	215,000.00
025305300100 - Adamawa State Urban Planning & Development Authority	3,490,000.00	1,020,000.00
026500100100 - Ministry of Livestock & Aquaculture Development	12,000.00	-
052102700100 - Adamawa State Referral Center	3,998,009.00	15,064,956.00
056800300100 - College of Agriculture Ganye	307,000.00	-
056801800100 - Adamawa State Polytechnic Yola	32,090,000.00	-
056802100100 - Adamawa State University Mubi	865,764,332.53	1,187,980,576.37
120207 - EARNINGS -GENERAL Total	1,686,300,289.97	1,980,116,632.67
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL		
022000100100 - Ministry of Finance	86,523,967.00	55,094,973.33
022201800100 - Adamawa Investment and Property Development Company	12,105,220.00	7,779,038.00
025305300100 - Adamawa State Urban Planning & Development Authority	10,191,000.00	915,000.00
026000100100 - Ministry of Lands and Survey	-	1,484,007.71
056801800100 - Adamawa State Polytechnic Yola	8,051,072.00	7,308,089.00
056801900100 - College of Education Hong	1,631,600.00	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total	118,502,859.00	72,581,108.04
120209 - RENT ON LAND & OTHERS - GENERAL		
026000100100 - Ministry of Lands and Survey	23,918,236.55	10,756,959.16
120209 - RENT ON LAND & OTHERS - GENERAL Total	23,918,236.55	10,756,959.16

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
120210 - REPAYMENTS - GENERAL		
026000100100 - Ministry of Lands and Survey	355,781.78	-
120210 - REPAYMENTS - GENERAL Total	355,781.78	-
120211 - INVESTMENT INCOME		
022000100100 - Ministry of Finance	-	28.58
120211 - INVESTMENT INCOME Total	-	28.58
120212 - INTEREST EARNED		
022000100100 - Ministry of Finance	-	330,265.47
022000800100 - Board of Internal Revenue	782,874.62	-
120212 - INTEREST EARNED Total	782,874.62	330,265.47
Note 2: Independent Revenue Total	13,175,774,969.53	13,011,611,228.12
Note 3: Aids and Grants		
Capital Domestic Grants	9,217,608,266.19	2,665,783,279.28
Current Domestic Grants	-	1,773,085,689.50
Note 3: Aids and Grants Total	9,217,608,266.19	4,438,868,968.78
Note 4: Other Capital Receipts		

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Note 4: Other Capital Receipts Total	-	-
Note 5: Domestic Loans/Borrowings Receipt		
Domestic Loans/ Borrowings from Financial Institutions	20,045,426,806.82	16,592,799,326.86
Note 5: Domestic Loans/Borrowings Receipt Total	20,045,426,806.82	16,592,799,326.86
Note 6: International Loans/Borrowings Receipt		
Note 6: International Loans/Borrowings Receipt Total	-	-
Note 7: Below the Line Receipt		
BPP Deduction	217,852,948.92	84,427,630.88
Contract Retention Fees - Deduction	278,041,604.86	234,094,929.80
Contributory Pension Scheme	108,435,892.00	-
Loans Deductions From Salary/Other Deductions from Payroll - Remittance	551,113,586.16	834,772,789.30
Monthly Net Total Pension Control	6,354,115,939.79	5,372,440,970.37
Monthly Net Total Salary Control Accounts	26,083,990,545.72	21,851,518,310.17
National Housing Fund (NHF) Remittance	153,188,941.97	257,651,223.39
Stamp - Duties	200,387,183.94	147,252,033.40
Union Deductions Remittance	1,907,639,944.92	1,119,987,807.66
University Deduction - Remittance	558,885,746.93	434,589,635.30
Vat Due to Federal Inland Revenue Services(FIRS) - Remittance	1,561,464,748.91	1,120,772,579.16
With Holding Tax Due to Federal Inland Revenue Services(FIRS)	646,407,529.02	471,121,417.75

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Note 7: Below the Line Receipt Total	38,621,524,613.14	31,928,629,327.17
Note 8: Salaries and Allowances		
01 - Administration Sector		
011100100100 - Office of the Governor	659,279,771.13	529,637,306.51
011100100200 - Office of the Deputy Governor	39,553,401.09	40,806,961.20
011101000100 - Bureau for Public Procurement	170,515,386.76	161,812,102.31
011101800100 - Internal Affairs and Special Services	53,607,915.41	53,329,877.88
011110100100 - Community and Social Development Agency	1,640,000.00	1,690,000.00
011118400100 - Gongola Basin Energy Development Company	3,936,443.18	3,497,671.68
011118500100 - Department of Chieftaincy Affairs	-	14,717,164.68
011200300100 - Adamawa State House of Assembly (Legislature)	450,381,355.53	458,824,801.37
011200400100 - House of Assembly Service Commission	113,955,785.16	112,716,508.09
012300100100 - Ministry of Information and Strategy	55,613,899.60	57,458,808.07
012300300100 - Adamawa Television Corporation	186,581,704.19	154,659,853.01
012300400100 - Adamawa Broadcasting Corporation	147,260,121.95	150,685,022.88
012301300100 - Government Printing Press	23,057,655.46	21,240,432.60
012305500100 - Adamawa Press Limited	48,894,553.26	57,761,928.97
012500100100 - Office of the Head of Service	503,663,789.44	563,756,648.38
012500500100 - Establishment and Training Department	251,423,235.63	165,694,571.38
012500700100 - Adamawa State Staff Pension Board	26,733,986.22	30,120,211.42
012500800100 - Department of Labour and Productivity	594,390.52	561,599.52

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
014000100100 - Office of the State Auditor General	181,556,577.97	171,972,122.25
014000200100 - Office of the Auditor General for Local Government	84,472,984.69	80,050,014.83
014000300100 - Audit Commission	-	2,340,000.00
014700100100 - Civil Service Commission	31,836,246.28	33,161,896.76
014800100100 - Adamawa State Independence Electoral Commission	59,400,471.84	89,423,924.34
014900100100 - Local Government Service Commission	34,033,010.96	36,238,410.20
016100100100 - Office of the Secretary to the State Government	12,067,719.18	12,083,499.75
016103700100 - Muslim Pilgrims Welfare Board	11,441,590.04	11,201,613.76
016103800100 - Christian Pilgrims Welfare Board	13,010,726.59	12,874,582.66
016300100100 - Ministry for Special Duties	9,132,705.65	10,388,498.85
01 - Administration Sector Total	3,173,645,427.73	3,038,706,033.35
02 - Economic Sector		
021500100100 - Ministry of Agriculture	254,074,570.45	243,740,119.20
021510200100 - Adamawa ADP	108,139,561.31	122,816,226.71
021510300100 - Adamawa Agricultural Mechanization Authority	79,676,305.94	79,154,747.20
022000100100 - Ministry of Finance	76,638,373.23	71,425,751.79
022000200100 - Debt Management Agency	22,477,045.24	19,761,818.87
022000300100 - Budget Department	16,249,233.81	16,756,257.69
022000700100 - Office of the Accountant General	757,661,756.81	772,379,268.78
022000800100 - Board of Internal Revenue	282,992,647.70	279,922,441.37
022200100100 - Ministry of Commerce	111,884,559.31	138,935,690.43

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
022205300200 - Jimeta Shopping Complex Office	480,000.00	-
022900100100 - Ministry of Transportation	52,086,948.26	13,392,980.41
022905300100 - Adamawa Transport Company	2,003,360.30	2,125,704.10
023300100100 - Ministry of Mineral Resources Development	11,017,080.33	9,953,230.93
023305200100 - Adamawa State Mining Company	6,397,835.58	6,265,401.46
023400100100 - Ministry of Works and Energy Development	113,997,474.61	118,293,453.77
023400400100 - Adamawa State Road Maintenance Agency	9,685,148.52	116,474,594.34
023600100100 - Ministry of Culture and Tourism	55,557,618.24	56,597,968.62
023600300100 - Adamawa State Agency for Museum and Monuments	11,695,079.83	12,538,234.83
023600400100 - Arts Council	84,860,840.32	71,785,696.14
023800100100 - Adamawa State Planning Commission	59,549,462.84	55,649,597.13
023800400100 - Adamawa State Bureau of Statistics	158,026,979.71	143,756,841.00
025000100100 - Fiscal Responsibility Commission	56,540,022.66	45,797,848.02
025200100100 - Ministry of Water Resources	61,632,330.36	58,780,488.75
025210200100 - Adamawa State Water Board	502,166,399.09	484,268,124.22
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)	24,102,561.35	25,008,250.72
025300100100 - Ministry of Housing and Urban Development	54,228,562.62	55,097,933.62
025305300100 - Adamawa State Urban Planning & Development Authority	86,191,307.45	74,678,962.76
026000100100 - Ministry of Lands and Survey	88,783,198.35	86,612,807.77
026000200100 - Office of the Surveyor General	58,674,429.55	61,103,844.23
026500100100 - Ministry of Livestock & Aquaculture Development	616,051,584.32	628,376,276.15
026600100100 - Ministry of Entrepreneurship Development	110,530,977.52	73,079,614.93

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
02 - Economic Sector Total	3,934,053,255.58	3,944,530,175.94
03 - Law and Justice Sector		
031801100100 - Adamawa State Judicial Service Commission	51,858,614.41	55,779,166.27
031805100100 - High Court of Justice	416,382,509.10	372,500,786.33
031805200100 - Customary Court of Appeal	72,268,669.93	65,899,670.58
031805300100 - Sharia Court of Appeal	111,060,412.96	104,523,070.50
031805500100 - Area Courts	1,778,258,253.40	1,818,043,192.11
032600100100 - Ministry of Justice	213,982,675.73	221,228,480.48
03 - Law and Justice Sector Total	2,643,811,135.53	2,637,974,366.26
04 - Regional Sector		
046900300100 - Boundary Commission	1,625,190.28	2,023,020.82
04 - Regional Sector Total	1,625,190.28	2,023,020.82
05 - Social Sector		
051300100100 - Ministry of Youth and Sports Development	33,155,726.53	32,341,816.25
051305100100 - Sports Council	56,106,644.23	53,653,719.28
051305300100 - Adamawa United Foot Ball Club	3,420,000.00	-
051400100100 - Ministry of Women Affairs	132,147,339.12	123,602,665.40
051700100100 - Ministry of Education and Human Capital Development	117,672,427.63	117,272,657.37
051700300100 - Adamawa State Universal Basic Education Board	16,960,403.41	16,286,713.10

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
051700800100 - Adamawa State Library Board	157,010,151.07	179,615,267.05
051700900100 - Adamawa State Mass Education Board (ADSMEB)	116,663,096.27	118,725,834.98
051705100100 - Post Primary Schools Mgt Board	9,912,219,085.60	8,651,955,233.49
051706400100 - Education Resource Centre	12,516,413.75	11,468,917.74
052100100100 - Ministry of Health and Human Services	196,864,937.88	196,782,408.92
052100300100 - Primary Health Care Development Agency	69,778,900.46	72,974,211.57
052102700100 - Adamawa State Referral Center	185,327,327.26	161,210,906.60
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	31,431,202.52	31,533,091.30
052110200100 - Adamawa State Hospital Services Management Board	3,336,832,440.83	3,370,670,463.64
052110300100 - Adamawa Traditional Medicine Board	1,560,000.00	1,690,000.00
052111300100 - Adamawa Essential Drugs Programme	47,136,064.96	46,695,177.40
053500100100 - Ministry of Environment and Natural Resources Development	409,777,233.38	423,145,444.70
055100100100 - Ministry for Local Government Affairs	66,935,339.42	50,947,669.81
055100500100 - Local Government Staff Pension Board	16,660,896.41	17,668,236.35
055400100100 - Ministry of Rural Infrastructure & Community Development	57,834,926.54	59,828,931.12
056800100100 - Ministry of Tertiary and Professional Education	21,673,532.93	22,257,098.24
056800300100 - College of Agriculture Ganye	631,506,173.61	615,776,527.82
056800400100 - College of Legal Studies Yola	505,556,163.89	479,967,125.19
056801800100 - Adamawa State Polytechnic Yola	1,325,841,440.66	1,163,934,870.52
056801900100 - College of Education Hong	1,205,907,363.16	1,166,512,098.25
056802100100 - Adamawa State University Mubi	1,587,669,989.44	1,654,093,645.71
056802200100 - Adamawa State Scholarship Trust Fund	8,376,138.36	10,739,766.25

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
056802300100 - College of Nursing & Midwifery Yola	221,570,318.58	187,164,385.22
056802400100 - College of Health Technology Michika	165,890,515.04	166,970,895.89
05 - Social Sector Total	20,652,002,192.91	19,205,485,779.17
Note 8: Salaries and Allowances Total	30,405,137,202.03	28,828,719,375.54
Note 9: Social Benefits		
Gratuity	1,213,929,037.68	371,449,269.66
Pension	6,019,625,821.56	5,451,059,783.09
Death Benefits	773,320,699.02	171,526,824.47
Gratuity Arrears	3,750,330.00	-
Other Pension Allowance Gratuity Ex-Gratia Award	154,270,000.00	-
Note 9: Social Benefits Total	8,164,895,888.26	5,994,035,877.22
Note 10: Overhead and Other Recurrent Cost		
01 - Administration Sector		
011100100100 - Office of the Governor	2,269,599,625.73	1,506,181,437.54
011100100200 - Office of the Deputy Governor	377,183,171.24	320,973,999.40
011100500100 - Sustainable Development Goals (Former MDG's Office)	8,882,446.21	6,619,593.50
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	4,470,066.05	6,137,070.79
011101000100 - Bureau for Public Procurement	84,119,859.81	90,891,622.86
011101600200 - World Bank Development Partner Projects(WBDPP)	18,950,457.88	8,155,119.14

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
011101700200 - Cabinet Affairs Office	15,601,319.48	38,753,721.13
011101800100 - Internal Affairs and Special Services	7,543,107,721.87	7,210,532,429.29
011110100100 - Community and Social Development Agency	36,589,567.86	-
011118400100 - Gongola Basin Energy Development Company	2,261,060.80	1,207,102.40
011118500100 - Department of Chieftaincy Affairs	27,018,719.40	16,298,299.45
011200300100 - Adamawa State House of Assembly (Legislature)	2,305,482,879.87	1,347,379,160.47
011200400100 - House of Assembly Service Commission	21,321,692.90	13,064,287.82
012300100100 - Ministry of Information and Strategy	139,623,541.43	183,545,255.49
012300300100 - Adamawa Television Corporation	16,779,328.30	16,364,291.72
012300400100 - Adamawa Broadcasting Corporation	12,502,126.69	5,550,579.31
012301300100 - Government Printing Press	13,213,573.36	13,487,203.16
012305500100 - Adamawa Press Limited	16,439,793.82	11,115,767.87
012500100100 - Office of the Head of Service	14,069,957.64	73,709,618.74
012500500100 - Establishment and Training Department	76,307,170.66	21,015,025.11
012500700100 - Adamawa State Staff Pension Board	3,040,170.93	7,995,510.07
012500800100 - Department of Labour and Productivity	17,136,303.36	2,362,940.34
014000100100 - Office of the State Auditor General	138,621,135.98	62,512,666.08
014000200100 - Office of the Auditor General for Local Government	2,707,151.50	3,003,597.00
014700100100 - Civil Service Commission	16,507,693.59	9,874,345.85
014800100100 - Adamawa State Independence Electoral Commission	13,130,929.53	2,704,745.63
014900100100 - Local Government Service Commission	1,068,629.00	1,196,940.63
016100100100 - Office of the Secretary to the State Government	948,584,381.89	442,592,043.88

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
016102100300 - Poverty Alleviation Agency	19,451,642.71	18,155,624.05
016103700100 - Muslim Pilgrims Welfare Board	75,397,076.82	9,953,902.90
016103800100 - Christian Pilgrims Welfare Board	135,882,754.75	178,217,729.75
016105200100 - NEPAD/APRM	4,778,708.93	8,103,815.66
016300100100 - Ministry for Special Duties	14,416,518.58	14,769,433.12
01 - Administration Sector Total	14,394,247,178.57	11,652,424,880.15
02 - Economic Sector		
021500100100 - Ministry of Agriculture	13,689,583.36	10,531,738.67
021510200100 - Adamawa ADP	3,087,597.37	27,312,938.87
021510300100 - Adamawa Agricultural Mechanization Authority	12,177,030.63	3,578,540.63
022000100100 - Ministry of Finance	958,528,935.24	786,977,408.75
022000200100 - Debt Management Agency	24,553,812.95	12,136,800.83
022000300100 - Budget Department	50,520,684.56	28,096,527.65
022000700100 - Office of the Accountant General	512,818,780.71	551,315,991.99
022000800100 - Board of Internal Revenue	768,628,447.75	652,799,841.63
022000900100 - State Fiscal Transparency, Accountability And Sustain.Progr	19,588,787.50	38,538,101.50
022200100100 - Ministry of Commerce	68,488,495.99	70,326,857.47
022900100100 - Ministry of Transportation	20,941,610.59	3,907,706.69
023300100100 - Ministry of Mineral Resources Development	3,486,113.20	2,165,691.53
023305200100 - Adamawa State Mining Company	8,585,425.38	19,576,950.75
023400100100 - Ministry of Works and Energy Development	10,567,137.93	9,954,371.91

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
023400400100 - Adamawa State Road Maintenance Agency	1,203,164.86	956,338.84
023600100100 - Ministry of Culture and Tourism	16,533,190.09	16,621,748.78
023600300100 - Adamawa State Agency for Museum and Monuments	3,496,589.89	2,994,693.50
023600400100 - Arts Council	7,201,787.70	7,214,660.74
023800100100 - Adamawa State Planning Commission	543,084,786.72	105,923,865.13
023800400100 - Adamawa State Bureau of Statistics	6,717,772.22	10,334,066.32
025000100100 - Fiscal Responsibility Commission	21,683,128.97	19,388,625.42
025200100100 - Ministry of Water Resources	9,667,389.13	9,955,781.25
025210200100 - Adamawa State Water Board	14,400,000.00	15,300,000.00
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)	3,603,899.00	4,072,470.00
025210400100 - Small Towns Water Supply Agency	2,994,044.68	3,580,913.81
025300100100 - Ministry of Housing and Urban Development	146,880,114.85	82,409,992.89
025305300100 - Adamawa State Urban Planning & Development Authority	6,270,659.67	6,482,829.98
026000100100 - Ministry of Lands and Survey	12,077,987.24	29,101,875.01
026000200100 - Office of the Surveyor General	17,639,535.49	19,580,560.94
026500100100 - Ministry of Livestock & Aquaculture Development	22,518,878.80	7,519,757.11
026600100100 - Ministry of Entrepreneurship Development	14,413,768.69	13,900,614.54
02 - Economic Sector Total	3,326,049,141.16	2,572,558,263.13
03 - Law and Justice Sector		
031801100100 - Adamawa State Judicial Service Commission	30,568,407.52	21,743,476.09
031805100100 - High Court of Justice	352,323,398.73	123,542,533.32

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
031805200100 - Customary Court of Appeal	57,570,131.03	38,860,402.64
031805300100 - Sharia Court of Appeal	63,959,146.67	31,564,723.27
031805500100 - Area Courts	24,484,318.46	14,272,871.84
032600100100 - Ministry of Justice	289,686,114.26	254,340,738.33
03 - Law and Justice Sector Total	818,591,516.67	484,324,745.49
04 - Regional Sector		
046900100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	14,320,751.91	14,986,697.70
046900300100 - Boundary Commission	5,157,290.39	2,795,045.70
04 - Regional Sector Total	19,478,042.30	17,781,743.40
05 - Social Sector		
051300100100 - Ministry of Youth and Sports Development	4,421,318.28	14,042,865.11
051305100100 - Sports Council	33,362,257.54	20,122,791.00
051305300100 - Adamawa United Foot Ball Club	164,084,688.09	215,236,914.52
051400100100 - Ministry of Women Affairs	17,698,345.27	21,245,649.66
051700100100 - Ministry of Education and Human Capital Development	79,174,082.51	43,813,877.81
051700800100 - Adamawa State Library Board	1,323,455.00	1,464,307.36
051700900100 - Adamawa State Mass Education Board (ADSMEB)	1,471,931.90	990,765.40
051705100100 - Post Primary Schools Mgt Board	697,265,256.40	969,617,582.52
051706400100 - Education Resource Centre	3,003,090.75	3,099,431.71
052100100100 - Ministry of Health and Human Services	72,102,022.25	41,113,143.35

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
052100200100 - Adamawa State Contributory Health Management Agency	2,186,412.67	1,768,929.17
052100300100 - Primary Health Care Development Agency	5,084,416.26	2,687,178.19
052102700100 - Adamawa State Referral Center	58,157,123.14	79,481,849.12
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	6,007,274.00	4,510,463.01
052110200100 - Adamawa State Hospital Services Management Board	235,716,262.40	138,362,604.12
052111300100 - Adamawa Essential Drugs Programme	3,397,510.54	1,899,496.38
053500100100 - Ministry of Environment and Natural Resources Development	4,188,446.64	2,836,126.91
055100100100 - Ministry for Local Government Affairs	2,460,499.50	2,242,939.98
055100500100 - Local Government Staff Pension Board	21,773,216.05	45,301,982.35
055400100100 - Ministry of Rural Infrastructure & Community Development	14,700,537.77	16,647,524.41
056800100100 - Ministry of Tertiary and Professional Education	4,669,693.62	7,382,608.86
056800300100 - College of Agriculture Ganye	9,497,151.00	7,418,303.14
056800400100 - College of Legal Studies Yola	4,547,221.72	3,604,668.93
056801800100 - Adamawa State Polytechnic Yola	3,060,399.50	13,090,543.65
056801900100 - College of Education Hong	1,808,046.03	36,536,219.56
056802100100 - Adamawa State University Mubi	657,048,310.23	572,188,651.55
056802200100 - Adamawa State Scholarship Trust Fund	102,283,679.78	13,294,100.16
056802300100 - College of Nursing & Midwifery Yola	104,933,509.82	83,046,548.89
056802400100 - College of Health Technology Michika	8,123,035.80	2,474,814.75
05 - Social Sector Total	2,323,549,194.46	2,365,522,881.57
Note 10: Overhead and Other Recurrent Cost Total	20,881,915,073.16	17,092,612,513.74

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Note 11: Public Debt Charges		
Note 11a: Public Debt Charges - Loans Repayment		
Deduction @ Source - Excess Crude A/C Loan Repayment	1,079,671,147.08	539,835,573.54
Deduction @ Source - FG. Salary Bailout to State	1,034,147,892.72	1,446,522,652.82
Domestic Interest/Discount - Treasury Bill/Long Term Borrowing	6,983,625,972.90	19,476,545,518.86
Foreign Interest/Discount - Treasury Bill/Long Term Borrowing	1,022,112,408.80	1,059,252,636.87
Note 11a: Public Debt Charges - Loans Repayment Total	10,119,557,421.50	22,522,156,382.09
Note 11b: Public Debt Charges (Excluding Loans Repayment)		
Cost of IGR Collection	677,477,291.64	642,622,292.65
Settlement of Liabilities	120,417,008.98	214,823,575.92
Note 11b: Public Debt Charges (Excluding Loans Repayment) Total	797,894,300.62	857,445,868.57
Note 11: Public Debt Charges Total	10,917,451,722.12	23,379,602,250.66
Note 12: Transfers/Other Payments		
Note 12: Transfers/Other Payments Total	-	-
Note 13: Below the Line Payment		
BPP Deduction	257,066,479.73	44,000,535.11
Contract Retention Fees - Deduction	299,734,624.92	223,567,873.91

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Contributory Pension Scheme	108,435,892.00	-
Ecological Funds Deduction	396,541,204.80	808,191,030.72
Loans Deductions From Salary/Other Deductions from Payroll - Remittance	551,113,586.16	884,113,641.31
Monthly Net Total Pension Control	5,895,089,943.57	5,275,015,343.18
Monthly Net Total Salary Control Accounts	23,456,730,618.49	21,950,534,748.88
National Housing Fund (NHF) Remittance	153,188,941.97	280,221,470.56
Stamp - Duties	222,501,926.57	140,861,025.15
Union Deductions Remittance	1,907,639,944.92	822,705,600.84
University Deduction - Remittance	558,885,746.93	412,150,427.19
Vat Due to Federal Inland Revenue Services(FIRS) - Remittance	1,621,669,066.17	938,463,090.37
With Holding Tax Due to Federal Inland Revenue Services(FIRS)	755,766,779.03	432,496,489.32
Note 13: Below the Line Payment Total	36,184,364,755.26	32,212,321,276.54
Note 14: Capital Expenditure		
01 - Administration Sector		
011100500100 - Sustainable Development Goals (Former MDG's Office)	1,950,000.00	-
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	165,369,210.00	18,471,000.00
011101000100 - Bureau for Public Procurement	110,200,000.00	98,788,799.62
011110100100 - Community and Social Development Agency	280,531,784.66	-
011118500100 - Department of Chieftaincy Affairs	-	19,450,000.00
012300100100 - Ministry of Information and Strategy	-	13,500,000.00
014700100100 - Civil Service Commission	13,476,000.00	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
014800100100 - Adamawa State Independence Electoral Commission	241,931,968.45	-
016100100100 - Office of the Secretary to the State Government	39,720,349.76	27,882,944.31
016102100300 - Poverty Alleviation Agency	2,112,726,831.95	-
016105200100 - NEPAD/APRM	1,020,000.00	1,496,000.00
01 - Administration Sector Total	2,966,926,144.82	179,588,743.93
02 - Economic Sector		
021500100100 - Ministry of Agriculture	145,917,551.30	260,964,528.87
021510200100 - Adamawa ADP	-	126,000,000.00
022000100100 - Ministry of Finance	885,190,258.49	775,913,880.00
022000800100 - Board of Internal Revenue	-	3,149,500.00
023400100100 - Ministry of Works and Energy Development	17,018,760,405.52	11,061,713,889.12
023800100100 - Adamawa State Planning Commission	14,000,000.00	43,803,576.00
023800400100 - Adamawa State Bureau of Statistics	-	5,015,000.00
025200100100 - Ministry of Water Resources	-	155,000,000.00
025210200100 - Adamawa State Water Board	107,323,507.87	224,045,448.01
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)	-	342,500,000.00
025210400100 - Small Towns Water Supply Agency	-	47,000,000.00
025300100100 - Ministry of Housing and Urban Development	1,416,505,498.39	2,506,904,028.28
026000100100 - Ministry of Lands and Survey	113,408,661.50	132,713,418.00
026000200100 - Office of the Surveyor General	10,387,956.00	4,980,625.00
026500100100 - Ministry of Livestock & Aquaculture Development	18,024,740.00	11,522,000.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
026600100100 - Ministry of Entrepreneurship Development	-	50,000,000.00
02 - Economic Sector Total	19,729,518,579.07	15,751,225,893.27
04 - Regional Sector		
046900300100 - Boundary Commission	2,980,275.00	-
04 - Regional Sector Total	2,980,275.00	-
05 - Social Sector		
051300100100 - Ministry of Youth and Sports Development	8,275,000.00	-
051700100100 - Ministry of Education and Human Capital Development	2,531,538,115.84	753,001,547.85
052100100100 - Ministry of Health and Human Services	3,468,203,231.56	5,114,599,711.72
052100300100 - Primary Health Care Development Agency	-	84,840,240.10
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	5,751,253.49
053500100100 - Ministry of Environment and Natural Resources Development	49,860,071.50	75,707,000.00
055400100100 - Ministry of Rural Infrastructure & Community Development	6,947,934,565.22	497,000,023.68
056800100100 - Ministry of Tertiary and Professional Education	36,382,500.00	-
056802100100 - Adamawa State University Mubi	1,599,923,510.82	1,692,882,397.17
056802200100 - Adamawa State Scholarship Trust Fund	650,882,220.89	434,479,303.75
056802400100 - College of Health Technology Michika	11,433,400.00	-
05 - Social Sector Total	15,304,432,615.83	8,658,261,477.76
Note 14: Capital Expenditure Total	38,003,857,614.72	24,589,076,114.96

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Note 15: Treasuries and Banks		
01 - Administration Sector		
011100100100 - Office of the Governor	20,243,208.56	-
011100100200 - Office of the Deputy Governor	597,324.25	-
011100500100 - Sustainable Development Goals (Former MDG's Office)	2,301.64	-
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)	8,550.66	758.33
011101000100 - Bureau for Public Procurement	18,926,744.15	1,236,320.66
011101600200 - World Bank Development Partner Projects(WBDPP)	4,557.48	-
011101700200 - Cabinet Affairs Office	6,348,743.53	79,281.03
011101800100 - Internal Affairs and Special Services	11,270,805.75	-
011110100100 - Community and Social Development Agency	135,265.65	-
011118400100 - Gongola Basin Energy Development Company	2,008.22	1,318.18
011118500100 - Department of Chieftaincy Affairs	90,605.46	65,252.09
011200300100 - Adamawa State House of Assembly (Legislature)	116,507,423.42	(9,636,682.81)
011200400100 - House of Assembly Service Commission	269,875.37	198,631.13
012300100100 - Ministry of Information and Strategy	15,515,702.48	630,329.47
012300300100 - Adamawa Television Corporation	152,380.86	68,597.07
012300400100 - Adamawa Broadcasting Corporation	1,668.03	1,307.77
012301300100 - Government Printing Press	1,210.15	(559.13)
012305500100 - Adamawa Press Limited	473,017.18	528,479.12
012500100100 - Office of the Head of Service	14,791.17	14,791.17

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
012500500100 - Establishment and Training Department	371,291.83	11,768.46
012500700100 - Adamawa State Staff Pension Board	4,833,389.60	48,434,015.58
012500800100 - Department of Labour and Productivity	12,936.84	-
014000100100 - Office of the State Auditor General	3,221,686.93	5,117.19
014000200100 - Office of the Auditor General for Local Government	2,251.71	1,122.77
014700100100 - Civil Service Commission	48,704.51	374,586.11
014800100100 - Adamawa State Independence Electoral Commission	1,605.58	-
014900100100 - Local Government Service Commission	1,723.48	4,281.48
016100100100 - Office of the Secretary to the State Government	13,635,100.68	13,381,555.90
016102100300 - Poverty Alleviation Agency	29,464,476.92	-
016103700100 - Muslim Pilgrims Welfare Board	8,936,140.95	1,042,524.87
016103800100 - Christian Pilgrims Welfare Board	12,536.43	576,819.84
016105200100 - NEPAD/APRM	(705.49)	(319.27)
016300100100 - Ministry for Special Duties	62,866.83	31,478.58
01 - Administration Sector Total	251,170,190.81	57,050,775.59
02 - Economic Sector		
021500100100 - Ministry of Agriculture	2,190,254.99	-
021510200100 - Adamawa ADP	654.61	(1,128.31)
021510300100 - Adamawa Agricultural Mechanization Authority	14,253.12	38,978,421.18
022000100100 - Ministry of Finance	3,876,719.28	51,415.19
022000200100 - Debt Management Agency	402,522.69	58,734.58

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
022000300100 - Budget Department	15,425.15	92,621.11
022000700100 - Office of the Accountant General	8,855,218,454.95	4,713,693,438.22
022000700200 - Sub-Treasury ST Yola	369,911,551.50	18,599,504.74
022000800100 - Board of Internal Revenue	(219,660,754.10)	(74,478,890.73)
022000900100 - State Fiscal Transparency, Accountability And Sustain.Progr	10,990.62	19,778.12
022200100100 - Ministry of Commerce	6,171,008.83	1,103,647.70
022900100100 - Ministry of Transportation	18,726.23	2,182,633.41
023300100100 - Ministry of Mineral Resources Development	2,436.20	1,657.59
023305200100 - Adamawa State Mining Company	120,300.74	51,466.00
023400100100 - Ministry of Works and Energy Development	466,799.95	184,946.63
023400400100 - Adamawa State Road Maintenance Agency	3,062.14	3,384.28
023600100100 - Ministry of Culture and Tourism	2,638.77	1,722.96
023600300100 - Adamawa State Agency for Museum and Monuments	4,648.79	6,687.59
023600400100 - Arts Council	5,688.79	1,540.98
023800100100 - Adamawa State Planning Commission	29,737,328.11	12,997,178.57
023800400100 - Adamawa State Bureau of Statistics	2,964.13	14.32
025000100100 - Fiscal Responsibility Commission	635.47	8,774.69
025200100100 - Ministry of Water Resources	11,090.90	-
025210200100 - Adamawa State Water Board	119,002.23	-
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)	4,639.99	9,338.99
025210400100 - Small Towns Water Supply Agency	2,230.22	20,291.77
025300100100 - Ministry of Housing and Urban Development	679,457,294.52	1,440,053,240.86

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
025305300100 - Adamawa State Urban Planning & Development Authority	85,277.44	123,794.88
026000100100 - Ministry of Lands and Survey	1,726,505.32	42,387,582.10
026000200100 - Office of the Surveyor General	13,066.35	133,253.36
026500100100 - Ministry of Livestock & Aquaculture Development	32,717.79	387,246.67
026600100100 - Ministry of Entrepreneurship Development	1,955.45	736.95
02 - Economic Sector Total	9,729,970,091.17	6,196,673,034.40
03 - Law and Justice Sector		
031801100100 - Adamawa State Judicial Service Commission	1,310,130.64	-
031805100100 - High Court of Justice	11,298,809.82	-
031805200100 - Customary Court of Appeal	2,331.41	8,120.89
031805300100 - Sharia Court of Appeal	3,306.10	13,920.77
031805500100 - Area Courts	66,482.23	1,047,724.18
032600100100 - Ministry of Justice	160,210,176.00	71,154,638.84
03 - Law and Justice Sector Total	172,891,236.20	72,224,404.68
04 - Regional Sector		
046900100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	22,770.00	15,049.46
046900300100 - Boundary Commission	13,796.70	2,519.65
04 - Regional Sector Total	36,566.70	17,569.11
05 - Social Sector		

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
051300100100 - Ministry of Youth and Sports Development	264,134.83	1,240.91
051305100100 - Sports Council	3,462.88	977.98
051305300100 - Adamawa United Foot Ball Club	(8,251,377.14)	2,310.89
051400100100 - Ministry of Women Affairs	31,964.51	3,285.79
051700100100 - Ministry of Education and Human Capital Development	10,149,327.43	549,959.55
051700800100 - Adamawa State Library Board	1,500.00	3,065.74
051700900100 - Adamawa State Mass Education Board (ADSMEB)	6,485.77	-
051705100100 - Post Primary Schools Mgt Board	30,480,252.24	37,886.34
051706400100 - Education Resource Centre	2,696.16	5,029.51
052100100100 - Ministry of Health and Human Services	28,355.18	31,970.53
052100200100 - Adamawa State Contributory Health Management Agency	22,756.85	54,769.52
052100300100 - Primary Health Care Development Agency	653,800.00	-
052102700100 - Adamawa State Referral Center	-	1,059,374.14
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)	2,476.15	11,269.00
052110200100 - Adamawa State Hospital Services Management Board	3,879,394.89	24,176.91
052111300100 - Adamawa Essential Drugs Programme	864,206.00	-
053500100100 - Ministry of Environment and Natural Resources Development	655.84	11,703.52
055100100100 - Ministry for Local Government Affairs	1,004.62	301,504.62
055100500100 - Local Government Staff Pension Board	3,106,962.33	6,161,472.29
055400100100 - Ministry of Rural Infrastructure & Community Development	19,632,849.13	888,340.57
056800100100 - Ministry of Tertiary and Professional Education	22,709.52	21,871.13
056800300100 - College of Agriculture Ganye	195,745.66	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
056800400100 - College of Legal Studies Yola	8,393.50	953,372.18
056801800100 - Adamawa State Polytechnic Yola	352,939.81	864,092.46
056801900100 - College of Education Hong	748,771.14	372,017.17
056802200100 - Adamawa State Scholarship Trust Fund	366,038.19	109,830,250.09
056802300100 - College of Nursing & Midwifery Yola	59,041,789.26	42,204,227.13
056802400100 - College of Health Technology Michika	1,139,806.89	613,192.53
05 - Social Sector Total	122,757,101.64	164,007,360.50
Note 15: Treasuries and Banks Total	10,276,825,186.52	6,489,973,144.28
Note 16: Investments		
A.G. Leventis & Company Nigeria Ltd	21,843.50	21,843.50
Access Bank	206,487.50	206,487.50
Adasolid Properties	142,773,819.65	142,773,819.65
AP (Forte)	30,585,024.00	30,585,024.00
Ashaka Cement Company Ltd	34,160,683.51	34,160,683.51
Aso Saving	5,000,000.00	5,000,000.00
Bank of the North Ltd	303,026,929.00	303,026,929.00
Borini Prono Nigeria Ltd	3,712,250.00	3,712,250.00
Cadbury Plc	18,742,500.00	18,742,500.00
Conoil Plc	20,406,304.02	20,406,304.02
Dang Flour	110,880.00	110,880.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Dangote Plc	11,858,000.00	11,858,000.00
Dunlop Plc	133,428.50	133,428.50
FBNH	70,996,345.62	70,996,345.62
Fidelity	3,417,986.63	3,417,986.63
JAPPAUL	108,250.00	108,250.00
Mubi Burnt Bricks	967,725.00	967,725.00
NAHCO	9,680,808.00	9,680,808.00
Nestle Plc	11,450,000.00	11,450,000.00
New Africa Merchant Bank	10,000,000.00	10,000,000.00
Nigeria Beverages Production Company	1,168,750.00	1,168,750.00
Nigeria Sovereign Investment Authority (\$9,536,517.81@₦380)	3,623,876,767.80	3,623,876,767.80
NNDC	2,279,750.00	2,279,750.00
OANDO Plc	7,802,356.90	7,802,356.90
Premier Commercial Bank	374,945.00	374,945.00
PZ	15,114,809.83	15,114,809.83
Savannah Sugar Company	15,672,162.00	15,672,162.00
Sterling Nigerian Limited	15,097,751.25	15,097,751.25
STYR Nigeria Limited	367,510.00	367,510.00
Total Plc	128,189,394.00	128,189,394.00
UAC	14,832,930.00	14,832,930.00
UBN	4,344,651.96	4,344,651.96
Unilever Plc	7,748,933.00	7,748,933.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Urban Development Bank	5,161,290.00	5,161,290.00
WAPCO	27,183,618.40	27,183,618.40
Yola International Hotel	1,155,000.00	1,155,000.00
Yola International Hotel (Capital Loan)	4,990,634.00	4,990,634.00
Zenith Bank Plc	515,160.00	515,160.00
Note 16: Investments Total	4,553,235,679.07	4,553,235,679.07
Note 17: Liability Over Assets		
Opening Balance	126,427,078,995.43	135,872,192,945.69
External Loans	13,786,970,917.80	(8,391,636,043.64)
Domestic Debts	26,153,648,376.29	(1,053,477,906.62)
Closing Balance	166,367,698,289.52	126,427,078,995.43
Note 18: Public Funds		
Note 18a: Consolidated Revenue Fund		
Opening Balance	2,839,006,791.93	2,538,957,589.83
Add/(Less) Net Recurrent Surplus/(Deficit)	6,327,674,583.95	300,049,202.10
Closing Balance	9,166,681,375.88	2,839,006,791.93
Note 18b: Capital Development Fund		
Opening Balance	3,650,966,352.35	9,910,217,681.67
Add/(Less) Net Recurrent Surplus/(Deficit)	(2,540,822,541.71)	(6,259,251,329.32)

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Closing Balance	1,110,143,810.64	3,650,966,352.35
Note 18: Public Funds Total	10,276,825,186.52	6,489,973,144.28
Note 19: Domestic Debts		
Note 19a: Internal Loans		
AMCON Loan- Principal	75,000,000.00	-
Budget Support Facility - Principal	18,253,536,974.00	18,382,548,206.76
Commercial Bank Loans	4,369,759,502.70	5,734,006,097.28
FGN Bail Out - Principal	8,392,662,584.77	8,744,010,626.72
FGN Bond - Principal	10,242,522,887.00	10,548,861,856.49
Govt. - Govt. Debt (Bridge Financing)	18,043,082,692.84	3,007,180,457.14
Health Care (2B)	1,526,653,524.02	-
Infrastructure Loan (Family Home Fund)	4,958,605,545.00	4,958,605,545.00
State Bond	17,849,532,637.00	11,585,618,869.72
Zenith Bank - Excess Crude Bank Loan- Principal	8,783,141,200.56	9,145,480,347.53
Note 19a: Internal Loans Total	92,494,497,547.89	72,106,312,006.64
Note 19b: Other Domestic Debts		
Contractors Arrears	4,031,639,527.86	2,871,019,767.23
Pension/Gratuity Arrears	24,252,105,976.14	19,847,262,901.73
Salary Arrears & Other Staff Claims	3,222,330,864.62	3,022,330,864.62

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
Note 19b: Other Domestic Debts Total	31,506,076,368.62	25,740,613,533.58
Note 19: Domestic Debts Total	124,000,573,916.51	97,846,925,540.22
Note 20: External Loans		
External Loans (USD)		
Adamawa State - National Fadama II - IDA	3,829,316.18	4,230,290.80
Adamawa Stat - Comm. & Social Dev. Proj. (Addn Fin.)	3,538,000.00	3,152,777.56
Adamawa State - 2nd Phase Rural Access and Mobility Prog.	5,000,000.00	5,500,000.00
Adamawa State - 3rd National Fadama Dev. Prog.	3,443,356.60	4,407,888.10
Adamawa State - Comm. & Social Devt. Proj.	3,935,840.58	3,829,748.14
Adamawa State - Comm. Based Agric & Rural Dev.	2,926,710.30	1,525,181.41
Adamawa State - Health Investment Proj. - IDA	33,117,594.43	3,670,000.00
Adamawa State - Health System Dev. Proj. (Addtn Financing)	3,579,907.93	3,718,790.57
Adamawa State - Health Systems Dev. II - IDA	2,752,476.50	5,795,859.14
Adamawa State - Rural Access & Mobility Proj. - IDA	30,294,587.07	35,209,009.00
Adamawa State- 2nd HIV/AIDS Programme	4,102,227.12	-
Adamawa State HIV/AIDS Prog.	1,725,065.34	3,042,128.08
Adamawa State The Inclusive Service Delivery	744,705.22	1,948,637.02
World Bank Group: IDA - LEEM	5,614,738.54	4,197,756.56
External Loans (USD) Total	104,604,525.81	80,228,066.38
Exchange Rate	₦448.55 = \$1	₦412.99 = \$1

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

Description	Actual 2022	Actual 2021
	₦	₦
External Loans (Naira Values)		
Adamawa State - National Fadama II - IDA	1,717,639,772.54	1,747,067,797.49
Adamawa State - Comm. & Social Dev. Proj. (Addn Fin.)	1,586,969,900.00	1,302,065,604.50
Adamawa State - 2nd Phase Rural Access and Mobility Prog.	2,242,750,000.00	2,271,445,000.00
Adamawa State - 3rd National Fadama Dev. Prog.	1,544,517,602.93	1,820,413,706.42
Adamawa State - Comm. & Social Devt. Proj.	1,765,421,292.16	1,581,647,684.34
Adamawa State - Comm. Based Agric & Rural Dev.	1,312,775,905.07	629,884,670.52
Adamawa State - Health Investment Proj. - IDA	14,854,896,981.58	1,515,673,300.00
Adamawa State - Health System Dev. Proj. (Addtn Financing)	1,605,767,702.00	1,535,823,317.50
Adamawa State - Health Systems Dev. II - IDA	1,234,623,334.08	2,393,631,866.23
Adamawa State - Rural Access & Mobility Proj. - IDA	13,588,637,030.25	14,540,968,626.91
Adamawa State- 2nd HIV/AIDS Programme	1,840,053,974.68	-
Adamawa State HIV/AIDS Prog.	773,778,058.26	1,256,368,475.76
Adamawa State The Inclusive Service Delivery	334,037,526.43	804,767,602.89
World Bank Group: IDA - LEEM	2,518,490,972.12	1,733,631,481.71
External Loans (Naira Values) Total	46,920,360,052.08	33,133,389,134.28

MONTHLY STATE GOVERNMENT SHARE OF STATUTORY REVENUES 2022

MONTH	STATE GOVERNMENT SHARE OF STATUTORY REVENUES			SHARE OF VALUE ADDED TAX	SHARE OF OTHER FAAC REVENUES	GRAND TOTAL
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL			
	₦	₦	₦			
JANUARY	2,590,588,753.28	636,246,474.08	3,226,835,227.36	2,093,527,291.97	122,149,191.97	5,442,511,711.31
FEBRUARY	955,223,923.62	636,246,474.08	1,591,470,397.70	1,952,848,698.30	778,515,631.04	4,322,834,727.03
MARCH	1,526,805,030.64	615,660,122.80	2,142,465,153.44	1,850,566,611.16	673,365,186.40	4,666,396,951.00
APRIL	2,480,045,763.20	715,148,862.00	3,195,194,625.20	2,183,212,931.49	88,482,312.70	5,466,889,869.38
MAY	2,203,127,151.25	615,660,122.80	2,818,787,274.05	1,905,519,543.54	280,852,691.51	5,005,159,509.10
JUNE	1,718,953,087.37	682,152,271.19	2,401,105,358.56	2,182,966,508.30	1,136,104,411.52	5,720,176,278.39
JULY	2,972,997,980.92	823,023,497.07	3,796,021,477.99	2,207,775,530.30	105,120,594.78	6,108,917,603.06
AUGUST	4,072,872,993.36	854,349,051.22	4,927,222,044.58	1,873,389,028.49	136,446,148.93	6,937,057,222.00
SEPTEMBER	2,093,139,511.59	717,902,902.29	2,811,042,413.88	2,328,548,050.40	218,228,257.93	5,357,818,722.21
OCTOBER	2,301,964,928.51	717,902,902.29	3,019,867,830.80	2,101,784,648.56	597,317,553.95	5,718,970,033.31
NOVEMBER	1,960,391,234.89	717,902,902.29	2,678,294,137.18	2,303,619,719.83	812,152,827.65	5,794,066,684.66
DECEMBER	3,471,069,585.26	717,902,902.29	4,188,972,487.55	2,269,859,681.57	284,508,161.52	6,743,340,330.65
TOTAL	28,347,179,943.89	8,450,098,484.40	36,797,278,428.29	25,253,618,243.92	5,233,242,969.90	67,284,139,642.11

PART TWO: DETAIL SCHEDULES

Schedule of Detail Recurrent Revenue

SCHEDULE OF RECURRENT REVENUE

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
STATE GOVERNMENT SHARE OF STATUTORY REVENUES						
022000700100 - Office of the Accountant General						
11010101	Statutory Allocation	34,478,066,254.71	36,797,278,428.29	48,980,338,485.00	48,980,338,485.00	(12,183,060,056.71)
022000700100 - Office of the Accountant General Total		34,478,066,254.71	36,797,278,428.29	48,980,338,485.00	48,980,338,485.00	(12,183,060,056.71)
STATE GOVERNMENT SHARE OF STATUTORY REVENUES Total						
		34,478,066,254.71	36,797,278,428.29	48,980,338,485.00	48,980,338,485.00	(12,183,060,056.71)
STATE GOVERNMENT SHARE OF VAT						
022000700100 - Office of the Accountant General						
11010201	Share of VAT	20,632,649,689.02	25,253,618,243.92	18,818,641,535.00	18,818,641,535.00	6,434,976,708.92
022000700100 - Office of the Accountant General Total		20,632,649,689.02	25,253,618,243.92	18,818,641,535.00	18,818,641,535.00	6,434,976,708.92
STATE GOVERNMENT SHARE OF VAT Total						
		20,632,649,689.02	25,253,618,243.92	18,818,641,535.00	18,818,641,535.00	6,434,976,708.92
STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES						
022000700100 - Office of the Accountant General						
11010301	Stamp Duty	2,732,094,066.19	-	2,000,000,000.00	2,000,000,000.00	(2,000,000,000.00)
11010302	Excess Crude	-	-	1,500,000,000.00	1,500,000,000.00	(1,500,000,000.00)
11010303	Share of Proceeds from Promissory Note	-	-	-	-	-
11010306	Ecological Fund	876,638,306.41	1,097,905,223.52	3,000,000,000.00	3,000,000,000.00	(1,902,094,776.48)
11010307	Exchange Rate Difference	278,920,497.50	142,063,255.56	2,615,000,000.00	2,615,000,000.00	(2,472,936,744.44)
11010308	Stabilization Fund Receipts	-	-	2,500,000,000.00	2,500,000,000.00	(2,500,000,000.00)
11010309	Non Oil Revenue	1,156,451,775.93	2,595,422,874.18	1,500,000,000.00	1,500,000,000.00	1,095,422,874.18
11010310	Other FAAC Transfers	10,435,840.75	1,397,851,616.64	12,700,000,000.00	12,700,000,000.00	(11,302,148,383.36)
022000700100 - Office of the Accountant General Total		5,054,540,486.78	5,233,242,969.90	25,815,000,000.00	25,815,000,000.00	(20,581,757,030.10)
STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES Total						
		5,054,540,486.78	5,233,242,969.90	25,815,000,000.00	25,815,000,000.00	(20,581,757,030.10)
PERSONAL TAXES						
022000800100 - Board of Internal Revenue						
12010101	Direct Assessment	108,054,805.52	206,588,960.95	130,000,000.00	130,000,000.00	76,588,960.95
12010102	Pay As You Earn (PAYE) Federal	2,595,254,883.35	1,799,276,680.84	850,698,400.00	850,698,400.00	948,578,280.84
12010103	Pay As You Earn (PAYE) State	1,487,117,577.84	1,622,815,062.54	1,600,000,000.00	1,600,000,000.00	22,815,062.54

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12010104	Pay As You Earn (PAYE) Local Government	265,257,616.90	232,992,506.35	1,500,000,000.00	1,500,000,000.00	(1,267,007,493.65)
12010105	Pay As You Earn (PAYE) Companies	1,221,972,387.01	1,574,439,492.22	1,100,000,000.00	1,100,000,000.00	474,439,492.22
12010106	Pay As You Earn (PAYE) (A/V) Arrears	2,717,406,820.37	2,954,380,342.61	500,000,000.00	500,000,000.00	2,454,380,342.61
022000800100 - Board of Internal Revenue Total		8,395,064,090.99	8,390,493,045.51	5,680,698,400.00	5,680,698,400.00	2,709,794,645.51
PERSONAL TAXES Total		8,395,064,090.99	8,390,493,045.51	5,680,698,400.00	5,680,698,400.00	2,709,794,645.51
OTHER TAXES						
021500100100 - Ministry of Agriculture						
12010307	Produce Sales Tax	223,726,080.00	94,514,950.00	20,000,000.00	20,000,000.00	74,514,950.00
021500100100 - Ministry of Agriculture Total		223,726,080.00	94,514,950.00	20,000,000.00	20,000,000.00	74,514,950.00
022000800100 - Board of Internal Revenue						
12010301	5% WHT on Payment to Contractors	-	330,876,781.93	800,000,000.00	800,000,000.00	(469,123,218.07)
12010302	10% WHT on Rent	10,808,411.98	16,200,408.79	15,000,000.00	15,000,000.00	1,200,408.79
12010303	Developmental Levy	6,852,215.00	5,529,901.00	20,000,000.00	20,000,000.00	(14,470,099.00)
12010304	Stamp Duties (State)	-	-	400,000.00	400,000.00	(400,000.00)
12010305	Capital Gains Tax	7,166,072.75	2,728,980.36	5,500,000.00	5,500,000.00	(2,771,019.64)
12010306	Pools Betting\Casino\Snooker	4,602,292.55	-	200,000.00	200,000.00	(200,000.00)
022000800100 - Board of Internal Revenue Total		29,428,992.28	355,336,072.08	841,100,000.00	841,100,000.00	(485,763,927.92)
026000100100 - Ministry of Lands and Survey						
12010303	Developmental Levy	-	-	7,000,000.00	7,000,000.00	(7,000,000.00)
12010304	Stamp Duties (State)	-	1,771,062.48	-	-	1,771,062.48
026000100100 - Ministry of Lands and Survey Total		-	1,771,062.48	7,000,000.00	7,000,000.00	(5,228,937.52)
OTHER TAXES Total		253,155,072.28	451,622,084.56	868,100,000.00	868,100,000.00	(416,477,915.44)
LICENCES - GENERAL						
021500100100 - Ministry of Agriculture						
12020111	Hides & Skin Loading License	15,000.00	-	-	-	-
12020130	Produce Buying/Merchant Licenses	40,000.00	10,600.00	70,000.00	70,000.00	(59,400.00)
12020131	Hides and Skin Loading Licenses	-	1,404,480.00	-	-	1,404,480.00

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
021500100100	Ministry of Agriculture Total	55,000.00	1,415,080.00	70,000.00	70,000.00	1,345,080.00
022000800100 - Board of Internal Revenue						
12020101	Driving Licenses	18,229,384.00	52,617,190.00	650,000.00	650,000.00	51,967,190.00
12020102	Plastic Number Plate	-	4,898,900.00	61,500,000.00	61,500,000.00	(56,601,100.00)
12020135	Pool Betting & Casino Licenses/Gaming	-	25,489,917.06	-	-	25,489,917.06
12020138	Drivers' Licenses	43,718,175.00	39,503,325.00	30,000,000.00	30,000,000.00	9,503,325.00
12020152	Learners Permit	941,950.00	1,464,600.00	5,000,000.00	5,000,000.00	(3,535,400.00)
12020159	Hackney Permit	3,958,300.00	4,563,500.00	-	-	4,563,500.00
022000800100	Board of Internal Revenue Total	66,847,809.00	128,537,432.06	97,150,000.00	97,150,000.00	31,387,432.06
022200100100 - Ministry of Commerce						
12020145	Licencing of Computer Based Business Centre	-	-	50,000.00	50,000.00	(50,000.00)
022200100100	Ministry of Commerce Total	-	-	50,000.00	50,000.00	(50,000.00)
022900100100 - Ministry of Transportation						
12020108	Operating Permit for Transport Unions	-	10,000.00	-	-	10,000.00
12020146	Heavy Duty Permit	50,000.00	57,500.00	-	-	57,500.00
12020147	Licence for Transport Operators, Keke Rider, Buses & T	9,330,000.00	10,582,000.00	-	-	10,582,000.00
12020151	Registration Permit	210,000.00	-	-	-	-
12020160	Private Driving School Operating Permit	80,000.00	20,000.00	-	-	20,000.00
12020161	Road/Roof Rack Permit	80,000.00	48,000.00	-	-	48,000.00
12020163	Leased Vehicle Operating Permit	-	-	2,000,000.00	2,000,000.00	(2,000,000.00)
022900100100	Ministry of Transportation Total	9,750,000.00	10,717,500.00	2,000,000.00	2,000,000.00	8,717,500.00
022905300100 - Adamawa Transport Company						
12020151	Registration Permit	-	12,500.00	-	-	12,500.00
022905300100	Adamawa Transport Company Total	-	12,500.00	-	-	12,500.00
023300100100 - Ministry of Mineral Resources Development						
12020151	Registration Permit	140,000.00	720,000.00	-	-	720,000.00
023300100100	Ministry of Mineral Resources Development Total	140,000.00	720,000.00	-	-	720,000.00

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
026500100100 - Ministry of Livestock & Aquaculture Development						
12020103	Fishing Licenses	380,300.00	2,022,000.00	-	-	2,022,000.00
12020110	Trade Animal Licence	1,243,860.00	-	-	-	-
12020111	Hides & Skin Loading License	529,150.00	440,600.00	-	-	440,600.00
12020112	Meat Storage and Sales License	397,736.50	-	-	-	-
12020125	Dried Fish & Meat Licenses	-	23,500.00	-	-	23,500.00
12020153	Hides & Skin Buyers License	63,700.00	87,600.00	-	-	87,600.00
026500100100 - Ministry of Livestock & Aquaculture Development Total		2,614,746.50	2,573,700.00	-	-	2,573,700.00
026600100100 - Ministry of Entrepreneurship Development						
12020142	Trade Permit Licenses	5,000.00	10,000.00	-	-	10,000.00
026600100100 - Ministry of Entrepreneurship Development Total		5,000.00	10,000.00	-	-	10,000.00
051400100100 - Ministry of Women Affairs						
12020105	Pools and Gaming Machines	-	-	-	-	-
12020106	Cinematography Licences	-	-	-	-	-
12020155	Auctioneer Licenses	-	-	100,000.00	100,000.00	(100,000.00)
12020157	Liquor Licenses	100,000.00	195,500.00	150,000.00	150,000.00	45,500.00
12020158	Tambola Licence	-	-	5,000.00	5,000.00	(5,000.00)
12020159	Hackney Permit	-	-	360,000.00	360,000.00	(360,000.00)
12020162	Trophy Dealer Licences	-	-	80,000.00	80,000.00	(80,000.00)
051400100100 - Ministry of Women Affairs Total		100,000.00	195,500.00	695,000.00	695,000.00	(499,500.00)
052100100100 - Ministry of Health and Human Services						
12020139	Patent Medicine & Drug Stores Licenses	43,000.00	-	2,000,000.00	2,000,000.00	(2,000,000.00)
12020149	Registration of Medicine Stores/Herbs Center	-	-	1,000,000.00	1,000,000.00	(1,000,000.00)
12020150	Part Four Chemical Licence Argo/Chem. Insecticides	174,000.00	600,000.00	-	-	600,000.00
052100100100 - Ministry of Health and Human Services Total		217,000.00	600,000.00	3,000,000.00	3,000,000.00	(2,400,000.00)
052110300100 - Adamawa Traditional Medicine Board						
12020114	Hawking Permit	58,500.00	119,000.00	100,500.00	100,500.00	18,500.00
12020115	Renewal of License to Practice	14,000.00	56,500.00	30,000.00	30,000.00	26,500.00
12020132	Fulltime Registration	108,500.00	62,500.00	120,000.00	120,000.00	(57,500.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020149	Registration of Medicine Stores/Herbs Center	-	92,500.00	42,000.00	42,000.00	50,500.00
052110300100 - Adamawa Traditional Medicine Board Total		181,000.00	330,500.00	292,500.00	292,500.00	38,000.00
053500100100 - Ministry of Environment and Natural Resources Development						
12020104	Wild Life Hunting Licenses	547,500.00	236,300.00	400,000.00	400,000.00	(163,700.00)
12020143	Forest Liscence, Chain Saw Licences	192,500.00	296,000.00	1,000,000.00	1,000,000.00	(704,000.00)
12020156	Environmental M/Purpose Lab.	50,000.00	50,000.00	300,000.00	300,000.00	(250,000.00)
12020162	Trophy Dealer Licences	64,000.00	51,200.00	300,000.00	300,000.00	(248,800.00)
053500100100 - Ministry of Environment and Natural Resources Development Total		854,000.00	633,500.00	2,000,000.00	2,000,000.00	(1,366,500.00)
LICENCES - GENERAL Total		80,764,555.50	145,745,712.06	105,257,500.00	105,257,500.00	40,488,212.06
MINING RENTS						
023300100100 - Ministry of Mineral Resources Development						
12020207	Rent on Mining Lease	-	510,000.00	-	-	510,000.00
023300100100 - Ministry of Mineral Resources Development Total		-	510,000.00	-	-	510,000.00
MINING RENTS Total		-	510,000.00	-	-	510,000.00
FEES - GENERAL						
011101000100 - Bureau for Public Procurement						
12020404	Contract/Vetting/Procurement Fees - General	34,674,316.87	58,271,736.32	50,000,000.00	50,000,000.00	8,271,736.32
12020410	Registration Fees - General	10,655,000.00	12,682,000.00	20,000,000.00	20,000,000.00	(7,318,000.00)
011101000100 - Bureau for Public Procurement Total		45,329,316.87	70,953,736.32	70,000,000.00	70,000,000.00	953,736.32
011101800100 - Internal Affairs and Special Services						
12020441	Fire Safety Inspectations Fees	2,157,000.00	2,080,400.00	3,200,000.00	3,200,000.00	(1,119,600.00)
011101800100 - Internal Affairs and Special Services Total		2,157,000.00	2,080,400.00	3,200,000.00	3,200,000.00	(1,119,600.00)
012301300100 - Government Printing Press						
12020442	Printing Fees - General	6,707,040.00	994,350.00	10,000,000.00	10,000,000.00	(9,005,650.00)
012301300100 - Government Printing Press Total		6,707,040.00	994,350.00	10,000,000.00	10,000,000.00	(9,005,650.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
021500100100 - Ministry of Agriculture						
12020410	Registration Fees - General	-	-	-	-	-
12020443	Processing Fees and Certificate Evaluation	92,950.00	-	-	-	-
12020444	Application Fees Produce Merchants	4,000.00	-	10,000.00	10,000.00	(10,000.00)
12020445	Grading Fees	1,490,930.00	13,524,100.00	-	-	13,524,100.00
021500100100 - Ministry of Agriculture Total		1,587,880.00	13,524,100.00	10,000.00	10,000.00	13,514,100.00
021510300100 - Adamawa Agricultural Mechanization Authority						
12020402	Timber and forest Fees	-	300,000.00	-	-	300,000.00
021510300100 - Adamawa Agricultural Mechanization Authority Total		-	300,000.00	-	-	300,000.00
022000800100 - Board of Internal Revenue						
12020401	Motor Vehicle Fees - General	14,996,000.00	10,718,875.00	38,500,000.00	38,500,000.00	(27,781,125.00)
12020406	Audit/Financial Consulting Fees - General	122,500.00	25,000.00	200,000.00	200,000.00	(175,000.00)
12020410	Registration Fees - General	517,125.00	2,786,625.00	100,000,000.00	100,000,000.00	(97,213,375.00)
12020431	Drivers Licence Fees - General	1,605,900.00	-	2,200,000.00	2,200,000.00	(2,200,000.00)
12020447	Sign Bill Board and Adverts	-	1,571,085.16	-	-	1,571,085.16
12020468	Transfer of Ownership Fees	4,023,000.00	3,512,920.00	6,000,000.00	6,000,000.00	(2,487,080.00)
12020469	Certificate of Road Worthiness Fees	20,391,500.00	25,906,375.00	33,000,000.00	33,000,000.00	(7,093,625.00)
022000800100 - Board of Internal Revenue Total		41,656,025.00	44,520,880.16	179,900,000.00	179,900,000.00	(135,379,119.84)
022200100100 - Ministry of Commerce						
12020403	Renewal Fees - General	24,068,600.00	27,658,900.00	30,000,000.00	30,000,000.00	(2,341,100.00)
12020409	Rent Fees - General	-	-	500,000.00	500,000.00	(500,000.00)
12020410	Registration Fees - General	2,160,000.00	622,500.00	5,000,000.00	5,000,000.00	(4,377,500.00)
022200100100 - Ministry of Commerce Total		26,228,600.00	28,281,400.00	35,500,000.00	35,500,000.00	(7,218,600.00)
022201900100 - Jimeta Modern Market Office						
12020401	Motor Vehicle Fees - General	-	-	-	-	-
12020410	Registration Fees - General	500,000.00	-	-	-	-
12020437	Light Vehicle Inspection Fatal/Minor Fees	-	-	11,000,000.00	11,000,000.00	(11,000,000.00)
12020464	Daily toll Ticket Fees	4,453,930.00	15,856,970.00	25,000,000.00	25,000,000.00	(9,143,030.00)
12020465	Loading & off Loading Fees	2,599,560.00	11,178,240.00	15,000,000.00	15,000,000.00	(3,821,760.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020466	Facility Fees	4,162,500.00	17,245,500.00	15,000,000.00	15,000,000.00	2,245,500.00
022201900100 - Jimeta Modern Market Office Total		11,715,990.00	44,280,710.00	66,000,000.00	66,000,000.00	(21,719,290.00)
022900100100 - Ministry of Transportation						
12020410	Registration Fees - General	2,309,490.00	-	-	-	-
12020431	Drivers Licence Fees - General	-	2,937,700.00	-	-	2,937,700.00
12020432	Towing of Light/ Heavy Vehicles Fees	10,000.00	-	-	-	-
12020433	Defect Vehicle Inspection Fees	696,000.00	291,000.00	2,000,000.00	2,000,000.00	(1,709,000.00)
12020434	Impounded Vehicle Packing Fees	493,000.00	714,000.00	100,000.00	100,000.00	614,000.00
12020435	Indiscriminate Packing Fees	4,000.00	-	-	-	-
12020436	No Packing Sign for Coperate/Individual Fees	-	-	-	-	-
12020437	Light Vehicle Inspection Fatal/Minor Fees	1,000.00	-	100,000.00	100,000.00	(100,000.00)
12020438	Heavy Duty Accident Inspection Fatal/Minor Fees	-	-	500,000.00	500,000.00	(500,000.00)
12020439	Towing Light/Heavy Vehicles Fees	-	-	-	-	-
12020440	Leased Vehicle Operating Permit	16,547,300.00	-	-	-	-
022900100100 - Ministry of Transportation Total		20,060,790.00	3,942,700.00	2,700,000.00	2,700,000.00	1,242,700.00
022905300100 - Adamawa Transport Company						
12020413	Annual Dues	6,024,180.00	462,000.00	-	-	462,000.00
12020436	No Packing Sign for Coperate/Individual Fees	-	-	300,000.00	300,000.00	(300,000.00)
12020440	Leased Vehicle Operating Permit	-	5,640,000.00	-	-	5,640,000.00
022905300100 - Adamawa Transport Company Total		6,024,180.00	6,102,000.00	300,000.00	300,000.00	5,802,000.00
025300100100 - Ministry of Housing and Urban Development						
12020425	Approval of Building Plans Upstairs Fees	925,375.00	420,000.00	2,000,000.00	2,000,000.00	(1,580,000.00)
025300100100 - Ministry of Housing and Urban Development Total		925,375.00	420,000.00	2,000,000.00	2,000,000.00	(1,580,000.00)
025305300100 - Adamawa State Urban Planning & Development Authority						
12020410	Registration Fees - General	1,766,800.00	-	-	-	-
12020417	Tertiary Institution Fees - General	-	23,075,063.75	-	-	23,075,063.75
12020447	Sign Bill Board and Adverts	4,695,750.00	10,810,000.00	5,000,000.00	5,000,000.00	5,810,000.00
12020450	Filling Station Permit	90,000.00	100,000.00	5,000,000.00	5,000,000.00	(4,900,000.00)
12020451	Approval of Building Plans	11,875,210.00	14,532,997.00	35,000,000.00	35,000,000.00	(20,467,003.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020452	Mast Installation Base	10,800,000.00	11,400,000.00	15,000,000.00	15,000,000.00	(3,600,000.00)
12020453	Street Naming and House Numbering	127,000.00	200,000.00	-	-	200,000.00
025305300100 - Adamawa State Urban Planning & Development Authority Total		29,354,760.00	60,118,060.75	60,000,000.00	60,000,000.00	118,060.75
026000100100 - Ministry of Lands and Survey						
12020403	Renewal Fees - General	280,800.33	-	1,000,000.00	1,000,000.00	(1,000,000.00)
12020405	Land/Survey/Inspection Fees - General	390,230.29	-	-	-	-
12020407	Application/Preparation for Certificate of Occupancy Fees	16,837,223.93	22,875,670.15	10,000,000.00	10,000,000.00	12,875,670.15
12020408	Developmental Levy - General	5,150,000.00	1,460,000.00	-	-	1,460,000.00
12020410	Registration Fees - General	16,592,123.95	10,341,477.55	25,000,000.00	25,000,000.00	(14,658,522.45)
12020477	Workshop Private Repairs	-	-	484,000.00	484,000.00	(484,000.00)
026000100100 - Ministry of Lands and Survey Total		39,250,378.50	34,677,147.70	36,484,000.00	36,484,000.00	(1,806,852.30)
026000200100 - Office of the Surveyor General						
12020405	Land/Survey/Inspection Fees - General	7,484,022.36	7,499,100.00	11,000,000.00	11,000,000.00	(3,500,900.00)
12020454	Search Fees	4,854,005.00	5,090,000.00	6,000,000.00	6,000,000.00	(910,000.00)
12020455	Beacon Placement Fees	734,300.00	2,318,800.00	3,000,000.00	3,000,000.00	(681,200.00)
026000200100 - Office of the Surveyor General Total		13,072,327.36	14,907,900.00	20,000,000.00	20,000,000.00	(5,092,100.00)
026500100100 - Ministry of Livestock & Aquaculture Development						
12020456	Slaughter Premises Fees	3,942,500.00	3,383,900.00	8,000,000.00	8,000,000.00	(4,616,100.00)
12020457	Meat Inspection Fees	-	-	7,550,000.00	7,550,000.00	(7,550,000.00)
12020458	Trade Animal Fees	30,462,820.00	93,527,150.00	40,000,000.00	40,000,000.00	53,527,150.00
026500100100 - Ministry of Livestock & Aquaculture Development Total		34,405,320.00	96,911,050.00	55,550,000.00	55,550,000.00	41,361,050.00
026600100100 - Ministry of Entrepreneurship Development						
12020410	Registration Fees - General	561,500.00	713,500.00	800,000.00	800,000.00	(86,500.00)
026600100100 - Ministry of Entrepreneurship Development Total		561,500.00	713,500.00	800,000.00	800,000.00	(86,500.00)
031805100100 - High Court of Justice						
12020410	Registration Fees - General	-	-	-	-	-
12020411	Court Fees - General	773,000.00	1,655,570.00	30,200,000.00	30,200,000.00	(28,544,430.00)
12020463	Court Fees	1,214,820.00	1,801,130.00	5,000,000.00	5,000,000.00	(3,198,870.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
031805100100	High Court of Justice Total	1,987,820.00	3,456,700.00	35,200,000.00	35,200,000.00	(31,743,300.00)
	031805200100 - Customary Court of Appeal					
12020411	Court Fees - General	70,800.00	25,700.00	600,000.00	600,000.00	(574,300.00)
031805200100	Customary Court of Appeal Total	70,800.00	25,700.00	600,000.00	600,000.00	(574,300.00)
	031805300100 - Sharia Court of Appeal					
12020411	Court Fees - General	48,000.00	21,140.00	-	-	21,140.00
031805300100	Sharia Court of Appeal Total	48,000.00	21,140.00	-	-	21,140.00
	031805500100 - Area Courts					
12020411	Court Fees - General	2,284,345.00	5,262,264.00	3,000,000.00	3,000,000.00	2,262,264.00
031805500100	Area Courts Total	2,284,345.00	5,262,264.00	3,000,000.00	3,000,000.00	2,262,264.00
	032600100100 - Ministry of Justice					
12020404	Contract/Vetting/Procurement Fees - General	-	-	-	-	-
032600100100	Ministry of Justice Total	-	-	-	-	-
	051300100100 - Ministry of Youth and Sports Development					
12020404	Contract/Vetting/Procurement Fees - General	-	49,146,848.63	-	-	49,146,848.63
12020410	Registration Fees - General	367,828,703.30	7,676,025.77	992,000.00	992,000.00	6,684,025.77
051300100100	Ministry of Youth and Sports Development Total	367,828,703.30	56,822,874.40	992,000.00	992,000.00	55,830,874.40
	051400100100 - Ministry of Women Affairs					
12020426	Registration of Women Groups	86,000.00	82,000.00	160,000.00	160,000.00	(78,000.00)
051400100100	Ministry of Women Affairs Total	86,000.00	82,000.00	160,000.00	160,000.00	(78,000.00)
	051700100100 - Ministry of Education and Human Capital Development					
12020410	Registration Fees - General	-	-	-	-	-
12020412	Registration of Private Schools	10,292,750.00	5,655,000.00	15,275,000.00	15,275,000.00	(9,620,000.00)
051700100100	Ministry of Education and Human Capital Development Total	10,292,750.00	5,655,000.00	15,275,000.00	15,275,000.00	(9,620,000.00)
	051705100100 - Post Primary Schools Mgt Board					

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020410	Registration Fees - General	-	370,000.00	-	-	370,000.00
051705100100 - Post Primary Schools Mgt Board Total		-	370,000.00	-	-	370,000.00
052100100100 - Ministry of Health and Human Services						
12020410	Registration Fees - General	825,000.00	710,000.00	3,000,000.00	3,000,000.00	(2,290,000.00)
12020416	Medical/Laboratory Fees - General	68,000.00	222,705.00	600,000.00	600,000.00	(377,295.00)
12020428	Registration of Private Hospitals Fees	252,000.00	567,000.00	1,010,000.00	1,010,000.00	(443,000.00)
12020430	Nursery/Maternity Homes	911,000.00	754,000.00	2,500,000.00	2,500,000.00	(1,746,000.00)
052100100100 - Ministry of Health and Human Services Total		2,056,000.00	2,253,705.00	7,110,000.00	7,110,000.00	(4,856,295.00)
052102700100 - Adamawa State Referral Center						
12020416	Medical/Laboratory Fees - General	14,913,509.00	5,604,800.75	25,000,000.00	25,000,000.00	(19,395,199.25)
052102700100 - Adamawa State Referral Center Total		14,913,509.00	5,604,800.75	25,000,000.00	25,000,000.00	(19,395,199.25)
052110200100 - Adamawa State Hospital Services Management Board						
12020416	Medical/Laboratory Fees - General	173,362,842.00	251,581,430.00	409,942,500.00	409,942,500.00	(158,361,070.00)
12020427	Yellow Cards Fees	47,577,656.00	63,205,600.00	97,801,400.00	97,801,400.00	(34,595,800.00)
12020467	Hospital/Drug Fees	2,692,550.00	10,713,250.00	14,800,600.00	14,800,600.00	(4,087,350.00)
052110200100 - Adamawa State Hospital Services Management Board Total		223,633,048.00	325,500,280.00	522,544,500.00	522,544,500.00	(197,044,220.00)
053500100100 - Ministry of Environment and Natural Resources Development						
12020402	Timber and forest Fees	6,144,500.00	1,296,500.00	15,000,000.00	15,000,000.00	(13,703,500.00)
12020423	Environmental Impact Assessment Fees	172,500.00	353,000.00	5,000,000.00	5,000,000.00	(4,647,000.00)
12020424	Food and Social Services Fees	1,536,800.00	1,651,400.00	2,500,000.00	2,500,000.00	(848,600.00)
053500100100 - Ministry of Environment and Natural Resources Development Total		7,853,800.00	3,300,900.00	22,500,000.00	22,500,000.00	(19,199,100.00)
056800100100 - Ministry of Tertiary and Professional Education						
12020410	Registration Fees - General	-	-	-	-	-
12020413	Annual Dues	-	400,000.00	-	-	400,000.00
12020414	Admin Charges	-	-	-	-	-
056800100100 - Ministry of Tertiary and Professional Education Total		-	400,000.00	-	-	400,000.00
056800300100 - College of Agriculture Ganye						

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020410	Registration Fees - General	233,000.00	-	-	-	-
12020416	Medical/Laboratory Fees - General	1,685,500.00	3,910,200.00	4,125,000.00	4,125,000.00	(214,800.00)
12020417	Tertiary Institution Fees - General	14,825,505.00	15,942,900.00	32,335,000.00	32,335,000.00	(16,392,100.00)
12020421	Sports Fees	271,000.00	2,108,000.00	550,000.00	550,000.00	1,558,000.00
12020461	Accommodation Fees	755,750.00	360,000.00	770,000.00	770,000.00	(410,000.00)
12020462	Educational Visit Fees	529,000.00	517,000.00	750,000.00	750,000.00	(233,000.00)
056800300100	College of Agriculture Ganye Total	18,299,755.00	22,838,100.00	38,530,000.00	38,530,000.00	(15,691,900.00)
056800400100 - College of Legal Studies Yola						
12020410	Registration Fees - General	-	-	-	-	-
12020416	Medical/Laboratory Fees - General	2,005,000.00	3,215,282.00	5,035,000.00	5,035,000.00	(1,819,718.00)
12020417	Tertiary Institution Fees - General	43,433,733.00	128,608,115.00	103,303,500.00	103,303,500.00	25,304,615.00
12020421	Sports Fees	1,200,600.00	3,144,000.00	3,185,000.00	3,185,000.00	(41,000.00)
12020443	Processing Fees and Certificate Evaluation	-	-	-	-	-
12020461	Accommodation Fees	3,855,000.00	7,549,600.00	3,525,000.00	3,525,000.00	4,024,600.00
12020472	Student Levy	-	-	7,910,000.00	7,910,000.00	(7,910,000.00)
056800400100	College of Legal Studies Yola Total	50,494,333.00	142,516,997.00	122,958,500.00	122,958,500.00	19,558,497.00
056801800100 - Adamawa State Polytechnic Yola						
12020404	Contract/Vetting/Procurement Fees - General	-	730,000.00	500,000.00	500,000.00	230,000.00
12020410	Registration Fees - General	-	-	32,113,000.00	32,113,000.00	(32,113,000.00)
12020414	Admin Charges	-	2,073,000.00	8,400,000.00	8,400,000.00	(6,327,000.00)
12020415	Adapoly Ventures	79,227,685.00	7,459,856.00	40,000,000.00	40,000,000.00	(32,540,144.00)
12020416	Medical/Laboratory Fees - General	8,100,000.00	22,670,500.00	34,664,000.00	34,664,000.00	(11,993,500.00)
12020417	Tertiary Institution Fees - General	209,969,362.00	294,600,435.00	366,535,500.00	366,535,500.00	(71,935,065.00)
12020421	Sports Fees	3,358,100.00	2,594,000.00	8,142,400.00	8,142,400.00	(5,548,400.00)
12020443	Processing Fees and Certificate Evaluation	2,808,460.00	1,596,400.00	-	-	1,596,400.00
12020460	Laboratory & Workshop	2,286,500.00	5,464,000.00	7,016,000.00	7,016,000.00	(1,552,000.00)
12020461	Accommodation Fees	7,480,000.00	4,330,000.00	20,000,000.00	20,000,000.00	(15,670,000.00)
12020464	Daily toll Ticket Fees	-	-	29,400,000.00	29,400,000.00	(29,400,000.00)
12020467	Hospital/Drug Fees	-	-	8,400,000.00	8,400,000.00	(8,400,000.00)
12020468	Transfer of Ownership Fees	-	-	12,600,000.00	12,600,000.00	(12,600,000.00)
12020471	Identity Card Fees[ID]	-	-	15,160,000.00	15,160,000.00	(15,160,000.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
056801800100	Adamawa State Polytechnic Yola Total	313,230,107.00	341,518,191.00	582,930,900.00	582,930,900.00	(241,412,709.00)
	056801900100 - College of Education Hong					
12020410	Registration Fees - General	-	-	-	-	-
12020417	Tertiary Institution Fees - General	165,553,900.00	179,557,500.00	141,562,000.00	141,562,000.00	37,995,500.00
12020421	Sports Fees	8,499,600.00	7,974,000.00	8,150,000.00	8,150,000.00	(176,000.00)
12020459	Boarding/Lodging Fees	8,615,200.00	7,319,600.00	8,900,000.00	8,900,000.00	(1,580,400.00)
056801900100	College of Education Hong Total	182,668,700.00	194,851,100.00	158,612,000.00	158,612,000.00	36,239,100.00
	056802100100 - Adamawa State University Mubi					
12020404	Contract/Vetting/Procurement Fees - General	615,000.00	930,000.00	2,000,000.00	2,000,000.00	(1,070,000.00)
12020410	Registration Fees - General	-	-	-	-	-
12020416	Medical/Laboratory Fees - General	53,044,400.00	18,595,000.00	60,000,000.00	60,000,000.00	(41,405,000.00)
12020417	Tertiary Institution Fees - General	223,476,000.00	339,660,000.00	243,100,000.00	243,100,000.00	96,560,000.00
12020419	Dongle Fees	735,000.00	-	-	-	-
12020420	PG School Related Fees	66,067,600.00	7,317,665.00	58,500,000.00	58,500,000.00	(51,182,335.00)
12020421	Sports Fees	40,361,500.00	12,483,000.00	40,000,000.00	40,000,000.00	(27,517,000.00)
12020422	SIWES Fees	-	-	-	-	-
12020461	Accommodation Fees	40,084,050.00	10,821,000.00	40,000,000.00	40,000,000.00	(29,179,000.00)
12020466	Facility Fees	25,823,000.00	10,280,000.00	26,250,000.00	26,250,000.00	(15,970,000.00)
12020473	Charges on State Government Contract	-	-	12,000,000.00	12,000,000.00	(12,000,000.00)
12020474	Hotel Guest Service Charge	-	-	1,000,000.00	1,000,000.00	(1,000,000.00)
056802100100	Adamawa State University Mubi Total	450,206,550.00	400,086,665.00	482,850,000.00	482,850,000.00	(82,763,335.00)
	056802300100 - College of Nursing & Midwifery Yola					
12020408	Developmental Levy - General	-	-	-	-	-
12020417	Tertiary Institution Fees - General	10,087,000.00	30,645,790.00	10,300,000.00	10,300,000.00	20,345,790.00
12020421	Sports Fees	1,318,000.00	3,838,000.00	1,360,000.00	1,360,000.00	2,478,000.00
12020461	Accommodation Fees	3,606,000.00	13,372,824.00	5,000,000.00	5,000,000.00	8,372,824.00
12020472	Student Levy	-	-	12,620,000.00	12,620,000.00	(12,620,000.00)
056802300100	College of Nursing & Midwifery Yola Total	15,011,000.00	47,856,614.00	29,280,000.00	29,280,000.00	18,576,614.00
	056802400100 - College of Health Technology Michika					

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020417	Tertiary Institution Fees - General	35,178,000.00	93,388,500.00	24,689,000.00	24,689,000.00	68,699,500.00
12020421	Sports Fees	3,908,000.00	7,632,000.00	4,398,000.00	4,398,000.00	3,234,000.00
12020427	Yellow Cards Fees	-	-	-	-	-
12020436	No Packing Sign for Coperate/Individual Fees	-	-	15,393,000.00	15,393,000.00	(15,393,000.00)
12020461	Accommodation Fees	2,600,000.00	3,400,000.00	2,080,000.00	2,080,000.00	1,320,000.00
12020462	Educational Visit Fees	9,740,000.00	14,230,000.00	10,995,000.00	10,995,000.00	3,235,000.00
056802400100 - College of Health Technology Michika Total		51,426,000.00	118,650,500.00	57,555,000.00	57,555,000.00	61,095,500.00
FEES - GENERAL Total		1,991,427,703.03	2,099,801,466.08	2,647,541,900.00	2,647,541,900.00	(547,740,433.92)
FINES - GENERAL						
022000800100 - Board of Internal Revenue						
12020504	Stamp Duties	1,215,200.00	3,452,344.00	1,000,000.00	1,000,000.00	2,452,344.00
12020505	Road Traffic (Misc. Off)	215,000.00	150,500.00	100,000.00	100,000.00	50,500.00
022000800100 - Board of Internal Revenue Total		1,430,200.00	3,602,844.00	1,100,000.00	1,100,000.00	2,502,844.00
031805100100 - High Court of Justice						
12020502	High Court Fines	1,936,180.00	6,523,445.00	-	-	6,523,445.00
031805100100 - High Court of Justice Total		1,936,180.00	6,523,445.00	-	-	6,523,445.00
031805500100 - Area Courts						
12020503	Area Court Fines	10,378,812.00	20,727,869.40	-	-	20,727,869.40
12020511	Court Fine	-	-	-	-	-
031805500100 - Area Courts Total		10,378,812.00	20,727,869.40	-	-	20,727,869.40
053500100100 - Ministry of Environment and Natural Resources Development						
12020507	Court Fine (Mobile Court)	42,000.00	-	-	-	-
12020508	Sanitation Rate	6,197,000.00	4,281,700.00	10,000,000.00	10,000,000.00	(5,718,300.00)
12020510	Stray Animal	105,800.00	-	1,000,000.00	1,000,000.00	(1,000,000.00)
12020511	Court Fine	-	-	300,000.00	300,000.00	(300,000.00)
053500100100 - Ministry of Environment and Natural Resources Development Total		6,344,800.00	4,281,700.00	11,300,000.00	11,300,000.00	(7,018,300.00)
056802100100 - Adamawa State University Mubi						

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020506	Change of Course	-	-	-	-	-
056802100100 - Adamawa State University Mubi Total		-	-	-	-	-
FINES - GENERAL Total		20,089,992.00	35,135,858.40	12,400,000.00	12,400,000.00	22,735,858.40
SALES - GENERAL						
011101000100 - Bureau for Public Procurement						
12020601	Sales of Journal & Publications	-	-	-	-	-
011101000100 - Bureau for Public Procurement Total		-	-	-	-	-
012301300100 - Government Printing Press						
12020632	Sales of Publications	309,700.00	239,460.00	-	-	239,460.00
12020633	Sales of Newspapers	-	-	24,000,000.00	24,000,000.00	(24,000,000.00)
012301300100 - Government Printing Press Total		309,700.00	239,460.00	24,000,000.00	24,000,000.00	(23,760,540.00)
012500500100 - Establishment and Training Department						
12020648	Sales of In-Services Training Forms	43,800.00	30,600.00	250,000.00	-	(219,400.00)
12020649	Option for Retirement Forms	245,400.00	296,900.00	-	-	296,900.00
012500500100 - Establishment and Training Department Total		289,200.00	327,500.00	250,000.00	-	77,500.00
014700100100 - Civil Service Commission						
12020621	Sales of C.S.C Forms	-	13,000.00	-	-	13,000.00
12020622	Sales of Transfer of Service Forms	-	22,000.00	-	-	22,000.00
014700100100 - Civil Service Commission Total		-	35,000.00	-	-	35,000.00
021500100100 - Ministry of Agriculture						
12020609	Proceeds from Sales of Farm Produce	-	-	220,000.00	220,000.00	(220,000.00)
12020634	Sales of Seedlings & Fruits	159,000.00	81,000.00	-	-	81,000.00
12020636	Sales of Agricultural Products	-	20,000.00	-	-	20,000.00
021500100100 - Ministry of Agriculture Total		159,000.00	101,000.00	220,000.00	220,000.00	(119,000.00)
022000100100 - Ministry of Finance						
12020623	Sales of Condemned Stores	34,426,100.00	15,365,000.00	100,000,000.00	100,000,000.00	(84,635,000.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
022000100100	Ministry of Finance Total	34,426,100.00	15,365,000.00	100,000,000.00	100,000,000.00	(84,635,000.00)
	022201900100 - Jimeta Modern Market Office					
12020650	Sales of Shops/Stores	20,358,725.40	6,075,000.00	-	-	6,075,000.00
022201900100	Jimeta Modern Market Office Total	20,358,725.40	6,075,000.00	-	-	6,075,000.00
	025210200100 - Adamawa State Water Board					
12020618	Water Rates	4,438,200.00	2,949,700.00	-	-	2,949,700.00
025210200100	Adamawa State Water Board Total	4,438,200.00	2,949,700.00	-	-	2,949,700.00
	031801100100 - Adamawa State Judicial Service Commission					
12020638	Sales of Employment Forms	54,000.00	282,000.00	-	-	282,000.00
031801100100	Adamawa State Judicial Service Commission Total	54,000.00	282,000.00	-	-	282,000.00
	051700100100 - Ministry of Education and Human Capital Development					
12020616	Sales Admission Forms	-	-	-	-	-
12020626	Sales of Application Forms for Private Schools	3,435,000.00	4,220,500.00	3,500,000.00	3,500,000.00	720,500.00
051700100100	Ministry of Education and Human Capital Development Total	3,435,000.00	4,220,500.00	3,500,000.00	3,500,000.00	720,500.00
	051705100100 - Post Primary Schools Mgt Board					
12020639	Sales of In Service Form	-	-	242,000.00	242,000.00	(242,000.00)
051705100100	Post Primary Schools Mgt Board Total	-	-	242,000.00	242,000.00	(242,000.00)
	052102700100 - Adamawa State Referral Center					
12020651	Sales of Drugs	25,193,701.00	1,394,216.00	-	-	1,394,216.00
052102700100	Adamawa State Referral Center Total	25,193,701.00	1,394,216.00	-	-	1,394,216.00
	052111300100 - Adamawa Essential Drugs Programme					
12020651	Sales of Drugs	-	-	-	-	-
12020652	Hospital Drugs	34,710,124.00	28,258,830.00	-	-	28,258,830.00
052111300100	Adamawa Essential Drugs Programme Total	34,710,124.00	28,258,830.00	-	-	28,258,830.00
	053500100100 - Ministry of Environment and Natural Resources Development					

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020630	Sales of Seedlings	-	155,100.00	200,000.00	200,000.00	(44,900.00)
12020631	Cottage Industries Sales	-	15,000.00	110,000.00	110,000.00	(95,000.00)
053500100100 - Ministry of Environment and Natural Resources Development Total		-	170,100.00	310,000.00	310,000.00	(139,900.00)
056800300100 - College of Agriculture Ganye						
12020609	Proceeds from Sales of Farm Produce	206,000.00	1,868,500.00	11,750,000.00	11,750,000.00	(9,881,500.00)
12020610	Proceeds from Sales of Goods By Public Auctions	-	-	7,000,000.00	7,000,000.00	(7,000,000.00)
12020611	Proceeds from Sales of Govt. Vehicles	-	-	350,000.00	350,000.00	(350,000.00)
12020616	Sales Admission Forms	1,103,165.00	2,562,200.00	-	-	2,562,200.00
12020638	Sales of Employment Forms	-	-	-	-	-
056800300100 - College of Agriculture Ganye Total		1,309,165.00	4,430,700.00	19,100,000.00	19,100,000.00	(14,669,300.00)
056800400100 - College of Legal Studies Yola						
12020601	Sales of Journal & Publications	-	-	-	-	-
12020603	Sales of ID Cards	847,300.00	1,351,700.00	1,261,000.00	1,261,000.00	90,700.00
12020616	Sales Admission Forms	12,822,000.00	6,465,600.00	7,500,000.00	7,500,000.00	(1,034,400.00)
12020645	Student Levy	3,005,000.00	7,526,450.00	-	-	7,526,450.00
12020646	Student Hand Book	811,900.00	2,987,500.00	1,261,000.00	1,261,000.00	1,726,500.00
056800400100 - College of Legal Studies Yola Total		17,486,200.00	18,331,250.00	10,022,000.00	10,022,000.00	8,309,250.00
056801800100 - Adamawa State Polytechnic Yola						
12020603	Sales of ID Cards	-	-	-	-	-
12020616	Sales Admission Forms	13,406,405.00	24,759,285.00	53,100,000.00	53,100,000.00	(28,340,715.00)
12020627	Identity Card Fees[ID]	3,698,000.00	11,144,000.00	-	-	11,144,000.00
12020646	Student Hand Book	1,849,000.00	3,211,000.00	7,580,000.00	7,580,000.00	(4,369,000.00)
056801800100 - Adamawa State Polytechnic Yola Total		18,953,405.00	39,114,285.00	60,680,000.00	60,680,000.00	(21,565,715.00)
056801900100 - College of Education Hong						
12020616	Sales Admission Forms	3,650,000.00	4,194,000.00	8,375,000.00	8,375,000.00	(4,181,000.00)
056801900100 - College of Education Hong Total		3,650,000.00	4,194,000.00	8,375,000.00	8,375,000.00	(4,181,000.00)
056802100100 - Adamawa State University Mubi						
12020603	Sales of ID Cards	-	-	-	-	-

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020628	Sale of Identity Card[ID]	4,793,500.00	5,891,720.00	7,500,000.00	7,500,000.00	(1,608,280.00)
12020629	Application Forms	844,500.00	-	6,437,000.00	6,437,000.00	(6,437,000.00)
12020646	Student Hand Book	688,300.00	855,000.00	900,000.00	900,000.00	(45,000.00)
056802100100 - Adamawa State University Mubi Total		6,326,300.00	6,746,720.00	14,837,000.00	14,837,000.00	(8,090,280.00)
056802300100 - College of Nursing & Midwifery Yola						
12020616	Sales Admission Forms	-	46,400,500.00	-	-	46,400,500.00
12020645	Student Levy	13,090,000.00	30,196,000.00	-	-	30,196,000.00
12020646	Student Hand Book	2,092,000.00	6,435,000.00	1,920,000.00	1,920,000.00	4,515,000.00
12020653	Sales of Forms	15,504,000.00	-	-	-	-
056802300100 - College of Nursing & Midwifery Yola Total		30,686,000.00	83,031,500.00	1,920,000.00	1,920,000.00	81,111,500.00
056802400100 - College of Health Technology Michika						
12020616	Sales Admission Forms	5,540,000.00	7,340,000.00	-	-	7,340,000.00
056802400100 - College of Health Technology Michika Total		5,540,000.00	7,340,000.00	-	-	7,340,000.00
SALES - GENERAL Total		207,324,820.40	222,606,761.00	243,456,000.00	243,206,000.00	(20,849,239.00)
EARNINGS -GENERAL						
011101000100 - Bureau for Public Procurement						
12020721	Earnings from Advertisement and Announcement	-	-	-	-	-
011101000100 - Bureau for Public Procurement Total		-	-	-	-	-
012300300100 - Adamawa Television Corporation						
12020711	Earnings from Commercial Activities	81,655,901.60	-	1,500,000.00	1,500,000.00	(1,500,000.00)
12020720	Program Sponsorship	620,000.00	-	3,500,000.00	3,500,000.00	(3,500,000.00)
12020721	Earnings from Advertisement and Announcement	-	-	-	-	-
12020752	Comm. News	103,000.00	1,380,000.00	-	-	1,380,000.00
12020753	Agencies	-	445,000.00	-	-	445,000.00
12020754	Programe Sponsorship	5,741,000.00	1,546,400.00	4,000,000.00	4,000,000.00	(2,453,600.00)
12020755	Public Announcement & Jingles	-	6,373,750.00	-	-	6,373,750.00
012300300100 - Adamawa Television Corporation Total		88,119,901.60	9,745,150.00	9,000,000.00	9,000,000.00	745,150.00

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
012300400100 - Adamawa Broadcasting Corporation						
12020711	Earnings from Commercial Activities	-	-	6,000,000.00	6,000,000.00	(6,000,000.00)
12020720	Program Sponsorship	1,774,490.98	-	-	-	-
12020721	Earnings from Advertisement and Announcement	6,594,071.74	9,274,855.87	-	-	9,274,855.87
12020752	Comm. News	-	-	4,000,000.00	4,000,000.00	(4,000,000.00)
12020754	Program Sponsorship	-	924,855.93	-	-	924,855.93
012300400100 - Adamawa Broadcasting Corporation Total		8,368,562.72	10,199,711.80	10,000,000.00	10,000,000.00	199,711.80
012305500100 - Adamawa Press Limited						
12020721	Earnings from Advertisement and Announcement	21,935,000.00	17,757,500.00	-	-	17,757,500.00
12020758	Earnings from Commercial Printing	615,600.00	-	-	-	-
12020759	News Papers	-	6,667,850.00	-	-	6,667,850.00
012305500100 - Adamawa Press Limited Total		22,550,600.00	24,425,350.00	-	-	24,425,350.00
012500500100 - Establishment and Training Department						
12020745	Hire of Park/Building Structures/Halls	-	380,000.00	-	-	380,000.00
012500500100 - Establishment and Training Department Total		-	380,000.00	-	-	380,000.00
021510300100 - Adamawa Agricultural Mechanization Authority						
12020760	Earnings from Advertisement	-	-	-	-	-
021510300100 - Adamawa Agricultural Mechanization Authority Total		-	-	-	-	-
022000800100 - Board of Internal Revenue						
12020724	Earnings from Use of Art theatre	642,622,292.65	-	-	-	-
12020725	Cost of Collection	-	677,477,291.64	-	-	677,477,291.64
12020775	Earnings from Bear Palour	-	-	5,000,000.00	5,000,000.00	(5,000,000.00)
022000800100 - Board of Internal Revenue Total		642,622,292.65	677,477,291.64	5,000,000.00	5,000,000.00	672,477,291.64
022201900100 - Jimeta Modern Market Office						
12020763	Hiring of Plants and Equipments	-	-	11,000,000.00	11,000,000.00	(11,000,000.00)
022201900100 - Jimeta Modern Market Office Total		-	-	11,000,000.00	11,000,000.00	(11,000,000.00)
022900100100 - Ministry of Transportation						

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020746	Transport Company	5,354,200.00	-	-	-	-
12020747	Trip Charges	-	40,108,183.75	-	-	40,108,183.75
12020748	Professional Certification of Tricycles, Motorcycles Mechanic	-	-	-	-	-
12020749	Professional Certification for Heavy Trucks Mechanics	-	5,000.00	-	-	5,000.00
12020750	Professional Certification of Motor Mechanics Light Vehicle	8,488,543.33	-	-	-	-
12020751	Government Share from Cooperative Proceeds	-	17,209,261.25	-	-	17,209,261.25
022900100100 - Ministry of Transportation Total		13,842,743.33	57,322,445.00	-	-	57,322,445.00
022905300100 - Adamawa Transport Company						
12020703	Earnings from Hire of Plants & Equipment	-	-	-	-	-
12020773	Trip Charges Earnings from Private Vehicles	-	-	-	-	-
022905300100 - Adamawa Transport Company Total		-	-	-	-	-
023400100100 - Ministry of Works and Energy Development						
12020763	Hiring of Plants and Equipments	-	-	-	-	-
023400100100 - Ministry of Works and Energy Development Total		-	-	-	-	-
023600100100 - Ministry of Culture and Tourism						
12020716	Earnings from Amusement Parks	-	248,000.00	550,000.00	550,000.00	(302,000.00)
12020717	Earnings from Hotels	-	95,000.00	1,000,000.00	1,000,000.00	(905,000.00)
12020718	Registration of Hotels	183,000.00	530,000.00	300,000.00	300,000.00	230,000.00
12020726	Registration\Renewal of Cultural Association	149,000.00	66,000.00	-	-	66,000.00
023600100100 - Ministry of Culture and Tourism Total		332,000.00	939,000.00	1,850,000.00	1,850,000.00	(911,000.00)
023600400100 - Arts Council						
12020722	Earnings from State Cultural Troupes	100,000.00	30,000.00	-	-	30,000.00
12020723	Earnings from Gate Takings	10,000.00	40,000.00	-	-	40,000.00
12020724	Earnings from Use of Art theatre	-	80,000.00	-	-	80,000.00
12020774	Earnings from Company Vehicles	90,000.00	-	-	-	-
12020775	Earnings from Bear Palour	15,000.00	-	-	-	-
023600400100 - Arts Council Total		215,000.00	150,000.00	-	-	150,000.00
025305300100 - Adamawa State Urban Planning & Development Authority						

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020740	Earnings from Hiring of Academic Gown	-	-	5,000,000.00	5,000,000.00	(5,000,000.00)
12020769	Earnings from Hire of Plants and Equipment	1,020,000.00	-	-	-	-
12020770	Ribadu Sq. Hire of Open Air Space	-	3,490,000.00	-	-	3,490,000.00
12020775	Earnings from Bear Palour	-	-	25,000,000.00	25,000,000.00	(25,000,000.00)
025305300100 - Adamawa State Urban Planning & Development Authority Total		1,020,000.00	3,490,000.00	30,000,000.00	30,000,000.00	(26,510,000.00)
026000100100 - Ministry of Lands and Survey						
12020765	Earning from Compensation of Relocation for Road Project CRO	-	-	220,000.00	220,000.00	(220,000.00)
026000100100 - Ministry of Lands and Survey Total		-	-	220,000.00	220,000.00	(220,000.00)
026500100100 - Ministry of Livestock & Aquaculture Development						
12020767	Hiring of Vehicle	-	12,000.00	-	-	12,000.00
026500100100 - Ministry of Livestock & Aquaculture Development Total		-	12,000.00	-	-	12,000.00
052102700100 - Adamawa State Referral Center						
12020702	Earnings from Laboratory Services	15,064,956.00	3,998,009.00	22,000,000.00	22,000,000.00	(18,001,991.00)
052102700100 - Adamawa State Referral Center Total		15,064,956.00	3,998,009.00	22,000,000.00	22,000,000.00	(18,001,991.00)
056800300100 - College of Agriculture Ganye						
12020735	2.5% Charges on Hotel and Tax	-	307,000.00	-	-	307,000.00
056800300100 - College of Agriculture Ganye Total		-	307,000.00	-	-	307,000.00
056801800100 - Adamawa State Polytechnic Yola						
12020735	2.5% Charges on Hotel and Tax	-	6,505,000.00	-	-	6,505,000.00
12020737	Income from Adsu Farm	-	25,585,000.00	-	-	25,585,000.00
056801800100 - Adamawa State Polytechnic Yola Total		-	32,090,000.00	-	-	32,090,000.00
056802100100 - Adamawa State University Mubi						
12020702	Earnings from Laboratory Services	-	-	-	-	-
12020728	MDA's Advertisement on BPP Web Page	3,523,028.58	8,104,287.81	50,000,000.00	50,000,000.00	(41,895,712.19)
12020729	Earnings from 5% ADSUCONS Services (Remittance)	5,261,400.00	60,000.00	3,150,000.00	3,150,000.00	(3,090,000.00)
12020730	Earnings from Medical Lab Test	-	-	500,000.00	500,000.00	(500,000.00)
12020731	Charges on State Government Contract	2,741,103.61	14,862,876.35	-	-	14,862,876.35

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020732	Hotel Guest Service Charge	-	-	-	-	-
12020733	Tractor Hiring Services	62,718,863.83	12,120,165.00	27,500,000.00	27,500,000.00	(15,379,835.00)
12020734	Sundry/Other Income	949,382,330.35	769,880,233.37	463,000,000.00	463,000,000.00	306,880,233.37
12020735	2.5% Charges on Hotel and Tax	18,025,500.00	4,958,500.00	-	-	4,958,500.00
12020736	Earnings from Entrepreneurship Development Center	1,186,400.00	380,270.00	2,150,000.00	2,150,000.00	(1,769,730.00)
12020737	Income from Adsu Farm	80,502,600.00	10,905,000.00	59,250,000.00	59,250,000.00	(48,345,000.00)
12020738	Earnings from Portal Access/Maintenance	28,894,850.00	15,297,000.00	46,450,000.00	46,450,000.00	(31,153,000.00)
12020739	Utility Services	20,062,000.00	2,478,000.00	-	-	2,478,000.00
12020740	Earnings from Hiring of Academic Gown	15,542,500.00	2,600,000.00	24,330,000.00	24,330,000.00	(21,730,000.00)
12020741	Earnings from Staff School	140,000.00	14,600,000.00	1,800,000.00	1,800,000.00	12,800,000.00
12020743	3% State Government Allocation	-	9,518,000.00	5,000,000.00	5,000,000.00	4,518,000.00
056802100100	Adamawa State University Mubi Total	1,187,980,576.37	865,764,332.53	683,130,000.00	683,130,000.00	182,634,332.53
EARNINGS -GENERAL Total		1,980,116,632.67	1,686,300,289.97	772,200,000.00	772,200,000.00	914,100,289.97
RENT ON GOVERNMENT BUILDINGS - GENERAL						
022000100100 - Ministry of Finance						
12020809	Adamawa Plaza Abuja	55,094,973.33	86,523,967.00	-	-	86,523,967.00
12020813	Rent on Government Shops	-	-	2,500,000.00	2,500,000.00	(2,500,000.00)
022000100100 - Ministry of Finance Total		55,094,973.33	86,523,967.00	2,500,000.00	2,500,000.00	84,023,967.00
022200100100 - Ministry of Commerce						
12020813	Rent on Government Shops	-	-	20,000,000.00	20,000,000.00	(20,000,000.00)
022200100100 - Ministry of Commerce Total		-	-	20,000,000.00	20,000,000.00	(20,000,000.00)
022201800100 - Adamawa Investment and Property Development Company						
12020826	Renting of Market Shops (JSC)	7,779,038.00	12,105,220.00	-	-	12,105,220.00
022201800100 - Adamawa Investment and Property Development Company Total		7,779,038.00	12,105,220.00	-	-	12,105,220.00
025305300100 - Adamawa State Urban Planning & Development Authority						
12020813	Rent on Government Shops	-	-	-	-	-
12020820	Rent from Housing Estate	915,000.00	10,191,000.00	-	-	10,191,000.00
025305300100 - Adamawa State Urban Planning & Development Authority Total		915,000.00	10,191,000.00	-	-	10,191,000.00

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
026000100100 - Ministry of Lands and Survey						
12020813	Rent on Government Shops	-	-	6,484,000.00	6,484,000.00	(6,484,000.00)
12020831	Renting of Market Shops	1,484,007.71	-	-	-	-
026000100100 - Ministry of Lands and Survey Total		1,484,007.71	-	6,484,000.00	6,484,000.00	(6,484,000.00)
056801800100 - Adamawa State Polytechnic Yola						
12020801	Rent on Govt. Quarters	7,308,089.00	8,051,072.00	-	-	8,051,072.00
12020817	Rent on College Quarters	-	-	80,000,000.00	80,000,000.00	(80,000,000.00)
12020819	Rent on University Property	-	-	5,046,000.00	5,046,000.00	(5,046,000.00)
12020822	House Rent	-	-	-	-	-
056801800100 - Adamawa State Polytechnic Yola Total		7,308,089.00	8,051,072.00	85,046,000.00	85,046,000.00	(76,994,928.00)
056801900100 - College of Education Hong						
12020801	Rent on Govt. Quarters	-	1,631,600.00	-	-	1,631,600.00
12020813	Rent on Government Shops	-	-	14,404,000.00	14,404,000.00	(14,404,000.00)
056801900100 - College of Education Hong Total		-	1,631,600.00	14,404,000.00	14,404,000.00	(12,772,400.00)
056802100100 - Adamawa State University Mubi						
12020819	Rent on University Property	-	-	20,000,000.00	20,000,000.00	(20,000,000.00)
12020822	House Rent	-	-	6,000,000.00	6,000,000.00	(6,000,000.00)
056802100100 - Adamawa State University Mubi Total		-	-	26,000,000.00	26,000,000.00	(26,000,000.00)
056802300100 - College of Nursing & Midwifery Yola						
12020825	Rentage Property	-	-	-	-	-
056802300100 - College of Nursing & Midwifery Yola Total		-	-	-	-	-
RENT ON GOVERNMENT BUILDINGS - GENERAL Total		72,581,108.04	118,502,859.00	154,434,000.00	154,434,000.00	(35,931,141.00)
RENT ON LAND & OTHERS - GENERAL						
023300100100 - Ministry of Mineral Resources Development						
12020905	Lease Rental	-	-	1,200,000.00	1,200,000.00	(1,200,000.00)
12020906	Rents on Govt. Properties	-	-	613,200,000.00	613,200,000.00	(613,200,000.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12020907	Ground Rent	-	-	43,200,000.00	43,200,000.00	(43,200,000.00)
023300100100 - Ministry of Mineral Resources Development Total		-	-	657,600,000.00	657,600,000.00	(657,600,000.00)
026000100100 - Ministry of Lands and Survey						
12020901	Rent on Govt. Land	-	1,025,676.73	220,000.00	220,000.00	805,676.73
12020905	Lease Rental	-	-	8,000,000.00	8,000,000.00	(8,000,000.00)
12020907	Ground Rent	5,568,559.16	20,068,510.32	30,000,000.00	30,000,000.00	(9,931,489.68)
12020908	Tenement Certificate of Occupancy	5,188,400.00	2,824,049.50	8,000,000.00	8,000,000.00	(5,175,950.50)
026000100100 - Ministry of Lands and Survey Total		10,756,959.16	23,918,236.55	46,220,000.00	46,220,000.00	(22,301,763.45)
RENT ON LAND & OTHERS - GENERAL Total		10,756,959.16	23,918,236.55	703,820,000.00	703,820,000.00	(679,901,763.45)
REPAYMENTS - GENERAL						
022000100100 - Ministry of Finance						
12021005	Refunds	-	-	2,500,000.00	2,500,000.00	(2,500,000.00)
12021006	Recovery of Overpayments	-	-	1,195,400.00	1,195,400.00	(1,195,400.00)
12021007	Unspecified Revenue Arrears	-	-	567,700.00	567,700.00	(567,700.00)
12021008	Arrears of Revenue	-	-	5,976,900.00	5,976,900.00	(5,976,900.00)
022000100100 - Ministry of Finance Total		-	-	10,240,000.00	10,240,000.00	(10,240,000.00)
025305300100 - Adamawa State Urban Planning & Development Authority						
12021007	Unspecified Revenue Arrears	-	-	-	-	-
025305300100 - Adamawa State Urban Planning & Development Authority Total		-	-	-	-	-
026000100100 - Ministry of Lands and Survey						
12021006	Recovery of Overpayments	-	355,781.78	-	-	355,781.78
026000100100 - Ministry of Lands and Survey Total		-	355,781.78	-	-	355,781.78
REPAYMENTS - GENERAL Total		-	355,781.78	10,240,000.00	10,240,000.00	(9,884,218.22)
INVESTMENT INCOME						
022000100100 - Ministry of Finance						
12021101	Operating Surplus	-	-	10,000,000.00	10,000,000.00	(10,000,000.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
12021102	Dividend Received	-	-	15,000,000.00	15,000,000.00	(15,000,000.00)
12021103	Other Investment Income	-	-	200,000,000.00	200,000,000.00	(200,000,000.00)
12021104	Adamawa Investment Company	-	-	35,373,600.00	35,373,600.00	(35,373,600.00)
12021106	Dividends - N.N.D.C. Kaduna	-	-	119,600.00	119,600.00	(119,600.00)
12021107	Dividends - Brono Prono	-	-	164,400.00	164,400.00	(164,400.00)
12021108	Dividends - Unity Bank	28.58	-	-	-	-
12021109	Dividends - Zenith Bank Plc	-	-	-	-	-
12021110	Adamawa Investment Company	-	-	-	-	-
12021111	Dividends - Ashaka Cement	-	-	12,958,800.00	12,958,800.00	(12,958,800.00)
022000100100	Ministry of Finance Total	28.58	-	273,616,400.00	273,616,400.00	(273,616,400.00)
INVESTMENT INCOME Total		28.58	-	273,616,400.00	273,616,400.00	(273,616,400.00)
INTEREST EARNED						
022000100100 - Ministry of Finance						
12021201	Motor Vehicle Advances (Interest)	-	-	2,614,900.00	2,614,900.00	(2,614,900.00)
12021210	Bank Interest	330,265.47	-	-	-	-
022000100100	Ministry of Finance Total	330,265.47	-	2,614,900.00	2,614,900.00	(2,614,900.00)
022000800100 - Board of Internal Revenue						
12021210	Bank Interest	-	782,874.62	-	-	782,874.62
022000800100	Board of Internal Revenue Total	-	782,874.62	-	-	782,874.62
026000100100 - Ministry of Lands and Survey						
12021210	Bank Interest	-	-	35,000,000.00	35,000,000.00	(35,000,000.00)
026000100100	Ministry of Lands and Survey Total	-	-	35,000,000.00	35,000,000.00	(35,000,000.00)
INTEREST EARNED Total		330,265.47	782,874.62	37,614,900.00	37,614,900.00	(36,832,025.38)
RE-IMBURSEMENT GENERAL						
022000100100 - Ministry of Finance						
12021302	Audit Fees	-	-	7,154,900.00	7,154,900.00	(7,154,900.00)
022000100100	Ministry of Finance Total	-	-	7,154,900.00	7,154,900.00	(7,154,900.00)

SCHEDULE OF RECURRENT REVENUE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
025305300100 - Adamawa State Urban Planning & Development Authority						
12021302	Audit Fees	-	-	2,500,000.00	2,500,000.00	(2,500,000.00)
025305300100 - Adamawa State Urban Planning & Development Authority Total		-	-	2,500,000.00	2,500,000.00	(2,500,000.00)
RE-IMBURSEMENT GENERAL Total						
		-	-	9,654,900.00	9,654,900.00	(9,654,900.00)

Schedule of Detail Capital Receipts

SCHEDULE OF CAPITAL RECEIPTS

Economic Code	Receipt Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
1301 - AID						
016102100300 - Poverty Alleviation Agency						
13010202	States MSME Program (CARES Funds)	-	-	1,500,000,000.00	1,500,000,000.00	(1,500,000,000.00)
016102100300 - Poverty Alleviation Agency Total		-	-	1,500,000,000.00	1,500,000,000.00	(1,500,000,000.00)
025000100100 - Fiscal Responsibility Commission						
13010202	Partnerships to Engage Reform and Learn (PERL) Accountable, Responsive & Capable Government	-	-	-	-	-
13010202	World Bank	-	-	-	-	-
025000100100 - Fiscal Responsibility Commission Total		-	-	-	-	-
051400100100 - Ministry of Women Affairs						
13010202	Soc. Invest. Program Grants for Conditional Cash Transfer	-	-	1,200,000,000.00	1,200,000,000.00	(1,200,000,000.00)
13010202	Social Investment Program - Market Money Loan	-	-	678,000,000.00	678,000,000.00	(678,000,000.00)
051400100100 - Ministry of Women Affairs Total		-	-	1,878,000,000.00	1,878,000,000.00	(1,878,000,000.00)
051700100100 - Ministry of Education and Human Capital Development						
13010102	Better Education Service Delivery for All (BESDA)	-	-	500,000,000.00	500,000,000.00	(500,000,000.00)
13010102	Safe School Initiative (SSI)	-	-	20,000,000.00	20,000,000.00	(20,000,000.00)
051700100100 - Ministry of Education and Human Capital Development Total		-	-	520,000,000.00	520,000,000.00	(520,000,000.00)
052100100100 - Ministry of Health and Human Services						
13010202	EU-UNICEF- Safe Motherhood Free treatment to Women & Child	-	-	55,000,000.00	55,000,000.00	(55,000,000.00)
13010202	Family Health International (FHI)	-	-	77,000,000.00	77,000,000.00	(77,000,000.00)
13010202	FMOH - Saving One Million Lives Program for Results-SOML P&R	-	-	2,751,147,080.00	2,751,147,080.00	(2,751,147,080.00)
13010202	GLOBALFUND - Malaria Control	-	-	55,000,000.00	55,000,000.00	(55,000,000.00)
13010202	Mother and Child Week Outreach EU-UNICEF	-	-	7,652,920.00	7,652,920.00	(7,652,920.00)
13010202	TIB - Hospital Equipment	-	-	132,000,000.00	132,000,000.00	(132,000,000.00)
13010202	UNFPA - Sexual and Reproductive Health	-	-	33,000,000.00	33,000,000.00	(33,000,000.00)
13010202	WHO - Out Reach Service	-	-	55,000,000.00	55,000,000.00	(55,000,000.00)
13010202	WHO,ARFH-Tuberculosis and Leprosy Control	-	-	7,700,000.00	7,700,000.00	(7,700,000.00)
13010202	World Bank - Malaria Control	-	-	110,000,000.00	110,000,000.00	(110,000,000.00)
052100100100 - Ministry of Health and Human Services Total		-	-	3,283,500,000.00	3,283,500,000.00	(3,283,500,000.00)
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)						
13010202	Control of HIV & AIDS - World Bank	-	-	2,057,000,000.00	2,057,000,000.00	(2,057,000,000.00)
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA) Total		-	-	2,057,000,000.00	2,057,000,000.00	(2,057,000,000.00)

SCHEDULE OF CAPITAL RECEIPTS CONTD.

Economic Code	Receipt Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
1301 - AID Total		-	-	9,238,500,000.00	9,238,500,000.00	(9,238,500,000.00)
1302 - GRANTS						
016102100300 - Poverty Alleviation Agency						
13020202	States MSME Program (CARES Funds)	-	-	-	-	-
016102100300 - Poverty Alleviation Agency Total						
025000100100 - Fiscal Responsibility Commission						
13020102	North East Recovery and Stability Program (NERSP)	-	-	-	-	-
13020202	BUA Foundation	-	-	-	-	-
13020202	North - East Development Commission	-	-	-	-	-
025000100100 - Fiscal Responsibility Commission Total						
051400100100 - Ministry of Women Affairs						
13020101	Soc. Invest. Program Grants for Conditional Cash Transfer	-	-	-	-	-
13020101	Social Investment Program - Market Money Loan	-	-	-	-	-
051400100100 - Ministry of Women Affairs Total						
051700100100 - Ministry of Education and Human Capital Development						
13020102	Better Education Service Delivery for All (BESDA)	-	-	-	-	-
13020102	Safe School Initiative (SSI)	-	-	-	-	-
13020202	UNICEF -Ministry of Education	-	-	5,000,000.00	5,000,000.00	(5,000,000.00)
051700100100 - Ministry of Education and Human Capital Development Total						
052100100100 - Ministry of Health and Human Services						
13020102	FMOH - Saving One Million Lives Prgrammm for Results-SOML P&R	-	-	-	-	-
13020202	EU-UNICEF- Safe Motherhood Free treatment to Women & Child	-	-	-	-	-
13020202	Family Health International (FHI)	-	-	-	-	-
13020202	GLOBALFUND - Malaria Control	-	-	-	-	-
13020202	Mother and Child Week Outreach EU-UNICEF	-	-	-	-	-
13020202	TIB - Hospital Equipment	-	-	-	-	-
13020202	UNFPA - Sexual and Reproductive Health	-	-	-	-	-
13020202	WHO - Out Reach Service	-	-	-	-	-
13020202	WHO,ARFH-Tuberculosis and Leprocy Control	-	-	-	-	-
13020202	World Bank - Malaria Control	-	-	-	-	-
052100100100 - Ministry of Health and Human Services Total						
011101000100 - Bureau for Public Procurement						

SCHEDULE OF CAPITAL RECEIPTS CONTD.

Economic Code	Receipt Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
13020102	Grants from Federal Ministry of Finance	-	-	550,000,000.00	550,000,000.00	(550,000,000.00)
011101000100	Bureau for Public Procurement Total	-	-	550,000,000.00	550,000,000.00	(550,000,000.00)
021500100100 - Ministry of Agriculture						
13020102	Food Agricultural Organisation (FAO)	-	-	11,000,000.00	11,000,000.00	(11,000,000.00)
13020102	State Agric Development Programme (CARES Funds)	-	900,000,000.00	1,980,000,000.00	1,980,000,000.00	(1,080,000,000.00)
021500100100	Ministry of Agriculture Total	-	900,000,000.00	1,991,000,000.00	1,991,000,000.00	(1,091,000,000.00)
022000100100 - Ministry of Finance						
13020102	General Refunds from Federal Government	-	2,492,000,000.00	2,750,000,000.00	2,750,000,000.00	(258,000,000.00)
13020102	Matching Grants on State UBE Programme	-	-	550,000,000.00	550,000,000.00	(550,000,000.00)
13020102	Receipts from Federal Government	-	2,596,510,766.19	2,750,000,000.00	2,750,000,000.00	(153,489,233.81)
13020102	State Fiscal Transparency, Accountability and Sustainability (SFTAS)	2,665,783,279.28	3,229,097,500.00	6,710,000,000.00	6,710,000,000.00	(3,480,902,500.00)
022000100100	Ministry of Finance Total	2,665,783,279.28	8,317,608,266.19	12,760,000,000.00	12,760,000,000.00	(4,442,391,733.81)
022000700100 - Office of the Accountant General						
13020102	Adamawa State Immunization Plus Malaria Progress by Accelerated Coverage and Transforming Services Project (IMPACT)	-	-	-	-	-
13020102	Global partnership for Education (GPE)	-	-	-	-	-
13020202	Adamawa State Immunization Plus Malaria Progress by Accelerated Coverage and Transforming Services Project (IMPACT)	-	-	1,100,000,000.00	1,100,000,000.00	(1,100,000,000.00)
13020202	Global partnership for Education (GPE)	-	-	1,045,000,000.00	1,045,000,000.00	(1,045,000,000.00)
022000700100	Office of the Accountant General Total	-	-	2,145,000,000.00	2,145,000,000.00	(2,145,000,000.00)
046900100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services						
13020202	State Social Safety Net Intervention (CARES Funds)	-	-	2,900,000,000.00	2,900,000,000.00	(2,900,000,000.00)
046900100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services Total	-	-	2,900,000,000.00	2,900,000,000.00	(2,900,000,000.00)
052100200100 - Adamawa State Contributory Health Management Agency						
13020102	Basic Healthcare Provision Funds (Federal)	-	-	550,000,000.00	550,000,000.00	(550,000,000.00)
13020102	Basic Healthcare Provision Funds (State)	-	-	275,000,000.00	275,000,000.00	(275,000,000.00)
052100200100	Adamawa State Contributory Health Management Agency Total	-	-	825,000,000.00	825,000,000.00	(825,000,000.00)
052100300100 - Primary Health Care Development Agency						
13020202	Grants from EU- UNICEF	-	-	2,860,000,000.00	2,860,000,000.00	(2,860,000,000.00)
052100300100	Primary Health Care Development Agency Total	-	-	2,860,000,000.00	2,860,000,000.00	(2,860,000,000.00)
056801800100 - Adamawa State Polytechnic Yola						

SCHEDULE OF CAPITAL RECEIPTS CONTD.

Economic Code	Receipt Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
13020101	TET FUND - ADSU	1,773,085,689.50	-	464,200,000.00	464,200,000.00	(464,200,000.00)
056801800100 - Adamawa State Polytechnic Yola Total		1,773,085,689.50	-	464,200,000.00	464,200,000.00	(464,200,000.00)
1302 - GRANTS Total		4,438,868,968.78	9,217,608,266.19	24,500,200,000.00	24,500,200,000.00	(15,282,591,733.81)
1403 - LOANS/ BORROWINGS RECEIPT						
022000700100 - Office of the Accountant General						
14030101	Adamawa Government BONDS	11,585,618,869.72	3,009,524,521.12	11,000,000,000.00	11,000,000,000.00	(7,990,475,478.88)
14030101	Commercial Bank Loans/Restructured Loans	5,007,180,457.14	17,035,902,285.70	6,050,000,000.00	6,050,000,000.00	10,985,902,285.70
14030201	External Loans	-	-	-	-	-
14030201	Rural Access Mobility Project (RAMP)	-	-	3,300,000,000.00	3,300,000,000.00	(3,300,000,000.00)
14030201	World Bank Loan for New Map Project (MoEnv)	-	-	55,000,000.00	55,000,000.00	(55,000,000.00)
022000700100 - Office of the Accountant General Total		16,592,799,326.86	20,045,426,806.82	20,405,000,000.00	20,405,000,000.00	(359,573,193.18)
025300100100 - Ministry of Housing and Urban Development						
14030101	Loan for the Construction of 2000 Housing Units in Adamawa State	-	-	4,353,446,020.00	4,353,446,020.00	(4,353,446,020.00)
025300100100 - Ministry of Housing and Urban Development Total		-	-	4,353,446,020.00	4,353,446,020.00	(4,353,446,020.00)
1403 - LOANS/ BORROWINGS RECEIPT Total		16,592,799,326.86	20,045,426,806.82	24,758,446,020.00	24,758,446,020.00	(4,713,019,213.18)

Schedule of Detail Recurrent Expenditure

SCHEDULE OF RECURRENT EXPENDITURE

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
01 - Administration Sector						
011100100100 - Office of the Governor						
PERSONNEL COST						
21010101	Basic-Salary	19,649,218.96	44,699,960.30	44,700,400.00	24,410,000.00	439.70
21010103	Consolidated Revenue Fund Charge - Salaries	500,718,888.59	588,926,151.59	588,926,500.00	-	348.41
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	1,126,940.07	-	-	-	-
21020102	Housing/Rent Allowance	3,749,503.96	7,353,171.05	7,354,000.00	6,500,000.00	828.95
21020103	Transport Allowance	1,667,747.13	6,198,077.00	6,198,100.00	2,500,000.00	23.00
21020104	Meal Subsidy	712,149.75	1,153,020.50	1,200,000.00	1,200,000.00	46,979.50
21020105	Utility Allowance	734,591.71	2,715,158.46	2,800,000.00	2,800,000.00	84,841.54
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	3,865,870.00	3,866,000.00	2,740,000.00	130.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020110	Call Duty Allowance	43,592.01	40,732.59	41,000.00	-	267.41
21020111	Clinical Allowance	-	235,941.03	236,000.00	-	58.97
21020114	Teaching Allowance	195,591.72	-	-	-	-
21020118	Siwes Allowance	84,937.68	79,752.15	80,000.00	-	247.85
21020125	Student Nurses Allowance	23,655.64	28,773.22	29,000.00	-	226.78
21020126	Torchlight Allowance	23,655.64	-	-	-	-
21020134	Judges/Grand Khadis Allowance	378,385.86	364,236.11	509,000.00	-	144,763.89
21020135	Furniture Allowance	332,856.07	869,758.46	2,850,000.00	2,850,000.00	1,980,241.54
21020139	Wardrobe Allowance	195,591.72	-	-	-	-
21020145	Other Allowances and Benefits	-	2,749,168.67	3,995,900.00	-	1,246,731.33
PERSONNEL COST Total		529,637,306.51	659,279,771.13	662,785,900.00	43,000,000.00	3,506,128.87
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	7,477,300.00	44,120,961.00	45,914,300.00	36,179,000.00	1,793,339.00
22020102	Local Travel & Transport: Others	203,660,418.70	2,023,200.00	2,718,900.00	400,000.00	695,700.00
22020103	International Travel & Transport: Training	148,478,000.00	45,316,000.00	60,000,000.00	60,000,000.00	14,684,000.00
22020104	International Travel & Transport: Others	-	63,450.00	64,000.00	-	550.00
22020105	Hotel Accommodation - Local	81,355,173.00	197,273,815.20	220,000,000.00	220,000,000.00	22,726,184.80
22020107	Hotel Accommodation - Local Training	30,254,000.00	31,114,200.00	60,000,000.00	60,000,000.00	28,885,800.00
22020109	Per-Diem/Estacodes	-	5,263,148.00	9,000,000.00	9,000,000.00	3,736,852.00
22020201	Electricity Charges	417,758.43	1,193,715.17	2,000,000.00	2,000,000.00	806,284.83
22020202	Telephone Charges	3,661,900.00	2,848,800.00	3,000,000.00	3,000,000.00	151,200.00
22020203	Internet Access Charges	-	-	500,000.00	500,000.00	500,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020204	Satellite Broadcasting Access Charges	50,600.00	877,800.00	1,000,000.00	1,000,000.00	122,200.00
22020207	Leased Communication Lines(s)	-	5,000,000.00	5,000,000.00	5,000,000.00	-
22020209	Other Utility Charges	6,630,000.00	12,695,000.00	12,695,600.00	6,000,000.00	600.00
22020301	Office Stationeries/Computer Consumables	4,517,200.00	1,945,000.00	6,500,000.00	6,500,000.00	4,555,000.00
22020303	Newspapers	-	1,500,000.00	1,500,000.00	-	-
22020304	Magazines & Periodicals	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020305	Printing of Non Security Documents	419,600.00	3,000,000.00	3,000,000.00	3,000,000.00	-
22020306	Printing of Security Documents	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	200,000.00	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020311	Food Stuff/Catering Materials Supplies	28,000,000.00	41,350,000.00	60,000,000.00	60,000,000.00	18,650,000.00
22020312	Other Materials and Supplies	29,933,060.00	77,281,113.56	77,282,100.00	40,000,000.00	986.44
22020401	Maintenance of Motor Vehicle/Transport Equipment	5,904,000.00	12,647,400.00	12,647,800.00	6,000,000.00	400.00
22020402	Maintenance of Office Furniture	3,188,600.00	-	9,000,000.00	9,000,000.00	9,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,356,850.00	1,165,500.00	15,000,000.00	15,000,000.00	13,834,500.00
22020404	Maintenance of Office/IT Equipments	475,000.00	21,232,816.00	29,481,200.00	2,000,000.00	8,248,384.00
22020405	Maintenance of Plants/Generators	10,658,660.00	25,941,214.40	25,942,000.00	25,000,000.00	785.60
22020406	Other Maintenance Services	8,345,180.00	8,646,100.00	15,000,000.00	15,000,000.00	6,353,900.00
22020407	Maintenance of Aircrafts	-	240,000.00	240,000.00	-	-
22020501	Local Training	-	922,200.00	3,000,000.00	3,000,000.00	2,077,800.00
22020502	International Training	-	-	10,000,000.00	10,000,000.00	10,000,000.00
22020503	Other Trainings	32,510,000.00	8,900,000.00	30,000,000.00	30,000,000.00	21,100,000.00
22020601	Security Services	44,097,000.00	296,963,306.00	342,271,000.00	342,271,000.00	45,307,694.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020604	Security Vote (Including Operations)	132,730,000.00	107,278,801.80	140,000,000.00	140,000,000.00	32,721,198.20
22020605	Cleaning & Fumigation Services	36,580,583.10	49,609,883.55	50,000,000.00	50,000,000.00	390,116.45
22020701	Financial Consulting	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020702	InFormation Technology Consulting	-	3,500,000.00	4,000,000.00	4,000,000.00	500,000.00
22020703	Legal Services	-	-	453,000.00	453,000.00	453,000.00
22020706	Surveying Services	-	-	500,000.00	500,000.00	500,000.00
22020709	Other Consulting Services	-	12,850,000.00	12,850,000.00	10,000,000.00	-
22020801	Motor Vehicle Fuel Cost	52,926,230.72	196,868,728.84	200,000,000.00	200,000,000.00	3,131,271.16
22020802	Other Transport Equipment Fuel Cost	45,640,200.86	4,273,763.80	5,000,000.00	5,000,000.00	726,236.20
22020803	Plant/Generator Fuel Cost	-	20,879,983.80	20,880,000.00	20,000,000.00	16.20

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020806	Cooking Gas/Fuel Cost	-	-	4,000,000.00	4,000,000.00	4,000,000.00
22020901	Bank Charges (Other Than Interest)	1,349,614.10	3,715,255.80	5,000,000.00	5,000,000.00	1,284,744.20
22020902	Insurance Premium	107,274.15	-	1,000,000.00	1,000,000.00	1,000,000.00
22021001	Refreshment & Meals	5,055,000.00	6,150,000.00	10,000,000.00	10,000,000.00	3,850,000.00
22021002	Honorarium & Sitting Allowance	-	3,800,000.00	15,000,000.00	15,000,000.00	11,200,000.00
22021003	Publicity & Advertisements	958,000.00	31,290,600.00	31,290,600.00	2,000,000.00	-
22021004	Medical Expenses-Local	-	9,491,960.00	25,000,000.00	25,000,000.00	15,508,040.00
22021006	Postages & Courier Services	160,000.00	-	1,500,000.00	1,500,000.00	1,500,000.00
22021007	Welfare Packages	-	3,743,610.00	5,000,000.00	5,000,000.00	1,256,390.00
22021008	Subscription to Professional Bodies	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021009	Sporting Activities	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021021	Special Days/Celebrations	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22021025	Other Miscellaneous Expenses	579,084,234.48	966,622,298.81	966,623,000.00	886,000,000.00	701.19
OTHER RECURRENT COSTS Total		1,506,181,437.54	2,269,599,625.73	2,581,853,500.00	2,375,303,000.00	312,253,874.27
011100100100 - Office of the Governor Total		2,035,818,744.05	2,928,879,396.86	3,244,639,400.00	2,418,303,000.00	315,760,003.14
011100100200 - Office of the Deputy Governor						
PERSONNEL COST						
21010101	Basic-Salary	5,591,150.76	5,636,374.18	8,041,000.00	8,041,000.00	2,404,625.82
21010103	Consolidated Revenue Fund Charge - Salaries	32,312,212.56	30,363,647.04	30,363,900.00	-	252.96
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	319,814.73	-	-	-	-
21020102	Housing/Rent Allowance	1,024,118.45	966,969.39	2,000,000.00	2,000,000.00	1,033,030.61
21020103	Transport Allowance	394,916.76	525,375.95	844,000.00	844,000.00	318,624.05
21020104	Meal Subsidy	180,595.56	82,748.24	337,000.00	337,000.00	254,251.76
21020105	Utility Allowance	195,694.64	305,080.40	435,000.00	435,000.00	129,919.60
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	524,050.44	1,305,000.00	1,305,000.00	780,949.56
21020110	Call Duty Allowance	10,343.53	-	-	-	-
21020111	Clinical Allowance	-	31,030.59	44,400.00	-	13,369.41
21020112	Harzard Allowance	-	10,343.53	11,000.00	-	656.47
21020114	Teaching Allowance	157,213.41	-	-	-	-
21020118	Siwes Allowance	52,404.47	-	-	-	-
21020121	Wiegging Allowance	-	80,769.08	81,500.00	-	730.92
21020125	Student Nurses Allowance	21,327.83	-	-	-	-
21020126	Torchlight Allowance	21,327.83	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020128	Personal Assistance Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	106,604.91	-	-	-	-
21020135	Furniture Allowance	262,022.35	628,853.64	662,000.00	662,000.00	33,146.36
21020139	Wardrobe Allowance	157,213.41	-	-	-	-
21020145	Other Allowances and Benefits	-	398,158.61	552,400.00	-	154,241.39
PERSONNEL COST Total		40,806,961.20	39,553,401.09	44,677,200.00	13,624,000.00	5,123,798.91
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	126,000.00	132,000.00	5,000,000.00	5,000,000.00	4,868,000.00
22020102	Local Travel & Transport: Others	12,034,000.00	9,647,000.00	25,000,000.00	35,000,000.00	15,353,000.00
22020103	International Travel & Transport: Training	930,000.00	2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00
22020105	Hotel Accommodation - Local	350,500.00	2,300,000.00	5,000,000.00	5,000,000.00	2,700,000.00
22020201	Electricity Charges	335,000.00	42,500.00	500,000.00	500,000.00	457,500.00
22020202	Telephone Charges	54,600.00	-	157,000.00	157,000.00	157,000.00
22020204	Satellite Broadcasting Access Charges	460,000.00	960,000.00	1,142,900.00	1,000,000.00	182,900.00
22020209	Other Utility Charges	31,000.00	250,000.00	611,000.00	611,000.00	361,000.00
22020301	Office Stationeries/Computer Consumables	767,400.00	263,000.00	2,000,000.00	2,000,000.00	1,737,000.00
22020302	Books	-	54,600.00	55,000.00	-	400.00
22020305	Printing of Non Security Documents	-	160,000.00	1,000,000.00	1,000,000.00	840,000.00
22020306	Printing of Security Documents	190,000.00	214,600.00	300,000.00	300,000.00	85,400.00
22020307	Drugs/Laboratory/Medical Supplies	212,400.00	561,800.00	2,000,000.00	2,000,000.00	1,438,200.00
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	200,000.00	200,000.00	200,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	172,000.00	-	1,500,000.00	1,500,000.00	1,500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	3,515,000.00	2,797,200.00	5,000,000.00	5,000,000.00	2,202,800.00
22020402	Maintenance of Office Furniture	65,000.00	1,960,000.00	2,000,000.00	2,000,000.00	40,000.00
22020403	Maintenance of Office Building/Residential Qtrs	250,200.00	32,000.00	3,000,000.00	3,000,000.00	2,968,000.00
22020404	Maintenance of Office/IT Equipments	201,900.00	755,000.00	1,000,000.00	1,000,000.00	245,000.00
22020405	Maintenance of Plants/Generators	198,000.00	121,400.00	1,000,000.00	1,000,000.00	878,600.00
22020406	Other Maintenance Services	492,550.00	1,330,000.00	2,000,000.00	2,000,000.00	670,000.00
22020501	Local Training	-	2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00
22020502	International Training	-	-	2,500,000.00	2,500,000.00	2,500,000.00
22020601	Security Services	5,807,800.00	7,878,200.00	9,000,000.00	9,000,000.00	1,121,800.00
22020603	Residential Rent	-	-	227,000.00	227,000.00	227,000.00
22020604	Security Vote (Including Operations)	3,161,400.00	4,495,400.00	6,000,000.00	6,000,000.00	1,504,600.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020605	Cleaning & Fumigation Services	427,450.00	160,000.00	500,000.00	500,000.00	340,000.00
22020709	Other Consulting Services	250,000.00	204,600.00	521,000.00	521,000.00	316,400.00
22020801	Motor Vehicle Fuel Cost	10,834,800.00	24,010,900.00	29,000,000.00	29,000,000.00	4,989,100.00
22020802	Other Transport Equipment Fuel Cost	1,104,800.00	2,000,000.00	2,857,200.00	2,262,000.00	857,200.00
22020803	Plant/Generator Fuel Cost	19,500,000.00	27,454,400.00	32,000,000.00	32,000,000.00	4,545,600.00
22020806	Cooking Gas/Fuel Cost	76,800.00	204,000.00	204,000.00	204,000.00	-
22020901	Bank Charges (Other Than Interest)	362,399.40	410,171.24	700,000.00	700,000.00	289,828.76
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	136,800.00	3,732,000.00	5,000,000.00	5,000,000.00	1,268,000.00
22021004	Medical Expenses-Local	273,000.00	-	5,000,000.00	5,000,000.00	5,000,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	2,600,800.00	3,509,400.00	5,000,000.00	5,000,000.00	1,490,600.00
22021008	Subscription to Professional Bodies	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021023	Development Plan Preparation Expenses	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22021025	Other Miscellaneous Expenses	252,902,400.00	270,957,920.00	271,518,000.00	330,518,000.00	560,080.00
22021027	Daily Rated Allowance	3,150,000.00	6,085,080.00	8,323,700.00	10,000,000.00	2,238,620.00
OTHER RECURRENT COSTS Total		320,973,999.40	377,183,171.24	449,816,800.00	519,700,000.00	72,633,628.76
011100100200 - Office of the Deputy Governor Total		361,780,960.60	416,736,572.33	494,494,000.00	533,324,000.00	77,757,427.67
011100500100 - Sustainable Development Goals (Former MDG's Office)						
PERSONNEL COST						
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
PERSONNEL COST Total		-	-	-	-	-
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	65,000.00	65,000.00	65,000.00
22020102	Local Travel & Transport: Others	1,017,000.00	204,300.00	1,500,000.00	1,500,000.00	1,295,700.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	20,000.00	20,000.00	20,000.00
22020201	Electricity Charges	-	-	30,000.00	30,000.00	30,000.00
22020202	Telephone Charges	-	-	20,000.00	20,000.00	20,000.00
22020203	Internet Access Charges	-	-	10,000.00	10,000.00	10,000.00
22020204	Satellite Broadcasting Access Charges	27,584.00	-	50,000.00	50,000.00	50,000.00
22020209	Other Utility Charges	34,400.00	-	40,000.00	40,000.00	40,000.00
22020301	Office Stationeries/Computer Consumables	95,000.00	39,000.00	120,000.00	120,000.00	81,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	4,000.00	-	90,000.00	90,000.00	90,000.00
22020312	Other Materials and Supplies	751,000.00	259,000.00	376,800.00	200,000.00	117,800.00
22020313	Chemical and Reagents Materials Supplies	17,000.00	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	654,000.00	112,500.00	1,000,000.00	1,000,000.00	887,500.00
22020402	Maintenance of Office Furniture	41,000.00	-	50,000.00	50,000.00	50,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	50,000.00	50,000.00	50,000.00
22020404	Maintenance of Office/IT Equipments	168,000.00	78,000.00	500,000.00	500,000.00	422,000.00
22020405	Maintenance of Plants/Generators	-	-	40,000.00	40,000.00	40,000.00
22020406	Other Maintenance Services	218,900.00	178,200.00	273,000.00	273,000.00	94,800.00
22020501	Local Training	-	-	200,000.00	200,000.00	200,000.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	-	-	50,000.00	50,000.00	50,000.00
22020604	Security Vote (Including Operations)	-	-	50,000.00	50,000.00	50,000.00
22020605	Cleaning & Fumigation Services	-	-	50,000.00	50,000.00	50,000.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	20,000.00	20,000.00	20,000.00
22020703	Legal Services	-	-	50,000.00	50,000.00	50,000.00
22020709	Other Consulting Services	-	-	50,000.00	50,000.00	50,000.00
22020801	Motor Vehicle Fuel Cost	150,000.00	128,000.00	200,000.00	200,000.00	72,000.00
22020802	Other Transport Equipment Fuel Cost	30,000.00	-	50,000.00	50,000.00	50,000.00
22020803	Plant/Generator Fuel Cost	-	-	100,000.00	100,000.00	100,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	109.50	1,688.00	2,400.00	2,000.00	712.00
22020902	Insurance Premium	-	-	-	-	-
22021003	Publicity & Advertisements	270,000.00	100,000.00	142,900.00	100,000.00	42,900.00
22021004	Medical Expenses-Local	219,800.00	-	571,500.00	100,000.00	571,500.00
22021006	Postages & Courier Services	-	-	20,000.00	20,000.00	20,000.00
22021007	Welfare Packages	70,000.00	110,000.00	200,000.00	200,000.00	90,000.00
22021009	Sporting Activities	-	-	50,000.00	50,000.00	50,000.00
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021023	Development Plan Preparation Expenses	20,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	2,831,800.00	6,671,000.00	6,671,000.00	4,100,000.00	-
22021026	Monitoring and Evaluation Recurrent	-	1,000,758.21	1,001,400.00	1,500,000.00	641.79
22021027	Daily Rated Allowance	-	-	50,000.00	50,000.00	50,000.00
OTHER RECURRENT COSTS Total		6,619,593.50	8,882,446.21	13,764,000.00	11,000,000.00	4,881,553.79

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
011100500100 - Sustainable Development Goals (Former MDG's Office) Total		6,619,593.50	8,882,446.21	13,764,000.00	11,000,000.00	4,881,553.79
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)						
PERSONNEL COST						
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
PERSONNEL COST Total		-	-	-	-	-
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	1,204,500.00	-	5,000,000.00	5,000,000.00	5,000,000.00
22020103	International Travel & Transport: Training	100,000.00	-	300,000.00	300,000.00	300,000.00
22020105	Hotel Accommodation - Local	35,000.00	-	1,300,000.00	1,300,000.00	1,300,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	5,000.00	-	-	-	-
22020204	Satellite Broadcasting Access Charges	105,000.00	-	127,000.00	127,000.00	127,000.00
22020205	Water Rates	15,000.00	-	100,000.00	100,000.00	100,000.00
22020206	Sewerage Charges	2,500.00	-	20,000.00	20,000.00	20,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	133,500.00	109,700.00	350,000.00	350,000.00	240,300.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	80,600.00	29,500.00	200,000.00	200,000.00	170,500.00
22020306	Printing of Security Documents	30,000.00	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	212,500.00	-	100,000.00	100,000.00	100,000.00
22020308	Field & Camping Materials Supplies	125,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	1,157,000.00	-	13,100,000.00	13,100,000.00	13,100,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	212,700.00	196,500.00	351,500.00	300,000.00	155,000.00
22020402	Maintenance of Office Furniture	50,000.00	15,000.00	100,000.00	100,000.00	85,000.00
22020403	Maintenance of Office Building/Residential Qtrs	23,000.00	-	100,000.00	100,000.00	100,000.00
22020404	Maintenance of Office/IT Equipments	212,000.00	10,000.00	100,000.00	100,000.00	90,000.00
22020405	Maintenance of Plants/Generators	55,000.00	-	100,000.00	100,000.00	100,000.00
22020406	Other Maintenance Services	64,000.00	90,000.00	200,000.00	200,000.00	110,000.00
22020501	Local Training	5,000.00	-	91,000.00	91,000.00	91,000.00
22020605	Cleaning & Fumigation Services	5,000.00	15,000.00	1,500,000.00	1,500,000.00	1,485,000.00
22020801	Motor Vehicle Fuel Cost	1,116,900.00	1,504,380.92	3,000,000.00	3,000,000.00	1,495,619.08

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020802	Other Transport Equipment Fuel Cost	-	-	200,000.00	200,000.00	200,000.00
22020803	Plant/Generator Fuel Cost	45,000.00	35,000.00	100,000.00	100,000.00	65,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	8,270.79	183,685.13	184,000.00	50,000.00	314.87
22021001	Refreshment & Meals	89,600.00	167,500.00	239,300.00	200,000.00	71,800.00
22021002	Honorarium & Sitting Allowance	35,000.00	30,000.00	100,000.00	100,000.00	70,000.00
22021003	Publicity & Advertisements	180,000.00	207,500.00	1,000,000.00	1,000,000.00	792,500.00
22021004	Medical Expenses-Local	-	-	200,000.00	200,000.00	200,000.00
22021006	Postages & Courier Services	-	-	100,000.00	100,000.00	100,000.00
22021007	Welfare Packages	40,000.00	838,300.00	20,000,000.00	20,000,000.00	19,161,700.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	100,000.00	100,000.00	100,000.00
22021025	Other Miscellaneous Expenses	790,000.00	78,000.00	50,000,000.00	50,000,000.00	49,922,000.00
22021027	Daily Rated Allowance	-	960,000.00	2,909,200.00	3,000,000.00	1,949,200.00
OTHER RECURRENT COSTS Total		6,137,070.79	4,470,066.05	111,272,000.00	111,138,000.00	106,801,933.95
011100800100 - Adamawa State Emergency Management Agency (ADSEMA) Total		6,137,070.79	4,470,066.05	111,272,000.00	111,138,000.00	106,801,933.95
011101000100 - Bureau for Public Procurement						
PERSONNEL COST						
21010101	Basic-Salary	75,605,393.28	75,459,604.32	75,459,800.00	46,760,000.00	195.68
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	31,915,745.54	33,032,440.33	33,033,000.00	5,909,000.00	559.67
21020101	Non Regular Allowances	4,653,417.29	-	-	-	-
21020102	Housing/Rent Allowance	14,272,692.98	14,054,961.75	14,055,000.00	12,890,000.00	38.25
21020103	Transport Allowance	4,742,454.10	7,220,459.85	7,221,000.00	3,852,000.00	540.15
21020104	Meal Subsidy	1,726,435.21	921,550.41	1,309,000.00	1,309,000.00	387,449.59
21020105	Utility Allowance	2,294,762.61	3,280,790.90	3,281,000.00	2,019,000.00	209.10
21020106	Entertainment Allowance	563,818.52	917,868.03	918,200.00	419,000.00	331.97
21020107	Leave Allowance	1,685,510.88	3,853,749.12	4,337,900.00	-	484,150.88
21020108	Domestic Staff Allowance	3,371,021.76	5,156,469.43	5,157,000.00	3,201,000.00	530.57
21020109	Shift Allowance	155,983.76	154,207.44	156,900.00	-	2,692.56
21020110	Call Duty Allowance	89,169.29	-	126,200.00	-	126,200.00
21020111	Clinical Allowance	121,689.06	373,259.14	487,600.00	-	114,340.86
21020112	Harzard Allowance	121,689.06	110,127.19	111,000.00	-	872.81

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020114	Teaching Allowance	3,573,526.41	-	-	-	-
21020116	Robbing Allowanace	20,281.51	-	-	-	-
21020118	Siwes Allowance	1,192,072.69	-	-	-	-
21020119	Field Allowance	93,590.28	-	-	-	-
21020120	Journal Allowance	249,574.08	126,262.16	127,200.00	-	937.84
21020122	Hardship Allowance	-	69,393.36	69,600.00	-	206.64
21020125	Student Nurses Allowance	642,366.73	-	-	-	-
21020126	Torchlight Allowance	702,938.65	-	-	-	-
21020127	UniForm Allowance	60,844.53	-	-	-	-
21020128	Personal Assistance Allowance	-	-	-	-	-
21020129	Newpapers Allowance	467,951.28	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	2,099,759.75	-	-	-	-
21020135	Furniture Allowance	5,906,289.26	15,000,557.20	15,001,400.00	1,196,000.00	842.80
21020137	Driver's Allowance	623,935.04	311,967.52	312,900.00	-	932.48
21020138	Admin Allowance	259,972.90	415,956.64	416,400.00	-	443.36
21020139	Wardrope Allowance	3,672,262.70	53,638.79	54,000.00	-	361.21
21020140	Academic Allowance	-	107,277.58	108,000.00	-	722.42
21020141	Accommodation Allowance	120,901.40	298,048.40	298,700.00	-	651.60
21020142	ICT Allowance	-	26,151.54	27,000.00	-	848.46
21020143	Motor Vehicle/ Maintenance Allowance	467,951.28	46,262.24	66,600.00	-	20,337.76
21020145	Other Allowances and Benefits	338,100.48	9,524,383.42	11,727,700.00	-	2,203,316.58
PERSONNEL COST Total		161,812,102.31	170,515,386.76	173,863,100.00	77,555,000.00	3,347,713.24
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	3,149,900.00	2,259,740.00	2,260,000.00	2,000,000.00	260.00
22020102	Local Travel & Transport: Others	2,530,917.78	2,983,096.00	2,984,000.00	2,200,000.00	904.00
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020203	Internet Access Charges	1,053,800.00	12,119,800.00	12,120,000.00	3,500,000.00	200.00
22020209	Other Utility Charges	110,730.00	-	-	-	-
22020301	Office Stationeries/Computer Consumables	3,021,600.00	2,882,650.00	2,883,000.00	2,500,000.00	350.00
22020304	Magazines & Periodicals	221,460.00	-	250,000.00	250,000.00	250,000.00
22020305	Printing of Non Security Documents	3,233,000.00	490,000.00	490,000.00	250,000.00	-
22020306	Printing of Security Documents	1,035,400.00	510,000.00	780,000.00	600,000.00	270,000.00
22020307	Drugs/Laboratory/Medical Supplies	200,000.00	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	200,000.00	200,000.00	200,000.00
22020312	Other Materials and Supplies	118,800.00	412,400.00	1,000,000.00	1,000,000.00	587,600.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,442,000.00	715,700.00	1,500,000.00	2,000,000.00	784,300.00
22020402	Maintenance of Office Furniture	1,680,180.00	1,183,800.00	1,184,000.00	1,000,000.00	200.00
22020403	Maintenance of Office Building/Residential Qtrs	1,415,000.00	2,587,500.00	2,588,000.00	2,000,000.00	500.00
22020404	Maintenance of Office/IT Equipments	1,366,300.00	2,209,500.00	2,500,000.00	2,500,000.00	290,500.00
22020405	Maintenance of Plants/Generators	1,352,100.00	1,610,200.00	1,611,000.00	1,000,000.00	800.00
22020406	Other Maintenance Services	1,549,100.76	25,000.00	300,000.00	300,000.00	275,000.00
22020407	Maintenance of Aircrafts	300,000.00	-	-	-	-
22020501	Local Training	6,365,450.00	1,212,600.00	1,213,000.00	1,000,000.00	400.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	299,500.00	1,158,500.00	2,000,000.00	2,000,000.00	841,500.00
22020504	Seminars/Workshop and Conferences	1,302,600.00	1,693,950.00	2,000,000.00	2,000,000.00	306,050.00
22020601	Security Services	-	76,329.89	300,000.00	300,000.00	223,670.11
22020605	Cleaning & Fumigation Services	300,000.00	578,450.00	578,700.00	200,000.00	250.00
22020701	Financial Consulting	3,900,000.00	-	500,000.00	500,000.00	500,000.00
22020702	InFormation Technology Consulting	900,000.00	-	100,000.00	100,000.00	100,000.00
22020703	Legal Services	38,000.00	84,000.00	100,000.00	100,000.00	16,000.00
22020704	Engineering Services	-	-	-	-	-
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020709	Other Consulting Services	7,144,700.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020801	Motor Vehicle Fuel Cost	-	1,227,400.00	1,228,000.00	500,000.00	600.00
22020802	Other Transport Equipment Fuel Cost	-	-	500,000.00	500,000.00	500,000.00
22020803	Plant/Generator Fuel Cost	4,310,800.00	1,925,910.00	2,026,600.00	2,000,000.00	100,690.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	47,812.75	42,955.02	300,000.00	300,000.00	257,044.98
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	2,303,450.00	595,900.00	1,000,000.00	1,000,000.00	404,100.00
22021002	Honorarium & Sitting Allowance	3,445,000.00	1,085,800.00	1,086,000.00	1,000,000.00	200.00
22021003	Publicity & Advertisements	1,485,000.00	528,730.00	1,000,000.00	1,000,000.00	471,270.00
22021004	Medical Expenses-Local	696,004.00	779,200.00	1,000,000.00	1,000,000.00	220,800.00
22021006	Postages & Courier Services	186,400.00	-	100,000.00	100,000.00	100,000.00
22021007	Welfare Packages	5,900,000.00	4,050,000.00	4,050,000.00	4,000,000.00	-
22021008	Subscription to Professional Bodies	341,000.00	350,000.00	1,000,000.00	1,000,000.00	650,000.00
22021009	Sporting Activities	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021021	Special Days/Celebrations	80,000.00	80,000.00	200,000.00	200,000.00	120,000.00
22021023	Development Plan Preparation Expenses	120,000.00	-	200,000.00	200,000.00	200,000.00
22021025	Other Miscellaneous Expenses	26,965,617.57	38,097,269.56	38,098,000.00	15,000,000.00	730.44
22021026	Monitoring and Evaluation Recurrent	240,000.00	30,000.00	300,000.00	300,000.00	270,000.00
22021027	Daily Rated Allowance	740,000.00	533,479.34	600,000.00	600,000.00	66,520.66
OTHER RECURRENT COSTS Total		90,891,622.86	84,119,859.81	93,130,300.00	57,200,000.00	9,010,440.19
011101000100 - Bureau for Public Procurement Total		252,703,725.17	254,635,246.57	266,993,400.00	134,755,000.00	12,358,153.43
011101600200 - World Bank Development Partner Projects(WBDPP)						
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	260,160.00	-	700,000.00	700,000.00	700,000.00
22020102	Local Travel & Transport: Others	424,700.00	-	400,000.00	400,000.00	400,000.00
22020103	International Travel & Transport: Training	-	-	500,000.00	500,000.00	500,000.00
22020104	International Travel & Transport: Others	-	-	500,000.00	500,000.00	500,000.00
22020105	Hotel Accommodation - Local	178,240.00	-	500,000.00	500,000.00	500,000.00
22020201	Electricity Charges	-	-	100,000.00	100,000.00	100,000.00
22020202	Telephone Charges	-	65,500.00	100,000.00	100,000.00	34,500.00
22020203	Internet Access Charges	50,000.00	-	50,000.00	50,000.00	50,000.00
22020204	Satellite Broadcasting Access Charges	113,000.00	-	100,000.00	100,000.00	100,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	152,000.00	444,300.00	500,000.00	500,000.00	55,700.00
22020301	Office Stationeries/Computer Consumables	680,300.00	420,000.00	500,000.00	500,000.00	80,000.00
22020302	Books	20,500.00	-	100,000.00	100,000.00	100,000.00
22020305	Printing of Non Security Documents	-	-	200,000.00	200,000.00	200,000.00
22020306	Printing of Security Documents	-	-	200,000.00	200,000.00	200,000.00
22020307	Drugs/Laboratory/Medical Supplies	180,500.00	109,000.00	200,000.00	200,000.00	91,000.00
22020308	Field & Camping Materials Supplies	105,000.00	-	500,000.00	500,000.00	500,000.00
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	390,000.00	-	500,000.00	500,000.00	500,000.00
22020312	Other Materials and Supplies	781,500.00	191,700.00	1,500,000.00	1,500,000.00	1,308,300.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	222,890.00	329,000.00	500,000.00	500,000.00	171,000.00
22020402	Maintenance of Office Furniture	58,000.00	77,000.00	200,000.00	200,000.00	123,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	310,000.00	310,000.00	200,000.00	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020404	Maintenance of Office/IT Equipments	139,500.00	67,800.00	200,000.00	200,000.00	132,200.00
22020405	Maintenance of Plants/Generators	283,000.00	85,250.00	200,000.00	200,000.00	114,750.00
22020406	Other Maintenance Services	267,000.00	372,000.00	372,000.00	300,000.00	-
22020501	Local Training	445,000.00	-	500,000.00	500,000.00	500,000.00
22020502	International Training	-	-	500,000.00	500,000.00	500,000.00
22020601	Security Services	-	-	100,000.00	100,000.00	100,000.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	126,900.00	-	100,000.00	100,000.00	100,000.00
22020701	Financial Consulting	-	50,000.00	100,000.00	100,000.00	50,000.00
22020702	InFormation Technology Consulting	59,500.00	49,750.00	200,000.00	200,000.00	150,250.00
22020703	Legal Services	-	-	500,000.00	500,000.00	500,000.00
22020704	Engineering Services	-	48,500.00	100,000.00	100,000.00	51,500.00
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	100,000.00	100,000.00	100,000.00
22020801	Motor Vehicle Fuel Cost	476,810.00	162,000.00	300,000.00	300,000.00	138,000.00
22020802	Other Transport Equipment Fuel Cost	175,000.00	205,000.00	205,000.00	200,000.00	-
22020803	Plant/Generator Fuel Cost	227,000.00	622,000.00	622,000.00	500,000.00	-
22020806	Cooking Gas/Fuel Cost	-	-	200,000.00	200,000.00	200,000.00
22020901	Bank Charges (Other Than Interest)	5,719.14	841.66	200,000.00	200,000.00	199,158.34
22020902	Insurance Premium	-	-	100,000.00	100,000.00	100,000.00
22021001	Refreshment & Meals	272,860.00	-	100,000.00	100,000.00	100,000.00
22021002	Honorarium & Sitting Allowance	200,000.00	-	100,000.00	100,000.00	100,000.00
22021003	Publicity & Advertisements	-	-	100,000.00	100,000.00	100,000.00
22021004	Medical Expenses-Local	131,800.00	134,000.00	500,000.00	500,000.00	366,000.00
22021006	Postages & Courier Services	50,000.00	200,000.00	200,000.00	200,000.00	-
22021007	Welfare Packages	593,240.00	280,000.00	500,000.00	500,000.00	220,000.00
22021008	Subscription to Professional Bodies	-	105,000.00	500,000.00	500,000.00	395,000.00
22021009	Sporting Activities	-	-	-	-	-
22021025	Other Miscellaneous Expenses	1,085,000.00	14,621,816.22	16,550,000.00	16,550,000.00	1,928,183.78
OTHER RECURRENT COSTS Total		8,155,119.14	18,950,457.88	31,309,000.00	31,000,000.00	12,358,542.12
011101600200 - World Bank Development Partner Projects(WBDPP) Total		8,155,119.14	18,950,457.88	31,309,000.00	31,000,000.00	12,358,542.12
011101700200 - Cabinet Affairs Office						
PERSONNEL COST						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21010101	Basic-Salary	-	-	1,137,000.00	1,137,000.00	1,137,000.00
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21010104	Basic Wages	-	-	-	-	-
21020102	Housing/Rent Allowance	-	-	778,000.00	778,000.00	778,000.00
21020103	Transport Allowance	-	-	59,000.00	59,000.00	59,000.00
21020104	Meal Subsidy	-	-	16,000.00	16,000.00	16,000.00
21020105	Utility Allowance	-	-	95,000.00	95,000.00	95,000.00
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	-	106,000.00	106,000.00	106,000.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020111	Clinical Allowance	-	-	-	-	-
21020120	Journal Allowance	-	-	-	-	-
21020128	Personal Assistance Allowance	-	-	-	-	-
21020135	Furniture Allowance	-	-	-	-	-
21020137	Driver's Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	-	-	1,254,000.00	1,254,000.00	1,254,000.00
PERSONNEL COST Total		-	-	3,445,000.00	3,445,000.00	3,445,000.00
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	200.00	-	10,500,000.00	10,500,000.00	10,500,000.00
22020102	Local Travel & Transport: Others	-	-	500,000.00	500,000.00	500,000.00
22020105	Hotel Accommodation - Local	-	-	10,400,000.00	10,400,000.00	10,400,000.00
22020301	Office Stationeries/Computer Consumables	5,885,000.00	2,984,000.00	6,000,000.00	6,000,000.00	3,016,000.00
22020302	Books	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020305	Printing of Non Security Documents	-	-	500,000.00	500,000.00	500,000.00
22020306	Printing of Security Documents	-	-	500,000.00	500,000.00	500,000.00
22020310	Teaching Aids/Instruction Materials	130,000.00	-	-	-	-
22020312	Other Materials and Supplies	4,237,000.00	475,000.00	3,000,000.00	3,000,000.00	2,525,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	416,500.00	482,000.00	1,000,000.00	1,000,000.00	518,000.00
22020402	Maintenance of Office Furniture	-	132,500.00	1,000,000.00	1,000,000.00	867,500.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	67,000.00	480,400.00	500,000.00	500,000.00	19,600.00
22020405	Maintenance of Plants/Generators	-	-	500,000.00	500,000.00	500,000.00
22020406	Other Maintenance Services	-	-	21,500,000.00	21,500,000.00	21,500,000.00
22020407	Maintenance of Aircrafts	26,000.00	-	-	-	-
22020501	Local Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020503	Other Trainings	1,837,200.00	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020605	Cleaning & Fumigation Services	40,000.00	-	500,000.00	500,000.00	500,000.00
22020801	Motor Vehicle Fuel Cost	12,153,316.68	3,650,000.00	3,650,000.00	3,000,000.00	-
22020901	Bank Charges (Other Than Interest)	22,736.20	30,953.67	300,000.00	300,000.00	269,046.33
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	12,085,815.50	5,202,623.14	10,000,000.00	10,000,000.00	4,797,376.86
22021004	Medical Expenses-Local	6,000.00	-	500,000.00	500,000.00	500,000.00
22021006	Postages & Courier Services	-	-	100,000.00	100,000.00	100,000.00
22021007	Welfare Packages	-	-	-	100,000,000.00	-
22021023	Development Plan Preparation Expenses	-	-	-	-	-
22021025	Other Miscellaneous Expenses	1,846,952.75	2,163,842.67	8,000,000.00	8,000,000.00	5,836,157.33
OTHER RECURRENT COSTS Total		38,753,721.13	15,601,319.48	80,950,000.00	180,300,000.00	65,348,680.52
011101700200 - Cabinet Affairs Office Total		38,753,721.13	15,601,319.48	84,395,000.00	183,745,000.00	68,793,680.52
011101800100 - Internal Affairs and Special Services						
PERSONNEL COST						
21010101	Basic-Salary	32,058,232.28	30,603,383.86	36,536,000.00	36,536,000.00	5,932,616.14
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21020101	Non Regular Allowances	1,903,220.31	-	-	-	-
21020102	Housing/Rent Allowance	5,630,215.51	4,735,019.83	11,558,000.00	11,558,000.00	6,822,980.17
21020103	Transport Allowance	1,818,325.58	3,260,908.47	3,261,000.00	1,650,000.00	91.53
21020104	Meal Subsidy	895,759.10	448,835.55	1,519,000.00	1,519,000.00	1,070,164.45
21020105	Utility Allowance	972,007.18	1,413,252.92	1,414,000.00	1,331,000.00	747.08
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	2,506,188.12	2,884,000.00	2,884,000.00	377,811.88
21020108	Domestic Staff Allowance	-	-	-	-	-
21020109	Shift Allowance	1,046,113.29	-	-	-	-
21020110	Call Duty Allowance	2,070,486.11	2,739,704.73	2,740,300.00	2,769,000.00	595.27
21020111	Clinical Allowance	319,200.00	263,800.65	651,100.00	-	387,299.35
21020112	Harzard Allowance	296,000.00	444,338.61	2,769,000.00	730,000.00	2,324,661.39
21020114	Teaching Allowance	1,335,998.59	-	-	-	-
21020118	Siwes Allowance	433,807.07	-	-	-	-
21020120	Journal Allowance	14,061.29	-	-	-	-
21020121	Wiegging Allowance	28,122.58	98,429.03	99,300.00	-	870.97
21020125	Student Nurses Allowance	162,949.34	-	-	-	-
21020126	Torchlight Allowance	170,053.07	-	-	-	-
21020130	Special Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020134	Judges/Grand Khadis Allowance	661,855.32	-	-	-	-
21020135	Furniture Allowance	2,106,604.55	4,895,732.79	4,896,400.00	6,116,000.00	667.21
21020139	Wardrobe Allowance	1,364,682.84	-	6,116,000.00	-	6,116,000.00
21020145	Other Allowances and Benefits	42,183.87	2,198,320.85	3,293,200.00	-	1,094,879.15
PERSONNEL COST Total		53,329,877.88	53,607,915.41	77,737,300.00	65,093,000.00	24,129,384.59
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	2,523,200.00	-	2,000,000.00	2,000,000.00	2,000,000.00
22020102	Local Travel & Transport: Others	-	-	1,200,000.00	1,200,000.00	1,200,000.00
22020103	International Travel & Transport: Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020104	International Travel & Transport: Others	100,000.00	-	-	-	-
22020202	Telephone Charges	-	-	200,000.00	200,000.00	200,000.00
22020204	Satellite Broadcasting Access Charges	14,200.00	-	-	-	-
22020209	Other Utility Charges	239,700.00	-	250,000.00	250,000.00	250,000.00
22020301	Office Stationeries/Computer Consumables	165,000.00	548,250.00	1,000,000.00	1,000,000.00	451,750.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	200,000.00	200,000.00	200,000.00
22020306	Printing of Security Documents	120,000.00	-	500,000.00	500,000.00	500,000.00
22020312	Other Materials and Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	560,000.00	447,750.00	1,000,000.00	1,000,000.00	552,250.00
22020402	Maintenance of Office Furniture	92,000.00	2,225,000.00	2,225,000.00	500,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	1,159,900.00	466,245,825.50	476,065,500.00	500,000.00	9,819,674.50
22020405	Maintenance of Plants/Generators	593,000.00	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-
22020407	Maintenance of Aircrafts	-	-	1,000.00	1,000.00	1,000.00
22020501	Local Training	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	779,526,100.00	744,650,733.00	745,858,250.00	1,045,858,250.00	1,207,517.00
22020604	Security Vote (Including Operations)	6,387,859,307.97	6,269,598,697.14	6,301,943,774.00	8,400,803,774.00	32,345,076.86
22020605	Cleaning & Fumigation Services	265,000.00	-	-	-	-
22020801	Motor Vehicle Fuel Cost	1,020,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	200,000.00	200,000.00	200,000.00
22020803	Plant/Generator Fuel Cost	10,000.00	-	-	-	-
22020901	Bank Charges (Other Than Interest)	9,664,680.32	37,459,947.23	46,000,000.00	11,000,000.00	8,540,052.77
22020902	Insurance Premium	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021001	Refreshment & Meals	-	-	300,000.00	300,000.00	300,000.00
22021002	Honorarium & Sitting Allowance	-	-	300,000.00	300,000.00	300,000.00
22021003	Publicity & Advertisements	140,000.00	-	500,000.00	500,000.00	500,000.00
22021004	Medical Expenses-Local	85,000.00	-	200,000.00	200,000.00	200,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	3,062,700.00	-	300,000.00	300,000.00	300,000.00
22021023	Development Plan Preparation Expenses	-	-	500,000.00	500,000.00	500,000.00
22021025	Other Miscellaneous Expenses	23,318,441.00	21,931,519.00	21,932,000.00	5,000,000.00	481.00
22021027	Daily Rated Allowance	14,200.00	-	-	-	-
OTHER RECURRENT COSTS Total		7,210,532,429.29	7,543,107,721.87	7,606,175,524.00	9,475,813,024.00	63,067,802.13
011101800100 - Internal Affairs and Special Services Total		7,263,862,307.17	7,596,715,637.28	7,683,912,824.00	9,540,906,024.00	87,197,186.72
011110100100 - Community and Social Development Agency						
PERSONNEL COST						
21010101	Basic-Salary	-	-	33,000,000.00	33,000,000.00	33,000,000.00
21010103	Consolidated Revenue Fund Charge - Salaries	1,690,000.00	1,640,000.00	1,640,000.00	-	-
PERSONNEL COST Total		1,690,000.00	1,640,000.00	34,640,000.00	33,000,000.00	33,000,000.00
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	500,000.00	500,000.00	500,000.00
22020102	Local Travel & Transport: Others	-	235,000.00	500,000.00	500,000.00	265,000.00
22020103	International Travel & Transport: Training	-	-	500,000.00	500,000.00	500,000.00
22020105	Hotel Accommodation - Local	-	-	500,000.00	500,000.00	500,000.00
22020108	Hotel Accommodation - International Training	-	9,123,500.00	9,124,000.00	-	500.00
22020201	Electricity Charges	-	406,604.46	500,000.00	500,000.00	93,395.54
22020202	Telephone Charges	-	130,000.00	500,000.00	500,000.00	370,000.00
22020203	Internet Access Charges	-	-	500,000.00	500,000.00	500,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020209	Other Utility Charges	-	809,200.00	810,000.00	500,000.00	800.00
22020301	Office Stationeries/Computer Consumables	-	382,845.00	500,000.00	500,000.00	117,155.00
22020305	Printing of Non Security Documents	-	156,000.00	500,000.00	500,000.00	344,000.00
22020306	Printing of Security Documents	-	354,000.00	500,000.00	500,000.00	146,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	1,691,000.00	1,691,000.00	1,691,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020312	Other Materials and Supplies	-	1,382,000.00	3,000,000.00	3,000,000.00	1,618,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	7,605,030.00	7,606,000.00	3,000,000.00	970.00
22020402	Maintenance of Office Furniture	-	66,852.00	3,000,000.00	3,000,000.00	2,933,148.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020404	Maintenance of Office/IT Equipments	-	384,850.00	3,000,000.00	3,000,000.00	2,615,150.00
22020405	Maintenance of Plants/Generators	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020406	Other Maintenance Services	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020501	Local Training	-	1,429,150.00	3,000,000.00	3,000,000.00	1,570,850.00
22020503	Other Trainings	-	63,000.00	5,831,000.00	5,831,000.00	5,768,000.00
22020504	Seminars/Workshop and Conferences	-	3,165,000.00	5,476,000.00	5,476,000.00	2,311,000.00
22020601	Security Services	-	1,530,000.00	5,170,000.00	5,170,000.00	3,640,000.00
22020605	Cleaning & Fumigation Services	-	95,700.00	2,054,000.00	2,054,000.00	1,958,300.00
22020701	Financial Consulting	-	-	3,071,000.00	3,071,000.00	3,071,000.00
22020702	InFormation Technology Consulting	-	390,000.00	2,728,000.00	2,728,000.00	2,338,000.00
22020703	Legal Services	-	40,000.00	2,386,000.00	2,386,000.00	2,346,000.00
22020709	Other Consulting Services	-	270,000.00	1,015,000.00	1,015,000.00	745,000.00
22020801	Motor Vehicle Fuel Cost	-	906,060.00	1,015,000.00	1,015,000.00	108,940.00
22020802	Other Transport Equipment Fuel Cost	-	-	2,520,000.00	2,520,000.00	2,520,000.00
22020803	Plant/Generator Fuel Cost	-	1,081,940.00	3,339,000.00	3,339,000.00	2,257,060.00
22020901	Bank Charges (Other Than Interest)	-	22,836.40	746,000.00	746,000.00	723,163.60
22020902	Insurance Premium	-	-	500,000.00	500,000.00	500,000.00
22021001	Refreshment & Meals	-	1,286,000.00	1,286,000.00	1,132,000.00	-
22021002	Honorarium & Sitting Allowance	-	4,250,000.00	5,847,000.00	5,847,000.00	1,597,000.00
22021003	Publicity & Advertisements	-	952,000.00	5,137,000.00	5,137,000.00	4,185,000.00
22021006	Postages & Courier Services	-	-	173,000.00	173,000.00	173,000.00
22021007	Welfare Packages	-	30,000.00	2,273,000.00	2,273,000.00	2,243,000.00
22021008	Subscription to Professional Bodies	-	-	1,820,000.00	1,820,000.00	1,820,000.00
22021019	Medical Expenses-International	-	-	-	-	-
22021022	Youth Corpers Allowance	-	-	800,000.00	800,000.00	800,000.00
22021023	Development Plan Preparation Expenses	-	-	591,000.00	591,000.00	591,000.00
22021025	Other Miscellaneous Expenses	-	42,000.00	500,000.00	500,000.00	458,000.00
22021026	Monitoring and Evaluation Recurrent	-	-	500,000.00	500,000.00	500,000.00
OTHER RECURRENT COSTS Total		-	36,589,567.86	100,009,000.00	85,815,000.00	63,419,432.14
011110100100 - Community and Social Development Agency Total		1,690,000.00	38,229,567.86	134,649,000.00	118,815,000.00	96,419,432.14
011118400100 - Gongola Basin Energy Development Company						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
PERSONNEL COST						
21010101	Basic-Salary	2,327,800.56	2,511,235.16	2,512,000.00	2,328,000.00	764.84
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21020101	Non Regular Allowances	133,150.14	-	-	-	-
21020102	Housing/Rent Allowance	450,077.70	428,829.35	509,000.00	509,000.00	80,170.65
21020103	Transport Allowance	211,162.18	304,428.98	305,000.00	291,000.00	571.02
21020104	Meal Subsidy	90,865.44	54,315.20	64,000.00	64,000.00	9,684.80
21020105	Utility Allowance	94,826.56	142,239.84	143,000.00	137,000.00	760.16
21020107	Leave Allowance	-	155,176.00	155,200.00	-	24.00
21020110	Call Duty Allowance	5,431.52	-	-	-	-
21020111	Clinical Allowance	-	10,863.04	23,300.00	-	12,436.96
21020114	Teaching Allowance	32,570.40	-	-	-	-
21020118	Siwes Allowance	10,856.80	-	-	-	-
21020125	Student Nurses Allowance	4,846.30	-	1,857,000.00	1,857,000.00	1,857,000.00
21020126	Torchlight Allowance	4,846.30	-	-	-	-
21020134	Judges/Grand Khadis Allowance	44,383.38	-	-	-	-
21020135	Furniture Allowance	54,284.00	97,711.20	98,600.00	-	888.80
21020139	Wardrobe Allowance	32,570.40	-	-	-	-
21020145	Other Allowances and Benefits	-	231,644.41	364,000.00	364,000.00	132,355.59
PERSONNEL COST Total		3,497,671.68	3,936,443.18	6,031,100.00	5,550,000.00	2,094,656.82
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	135,000.00	-	-	-	-
22020102	Local Travel & Transport: Others	-	426,000.00	426,000.00	200,000.00	-
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	45,000.00	90,000.00	90,000.00	46,000.00	-
22020109	Per-Diem/Estacodes	370.00	-	-	-	-
22020201	Electricity Charges	-	95,000.00	95,000.00	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	25,000.00	25,000.00	25,000.00	-	-
22020209	Other Utility Charges	-	15,000.00	20,000.00	20,000.00	5,000.00
22020301	Office Stationeries/Computer Consumables	65,000.00	100,000.00	100,000.00	50,000.00	-
22020302	Books	20,000.00	20,000.00	37,000.00	37,000.00	17,000.00
22020305	Printing of Non Security Documents	-	115,000.00	115,000.00	110,000.00	-
22020312	Other Materials and Supplies	-	-	28,000.00	28,000.00	28,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020401	Maintenance of Motor Vehicle/Transport Equipment	5,000.00	20,000.00	25,000.00	25,000.00	5,000.00
22020402	Maintenance of Office Furniture	-	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	45,000.00	59,000.00	59,000.00	40,000.00	-
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-
22020501	Local Training	-	30,000.00	30,000.00	30,000.00	-
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-	-
22020701	Financial Consulting	-	5,000.00	10,000.00	10,000.00	5,000.00
22020702	InFormation Technology Consulting	60,000.00	-	-	-	-
22020703	Legal Services	-	-	-	-	-
22020709	Other Consulting Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	-	85,000.00	100,000.00	200,000.00	15,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	90,000.00	90,000.00	30,000.00	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	1,530.65	9,060.80	10,000.00	10,000.00	939.20
22020902	Insurance Premium	-	-	-	-	-
22021003	Publicity & Advertisements	-	165,000.00	165,000.00	-	-
22021004	Medical Expenses-Local	125,000.00	210,000.00	210,000.00	80,000.00	-
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	-	-	200,000.00	300,000.00	200,000.00
22021009	Sporting Activities	355,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	325,201.75	490,000.00	642,900.00	-	152,900.00
22021027	Daily Rated Allowance	-	212,000.00	212,000.00	-	-
OTHER RECURRENT COSTS Total		1,207,102.40	2,261,060.80	2,689,900.00	1,216,000.00	428,839.20
011118400100 - Gongola Basin Energy Development Company Total		4,704,774.08	6,197,503.98	8,721,000.00	6,766,000.00	2,523,496.02
011118500100 - Department of Chieftaincy Affairs						
PERSONNEL COST						
21010101	Basic-Salary	9,413,777.19	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020102	Housing/Rent Allowance	2,153,867.52	-	-	-	-
21020103	Transport Allowance	711,347.31	-	-	-	-
21020104	Meal Subsidy	133,221.15	-	-	-	-
21020105	Utility Allowance	365,666.58	-	-	-	-
21020106	Entertainment Allowance	10,587.93	-	-	-	-
21020108	Domestic Staff Allowance	325,245.24	-	-	-	-
21020135	Furniture Allowance	1,603,451.76	-	-	-	-
PERSONNEL COST Total		14,717,164.68	-	-	-	-
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020102	Local Travel & Transport: Others	7,845,000.00	25,275,000.00	25,275,000.00	400,000.00	-
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	198,016.00	127,000.00	200,000.00	200,000.00	73,000.00
22020301	Office Stationeries/Computer Consumables	99,000.00	-	120,000.00	120,000.00	120,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	10,000.00	-	20,000.00	20,000.00	20,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	150,000.00	370,000.00	528,600.00	400,000.00	158,600.00
22020402	Maintenance of Office Furniture	50,000.00	-	100,000.00	100,000.00	100,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	10,800.00	-	15,000.00	15,000.00	15,000.00
22020405	Maintenance of Plants/Generators	10,000.00	-	17,000.00	17,000.00	17,000.00
22020406	Other Maintenance Services	-	-	-	-	-
22020501	Local Training	72,800.00	-	75,000.00	75,000.00	75,000.00
22020502	International Training	-	-	-	-	-
22020701	Financial Consulting	8,800.00	-	15,000.00	15,000.00	15,000.00
22020801	Motor Vehicle Fuel Cost	20,800.00	27,200.00	30,000.00	30,000.00	2,800.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	10,000.00	-	11,000.00	11,000.00	11,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	39,883.45	32,319.40	33,000.00	22,000.00	680.60
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	50,000.00	-	70,000.00	70,000.00	70,000.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	-	-	50,000.00	50,000.00	50,000.00
22021004	Medical Expenses-Local	50,000.00	-	50,000.00	50,000.00	50,000.00
22021006	Postages & Courier Services	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021007	Welfare Packages	150,000.00	-	200,000.00	200,000.00	200,000.00
22021025	Other Miscellaneous Expenses	7,523,200.00	1,187,200.00	1,805,000.00	1,805,000.00	617,800.00
OTHER RECURRENT COSTS Total		16,298,299.45	27,018,719.40	28,614,600.00	3,600,000.00	1,595,880.60
011118500100 - Department of Chieftaincy Affairs Total		31,015,464.13	27,018,719.40	28,614,600.00	3,600,000.00	1,595,880.60
011200300100 - Adamawa State House of Assembly (Legislature)						
PERSONNEL COST						
21010101	Basic-Salary	81,131,537.18	80,712,199.39	105,514,000.00	105,514,000.00	24,801,800.61
21010103	Consolidated Revenue Fund Charge - Salaries	168,646,111.40	154,585,548.53	155,837,000.00	222,837,000.00	1,251,451.47
21010105	Salaries Arrears	333,711.00	-	-	-	-
21020101	Non Regular Allowances	17,179,160.95	142,381.23	143,000.00	-	618.77
21020102	Housing/Rent Allowance	50,614,528.35	46,572,195.72	79,214,000.00	79,214,000.00	32,641,804.28
21020103	Transport Allowance	12,369,580.35	15,792,163.89	30,568,000.00	30,568,000.00	14,775,836.11
21020104	Meal Subsidy	3,149,585.69	1,959,616.47	8,089,000.00	8,089,000.00	6,129,383.53
21020105	Utility Allowance	6,923,345.73	7,404,731.36	15,091,000.00	15,091,000.00	7,686,268.64
21020106	Entertainment Allowance	4,153,091.70	6,483,932.80	24,142,000.00	24,142,000.00	17,658,067.20
21020107	Leave Allowance	13,504,683.12	197,918.90	5,080,000.00	-	4,882,081.10
21020108	Domestic Staff Allowance	26,782,808.15	43,202,397.60	51,021,000.00	51,021,000.00	7,818,602.40
21020109	Shift Allowance	479,024.00	409,646.00	2,658,000.00	2,658,000.00	2,248,354.00
21020110	Call Duty Allowance	2,709,373.33	-	110,200.00	-	110,200.00
21020111	Clinical Allowance	11,933,479.45	7,011,856.79	13,600,900.00	7,876,000.00	6,589,043.21
21020112	Harzard Allowance	7,620,973.07	5,957,208.24	5,958,000.00	-	791.76
21020114	Teaching Allowance	5,289,080.90	-	-	-	-
21020116	Robbing Allowanace	3,490,672.76	-	-	-	-
21020117	Outfit Allowance	9,356,581.25	9,520,374.42	27,660,000.00	27,660,000.00	18,139,625.58
21020118	Siwes Allowance	1,727,072.72	142,779.00	204,000.00	-	61,221.00
21020119	Field Allowance	117,117.51	-	-	-	-
21020120	Journal Allowance	77,678.52	46,795.14	47,000.00	-	204.86
21020121	Wieghing Allowance	47,838.45	-	-	-	-
21020122	Hardship Allowance	47,838.45	1,256,961.46	18,115,000.00	18,115,000.00	16,858,038.54
21020123	Responsibility Allowance	-	509,160.77	509,900.00	-	739.23
21020124	Medical Students Allowance	2,581,818.32	4,385,666.84	10,903,000.00	10,903,000.00	6,517,333.16
21020125	Student Nurses Allowance	1,761,164.12	-	2,456,600.00	-	2,456,600.00
21020126	Torchlight Allowance	1,868,356.20	181,127.74	2,474,000.00	2,474,000.00	2,292,872.26
21020127	UniForm Allowance	1,206,742.40	-	-	-	-
21020128	Personal Assistance Allowance	132,622.48	4,758,865.83	5,046,100.00	160,000.00	287,234.17

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020129	Newspapers Allowance	1,032,639.37	31,196.76	2,253,000.00	2,253,000.00	2,221,803.24
21020130	Special Allowance	77,752.68	-	5,146,000.00	5,146,000.00	5,146,000.00
21020132	Non Clinical Allowance	9,946.69	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	6,515,149.61	-	-	-	-
21020135	Furniture Allowance	8,650,360.60	21,151,837.28	27,654,000.00	27,654,000.00	6,502,162.72
21020136	Overtime Payments	-	-	-	-	-
21020137	Driver's Allowance	-	155,983.76	156,000.00	-	16.24
21020138	Admin Allowance	-	181,981.03	182,500.00	-	518.97
21020139	Wardrobe Allowance	5,261,494.74	-	15,628,000.00	15,628,000.00	15,628,000.00
21020141	Accommodation Allowance	248,667.25	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	397,867.60	3,672,338.94	3,727,200.00	2,404,000.00	54,861.06
21020145	Other Allowances and Benefits	1,395,345.28	33,954,489.64	50,595,000.00	50,595,000.00	16,640,510.36
21030101	Gratuity	-	-	1,850,000.00	206,600,000.00	1,850,000.00
PERSONNEL COST Total		458,824,801.37	450,381,355.53	671,633,400.00	916,602,000.00	221,252,044.47
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	17,569,000.00	1,170,000.00	30,160,000.00	30,160,000.00	28,990,000.00
22020102	Local Travel & Transport: Others	22,874,000.00	133,746,795.19	133,747,000.00	35,096,000.00	204.81
22020103	International Travel & Transport: Training	-	176,844,020.19	177,224,000.00	272,224,000.00	379,979.81
22020104	International Travel & Transport: Others	9,500,000.00	12,268,645.00	21,557,000.00	21,557,000.00	9,288,355.00
22020105	Hotel Accommodation - Local	1,753,100.00	-	15,782,000.00	15,782,000.00	15,782,000.00
22020106	Hotel Accommodation - International	-	24,150,000.00	24,204,000.00	122,204,000.00	54,000.00
22020201	Electricity Charges	300,000.00	85,000.00	3,600,000.00	3,600,000.00	3,515,000.00
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	456,000.00	900,000.00	3,600,000.00	3,600,000.00	2,700,000.00
22020204	Satellite Broadcasting Access Charges	993,000.00	1,104,000.00	2,580,000.00	2,580,000.00	1,476,000.00
22020205	Water Rates	100,000.00	-	-	-	-
22020206	Sewerage Charges	-	-	219,000.00	219,000.00	219,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020208	Software Charges/ License Renewal	250,000.00	-	860,000.00	860,000.00	860,000.00
22020209	Other Utility Charges	-	-	432,000.00	432,000.00	432,000.00
22020301	Office Stationeries/Computer Consumables	21,123,150.00	28,283,350.00	55,981,000.00	35,981,000.00	27,697,650.00
22020302	Books	-	70,000.00	3,008,000.00	3,008,000.00	2,938,000.00
22020303	Newspapers	300,000.00	-	650,000.00	650,000.00	650,000.00
22020304	Magazines & Periodicals	435,000.00	-	350,000.00	350,000.00	350,000.00
22020305	Printing of Non Security Documents	11,240,000.00	2,225,000.00	20,926,000.00	70,926,000.00	18,701,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020306	Printing of Security Documents	-	120,000.00	5,000,000.00	5,000,000.00	4,880,000.00
22020307	Drugs/Laboratory/Medical Supplies	700,000.00	510,000.00	1,118,000.00	1,118,000.00	608,000.00
22020309	UniForms & Other Clothing	127,350.00	-	432,000.00	432,000.00	432,000.00
22020310	Teaching Aids/Instruction Materials	-	-	216,000.00	216,000.00	216,000.00
22020311	Food Stuff/Catering Materials Supplies	9,310,000.00	9,013,000.00	19,746,000.00	12,246,000.00	10,733,000.00
22020312	Other Materials and Supplies	1,290,000.00	-	6,890,000.00	6,890,000.00	6,890,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	13,032,000.00	11,450,500.00	22,779,000.00	22,779,000.00	11,328,500.00
22020402	Maintenance of Office Furniture	225,000.00	10,800.00	3,567,000.00	3,567,000.00	3,556,200.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	1,225,500.00	-	1,008,000.00	1,008,000.00	1,008,000.00
22020405	Maintenance of Plants/Generators	372,000.00	30,000.00	2,837,000.00	2,837,000.00	2,807,000.00
22020406	Other Maintenance Services	2,084,800.00	2,181,115.00	4,920,000.00	1,020,000.00	2,738,885.00
22020407	Maintenance of Aircrafts	755,900.00	83,700.00	1,720,000.00	1,720,000.00	1,636,300.00
22020410	Maintenance of Street Lightings	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020411	Maintenance of Communication Equipments	-	-	1,298,000.00	1,298,000.00	1,298,000.00
22020501	Local Training	74,280,000.00	24,375,000.00	34,371,000.00	34,371,000.00	9,996,000.00
22020502	International Training	-	-	30,000,000.00	60,000,000.00	30,000,000.00
22020503	Other Trainings	220,000.00	5,330,000.00	5,453,000.00	5,453,000.00	123,000.00
22020504	Seminars/Workshop and Conferences	-	-	10,000,000.00	250,000,000.00	10,000,000.00
22020601	Security Services	19,131,550.00	18,485,000.00	20,482,000.00	20,482,000.00	1,997,000.00
22020602	Office Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	45,800,000.00	58,567,000.00	107,882,800.00	200,000,000.00	49,315,800.00
22020605	Cleaning & Fumigation Services	867,000.00	2,170,000.00	2,170,000.00	1,722,000.00	-
22020701	Financial Consulting	-	-	15,000,000.00	15,000,000.00	15,000,000.00
22020702	InFormation Technology Consulting	-	-	561,000.00	561,000.00	561,000.00
22020703	Legal Services	-	-	10,000,000.00	10,000,000.00	10,000,000.00
22020709	Other Consulting Services	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020801	Motor Vehicle Fuel Cost	4,106,000.00	15,272,492.76	37,091,000.00	7,091,000.00	21,818,507.24
22020802	Other Transport Equipment Fuel Cost	-	600,000.00	600,000.00	-	-
22020803	Plant/Generator Fuel Cost	4,700,000.00	4,912,300.00	15,968,000.00	15,968,000.00	11,055,700.00
22020806	Cooking Gas/Fuel Cost	-	-	78,000.00	78,000.00	78,000.00
22020901	Bank Charges (Other Than Interest)	4,033,264.03	4,337,234.21	8,594,000.00	8,594,000.00	4,256,765.79
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	3,082,000.00	3,112,000.00	7,091,000.00	7,091,000.00	3,979,000.00
22021002	Honorarium & Sitting Allowance	633,508,246.38	1,440,774,783.33	1,440,774,800.00	700,459,000.00	16.67
22021003	Publicity & Advertisements	4,888,000.00	5,688,700.00	9,885,000.00	9,885,000.00	4,196,300.00
22021004	Medical Expenses-Local	-	3,100,000.00	15,000,000.00	15,000,000.00	11,900,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021006	Postages & Courier Services	59,800.00	-	109,000.00	109,000.00	109,000.00
22021007	Welfare Packages	41,500,000.00	52,800,000.00	140,330,000.00	90,330,000.00	87,530,000.00
22021008	Subscription to Professional Bodies	-	2,000,000.00	8,186,000.00	8,186,000.00	6,186,000.00
22021009	Sporting Activities	717,000.00	-	1,032,000.00	1,032,000.00	1,032,000.00
22021019	Medical Expenses-International	5,000,000.00	8,000,000.00	20,000,000.00	100,000,000.00	12,000,000.00
22021021	Special Days/Celebrations	-	-	431,000.00	431,000.00	431,000.00
22021022	Youth Corpers Allowance	1,150,000.00	3,017,000.00	3,064,000.00	2,064,000.00	47,000.00
22021023	Development Plan Preparation Expenses	-	270,000.00	1,719,000.00	201,719,000.00	1,449,000.00
22021025	Other Miscellaneous Expenses	388,320,500.06	243,156,444.19	336,194,000.00	216,194,000.00	93,037,555.81
22021026	Monitoring and Evaluation Recurrent	-	-	2,149,000.00	2,149,000.00	2,149,000.00
22021027	Daily Rated Allowance	-	5,269,000.00	11,861,000.00	11,861,000.00	6,592,000.00
OTHER RECURRENT COSTS Total		1,347,379,160.47	2,305,482,879.87	2,868,487,600.00	2,681,190,000.00	563,004,720.13
011200300100 - Adamawa State House of Assembly (Legislature) Total		1,806,203,961.84	2,755,864,235.40	3,540,121,000.00	3,597,792,000.00	784,256,764.60
011200400100 - House of Assembly Service Commission						
PERSONNEL COST						
21010101	Basic-Salary	23,370,072.20	24,369,070.28	26,700,000.00	26,700,000.00	2,330,929.72
21010103	Consolidated Revenue Fund Charge - Salaries	29,179,665.94	26,061,796.69	26,200,000.00	26,200,000.00	138,203.31
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	5,266,110.57	-	-	-	-
21020102	Housing/Rent Allowance	15,867,554.21	16,635,800.13	18,900,000.00	18,900,000.00	2,264,199.87
21020103	Transport Allowance	4,434,559.70	5,854,026.35	11,100,000.00	11,100,000.00	5,245,973.65
21020104	Meal Subsidy	1,685,588.15	1,030,086.72	1,750,000.00	1,750,000.00	719,913.28
21020105	Utility Allowance	1,886,292.38	2,436,907.14	3,690,000.00	3,690,000.00	1,253,092.86
21020106	Entertainment Allowance	651,419.12	1,189,079.06	1,950,000.00	1,950,000.00	760,920.94
21020107	Leave Allowance	1,797,501.57	-	3,690,000.00	3,690,000.00	3,690,000.00
21020108	Domestic Staff Allowance	3,567,981.29	6,068,302.30	6,068,700.00	5,220,700.00	397.70
21020110	Call Duty Allowance	992,324.03	-	-	-	-
21020111	Clinical Allowance	4,369,685.59	2,096,506.68	5,677,000.00	-	3,580,493.32
21020112	Harzard Allowance	2,835,714.09	4,948,820.75	5,190,500.00	5,190,500.00	241,679.25
21020114	Teaching Allowance	1,741,783.22	-	-	-	-
21020116	Robbing Allowanace	1,290,870.69	-	-	-	-
21020117	Outfit Allowance	3,436,816.30	3,948,163.99	7,990,000.00	7,990,000.00	4,041,836.01
21020118	Siwes Allowance	594,820.29	-	-	-	-
21020120	Journal Allowance	-	-	-	-	-
21020124	Medical Students Allowance	876,636.63	1,516,157.20	1,517,000.00	5,530,000.00	842.80

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020125	Student Nurses Allowance	578,533.92	-	-	-	-
21020126	Torchlight Allowance	834,567.72	373,937.09	937,800.00	937,800.00	563,862.91
21020127	UniForm Allowance	423,228.15	-	-	-	-
21020128	Personal Assistance Allowance	-	1,333,210.26	1,887,900.00	-	554,689.74
21020129	Newspapers Allowance	289,266.87	-	-	-	-
21020130	Special Allowance	178,799.30	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,740,752.07	-	-	-	-
21020135	Furniture Allowance	2,938,172.27	7,310,721.67	11,100,000.00	11,100,000.00	3,789,278.33
21020139	Wardrobe Allowance	1,811,965.32	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	1,233,496.23	1,300,300.00	-	66,803.77
21020145	Other Allowances and Benefits	75,826.50	7,549,702.62	10,497,300.00	-	2,947,597.38
21030101	Gratuity	-	-	-	-	-
PERSONNEL COST Total		112,716,508.09	113,955,785.16	146,146,500.00	129,949,000.00	32,190,714.84
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	2,085,200.00	145,000.00	3,250,000.00	3,250,000.00	3,105,000.00
22020102	Local Travel & Transport: Others	576,000.00	3,337,000.00	5,000,000.00	5,000,000.00	1,663,000.00
22020103	International Travel & Transport: Training	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020104	International Travel & Transport: Others	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020105	Hotel Accommodation - Local	-	-	300,000.00	300,000.00	300,000.00
22020106	Hotel Accommodation - International	-	-	8,000,000.00	15,000,000.00	8,000,000.00
22020109	Per-Diem/Estacodes	-	-	400,000.00	400,000.00	400,000.00
22020201	Electricity Charges	138,000.00	55,000.00	55,000.00	-	-
22020202	Telephone Charges	-	-	800,000.00	800,000.00	800,000.00
22020203	Internet Access Charges	-	-	100,000.00	100,000.00	100,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	700,000.00	700,000.00	700,000.00
22020209	Other Utility Charges	-	53,000.00	800,000.00	800,000.00	747,000.00
22020301	Office Stationeries/Computer Consumables	324,000.00	-	40,000.00	-	40,000.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	100,000.00	100,000.00	100,000.00
22020305	Printing of Non Security Documents	-	100,000.00	100,000.00	100,000.00	-
22020306	Printing of Security Documents	-	-	20,000.00	-	20,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020307	Drugs/Laboratory/Medical Supplies	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020312	Other Materials and Supplies	52,000.00	728,000.00	3,000,000.00	3,000,000.00	2,272,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	130,000.00	344,000.00	500,000.00	500,000.00	156,000.00
22020402	Maintenance of Office Furniture	20,000.00	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020404	Maintenance of Office/IT Equipments	48,000.00	436,700.00	500,000.00	500,000.00	63,300.00
22020405	Maintenance of Plants/Generators	104,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020406	Other Maintenance Services	-	40,000.00	3,000,000.00	3,000,000.00	2,960,000.00
22020501	Local Training	380,000.00	-	5,000,000.00	5,000,000.00	5,000,000.00
22020502	International Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020503	Other Trainings	15,000.00	30,000.00	140,000.00	140,000.00	110,000.00
22020601	Security Services	37,000.00	10,000,000.00	10,000,000.00	15,000,000.00	-
22020602	Office Rent	4,990,000.00	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	150,000.00	150,000.00	150,000.00
22020605	Cleaning & Fumigation Services	-	45,000.00	1,565,800.00	2,400,000.00	1,520,800.00
22020801	Motor Vehicle Fuel Cost	309,000.00	163,000.00	225,000.00	225,000.00	62,000.00
22020802	Other Transport Equipment Fuel Cost	23,000.00	125,000.00	225,000.00	225,000.00	100,000.00
22020803	Plant/Generator Fuel Cost	8,000.00	-	-	-	-
22020805	Sea Boat Fuel Cost	-	100,000.00	100,000.00	-	-
22020806	Cooking Gas/Fuel Cost	-	-	100,000.00	100,000.00	100,000.00
22020901	Bank Charges (Other Than Interest)	12,987.46	10,035.25	10,700.00	-	664.75
22020902	Insurance Premium	-	145.50	1,500,000.00	1,500,000.00	1,499,854.50
22021001	Refreshment & Meals	1,368,100.36	1,600,000.00	1,800,000.00	1,800,000.00	200,000.00
22021002	Honorarium & Sitting Allowance	640,000.00	-	200,000.00	200,000.00	200,000.00
22021003	Publicity & Advertisements	50,000.00	145,000.00	200,000.00	200,000.00	55,000.00
22021004	Medical Expenses-Local	-	-	100,000.00	100,000.00	100,000.00
22021006	Postages & Courier Services	-	-	500,000.00	500,000.00	500,000.00
22021007	Welfare Packages	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021021	Special Days/Celebrations	-	-	280,000.00	280,000.00	280,000.00
22021023	Development Plan Preparation Expenses	38,000.00	-	500,000.00	500,000.00	500,000.00
22021024	Final Accounts Preparartion Expenses	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22021025	Other Miscellaneous Expenses	856,000.00	1,884,812.15	4,800,000.00	4,800,000.00	2,915,187.85
22021027	Daily Rated Allowance	860,000.00	1,980,000.00	4,800,000.00	4,800,000.00	2,820,000.00
OTHER RECURRENT COSTS Total		13,064,287.82	21,321,692.90	76,861,500.00	89,470,000.00	55,539,807.10
011200400100 - House of Assembly Service Commission Total		125,780,795.91	135,277,478.06	223,008,000.00	219,419,000.00	87,730,521.94

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
012300100100 - Ministry of Information and Strategy						
PERSONNEL COST						
21010101	Basic-Salary	26,761,338.36	25,284,094.42	25,285,000.00	24,826,000.00	905.58
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21010105	Salaries Arrears	333,459.00	-	-	-	-
21020101	Non Regular Allowances	1,537,460.02	-	-	-	-
21020102	Housing/Rent Allowance	4,593,121.91	3,898,862.36	8,615,000.00	8,615,000.00	4,716,137.64
21020103	Transport Allowance	1,261,515.05	1,392,067.29	1,392,200.00	399,000.00	132.71
21020104	Meal Subsidy	576,613.78	254,911.48	379,000.00	379,000.00	124,088.52
21020105	Utility Allowance	709,566.24	980,162.48	1,153,000.00	1,153,000.00	172,837.52
21020106	Entertainment Allowance	42,173.02	45,430.22	81,000.00	81,000.00	35,569.78
21020107	Leave Allowance	686,628.84	2,914,121.77	3,330,300.00	-	416,178.23
21020108	Domestic Staff Allowance	1,264,842.60	1,373,257.68	2,386,000.00	2,386,000.00	1,012,742.32
21020109	Shift Allowance	-	-	158,800.00	-	158,800.00
21020110	Call Duty Allowance	28,710.40	-	-	-	-
21020111	Clinical Allowance	-	84,432.17	123,100.00	-	38,667.83
21020112	Harzard Allowance	-	-	-	-	-
21020114	Teaching Allowance	1,203,514.47	-	-	-	-
21020118	Siwes Allowance	389,427.21	-	-	-	-
21020120	Journal Allowance	1,763,627.83	-	-	-	-
21020121	Wiegging Allowance	4,053,734.39	5,543,663.20	5,544,000.00	7,787,000.00	336.80
21020123	Responsibility Allowance	-	111,153.00	317,600.00	-	206,447.00
21020125	Student Nurses Allowance	135,672.86	-	-	-	-
21020126	Torchlight Allowance	135,672.86	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,540,042.05	-	-	-	-
21020135	Furniture Allowance	1,947,136.05	4,448,144.08	5,196,000.00	5,296,000.00	747,855.92
21020139	Wardrobe Allowance	1,203,514.47	-	-	-	-
21020145	Other Allowances and Benefits	1,134,229.89	3,477,814.24	3,478,600.00	1,468,000.00	785.76
PERSONNEL COST Total		57,458,808.07	55,613,899.60	63,246,200.00	52,390,000.00	7,632,300.40
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	1,410,519.00	610,000.00	3,104,000.00	3,104,000.00	2,494,000.00
22020102	Local Travel & Transport: Others	68,299.00	-	129,000.00	129,000.00	129,000.00
22020103	International Travel & Transport: Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020104	International Travel & Transport: Others	-	-	1,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020107	Hotel Accommodation - Local Training	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020108	Hotel Accommodation - International Training	-	-	-	-	-
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	44,000.00	44,000.00	44,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	59,000.00	100,000.00	100,000.00	41,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	156,000.00	156,000.00	156,000.00
22020209	Other Utility Charges	-	2,109,925.00	2,110,000.00	2,000,000.00	75.00
22020301	Office Stationeries/Computer Consumables	545,000.00	842,000.00	1,070,000.00	1,070,000.00	228,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	23,180,837.15	-	36,848,800.00	41,457,000.00	36,848,800.00
22020306	Printing of Security Documents	16,000.00	-	544,000.00	544,000.00	544,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	412,500.00	760,000.00	937,000.00	937,000.00	177,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	730,000.00	110,000.00	340,000.00	340,000.00	230,000.00
22020402	Maintenance of Office Furniture	-	215,000.00	1,000,000.00	1,000,000.00	785,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	662,000.00	662,000.00	-	-
22020404	Maintenance of Office/IT Equipments	82,000.00	104,620.00	161,000.00	161,000.00	56,380.00
22020405	Maintenance of Plants/Generators	2,768,500.00	857,800.00	4,517,000.00	4,517,000.00	3,659,200.00
22020406	Other Maintenance Services	799,000.00	1,311,000.00	1,673,000.00	1,673,000.00	362,000.00
22020501	Local Training	130,000.00	70,000.00	246,000.00	246,000.00	176,000.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	139,480.00	1,500,000.00	1,500,000.00	1,360,520.00
22020601	Security Services	150,000.00	354,500.00	355,000.00	283,000.00	500.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	40,000.00	67,000.00	95,000.00	95,000.00	28,000.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	-	-	-
22020704	Engineering Services	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020709	Other Consulting Services	-	250,000.00	5,000,000.00	5,000,000.00	4,750,000.00
22020801	Motor Vehicle Fuel Cost	144,000.00	50,000.00	59,000.00	59,000.00	9,000.00
22020802	Other Transport Equipment Fuel Cost	-	565,000.00	5,000,000.00	5,000,000.00	4,435,000.00
22020803	Plant/Generator Fuel Cost	100,000.00	-	117,000.00	117,000.00	117,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	293,370.92	142,028.75	151,000.00	151,000.00	8,971.25
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	1,776,500.00	17,500.00	1,367,000.00	1,367,000.00	1,349,500.00
22021002	Honorarium & Sitting Allowance	-	-	500,000.00	500,000.00	500,000.00
22021003	Publicity & Advertisements	98,525,500.00	96,014,000.00	111,918,000.00	111,918,000.00	15,904,000.00
22021004	Medical Expenses-Local	1,794,500.00	1,267,000.00	2,310,000.00	2,310,000.00	1,043,000.00
22021006	Postages & Courier Services	-	3,000,000.00	3,000,000.00	5,000.00	-
22021007	Welfare Packages	130,000.00	740,900.00	1,500,000.00	1,500,000.00	759,100.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021025	Other Miscellaneous Expenses	50,448,729.42	28,304,787.68	71,644,000.00	71,644,000.00	43,339,212.32
22021026	Monitoring and Evaluation Recurrent	-	1,000,000.00	10,000,000.00	10,000,000.00	9,000,000.00
22060202	Domestic Interest /Discount - Short Term Borrowings	-	-	-	-	-
OTHER RECURRENT COSTS Total		183,545,255.49	139,623,541.43	271,657,800.00	272,427,000.00	132,034,258.57
012300100100 - Ministry of Information and Strategy Total		241,004,063.56	195,237,441.03	334,904,000.00	324,817,000.00	139,666,558.97
012300300100 - Adamawa Television Corporation						
PERSONNEL COST						
21010101	Basic-Salary	73,052,809.48	80,819,406.30	80,820,000.00	80,093,000.00	593.70
21010103	Consolidated Revenue Fund Charge - Salaries	2,470,000.00	2,240,000.00	2,240,900.00	-	900.00
21020101	Non Regular Allowances	3,128,324.53	-	-	-	-
21020102	Housing/Rent Allowance	13,051,517.76	13,917,071.55	14,980,900.00	17,628,000.00	1,063,828.45
21020103	Transport Allowance	3,318,832.57	4,134,683.06	5,984,000.00	5,984,000.00	1,849,316.94
21020104	Meal Subsidy	1,320,173.05	663,179.14	1,254,000.00	1,254,000.00	590,820.86
21020105	Utility Allowance	1,963,343.87	2,872,888.68	2,873,000.00	2,607,000.00	111.32
21020106	Entertainment Allowance	155,070.34	331,519.88	372,000.00	372,000.00	40,480.12
21020107	Leave Allowance	2,132,163.24	6,677,904.00	6,678,300.00	1,656,000.00	396.00
21020108	Domestic Staff Allowance	5,276,200.56	11,518,528.25	11,519,000.00	6,955,000.00	471.75
21020110	Call Duty Allowance	73,766.26	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020111	Clinical Allowance	-	133,016.68	290,800.00	-	157,783.32
21020114	Teaching Allowance	2,489,741.49	-	-	-	-
21020118	Siwes Allowance	1,204,177.48	-	-	-	-
21020120	Journal Allowance	3,332,850.65	-	-	-	-
21020121	Wieghing Allowance	16,542,397.77	42,213,016.73	42,214,000.00	33,630,000.00	983.27
21020123	Responsibility Allowance	-	61,502.38	175,800.00	-	114,297.62
21020125	Student Nurses Allowance	367,107.30	-	-	-	-
21020126	Torchlight Allowance	361,928.66	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	8,323,032.83	-	-	-	-
21020135	Furniture Allowance	5,986,935.05	14,923,720.64	14,924,000.00	14,376,000.00	279.36
21020139	Wardrope Allowance	3,565,039.76	-	-	-	-
21020145	Other Allowances and Benefits	6,544,440.36	6,075,266.90	8,685,700.00	-	2,610,433.10
21030102	Pension	5,000.00	-	-	-	-
PERSONNEL COST Total		154,664,853.01	186,581,704.19	193,012,400.00	164,555,000.00	6,430,695.81
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	875,000.00	1,159,500.00	1,200,000.00	1,200,000.00	40,500.00
22020102	Local Travel & Transport: Others	1,071,227.00	1,160,260.00	1,200,000.00	1,200,000.00	39,740.00
22020105	Hotel Accommodation - Local	-	230,500.00	231,000.00	-	500.00
22020107	Hotel Accommodation - Local Training	91,200.00	-	300,000.00	300,000.00	300,000.00
22020201	Electricity Charges	15,100.00	-	15,000.00	15,000.00	15,000.00
22020202	Telephone Charges	15,000.00	60,000.00	60,000.00	15,000.00	-
22020203	Internet Access Charges	208,400.00	221,000.00	300,000.00	300,000.00	79,000.00
22020204	Satellite Broadcasting Access Charges	85,000.00	217,500.00	300,000.00	300,000.00	82,500.00
22020205	Water Rates	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	10,000.00	100,000.00	100,000.00	100,000.00	-
22020301	Office Stationeries/Computer Consumables	1,160,358.00	1,895,910.00	2,000,000.00	2,000,000.00	104,090.00
22020302	Books	-	-	-	-	-
22020309	UniForms & Other Clothing	-	447,000.00	500,000.00	500,000.00	53,000.00
22020312	Other Materials and Supplies	46,000.00	154,050.00	200,000.00	200,000.00	45,950.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	86,850.00	144,500.00	271,500.00	200,000.00	127,000.00
22020403	Maintenance of Office Building/Residential Qtrs	251,000.00	187,800.00	242,600.00	200,000.00	54,800.00
22020404	Maintenance of Office/IT Equipments	629,000.00	783,300.00	784,000.00	650,000.00	700.00
22020405	Maintenance of Plants/Generators	394,400.00	256,500.00	400,000.00	400,000.00	143,500.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020406	Other Maintenance Services	657,500.00	640,300.00	700,000.00	700,000.00	59,700.00
22020407	Maintenance of Aircrafts	145,000.00	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	-	150,000.00	150,000.00	150,000.00	-
22020605	Cleaning & Fumigation Services	75,000.00	100,000.00	150,000.00	150,000.00	50,000.00
22020801	Motor Vehicle Fuel Cost	2,171,115.00	2,201,430.00	2,292,000.00	2,292,000.00	90,570.00
22020802	Other Transport Equipment Fuel Cost	-	384,000.00	400,000.00	400,000.00	16,000.00
22020803	Plant/Generator Fuel Cost	1,628,136.77	1,937,200.00	2,208,000.00	2,208,000.00	270,800.00
22020901	Bank Charges (Other Than Interest)	18,854.95	18,828.30	30,000.00	30,000.00	11,171.70
22021007	Welfare Packages	-	20,000.00	28,600.00	-	8,600.00
22021023	Development Plan Preparation Expenses	75,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	6,127,400.00	4,265,750.00	4,590,000.00	4,590,000.00	324,250.00
22021027	Daily Rated Allowance	527,750.00	44,000.00	62,900.00	-	18,900.00
OTHER RECURRENT COSTS Total		16,364,291.72	16,779,328.30	18,715,600.00	18,100,000.00	1,936,271.70
012300300100 - Adamawa Television Corporation Total		171,029,144.73	203,361,032.49	211,728,000.00	182,655,000.00	8,366,967.51
012300400100 - Adamawa Broadcasting Corporation						
PERSONNEL COST						
21010101	Basic-Salary	70,089,624.95	64,637,636.77	73,942,000.00	73,942,000.00	9,304,363.23
21010103	Consolidated Revenue Fund Charge - Salaries	2,080,000.00	1,920,000.00	1,920,000.00	-	-
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	4,320,619.06	-	-	-	-
21020102	Housing/Rent Allowance	12,239,068.06	11,398,367.61	14,413,000.00	14,413,000.00	3,014,632.39
21020103	Transport Allowance	3,401,111.12	3,565,897.30	4,597,000.00	4,597,000.00	1,031,102.70
21020104	Meal Subsidy	1,662,483.19	709,426.27	1,170,000.00	1,170,000.00	460,573.73
21020105	Utility Allowance	2,060,017.98	2,772,710.58	3,697,000.00	3,697,000.00	924,289.42
21020106	Entertainment Allowance	164,210.31	244,990.35	295,000.00	295,000.00	50,009.65
21020107	Leave Allowance	1,900,508.25	5,233,256.33	7,495,000.00	7,495,000.00	2,261,743.67
21020108	Domestic Staff Allowance	4,441,623.76	6,620,282.79	6,621,000.00	5,316,000.00	717.21
21020109	Shift Allowance	-	-	28,000.00	-	28,000.00
21020110	Call Duty Allowance	76,783.07	-	-	-	-
21020111	Clinical Allowance	-	141,467.88	307,500.00	-	166,032.12
21020114	Teaching Allowance	3,356,030.80	-	-	-	-
21020118	Siwes Allowance	992,750.61	-	-	-	-
21020119	Field Allowance	12,478.70	-	-	-	-
21020120	Journal Allowance	3,939,756.25	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020121	Wieghing Allowance	13,993,718.95	32,137,483.89	32,137,500.00	38,490,000.00	16.11
21020123	Responsibility Allowance	-	19,561.44	55,900.00	-	36,338.56
21020125	Student Nurses Allowance	371,644.94	-	-	-	-
21020126	Torchlight Allowance	378,668.07	-	-	-	-
21020127	UniForm Allowance	20,797.84	-	-	-	-
21020128	Personal Assistance Allowance	83,191.36	62,393.52	78,000.00	78,000.00	15,606.48
21020129	Newspapers Allowance	24,957.40	49,914.80	53,500.00	-	3,585.20
21020134	Judges/Grand Khadis Allowance	8,074,602.60	-	-	-	-
21020135	Furniture Allowance	5,127,571.55	11,681,260.84	11,681,300.00	4,872,000.00	39.16
21020139	Wardrobe Allowance	3,163,642.02	-	-	-	-
21020141	Accommodation Allowance	-	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	99,829.60	87,350.90	94,000.00	94,000.00	6,649.10
21020145	Other Allowances and Benefits	8,609,332.44	5,978,120.68	7,787,000.00	2,524,000.00	1,808,879.32
PERSONNEL COST Total		150,685,022.88	147,260,121.95	166,372,700.00	156,983,000.00	19,112,578.05
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	164,000.00	164,000.00	164,000.00
22020102	Local Travel & Transport: Others	111,000.00	16,000.00	243,000.00	243,000.00	227,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	164,000.00	164,000.00	164,000.00
22020107	Hotel Accommodation - Local Training	-	-	131,000.00	131,000.00	131,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	30,000.00	136,000.00	200,000.00	200,000.00	64,000.00
22020204	Satellite Broadcasting Access Charges	-	-	30,000.00	30,000.00	30,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	40,000.00	-	66,000.00	66,000.00	66,000.00
22020301	Office Stationeries/Computer Consumables	276,200.00	744,400.00	922,000.00	922,000.00	177,600.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	31,000.00	32,500.00	164,000.00	164,000.00	131,500.00
22020306	Printing of Security Documents	45,000.00	-	30,000.00	30,000.00	30,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	-	65,000.00	266,000.00	266,000.00	201,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	221,000.00	384,500.00	922,000.00	922,000.00	537,500.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020402	Maintenance of Office Furniture	-	-	336,000.00	336,000.00	336,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	336,000.00	336,000.00	336,000.00
22020404	Maintenance of Office/IT Equipments	50,000.00	112,000.00	670,000.00	670,000.00	558,000.00
22020405	Maintenance of Plants/Generators	107,000.00	128,000.00	915,000.00	915,000.00	787,000.00
22020406	Other Maintenance Services	-	177,000.00	503,000.00	503,000.00	326,000.00
22020501	Local Training	55,695.02	-	318,000.00	318,000.00	318,000.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	99,000.00	-	155,000.00	155,000.00	155,000.00
22020601	Security Services	6,800.00	-	500,000.00	500,000.00	500,000.00
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	100,000.00	100,000.00	100,000.00
22020701	Financial Consulting	-	-	150,000.00	150,000.00	150,000.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	200,000.00	200,000.00	200,000.00
22020704	Engineering Services	-	-	133,000.00	133,000.00	133,000.00
22020709	Other Consulting Services	-	-	200,000.00	200,000.00	200,000.00
22020801	Motor Vehicle Fuel Cost	478,347.10	894,183.57	2,087,000.00	2,087,000.00	1,192,816.43
22020803	Plant/Generator Fuel Cost	1,754,925.31	3,345,017.04	5,427,000.00	5,427,000.00	2,081,982.96
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	14,035.42	30,832.50	60,000.00	60,000.00	29,167.50
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	141,000.00	-	150,000.00	150,000.00	150,000.00
22021002	Honorarium & Sitting Allowance	-	20,000.00	196,000.00	196,000.00	176,000.00
22021003	Publicity & Advertisements	-	498,948.88	1,500,000.00	1,500,000.00	1,001,051.12
22021004	Medical Expenses-Local	-	-	150,000.00	150,000.00	150,000.00
22021006	Postages & Courier Services	40,000.00	100,000.00	120,000.00	120,000.00	20,000.00
22021007	Welfare Packages	96,000.00	245,000.00	309,000.00	309,000.00	64,000.00
22021008	Subscription to Professional Bodies	-	-	282,000.00	282,000.00	282,000.00
22021009	Sporting Activities	-	-	50,000.00	50,000.00	50,000.00
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	100,000.00	100,000.00	100,000.00
22021025	Other Miscellaneous Expenses	1,546,576.46	4,642,744.70	5,095,800.00	2,575,000.00	453,055.30
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
22021027	Daily Rated Allowance	407,000.00	930,000.00	1,221,500.00	1,029,000.00	291,500.00
OTHER RECURRENT COSTS Total		5,550,579.31	12,502,126.69	24,566,300.00	21,853,000.00	12,064,173.31
012300400100 - Adamawa Broadcasting Corporation Total		156,235,602.19	159,762,248.64	190,939,000.00	178,836,000.00	31,176,751.36

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
012301300100 - Government Printing Press						
PERSONNEL COST						
21010101	Basic-Salary	14,318,471.64	14,612,060.42	15,351,000.00	15,351,000.00	738,939.58
21010102	Over Time Payments	-	-	2,450,000.00	3,450,000.00	2,450,000.00
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	819,016.11	-	-	-	-
21020102	Housing/Rent Allowance	2,672,068.80	1,392,623.94	1,393,000.00	-	376.06
21020103	Transport Allowance	1,088,607.54	943,042.75	943,400.00	-	357.25
21020104	Meal Subsidy	470,473.20	274,658.66	553,000.00	553,000.00	278,341.34
21020105	Utility Allowance	492,945.44	733,331.88	734,000.00	641,000.00	668.12
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	1,257,932.06	1,258,000.00	1,393,000.00	67.94
21020108	Domestic Staff Allowance	-	-	-	-	-
21020109	Shift Allowance	-	119,327.00	120,000.00	-	673.00
21020110	Call Duty Allowance	28,000.06	-	-	-	-
21020111	Clinical Allowance	-	54,816.44	117,500.00	-	62,683.56
21020114	Teaching Allowance	255,183.27	-	-	-	-
21020118	Siwes Allowance	85,061.09	-	-	-	-
21020121	Wieghing Allowance	-	-	-	-	-
21020125	Student Nurses Allowance	28,555.68	-	-	-	-
21020126	Torchlight Allowance	28,555.68	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	273,005.37	-	-	-	-
21020135	Furniture Allowance	425,305.45	806,437.87	806,600.00	-	162.13
21020139	Wardrobe Allowance	255,183.27	85,061.09	691,000.00	1,191,000.00	605,938.91
21020141	Accommodation Allowance	-	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	-	2,778,363.35	2,779,000.00	1,679,000.00	636.65
PERSONNEL COST Total		21,240,432.60	23,057,655.46	27,196,500.00	24,258,000.00	4,138,844.54
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	114,000.00	114,000.00	114,000.00	114,000.00	-
22020102	Local Travel & Transport: Others	114,000.00	100,000.00	142,900.00	114,000.00	42,900.00
22020301	Office Stationeries/Computer Consumables	453,000.00	-	-	-	-
22020305	Printing of Non Security Documents	3,425,300.00	1,857,650.00	5,592,000.00	5,592,000.00	3,734,350.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020306	Printing of Security Documents	1,108,700.00	563,000.00	563,800.00	500,000.00	800.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020312	Other Materials and Supplies	453,000.00	265,000.00	500,000.00	500,000.00	235,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	228,000.00	710,700.00	711,200.00	400,000.00	500.00
22020402	Maintenance of Office Furniture	227,000.00	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	453,000.00	-	-	-	-
22020404	Maintenance of Office/IT Equipments	183,000.00	499,500.00	500,000.00	400,000.00	500.00
22020405	Maintenance of Plants/Generators	1,645,000.00	484,500.00	500,000.00	500,000.00	15,500.00
22020406	Other Maintenance Services	618,000.00	1,776,600.00	2,500,000.00	2,500,000.00	723,400.00
22020407	Maintenance of Aircrafts	74,500.00	-	-	-	-
22020501	Local Training	46,000.00	-	-	-	-
22020504	Seminars/Workshop and Conferences	128,000.00	50,000.00	200,000.00	200,000.00	150,000.00
22020801	Motor Vehicle Fuel Cost	199,000.00	340,000.00	400,000.00	400,000.00	60,000.00
22020802	Other Transport Equipment Fuel Cost	45,400.00	195,000.00	214,300.00	200,000.00	19,300.00
22020803	Plant/Generator Fuel Cost	303,000.00	483,600.00	500,000.00	500,000.00	16,400.00
22020901	Bank Charges (Other Than Interest)	15,203.16	42,873.36	43,000.00	30,000.00	126.64
22021001	Refreshment & Meals	538,000.00	987,000.00	1,000,000.00	1,000,000.00	13,000.00
22021003	Publicity & Advertisements	130,000.00	205,000.00	250,000.00	250,000.00	45,000.00
22021004	Medical Expenses-Local	579,000.00	457,200.00	600,000.00	600,000.00	142,800.00
22021007	Welfare Packages	534,000.00	619,000.00	884,300.00	700,000.00	265,300.00
22021010	Direct Teaching & Laboratory Cost	27,000.00	-	-	-	-
22021023	Development Plan Preparation Expenses	74,000.00	-	-	-	-
22021024	Final Accounts Preparartion Expenses	-	250,000.00	350,000.00	350,000.00	100,000.00
22021025	Other Miscellaneous Expenses	1,052,100.00	952,950.00	1,000,000.00	1,000,000.00	47,050.00
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
22021027	Daily Rated Allowance	720,000.00	2,260,000.00	2,260,000.00	2,520,000.00	-
OTHER RECURRENT COSTS Total		13,487,203.16	13,213,573.36	18,825,500.00	18,370,000.00	5,611,926.64
012301300100 - Government Printing Press Total		34,727,635.76	36,271,228.82	46,022,000.00	42,628,000.00	9,750,771.18
012305500100 - Adamawa Press Limited						
PERSONNEL COST						
21010101	Basic-Salary	31,492,874.75	22,244,194.46	44,672,300.00	21,320,000.00	22,428,105.54
21010103	Consolidated Revenue Fund Charge - Salaries	2,080,000.00	1,920,000.00	1,920,000.00	1,645,000.00	-
21010105	Salaries Arrears	622,637.61	-	-	-	-
21020101	Non Regular Allowances	1,515,914.46	92,093.55	93,000.00	-	906.45
21020102	Housing/Rent Allowance	3,831,218.76	4,560,565.29	4,561,000.00	5,213,000.00	434.71

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020103	Transport Allowance	1,057,438.88	2,667,511.64	2,668,000.00	1,928,000.00	488.36
21020104	Meal Subsidy	638,822.41	279,539.42	280,000.00	331,000.00	460.58
21020105	Utility Allowance	810,140.89	1,046,286.89	1,100,000.00	1,100,000.00	53,713.11
21020106	Entertainment Allowance	147,891.66	257,873.04	258,200.00	35,000.00	326.96
21020107	Leave Allowance	562,227.63	2,304,506.30	2,305,400.00	2,119,000.00	893.70
21020108	Domestic Staff Allowance	1,144,414.34	1,851,066.70	1,852,000.00	1,002,000.00	933.30
21020109	Shift Allowance	958,320.00	-	296,500.00	-	296,500.00
21020110	Call Duty Allowance	29,473.85	-	3,112,900.00	-	3,112,900.00
21020111	Clinical Allowance	667,500.00	56,738.45	122,100.00	-	65,361.55
21020114	Teaching Allowance	935,724.90	-	-	-	-
21020116	Robbing Allowance	531,690.89	-	-	-	-
21020118	Siwes Allowance	306,425.97	-	-	-	-
21020119	Field Allowance	18,955.14	-	-	-	-
21020120	Journal Allowance	1,391,321.54	-	-	-	-
21020121	Wieghing Allowance	2,940,293.17	4,418,793.28	5,805,000.00	5,805,000.00	1,386,206.72
21020123	Responsibility Allowance	-	207,545.87	593,000.00	-	385,454.13
21020125	Student Nurses Allowance	110,246.87	-	154,200.00	-	154,200.00
21020126	Torchlight Allowance	110,246.87	-	-	-	-
21020129	Newspapers Allowance	140,434.73	37,910.28	81,300.00	-	43,389.72
21020134	Judges/Grand Khadis Allowance	2,089,248.91	-	-	-	-
21020135	Furniture Allowance	1,229,633.27	3,552,008.70	3,553,000.00	3,293,000.00	991.30
21020139	Wardrope Allowance	923,207.30	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	132,685.98	151,641.12	209,000.00	209,000.00	57,358.88
21020145	Other Allowances and Benefits	1,342,938.19	3,246,278.27	3,246,900.00	-	621.73
PERSONNEL COST Total		57,761,928.97	48,894,553.26	76,883,800.00	44,000,000.00	27,989,246.74
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	25,000.00	60,000.00	91,000.00	91,000.00	31,000.00
22020102	Local Travel & Transport: Others	111,000.00	180,000.00	181,000.00	181,000.00	1,000.00
22020105	Hotel Accommodation - Local	-	50,000.00	51,000.00	51,000.00	1,000.00
22020201	Electricity Charges	118,000.00	531,000.00	531,000.00	494,000.00	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	24,000.00	50,400.00	51,000.00	51,000.00	600.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020206	Sewerage Charges	-	3,000.00	3,000.00	3,000.00	-
22020209	Other Utility Charges	-	34,000.00	34,000.00	26,000.00	-
22020301	Office Stationeries/Computer Consumables	545,500.00	363,500.00	760,800.00	521,000.00	397,300.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020302	Books	-	6,000.00	6,000.00	6,000.00	-
22020303	Newspapers	-	6,000.00	6,000.00	6,000.00	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	3,298,200.00	4,899,050.00	9,043,600.00	6,767,000.00	4,144,550.00
22020306	Printing of Security Documents	-	40,000.00	57,200.00	-	17,200.00
22020312	Other Materials and Supplies	33,000.00	103,000.00	103,000.00	17,000.00	-
22020313	Chemical and Reagents Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	308,900.00	317,500.00	526,500.00	453,000.00	209,000.00
22020402	Maintenance of Office Furniture	-	23,000.00	23,000.00	23,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	10,000.00	72,000.00	72,000.00	72,000.00	-
22020404	Maintenance of Office/IT Equipments	192,000.00	-	-	-	-
22020405	Maintenance of Plants/Generators	144,000.00	142,000.00	214,000.00	214,000.00	72,000.00
22020406	Other Maintenance Services	74,000.00	271,000.00	271,000.00	114,000.00	-
22020407	Maintenance of Aircrafts	22,000.00	-	-	-	-
22020411	Maintenance of Communication Equipments	-	-	-	-	-
22020501	Local Training	-	90,688.31	91,000.00	91,000.00	311.69
22020502	International Training	-	50,000.00	51,000.00	51,000.00	1,000.00
22020504	Seminars/Workshop and Conferences	-	120,000.00	120,000.00	-	-
22020601	Security Services	22,500.00	480,000.00	480,900.00	51,000.00	900.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020605	Cleaning & Fumigation Services	-	60,000.00	60,000.00	60,000.00	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	26,000.00	26,000.00	26,000.00
22020801	Motor Vehicle Fuel Cost	967,000.00	1,411,000.00	1,977,200.00	1,447,000.00	566,200.00
22020802	Other Transport Equipment Fuel Cost	-	50,600.00	51,000.00	51,000.00	400.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	119,467.87	21,105.51	28,500.00	22,000.00	7,394.49
22021001	Refreshment & Meals	510,700.00	309,000.00	1,579,300.00	679,000.00	1,270,300.00
22021002	Honorarium & Sitting Allowance	-	90,000.00	91,000.00	91,000.00	1,000.00
22021003	Publicity & Advertisements	1,823,300.00	1,000,000.00	1,407,200.00	1,000,000.00	407,200.00
22021004	Medical Expenses-Local	-	140,000.00	140,000.00	91,000.00	-
22021006	Postages & Courier Services	-	22,000.00	23,000.00	23,000.00	1,000.00
22021007	Welfare Packages	887,500.00	207,000.00	453,000.00	453,000.00	246,000.00
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	125,000.00	125,000.00	125,000.00
22021024	Final Accounts Preparartion Expenses	-	160,000.00	160,000.00	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021025	Other Miscellaneous Expenses	1,879,700.00	3,261,950.00	3,262,900.00	1,226,000.00	950.00
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
22021027	Daily Rated Allowance	-	1,400,000.00	1,584,000.00	1,584,000.00	184,000.00
22021029	Fertilizer Payment to Company	-	415,000.00	415,000.00	-	-
OTHER RECURRENT COSTS Total		11,115,767.87	16,439,793.82	24,151,100.00	16,161,000.00	7,711,306.18
012305500100 - Adamawa Press Limited Total		68,877,696.84	65,334,347.08	101,034,900.00	60,161,000.00	35,700,552.92
012500100100 - Office of the Head of Service						
PERSONNEL COST						
21010101	Basic-Salary	262,425,069.17	215,304,578.97	215,304,600.00	-	21.03
21010102	Over Time Payments	-	-	7,767,000.00	33,285,000.00	7,767,000.00
21010103	Consolidated Revenue Fund Charge - Salaries	162,064.77	-	-	-	-
21010104	Basic Wages	-	-	21,203,800.00	121,832,000.00	21,203,800.00
21010105	Salaries Arrears	4,925,318.00	-	700,000.00	700,000.00	700,000.00
21020101	Non Regular Allowances	15,515,404.35	-	-	-	-
21020102	Housing/Rent Allowance	53,800,652.34	28,953,043.79	28,954,000.00	-	956.21
21020103	Transport Allowance	10,037,250.39	8,239,370.52	8,239,500.00	7,767,000.00	129.48
21020104	Meal Subsidy	8,712,881.11	1,370,524.21	6,442,000.00	686,000.00	5,071,475.79
21020105	Utility Allowance	20,425,460.43	21,202,999.64	21,203,400.00	8,442,000.00	400.36
21020106	Entertainment Allowance	10,647,555.38	15,394,037.53	15,395,000.00	5,074,000.00	962.47
21020107	Leave Allowance	18,178,632.18	18,102,744.02	20,148,500.00	12,184,000.00	2,045,755.98
21020108	Domestic Staff Allowance	38,250,003.20	55,015,855.12	55,016,500.00	18,401,000.00	644.88
21020109	Shift Allowance	1,793,813.24	-	1,331,800.00	-	1,331,800.00
21020110	Call Duty Allowance	189,434.47	-	-	-	-
21020111	Clinical Allowance	354,108.57	679,490.06	930,900.00	-	251,409.94
21020112	Harzard Allowance	376,210.92	697,328.17	698,000.00	178,000.00	671.83
21020113	Rural Posting Allowance	15,654.79	-	-	-	-
21020114	Teaching Allowance	7,736,941.90	-	-	-	-
21020116	Robbing Allowanace	99,456.40	-	-	-	-
21020117	Outfit Allowance	108,923.06	14,185.58	1,300,000.00	-	1,285,814.42
21020118	Siwes Allowance	2,618,490.54	-	-	-	-
21020119	Field Allowance	2,954,406.06	-	-	-	-
21020120	Journal Allowance	4,218,266.09	4,994,575.64	4,995,400.00	1,300,000.00	824.36
21020121	Wiegging Allowance	492,988.01	508,945.42	609,100.00	-	100,154.58
21020122	Hardship Allowance	30,000.00	75,000.00	75,300.00	-	300.00
21020123	Responsibility Allowance	419,959.40	30,000.00	30,000.00	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020124	Medical Students Allowance	18,238.59	-	1,600,000.00	-	1,600,000.00
21020125	Student Nurses Allowance	917,303.54	-	-	-	-
21020126	Torchlight Allowance	989,302.83	-	-	-	-
21020127	UniForm Allowance	1,079,753.26	64,067.33	81,200.00	-	17,132.67
21020128	Personal Assistance Allowance	2,541,752.61	1,697,434.55	18,021,000.00	1,600,000.00	16,323,565.45
21020129	Newspapers Allowance	9,240,096.89	2,117,429.52	2,892,000.00	-	774,570.48
21020130	Special Allowance	2,197,087.00	-	-	-	-
21020132	Non Clinical Allowance	218,827.18	426,424.23	511,600.00	-	85,175.77
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	15,066,058.36	-	-	-	-
21020135	Furniture Allowance	19,225,875.22	28,937,326.33	28,938,000.00	18,021,000.00	673.67
21020137	Driver's Allowance	8,906,672.70	12,764,616.41	12,765,100.00	5,911,000.00	483.59
21020138	Admin Allowance	3,826,801.09	9,534,258.67	9,534,700.00	1,304,000.00	441.33
21020139	Wardrobe Allowance	7,902,233.53	117,234.95	118,000.00	-	765.05
21020140	Academic Allowance	86,967.90	299,759.56	300,500.00	-	740.44
21020141	Accommodation Allowance	4,342,853.20	12,664,815.90	12,665,000.00	5,130,000.00	184.10
21020142	ICT Allowance	15,000.00	98,965.43	99,000.00	-	34.57
21020143	Motor Vehicle/ Maintenance Allowance	13,630,635.66	8,763,806.92	8,764,400.00	5,130,000.00	593.08
21020145	Other Allowances and Benefits	9,062,244.05	55,594,970.97	55,595,000.00	2,011,000.00	29.03
PERSONNEL COST Total		563,756,648.38	503,663,789.44	562,230,300.00	248,956,000.00	58,566,510.56
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	452,000.00	-	1,500,000.00	1,500,000.00	1,500,000.00
22020102	Local Travel & Transport: Others	9,747,500.00	7,159,000.00	7,159,000.00	3,500,000.00	-
22020103	International Travel & Transport: Training	145,000.00	180,000.00	500,000.00	500,000.00	320,000.00
22020104	International Travel & Transport: Others	190,000.00	-	800,000.00	800,000.00	800,000.00
22020105	Hotel Accommodation - Local	418,600.00	650,000.00	700,000.00	700,000.00	50,000.00
22020106	Hotel Accommodation - International	-	130,000.00	500,000.00	500,000.00	370,000.00
22020108	Hotel Accommodation - International Training	-	-	-	-	-
22020109	Per-Diem/Estacodes	-	-	66,000.00	66,000.00	66,000.00
22020201	Electricity Charges	-	60,000.00	60,000.00	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	23,000.00	-	61,000.00	61,000.00	61,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020209	Other Utility Charges	161,000.00	-	250,000.00	250,000.00	250,000.00
22020301	Office Stationeries/Computer Consumables	606,500.00	449,000.00	500,000.00	500,000.00	51,000.00
22020302	Books	-	-	-	-	-
22020304	Magazines & Periodicals	-	250,000.00	357,200.00	-	107,200.00
22020305	Printing of Non Security Documents	270,000.00	88,000.00	200,000.00	200,000.00	112,000.00
22020306	Printing of Security Documents	-	-	100,000.00	100,000.00	100,000.00
22020312	Other Materials and Supplies	408,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	307,000.00	559,000.00	559,000.00	300,000.00	-
22020402	Maintenance of Office Furniture	375,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	506,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020404	Maintenance of Office/IT Equipments	314,119.25	45,000.00	250,000.00	250,000.00	205,000.00
22020405	Maintenance of Plants/Generators	93,000.00	-	-	-	-
22020406	Other Maintenance Services	5,601,000.00	285,000.00	7,000,000.00	7,000,000.00	6,715,000.00
22020407	Maintenance of Aircrafts	39,000.00	-	-	-	-
22020501	Local Training	30,000.00	460,000.00	460,000.00	100,000.00	-
22020502	International Training	-	-	61,000.00	61,000.00	61,000.00
22020503	Other Trainings	74,000.00	-	150,000.00	150,000.00	150,000.00
22020601	Security Services	25,000.00	-	100,000.00	100,000.00	100,000.00
22020701	Financial Consulting	50,000.00	-	250,000.00	250,000.00	250,000.00
22020702	InFormation Technology Consulting	60,000.00	-	500,000.00	500,000.00	500,000.00
22020709	Other Consulting Services	517,000.00	-	500,000.00	500,000.00	500,000.00
22020801	Motor Vehicle Fuel Cost	302,000.00	110,000.00	110,000.00	100,000.00	-
22020802	Other Transport Equipment Fuel Cost	75,000.00	-	250,000.00	250,000.00	250,000.00
22020803	Plant/Generator Fuel Cost	265,000.00	-	600,000.00	600,000.00	600,000.00
22020901	Bank Charges (Other Than Interest)	40,783.42	19,557.64	19,900.00	-	342.36
22020902	Insurance Premium	190,000.00	-	600,000.00	600,000.00	600,000.00
22021001	Refreshment & Meals	479,000.00	170,000.00	500,000.00	500,000.00	330,000.00
22021002	Honorarium & Sitting Allowance	75,000.00	-	250,000.00	250,000.00	250,000.00
22021003	Publicity & Advertisements	7,721,500.00	40,000.00	300,000.00	300,000.00	260,000.00
22021004	Medical Expenses-Local	64,000.00	-	-	-	-
22021006	Postages & Courier Services	612,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22021007	Welfare Packages	725,000.00	-	300,000.00	300,000.00	300,000.00
22021008	Subscription to Professional Bodies	25,070,161.24	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021020	Foreign Scholarship Scheme	-	-	25,000,000.00	25,000,000.00	25,000,000.00
22021021	Special Days/Celebrations	25,000.00	-	100,000.00	100,000.00	100,000.00
22021023	Development Plan Preparation Expenses	5,774,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021025	Other Miscellaneous Expenses	11,878,454.83	3,415,400.00	13,000,000.00	13,000,000.00	9,584,600.00
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
OTHER RECURRENT COSTS Total		73,709,618.74	14,069,957.64	87,613,100.00	82,888,000.00	73,543,142.36
012500100100 - Office of the Head of Service Total		637,466,267.12	517,733,747.08	649,843,400.00	331,844,000.00	132,109,652.92
012500500100 - Establishment and Training Department						
PERSONNEL COST						
21010101	Basic-Salary	108,172,396.99	152,775,536.43	165,000,000.00	165,000,000.00	12,224,463.57
21010102	Over Time Payments	-	-	12,839,300.00	37,000,000.00	12,839,300.00
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	8,082,084.81	-	-	-	-
21020102	Housing/Rent Allowance	16,269,814.83	14,246,654.39	14,247,000.00	-	345.61
21020103	Transport Allowance	4,042,710.07	8,022,392.05	8,022,500.00	2,500,000.00	107.95
21020104	Meal Subsidy	2,531,962.40	1,629,296.61	2,752,000.00	2,752,000.00	1,122,703.39
21020105	Utility Allowance	2,190,115.54	5,183,358.79	7,337,000.00	7,337,000.00	2,153,641.21
21020106	Entertainment Allowance	8,955.27	26,865.81	27,100.00	24,000.00	234.19
21020107	Leave Allowance	325,245.24	12,438,346.13	17,798,000.00	17,798,000.00	5,359,653.87
21020108	Domestic Staff Allowance	325,245.24	979,424.33	980,900.00	868,000.00	1,475.67
21020109	Shift Allowance	-	1,167,343.00	1,168,000.00	-	657.00
21020110	Call Duty Allowance	161,684.59	-	-	-	-
21020111	Clinical Allowance	33,750.00	482,056.61	675,100.00	-	193,043.39
21020112	Harzard Allowance	11,250.00	745,655.24	746,000.00	-	344.76
21020113	Rural Posting Allowance	10,355.51	-	-	-	-
21020114	Teaching Allowance	6,231,832.41	10,355.51	11,000.00	-	644.49
21020118	Siwes Allowance	2,170,596.98	-	-	-	-
21020120	Journal Allowance	25,381.85	324,077.61	325,000.00	-	922.39
21020121	Wieghing Allowance	32,858.44	108,980.58	109,400.00	-	419.42
21020122	Hardship Allowance	7,500.00	45,000.00	45,100.00	-	100.00
21020123	Responsibility Allowance	15,000.00	30,000.00	30,000.00	-	-
21020125	Student Nurses Allowance	714,234.57	-	-	-	-
21020126	Torchlight Allowance	707,904.88	-	-	-	-
21020127	UniForm Allowance	-	38,443.75	44,400.00	-	5,956.25
21020134	Judges/Grand Khadis Allowance	2,775,125.23	-	-	-	-
21020135	Furniture Allowance	4,448,495.12	27,216,452.81	27,899,000.00	30,899,000.00	682,547.19

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020137	Driver's Allowance	-	15,000.00	64,300.00	-	49,300.00
21020139	Wardrobe Allowance	6,225,071.73	162,038.81	163,000.00	-	961.19
21020140	Academic Allowance	-	324,077.62	325,000.00	-	922.38
21020141	Accommodation Allowance	-	3,975,155.18	3,976,000.00	-	844.82
21020142	ICT Allowance	-	324,077.61	325,000.00	-	922.39
21020145	Other Allowances and Benefits	174,999.68	21,152,646.76	21,152,700.00	-	53.24
PERSONNEL COST Total		165,694,571.38	251,423,235.63	286,062,800.00	264,178,000.00	34,639,564.37
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	45,000.00	-	59,000.00	59,000.00	59,000.00
22020102	Local Travel & Transport: Others	500,000.00	856,193.00	1,177,000.00	1,177,000.00	320,807.00
22020103	International Travel & Transport: Training	-	-	1,200,000.00	1,200,000.00	1,200,000.00
22020104	International Travel & Transport: Others	-	-	1,200,000.00	1,200,000.00	1,200,000.00
22020105	Hotel Accommodation - Local	-	40,000.00	1,200,000.00	1,200,000.00	1,160,000.00
22020201	Electricity Charges	-	20,000.00	28,600.00	-	8,600.00
22020204	Satellite Broadcasting Access Charges	210,000.00	190,000.00	663,000.00	663,000.00	473,000.00
22020205	Water Rates	-	-	807,000.00	807,000.00	807,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	-	-	50,000.00	50,000.00	50,000.00
22020301	Office Stationeries/Computer Consumables	148,000.00	-	-	-	-
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	20,000.00	76,000.00	1,327,000.00	1,327,000.00	1,251,000.00
22020312	Other Materials and Supplies	255,500.00	576,200.00	577,000.00	469,000.00	800.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	120,000.00	120,000.00	202,000.00	202,000.00	82,000.00
22020402	Maintenance of Office Furniture	-	510,000.00	728,600.00	46,000.00	218,600.00
22020403	Maintenance of Office Building/Residential Qtrs	-	64,400.00	123,000.00	123,000.00	58,600.00
22020404	Maintenance of Office/IT Equipments	600,000.00	-	-	-	-
22020405	Maintenance of Plants/Generators	112,800.00	186,300.00	224,500.00	162,000.00	38,200.00
22020406	Other Maintenance Services	2,191,675.00	942,500.00	2,487,000.00	2,487,000.00	1,544,500.00
22020501	Local Training	3,111,051.88	4,789,722.63	16,699,000.00	16,699,000.00	11,909,277.37
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	134,000.00	134,000.00	134,000.00
22020601	Security Services	882,000.00	1,120,000.00	1,504,000.00	1,504,000.00	384,000.00
22020605	Cleaning & Fumigation Services	377,650.00	1,361,000.00	1,560,000.00	1,560,000.00	199,000.00
22020702	InFormation Technology Consulting	-	-	2,000,000.00	9,000,000.00	2,000,000.00
22020709	Other Consulting Services	500,000.00	50,000.00	1,817,000.00	1,817,000.00	1,767,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020801	Motor Vehicle Fuel Cost	450,550.00	263,000.00	362,000.00	362,000.00	99,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	796,000.00	796,000.00	796,000.00
22020803	Plant/Generator Fuel Cost	593,800.00	1,020,000.00	1,200,000.00	1,200,000.00	180,000.00
22020806	Cooking Gas/Fuel Cost	-	-	121,000.00	121,000.00	121,000.00
22020901	Bank Charges (Other Than Interest)	46,973.23	99,815.03	243,000.00	243,000.00	143,184.97
22021001	Refreshment & Meals	-	-	-	-	-
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	-	-	-	-	-
22021004	Medical Expenses-Local	20,000.00	-	994,000.00	994,000.00	994,000.00
22021006	Postages & Courier Services	-	-	50,000.00	50,000.00	50,000.00
22021007	Welfare Packages	804,225.00	564,800.00	1,657,000.00	1,657,000.00	1,092,200.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021021	Special Days/Celebrations	35,000.00	12,640.00	20,000,000.00	20,000,000.00	19,987,360.00
22021023	Development Plan Preparation Expenses	-	-	35,000.00	35,000.00	35,000.00
22021025	Other Miscellaneous Expenses	8,297,300.00	53,320,100.00	53,321,000.00	20,065,000.00	900.00
22021027	Daily Rated Allowance	1,693,500.00	10,124,500.00	13,606,500.00	3,000,000.00	3,482,000.00
OTHER RECURRENT COSTS Total		21,015,025.11	76,307,170.66	128,153,200.00	90,409,000.00	51,846,029.34
012500500100 - Establishment and Training Department Total		186,709,596.49	327,730,406.29	414,216,000.00	354,587,000.00	86,485,593.71
012500700100 - Adamawa State Staff Pension Board						
PERSONNEL COST						
21010101	Basic-Salary	655,446.36	655,446.36	656,000.00	656,000.00	553.64
21010103	Consolidated Revenue Fund Charge - Salaries	29,179,665.94	25,733,358.74	25,733,600.00	-	241.26
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	37,491.54	-	-	-	-
21020102	Housing/Rent Allowance	126,801.36	112,474.62	150,000.00	150,000.00	37,525.38
21020103	Transport Allowance	58,124.68	80,471.76	81,000.00	80,000.00	528.24
21020104	Meal Subsidy	24,189.52	14,922.80	18,000.00	18,000.00	3,077.20
21020105	Utility Allowance	24,502.56	36,753.84	37,000.00	37,000.00	246.16
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	60,082.00	66,000.00	66,000.00	5,918.00
21020110	Call Duty Allowance	1,492.28	-	-	-	-
21020111	Clinical Allowance	-	2,984.56	6,400.00	-	3,415.44
21020133	Regular Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020134	Judges/Grand Khadis Allowance	12,497.18	-	-	-	-
21020139	Wardrobe Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	-	37,491.54	300,000.00	300,000.00	262,508.46
21030101	Gratuity	371,449,269.66	1,213,929,037.68	1,487,592,600.00	2,677,369,600.00	273,663,562.32
21030102	Pension	5,451,054,783.09	6,019,625,821.56	6,019,626,000.00	5,500,000,000.00	178.44
21030103	Death Benefits	171,526,824.47	773,320,699.02	773,320,800.00	538,260,800.00	100.98
21030104	Gratuity Arears	-	3,750,330.00	10,084,000.00	10,084,000.00	6,333,670.00
21030106	Other Pension Allowance Gratuity Ex-Gratia Award	-	154,270,000.00	154,270,000.00	31,908,000.00	-
PERSONNEL COST Total		6,024,151,088.64	8,191,629,874.48	8,471,941,400.00	8,758,929,400.00	280,311,525.52
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	227,000.00	227,000.00	227,000.00
22020102	Local Travel & Transport: Others	-	-	227,000.00	227,000.00	227,000.00
22020107	Hotel Accommodation - Local Training	-	-	181,000.00	181,000.00	181,000.00
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	46,000.00	46,000.00	46,000.00
22020301	Office Stationeries/Computer Consumables	-	-	91,000.00	91,000.00	91,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	50,000.00	50,000.00	50,000.00
22020306	Printing of Security Documents	-	-	200,000.00	200,000.00	200,000.00
22020312	Other Materials and Supplies	-	-	300,000.00	300,000.00	300,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	200,000.00	200,000.00	200,000.00
22020402	Maintenance of Office Furniture	-	-	500,000.00	500,000.00	500,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	200,000.00	200,000.00	200,000.00
22020405	Maintenance of Plants/Generators	-	-	300,000.00	300,000.00	300,000.00
22020406	Other Maintenance Services	-	-	200,000.00	200,000.00	200,000.00
22020407	Maintenance of Aircrafts	-	-	-	-	-
22020501	Local Training	-	-	500,000.00	500,000.00	500,000.00
22020601	Security Services	-	600,000.00	600,000.00	500,000.00	-
22020701	Financial Consulting	120,000.00	-	-	-	-
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020709	Other Consulting Services	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020801	Motor Vehicle Fuel Cost	-	-	200,000.00	200,000.00	200,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	181,000.00	181,000.00	181,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	75,510.07	40,170.93	41,000.00	8,000.00	829.07
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	-	100,000.00	100,000.00	100,000.00
22021002	Honorarium & Sitting Allowance	-	-	100,000.00	100,000.00	100,000.00
22021003	Publicity & Advertisements	-	-	200,000.00	200,000.00	200,000.00
22021004	Medical Expenses-Local	-	-	200,000.00	200,000.00	200,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22021008	Subscription to Professional Bodies	-	-	500,000.00	500,000.00	500,000.00
22021009	Sporting Activities	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	300,000.00	300,000.00	300,000.00
22021025	Other Miscellaneous Expenses	6,300,000.00	1,500,000.00	9,487,000.00	9,487,000.00	7,987,000.00
22021027	Daily Rated Allowance	1,500,000.00	900,000.00	3,600,000.00	3,600,000.00	2,700,000.00
OTHER RECURRENT COSTS Total		7,995,510.07	3,040,170.93	20,231,000.00	20,098,000.00	17,190,829.07
012500700100 - Adamawa State Staff Pension Board Total		6,032,146,598.71	8,194,670,045.41	8,492,172,400.00	8,779,027,400.00	297,502,354.59
012500800100 - Department of Labour and Productivity						
PERSONNEL COST						
21010101	Basic-Salary	357,756.00	357,756.00	547,000.00	547,000.00	189,244.00
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	20,463.48	-	-	-	-
21020102	Housing/Rent Allowance	62,009.55	61,390.44	160,000.00	160,000.00	98,609.56
21020103	Transport Allowance	18,724.13	22,320.81	40,000.00	40,000.00	17,679.19
21020104	Meal Subsidy	8,710.64	4,090.50	12,000.00	12,000.00	7,909.50
21020105	Utility Allowance	10,149.28	15,223.92	28,000.00	28,000.00	12,776.08
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	32,791.00	116,100.00	158,000.00	83,309.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020110	Call Duty Allowance	454.50	-	-	-	-
21020111	Clinical Allowance	-	1,363.50	2,000.00	-	636.50

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020114	Teaching Allowance	17,887.65	-	-	-	-
21020118	Siwes Allowance	5,962.55	-	-	-	-
21020125	Student Nurses Allowance	2,480.09	-	-	-	-
21020126	Torchlight Allowance	2,480.09	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	6,821.16	-	-	-	-
21020135	Furniture Allowance	29,812.75	71,550.60	100,000.00	100,000.00	28,449.40
21020139	Wardrobe Allowance	17,887.65	-	-	-	-
21020145	Other Allowances and Benefits	-	27,903.75	39,900.00	-	11,996.25
PERSONNEL COST Total		561,599.52	594,390.52	1,045,000.00	1,045,000.00	450,609.48
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	299,000.00	499,000.00	299,000.00
22020102	Local Travel & Transport: Others	6,000.00	6,000.00	253,000.00	453,000.00	247,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	193,000.00	193,000.00	193,000.00
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020203	Internet Access Charges	-	-	25,000.00	25,000.00	25,000.00
22020204	Satellite Broadcasting Access Charges	-	-	37,000.00	37,000.00	37,000.00
22020205	Water Rates	25,000.00	10,000.00	49,000.00	49,000.00	39,000.00
22020209	Other Utility Charges	6,000.00	21,000.00	97,000.00	97,000.00	76,000.00
22020301	Office Stationeries/Computer Consumables	5,000.00	15,000.00	18,000.00	18,000.00	3,000.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	10,000.00	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	35,500.00	2,500.00	58,000.00	58,000.00	55,500.00
22020306	Printing of Security Documents	28,000.00	10,000.00	50,000.00	50,000.00	40,000.00
22020309	UniForms & Other Clothing	-	-	-	13,000.00	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	127,000.00	187,100.00	193,000.00	193,000.00	5,900.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	-	-	-
22020402	Maintenance of Office Furniture	85,000.00	35,000.00	83,000.00	83,000.00	48,000.00
22020403	Maintenance of Office Building/Residential Qtrs	10,000.00	-	-	-	-
22020404	Maintenance of Office/IT Equipments	35,000.00	30,000.00	83,000.00	83,000.00	53,000.00
22020405	Maintenance of Plants/Generators	10,500.00	5,000.00	121,000.00	121,000.00	116,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020406	Other Maintenance Services	97,000.00	134,950.00	146,000.00	146,000.00	11,050.00
22020501	Local Training	-	-	193,000.00	193,000.00	193,000.00
22020605	Cleaning & Fumigation Services	21,000.00	25,000.00	27,000.00	27,000.00	2,000.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	21,000.00	-	50,000.00	50,000.00	50,000.00
22020801	Motor Vehicle Fuel Cost	38,000.00	13,000.00	49,000.00	49,000.00	36,000.00
22020802	Other Transport Equipment Fuel Cost	145,000.00	10,000.00	174,000.00	174,000.00	164,000.00
22020803	Plant/Generator Fuel Cost	-	27,500.00	50,000.00	50,000.00	22,500.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	3,690.34	2,995.70	15,000.00	15,000.00	12,004.30
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	17,500.00	191,000.00	241,000.00	173,500.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	-	-	-	-	-
22021004	Medical Expenses-Local	-	-	203,000.00	203,000.00	203,000.00
22021006	Postages & Courier Services	6,750.00	6,750.00	39,000.00	39,000.00	32,250.00
22021007	Welfare Packages	520,000.00	40,000.00	282,000.00	482,000.00	242,000.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	25,000.00	25,000.00	25,000.00
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021021	Special Days/Celebrations	-	15,016,507.66	21,452,200.00	18,000,000.00	6,435,692.34
22021023	Development Plan Preparation Expenses	103,000.00	103,000.00	103,000.00	-	-
22021025	Other Miscellaneous Expenses	1,024,500.00	1,417,500.00	2,200,000.00	3,200,000.00	782,500.00
OTHER RECURRENT COSTS Total		2,362,940.34	17,136,303.36	26,758,200.00	24,866,000.00	9,621,896.64
012500800100 - Department of Labour and Productivity Total		2,924,539.86	17,730,693.88	27,803,200.00	25,911,000.00	10,072,506.12
014000100100 - Office of the State Auditor General						
PERSONNEL COST						
21010101	Basic-Salary	46,542,906.78	47,374,030.40	52,866,000.00	82,866,000.00	5,491,969.60
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	2,773,556.76	908,724.02	909,000.00	28,476,000.00	275.98
21010105	Salaries Arrears	791,922.00	-	-	-	-
21020101	Non Regular Allowances	233,975.64	-	8,476,000.00	-	8,476,000.00
21020102	Housing/Rent Allowance	1,351,720.40	5,780,229.54	57,364,000.00	57,364,000.00	51,583,770.46
21020103	Transport Allowance	1,827,132.35	5,528,104.04	5,529,000.00	2,149,000.00	895.96
21020104	Meal Subsidy	1,056,513.82	324,235.93	1,000,000.00	1,000,000.00	675,764.07

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020105	Utility Allowance	1,679,574.86	2,152,081.35	4,394,000.00	4,394,000.00	2,241,918.65
21020106	Entertainment Allowance	475,782.90	699,405.48	700,000.00	680,000.00	594.52
21020107	Leave Allowance	1,104,889.00	4,334,098.14	4,379,000.00	4,379,000.00	44,901.86
21020108	Domestic Staff Allowance	2,209,778.00	3,559,701.61	6,659,000.00	6,659,000.00	3,099,298.39
21020109	Shift Allowance	-	259,253.00	740,800.00	-	481,547.00
21020110	Call Duty Allowance	41,805.55	-	59,200.00	-	59,200.00
21020111	Clinical Allowance	11,505,106.94	7,708,886.32	8,599,800.00	-	890,913.68
21020112	Harzard Allowance	11,256,345.26	15,472,894.91	35,053,000.00	35,053,000.00	19,580,105.09
21020114	Teaching Allowance	2,032,457.17	-	-	-	-
21020116	Robbing Allowanace	1,876,859.83	-	-	-	-
21020117	Outfit Allowance	-	-	21,896,000.00	21,896,000.00	21,896,000.00
21020118	Siwes Allowance	715,629.09	-	-	-	-
21020119	Field Allowance	282,441.10	-	-	-	-
21020120	Journal Allowance	154,627.11	835,747.79	967,100.00	241,000.00	131,352.21
21020123	Responsibility Allowance	-	518,506.00	519,400.00	-	894.00
21020125	Student Nurses Allowance	242,975.08	-	-	-	-
21020126	Torchlight Allowance	5,941,311.71	-	-	-	-
21020127	UniForm Allowance	5,675,499.20	-	-	-	-
21020128	Personal Assistance Allowance	132,622.48	33,155.62	34,000.00	-	844.38
21020129	Newspapers Allowance	432,909.44	540,741.39	547,400.00	-	6,658.61
21020132	Non Clinical Allowance	9,946.69	29,840.07	438,700.00	-	408,859.93
21020134	Judges/Grand Khadis Allowance	19,439,788.98	-	-	-	-
21020135	Furniture Allowance	3,470,268.45	8,532,990.19	9,958,000.00	9,958,000.00	1,425,009.81
21020137	Driver's Allowance	-	-	-	-	-
21020138	Admin Allowance	129,986.45	207,978.32	208,500.00	-	521.68
21020139	Wardrope Allowance	11,597,574.76	13,766,672.65	13,767,000.00	7,460,000.00	327.35
21020140	Academic Allowance	-	7,414,579.37	8,423,300.00	-	1,008,720.63
21020141	Accommodation Allowance	18,943,893.82	29,493,148.85	29,493,800.00	-	651.15
21020142	ICT Allowance	343,481.90	303,262.75	304,000.00	-	737.25
21020143	Motor Vehicle/ Maintenance Allowance	1,021,802.64	255,450.66	256,000.00	-	549.34
21020145	Other Allowances and Benefits	16,677,036.09	25,522,859.57	30,389,000.00	30,389,000.00	4,866,140.43
PERSONNEL COST Total		171,972,122.25	181,556,577.97	303,931,000.00	292,964,000.00	122,374,422.03
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	330,000.00	3,380,000.00	7,250,000.00	7,250,000.00	3,870,000.00
22020102	Local Travel & Transport: Others	10,791,540.97	5,760,000.00	5,760,000.00	3,650,000.00	-
22020103	International Travel & Transport: Training	-	-	5,000,000.00	5,000,000.00	5,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020106	Hotel Accommodation - International	-	-	1,530,000.00	1,530,000.00	1,530,000.00
22020107	Hotel Accommodation - Local Training	-	172,000.00	2,540,000.00	2,540,000.00	2,368,000.00
22020108	Hotel Accommodation - International Training	-	-	1,900,000.00	1,900,000.00	1,900,000.00
22020109	Per-Diem/Estacodes	-	-	1,950,000.00	1,950,000.00	1,950,000.00
22020201	Electricity Charges	-	150,000.00	300,000.00	300,000.00	150,000.00
22020202	Telephone Charges	-	-	150,000.00	150,000.00	150,000.00
22020203	Internet Access Charges	30,000.00	10,000.00	3,070,000.00	3,070,000.00	3,060,000.00
22020204	Satellite Broadcasting Access Charges	-	-	150,000.00	150,000.00	150,000.00
22020205	Water Rates	-	25,000.00	140,000.00	140,000.00	115,000.00
22020206	Sewerage Charges	140,000.00	10,000.00	250,000.00	250,000.00	240,000.00
22020207	Leased Communication Lines(s)	-	-	60,000.00	60,000.00	60,000.00
22020208	Software Charges/ License Renewal	-	-	-	-	-
22020209	Other Utility Charges	-	8,000.00	10,000.00	10,000.00	2,000.00
22020301	Office Stationeries/Computer Consumables	46,200.00	682,500.00	1,040,000.00	1,040,000.00	357,500.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	-	-	-
22020305	Printing of Non Security Documents	-	19,000.00	19,000.00	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	114,000.00	280,000.00	1,500,000.00	1,500,000.00	1,220,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	383,500.00	203,000.00	1,600,000.00	1,600,000.00	1,397,000.00
22020402	Maintenance of Office Furniture	20,000.00	389,900.00	600,000.00	600,000.00	210,100.00
22020403	Maintenance of Office Building/Residential Qtrs	360,000.00	-	3,500,000.00	3,500,000.00	3,500,000.00
22020404	Maintenance of Office/IT Equipments	1,034,800.00	1,384,700.00	2,560,000.00	2,560,000.00	1,175,300.00
22020405	Maintenance of Plants/Generators	-	70,000.00	70,000.00	-	-
22020406	Other Maintenance Services	61,000.00	-	20,000.00	20,000.00	20,000.00
22020501	Local Training	136,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00
22020502	International Training	-	-	8,000,000.00	8,000,000.00	8,000,000.00
22020503	Other Trainings	-	-	50,000,000.00	50,000,000.00	50,000,000.00
22020601	Security Services	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020604	Security Vote (Including Operations)	-	-	650,000.00	650,000.00	650,000.00
22020605	Cleaning & Fumigation Services	20,000.00	-	450,000.00	450,000.00	450,000.00
22020701	Financial Consulting	29,600,000.00	42,150,000.00	85,950,000.00	85,950,000.00	43,800,000.00
22020702	InFormation Technology Consulting	10,000.00	60,000.00	6,500,000.00	6,500,000.00	6,440,000.00
22020703	Legal Services	-	-	1,500,000.00	1,500,000.00	1,500,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020709	Other Consulting Services	12,515,000.00	65,079,561.88	88,685,100.00	75,500,000.00	23,605,538.12
22020801	Motor Vehicle Fuel Cost	342,550.00	760,500.00	2,050,000.00	2,050,000.00	1,289,500.00
22020802	Other Transport Equipment Fuel Cost	30,000.00	110,000.00	1,500,000.00	1,500,000.00	1,390,000.00
22020803	Plant/Generator Fuel Cost	534,200.00	268,700.00	750,000.00	750,000.00	481,300.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	9,133.57	152,838.10	195,000.00	195,000.00	42,161.90
22020902	Insurance Premium	-	-	400,000.00	400,000.00	400,000.00
22021001	Refreshment & Meals	-	495,000.00	495,900.00	40,000.00	900.00
22021002	Honorarium & Sitting Allowance	150,000.00	240,000.00	240,000.00	200,000.00	-
22021003	Publicity & Advertisements	155,000.00	100,000.00	500,000.00	500,000.00	400,000.00
22021004	Medical Expenses-Local	-	-	700,000.00	700,000.00	700,000.00
22021006	Postages & Courier Services	-	-	56,000.00	56,000.00	56,000.00
22021007	Welfare Packages	420,000.00	-	200,000.00	200,000.00	200,000.00
22021025	Other Miscellaneous Expenses	5,279,741.54	16,660,436.00	19,419,000.00	19,419,000.00	2,758,564.00
22021026	Monitoring and Evaluation Recurrent	-	-	2,000,000.00	2,000,000.00	2,000,000.00
OTHER RECURRENT COSTS Total		62,512,666.08	138,621,135.98	322,710,000.00	306,830,000.00	184,088,864.02
014000100100 - Office of the State Auditor General Total		234,484,788.33	320,177,713.95	626,641,000.00	599,794,000.00	306,463,286.05
014000200100 - Office of the Auditor General for Local Government						
PERSONNEL COST						
21010101	Basic-Salary	28,280,099.67	29,651,839.43	29,652,500.00	3,940,000.00	660.57
21010103	Consolidated Revenue Fund Charge - Salaries	3,699,894.91	2,160,000.00	19,064,000.00	3,940,000.00	16,904,000.00
21020101	Non Regular Allowances	1,928,325.36	-	-	-	-
21020102	Housing/Rent Allowance	5,603,285.87	5,400,924.63	5,401,600.00	1,365,000.00	675.37
21020103	Transport Allowance	1,160,474.69	5,420,383.04	5,420,700.00	495,000.00	316.96
21020104	Meal Subsidy	663,905.53	210,102.41	235,300.00	90,000.00	25,197.59
21020105	Utility Allowance	1,091,647.86	1,232,420.76	1,232,600.00	270,000.00	179.24
21020106	Entertainment Allowance	330,585.98	329,948.49	330,000.00	30,000.00	51.51
21020107	Leave Allowance	1,134,412.00	2,264,763.14	2,265,100.00	600,000.00	336.86
21020108	Domestic Staff Allowance	2,086,058.56	2,240,459.48	2,240,500.00	-	40.52
21020109	Shift Allowance	77,991.88	-	-	-	-
21020110	Call Duty Allowance	23,864.95	-	-	-	-
21020111	Clinical Allowance	1,822,008.48	971,011.60	1,401,000.00	-	429,988.40
21020112	Harzard Allowance	1,822,008.48	3,033,503.53	10,377,100.00	3,940,000.00	7,343,596.47
21020114	Teaching Allowance	1,769,261.44	-	-	-	-
21020116	Robbing Allowanace	1,240,947.47	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020117	Outfit Allowance	2,495,040.16	2,740,090.15	10,377,100.00	2,970,000.00	7,637,009.85
21020118	Siwes Allowance	486,573.11	-	-	-	-
21020119	Field Allowance	46,795.14	-	-	-	-
21020120	Journal Allowance	124,787.04	15,598.38	16,000.00	-	401.62
21020121	Wiegging Allowance	935,615.34	-	-	-	-
21020122	Hardship Allowance	2,495,040.16	2,381,957.78	2,382,600.00	-	642.22
21020125	Student Nurses Allowance	155,650.80	-	-	-	-
21020126	Torchlight Allowance	1,063,803.76	-	-	-	-
21020127	UniForm Allowance	1,222,876.02	-	-	-	-
21020128	Personal Assistance Allowance	-	881,077.40	1,269,600.00	-	388,522.60
21020129	Newspapers Allowance	233,975.64	-	-	-	-
21020134	Judges/Grand Khadis Allowance	5,751,961.56	-	-	-	-
21020135	Furniture Allowance	2,431,534.31	5,698,498.45	5,699,100.00	765,000.00	601.55
21020137	Driver's Allowance	311,967.52	330,061.88	331,000.00	-	938.12
21020138	Admin Allowance	129,986.45	103,989.16	111,500.00	-	7,510.84
21020139	Wardrope Allowance	2,968,793.76	620,381.18	621,000.00	-	618.82
21020140	Academic Allowance	-	1,214,672.32	1,301,500.00	-	86,827.68
21020143	Motor Vehicle/ Maintenance Allowance	233,975.64	-	-	-	-
21020145	Other Allowances and Benefits	6,226,865.29	17,571,301.48	17,572,000.00	2,970,000.00	698.52
PERSONNEL COST Total		80,050,014.83	84,472,984.69	117,301,800.00	21,375,000.00	32,828,815.31
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	110,000.00	1,560,000.00	1,560,000.00	1,450,000.00
22020102	Local Travel & Transport: Others	-	247,450.00	1,650,000.00	1,650,000.00	1,402,550.00
22020103	International Travel & Transport: Training	-	-	85,800.00	-	85,800.00
22020105	Hotel Accommodation - Local	-	-	307,200.00	-	307,200.00
22020106	Hotel Accommodation - International	-	-	-	-	-
22020107	Hotel Accommodation - Local Training	-	-	-	-	-
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020201	Electricity Charges	-	153,500.00	396,000.00	396,000.00	242,500.00
22020202	Telephone Charges	-	-	65,000.00	65,000.00	65,000.00
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	10,000.00	138,000.00	138,000.00	128,000.00
22020205	Water Rates	-	-	-	-	-
22020209	Other Utility Charges	-	15,000.00	165,000.00	165,000.00	150,000.00
22020301	Office Stationeries/Computer Consumables	-	75,500.00	384,000.00	384,000.00	308,500.00
22020303	Newspapers	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020305	Printing of Non Security Documents	-	65,000.00	110,000.00	110,000.00	45,000.00
22020306	Printing of Security Documents	-	-	110,000.00	110,000.00	110,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	100,000.00	100,000.00	100,000.00
22020309	UniForms & Other Clothing	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	110,000.00	110,000.00	110,000.00
22020312	Other Materials and Supplies	-	-	165,000.00	165,000.00	165,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	259,000.00	396,000.00	396,000.00	137,000.00
22020402	Maintenance of Office Furniture	-	66,500.00	220,000.00	220,000.00	153,500.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	220,000.00	220,000.00	220,000.00
22020404	Maintenance of Office/IT Equipments	-	166,050.00	220,000.00	220,000.00	53,950.00
22020405	Maintenance of Plants/Generators	-	72,500.00	275,000.00	275,000.00	202,500.00
22020406	Other Maintenance Services	-	68,500.00	220,000.00	220,000.00	151,500.00
22020501	Local Training	-	-	220,000.00	220,000.00	220,000.00
22020502	International Training	-	-	28,600.00	-	28,600.00
22020601	Security Services	-	-	165,000.00	165,000.00	165,000.00
22020602	Office Rent	-	-	220,000.00	220,000.00	220,000.00
22020605	Cleaning & Fumigation Services	-	-	7,200.00	-	7,200.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	10,000.00	75,000.00	172,000.00	172,000.00	97,000.00
22020802	Other Transport Equipment Fuel Cost	-	70,000.00	165,000.00	165,000.00	95,000.00
22020803	Plant/Generator Fuel Cost	-	80,000.00	220,000.00	220,000.00	140,000.00
22020901	Bank Charges (Other Than Interest)	3,597.00	3,151.50	55,000.00	55,000.00	51,848.50
22021001	Refreshment & Meals	-	15,000.00	347,000.00	347,000.00	332,000.00
22021002	Honorarium & Sitting Allowance	-	287,000.00	287,000.00	347,000.00	-
22021003	Publicity & Advertisements	-	-	-	-	-
22021004	Medical Expenses-Local	-	424,000.00	424,700.00	347,000.00	700.00
22021006	Postages & Courier Services	-	-	55,000.00	55,000.00	55,000.00
22021007	Welfare Packages	-	103,000.00	130,000.00	100,000.00	27,000.00
22021008	Subscription to Professional Bodies	-	-	100,000.00	100,000.00	100,000.00
22021025	Other Miscellaneous Expenses	2,990,000.00	341,000.00	735,800.00	500,000.00	394,800.00
22021027	Daily Rated Allowance	-	-	214,300.00	-	214,300.00
OTHER RECURRENT COSTS Total		3,003,597.00	2,707,151.50	10,443,600.00	9,517,000.00	7,736,448.50
014000200100 - Office of the Auditor General for Local Government Total		83,053,611.83	87,180,136.19	127,745,400.00	30,892,000.00	40,565,263.81
014000300100 - Audit Commission						
PERSONNEL COST						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21010101	Basic-Salary	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	2,340,000.00	-	-	-	-
21020102	Housing/Rent Allowance	-	-	-	-	-
21020103	Transport Allowance	-	-	-	-	-
21020104	Meal Subsidy	-	-	-	-	-
21020105	Utility Allowance	-	-	-	-	-
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	-	-	-	-
21020112	Harzard Allowance	-	-	-	-	-
21020117	Outfit Allowance	-	-	-	-	-
21020135	Furniture Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	-	-	-	-	-
PERSONNEL COST Total		2,340,000.00	-	-	-	-
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020102	Local Travel & Transport: Others	-	-	-	-	-
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020209	Other Utility Charges	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	-	-	-
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	-	-	-
22020402	Maintenance of Office Furniture	-	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-	-
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-
22020501	Local Training	-	-	-	-	-
22020601	Security Services	-	-	-	-	-
22020602	Office Rent	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020801	Motor Vehicle Fuel Cost	-	-	-	-	-
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	-	-	-	-	-
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	-	-	-	-
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	-	-	-	-	-
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021025	Other Miscellaneous Expenses	-	-	-	-	-
OTHER RECURRENT COSTS Total		-	-	-	-	-
014000300100 - Audit Commission Total		2,340,000.00	-	-	-	-
014700100100 - Civil Service Commission						
PERSONNEL COST						
21010101	Basic-Salary	2,713,200.56	2,766,361.02	4,015,000.00	5,015,000.00	1,248,638.98
21010103	Consolidated Revenue Fund Charge - Salaries	29,179,665.94	27,516,018.24	27,516,600.00	8,221,000.00	581.76
21020101	Non Regular Allowances	156,231.38	-	-	-	-
21020102	Housing/Rent Allowance	508,070.00	474,461.52	836,000.00	836,000.00	361,538.48
21020103	Transport Allowance	216,782.19	313,409.50	418,000.00	418,000.00	104,590.50
21020104	Meal Subsidy	91,761.60	48,883.68	84,000.00	84,000.00	35,116.32
21020105	Utility Allowance	95,265.58	142,239.84	168,000.00	168,000.00	25,760.16
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	206,514.00	300,000.00	300,000.00	93,486.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020110	Call Duty Allowance	5,431.52	-	7,800.00	-	7,800.00
21020111	Clinical Allowance	-	10,863.04	23,300.00	-	12,436.96
21020112	Harzard Allowance	-	-	-	-	-
21020114	Teaching Allowance	33,910.29	-	-	-	-
21020118	Siwes Allowance	13,460.65	-	-	-	-
21020125	Student Nurses Allowance	4,846.30	-	-	-	-
21020126	Torchlight Allowance	2,501.85	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020134	Judges/Grand Khadis Allowance	52,498.68	-	-	-	-
21020135	Furniture Allowance	67,303.25	161,527.80	162,000.00	100,000.00	472.20
21020139	Wardrobe Allowance	20,966.97	-	-	-	-
21020145	Other Allowances and Benefits	-	195,967.64	247,200.00	-	51,232.36
PERSONNEL COST Total		33,161,896.76	31,836,246.28	33,777,900.00	15,142,000.00	1,941,653.72
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	226,000.00	171,700.00	1,227,000.00	1,227,000.00	1,055,300.00
22020102	Local Travel & Transport: Others	2,495,654.10	4,487,000.00	4,487,700.00	4,000,000.00	700.00
22020201	Electricity Charges	263,400.00	361,000.00	400,000.00	400,000.00	39,000.00
22020202	Telephone Charges	-	-	10,000.00	10,000.00	10,000.00
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	60,000.00	-	150,000.00	150,000.00	150,000.00
22020205	Water Rates	75,000.00	16,000.00	300,000.00	300,000.00	284,000.00
22020209	Other Utility Charges	40,000.00	625,500.00	626,000.00	600,000.00	500.00
22020301	Office Stationeries/Computer Consumables	523,500.00	1,002,200.00	1,003,000.00	840,000.00	800.00
22020305	Printing of Non Security Documents	10,000.00	-	50,000.00	50,000.00	50,000.00
22020306	Printing of Security Documents	-	-	50,000.00	50,000.00	50,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	46,000.00	46,000.00	46,000.00
22020312	Other Materials and Supplies	40,000.00	200,000.00	200,200.00	46,000.00	200.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	500,000.00	500,000.00	500,000.00
22020402	Maintenance of Office Furniture	6,700.00	65,000.00	700,000.00	700,000.00	635,000.00
22020403	Maintenance of Office Building/Residential Qtrs	365,966.00	302,700.00	800,000.00	800,000.00	497,300.00
22020404	Maintenance of Office/IT Equipments	1,750,166.00	1,735,800.00	3,000,000.00	3,000,000.00	1,264,200.00
22020405	Maintenance of Plants/Generators	113,300.00	205,200.00	300,000.00	300,000.00	94,800.00
22020406	Other Maintenance Services	311,000.00	280,162.26	400,000.00	400,000.00	119,837.74
22020407	Maintenance of Aircrafts	188,000.00	-	-	-	-
22020501	Local Training	10,000.00	-	100,000.00	100,000.00	100,000.00
22020601	Security Services	-	-	15,000.00	15,000.00	15,000.00
22020605	Cleaning & Fumigation Services	-	-	100,000.00	100,000.00	100,000.00
22020709	Other Consulting Services	-	193,000.00	1,000,000.00	1,000,000.00	807,000.00
22020801	Motor Vehicle Fuel Cost	4,000.00	119,000.00	150,000.00	150,000.00	31,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	23,000.00	23,000.00	23,000.00
22020803	Plant/Generator Fuel Cost	40,000.00	247,500.00	248,000.00	200,000.00	500.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	8,659.75	74,231.33	75,000.00	25,000.00	768.67
22020902	Insurance Premium	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021001	Refreshment & Meals	60,000.00	54,000.00	300,000.00	300,000.00	246,000.00
22021002	Honorarium & Sitting Allowance	652,000.00	259,500.00	1,500,000.00	1,500,000.00	1,240,500.00
22021003	Publicity & Advertisements	-	165,000.00	165,000.00	100,000.00	-
22021004	Medical Expenses-Local	720,000.00	1,237,000.00	1,500,000.00	1,500,000.00	263,000.00
22021006	Postages & Courier Services	-	-	10,000.00	10,000.00	10,000.00
22021007	Welfare Packages	30,000.00	959,500.00	1,022,200.00	1,000,000.00	62,700.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021025	Other Miscellaneous Expenses	831,000.00	975,700.00	1,000,000.00	1,000,000.00	24,300.00
22021026	Monitoring and Evaluation Recurrent	-	980,000.00	2,000,000.00	2,000,000.00	1,020,000.00
22021027	Daily Rated Allowance	1,050,000.00	1,791,000.00	2,000,000.00	2,000,000.00	209,000.00
OTHER RECURRENT COSTS Total		9,874,345.85	16,507,693.59	25,458,100.00	24,442,000.00	8,950,406.41
014700100100 - Civil Service Commission Total		43,036,242.61	48,343,939.87	59,236,000.00	39,584,000.00	10,892,060.13
014800100100 - Adamawa State Independence Electoral Commission						
PERSONNEL COST						
21010101	Basic-Salary	25,365,868.82	10,253,840.24	25,145,800.00	12,922,000.00	14,891,959.76
21010103	Consolidated Revenue Fund Charge - Salaries	41,648,533.03	39,254,939.18	39,255,000.00	24,910,000.00	60.82
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	3,551,958.54	-	-	-	-
21020102	Housing/Rent Allowance	2,706,882.18	1,634,751.97	4,391,400.00	2,608,000.00	2,756,648.03
21020103	Transport Allowance	708,157.19	679,290.94	1,232,100.00	1,160,000.00	552,809.06
21020104	Meal Subsidy	716,196.14	89,330.73	231,600.00	147,000.00	142,269.27
21020105	Utility Allowance	379,619.61	345,998.91	843,500.00	516,000.00	497,501.09
21020106	Entertainment Allowance	32,035.90	33,116.22	148,500.00	67,000.00	115,383.78
21020107	Leave Allowance	1,696,640.56	647,659.00	1,339,900.00	1,293,000.00	692,241.00
21020108	Domestic Staff Allowance	975,735.72	1,084,150.80	2,108,700.00	2,087,000.00	1,024,549.20
21020109	Shift Allowance	15,000.00	-	-	-	-
21020110	Call Duty Allowance	10,050.82	413,076.00	603,200.00	-	190,124.00
21020111	Clinical Allowance	125,436.39	17,865.35	39,300.00	-	21,434.65
21020113	Rural Posting Allowance	100,528.18	-	-	-	-
21020114	Teaching Allowance	1,892,134.29	-	-	-	-
21020118	Siwes Allowance	1,401,466.92	-	-	-	-
21020119	Field Allowance	31,196.76	-	-	-	-
21020123	Responsibility Allowance	298,833.00	136,005.00	137,000.00	-	995.00
21020125	Student Nurses Allowance	257,678.88	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020126	Torchlight Allowance	488,112.82	-	-	-	-
21020127	UniForm Allowance	-	228,999.86	320,700.00	-	91,700.14
21020129	Newspapers Allowance	155,983.76	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	3,623,125.50	-	-	-	-
21020135	Furniture Allowance	770,230.28	1,672,346.44	4,136,100.00	2,110,000.00	2,463,753.56
21020137	Driver's Allowance	-	38,294.00	82,100.00	-	43,806.00
21020139	Wardrobe Allowance	554,252.07	-	-	-	-
21020142	ICT Allowance	129,611.00	-	-	-	-
21020145	Other Allowances and Benefits	1,788,655.98	2,870,807.20	4,705,700.00	3,840,000.00	1,834,892.80
PERSONNEL COST Total		89,423,924.34	59,400,471.84	84,720,600.00	51,660,000.00	25,320,128.16
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	74,600.00	270,600.00	271,000.00	150,000.00	400.00
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	190,000.00	46,000.00	100,000.00	150,000.00	54,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	-	50,000.00	50,000.00	50,000.00	-
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	50,000.00	50,000.00	50,000.00
22020402	Maintenance of Office Furniture	437,000.00	92,400.00	250,000.00	300,000.00	157,600.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	100,000.00	600,000.00	600,000.00	100,000.00	-
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	59,500.00	-	50,000.00	50,000.00	50,000.00
22020407	Maintenance of Aircrafts	4,000.00	-	-	-	-
22020501	Local Training	-	-	-	-	-
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	316,000.00	150,000.00	200,000.00	400,000.00	50,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	31,200.00	45,000.00	60,000.00	60,000.00	15,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	3,545.63	189,529.53	190,000.00	6,000.00	470.47
22020902	Insurance Premium	-	-	-	-	-
22020903	Other Financial Charges	-	158,000.00	158,000.00	-	-
22021001	Refreshment & Meals	-	-	19,000.00	69,000.00	19,000.00
22021002	Honorarium & Sitting Allowance	-	-	15,000.00	15,000.00	15,000.00
22021003	Publicity & Advertisements	-	-	-	-	-
22021004	Medical Expenses-Local	228,200.00	5,398,800.00	7,500,000.00	250,000.00	2,101,200.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	-	-	41,000.00	91,000.00	41,000.00
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	-	-	-
22021024	Final Accounts Preparartion Expenses	26,200.00	-	-	-	-
22021025	Other Miscellaneous Expenses	887,500.00	4,703,600.00	5,250,000.00	2,000,000.00	546,400.00
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
22021027	Daily Rated Allowance	347,000.00	1,427,000.00	1,535,800.00	650,000.00	108,800.00
OTHER RECURRENT COSTS Total		2,704,745.63	13,130,929.53	16,339,800.00	4,391,000.00	3,208,870.47
014800100100 - Adamawa State Independence Electoral Commission Total		92,128,669.97	72,531,401.37	101,060,400.00	56,051,000.00	28,528,998.63
014900100100 - Local Government Service Commission						
PERSONNEL COST						
21010101	Basic-Salary	871,392.86	676,649.52	1,026,900.00	1,122,000.00	350,250.48
21010103	Consolidated Revenue Fund Charge - Salaries	34,935,380.73	32,943,579.16	32,944,000.00	13,750,000.00	420.84
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	52,853.02	-	-	-	-
21020102	Housing/Rent Allowance	157,051.02	117,356.02	267,000.00	267,000.00	149,643.98
21020103	Transport Allowance	60,027.59	61,335.93	122,000.00	122,000.00	60,664.07
21020104	Meal Subsidy	28,774.26	9,938.72	26,000.00	26,000.00	16,061.28
21020105	Utility Allowance	28,617.67	34,997.76	58,000.00	58,000.00	23,002.24
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	62,029.00	1,200,000.00	1,200,000.00	1,137,971.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020110	Call Duty Allowance	1,988.48	-	-	-	-
21020111	Clinical Allowance	-	3,727.02	5,400.00	-	1,672.98

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020114	Teaching Allowance	19,414.98	-	-	-	-
21020118	Siwes Allowance	6,471.66	-	-	-	-
21020125	Student Nurses Allowance	2,344.45	-	-	-	-
21020126	Torchlight Allowance	2,344.45	-	-	-	-
21020134	Judges/Grand Khadis Allowance	19,975.75	-	-	-	-
21020135	Furniture Allowance	32,358.30	77,659.92	95,000.00	95,000.00	17,340.08
21020139	Wardrobe Allowance	19,414.98	-	-	-	-
21020145	Other Allowances and Benefits	-	45,737.91	65,400.00	-	19,662.09
PERSONNEL COST Total		36,238,410.20	34,033,010.96	35,809,700.00	16,640,000.00	1,776,689.04
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020102	Local Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020209	Other Utility Charges	22,000.00	87,100.00	124,300.00	100,000.00	37,200.00
22020301	Office Stationeries/Computer Consumables	50,000.00	66,900.00	100,000.00	100,000.00	33,100.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	20,000.00	-	-	-	-
22020308	Field & Camping Materials Supplies	10,000.00	-	-	-	-
22020312	Other Materials and Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	20,000.00	-	-	-	-
22020402	Maintenance of Office Furniture	10,000.00	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	52,000.00	-	100,000.00	100,000.00	100,000.00
22020405	Maintenance of Plants/Generators	25,000.00	-	100,000.00	100,000.00	100,000.00
22020406	Other Maintenance Services	58,000.00	28,000.00	150,000.00	150,000.00	122,000.00
22020407	Maintenance of Aircrafts	-	-	-	-	-
22020501	Local Training	-	-	-	-	-
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	10,000.00	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-	-
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020703	Legal Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	62,000.00	9,000.00	32,000.00	32,000.00	23,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	1,940.63	2,129.00	10,000.00	10,000.00	7,871.00
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	95,000.00	5,000.00	150,000.00	150,000.00	145,000.00
22021002	Honorarium & Sitting Allowance	55,000.00	-	150,000.00	150,000.00	150,000.00
22021003	Publicity & Advertisements	20,000.00	-	200,000.00	200,000.00	200,000.00
22021004	Medical Expenses-Local	-	-	300,000.00	300,000.00	300,000.00
22021006	Postages & Courier Services	-	5,000.00	25,700.00	50,000.00	20,700.00
22021007	Welfare Packages	-	-	150,000.00	150,000.00	150,000.00
22021023	Development Plan Preparation Expenses	-	-	-	-	-
22021025	Other Miscellaneous Expenses	116,000.00	385,500.00	500,000.00	500,000.00	114,500.00
22021027	Daily Rated Allowance	570,000.00	480,000.00	1,408,000.00	1,408,000.00	928,000.00
OTHER RECURRENT COSTS Total		1,196,940.63	1,068,629.00	3,500,000.00	3,500,000.00	2,431,371.00
014900100100 - Local Government Service Commission Total		37,435,350.83	35,101,639.96	39,309,700.00	20,140,000.00	4,208,060.04
016100100100 - Office of the Secretary to the State Government						
PERSONNEL COST						
21010101	Basic-Salary	3,467,049.96	3,485,655.80	3,572,000.00	3,572,000.00	86,344.20
21010103	Consolidated Revenue Fund Charge - Salaries	6,881,265.63	6,474,516.46	43,072,000.00	1,343,072,000.00	36,597,483.54
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	198,314.64	-	-	-	-
21020102	Housing/Rent Allowance	605,086.23	531,547.97	815,000.00	815,000.00	283,452.03
21020103	Transport Allowance	177,962.81	210,614.28	265,000.00	265,000.00	54,385.72
21020104	Meal Subsidy	79,402.64	38,394.46	54,000.00	54,000.00	15,605.54
21020105	Utility Allowance	86,993.76	128,880.90	188,000.00	188,000.00	59,119.10
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	317,812.00	389,000.00	389,000.00	71,188.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020110	Call Duty Allowance	4,488.22	-	-	-	-
21020111	Clinical Allowance	-	12,714.84	18,200.00	-	5,485.16
21020114	Teaching Allowance	123,205.86	-	-	-	-
21020117	Outfit Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020118	Siwes Allowance	41,068.62	-	-	-	-
21020125	Student Nurses Allowance	12,003.77	-	-	-	-
21020126	Torchlight Allowance	12,003.77	-	-	-	-
21020128	Personal Assistance Allowance	-	-	-	-	-
21020129	Newspapers Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	66,104.88	-	-	-	-
21020135	Furniture Allowance	205,343.10	558,570.33	645,000.00	645,000.00	86,429.67
21020139	Wardrobe Allowance	123,205.86	-	-	-	-
21020145	Other Allowances and Benefits	-	309,012.14	346,500.00	-	37,487.86
PERSONNEL COST Total		12,083,499.75	12,067,719.18	49,364,700.00	1,349,000,000.00	37,296,980.82
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	21,798,353.02	12,049,339.10	12,050,000.00	10,000,000.00	660.90
22020102	Local Travel & Transport: Others	7,033,409.17	8,692,292.72	21,414,700.00	9,000,000.00	12,722,407.28
22020103	International Travel & Transport: Training	309,000.00	253,800.00	2,000,000.00	2,000,000.00	1,746,200.00
22020104	International Travel & Transport: Others	28,150,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00
22020105	Hotel Accommodation - Local	3,979,691.50	9,148,621.50	9,149,000.00	8,000,000.00	378.50
22020106	Hotel Accommodation - International	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020107	Hotel Accommodation - Local Training	250,000.00	-	2,952,000.00	2,952,000.00	2,952,000.00
22020108	Hotel Accommodation - International Training	-	-	2,952,000.00	2,952,000.00	2,952,000.00
22020109	Per-Diem/Estacodes	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020201	Electricity Charges	25,934,200.00	20,000.00	1,905,000.00	1,905,000.00	1,885,000.00
22020202	Telephone Charges	30,000,000.00	-	50,000.00	50,000.00	50,000.00
22020203	Internet Access Charges	5,707.50	-	2,000,000.00	2,000,000.00	2,000,000.00
22020204	Satellite Broadcasting Access Charges	-	565,000.00	565,000.00	500,000.00	-
22020205	Water Rates	470,000.00	470,000.00	1,000,000.00	1,000,000.00	530,000.00
22020206	Sewerage Charges	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020207	Leased Communication Lines(s)	-	-	200,000.00	200,000.00	200,000.00
22020208	Software Charges/ License Renewal	-	-	500,000.00	500,000.00	500,000.00
22020209	Other Utility Charges	400,000.00	-	500,000.00	500,000.00	500,000.00
22020301	Office Stationeries/Computer Consumables	993,200.00	767,700.00	1,630,000.00	800,000.00	862,300.00
22020302	Books	-	-	150,000.00	150,000.00	150,000.00
22020303	Newspapers	-	-	150,000.00	150,000.00	150,000.00
22020304	Magazines & Periodicals	-	-	20,000.00	20,000.00	20,000.00
22020305	Printing of Non Security Documents	274,000.00	-	300,000.00	300,000.00	300,000.00
22020306	Printing of Security Documents	45,000.00	45,000.00	300,000.00	300,000.00	255,000.00
22020309	UniForms & Other Clothing	-	-	100,000.00	100,000.00	100,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020312	Other Materials and Supplies	518,400.00	408,000.00	1,000,000.00	1,000,000.00	592,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,928,911.00	1,614,300.00	4,000,000.00	4,000,000.00	2,385,700.00
22020402	Maintenance of Office Furniture	563,000.00	46,400.00	3,500,000.00	3,500,000.00	3,453,600.00
22020403	Maintenance of Office Building/Residential Qtrs	657,700.00	381,000.00	8,523,000.00	8,523,000.00	8,142,000.00
22020404	Maintenance of Office/IT Equipments	610,000.00	1,108,850.00	2,000,000.00	2,000,000.00	891,150.00
22020405	Maintenance of Plants/Generators	325,000.00	87,200.00	2,262,000.00	2,262,000.00	2,174,800.00
22020406	Other Maintenance Services	1,024,750.00	1,400,200.00	10,000,000.00	10,000,000.00	8,599,800.00
22020407	Maintenance of Aircrafts	-	22,000.00	22,000.00	-	-
22020501	Local Training	1,564,579.00	1,515,579.00	5,418,000.00	5,418,000.00	3,902,421.00
22020502	International Training	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020503	Other Trainings	-	376,000.00	1,500,000.00	1,500,000.00	1,124,000.00
22020504	Seminars/Workshop and Conferences	627,000.00	6,560,000.00	9,228,600.00	5,000,000.00	2,668,600.00
22020601	Security Services	5,806,500.00	4,701,000.00	8,000,000.00	8,000,000.00	3,299,000.00
22020603	Residential Rent	-	3,900.00	5,600.00	-	1,700.00
22020604	Security Vote (Including Operations)	-	61,000.00	61,000.00	-	-
22020605	Cleaning & Fumigation Services	8,866,000.00	3,739,500.00	10,141,000.00	10,141,000.00	6,401,500.00
22020701	Financial Consulting	-	-	200,000.00	200,000.00	200,000.00
22020702	InFormation Technology Consulting	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020703	Legal Services	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020709	Other Consulting Services	240,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00
22020801	Motor Vehicle Fuel Cost	3,017,381.54	796,657.38	2,000,000.00	2,000,000.00	1,203,342.62
22020802	Other Transport Equipment Fuel Cost	30,000.00	-	500,000.00	500,000.00	500,000.00
22020803	Plant/Generator Fuel Cost	735,000.00	831,000.00	2,000,000.00	2,000,000.00	1,169,000.00
22020901	Bank Charges (Other Than Interest)	661,945.53	11,529,718.95	14,431,200.00	700,000.00	2,901,481.05
22020902	Insurance Premium	-	-	150,000.00	150,000.00	150,000.00
22021001	Refreshment & Meals	1,064,902.00	1,530,000.00	1,797,000.00	1,797,000.00	267,000.00
22021002	Honorarium & Sitting Allowance	1,210,500.00	435,300.00	2,000,000.00	2,000,000.00	1,564,700.00
22021004	Medical Expenses-Local	2,390,000.00	3,542,000.00	3,542,000.00	2,000,000.00	-
22021006	Postages & Courier Services	26,025.00	26,025.00	37,200.00	-	11,175.00
22021007	Welfare Packages	1,618,300.00	368,600.00	3,000,000.00	3,000,000.00	2,631,400.00
22021008	Subscription to Professional Bodies	-	60,000.00	2,000,000.00	2,000,000.00	1,940,000.00
22021019	Medical Expenses-International	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021021	Special Days/Celebrations	2,240,000.00	1,605,000.00	2,000,000.00	2,000,000.00	395,000.00
22021022	Youth Corpers Allowance	40,000.00	20,000.00	500,000.00	500,000.00	480,000.00
22021023	Development Plan Preparation Expenses	225,000.00	1,030,000.00	2,000,000.00	2,000,000.00	970,000.00
22021025	Other Miscellaneous Expenses	284,618,588.62	871,267,598.24	905,000,000.00	205,000,000.00	33,732,401.76
22021026	Monitoring and Evaluation Recurrent	620,000.00	135,800.00	2,000,000.00	2,000,000.00	1,864,200.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021027	Daily Rated Allowance	1,720,000.00	1,370,000.00	2,500,000.00	2,500,000.00	1,130,000.00
22060202	Domestic Interest /Discount - Short Term Borrowings	-	-	-	100,000,000.00	-
22060403	Settlement of Liabilities	73,288,802.25	-	-	-	-
OTHER RECURRENT COSTS Total		515,880,846.13	948,584,381.89	1,088,706,300.00	452,570,000.00	140,121,918.11
016100100100 - Office of the Secretary to the State Government Total		527,964,345.88	960,652,101.07	1,138,071,000.00	1,801,570,000.00	177,418,898.93
016102100300 - Poverty Alleviation Agency						
PERSONNEL COST						
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	3,000,000.00	3,000,000.00	3,000,000.00
PERSONNEL COST Total		-	-	3,000,000.00	3,000,000.00	3,000,000.00
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	72,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020102	Local Travel & Transport: Others	360,080.00	2,312,260.00	3,500,000.00	3,500,000.00	1,187,740.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	500,000.00	500,000.00	500,000.00
22020105	Hotel Accommodation - Local	-	-	500,000.00	500,000.00	500,000.00
22020106	Hotel Accommodation - International	-	-	500,000.00	500,000.00	500,000.00
22020107	Hotel Accommodation - Local Training	-	-	-	-	-
22020108	Hotel Accommodation - International Training	-	-	-	-	-
22020109	Per-Diem/Estacodes	35,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020201	Electricity Charges	-	39,090.00	1,000,000.00	1,000,000.00	960,910.00
22020204	Satellite Broadcasting Access Charges	-	35,000.00	500,000.00	500,000.00	465,000.00
22020205	Water Rates	-	-	500,000.00	500,000.00	500,000.00
22020209	Other Utility Charges	-	-	200,000.00	200,000.00	200,000.00
22020301	Office Stationeries/Computer Consumables	288,450.00	293,450.00	1,000,000.00	1,000,000.00	706,550.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	100,000.00	100,000.00	100,000.00
22020304	Magazines & Periodicals	-	-	200,000.00	200,000.00	200,000.00
22020305	Printing of Non Security Documents	53,450.00	38,800.00	3,000,000.00	3,000,000.00	2,961,200.00
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	500,000.00	500,000.00	500,000.00
22020308	Field & Camping Materials Supplies	-	-	500,000.00	500,000.00	500,000.00
22020309	UniForms & Other Clothing	-	-	500,000.00	500,000.00	500,000.00
22020310	Teaching Aids/Instruction Materials	-	-	300,000.00	300,000.00	300,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	500,000.00	500,000.00	500,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020312	Other Materials and Supplies	-	350,000.00	2,000,000.00	2,000,000.00	1,650,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	130,700.00	-	500,000.00	500,000.00	500,000.00
22020402	Maintenance of Office Furniture	123,500.00	265,000.00	4,000,000.00	4,000,000.00	3,735,000.00
22020403	Maintenance of Office Building/Residential Qtrs	177,000.00	1,553,500.00	1,554,000.00	1,000,000.00	500.00
22020404	Maintenance of Office/IT Equipments	62,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00
22020405	Maintenance of Plants/Generators	65,800.00	-	500,000.00	500,000.00	500,000.00
22020406	Other Maintenance Services	244,600.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020501	Local Training	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020503	Other Trainings	330,000.00	-	14,450,000.00	14,450,000.00	14,450,000.00
22020504	Seminars/Workshop and Conferences	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020601	Security Services	-	-	500,000.00	500,000.00	500,000.00
22020602	Office Rent	730,000.00	-	500,000.00	500,000.00	500,000.00
22020605	Cleaning & Fumigation Services	-	-	500,000.00	500,000.00	500,000.00
22020703	Legal Services	-	-	200,000.00	200,000.00	200,000.00
22020704	Engineering Services	-	-	500,000.00	500,000.00	500,000.00
22020709	Other Consulting Services	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020801	Motor Vehicle Fuel Cost	100,000.00	166,000.00	600,000.00	600,000.00	434,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	200,000.00	200,000.00	200,000.00
22020803	Plant/Generator Fuel Cost	-	-	500,000.00	500,000.00	500,000.00
22020806	Cooking Gas/Fuel Cost	-	-	50,000.00	50,000.00	50,000.00
22020901	Bank Charges (Other Than Interest)	196,544.05	1,440,842.71	1,441,000.00	500,000.00	157.29
22021001	Refreshment & Meals	-	-	500,000.00	500,000.00	500,000.00
22021002	Honorarium & Sitting Allowance	-	205,000.00	500,000.00	500,000.00	295,000.00
22021003	Publicity & Advertisements	301,000.00	250,000.00	1,500,000.00	1,500,000.00	1,250,000.00
22021004	Medical Expenses-Local	-	-	200,000.00	200,000.00	200,000.00
22021006	Postages & Courier Services	-	-	200,000.00	200,000.00	200,000.00
22021007	Welfare Packages	-	-	600,000.00	600,000.00	600,000.00
22021010	Direct Teaching & Laboratory Cost	-	-	200,000.00	200,000.00	200,000.00
22021019	Medical Expenses-International	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	800,000.00	800,000.00	800,000.00	-
22021025	Other Miscellaneous Expenses	13,750,500.00	4,714,700.00	17,000,000.00	17,000,000.00	12,285,300.00
22021027	Daily Rated Allowance	1,135,000.00	4,498,000.00	14,000,000.00	14,000,000.00	9,502,000.00
22021029	Fertilizer Payment to Company	-	2,490,000.00	2,490,000.00	-	-
OTHER RECURRENT COSTS Total		18,155,624.05	19,451,642.71	90,785,000.00	86,800,000.00	71,333,357.29
016102100300 - Poverty Alleviation Agency Total		18,155,624.05	19,451,642.71	93,785,000.00	89,800,000.00	74,333,357.29

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
	016103700100 - Muslim Pilgrims Welfare Board					
PERSONNEL COST						
21010101	Basic-Salary	2,641,499.88	2,961,695.88	4,443,000.00	4,443,000.00	1,481,304.12
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	6,760,000.00	5,960,000.00	5,960,300.00	-	300.00
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	154,795.98	-	-	-	-
21020102	Housing/Rent Allowance	484,766.15	508,227.66	1,594,000.00	1,594,000.00	1,085,772.34
21020103	Transport Allowance	182,112.64	299,686.80	1,055,000.00	1,055,000.00	755,313.20
21020104	Meal Subsidy	81,956.62	40,258.44	100,000.00	100,000.00	59,741.56
21020105	Utility Allowance	100,292.40	152,498.76	1,437,000.00	1,437,000.00	1,284,501.24
21020106	Entertainment Allowance	7,960.24	15,205.68	122,000.00	122,000.00	106,794.32
21020107	Leave Allowance	144,553.44	271,491.00	445,000.00	445,000.00	173,509.00
21020108	Domestic Staff Allowance	289,106.88	480,768.84	1,634,000.00	1,634,000.00	1,153,231.16
21020109	Shift Allowance	-	47,108.52	134,600.00	-	87,491.48
21020110	Call Duty Allowance	3,976.96	-	-	-	-
21020111	Clinical Allowance	-	13,419.48	19,200.00	-	5,780.52
21020114	Teaching Allowance	68,241.87	-	-	-	-
21020118	Siwes Allowance	27,061.73	-	-	-	-
21020123	Responsibility Allowance	-	47,108.52	67,300.00	-	20,191.48
21020125	Student Nurses Allowance	7,837.19	-	-	-	-
21020126	Torchlight Allowance	10,181.64	-	-	-	-
21020134	Judges/Grand Khadis Allowance	46,662.94	-	-	-	-
21020135	Furniture Allowance	109,422.01	349,949.28	1,648,000.00	1,648,000.00	1,298,050.72
21020139	Wardrobe Allowance	81,185.19	-	-	-	-
21020145	Other Allowances and Benefits	-	294,171.18	294,700.00	-	528.82
PERSONNEL COST Total		11,201,613.76	11,441,590.04	18,954,100.00	12,478,000.00	7,512,509.96
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	1,119,320.00	328,400.00	3,000,000.00	3,000,000.00	2,671,600.00
22020102	Local Travel & Transport: Others	716,000.00	1,000,370.00	3,000,000.00	3,000,000.00	1,999,630.00
22020103	International Travel & Transport: Training	-	-	15,000,000.00	15,000,000.00	15,000,000.00
22020104	International Travel & Transport: Others	-	-	26,000,000.00	426,000,000.00	26,000,000.00
22020105	Hotel Accommodation - Local	200,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00
22020106	Hotel Accommodation - International	-	43,134,000.00	150,000,000.00	150,000,000.00	106,866,000.00
22020109	Per-Diem/Estacodes	-	-	245,000,000.00	395,000,000.00	245,000,000.00
22020201	Electricity Charges	-	-	200,000.00	200,000.00	200,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020202	Telephone Charges	-	-	150,000.00	150,000.00	150,000.00
22020203	Internet Access Charges	733,362.90	526,750.00	2,500,000.00	2,500,000.00	1,973,250.00
22020204	Satellite Broadcasting Access Charges	-	-	500,000.00	500,000.00	500,000.00
22020205	Water Rates	-	-	150,000.00	150,000.00	150,000.00
22020209	Other Utility Charges	-	-	630,000.00	630,000.00	630,000.00
22020301	Office Stationeries/Computer Consumables	211,850.00	59,000.00	1,000,000.00	1,000,000.00	941,000.00
22020302	Books	-	-	200,000.00	200,000.00	200,000.00
22020305	Printing of Non Security Documents	75,000.00	30,000.00	1,500,000.00	1,500,000.00	1,470,000.00
22020306	Printing of Security Documents	100,000.00	35,000.00	2,000,000.00	2,000,000.00	1,965,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	15,250,000.00	15,250,000.00	15,250,000.00
22020308	Field & Camping Materials Supplies	19,000.00	-	500,000.00	500,000.00	500,000.00
22020309	UniForms & Other Clothing	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020310	Teaching Aids/Instruction Materials	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	123,300.00	27,750.00	5,000,000.00	5,000,000.00	4,972,250.00
22020402	Maintenance of Office Furniture	79,800.00	30,050.00	500,000.00	500,000.00	469,950.00
22020403	Maintenance of Office Building/Residential Qtrs	128,500.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020404	Maintenance of Office/IT Equipments	162,000.00	30,000.00	1,000,000.00	1,000,000.00	970,000.00
22020405	Maintenance of Plants/Generators	441,000.00	210,600.00	1,000,000.00	1,000,000.00	789,400.00
22020406	Other Maintenance Services	11,500.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020601	Security Services	160,000.00	780,000.00	2,500,000.00	2,500,000.00	1,720,000.00
22020602	Office Rent	-	-	50,000,000.00	50,000,000.00	50,000,000.00
22020603	Residential Rent	226,000.00	40,000.00	25,000,000.00	50,000,000.00	24,960,000.00
22020604	Security Vote (Including Operations)	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020605	Cleaning & Fumigation Services	33,000.00	42,300.00	1,000,000.00	1,000,000.00	957,700.00
22020701	Financial Consulting	-	-	370,000.00	370,000.00	370,000.00
22020801	Motor Vehicle Fuel Cost	83,680.00	435,000.00	3,000,000.00	3,000,000.00	2,565,000.00
22020803	Plant/Generator Fuel Cost	525,000.00	390,000.00	1,500,000.00	1,500,000.00	1,110,000.00
22020806	Cooking Gas/Fuel Cost	-	-	100,000.00	100,000.00	100,000.00
22020901	Bank Charges (Other Than Interest)	890.00	9,269.25	1,000,000.00	1,000,000.00	990,730.75
22020902	Insurance Premium	-	-	450,000.00	450,000.00	450,000.00
22021001	Refreshment & Meals	45,600.00	231,700.00	5,000,000.00	5,000,000.00	4,768,300.00
22021002	Honorarium & Sitting Allowance	386,000.00	100,000.00	5,500,000.00	5,500,000.00	5,400,000.00
22021003	Publicity & Advertisements	570,000.00	240,000.00	2,500,000.00	2,500,000.00	2,260,000.00
22021004	Medical Expenses-Local	-	-	2,500,000.00	2,500,000.00	2,500,000.00
22021006	Postages & Courier Services	-	41,400.00	500,000.00	500,000.00	458,600.00
22021007	Welfare Packages	250,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22021023	Development Plan Preparation Expenses	45,000.00	-	2,500,000.00	2,500,000.00	2,500,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021025	Other Miscellaneous Expenses	3,508,100.00	25,790,487.57	60,000,000.00	100,000,000.00	34,209,512.43
22021027	Daily Rated Allowance	-	1,885,000.00	3,000,000.00	3,000,000.00	1,115,000.00
OTHER RECURRENT COSTS Total		9,953,902.90	75,397,076.82	658,500,000.00	1,273,500,000.00	583,102,923.18
016103700100 - Muslim Pilgrims Welfare Board Total		21,155,516.66	86,838,666.86	677,454,100.00	1,285,978,000.00	590,615,433.14
016103800100 - Christian Pilgrims Welfare Board						
PERSONNEL COST						
21010101	Basic-Salary	1,890,925.68	1,985,261.68	1,986,000.00	1,919,000.00	738.32
21010103	Consolidated Revenue Fund Charge - Salaries	9,962,622.58	9,790,655.08	9,791,100.00	-	444.92
21020101	Non Regular Allowances	108,160.68	-	-	-	-
21020102	Housing/Rent Allowance	330,396.12	340,178.44	546,000.00	546,000.00	205,821.56
21020103	Transport Allowance	101,299.86	132,141.36	594,000.00	594,000.00	461,858.64
21020104	Meal Subsidy	47,918.76	26,153.40	130,000.00	130,000.00	103,846.60
21020105	Utility Allowance	53,992.08	80,988.12	278,000.00	278,000.00	197,011.88
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	141,813.00	592,000.00	592,000.00	450,187.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020110	Call Duty Allowance	2,615.34	-	-	-	-
21020111	Clinical Allowance	-	5,230.68	11,300.00	-	6,069.32
21020114	Teaching Allowance	80,390.22	-	-	-	-
21020118	Siwes Allowance	26,796.74	-	-	-	-
21020120	Journal Allowance	-	-	-	-	-
21020125	Student Nurses Allowance	9,518.56	-	-	-	-
21020126	Torchlight Allowance	9,518.56	-	-	-	-
21020134	Judges/Grand Khadis Allowance	36,053.56	-	-	-	-
21020135	Furniture Allowance	133,983.70	340,426.76	341,000.00	271,000.00	573.24
21020138	Admin Allowance	-	-	-	-	-
21020139	Wardrobe Allowance	80,390.22	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	-	167,878.07	203,800.00	-	35,921.93
PERSONNEL COST Total		12,874,582.66	13,010,726.59	14,473,200.00	4,330,000.00	1,462,473.41
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	230,000.00	148,591.00	1,746,000.00	1,746,000.00	1,597,409.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	152,397,402.00	118,918,350.00	134,112,800.00	637,642,000.00	15,194,450.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020105	Hotel Accommodation - Local	-	-	4,392,000.00	4,392,000.00	4,392,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	300,000.00	300,000.00	300,000.00
22020203	Internet Access Charges	-	-	2,714,000.00	2,714,000.00	2,714,000.00
22020204	Satellite Broadcasting Access Charges	-	-	1,041,000.00	1,041,000.00	1,041,000.00
22020206	Sewerage Charges	-	-	114,000.00	114,000.00	114,000.00
22020301	Office Stationeries/Computer Consumables	353,008.00	369,500.00	2,280,000.00	2,280,000.00	1,910,500.00
22020302	Books	-	-	100,000.00	100,000.00	100,000.00
22020305	Printing of Non Security Documents	-	-	905,000.00	905,000.00	905,000.00
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	1,800,700.00	5,330,000.00	45,000,000.00	45,000,000.00	39,670,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	630,000.00	-	7,000,000.00	7,000,000.00	7,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,029,400.00	536,700.00	2,500,000.00	2,500,000.00	1,963,300.00
22020402	Maintenance of Office Furniture	400,000.00	-	1,800,000.00	1,800,000.00	1,800,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	2,714,000.00	2,714,000.00	2,714,000.00
22020404	Maintenance of Office/IT Equipments	146,000.00	287,800.00	1,679,000.00	1,679,000.00	1,391,200.00
22020405	Maintenance of Plants/Generators	137,500.00	565,000.00	1,362,000.00	1,362,000.00	797,000.00
22020406	Other Maintenance Services	32,280.00	-	1,350,000.00	1,350,000.00	1,350,000.00
22020501	Local Training	-	-	2,036,000.00	2,036,000.00	2,036,000.00
22020502	International Training	-	-	-	-	-
22020601	Security Services	25,000.00	-	1,050,000.00	1,050,000.00	1,050,000.00
22020605	Cleaning & Fumigation Services	-	-	500,000.00	500,000.00	500,000.00
22020701	Financial Consulting	-	-	114,000.00	114,000.00	114,000.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	70,000.00	500,000.00	500,000.00	430,000.00
22020801	Motor Vehicle Fuel Cost	551,881.00	27,000.00	1,500,000.00	1,500,000.00	1,473,000.00
22020803	Plant/Generator Fuel Cost	72,000.00	142,000.00	1,500,000.00	1,500,000.00	1,358,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	93,703.75	1,274.75	227,000.00	227,000.00	225,725.25
22021001	Refreshment & Meals	992,295.00	228,000.00	3,000,000.00	3,000,000.00	2,772,000.00
22021002	Honorarium & Sitting Allowance	478,260.00	1,189,539.00	2,500,000.00	2,500,000.00	1,310,461.00
22021003	Publicity & Advertisements	2,320,000.00	-	2,488,000.00	2,488,000.00	2,488,000.00
22021004	Medical Expenses-Local	504,750.00	391,500.00	1,357,000.00	1,357,000.00	965,500.00
22021006	Postages & Courier Services	-	-	46,000.00	46,000.00	46,000.00
22021007	Welfare Packages	288,800.00	585,000.00	3,000,000.00	3,000,000.00	2,415,000.00
22021008	Subscription to Professional Bodies	-	-	1,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021009	Sporting Activities	-	-	227,000.00	227,000.00	227,000.00
22021023	Development Plan Preparation Expenses	50,000.00	-	181,000.00	181,000.00	181,000.00
22021025	Other Miscellaneous Expenses	15,684,750.00	7,092,500.00	15,933,000.00	15,933,000.00	8,840,500.00
OTHER RECURRENT COSTS Total		178,217,729.75	135,882,754.75	248,268,800.00	751,798,000.00	112,386,045.25
016103800100 - Christian Pilgrims Welfare Board Total		191,092,312.41	148,893,481.34	262,742,000.00	756,128,000.00	113,848,518.66
016105200100 - NEPAD/APRM						
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020102	Local Travel & Transport: Others	453,000.00	455,000.00	559,000.00	800,000.00	104,000.00
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	92,500.00	93,000.00	-	500.00
22020107	Hotel Accommodation - Local Training	245,000.00	-	100,000.00	100,000.00	100,000.00
22020108	Hotel Accommodation - International Training	-	-	-	-	-
22020109	Per-Diem/Estacodes	-	-	200,000.00	200,000.00	200,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	200,000.00	200,000.00	200,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020209	Other Utility Charges	55,000.00	63,000.00	67,000.00	67,000.00	4,000.00
22020301	Office Stationeries/Computer Consumables	523,000.00	688,000.00	982,900.00	500,000.00	294,900.00
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	204,000.00	244,400.00	400,000.00	400,000.00	155,600.00
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	190,000.00	220,000.00	300,000.00	300,000.00	80,000.00
22020402	Maintenance of Office Furniture	-	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	425,000.00	210,450.00	300,700.00	300,000.00	90,250.00
22020405	Maintenance of Plants/Generators	90,000.00	117,000.00	150,000.00	150,000.00	33,000.00
22020406	Other Maintenance Services	179,301.00	430,000.00	571,500.00	360,000.00	141,500.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020407	Maintenance of Aircrafts	-	-	-	-	-
22020501	Local Training	120,000.00	527,000.00	527,000.00	500,000.00	-
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	150,000.00	150,000.00	150,000.00
22020801	Motor Vehicle Fuel Cost	430,000.00	-	67,000.00	67,000.00	67,000.00
22020802	Other Transport Equipment Fuel Cost	60,000.00	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	90,000.00	200,000.00	200,000.00	110,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	10,514.66	6,708.93	27,000.00	27,000.00	20,291.07
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	145,000.00	207,200.00	111,000.00	62,200.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	110,000.00	81,000.00	200,000.00	200,000.00	119,000.00
22021004	Medical Expenses-Local	-	-	50,000.00	50,000.00	50,000.00
22021006	Postages & Courier Services	-	-	30,000.00	30,000.00	30,000.00
22021007	Welfare Packages	51,000.00	-	100,000.00	100,000.00	100,000.00
22021008	Subscription to Professional Bodies	80,000.00	-	200,000.00	200,000.00	200,000.00
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	161,500.00	162,000.00	-	500.00
22021025	Other Miscellaneous Expenses	2,659,000.00	340,000.00	1,318,000.00	1,318,000.00	978,000.00
22021026	Monitoring and Evaluation Recurrent	1,794,000.00	274,150.00	700,000.00	1,000,000.00	425,850.00
22021027	Daily Rated Allowance	425,000.00	633,000.00	1,500,000.00	1,500,000.00	867,000.00
OTHER RECURRENT COSTS Total		8,103,815.66	4,778,708.93	9,362,300.00	8,830,000.00	4,583,591.07
016105200100 - NEPAD/APRM Total		8,103,815.66	4,778,708.93	9,362,300.00	8,830,000.00	4,583,591.07
016300100100 - Ministry for Special Duties						
PERSONNEL COST						
21010101	Basic-Salary	2,710,031.84	2,056,581.24	2,057,000.00	2,021,000.00	418.76
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21020101	Non Regular Allowances	106,839.56	-	-	-	-
21020102	Housing/Rent Allowance	527,581.52	352,907.64	464,000.00	464,000.00	111,092.36

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020103	Transport Allowance	217,505.42	127,906.86	189,000.00	189,000.00	61,093.14
21020104	Meal Subsidy	72,671.82	23,380.65	39,000.00	39,000.00	15,619.35
21020105	Utility Allowance	104,942.14	80,402.40	92,000.00	92,000.00	11,597.60
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	188,529.00	203,000.00	203,000.00	14,471.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020110	Call Duty Allowance	66,251.26	-	3,800.00	-	3,800.00
21020111	Clinical Allowance	-	7,793.55	11,200.00	-	3,406.45
21020112	Harzard Allowance	23,200.00	-	-	-	-
21020114	Teaching Allowance	55,657.86	-	-	-	-
21020118	Siwes Allowance	28,546.63	-	-	-	-
21020121	Wiegging Allowance	42,183.87	-	-	-	-
21020125	Student Nurses Allowance	7,483.79	-	-	-	-
21020126	Torchlight Allowance	7,483.79	-	-	-	-
21020134	Judges/Grand Khadis Allowance	33,813.80	-	-	-	-
21020135	Furniture Allowance	161,638.74	342,559.56	343,000.00	258,000.00	440.44
21020139	Wardrope Allowance	65,860.04	-	-	-	-
21020145	Other Allowances and Benefits	-	146,859.54	209,800.00	-	62,940.46
PERSONNEL COST Total		10,388,498.85	9,132,705.65	9,418,400.00	3,266,000.00	285,694.35
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	346,000.00	25,000.00	1,000,000.00	2,000,000.00	975,000.00
22020102	Local Travel & Transport: Others	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22020103	International Travel & Transport: Training	-	-	2,254,000.00	2,254,000.00	2,254,000.00
22020204	Satellite Broadcasting Access Charges	-	123,500.00	124,000.00	124,000.00	500.00
22020207	Leased Communication Lines(s)	-	16,000.00	16,000.00	-	-
22020209	Other Utility Charges	-	16,000.00	236,000.00	236,000.00	220,000.00
22020301	Office Stationeries/Computer Consumables	145,000.00	22,000.00	500,000.00	500,000.00	478,000.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	-	-	-
22020306	Printing of Security Documents	-	-	-	-	-
22020312	Other Materials and Supplies	50,000.00	-	317,000.00	317,000.00	317,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	65,000.00	104,600.00	679,000.00	679,000.00	574,400.00
22020402	Maintenance of Office Furniture	5,000.00	-	500,000.00	500,000.00	500,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	136,000.00	136,000.00	136,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020404	Maintenance of Office/IT Equipments	381,800.00	47,300.00	500,000.00	500,000.00	452,700.00
22020405	Maintenance of Plants/Generators	-	10,000.00	254,000.00	254,000.00	244,000.00
22020406	Other Maintenance Services	30,000.00	10,000.00	670,700.00	1,000,000.00	660,700.00
22020501	Local Training	217,800.00	9,000.00	1,000,000.00	1,000,000.00	991,000.00
22020502	International Training	-	-	779,000.00	779,000.00	779,000.00
22020605	Cleaning & Fumigation Services	558,200.00	400,000.00	500,000.00	500,000.00	100,000.00
22020701	Financial Consulting	-	-	198,000.00	198,000.00	198,000.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	118,000.00	118,000.00	118,000.00
22020704	Engineering Services	-	-	118,000.00	118,000.00	118,000.00
22020705	Architectural Services	-	-	12,000.00	12,000.00	12,000.00
22020709	Other Consulting Services	-	6,750.00	390,000.00	390,000.00	383,250.00
22020801	Motor Vehicle Fuel Cost	20,000.00	-	500,000.00	500,000.00	500,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	718,000.00	718,000.00	718,000.00
22020803	Plant/Generator Fuel Cost	-	55,000.00	353,000.00	353,000.00	298,000.00
22020806	Cooking Gas/Fuel Cost	-	-	48,000.00	48,000.00	48,000.00
22020901	Bank Charges (Other Than Interest)	109,543.98	15,068.58	750,000.00	750,000.00	734,931.42
22020902	Insurance Premium	-	-	177,000.00	177,000.00	177,000.00
22020903	Other Financial Charges	-	-	-	-	-
22021001	Refreshment & Meals	-	-	566,000.00	566,000.00	566,000.00
22021002	Honorarium & Sitting Allowance	50,000.00	-	842,000.00	842,000.00	842,000.00
22021003	Publicity & Advertisements	81,289.14	-	500,000.00	500,000.00	500,000.00
22021004	Medical Expenses-Local	90,000.00	-	300,000.00	300,000.00	300,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	9,460,000.00	3,625,000.00	30,000,000.00	30,000,000.00	26,375,000.00
22021014	Budget Preparation Expensis	-	36,300.00	300,000.00	300,000.00	263,700.00
22021023	Development Plan Preparation Expenses	-	120,000.00	331,000.00	331,000.00	211,000.00
22021024	Final Accounts Preparartion Expenses	-	30,000.00	42,900.00	-	12,900.00
22021025	Other Miscellaneous Expenses	2,547,000.00	7,973,000.00	25,000,000.00	25,000,000.00	17,027,000.00
22021027	Daily Rated Allowance	612,800.00	1,772,000.00	2,000,000.00	2,000,000.00	228,000.00
OTHER RECURRENT COSTS Total		14,769,433.12	14,416,518.58	73,729,600.00	76,000,000.00	59,313,081.42
016300100100 - Ministry for Special Duties Total		25,157,931.97	23,549,224.23	83,148,000.00	79,266,000.00	59,598,775.77
01 - Administration Sector Total		20,758,455,592.97	25,732,788,494.56	29,553,111,024.00	31,959,062,424.00	3,820,322,529.44
02 - Economic Sector						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
	021500100100 - Ministry of Agriculture					
PERSONNEL COST						
21010101	Basic-Salary	143,451,829.68	140,954,859.80	150,020,000.00	150,020,000.00	9,065,140.20
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	7,126,806.77	6,915,785.21	10,769,000.00	10,769,000.00	3,853,214.79
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	319,572.00	-	-	-	-
21020101	Non Regular Allowances	8,322,440.13	-	-	-	-
21020102	Housing/Rent Allowance	24,818,443.10	24,612,147.21	25,000,000.00	45,000,000.00	387,852.79
21020103	Transport Allowance	6,340,603.82	9,156,607.49	13,837,000.00	13,837,000.00	4,680,392.51
21020104	Meal Subsidy	3,043,288.61	1,211,743.41	3,077,000.00	5,077,000.00	1,865,256.59
21020105	Utility Allowance	4,130,418.75	5,605,035.47	7,414,000.00	7,414,000.00	1,808,964.53
21020106	Entertainment Allowance	661,140.59	937,088.09	938,000.00	814,000.00	911.91
21020107	Leave Allowance	4,124,737.32	9,322,043.52	9,886,200.00	-	564,156.48
21020108	Domestic Staff Allowance	8,357,889.72	14,097,151.46	14,098,000.00	12,000,000.00	848.54
21020109	Shift Allowance	77,991.88	-	152,200.00	-	152,200.00
21020110	Call Duty Allowance	143,719.36	-	-	-	-
21020111	Clinical Allowance	-	400,883.20	573,400.00	-	172,516.80
21020112	Harzard Allowance	-	-	-	-	-
21020113	Rural Posting Allowance	43,435.26	-	-	-	-
21020114	Teaching Allowance	6,283,002.78	-	-	-	-
21020117	Outfit Allowance	-	-	-	-	-
21020118	Siwes Allowance	2,008,220.48	-	-	-	-
21020119	Field Allowance	126,368.66	-	-	-	-
21020120	Journal Allowance	154,627.11	31,196.76	32,000.00	-	803.24
21020123	Responsibility Allowance	-	106,524.00	304,400.00	-	197,876.00
21020125	Student Nurses Allowance	755,234.85	-	872,800.00	-	872,800.00
21020126	Torchlight Allowance	717,205.31	-	-	-	-
21020127	UniForm Allowance	49,733.43	122,532.66	172,600.00	-	50,067.34
21020128	Personal Assistance Allowance	132,622.48	33,155.62	34,000.00	-	844.38
21020129	Newspapers Allowance	432,909.44	179,040.42	241,600.00	-	62,559.58
21020130	Special Allowance	-	-	-	-	-
21020132	Non Clinical Allowance	9,946.69	39,786.76	42,700.00	-	2,913.24
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	3,616,431.31	-	-	-	-
21020135	Furniture Allowance	10,116,041.25	16,140,333.13	16,141,300.00	-	966.87
21020137	Driver's Allowance	311,967.52	155,983.76	156,000.00	-	16.24

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020138	Admin Allowance	129,986.45	181,981.03	182,500.00	-	518.97
21020139	Wardrobe Allowance	6,206,311.22	-	-	-	-
21020141	Accommodation Allowance	248,667.25	348,134.15	348,200.00	-	65.85
21020143	Motor Vehicle/ Maintenance Allowance	631,843.24	99,466.90	142,100.00	-	42,633.10
21020145	Other Allowances and Benefits	846,682.74	23,423,090.40	37,154,700.00	40,000,000.00	13,731,609.60
PERSONNEL COST Total		243,740,119.20	254,074,570.45	291,589,700.00	284,931,000.00	37,515,129.55
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	1,054,000.00	20,000.00	1,000,000.00	1,000,000.00	980,000.00
22020102	Local Travel & Transport: Others	670,000.00	1,034,800.00	1,518,000.00	1,518,000.00	483,200.00
22020103	International Travel & Transport: Training	-	-	1,271,000.00	1,271,000.00	1,271,000.00
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	100,000.00	-	100,000.00	100,000.00	100,000.00
22020106	Hotel Accommodation - International	-	-	-	-	-
22020107	Hotel Accommodation - Local Training	-	-	100,000.00	100,000.00	100,000.00
22020108	Hotel Accommodation - International Training	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	15,000.00	-	100,000.00	100,000.00	100,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	17,000.00	20,000.00	176,000.00	176,000.00	156,000.00
22020301	Office Stationeries/Computer Consumables	139,450.00	132,000.00	264,000.00	264,000.00	132,000.00
22020302	Books	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	53,800.00	24,000.00	221,000.00	221,000.00	197,000.00
22020309	UniForms & Other Clothing	-	-	200,000.00	200,000.00	200,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	30,000.00	-	167,000.00	167,000.00	167,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	397,000.00	892,000.00	1,500,000.00	1,500,000.00	608,000.00
22020402	Maintenance of Office Furniture	348,000.00	-	200,000.00	200,000.00	200,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	383,000.00	93,000.00	350,000.00	350,000.00	257,000.00
22020405	Maintenance of Plants/Generators	200,000.00	-	50,000.00	50,000.00	50,000.00
22020406	Other Maintenance Services	88,250.00	60,000.00	189,000.00	189,000.00	129,000.00
22020501	Local Training	-	-	188,000.00	188,000.00	188,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	180,000.00	180,000.00	307,000.00	307,000.00	127,000.00
22020605	Cleaning & Fumigation Services	55,000.00	23,000.00	100,000.00	100,000.00	77,000.00
22020709	Other Consulting Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	201,000.00	161,800.00	162,000.00	139,000.00	200.00
22020802	Other Transport Equipment Fuel Cost	120,000.00	112,000.00	328,000.00	328,000.00	216,000.00
22020803	Plant/Generator Fuel Cost	147,000.00	-	200,000.00	200,000.00	200,000.00
22020901	Bank Charges (Other Than Interest)	136,088.67	16,451.71	241,300.00	90,000.00	224,848.29
22020902	Insurance Premium	-	-	300,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	-	165,200.00	500,000.00	500,000.00	334,800.00
22021002	Honorarium & Sitting Allowance	146,550.00	-	203,000.00	203,000.00	203,000.00
22021003	Publicity & Advertisements	-	64,000.00	289,000.00	289,000.00	225,000.00
22021007	Welfare Packages	1,496,600.00	700,000.00	2,118,000.00	2,118,000.00	1,418,000.00
22021020	Foreign Scholarship Scheme	40,000.00	-	-	-	-
22021023	Development Plan Preparation Expenses	32,000.00	-	442,000.00	442,000.00	442,000.00
22021025	Other Miscellaneous Expenses	4,482,000.00	9,991,331.65	9,992,000.00	6,144,000.00	668.35
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
OTHER RECURRENT COSTS Total		10,531,738.67	13,689,583.36	22,776,300.00	18,754,000.00	9,086,716.64
021500100100 - Ministry of Agriculture Total		254,271,857.87	267,764,153.81	314,366,000.00	303,685,000.00	46,601,846.19
021510200100 - Adamawa ADP						
PERSONNEL COST						
21010101	Basic-Salary	82,332,181.06	67,745,347.80	79,014,500.00	87,463,000.00	11,269,152.20
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21020101	Non Regular Allowances	3,470,475.34	-	-	-	-
21020102	Housing/Rent Allowance	10,619,994.48	8,682,778.16	14,013,000.00	14,013,000.00	5,330,221.84
21020103	Transport Allowance	2,791,387.74	3,117,354.88	3,334,000.00	3,334,000.00	216,645.12
21020104	Meal Subsidy	1,247,074.39	492,021.86	747,000.00	747,000.00	254,978.14
21020105	Utility Allowance	1,594,055.19	1,875,989.82	2,282,000.00	2,282,000.00	406,010.18
21020106	Entertainment Allowance	136,639.94	195,702.48	201,000.00	201,000.00	5,297.52
21020107	Leave Allowance	2,132,163.24	2,049,014.00	3,132,000.00	-	1,082,986.00
21020108	Domestic Staff Allowance	4,419,732.84	6,365,169.81	6,366,000.00	6,334,000.00	830.19
21020109	Shift Allowance	622,208.00	397,869.29	490,600.00	427,000.00	92,730.71
21020110	Call Duty Allowance	685,494.73	942,540.00	943,000.00	816,000.00	460.00
21020111	Clinical Allowance	183,750.00	176,507.57	326,000.00	-	149,492.43

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020112	Harzard Allowance	225,000.00	236,250.00	524,000.00	524,000.00	287,750.00
21020114	Teaching Allowance	2,531,181.06	3,340.00	4,000.00	-	660.00
21020117	Outfit Allowance	39,756.00	-	-	-	-
21020118	Siwes Allowance	739,640.12	79,512.00	170,400.00	-	90,888.00
21020120	Journal Allowance	-	-	-	-	-
21020123	Responsibility Allowance	-	187,855.46	422,300.00	-	234,444.54
21020125	Student Nurses Allowance	236,999.77	-	-	-	-
21020126	Torchlight Allowance	265,855.98	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,324,025.32	-	-	-	-
21020135	Furniture Allowance	3,931,096.49	8,045,153.64	9,902,000.00	9,902,000.00	1,856,846.36
21020139	Wardrope Allowance	2,768,437.34	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	519,077.68	7,547,154.54	7,548,000.00	1,857,000.00	845.46
PERSONNEL COST Total		122,816,226.71	108,139,561.31	129,419,800.00	127,900,000.00	21,280,238.69
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	88,500.00	165,000.00	165,000.00	76,500.00
22020102	Local Travel & Transport: Others	-	276,500.00	395,000.00	230,000.00	118,500.00
22020103	International Travel & Transport: Training	-	310,500.00	311,000.00	165,000.00	500.00
22020105	Hotel Accommodation - Local	-	-	66,000.00	66,000.00	66,000.00
22020106	Hotel Accommodation - International	16,000.00	-	-	-	-
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	12,000.00	12,000.00	12,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	17,000.00	17,000.00	17,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	10,000.00	21,000.00	33,000.00	33,000.00	12,000.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	-	-	-
22020305	Printing of Non Security Documents	32,000.00	7,200.00	43,000.00	43,000.00	35,800.00
22020306	Printing of Security Documents	-	-	34,000.00	34,000.00	34,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	66,000.00	66,000.00	66,000.00
22020309	UniForms & Other Clothing	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	115,310.00	847,700.00	848,200.00	376,000.00	500.00
22020402	Maintenance of Office Furniture	108,099.40	26,631.96	34,000.00	34,000.00	7,368.04
22020403	Maintenance of Office Building/Residential Qtrs	15,196,600.00	132,000.00	326,000.00	326,000.00	194,000.00
22020404	Maintenance of Office/IT Equipments	5,695,000.00	32,600.00	39,000.00	39,000.00	6,400.00
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	215,020.36	361,700.00	362,000.00	165,000.00	300.00
22020501	Local Training	-	56,000.00	66,000.00	66,000.00	10,000.00
22020502	International Training	-	-	-	-	-
22020601	Security Services	-	-	-	-	-
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	34,000.00	34,000.00	34,000.00
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	48,000.00	-	99,000.00	99,000.00	99,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	34,000.00	34,000.00	34,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	17,965.70	3,265.41	17,000.00	17,000.00	13,734.59
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	-	17,000.00	17,000.00	17,000.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	-	-	34,000.00	34,000.00	34,000.00
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	29,000.00	-	99,000.00	99,000.00	99,000.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021023	Development Plan Preparation Expenses	191,154.87	-	34,000.00	34,000.00	34,000.00
22021025	Other Miscellaneous Expenses	5,638,788.54	924,000.00	2,607,000.00	2,607,000.00	1,683,000.00
OTHER RECURRENT COSTS Total		27,312,938.87	3,087,597.37	5,792,200.00	4,812,000.00	2,704,602.63
021510200100 - Adamawa ADP Total		150,129,165.58	111,227,158.68	135,212,000.00	132,712,000.00	23,984,841.32

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
021510300100 - Adamawa Agricultural Mechanization Authority						
PERSONNEL COST						
21010101	Basic-Salary	48,101,779.57	47,162,738.76	54,289,900.00	60,511,000.00	7,127,161.24
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21020101	Non Regular Allowances	3,012,507.71	-	-	-	-
21020102	Housing/Rent Allowance	8,961,262.54	7,255,876.10	11,569,000.00	11,569,000.00	4,313,123.90
21020103	Transport Allowance	2,362,953.95	2,899,608.24	3,444,000.00	3,444,000.00	544,391.76
21020104	Meal Subsidy	1,094,525.15	495,698.36	496,500.00	361,000.00	801.64
21020105	Utility Allowance	1,335,375.13	2,646,562.57	2,646,800.00	1,056,000.00	237.43
21020106	Entertainment Allowance	82,526.56	116,365.70	2,221,000.00	2,221,000.00	2,104,634.30
21020107	Leave Allowance	1,300,980.96	3,497,450.00	5,152,000.00	5,152,000.00	1,654,550.00
21020108	Domestic Staff Allowance	2,601,961.92	3,722,251.08	3,723,000.00	2,066,000.00	748.92
21020110	Call Duty Allowance	56,414.36	-	-	-	-
21020111	Clinical Allowance	-	97,958.86	213,500.00	-	115,541.14
21020114	Teaching Allowance	2,221,542.30	-	-	-	-
21020118	Siwes Allowance	716,873.61	-	-	-	-
21020125	Student Nurses Allowance	222,575.81	-	-	-	-
21020126	Torchlight Allowance	224,990.64	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,009,786.01	-	-	-	-
21020135	Furniture Allowance	3,618,275.58	7,952,427.27	7,953,000.00	7,009,000.00	572.73
21020139	Wardrobe Allowance	2,230,415.40	-	111,000.00	111,000.00	111,000.00
21020145	Other Allowances and Benefits	-	3,829,369.00	4,716,600.00	-	887,231.00
PERSONNEL COST Total		79,154,747.20	79,676,305.94	96,536,300.00	93,500,000.00	16,859,994.06
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	340,000.00	442,900.00	253,000.00	102,900.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	101,000.00	101,000.00	101,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020208	Software Charges/ License Renewal	25,000.00	-	-	-	-
22020301	Office Stationeries/Computer Consumables	10,000.00	17,000.00	100,000.00	100,000.00	83,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	40,500.00	78,000.00	78,000.00	54,000.00	-
22020306	Printing of Security Documents	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	17,000.00	35,000.00	35,000.00	18,000.00
22020402	Maintenance of Office Furniture	10,000.00	-	31,000.00	31,000.00	31,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	26,000.00	26,000.00	26,000.00
22020404	Maintenance of Office/IT Equipments	25,000.00	-	41,000.00	41,000.00	41,000.00
22020405	Maintenance of Plants/Generators	-	-	18,000.00	18,000.00	18,000.00
22020406	Other Maintenance Services	93,000.00	95,000.00	309,000.00	309,000.00	214,000.00
22020407	Maintenance of Aircrafts	-	-	-	-	-
22020501	Local Training	-	-	-	-	-
22020502	International Training	-	-	-	-	-
22020601	Security Services	640,000.00	1,600,000.00	1,600,000.00	275,000.00	-
22020602	Office Rent	-	160,000.00	160,000.00	-	-
22020604	Security Vote (Including Operations)	-	5,000.00	5,000.00	-	-
22020605	Cleaning & Fumigation Services	7,000.00	5,364.38	60,000.00	60,000.00	54,635.62
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	-	-	-
22020704	Engineering Services	-	-	35,000.00	35,000.00	35,000.00
22020801	Motor Vehicle Fuel Cost	30,000.00	-	26,000.00	26,000.00	26,000.00
22020802	Other Transport Equipment Fuel Cost	50,000.00	110,000.00	129,000.00	129,000.00	19,000.00
22020803	Plant/Generator Fuel Cost	-	15,000.00	26,000.00	26,000.00	11,000.00
22020804	Aircraft Fuel Cost	15,000.00	-	-	-	-
22020805	Sea Boat Fuel Cost	-	15,000.00	22,000.00	-	7,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	14,868.63	3,666.25	5,000.00	5,000.00	1,333.75
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	10,000.00	10,000.00	30,000.00	30,000.00	20,000.00
22021002	Honorarium & Sitting Allowance	-	-	52,000.00	52,000.00	52,000.00
22021003	Publicity & Advertisements	30,000.00	-	52,000.00	52,000.00	52,000.00
22021004	Medical Expenses-Local	-	-	26,000.00	26,000.00	26,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	-	-	275,000.00	275,000.00	275,000.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021022	Youth Corpers Allowance	-	250,000.00	250,000.00	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021023	Development Plan Preparation Expenses	9,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	2,569,172.00	736,000.00	736,800.00	500,000.00	800.00
22021027	Daily Rated Allowance	-	-	1,920,000.00	1,920,000.00	1,920,000.00
22050101	Subsidy to Government Owned Companies & Parastatals	-	8,720,000.00	12,457,200.00	-	3,737,200.00
OTHER RECURRENT COSTS Total		3,578,540.63	12,177,030.63	19,048,900.00	4,379,000.00	6,871,869.37
021510300100 - Adamawa Agricultural Mechanization Authority Total		82,733,287.83	91,853,336.57	115,585,200.00	97,879,000.00	23,731,863.43
022000100100 - Ministry of Finance						
PERSONNEL COST						
21010101	Basic-Salary	42,345,896.28	42,944,302.70	42,944,700.00	45,882,000.00	397.30
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	16,724,000.00	16,724,000.00	10,918,214.79
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	2,666,018.63	-	-	-	-
21020102	Housing/Rent Allowance	6,880,457.23	7,353,576.28	10,221,000.00	10,221,000.00	2,867,423.72
21020103	Transport Allowance	1,591,543.35	2,173,078.59	3,080,000.00	3,080,000.00	906,921.41
21020104	Meal Subsidy	828,782.21	374,938.20	591,000.00	591,000.00	216,061.80
21020105	Utility Allowance	886,579.68	1,399,839.46	1,598,000.00	1,598,000.00	198,160.54
21020106	Entertainment Allowance	6,965.21	7,960.24	8,200.00	-	239.76
21020107	Leave Allowance	144,553.44	3,905,846.00	4,444,000.00	4,444,000.00	538,154.00
21020108	Domestic Staff Allowance	252,968.52	289,106.88	289,200.00	-	93.12
21020110	Call Duty Allowance	46,130.51	-	-	-	-
21020111	Clinical Allowance	-	170,187.98	179,800.00	-	9,612.02
21020112	Harzard Allowance	-	23,529.69	24,000.00	-	470.31
21020113	Rural Posting Allowance	3,102.79	-	-	-	-
21020114	Teaching Allowance	2,310,957.92	-	-	-	-
21020118	Siwes Allowance	715,441.00	-	-	-	-
21020120	Journal Allowance	-	94,118.76	95,000.00	-	881.24
21020125	Student Nurses Allowance	240,189.10	-	-	-	-
21020126	Torchlight Allowance	246,740.51	-	-	-	-
21020134	Judges/Grand Khadis Allowance	893,290.88	-	-	-	-
21020135	Furniture Allowance	3,630,143.52	7,686,655.37	8,577,000.00	8,577,000.00	890,344.63
21020139	Wardrope Allowance	1,579,184.24	23,529.69	24,000.00	-	470.31
21020140	Academic Allowance	-	94,118.76	95,000.00	-	881.24
21020141	Accommodation Allowance	-	188,237.52	189,000.00	-	762.48
21020142	ICT Allowance	-	47,059.38	48,000.00	-	940.62

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020145	Other Allowances and Benefits	-	4,056,502.52	4,493,900.00	240,000.00	437,397.48
PERSONNEL COST Total		71,425,751.79	76,638,373.23	93,625,800.00	91,357,000.00	16,987,426.77
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	7,522,400.00	-	13,814,000.00	13,814,000.00	13,814,000.00
22020102	Local Travel & Transport: Others	43,888,600.00	23,170,800.00	43,660,000.00	43,660,000.00	20,489,200.00
22020103	International Travel & Transport: Training	-	-	1,007,000.00	1,007,000.00	1,007,000.00
22020104	International Travel & Transport: Others	-	-	1,007,000.00	1,007,000.00	1,007,000.00
22020105	Hotel Accommodation - Local	300,000.00	-	2,013,000.00	2,013,000.00	2,013,000.00
22020109	Per-Diem/Estacodes	-	-	1,007,000.00	1,007,000.00	1,007,000.00
22020201	Electricity Charges	219,177,597.67	254,690,820.81	325,000,000.00	280,000,000.00	70,309,179.19
22020202	Telephone Charges	-	4,964,053.52	4,965,000.00	253,000.00	946.48
22020203	Internet Access Charges	1,000,000.00	512,000.00	2,000,000.00	2,000,000.00	1,488,000.00
22020204	Satellite Broadcasting Access Charges	141,000.00	12,000.00	72,000.00	72,000.00	60,000.00
22020301	Office Stationeries/Computer Consumables	174,152,906.67	196,446,000.00	260,000,000.00	310,000,000.00	63,554,000.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	112,000.00	112,000.00	112,000.00
22020305	Printing of Non Security Documents	755,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00
22020306	Printing of Security Documents	-	-	253,000.00	253,000.00	253,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	76,000.00	76,000.00	76,000.00
22020312	Other Materials and Supplies	-	-	10,000,000.00	10,000,000.00	10,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	699,400.00	863,000.00	2,000,000.00	2,000,000.00	1,137,000.00
22020402	Maintenance of Office Furniture	400,000.00	-	369,000.00	369,000.00	369,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	46,000.00	1,000,000.00	1,000,000.00	954,000.00
22020404	Maintenance of Office/IT Equipments	370,500.00	28,400.00	400,000.00	400,000.00	371,600.00
22020405	Maintenance of Plants/Generators	370,000.00	145,000.00	2,516,000.00	2,516,000.00	2,371,000.00
22020406	Other Maintenance Services	13,338,400.00	339,126.65	8,583,000.00	26,583,000.00	8,243,873.35
22020501	Local Training	1,500,000.00	-	8,000,000.00	8,000,000.00	8,000,000.00
22020502	International Training	-	-	10,000,000.00	10,000,000.00	10,000,000.00
22020503	Other Trainings	55,000.00	-	253,000.00	253,000.00	253,000.00
22020601	Security Services	575,050.00	480,000.00	600,000.00	600,000.00	120,000.00
22020602	Office Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	76,000.00	76,000.00	76,000.00
22020605	Cleaning & Fumigation Services	432,300.00	58,000.00	700,000.00	700,000.00	642,000.00
22020701	Financial Consulting	1,105,486.87	348,898,350.11	400,000,000.00	400,000,000.00	51,101,649.89
22020702	InFormation Technology Consulting	222,225,000.00	206,250.00	100,000,000.00	400,000,000.00	99,793,750.00
22020703	Legal Services	-	-	504,000.00	504,000.00	504,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020801	Motor Vehicle Fuel Cost	1,244,000.00	1,262,500.00	1,540,000.00	1,540,000.00	277,500.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	2,530,000.00	3,060,000.00	3,500,000.00	3,500,000.00	440,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	1,830,179.27	2,058,151.85	5,700,000.00	2,700,000.00	3,641,848.15
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	1,942,800.00	1,917,000.00	2,149,000.00	2,149,000.00	232,000.00
22021002	Honorarium & Sitting Allowance	-	480,000.00	2,013,000.00	2,013,000.00	1,533,000.00
22021003	Publicity & Advertisements	882,000.00	1,625,000.00	2,600,000.00	2,600,000.00	975,000.00
22021004	Medical Expenses-Local	2,880,000.00	2,845,800.00	4,000,000.00	4,000,000.00	1,154,200.00
22021006	Postages & Courier Services	42,000.00	49,625.00	50,000.00	42,000.00	375.00
22021007	Welfare Packages	51,338,648.90	7,048,980.00	8,000,000.00	3,000,000.00	951,020.00
22021008	Subscription to Professional Bodies	-	-	453,000.00	453,000.00	453,000.00
22021009	Sporting Activities	-	-	-	-	-
22021021	Special Days/Celebrations	-	-	-	-	-
22021022	Youth Corpers Allowance	195,000.00	270,000.00	360,000.00	360,000.00	90,000.00
22021025	Other Miscellaneous Expenses	33,884,139.37	103,942,077.30	103,943,000.00	337,317,000.00	922.70
22021027	Daily Rated Allowance	2,200,000.00	3,110,000.00	3,500,000.00	3,500,000.00	390,000.00
OTHER RECURRENT COSTS Total		786,977,408.75	958,528,935.24	1,347,795,000.00	1,891,449,000.00	389,266,064.76
022000100100 - Ministry of Finance Total		858,403,160.54	1,035,167,308.47	1,441,420,800.00	1,982,806,000.00	406,253,491.53
022000200100 - Debt Management Agency						
PERSONNEL COST						
21010101	Basic-Salary	2,940,747.48	3,531,434.82	3,589,000.00	3,589,000.00	57,565.18
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	5,744,480.63	5,416,967.25	5,417,500.00	-	532.75
21020101	Non Regular Allowances	735,186.87	-	-	-	-
21020102	Housing/Rent Allowance	2,254,573.17	2,609,061.36	2,610,000.00	3,589,000.00	938.64
21020103	Transport Allowance	872,063.95	1,043,624.76	1,044,000.00	1,436,000.00	375.24
21020104	Meal Subsidy	887,804.60	786,746.68	809,000.00	809,000.00	22,253.32
21020105	Utility Allowance	815,014.60	1,412,574.21	1,436,000.00	1,436,000.00	23,425.79
21020106	Entertainment Allowance	86,136.26	151,430.85	179,000.00	179,000.00	27,569.15
21020107	Leave Allowance	534,348.66	260,906.44	359,000.00	359,000.00	98,093.56
21020108	Domestic Staff Allowance	862,153.46	1,574,528.84	1,575,300.00	1,575,000.00	771.16
21020109	Shift Allowance	-	233,496.12	240,100.00	-	6,603.88
21020110	Call Duty Allowance	282,519.29	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020111	Clinical Allowance	808,706.03	506,725.10	699,600.00	-	192,874.90
21020112	Harzard Allowance	441,112.38	856,237.52	857,000.00	1,077,000.00	762.48
21020114	Teaching Allowance	263,093.28	-	-	-	-
21020118	Siwes Allowance	87,697.76	-	-	-	-
21020120	Journal Allowance	49,012.52	-	-	-	-
21020121	Wieghing Allowance	73,518.78	-	-	-	-
21020124	Medical Students Allowance	220,556.19	524,725.28	525,000.00	1,077,000.00	274.72
21020125	Student Nurses Allowance	98,024.95	-	-	-	-
21020126	Torchlight Allowance	98,024.95	-	-	-	-
21020129	Newspapers Allowance	73,518.73	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	431,347.29	-	-	-	-
21020135	Furniture Allowance	438,488.80	1,273,860.49	1,301,000.00	1,301,000.00	27,139.51
21020139	Wardrope Allowance	263,093.28	-	-	-	-
21020140	Academic Allowance	34,666.89	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	276,712.17	385,800.00	-	109,087.83
21020145	Other Allowances and Benefits	365,928.07	2,018,013.35	2,027,700.00	1,163,000.00	9,686.65
PERSONNEL COST Total		19,761,818.87	22,477,045.24	23,055,000.00	17,590,000.00	577,954.76
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	1,752,323.18	1,708,000.00	1,850,000.00	1,850,000.00	142,000.00
22020102	Local Travel & Transport: Others	-	-	-	-	-
22020103	International Travel & Transport: Training	-	1,060,000.00	1,137,000.00	1,637,000.00	77,000.00
22020105	Hotel Accommodation - Local	1,543,000.00	1,552,000.00	1,650,000.00	1,650,000.00	98,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	5,850.00	69,000.00	69,000.00	63,150.00
22020203	Internet Access Charges	212,900.00	65,000.00	202,000.00	202,000.00	137,000.00
22020204	Satellite Broadcasting Access Charges	80,300.00	37,200.00	53,000.00	53,000.00	15,800.00
22020207	Leased Communication Lines(s)	-	5,850.00	6,000.00	-	150.00
22020301	Office Stationeries/Computer Consumables	494,550.00	472,700.00	583,200.00	549,000.00	110,500.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	61,000.00	61,000.00	61,000.00
22020305	Printing of Non Security Documents	-	-	83,000.00	83,000.00	83,000.00
22020306	Printing of Security Documents	70,000.00	-	237,000.00	237,000.00	237,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	48,000.00	48,000.00	48,000.00
22020312	Other Materials and Supplies	105,850.00	227,200.00	274,600.00	203,000.00	47,400.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	178,100.00	164,000.00	171,500.00	168,000.00	7,500.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020402	Maintenance of Office Furniture	169,000.00	842,000.00	858,000.00	858,000.00	16,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	25,000.00	366,200.00	492,000.00	492,000.00	125,800.00
22020405	Maintenance of Plants/Generators	19,000.00	170,000.00	226,000.00	226,000.00	56,000.00
22020406	Other Maintenance Services	-	234,450.00	235,000.00	187,000.00	550.00
22020407	Maintenance of Aircrafts	26,000.00	-	-	-	-
22020501	Local Training	8,500.00	800,000.00	950,000.00	1,150,000.00	150,000.00
22020502	International Training	-	710,000.00	900,000.00	1,100,000.00	190,000.00
22020503	Other Trainings	-	10,000.00	951,500.00	1,250,000.00	941,500.00
22020504	Seminars/Workshop and Conferences	-	1,210,000.00	1,250,000.00	1,250,000.00	40,000.00
22020605	Cleaning & Fumigation Services	26,300.00	38,750.00	60,000.00	60,000.00	21,250.00
22020701	Financial Consulting	-	3,000,000.00	3,000,000.00	2,100,000.00	-
22020801	Motor Vehicle Fuel Cost	305,100.00	310,000.00	367,000.00	367,000.00	57,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	320,000.00	310,000.00	732,000.00	732,000.00	422,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	13,391.50	33,862.95	38,000.00	38,000.00	4,137.05
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	141,000.00	528,000.00	547,200.00	406,000.00	19,200.00
22021002	Honorarium & Sitting Allowance	-	2,312,000.00	2,436,000.00	2,436,000.00	124,000.00
22021003	Publicity & Advertisements	-	-	169,000.00	169,000.00	169,000.00
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	-	24,000.00	24,000.00	24,000.00
22021007	Welfare Packages	756,000.00	1,141,750.00	1,142,000.00	1,108,000.00	250.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021022	Youth Corpers Allowance	110,000.00	-	-	-	-
22021023	Development Plan Preparation Expenses	-	30,000.00	93,000.00	93,000.00	63,000.00
22021024	Final Accounts Preparartion Expenses	35,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	5,210,486.15	-	-	-	-
22021026	Monitoring and Evaluation Recurrent	-	-	482,000.00	482,000.00	482,000.00
22021027	Daily Rated Allowance	535,000.00	7,209,000.00	7,912,000.00	7,912,000.00	703,000.00
OTHER RECURRENT COSTS Total		12,136,800.83	24,553,812.95	29,290,000.00	29,250,000.00	4,736,187.05
022000200100 - Debt Management Agency Total		31,898,619.70	47,030,858.19	52,345,000.00	46,840,000.00	5,314,141.81

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
	022000300100 - Budget Department					
PERSONNEL COST						
21010101	Basic-Salary	10,539,237.70	9,797,313.80	17,147,000.00	6,049,000.00	7,349,686.20
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	594,315.96	-	-	-	-
21020102	Housing/Rent Allowance	1,807,894.44	1,680,824.30	6,677,000.00	2,559,000.00	4,996,175.70
21020103	Transport Allowance	486,357.64	439,623.91	2,307,000.00	769,000.00	1,867,376.09
21020104	Meal Subsidy	216,009.81	107,326.12	618,000.00	206,000.00	510,673.88
21020105	Utility Allowance	263,041.61	357,044.44	981,000.00	327,000.00	623,955.56
21020106	Entertainment Allowance	7,960.24	3,980.12	21,000.00	21,000.00	17,019.88
21020107	Leave Allowance	118,906.86	730,899.00	1,863,000.00	621,000.00	1,132,101.00
21020108	Domestic Staff Allowance	289,106.88	144,553.44	145,000.00	1,116,000.00	446.56
21020110	Call Duty Allowance	10,906.32	-	-	-	-
21020111	Clinical Allowance	-	21,812.64	45,000.00	-	23,187.36
21020113	Rural Posting Allowance	12,580.63	-	-	-	-
21020114	Teaching Allowance	531,988.34	77,642.99	137,000.00	137,000.00	59,357.01
21020118	Siwes Allowance	154,606.33	-	-	-	-
21020125	Student Nurses Allowance	91,988.07	-	-	-	-
21020126	Torchlight Allowance	81,751.89	-	-	-	-
21020127	UniForm Allowance	-	39,901.10	55,000.00	-	15,098.90
21020134	Judges/Grand Khadis Allowance	198,833.42	-	-	-	-
21020135	Furniture Allowance	813,452.65	1,826,078.49	4,677,000.00	1,559,000.00	2,850,921.51
21020139	Wardrobe Allowance	512,157.64	-	757,200.00	1,000,000.00	757,200.00
21020145	Other Allowances and Benefits	25,161.26	1,022,233.46	1,800,000.00	-	777,766.54
PERSONNEL COST Total		16,756,257.69	16,249,233.81	37,230,200.00	14,364,000.00	20,980,966.19
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	2,039,650.00	10,565,000.00	10,565,000.00	8,525,350.00
22020102	Local Travel & Transport: Others	984,200.00	-	1,593,000.00	1,593,000.00	1,593,000.00
22020103	International Travel & Transport: Training	-	-	532,000.00	532,000.00	532,000.00
22020104	International Travel & Transport: Others	-	-	532,000.00	532,000.00	532,000.00
22020105	Hotel Accommodation - Local	-	-	532,000.00	532,000.00	532,000.00
22020201	Electricity Charges	-	-	28,000.00	28,000.00	28,000.00
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	320,000.00	320,000.00	320,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020204	Satellite Broadcasting Access Charges	60,000.00	105,000.00	107,200.00	55,000.00	2,200.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	-	-	532,000.00	532,000.00	532,000.00
22020301	Office Stationeries/Computer Consumables	446,946.88	277,000.00	1,063,000.00	1,063,000.00	786,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	214,000.00	214,000.00	214,000.00
22020306	Printing of Security Documents	75,000.00	200,000.00	532,000.00	532,000.00	332,000.00
22020312	Other Materials and Supplies	-	-	1,063,000.00	1,063,000.00	1,063,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	628,000.00	653,000.00	653,000.00	582,000.00	-
22020402	Maintenance of Office Furniture	60,500.00	173,000.00	530,000.00	530,000.00	357,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	199,500.00	59,000.00	1,000,000.00	1,000,000.00	941,000.00
22020405	Maintenance of Plants/Generators	-	-	108,000.00	108,000.00	108,000.00
22020406	Other Maintenance Services	-	9,000.00	372,000.00	372,000.00	363,000.00
22020407	Maintenance of Aircrafts	13,000.00	-	-	-	-
22020501	Local Training	-	-	32,818,000.00	32,818,000.00	32,818,000.00
22020502	International Training	-	-	1,593,000.00	1,593,000.00	1,593,000.00
22020601	Security Services	-	-	-	-	-
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	37,000.00	32,500.00	35,800.00	25,000.00	3,300.00
22020701	Financial Consulting	-	1,140,000.00	7,396,000.00	7,396,000.00	6,256,000.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	160,000.00	160,000.00	160,000.00
22020801	Motor Vehicle Fuel Cost	1,259,000.00	1,372,000.00	1,593,000.00	1,593,000.00	221,000.00
22020802	Other Transport Equipment Fuel Cost	20,000.00	-	-	-	-
22020803	Plant/Generator Fuel Cost	260,000.00	300,000.00	532,000.00	532,000.00	232,000.00
22020804	Aircraft Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	54,680.77	74,084.56	75,000.00	55,000.00	915.44
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	335,700.00	100,000.00	300,000.00	300,000.00	200,000.00
22021002	Honorarium & Sitting Allowance	-	10,000.00	10,000.00	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021003	Publicity & Advertisements	-	-	108,000.00	108,000.00	108,000.00
22021004	Medical Expenses-Local	500,000.00	450,000.00	798,000.00	798,000.00	348,000.00
22021005	Services and School Fees Payment	-	50,000.00	50,000.00	-	-
22021006	Postages & Courier Services	-	-	28,000.00	28,000.00	28,000.00
22021007	Welfare Packages	214,000.00	720,000.00	1,058,000.00	1,058,000.00	338,000.00
22021008	Subscription to Professional Bodies	-	-	266,000.00	266,000.00	266,000.00
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021023	Development Plan Preparation Expenses	20,020,000.00	40,111,950.00	79,225,800.00	100,226,000.00	39,113,850.00
22021024	Final Accounts Preparartion Expenses	-	-	-	-	-
22021025	Other Miscellaneous Expenses	1,977,000.00	1,756,500.00	18,049,000.00	18,049,000.00	16,292,500.00
22021027	Daily Rated Allowance	952,000.00	888,000.00	899,000.00	899,000.00	11,000.00
OTHER RECURRENT COSTS Total		28,096,527.65	50,520,684.56	165,270,800.00	186,057,000.00	114,750,115.44
022000300100 - Budget Department Total		44,852,785.34	66,769,918.37	202,501,000.00	200,421,000.00	135,731,081.63
022000700100 - Office of the Accountant General						
PERSONNEL COST						
21010101	Basic-Salary	212,605,430.49	196,719,959.10	199,400,000.00	199,400,000.00	2,680,040.90
21010103	Consolidated Revenue Fund Charge - Salaries	11,197,447.00	3,697,352.25	3,698,000.00	45,936,000.00	647.75
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	1,044,922.00	-	-	-	-
21020101	Non Regular Allowances	641,362.07	-	-	-	-
21020102	Housing/Rent Allowance	4,888,407.34	34,487,206.55	34,488,000.00	936,000.00	793.45
21020103	Transport Allowance	7,946,454.04	23,523,495.30	23,524,000.00	12,629,000.00	504.70
21020104	Meal Subsidy	3,976,417.38	1,450,548.30	2,016,000.00	2,016,000.00	565,451.70
21020105	Utility Allowance	5,822,279.53	7,849,686.31	7,850,000.00	7,423,000.00	313.69
21020106	Entertainment Allowance	1,075,413.89	1,585,180.01	1,586,000.00	1,062,000.00	819.99
21020107	Leave Allowance	6,095,023.57	18,047,114.81	19,940,000.00	19,940,000.00	1,892,885.19
21020108	Domestic Staff Allowance	12,327,127.64	18,493,573.72	18,494,000.00	16,563,000.00	426.28
21020109	Shift Allowance	30,491.45	174,886.61	200,100.00	-	25,213.39
21020110	Call Duty Allowance	219,178.16	-	232,400.00	-	232,400.00
21020111	Clinical Allowance	49,676,088.61	32,359,436.32	35,427,700.00	-	3,068,263.68
21020112	Harzard Allowance	49,513,737.38	64,929,926.43	64,930,000.00	99,349,000.00	73.57
21020114	Teaching Allowance	9,477,088.08	-	-	-	-
21020116	Robbing Allowanace	8,200,739.64	-	-	-	-
21020117	Outfit Allowance	46,389.12	11,597.28	46,600.00	-	35,002.72

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020118	Siwes Allowance	3,190,799.28	-	-	-	-
21020119	Field Allowance	2,255,623.89	-	-	-	-
21020120	Journal Allowance	254,241.15	6,546,824.90	9,560,600.00	-	3,013,775.10
21020121	Wieghing Allowance	-	-	-	-	-
21020123	Responsibility Allowance	155,983.76	-	-	-	-
21020124	Medical Students Allowance	49,577.64	-	-	-	-
21020125	Student Nurses Allowance	1,060,119.97	-	-	-	-
21020126	Torchlight Allowance	25,775,267.57	-	-	-	-
21020127	UniForm Allowance	24,953,797.06	-	-	-	-
21020128	Personal Assistance Allowance	-	23,194.56	24,900.00	-	1,705.44
21020129	Newspapers Allowance	484,477.16	-	-	-	-
21020130	Special Allowance	522,461.00	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	89,654,532.44	-	-	-	-
21020135	Furniture Allowance	15,819,464.90	37,348,683.32	37,717,000.00	37,717,000.00	368,316.68
21020137	Driver's Allowance	623,935.04	311,967.52	312,000.00	-	32.48
21020138	Admin Allowance	259,972.90	363,962.06	364,900.00	-	937.94
21020139	Wardrope Allowance	50,648,716.86	72,722,543.40	72,723,000.00	99,449,000.00	456.60
21020140	Academic Allowance	34,666.86	23,790,030.23	34,636,000.00	-	10,845,969.77
21020141	Accommodation Allowance	82,087,279.23	111,968,041.94	111,968,900.00	-	858.06
21020142	ICT Allowance	10,716,890.21	4,346,987.96	4,347,000.00	-	12.04
21020143	Motor Vehicle/ Maintenance Allowance	467,951.28	96,810.60	97,400.00	-	589.40
21020145	Other Allowances and Benefits	78,579,513.19	96,812,747.33	96,813,000.00	220,182,000.00	252.67
21030101	Gratuity	-	-	100,000,000.00	100,000,000.00	100,000,000.00
PERSONNEL COST Total		772,379,268.78	757,661,756.81	880,397,500.00	862,602,000.00	122,735,743.19
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	2,126,800.00	2,947,000.00	3,500,000.00	3,500,000.00	553,000.00
22020102	Local Travel & Transport: Others	8,295,200.00	6,153,500.00	7,000,000.00	7,000,000.00	846,500.00
22020103	International Travel & Transport: Training	-	1,949,669.00	3,000,000.00	3,000,000.00	1,050,331.00
22020104	International Travel & Transport: Others	873,600.00	3,000,000.00	3,019,000.00	3,019,000.00	19,000.00
22020105	Hotel Accommodation - Local	-	600,000.00	1,007,000.00	1,007,000.00	407,000.00
22020109	Per-Diem/Estacodes	-	-	600,000.00	600,000.00	600,000.00
22020201	Electricity Charges	50,000.00	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	60,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020204	Satellite Broadcasting Access Charges	-	-	200,000.00	200,000.00	200,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020208	Software Charges/ License Renewal	7,220,230.00	-	10,000,000.00	10,000,000.00	10,000,000.00
22020301	Office Stationeries/Computer Consumables	6,519,850.00	7,216,550.00	10,000,000.00	10,000,000.00	2,783,450.00
22020302	Books	-	-	152,000.00	152,000.00	152,000.00
22020303	Newspapers	-	-	-	-	-
22020305	Printing of Non Security Documents	4,450,000.00	-	16,000,000.00	16,000,000.00	16,000,000.00
22020306	Printing of Security Documents	41,059,359.33	56,571,600.00	80,816,600.00	60,000,000.00	24,245,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	500,000.00	500,000.00	500,000.00
22020312	Other Materials and Supplies	67,500.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,157,500.00	1,016,700.00	1,017,000.00	1,000,000.00	300.00
22020402	Maintenance of Office Furniture	177,400.00	240,000.00	1,000,000.00	1,000,000.00	760,000.00
22020403	Maintenance of Office Building/Residential Qtrs	164,900.00	244,000.00	2,000,000.00	2,000,000.00	1,756,000.00
22020404	Maintenance of Office/IT Equipments	1,427,800.00	1,462,100.00	2,000,000.00	2,000,000.00	537,900.00
22020405	Maintenance of Plants/Generators	240,000.00	733,200.00	1,000,000.00	1,000,000.00	266,800.00
22020406	Other Maintenance Services	759,000.00	1,475,000.00	1,500,000.00	1,500,000.00	25,000.00
22020407	Maintenance of Aircrafts	628,600.00	1,380,000.00	1,650,000.00	1,650,000.00	270,000.00
22020501	Local Training	107,030,575.00	4,020,000.00	10,000,000.00	15,000,000.00	5,980,000.00
22020502	International Training	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020503	Other Trainings	120,000.00	-	253,000.00	253,000.00	253,000.00
22020504	Seminars/Workshop and Conferences	866,400.00	-	2,000,000.00	2,000,000.00	2,000,000.00
22020601	Security Services	242,600.00	2,500.00	500,000.00	500,000.00	497,500.00
22020605	Cleaning & Fumigation Services	293,500.00	407,500.00	500,000.00	500,000.00	92,500.00
22020701	Financial Consulting	164,581,510.08	396,088,991.73	396,089,000.00	100,000,000.00	8.27
22020702	InFormation Technology Consulting	-	-	550,000.00	550,000.00	550,000.00
22020703	Legal Services	-	-	250,000.00	250,000.00	250,000.00
22020709	Other Consulting Services	-	-	151,000,000.00	1,000,000.00	151,000,000.00
22020801	Motor Vehicle Fuel Cost	1,443,500.00	1,894,500.00	2,000,000.00	2,000,000.00	105,500.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	3,000,000.00	3,652,500.00	6,000,000.00	6,000,000.00	2,347,500.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	92,321,035.58	219,669.98	500,000,000.00	1,000,000,000.00	499,780,330.02
22020903	Other Financial Charges	-	-	-	-	-
22021001	Refreshment & Meals	-	-	300,000.00	300,000.00	300,000.00
22021002	Honorarium & Sitting Allowance	200,000.00	150,000.00	300,000.00	300,000.00	150,000.00
22021003	Publicity & Advertisements	4,249,907.00	-	5,000,000.00	5,000,000.00	5,000,000.00
22021004	Medical Expenses-Local	30,000.00	-	5,000,000.00	5,000,000.00	5,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021006	Postages & Courier Services	5,425.00	6,000.00	50,000.00	50,000.00	44,000.00
22021007	Welfare Packages	240,000.00	1,600,000.00	3,000,000.00	3,000,000.00	1,400,000.00
22021008	Subscription to Professional Bodies	425,000.00	509,000.00	1,000,000.00	1,000,000.00	491,000.00
22021009	Sporting Activities	-	-	-	-	-
22021022	Youth Corpers Allowance	-	590,000.00	842,900.00	-	252,900.00
22021023	Development Plan Preparation Expenses	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22021024	Final Accounts Preparartion Expenses	149,600.00	-	10,000,000.00	10,000,000.00	10,000,000.00
22021025	Other Miscellaneous Expenses	12,919,200.00	12,753,800.00	15,000,000.00	15,000,000.00	2,246,200.00
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
22021027	Daily Rated Allowance	6,920,000.00	5,935,000.00	10,000,000.00	10,000,000.00	4,065,000.00
22021028	Provision for Outstanding Liabilities	-	-	1,981,418,800.00	-	1,981,418,800.00
22021029	Fertilizer Payment to Company	-	-	19,990,000.00	-	19,990,000.00
22021030	Payment of WAEC/NECO/JAMB	-	-	1,359,550,000.00	-	1,359,550,000.00
22040103	Grant to Local Governments -Current	81,000,000.00	-	306,122,000.00	306,122,000.00	306,122,000.00
22040110	Grants to State MDAs	-	-	466,561,000.00	466,561,000.00	466,561,000.00
22060101	Foreign Interest/Discount - Treasury Bill/Long Term Borrowing	1,059,252,636.87	1,022,112,408.80	1,024,834,000.00	1,294,834,000.00	2,721,591.20
22060201	Domestic Interest/Discount - Treasury Bill/Long Term Borrowing	19,476,545,518.86	6,983,625,972.90	7,787,264,216.00	11,005,570,016.00	803,638,243.10
22060203	Cost of IGR Collection	642,622,292.65	677,477,291.64	677,478,200.00	478,990,000.00	908.36
22060403	Settlement of Liabilities	141,534,773.67	120,417,008.98	109,411,000.00	124,366,000.00	(11,006,008.98)
22060404	Repayment of Agric Loan	-	-	808,842,600.00	808,842,600.00	808,842,600.00
22060405	Deduction @ Source - FG. Salary Bailout to State	1,446,522,652.82	1,034,147,892.72	1,034,148,000.00	1,204,200,000.00	107.28
22060406	Deduction @ Source - Excess Crude A/C Loan Repayment	539,835,573.54	1,079,671,147.08	1,079,672,000.00	900,000,000.00	852.92
22060407	Settlement of Liability of Fertilizer -Ministry of Agric	-	-	1,441,000,000.00	1,441,000,000.00	1,441,000,000.00
22060408	Settlement of Contractual Liability - Ministry of Education	-	-	-	1,904,200,000.00	-
22060409	Settlement of Motor Vehicle Liability- ADSPC Chairman	-	-	-	252,100,000.00	-
OTHER RECURRENT COSTS Total		23,857,629,440.40	11,430,270,502.83	19,370,888,316.00	21,498,616,616.00	7,940,617,813.17
022000700100 - Office of the Accountant General Total		24,630,008,709.18	12,187,932,259.64	20,251,285,816.00	22,361,218,616.00	8,063,353,556.36
022000800100 - Board of Internal Revenue						
PERSONNEL COST						
21010101	Basic-Salary	172,136,078.16	166,694,742.30	188,515,000.00	388,515,000.00	21,820,257.70
21010103	Consolidated Revenue Fund Charge - Salaries	1,207,851.00	1,080,000.00	5,406,000.00	5,406,000.00	4,326,000.00
21020101	Non Regular Allowances	10,115,423.69	-	-	-	-
21020102	Housing/Rent Allowance	30,522,844.21	29,579,387.07	29,580,000.00	135,626,000.00	612.93
21020103	Transport Allowance	8,781,436.93	10,544,672.61	10,545,000.00	41,187,000.00	327.39
21020104	Meal Subsidy	4,304,209.12	1,769,396.26	4,625,000.00	54,625,000.00	2,855,603.74

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020105	Utility Allowance	5,176,633.30	7,231,059.13	7,232,000.00	416,000.00	940.87
21020106	Entertainment Allowance	448,987.91	633,689.14	936,000.00	936,000.00	302,310.86
21020107	Leave Allowance	1,557,386.91	10,999,025.02	10,999,700.00	-	674.98
21020108	Domestic Staff Allowance	3,160,474.10	4,206,545.67	4,650,000.00	12,650,000.00	443,454.33
21020109	Shift Allowance	77,991.88	210,230.58	284,600.00	-	74,369.42
21020110	Call Duty Allowance	283,629.24	-	-	-	-
21020111	Clinical Allowance	218,996.81	621,102.25	1,834,000.00	1,834,000.00	1,212,897.75
21020112	Harzard Allowance	106,373.76	473,396.82	1,375,000.00	1,375,000.00	901,603.18
21020114	Teaching Allowance	7,722,707.70	-	-	-	-
21020117	Outfit Allowance	33,748.42	-	-	-	-
21020118	Siwes Allowance	2,505,749.68	-	-	-	-
21020119	Field Allowance	103,569.15	-	-	-	-
21020120	Journal Allowance	269,010.14	216,413.34	1,000,000.00	71,000,000.00	783,586.66
21020121	Wieghing Allowance	56,774.01	-	-	-	-
21020122	Hardship Allowance	130,723.74	226,392.52	2,000,000.00	22,000,000.00	1,773,607.48
21020124	Medical Students Allowance	56,774.01	-	-	-	-
21020125	Student Nurses Allowance	929,304.17	-	-	-	-
21020126	Torchlight Allowance	928,317.27	201,394.10	2,750,000.00	2,750,000.00	2,548,605.90
21020129	Newspapers Allowance	252,900.31	-	-	-	-
21020134	Judges/Grand Khadis Allowance	3,800,401.03	-	-	-	-
21020135	Furniture Allowance	12,647,995.22	29,513,964.07	29,514,200.00	1,375,000.00	235.93
21020137	Driver's Allowance	311,967.52	1,526,331.76	2,069,100.00	-	542,768.24
21020138	Admin Allowance	129,986.45	181,981.03	182,500.00	-	518.97
21020139	Wardrope Allowance	7,682,134.43	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	233,975.64	63,069.18	85,400.00	-	22,330.82
21020145	Other Allowances and Benefits	4,028,085.46	17,019,854.85	24,566,000.00	24,566,000.00	7,546,145.15
PERSONNEL COST Total		279,922,441.37	282,992,647.70	328,149,500.00	764,261,000.00	45,156,852.30
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	29,881,800.00	34,252,450.00	41,264,485.71	34,500,000.00	7,012,035.71
22020102	Local Travel & Transport: Others	2,451,800.00	5,750,000.00	5,826,857.14	5,750,000.00	76,857.14
22020103	International Travel & Transport: Training	750,000.00	1,850,000.00	10,285,714.29	9,200,000.00	8,435,714.29
22020104	International Travel & Transport: Others	-	-	1,457,142.86	3,450,000.00	1,457,142.86
22020105	Hotel Accommodation - Local	-	2,270,000.00	6,857,142.86	5,750,000.00	4,587,142.86
22020106	Hotel Accommodation - International	-	-	-	-	-
22020107	Hotel Accommodation - Local Training	2,400,000.00	-	-	-	-
22020201	Electricity Charges	2,166,700.00	2,634,200.00	2,634,428.57	5,750,000.00	228.57

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	1,390,300.00	785,000.00	785,000.00	5,031,000.00	-
22020204	Satellite Broadcasting Access Charges	799,000.00	-	-	3,450,000.00	-
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	728,300.00	820,300.00	1,221,771.43	8,050,000.00	401,471.43
22020301	Office Stationeries/Computer Consumables	27,186,800.00	28,635,500.00	33,707,142.86	28,750,000.00	5,071,642.86
22020302	Books	-	-	-	380,000.00	-
22020303	Newspapers	-	-	-	506,000.00	-
22020305	Printing of Non Security Documents	98,428,700.00	110,158,900.00	110,159,400.00	125,350,000.00	500.00
22020306	Printing of Security Documents	500,000.00	3,949,500.00	3,950,000.00	28,750,000.00	500.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	1,140,000.00	1,170,000.00	1,577,142.86	11,500,000.00	407,142.86
22020312	Other Materials and Supplies	17,800,400.00	23,000,000.00	23,000,342.86	23,000,000.00	342.86
22020401	Maintenance of Motor Vehicle/Transport Equipment	4,550,500.00	6,139,000.00	6,857,314.29	9,200,000.00	718,314.29
22020402	Maintenance of Office Furniture	52,000.00	2,767,600.00	2,768,000.00	3,450,000.00	400.00
22020403	Maintenance of Office Building/Residential Qtrs	517,500.00	11,500,000.00	12,056,400.00	11,500,000.00	556,400.00
22020404	Maintenance of Office/IT Equipments	5,848,000.00	11,051,800.00	11,051,942.86	20,700,000.00	142.86
22020405	Maintenance of Plants/Generators	1,127,000.00	-	-	3,450,000.00	-
22020406	Other Maintenance Services	2,496,000.00	2,458,550.00	2,459,028.57	3,450,000.00	478.57
22020501	Local Training	29,910,600.00	13,106,800.00	13,107,714.29	19,361,000.00	914.29
22020502	International Training	1,838,000.00	5,000,000.00	8,571,428.57	5,750,000.00	3,571,428.57
22020503	Other Trainings	4,737,800.00	2,221,000.00	5,750,000.00	5,750,000.00	3,529,000.00
22020504	Seminars/Workshop and Conferences	200,000.00	2,245,600.00	8,050,000.00	8,050,000.00	5,804,400.00
22020601	Security Services	10,458,000.00	14,898,500.00	14,898,714.29	17,250,000.00	214.29
22020602	Office Rent	11,843,500.00	-	-	-	-
22020605	Cleaning & Fumigation Services	-	6,231,000.00	6,231,285.71	19,550,000.00	285.71
22020701	Financial Consulting	2,200,000.00	7,967,200.00	17,250,000.00	17,250,000.00	9,282,800.00
22020702	InFormation Technology Consulting	31,990,700.00	20,173,000.00	20,173,714.29	26,450,000.00	714.29
22020703	Legal Services	1,479,750.00	995,000.00	4,290,000.00	4,290,000.00	3,295,000.00
22020709	Other Consulting Services	2,337,700.00	1,300,000.00	9,200,000.00	9,200,000.00	7,900,000.00
22020801	Motor Vehicle Fuel Cost	10,210,000.00	8,350,000.00	8,350,571.43	13,800,000.00	571.43
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	26,465,000.00	31,348,000.00	37,505,142.86	26,450,000.00	6,157,142.86
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020901	Bank Charges (Other Than Interest)	49,825,489.18	61,663,447.75	2,577,980,328.56	190,000.00	2,516,316,880.81
22020902	Insurance Premium	3,500,000.00	3,500,000.00	4,714,285.71	8,050,000.00	1,214,285.71
22021001	Refreshment & Meals	21,186,188.24	13,607,900.00	13,608,857.14	17,250,000.00	957.14
22021002	Honorarium & Sitting Allowance	12,286,500.00	24,634,500.00	25,696,285.71	27,600,000.00	1,061,785.71
22021003	Publicity & Advertisements	4,765,550.00	12,077,800.00	12,078,142.86	11,500,000.00	342.86
22021004	Medical Expenses-Local	2,932,800.00	2,399,000.00	2,399,285.71	5,750,000.00	285.71
22021006	Postages & Courier Services	-	-	-	575,000.00	-
22021007	Welfare Packages	170,992,814.21	202,046,300.00	202,046,657.14	231,150,000.00	357.14
22021008	Subscription to Professional Bodies	3,250,000.00	5,748,000.00	5,748,285.71	11,500,000.00	285.71
22021009	Sporting Activities	-	-	-	-	-
22021025	Other Miscellaneous Expenses	29,461,650.00	79,922,600.00	79,922,942.86	82,369,000.00	342.86
22021027	Daily Rated Allowance	20,713,000.00	-	-	-	-
OTHER RECURRENT COSTS Total		652,799,841.63	768,628,447.75	3,355,492,899.99	920,002,000.00	2,586,864,452.24
022000800100 - Board of Internal Revenue Total		932,722,283.00	1,051,621,095.45	3,683,642,399.99	1,684,263,000.00	2,632,021,304.54
022000900100 - State Fiscal Transparency, Accountability And Sustain.Progr						
PERSONNEL COST						
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	3,628,300.00	4,500,000.00	3,628,300.00
PERSONNEL COST Total		-	-	3,628,300.00	4,500,000.00	3,628,300.00
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	874,250.00	650,000.00	1,300,000.00	1,300,000.00	650,000.00
22020102	Local Travel & Transport: Others	-	-	-	-	-
22020103	International Travel & Transport: Training	-	-	500,000.00	500,000.00	500,000.00
22020104	International Travel & Transport: Others	-	-	500,000.00	500,000.00	500,000.00
22020105	Hotel Accommodation - Local	-	-	500,000.00	500,000.00	500,000.00
22020109	Per-Diem/Estacodes	-	-	100,000.00	100,000.00	100,000.00
22020201	Electricity Charges	48,500.00	130,000.00	240,000.00	240,000.00	110,000.00
22020202	Telephone Charges	-	-	100,000.00	100,000.00	100,000.00
22020209	Other Utility Charges	-	-	100,000.00	100,000.00	100,000.00
22020301	Office Stationeries/Computer Consumables	136,600.00	509,000.00	550,000.00	550,000.00	41,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	550,000.00	550,000.00	550,000.00
22020306	Printing of Security Documents	-	-	500,000.00	500,000.00	500,000.00
22020312	Other Materials and Supplies	21,050.00	611,000.00	700,000.00	700,000.00	89,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	606,500.00	440,000.00	500,000.00	500,000.00	60,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020402	Maintenance of Office Furniture	-	-	200,000.00	200,000.00	200,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	35,823,396.25	2,175,000.00	2,175,000.00	2,000,000.00	-
22020405	Maintenance of Plants/Generators	10,000.00	-	100,000.00	100,000.00	100,000.00
22020406	Other Maintenance Services	-	450,000.00	642,900.00	500,000.00	192,900.00
22020407	Maintenance of Aircrafts	-	-	200,000.00	200,000.00	200,000.00
22020501	Local Training	121.50	10,650,000.00	10,650,000.00	500,000.00	-
22020502	International Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020701	Financial Consulting	-	40,000.00	100,000.00	100,000.00	60,000.00
22020709	Other Consulting Services	-	-	100,000.00	100,000.00	100,000.00
22020801	Motor Vehicle Fuel Cost	67,500.00	175,000.00	500,000.00	500,000.00	325,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	100,000.00	99,950.00	300,000.00	300,000.00	200,050.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	883.75	3,787.50	50,000.00	50,000.00	46,212.50
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	49,000.00	-	200,000.00	200,000.00	200,000.00
22021002	Honorarium & Sitting Allowance	60,000.00	90,000.00	100,000.00	100,000.00	10,000.00
22021003	Publicity & Advertisements	-	-	100,000.00	100,000.00	100,000.00
22021004	Medical Expenses-Local	-	-	500,000.00	500,000.00	500,000.00
22021006	Postages & Courier Services	-	-	100,000.00	100,000.00	100,000.00
22021007	Welfare Packages	198,000.00	550,000.00	1,000,000.00	1,000,000.00	450,000.00
22021023	Development Plan Preparation Expenses	-	270,050.00	385,800.00	300,000.00	115,750.00
22021024	Final Accounts Preparartion Expenses	-	45,000.00	45,000.00	-	-
22021025	Other Miscellaneous Expenses	317,300.00	445,000.00	571,500.00	450,000.00	126,500.00
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
22021027	Daily Rated Allowance	225,000.00	2,255,000.00	2,255,500.00	1,500,000.00	500.00
OTHER RECURRENT COSTS Total		38,538,101.50	19,588,787.50	27,415,700.00	15,940,000.00	7,826,912.50
022000900100 - State Fiscal Transparency, Accountability And Sustain.Progr Total		38,538,101.50	19,588,787.50	31,044,000.00	20,440,000.00	11,455,212.50
022200100100 - Ministry of Commerce						
PERSONNEL COST						
21010101	Basic-Salary	84,317,388.29	63,737,813.74	63,738,000.00	63,073,000.00	186.26
21010103	Consolidated Revenue Fund Charge - Salaries	6,676,806.77	5,805,785.21	5,806,000.00	13,760,000.00	214.79
21020101	Non Regular Allowances	4,947,211.99	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020102	Housing/Rent Allowance	15,205,676.86	9,919,129.21	14,431,000.00	14,431,000.00	4,511,870.79
21020103	Transport Allowance	4,287,250.93	4,673,251.52	4,900,000.00	4,900,000.00	226,748.48
21020104	Meal Subsidy	1,847,151.93	663,829.62	951,000.00	951,000.00	287,170.38
21020105	Utility Allowance	2,258,406.55	2,461,208.53	2,537,000.00	2,537,000.00	75,791.47
21020106	Entertainment Allowance	32,393.30	64,973.42	65,000.00	28,000.00	26.58
21020107	Leave Allowance	643,660.32	5,569,845.62	6,308,000.00	6,308,000.00	738,154.38
21020108	Domestic Staff Allowance	1,468,012.44	2,338,748.16	2,339,100.00	868,000.00	351.84
21020110	Call Duty Allowance	78,347.94	-	-	-	-
21020111	Clinical Allowance	-	216,416.38	316,000.00	-	99,583.62
21020113	Rural Posting Allowance	9,276.62	-	-	-	-
21020114	Teaching Allowance	3,826,501.65	-	-	-	-
21020118	Siwes Allowance	911,945.94	-	-	-	-
21020123	Responsibility Allowance	-	-	96,100.00	-	96,100.00
21020125	Student Nurses Allowance	360,546.86	-	-	-	-
21020126	Torchlight Allowance	353,885.97	-	-	-	-
21020127	UniForm Allowance	-	12,778.44	18,300.00	-	5,521.56
21020134	Judges/Grand Khadis Allowance	1,228,222.74	-	-	-	-
21020135	Furniture Allowance	7,715,845.35	11,419,948.24	12,615,000.00	12,615,000.00	1,195,051.76
21020139	Wardrobe Allowance	2,748,604.74	-	-	-	-
21020145	Other Allowances and Benefits	18,553.24	5,000,831.22	6,925,200.00	-	1,924,368.78
PERSONNEL COST Total		138,935,690.43	111,884,559.31	121,045,700.00	119,471,000.00	9,161,140.69
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	528,000.00	982,500.00	1,500,000.00	1,500,000.00	517,500.00
22020102	Local Travel & Transport: Others	2,626,072.00	3,300,800.00	3,301,000.00	3,000,000.00	200.00
22020103	International Travel & Transport: Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020105	Hotel Accommodation - Local	-	460,800.00	500,000.00	500,000.00	39,200.00
22020106	Hotel Accommodation - International	-	1,850,000.00	2,642,900.00	1,000,000.00	792,900.00
22020107	Hotel Accommodation - Local Training	-	600,000.00	1,000,000.00	1,000,000.00	400,000.00
22020108	Hotel Accommodation - International Training	-	35,000.00	35,000.00	-	-
22020109	Per-Diem/Estacodes	1,555,000.00	615,000.00	1,500,000.00	1,500,000.00	885,000.00
22020201	Electricity Charges	-	-	30,000.00	30,000.00	30,000.00
22020202	Telephone Charges	-	13,950.00	30,000.00	30,000.00	16,050.00
22020203	Internet Access Charges	-	-	20,000.00	20,000.00	20,000.00
22020204	Satellite Broadcasting Access Charges	80,500.00	118,500.00	150,000.00	150,000.00	31,500.00
22020205	Water Rates	-	-	10,000.00	10,000.00	10,000.00
22020206	Sewerage Charges	16,300.00	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020207	Leased Communication Lines(s)	-	23,620.00	24,000.00	-	380.00
22020209	Other Utility Charges	118,000.00	15,000.00	610,000.00	610,000.00	595,000.00
22020301	Office Stationeries/Computer Consumables	16,500.00	952,650.00	1,000,000.00	1,000,000.00	47,350.00
22020302	Books	-	-	300,000.00	300,000.00	300,000.00
22020304	Magazines & Periodicals	-	-	150,000.00	150,000.00	150,000.00
22020305	Printing of Non Security Documents	70,000.00	310,000.00	310,000.00	300,000.00	-
22020306	Printing of Security Documents	-	142,000.00	250,000.00	250,000.00	108,000.00
22020312	Other Materials and Supplies	-	775,500.00	776,000.00	500,000.00	500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,753,200.00	2,932,500.00	3,000,000.00	3,000,000.00	67,500.00
22020402	Maintenance of Office Furniture	316,600.00	325,500.00	1,000,000.00	1,000,000.00	674,500.00
22020403	Maintenance of Office Building/Residential Qtrs	9,371,300.00	343,580.00	3,500,000.00	3,500,000.00	3,156,420.00
22020404	Maintenance of Office/IT Equipments	544,000.00	417,000.00	1,000,000.00	1,000,000.00	583,000.00
22020405	Maintenance of Plants/Generators	-	-	200,000.00	200,000.00	200,000.00
22020406	Other Maintenance Services	707,500.00	649,200.00	1,000,000.00	1,000,000.00	350,800.00
22020407	Maintenance of Aircrafts	30,000.00	23,500.00	250,000.00	250,000.00	226,500.00
22020413	Minor Road Maintenance	70,000.00	-	-	-	-
22020501	Local Training	-	680,000.00	1,500,000.00	1,500,000.00	820,000.00
22020502	International Training	5,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020601	Security Services	23,390,000.00	19,715,000.00	21,000,000.00	25,000,000.00	1,285,000.00
22020603	Residential Rent	300,000.00	-	-	-	-
22020605	Cleaning & Fumigation Services	17,934,700.00	14,669,300.00	14,670,000.00	20,000,000.00	700.00
22020701	Financial Consulting	-	-	100,000.00	100,000.00	100,000.00
22020706	Surveying Services	-	-	100,000.00	100,000.00	100,000.00
22020709	Other Consulting Services	-	-	150,000.00	150,000.00	150,000.00
22020801	Motor Vehicle Fuel Cost	1,064,500.00	685,000.00	1,000,000.00	1,000,000.00	315,000.00
22020802	Other Transport Equipment Fuel Cost	167,500.00	80,000.00	1,000,000.00	1,000,000.00	920,000.00
22020803	Plant/Generator Fuel Cost	12,500.00	100,000.00	500,000.00	500,000.00	400,000.00
22020805	Sea Boat Fuel Cost	-	60,000.00	60,000.00	-	-
22020806	Cooking Gas/Fuel Cost	-	-	50,000.00	50,000.00	50,000.00
22020901	Bank Charges (Other Than Interest)	84,535.47	96,840.99	150,000.00	150,000.00	53,159.01
22021001	Refreshment & Meals	36,000.00	74,580.00	150,000.00	150,000.00	75,420.00
22021002	Honorarium & Sitting Allowance	-	178,000.00	178,300.00	150,000.00	300.00
22021003	Publicity & Advertisements	-	40,000.00	250,000.00	250,000.00	210,000.00
22021004	Medical Expenses-Local	-	915,000.00	1,000,000.00	1,000,000.00	85,000.00
22021006	Postages & Courier Services	-	9,000.00	50,000.00	50,000.00	41,000.00
22021007	Welfare Packages	1,225,000.00	2,375,000.00	2,375,000.00	1,500,000.00	-
22021008	Subscription to Professional Bodies	-	30,000.00	500,000.00	500,000.00	470,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021009	Sporting Activities	-	28,000.00	50,000.00	50,000.00	22,000.00
22021021	Special Days/Celebrations	-	150,000.00	214,300.00	-	64,300.00
22021023	Development Plan Preparation Expenses	-	23,000.00	1,000,000.00	1,000,000.00	977,000.00
22021025	Other Miscellaneous Expenses	7,264,150.00	9,549,175.00	15,000,000.00	15,000,000.00	5,450,825.00
22021026	Monitoring and Evaluation Recurrent	40,000.00	-	-	-	-
22021027	Daily Rated Allowance	-	4,144,000.00	4,144,000.00	7,000,000.00	-
22030108	Housing Loans	-	-	250,000.00	-	250,000.00
OTHER RECURRENT COSTS Total		70,326,857.47	68,488,495.99	91,530,500.00	100,000,000.00	23,042,004.01
022200100100 - Ministry of Commerce Total		209,262,547.90	180,373,055.30	212,576,200.00	219,471,000.00	32,203,144.70
022205300200 - Jimeta Shopping Complex Office						
PERSONNEL COST						
21010103	Consolidated Revenue Fund Charge - Salaries	-	480,000.00	480,000.00	-	-
PERSONNEL COST Total		-	480,000.00	480,000.00	-	-
022205300200 - Jimeta Shopping Complex Office Total		-	480,000.00	480,000.00	-	-
022900100100 - Ministry of Transportation						
PERSONNEL COST						
21010101	Basic-Salary	4,755,624.00	28,474,006.56	28,474,800.00	18,452,000.00	793.44
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,000.00	6,640,000.00	214.79
21010105	Salaries Arrears	-	-	15,895,000.00	15,895,000.00	15,895,000.00
21020101	Non Regular Allowances	272,020.89	-	-	-	-
21020102	Housing/Rent Allowance	790,378.31	4,891,356.97	5,797,000.00	8,797,000.00	905,643.03
21020103	Transport Allowance	163,602.27	2,563,014.02	3,311,000.00	6,311,000.00	747,985.98
21020104	Meal Subsidy	76,410.04	460,523.48	2,026,000.00	2,026,000.00	1,565,476.52
21020105	Utility Allowance	89,030.00	1,474,532.33	3,591,000.00	3,591,000.00	2,116,467.67
21020107	Leave Allowance	-	2,130,984.00	2,131,500.00	-	516.00
21020110	Call Duty Allowance	3,986.88	-	-	-	-
21020111	Clinical Allowance	-	153,051.72	220,600.00	-	67,548.28
21020114	Teaching Allowance	237,780.36	-	-	-	-
21020118	Siwes Allowance	79,260.12	-	-	-	-
21020125	Student Nurses Allowance	21,663.09	-	-	-	-
21020126	Torchlight Allowance	21,663.09	-	-	-	-
21020134	Judges/Grand Khadis Allowance	90,673.63	-	-	-	-
21020135	Furniture Allowance	396,300.60	2,430,124.63	2,431,100.00	-	975.37

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020136	Overtime Payments	-	-	-	-	-
21020139	Wardrobe Allowance	237,780.36	-	-	-	-
21020145	Other Allowances and Benefits	-	3,703,569.34	4,647,000.00	4,647,000.00	943,430.66
PERSONNEL COST Total		13,392,980.41	52,086,948.26	74,331,000.00	66,359,000.00	22,244,051.74
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	500,000.00	500,000.00	500,000.00
22020102	Local Travel & Transport: Others	186,800.00	302,000.00	500,000.00	500,000.00	198,000.00
22020209	Other Utility Charges	-	-	107,000.00	107,000.00	107,000.00
22020301	Office Stationeries/Computer Consumables	15,000.00	-	500,000.00	500,000.00	500,000.00
22020305	Printing of Non Security Documents	46,600.00	-	500,000.00	500,000.00	500,000.00
22020306	Printing of Security Documents	-	-	213,000.00	213,000.00	213,000.00
22020309	UniForms & Other Clothing	-	2,361,800.00	3,374,000.00	3,121,000.00	1,012,200.00
22020310	Teaching Aids/Instruction Materials	-	-	112,000.00	112,000.00	112,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	115,500.00	220,000.00	220,000.00	213,000.00	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	30,000.00	1,060,000.00	1,560,000.00	1,030,000.00
22020402	Maintenance of Office Furniture	-	-	107,000.00	107,000.00	107,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	107,000.00	107,000.00	107,000.00
22020404	Maintenance of Office/IT Equipments	-	15,000.00	1,107,000.00	1,107,000.00	1,092,000.00
22020405	Maintenance of Plants/Generators	-	-	213,000.00	213,000.00	213,000.00
22020406	Other Maintenance Services	-	70,000.00	193,000.00	193,000.00	123,000.00
22020501	Local Training	-	1,736,000.00	1,736,000.00	2,000,000.00	-
22020605	Cleaning & Fumigation Services	-	-	43,000.00	43,000.00	43,000.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020709	Other Consulting Services	2,500,000.00	4,725,000.00	6,607,200.00	4,952,000.00	1,882,200.00
22020801	Motor Vehicle Fuel Cost	-	188,000.00	671,000.00	1,171,000.00	483,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	28,000.00	28,000.00	28,000.00
22020803	Plant/Generator Fuel Cost	-	-	266,000.00	266,000.00	266,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	5,206.69	15,423.64	20,500.00	15,000.00	5,076.36
22020902	Insurance Premium	-	578.35	531,000.00	531,000.00	530,421.65
22021001	Refreshment & Meals	8,600.00	50,000.00	200,000.00	200,000.00	150,000.00
22021002	Honorarium & Sitting Allowance	-	-	107,000.00	107,000.00	107,000.00
22021003	Publicity & Advertisements	-	35,000.00	801,000.00	1,301,000.00	766,000.00
22021004	Medical Expenses-Local	-	-	156,000.00	156,000.00	156,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021006	Postages & Courier Services	-	-	7,000.00	7,000.00	7,000.00
22021007	Welfare Packages	100,000.00	100,000.00	1,266,000.00	1,266,000.00	1,166,000.00
22021008	Subscription to Professional Bodies	20,000.00	1,000,000.00	1,107,000.00	1,107,000.00	107,000.00
22021023	Development Plan Preparation Expenses	-	-	500,000.00	1,000,000.00	500,000.00
22021024	Final Accounts Preparartion Expenses	-	7,875,000.00	7,875,000.00	-	-
22021025	Other Miscellaneous Expenses	85,000.00	477,808.60	478,000.00	478,000.00	191.40
22021027	Daily Rated Allowance	825,000.00	1,740,000.00	3,000,000.00	3,000,000.00	1,260,000.00
OTHER RECURRENT COSTS Total		3,907,706.69	20,941,610.59	34,212,700.00	26,681,000.00	13,271,089.41
022900100100 - Ministry of Transportation Total		17,300,687.10	73,028,558.85	108,543,700.00	93,040,000.00	35,515,141.15
022905300100 - Adamawa Transport Company						
PERSONNEL COST						
21010103	Consolidated Revenue Fund Charge - Salaries	2,125,704.10	2,003,360.30	2,004,000.00	-	639.70
PERSONNEL COST Total		2,125,704.10	2,003,360.30	2,004,000.00	-	639.70
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	6,500,000.00	6,500,000.00	6,500,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	1,420,000.00	1,420,000.00	1,420,000.00
22020201	Electricity Charges	-	-	6,000.00	6,000.00	6,000.00
22020305	Printing of Non Security Documents	-	-	8,251,000.00	8,251,000.00	8,251,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	8,000,000.00	8,000,000.00	8,000,000.00
22020402	Maintenance of Office Furniture	-	-	1,400,000.00	1,400,000.00	1,400,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	5,664,000.00	5,664,000.00	5,664,000.00
22020404	Maintenance of Office/IT Equipments	-	-	146,000.00	146,000.00	146,000.00
22020405	Maintenance of Plants/Generators	-	-	1,300,000.00	1,300,000.00	1,300,000.00
22020406	Other Maintenance Services	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020501	Local Training	-	-	682,000.00	682,000.00	682,000.00
22020502	International Training	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	-	-	2,600,000.00	2,600,000.00	2,600,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	2,477,000.00	2,477,000.00	2,477,000.00
22020803	Plant/Generator Fuel Cost	-	-	897,000.00	897,000.00	897,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	-	-	-	-	-
22020902	Insurance Premium	-	-	-	-	-
22021003	Publicity & Advertisements	-	-	6,000.00	6,000.00	6,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021007	Welfare Packages	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021023	Development Plan Preparation Expenses	-	-	865,000.00	865,000.00	865,000.00
22021025	Other Miscellaneous Expenses	-	-	3,137,000.00	3,137,000.00	3,137,000.00
22021027	Daily Rated Allowance	-	-	-	183,000.00	-
OTHER RECURRENT COSTS Total		-	-	47,351,000.00	47,534,000.00	47,351,000.00
022905300100 - Adamawa Transport Company Total		2,125,704.10	2,003,360.30	49,355,000.00	47,534,000.00	47,351,639.70
023300100100 - Ministry of Mineral Resources Development						
PERSONNEL COST						
21010101	Basic-Salary	2,416,584.00	3,526,473.93	3,527,200.00	1,078,000.00	726.07
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,000.00	9,640,000.00	214.79
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	138,228.93	-	-	-	-
21020102	Housing/Rent Allowance	412,518.90	430,731.21	478,000.00	478,000.00	47,268.79
21020103	Transport Allowance	114,282.02	262,550.42	263,000.00	70,000.00	449.58
21020104	Meal Subsidy	52,522.40	26,156.60	27,000.00	19,000.00	843.40
21020105	Utility Allowance	61,197.12	96,356.52	96,700.00	40,000.00	343.48
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	228,733.20	229,000.00	209,000.00	266.80
21020108	Domestic Staff Allowance	-	-	-	-	-
21020110	Call Duty Allowance	2,740.48	-	-	-	-
21020111	Clinical Allowance	-	23,955.61	27,900.00	-	3,944.39
21020112	Harzard Allowance	-	15,000.00	15,000.00	-	-
21020113	Rural Posting Allowance	3,607.60	-	-	-	-
21020114	Teaching Allowance	131,652.33	3,607.60	4,000.00	-	392.40
21020118	Siwes Allowance	40,276.51	-	-	-	-
21020125	Student Nurses Allowance	25,458.94	-	-	-	-
21020126	Torchlight Allowance	21,851.34	-	-	-	-
21020127	UniForm Allowance	-	10,822.80	15,500.00	-	4,677.20
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	46,076.31	-	-	-	-
21020135	Furniture Allowance	201,382.55	369,695.02	369,700.00	-	4.98
21020139	Wardrope Allowance	120,829.53	-	-	-	-
21020145	Other Allowances and Benefits	7,215.20	217,212.21	270,600.00	-	53,387.79
PERSONNEL COST Total		9,953,230.93	11,017,080.33	11,129,600.00	11,534,000.00	112,519.67

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	2,105,700.00	4,105,700.00	2,105,700.00
22020102	Local Travel & Transport: Others	-	-	-	-	-
22020103	International Travel & Transport: Training	-	-	1,482,700.00	2,482,700.00	1,482,700.00
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	800,000.00	800,000.00	800,000.00
22020108	Hotel Accommodation - International Training	-	-	-	-	-
22020201	Electricity Charges	27,500.00	-	62,000.00	62,000.00	62,000.00
22020202	Telephone Charges	10,500.00	-	77,000.00	77,000.00	77,000.00
22020203	Internet Access Charges	-	-	-	-	-
22020209	Other Utility Charges	24,000.00	53,000.00	150,000.00	150,000.00	97,000.00
22020301	Office Stationeries/Computer Consumables	29,450.00	29,000.00	260,000.00	260,000.00	231,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	-	-	-
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	-	-	-
22020402	Maintenance of Office Furniture	18,000.00	-	200,000.00	200,000.00	200,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	12,500.00	39,000.00	110,000.00	110,000.00	71,000.00
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	-	34,000.00	160,000.00	160,000.00	126,000.00
22020501	Local Training	-	-	540,000.00	540,000.00	540,000.00
22020502	International Training	-	-	-	-	-
22020504	Seminars/Workshop and Conferences	-	-	-	-	-
22020601	Security Services	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	5,000.00	-	-	-	-
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	-	-	-
22020704	Engineering Services	-	-	-	-	-
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020707	Agricultural Consulting	-	-	-	-	-
22020709	Other Consulting Services	60,500.00	119,900.00	150,700.00	150,700.00	30,800.00
22020801	Motor Vehicle Fuel Cost	-	-	-	-	-
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	110,000.00	110,000.00	110,000.00
22020804	Aircraft Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	2,114.53	13,609.20	50,000.00	50,000.00	36,390.80
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	-	-	-	-	-
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	55,000.00	22,000.00	123,750.00	123,750.00	101,750.00
22021004	Medical Expenses-Local	5,000.00	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	-	360,000.00	560,000.00	560,000.00	200,000.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021023	Development Plan Preparation Expenses	12,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	1,904,127.00	2,815,604.00	2,816,150.00	3,058,150.00	546.00
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
22021027	Daily Rated Allowance	-	-	183,000.00	-	183,000.00
OTHER RECURRENT COSTS Total		2,165,691.53	3,486,113.20	9,941,000.00	13,000,000.00	6,454,886.80
023300100100 - Ministry of Mineral Resources Development Total		12,118,922.46	14,503,193.53	21,070,600.00	24,534,000.00	6,567,406.47
023305100100 - Guyuk Cement Company						
PERSONNEL COST						
21010101	Basic-Salary	-	-	441,000.00	441,000.00	441,000.00
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	1,944,000.00	2,944,000.00	1,944,000.00
21020102	Housing/Rent Allowance	-	-	60,000.00	60,000.00	60,000.00
21020103	Transport Allowance	-	-	9,000.00	9,000.00	9,000.00
21020104	Meal Subsidy	-	-	-	-	-
21020105	Utility Allowance	-	-	8,000.00	8,000.00	8,000.00
21020106	Entertainment Allowance	-	-	4,000.00	4,000.00	4,000.00
21020108	Domestic Staff Allowance	-	-	53,000.00	53,000.00	53,000.00
21020139	Wardrobe Allowance	-	-	41,000.00	41,000.00	41,000.00
21020145	Other Allowances and Benefits	-	-	942,000.00	942,000.00	942,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
PERSONNEL COST Total		-	-	3,502,000.00	4,502,000.00	3,502,000.00
023305100100 - Guyuk Cement Company Total		-	-	3,502,000.00	4,502,000.00	3,502,000.00
023305200100 - Adamawa State Mining Company						
PERSONNEL COST						
21010101	Basic-Salary	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	6,265,401.46	6,397,835.58	6,398,000.00	5,304,000.00	164.42
PERSONNEL COST Total		6,265,401.46	6,397,835.58	6,398,000.00	5,304,000.00	164.42
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	650,000.00	928,600.00	78,000.00	278,600.00
22020102	Local Travel & Transport: Others	3,578,600.00	3,296,000.00	6,000,000.00	6,000,000.00	2,704,000.00
22020103	International Travel & Transport: Training	2,460,124.00	55,000.00	1,095,000.00	1,095,000.00	1,040,000.00
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	140,000.00	150,000.00	1,000,000.00	1,000,000.00	850,000.00
22020109	Per-Diem/Estacodes	-	2,296.80	3,000.00	-	703.20
22020201	Electricity Charges	92,200.00	10,000.00	106,000.00	106,000.00	96,000.00
22020202	Telephone Charges	-	19,000.00	27,200.00	-	8,200.00
22020203	Internet Access Charges	57,000.00	57,828.23	163,000.00	163,000.00	105,171.77
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	35,000.00	-	-	-	-
22020301	Office Stationeries/Computer Consumables	125,000.00	276,000.00	372,000.00	372,000.00	96,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	113,020.00	-	194,000.00	194,000.00	194,000.00
22020306	Printing of Security Documents	303,400.00	-	373,000.00	373,000.00	373,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	99,000.00	99,000.00	99,000.00
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,511,000.00	300,000.00	772,000.00	772,000.00	472,000.00
22020402	Maintenance of Office Furniture	280,000.00	95,000.00	163,000.00	163,000.00	68,000.00
22020403	Maintenance of Office Building/Residential Qtrs	313,000.00	-	-	-	-
22020404	Maintenance of Office/IT Equipments	8,000.00	-	110,000.00	110,000.00	110,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020405	Maintenance of Plants/Generators	3,055,124.00	-	26,000.00	26,000.00	26,000.00
22020406	Other Maintenance Services	99,000.00	-	-	-	-
22020501	Local Training	-	415,000.00	1,000,000.00	1,000,000.00	585,000.00
22020502	International Training	-	-	-	-	-
22020504	Seminars/Workshop and Conferences	-	-	-	-	-
22020601	Security Services	180,000.00	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-	-
22020701	Financial Consulting	10,000.00	-	-	-	-
22020702	InFormation Technology Consulting	-	-	258,000.00	258,000.00	258,000.00
22020706	Surveying Services	27,000.00	-	312,000.00	312,000.00	312,000.00
22020707	Agricultural Consulting	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	150,000.00	-	155,000.00	155,000.00	155,000.00
22020802	Other Transport Equipment Fuel Cost	53,000.00	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	49,271.16	6,300.35	27,000.00	27,000.00	20,699.65
22021001	Refreshment & Meals	641,000.00	29,000.00	858,000.00	858,000.00	829,000.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	-	-	-	-	-
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	370,000.00	120,000.00	500,000.00	500,000.00	380,000.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021025	Other Miscellaneous Expenses	4,850,211.59	3,104,000.00	4,000,000.00	6,000,000.00	896,000.00
22021026	Monitoring and Evaluation Recurrent	76,000.00	-	-	339,000.00	-
OTHER RECURRENT COSTS Total		19,576,950.75	8,585,425.38	18,541,800.00	20,000,000.00	9,956,374.62
023305200100 - Adamawa State Mining Company Total		25,842,352.21	14,983,260.96	24,939,800.00	25,304,000.00	9,956,539.04
023400100100 - Ministry of Works and Energy Development						
PERSONNEL COST						
21010101	Basic-Salary	67,118,382.29	61,518,095.99	61,519,000.00	55,163,000.00	904.01
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21010105	Salaries Arrears	-	-	886,000.00	14,886,000.00	886,000.00
21020101	Non Regular Allowances	4,055,932.70	-	-	-	-
21020102	Housing/Rent Allowance	11,859,545.33	12,134,116.11	12,135,000.00	5,333,000.00	883.89
21020103	Transport Allowance	2,984,366.50	3,540,103.63	3,541,000.00	1,840,000.00	896.37
21020104	Meal Subsidy	1,513,746.60	558,626.91	2,409,000.00	2,409,000.00	1,850,373.09

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020105	Utility Allowance	2,104,123.96	2,630,923.14	2,631,100.00	341,000.00	176.86
21020106	Entertainment Allowance	383,893.66	502,791.41	5,057,000.00	5,057,000.00	4,554,208.59
21020107	Leave Allowance	2,191,162.24	5,633,457.14	5,633,700.00	4,139,000.00	242.86
21020108	Domestic Staff Allowance	4,382,324.48	5,845,004.36	5,845,300.00	230,000.00	295.64
21020110	Call Duty Allowance	68,425.56	-	-	-	-
21020111	Clinical Allowance	-	179,427.91	268,300.00	-	88,872.09
21020113	Rural Posting Allowance	12,560.60	-	-	-	-
21020114	Teaching Allowance	3,088,384.36	103,499.59	1,023,000.00	10,023,000.00	919,500.41
21020118	Siwes Allowance	965,607.40	-	-	-	-
21020119	Field Allowance	46,795.14	-	-	-	-
21020120	Journal Allowance	124,787.04	46,795.14	47,000.00	-	204.86
21020123	Responsibility Allowance	77,991.88	-	-	-	-
21020125	Student Nurses Allowance	369,171.23	-	-	-	-
21020126	Torchlight Allowance	365,859.76	-	-	-	-
21020127	UniForm Allowance	-	38,751.15	55,400.00	-	16,648.85
21020129	Newspapers Allowance	233,975.64	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,527,564.21	-	-	-	-
21020135	Furniture Allowance	4,799,106.02	7,193,504.65	7,193,800.00	-	295.35
21020137	Driver's Allowance	311,967.52	155,983.76	156,000.00	-	16.24
21020138	Admin Allowance	129,986.45	129,986.45	130,500.00	-	513.55
21020139	Wardrobe Allowance	3,083,541.27	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	233,975.64	-	-	-	-
21020145	Other Allowances and Benefits	103,469.52	7,980,622.06	9,759,000.00	9,759,000.00	1,778,377.94
PERSONNEL COST Total		118,293,453.77	113,997,474.61	124,096,700.00	109,180,000.00	10,099,225.39
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	199,000.00	199,000.00	71,000.00	-
22020102	Local Travel & Transport: Others	-	393,000.00	2,016,000.00	2,016,000.00	1,623,000.00
22020103	International Travel & Transport: Training	-	-	1,061,000.00	1,061,000.00	1,061,000.00
22020104	International Travel & Transport: Others	-	-	266,000.00	266,000.00	266,000.00
22020105	Hotel Accommodation - Local	-	16,800.00	219,000.00	219,000.00	202,200.00
22020106	Hotel Accommodation - International	-	-	11,000.00	11,000.00	11,000.00
22020107	Hotel Accommodation - Local Training	-	-	-	-	-
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020201	Electricity Charges	49,000.00	42,000.00	60,000.00	54,000.00	18,000.00
22020202	Telephone Charges	-	-	9,000.00	9,000.00	9,000.00
22020203	Internet Access Charges	-	-	11,000.00	11,000.00	11,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020204	Satellite Broadcasting Access Charges	12,000.00	8,000.00	11,500.00	11,000.00	3,500.00
22020205	Water Rates	-	-	5,000.00	5,000.00	5,000.00
22020206	Sewerage Charges	-	-	3,000.00	3,000.00	3,000.00
22020209	Other Utility Charges	-	-	7,000.00	7,000.00	7,000.00
22020301	Office Stationeries/Computer Consumables	110,500.00	203,050.00	213,000.00	213,000.00	9,950.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	9,000.00	9,000.00	9,000.00
22020312	Other Materials and Supplies	-	-	54,000.00	54,000.00	54,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	14,000.00	64,000.00	64,000.00	50,000.00
22020402	Maintenance of Office Furniture	-	-	7,000.00	7,000.00	7,000.00
22020403	Maintenance of Office Building/Residential Qtrs	180,500.00	9,500.00	15,000.00	15,000.00	5,500.00
22020404	Maintenance of Office/IT Equipments	29,500.00	28,850.00	41,300.00	39,000.00	12,450.00
22020405	Maintenance of Plants/Generators	-	-	28,000.00	28,000.00	28,000.00
22020406	Other Maintenance Services	70,000.00	45,000.00	49,000.00	49,000.00	4,000.00
22020501	Local Training	-	-	81,000.00	81,000.00	81,000.00
22020605	Cleaning & Fumigation Services	46,600.00	30,000.00	107,000.00	107,000.00	77,000.00
22020701	Financial Consulting	-	-	81,000.00	81,000.00	81,000.00
22020703	Legal Services	20,000.00	15,000.00	17,900.00	17,000.00	2,900.00
22020704	Engineering Services	-	-	9,000.00	9,000.00	9,000.00
22020705	Architectural Services	-	-	5,000.00	5,000.00	5,000.00
22020706	Surveying Services	-	-	5,000.00	5,000.00	5,000.00
22020709	Other Consulting Services	-	160,500.00	266,000.00	266,000.00	105,500.00
22020801	Motor Vehicle Fuel Cost	2,946,500.00	3,843,000.00	4,204,000.00	2,439,000.00	361,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	32,000.00	32,000.00	32,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	13,133.71	16,337.93	20,000.00	10,000.00	3,662.07
22021001	Refreshment & Meals	221,100.00	229,300.00	266,000.00	266,000.00	36,700.00
22021002	Honorarium & Sitting Allowance	-	-	9,000.00	9,000.00	9,000.00
22021003	Publicity & Advertisements	60,000.00	-	39,000.00	39,000.00	39,000.00
22021004	Medical Expenses-Local	-	32,000.00	39,000.00	39,000.00	7,000.00
22021006	Postages & Courier Services	-	-	3,000.00	3,000.00	3,000.00
22021007	Welfare Packages	2,190,000.00	115,000.00	929,000.00	929,000.00	814,000.00
22021008	Subscription to Professional Bodies	-	-	266,000.00	266,000.00	266,000.00
22021022	Youth Corpers Allowance	5,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	2,786,538.20	1,905,800.00	1,920,000.00	1,670,000.00	14,200.00
22021026	Monitoring and Evaluation Recurrent	-	-	356,000.00	17,000.00	356,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021027	Daily Rated Allowance	1,214,000.00	3,261,000.00	3,596,000.00	2,121,000.00	335,000.00
OTHER RECURRENT COSTS Total		9,954,371.91	10,567,137.93	16,609,700.00	12,633,000.00	6,042,562.07
023400100100 - Ministry of Works and Energy Development Total		128,247,825.68	124,564,612.54	140,706,400.00	121,813,000.00	16,141,787.46
023400400100 - Adamawa State Road Maintenance Agency						
PERSONNEL COST						
21010101	Basic-Salary	100,655,526.20	3,449,670.65	4,545,000.00	7,545,000.00	1,095,329.35
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	2,080,000.00	1,920,000.00	2,528,000.00	2,528,000.00	608,000.00
21010105	Salaries Arrears	367,794.84	-	-	-	-
21020101	Non Regular Allowances	254,712.33	-	-	-	-
21020102	Housing/Rent Allowance	729,224.54	536,888.21	537,000.00	1,493,000.00	111.79
21020103	Transport Allowance	159,690.34	141,325.39	373,000.00	373,000.00	231,674.61
21020104	Meal Subsidy	137,042.79	15,988.91	68,000.00	68,000.00	52,011.09
21020105	Utility Allowance	141,694.95	114,382.34	224,000.00	224,000.00	109,617.66
21020106	Entertainment Allowance	20,274.24	29,144.22	210,000.00	210,000.00	180,855.78
21020107	Leave Allowance	492,174.08	256,593.00	1,508,000.00	2,508,000.00	1,251,407.00
21020108	Domestic Staff Allowance	810,522.60	831,182.28	1,301,000.00	1,301,000.00	469,817.72
21020109	Shift Allowance	169,633.81	-	175,200.00	-	175,200.00
21020110	Call Duty Allowance	2,757.97	-	-	-	-
21020111	Clinical Allowance	66,378.37	3,614.54	7,800.00	-	4,185.46
21020112	Harzard Allowance	-	1,373.00	2,000.00	-	627.00
21020114	Teaching Allowance	154,243.68	-	-	-	-
21020116	Robbing Allowanace	3,971,661.88	-	-	-	-
21020117	Outfit Allowance	1,134,760.95	-	-	-	-
21020118	Siwes Allowance	1,201,864.99	-	-	-	-
21020120	Journal Allowance	50,895.07	-	-	-	-
21020123	Responsibility Allowance	-	122,598.28	350,300.00	-	227,701.72
21020125	Student Nurses Allowance	20,710.06	-	-	-	-
21020126	Torchlight Allowance	20,710.06	-	-	-	-
21020129	Newspapers Allowance	100,999.29	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	2,563,822.15	-	-	-	-
21020135	Furniture Allowance	364,910.50	689,932.24	1,314,000.00	1,314,000.00	624,067.76
21020139	Wardrope Allowance	218,946.30	-	-	-	-
21020145	Other Allowances and Benefits	583,642.35	1,572,455.46	1,573,400.00	43,000.00	944.54

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020205	Housing Fund Contribution	-	-	-	-	-
PERSONNEL COST Total		116,474,594.34	9,685,148.52	14,716,700.00	17,607,000.00	5,031,551.48
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	90,000.00	-	102,000.00	102,000.00	102,000.00
22020102	Local Travel & Transport: Others	-	12,000.00	12,200.00	-	200.00
22020103	International Travel & Transport: Training	30,000.00	-	102,000.00	102,000.00	102,000.00
22020105	Hotel Accommodation - Local	-	-	132,000.00	132,000.00	132,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	5,000.00	13,500.00	102,000.00	102,000.00	88,500.00
22020306	Printing of Security Documents	-	-	102,000.00	102,000.00	102,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	10,500.00	102,000.00	102,000.00	91,500.00
22020402	Maintenance of Office Furniture	-	-	102,000.00	102,000.00	102,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	102,000.00	102,000.00	102,000.00
22020404	Maintenance of Office/IT Equipments	52,500.00	-	102,000.00	102,000.00	102,000.00
22020405	Maintenance of Plants/Generators	-	-	102,000.00	102,000.00	102,000.00
22020406	Other Maintenance Services	23,000.00	27,000.00	102,000.00	102,000.00	75,000.00
22020407	Maintenance of Aircrafts	64,000.00	-	102,000.00	102,000.00	102,000.00
22020501	Local Training	25,000.00	-	102,000.00	102,000.00	102,000.00
22020502	International Training	-	-	102,000.00	102,000.00	102,000.00
22020601	Security Services	-	11,800.00	102,000.00	102,000.00	90,200.00
22020801	Motor Vehicle Fuel Cost	-	3,000.00	128,000.00	128,000.00	125,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	224,000.00	224,000.00	224,000.00
22020804	Aircraft Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	1,153.45	2,127.40	27,000.00	27,000.00	24,872.60
22020902	Insurance Premium	185.39	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	-	3,000.00	102,000.00	102,000.00	99,000.00
22021002	Honorarium & Sitting Allowance	81,000.00	-	102,000.00	102,000.00	102,000.00
22021003	Publicity & Advertisements	-	-	102,000.00	102,000.00	102,000.00
22021004	Medical Expenses-Local	-	-	102,000.00	102,000.00	102,000.00
22021006	Postages & Courier Services	-	-	52,000.00	52,000.00	52,000.00
22021007	Welfare Packages	-	-	-	-	-
22021008	Subscription to Professional Bodies	-	-	76,000.00	76,000.00	76,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	10,737.46	15,000.00	15,000.00	4,262.54
22021024	Final Accounts Preparation Expenses	-	9,500.00	10,000.00	10,000.00	500.00
22021025	Other Miscellaneous Expenses	584,500.00	1,100,000.00	3,500,000.00	4,500,000.00	2,400,000.00
OTHER RECURRENT COSTS Total		956,338.84	1,203,164.86	6,012,200.00	7,000,000.00	4,809,035.14
023400400100 - Adamawa State Road Maintenance Agency Total		117,430,933.18	10,888,313.38	20,728,900.00	24,607,000.00	9,840,586.62
023600100100 - Ministry of Culture and Tourism						
PERSONNEL COST						
21010101	Basic-Salary	29,780,597.54	27,724,038.47	29,776,000.00	37,776,000.00	2,051,961.53
21010103	Consolidated Revenue Fund Charge - Salaries	7,846,806.77	7,365,785.21	7,366,700.00	-	914.79
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	1,707,173.20	-	-	-	-
21020102	Housing/Rent Allowance	5,091,548.82	4,785,271.32	4,786,000.00	6,744,000.00	728.68
21020103	Transport Allowance	1,333,431.73	1,437,079.45	1,809,000.00	2,809,000.00	371,920.55
21020104	Meal Subsidy	608,300.90	273,775.38	349,000.00	349,000.00	75,224.62
21020105	Utility Allowance	699,717.74	986,769.31	987,000.00	1,169,000.00	230.69
21020106	Entertainment Allowance	10,137.12	15,741.78	52,000.00	52,000.00	36,258.22
21020107	Leave Allowance	180,691.80	3,022,292.76	3,023,000.00	2,201,000.00	707.24
21020108	Domestic Staff Allowance	289,106.88	542,075.40	727,000.00	727,000.00	184,924.60
21020110	Call Duty Allowance	32,708.61	-	44,500.00	44,000.00	44,500.00
21020111	Clinical Allowance	-	90,291.54	130,900.00	-	40,608.46
21020114	Teaching Allowance	1,311,137.88	-	-	-	-
21020118	Siwes Allowance	437,990.15	-	-	-	-
21020120	Journal Allowance	612,797.05	-	-	-	-
21020121	Weghing Allowance	1,558,621.92	2,261,281.69	2,261,300.00	1,036,000.00	18.31
21020125	Student Nurses Allowance	136,884.02	-	-	-	-
21020126	Torchlight Allowance	136,884.02	-	-	-	-
21020130	Special Allowance	-	-	56,000.00	56,000.00	56,000.00
21020134	Judges/Grand Khadis Allowance	943,831.92	-	-	-	-
21020135	Furniture Allowance	2,185,229.80	4,864,745.86	4,865,000.00	4,828,000.00	254.14
21020139	Wardrope Allowance	1,311,137.88	-	-	-	-
21020145	Other Allowances and Benefits	383,232.87	2,188,470.07	2,823,200.00	1,109,000.00	634,729.93
PERSONNEL COST Total		56,597,968.62	55,557,618.24	59,056,600.00	58,900,000.00	3,498,981.76

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	250,000.00	893,500.00	1,500,000.00	2,500,000.00	606,500.00
22020102	Local Travel & Transport: Others	1,030,000.00	766,000.00	2,175,000.00	2,175,000.00	1,409,000.00
22020103	International Travel & Transport: Training	-	340,000.00	1,464,000.00	1,464,000.00	1,124,000.00
22020104	International Travel & Transport: Others	-	170,000.00	500,000.00	500,000.00	330,000.00
22020105	Hotel Accommodation - Local	-	20,000.00	741,000.00	741,000.00	721,000.00
22020203	Internet Access Charges	-	20,000.00	709,000.00	709,000.00	689,000.00
22020204	Satellite Broadcasting Access Charges	8,200.00	25,000.00	125,000.00	125,000.00	100,000.00
22020205	Water Rates	-	-	75,000.00	75,000.00	75,000.00
22020206	Sewerage Charges	-	-	105,000.00	105,000.00	105,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	30,000.00	70,000.00	97,000.00	97,000.00	27,000.00
22020301	Office Stationeries/Computer Consumables	354,000.00	218,000.00	374,000.00	374,000.00	156,000.00
22020302	Books	-	27,000.00	200,000.00	200,000.00	173,000.00
22020305	Printing of Non Security Documents	15,000.00	20,000.00	97,000.00	97,000.00	77,000.00
22020306	Printing of Security Documents	40,000.00	25,000.00	121,000.00	121,000.00	96,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	90,000.00	20,000.00	73,000.00	73,000.00	53,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	627,000.00	490,000.00	925,000.00	925,000.00	435,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	340,000.00	260,000.00	1,325,000.00	1,325,000.00	1,065,000.00
22020402	Maintenance of Office Furniture	16,000.00	10,000.00	482,000.00	482,000.00	472,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	26,000.00	121,000.00	121,000.00	95,000.00
22020404	Maintenance of Office/IT Equipments	165,000.00	665,000.00	735,800.00	532,000.00	70,800.00
22020405	Maintenance of Plants/Generators	40,000.00	20,000.00	194,000.00	194,000.00	174,000.00
22020406	Other Maintenance Services	367,700.00	570,000.00	921,000.00	921,000.00	351,000.00
22020407	Maintenance of Aircrafts	-	-	50,000.00	50,000.00	50,000.00
22020501	Local Training	40,000.00	145,000.00	549,000.00	549,000.00	404,000.00
22020502	International Training	-	-	-	-	-
22020601	Security Services	20,000.00	140,000.00	750,000.00	750,000.00	610,000.00
22020605	Cleaning & Fumigation Services	40,000.00	50,000.00	123,000.00	123,000.00	73,000.00
22020701	Financial Consulting	-	40,000.00	147,000.00	147,000.00	107,000.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	10,000.00	10,000.00	97,000.00	97,000.00	87,000.00
22020709	Other Consulting Services	65,000.00	40,000.00	98,000.00	98,000.00	58,000.00
22020801	Motor Vehicle Fuel Cost	-	140,000.00	198,000.00	198,000.00	58,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020802	Other Transport Equipment Fuel Cost	10,000.00	50,000.00	146,000.00	146,000.00	96,000.00
22020803	Plant/Generator Fuel Cost	14,000.00	50,000.00	98,000.00	98,000.00	48,000.00
22020806	Cooking Gas/Fuel Cost	-	32,500.00	100,000.00	100,000.00	67,500.00
22020901	Bank Charges (Other Than Interest)	22,048.78	20,190.09	441,000.00	441,000.00	420,809.91
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	89,800.00	10,000.00	246,000.00	246,000.00	236,000.00
22021002	Honorarium & Sitting Allowance	-	95,000.00	386,000.00	386,000.00	291,000.00
22021003	Publicity & Advertisements	-	10,000.00	198,000.00	198,000.00	188,000.00
22021004	Medical Expenses-Local	55,000.00	208,000.00	246,000.00	246,000.00	38,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	513,000.00	863,000.00	1,446,000.00	1,446,000.00	583,000.00
22021021	Special Days/Celebrations	4,885,000.00	2,845,000.00	8,923,000.00	8,923,000.00	6,078,000.00
22021023	Development Plan Preparation Expenses	-	10,000.00	294,000.00	294,000.00	284,000.00
22021025	Other Miscellaneous Expenses	6,085,000.00	6,439,000.00	70,000,000.00	11,162,000.00	63,561,000.00
22021027	Daily Rated Allowance	1,400,000.00	680,000.00	2,446,000.00	2,446,000.00	1,766,000.00
OTHER RECURRENT COSTS Total		16,621,748.78	16,533,190.09	100,041,800.00	42,000,000.00	83,508,609.91
023600100100 - Ministry of Culture and Tourism Total		73,219,717.40	72,090,808.33	159,098,400.00	100,900,000.00	87,007,591.67
023600300100 - Adamawa State Agency for Museum and Monuments						
PERSONNEL COST						
21010101	Basic-Salary	6,270,919.18	4,988,813.82	7,807,600.00	4,524,000.00	2,818,786.18
21010103	Consolidated Revenue Fund Charge - Salaries	2,009,000.00	3,494,036.00	3,495,000.00	3,167,000.00	964.00
21020101	Non Regular Allowances	181,544.74	-	-	-	-
21020102	Housing/Rent Allowance	1,314,752.16	974,138.11	1,373,500.00	942,000.00	399,361.89
21020103	Transport Allowance	516,173.99	411,784.59	572,000.00	572,000.00	160,215.41
21020104	Meal Subsidy	168,930.22	83,668.62	152,000.00	152,000.00	68,331.38
21020105	Utility Allowance	270,173.59	251,722.50	368,400.00	277,000.00	116,677.50
21020106	Entertainment Allowance	21,489.42	-	61,400.00	-	61,400.00
21020107	Leave Allowance	-	362,826.00	448,700.00	-	85,874.00
21020108	Domestic Staff Allowance	119,664.58	-	341,900.00	-	341,900.00
21020110	Call Duty Allowance	9,541.58	-	-	-	-
21020111	Clinical Allowance	-	16,583.76	35,600.00	-	19,016.24
21020113	Rural Posting Allowance	6,602.80	-	-	-	-
21020114	Teaching Allowance	89,149.72	-	-	-	-
21020118	Siwes Allowance	40,449.79	-	-	-	-
21020121	Wieghing Allowance	521,317.43	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020125	Student Nurses Allowance	27,901.90	-	-	-	-
21020126	Torchlight Allowance	27,901.90	-	-	-	-
21020127	UniForm Allowance	-	7,100.88	15,300.00	-	8,199.12
21020128	Personal Assistance Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	90,328.32	-	-	-	-
21020135	Furniture Allowance	508,674.92	684,860.02	1,149,300.00	759,000.00	464,439.98
21020139	Wardrobe Allowance	104,011.98	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	18,955.14	-	800,000.00	800,000.00	800,000.00
21020145	Other Allowances and Benefits	220,751.47	419,545.53	1,387,200.00	92,000.00	967,654.47
PERSONNEL COST Total		12,538,234.83	11,695,079.83	18,007,900.00	11,285,000.00	6,312,820.17
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	284,000.00	2,000.00	160,000.00	160,000.00	158,000.00
22020102	Local Travel & Transport: Others	95,000.00	120,000.00	213,000.00	213,000.00	93,000.00
22020103	International Travel & Transport: Training	-	60,000.00	266,000.00	266,000.00	206,000.00
22020105	Hotel Accommodation - Local	155,000.00	290,000.00	425,000.00	425,000.00	135,000.00
22020106	Hotel Accommodation - International	-	1,000.00	1,500.00	-	500.00
22020201	Electricity Charges	5,000.00	16,400.00	23,500.00	20,000.00	7,100.00
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	5,300.00	74,000.00	94,000.00	94,000.00	20,000.00
22020301	Office Stationeries/Computer Consumables	225,150.00	78,000.00	160,000.00	160,000.00	82,000.00
22020305	Printing of Non Security Documents	45,000.00	-	54,000.00	54,000.00	54,000.00
22020306	Printing of Security Documents	-	-	54,000.00	54,000.00	54,000.00
22020308	Field & Camping Materials Supplies	-	135,200.00	193,200.00	26,000.00	58,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	260,000.00	120,000.00	189,000.00	189,000.00	69,000.00
22020402	Maintenance of Office Furniture	20,000.00	-	81,000.00	81,000.00	81,000.00
22020404	Maintenance of Office/IT Equipments	-	60,000.00	60,000.00	43,000.00	-
22020405	Maintenance of Plants/Generators	15,400.00	78,000.00	107,200.00	54,000.00	29,200.00
22020406	Other Maintenance Services	326,500.00	347,450.00	372,000.00	372,000.00	24,550.00
22020407	Maintenance of Aircrafts	-	245,000.00	245,000.00	17,000.00	-
22020501	Local Training	65,000.00	20,000.00	107,000.00	107,000.00	87,000.00
22020502	International Training	100,000.00	20,000.00	160,000.00	160,000.00	140,000.00
22020601	Security Services	-	-	3,000.00	3,000.00	3,000.00
22020605	Cleaning & Fumigation Services	-	251,100.00	252,000.00	6,000.00	900.00
22020801	Motor Vehicle Fuel Cost	50,000.00	242,000.00	242,000.00	150,000.00	-
22020802	Other Transport Equipment Fuel Cost	-	-	43,000.00	43,000.00	43,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020803	Plant/Generator Fuel Cost	15,800.00	204,755.59	205,300.00	141,000.00	544.41
22020901	Bank Charges (Other Than Interest)	3,873.50	23,684.30	28,000.00	28,000.00	4,315.70
22020904	Other CRF Bank Charges	-	-	94,000.00	94,000.00	94,000.00
22021001	Refreshment & Meals	100,000.00	39,000.00	90,000.00	90,000.00	51,000.00
22021003	Publicity & Advertisements	13,000.00	-	50,000.00	50,000.00	50,000.00
22021004	Medical Expenses-Local	49,470.00	15,000.00	90,000.00	90,000.00	75,000.00
22021007	Welfare Packages	23,000.00	45,000.00	60,000.00	60,000.00	15,000.00
22021023	Development Plan Preparation Expenses	3,000.00	56,000.00	60,000.00	60,000.00	4,000.00
22021025	Other Miscellaneous Expenses	1,035,200.00	353,000.00	965,000.00	965,000.00	612,000.00
22021027	Daily Rated Allowance	100,000.00	600,000.00	600,000.00	520,000.00	-
OTHER RECURRENT COSTS Total		2,994,693.50	3,496,589.89	5,747,700.00	4,795,000.00	2,251,110.11
023600300100 - Adamawa State Agency for Museum and Monuments Total		15,532,928.33	15,191,669.72	23,755,600.00	16,080,000.00	8,563,930.28
023600400100 - Arts Council						
PERSONNEL COST						
21010101	Basic-Salary	36,355,615.56	42,019,501.69	42,020,000.00	42,743,000.00	498.31
21010103	Consolidated Revenue Fund Charge - Salaries	3,640,000.00	3,090,000.00	3,090,000.00	5,297,000.00	-
21010105	Salaries Arrears	343,894.06	-	-	-	-
21020101	Non Regular Allowances	899,990.48	-	-	-	-
21020102	Housing/Rent Allowance	6,972,033.31	7,197,904.01	9,778,000.00	9,778,000.00	2,580,095.99
21020103	Transport Allowance	2,104,602.94	2,566,991.20	2,567,000.00	2,577,000.00	8.80
21020104	Meal Subsidy	762,923.88	527,307.30	680,000.00	680,000.00	152,692.70
21020105	Utility Allowance	1,205,294.02	1,707,367.41	1,910,000.00	1,910,000.00	202,632.59
21020106	Entertainment Allowance	19,900.60	18,998.98	24,000.00	24,000.00	5,001.02
21020107	Leave Allowance	180,691.80	5,642,817.08	5,643,000.00	4,275,000.00	182.92
21020108	Domestic Staff Allowance	722,767.20	730,907.48	868,000.00	868,000.00	137,092.52
21020109	Shift Allowance	-	-	114,900.00	-	114,900.00
21020110	Call Duty Allowance	55,299.08	-	77,300.00	-	77,300.00
21020111	Clinical Allowance	-	106,903.12	231,100.00	-	124,196.88
21020114	Teaching Allowance	669,124.47	-	-	-	-
21020118	Siwes Allowance	613,821.96	-	-	-	-
21020120	Journal Allowance	1,608,545.28	-	-	-	-
21020121	Wieghing Allowance	6,835,192.81	9,789,975.73	12,548,000.00	12,548,000.00	2,758,024.27
21020123	Responsibility Allowance	-	80,417.00	229,800.00	-	149,383.00
21020125	Student Nurses Allowance	227,882.62	-	-	-	-
21020126	Torchlight Allowance	222,956.07	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020130	Special Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,445,642.83	-	-	-	-
21020135	Furniture Allowance	3,101,334.96	7,446,810.58	7,447,000.00	7,420,000.00	189.42
21020139	Wardrobe Allowance	1,903,287.10	-	-	-	-
21020145	Other Allowances and Benefits	1,894,895.11	3,934,938.74	4,472,500.00	1,428,000.00	537,561.26
PERSONNEL COST Total		71,785,696.14	84,860,840.32	91,700,600.00	89,548,000.00	6,839,759.68
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020102	Local Travel & Transport: Others	-	-	2,000,000.00	6,000,000.00	2,000,000.00
22020103	International Travel & Transport: Training	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020105	Hotel Accommodation - Local	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020109	Per-Diem/Estacodes	-	51,200.00	2,500,000.00	2,500,000.00	2,448,800.00
22020201	Electricity Charges	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020202	Telephone Charges	-	-	100,000.00	100,000.00	100,000.00
22020203	Internet Access Charges	80,000.00	-	200,000.00	200,000.00	200,000.00
22020204	Satellite Broadcasting Access Charges	-	7,200.00	300,000.00	300,000.00	292,800.00
22020208	Software Charges/ License Renewal	-	122,000.00	500,000.00	500,000.00	378,000.00
22020209	Other Utility Charges	-	176,000.00	400,000.00	400,000.00	224,000.00
22020301	Office Stationeries/Computer Consumables	557,000.00	642,780.00	1,000,000.00	1,000,000.00	357,220.00
22020302	Books	-	-	80,000.00	80,000.00	80,000.00
22020303	Newspapers	-	10,000.00	100,000.00	100,000.00	90,000.00
22020305	Printing of Non Security Documents	-	29,500.00	500,000.00	500,000.00	470,500.00
22020306	Printing of Security Documents	-	-	350,000.00	350,000.00	350,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	200,000.00	200,000.00	200,000.00
22020308	Field & Camping Materials Supplies	-	-	1,000,000.00	3,000,000.00	1,000,000.00
22020309	UniForms & Other Clothing	230,000.00	5,000.00	1,500,000.00	3,500,000.00	1,495,000.00
22020312	Other Materials and Supplies	330,000.00	11,220.00	2,000,000.00	2,000,000.00	1,988,780.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020402	Maintenance of Office Furniture	10,000.00	195,000.00	1,000,000.00	1,000,000.00	805,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	155,000.00	1,500,000.00	1,500,000.00	1,345,000.00
22020404	Maintenance of Office/IT Equipments	35,000.00	574,300.00	1,000,000.00	1,000,000.00	425,700.00
22020405	Maintenance of Plants/Generators	-	314,500.00	500,000.00	500,000.00	185,500.00
22020406	Other Maintenance Services	-	104,000.00	1,500,000.00	1,500,000.00	1,396,000.00
22020501	Local Training	-	-	630,000.00	630,000.00	630,000.00
22020502	International Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020503	Other Trainings	-	-	900,000.00	900,000.00	900,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020601	Security Services	-	-	500,000.00	500,000.00	500,000.00
22020605	Cleaning & Fumigation Services	-	66,800.00	200,000.00	200,000.00	133,200.00
22020701	Financial Consulting	-	-	200,000.00	200,000.00	200,000.00
22020703	Legal Services	-	-	200,000.00	200,000.00	200,000.00
22020801	Motor Vehicle Fuel Cost	155,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020803	Plant/Generator Fuel Cost	225,000.00	175,000.00	1,200,000.00	1,200,000.00	1,025,000.00
22020901	Bank Charges (Other Than Interest)	11,660.74	8,787.70	260,000.00	260,000.00	251,212.30
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	110,000.00	130,000.00	1,000,000.00	1,000,000.00	870,000.00
22021002	Honorarium & Sitting Allowance	60,000.00	-	1,500,000.00	1,500,000.00	1,500,000.00
22021003	Publicity & Advertisements	-	-	500,000.00	500,000.00	500,000.00
22021004	Medical Expenses-Local	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021006	Postages & Courier Services	-	-	4,000.00	4,000.00	4,000.00
22021007	Welfare Packages	964,500.00	530,000.00	2,000,000.00	2,000,000.00	1,470,000.00
22021008	Subscription to Professional Bodies	-	-	250,000.00	250,000.00	250,000.00
22021009	Sporting Activities	-	-	240,000.00	240,000.00	240,000.00
22021021	Special Days/Celebrations	-	310,000.00	3,086,000.00	8,086,000.00	2,776,000.00
22021023	Development Plan Preparation Expenses	275,000.00	121,700.00	1,000,000.00	1,000,000.00	878,300.00
22021025	Other Miscellaneous Expenses	1,191,500.00	71,800.00	2,000,000.00	2,000,000.00	1,928,200.00
22021027	Daily Rated Allowance	2,980,000.00	3,390,000.00	3,390,000.00	3,600,000.00	-
OTHER RECURRENT COSTS Total		7,214,660.74	7,201,787.70	49,290,000.00	62,500,000.00	42,088,212.30
023600400100 - Arts Council Total		79,000,356.88	92,062,628.02	140,990,600.00	152,048,000.00	48,927,971.98
023800100100 - Adamawa State Planning Commission						
PERSONNEL COST						
21010101	Basic-Salary	28,776,778.48	31,405,943.76	31,406,000.00	38,175,000.00	56.24
21010103	Consolidated Revenue Fund Charge - Salaries	6,936,272.69	6,525,281.58	6,526,000.00	12,745,000.00	718.42
21010105	Salaries Arrears	3,750.00	-	-	-	-
21020101	Non Regular Allowances	1,707,309.83	-	-	-	-
21020102	Housing/Rent Allowance	5,079,219.61	4,422,301.87	4,423,000.00	8,735,000.00	698.13
21020103	Transport Allowance	1,216,234.85	1,414,482.15	1,415,000.00	2,015,000.00	517.85
21020104	Meal Subsidy	551,765.34	243,057.30	309,000.00	309,000.00	65,942.70
21020105	Utility Allowance	743,112.67	1,013,403.51	1,108,000.00	1,108,000.00	94,596.49
21020106	Entertainment Allowance	74,566.32	96,643.80	137,000.00	137,000.00	40,356.20
21020107	Leave Allowance	1,156,427.52	2,647,720.00	3,818,000.00	3,818,000.00	1,170,280.00
21020108	Domestic Staff Allowance	2,312,855.04	3,035,622.24	3,036,000.00	3,903,000.00	377.76

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020110	Call Duty Allowance	25,605.54	-	-	-	-
21020111	Clinical Allowance	30,000.00	71,909.06	138,100.00	-	66,190.94
21020112	Harzard Allowance	30,000.00	30,000.00	30,000.00	-	-
21020113	Rural Posting Allowance	17,597.02	-	-	-	-
21020114	Teaching Allowance	1,524,067.81	17,597.02	18,000.00	-	402.98
21020118	Siwes Allowance	484,388.93	-	-	-	-
21020120	Journal Allowance	-	-	-	-	-
21020121	Wieghing Allowance	3,750.00	-	-	-	-
21020122	Hardship Allowance	7,500.00	26,250.00	27,100.00	-	850.00
21020125	Student Nurses Allowance	209,286.76	-	-	-	-
21020126	Torchlight Allowance	191,738.36	-	-	-	-
21020127	UniForm Allowance	-	52,791.06	75,500.00	-	22,708.94
21020128	Personal Assistance Allowance	-	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	593,483.15	-	-	-	-
21020135	Furniture Allowance	2,423,699.53	3,814,036.29	3,814,100.00	-	63.71
21020139	Wardrope Allowance	1,503,743.64	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	46,444.04	4,732,423.20	5,098,000.00	7,498,000.00	365,576.80
PERSONNEL COST Total		55,649,597.13	59,549,462.84	61,378,800.00	78,443,000.00	1,829,337.17
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	236,000.00	-	-	-	-
22020102	Local Travel & Transport: Others	15,073,750.00	730,000.00	3,000,000.00	6,000,000.00	2,270,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	90,000.00	-	-	-	-
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	609,045.13	393,000.00	400,000.00	400,000.00	7,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	2,325,433.00	621,500.00	1,000,000.00	2,000,000.00	378,500.00
22020303	Newspapers	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	42,900.00	50,000.00	300,000.00	300,000.00	250,000.00
22020306	Printing of Security Documents	-	-	-	-	-
22020312	Other Materials and Supplies	-	-	1,500,000.00	2,500,000.00	1,500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	487,000.00	488,200.00	1,800,000.00	1,800,000.00	1,311,800.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020402	Maintenance of Office Furniture	3,800.00	490,500.00	2,000,000.00	3,000,000.00	1,509,500.00
22020403	Maintenance of Office Building/Residential Qtrs	981,500.00	-	1,500,000.00	1,500,000.00	1,500,000.00
22020404	Maintenance of Office/IT Equipments	85,500.00	333,000.00	1,500,000.00	1,500,000.00	1,167,000.00
22020405	Maintenance of Plants/Generators	39,200.00	-	500,000.00	1,500,000.00	500,000.00
22020406	Other Maintenance Services	154,650.00	105,600.00	1,000,000.00	1,000,000.00	894,400.00
22020407	Maintenance of Aircrafts	42,000.00	-	482,000.00	482,000.00	482,000.00
22020408	Maintenance of Sea Boats	210,000.00	-	-	-	-
22020409	Maintenance of Railway Equipments	35,000.00	-	-	-	-
22020501	Local Training	114,000.00	-	2,000,000.00	3,000,000.00	2,000,000.00
22020504	Seminars/Workshop and Conferences	67,271,427.90	-	-	-	-
22020601	Security Services	459,000.00	-	-	-	-
22020605	Cleaning & Fumigation Services	535,000.00	760,000.00	760,900.00	150,000.00	900.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	68,000.00	-	-	-	-
22020801	Motor Vehicle Fuel Cost	4,867,964.00	1,009,200.00	1,500,000.00	1,500,000.00	490,800.00
22020802	Other Transport Equipment Fuel Cost	20,000.00	-	-	-	-
22020803	Plant/Generator Fuel Cost	516,000.00	4,098,000.00	4,098,800.00	1,000,000.00	800.00
22020804	Aircraft Fuel Cost	55,000.00	815,000.00	815,000.00	-	-
22020901	Bank Charges (Other Than Interest)	289,695.10	332,262.15	333,000.00	200,000.00	737.85
22021001	Refreshment & Meals	310,000.00	177,000.00	300,000.00	300,000.00	123,000.00
22021002	Honorarium & Sitting Allowance	590,000.00	-	1,000,000.00	2,000,000.00	1,000,000.00
22021003	Publicity & Advertisements	69,500.00	140,000.00	500,000.00	500,000.00	360,000.00
22021004	Medical Expenses-Local	200,000.00	60,000.00	400,000.00	1,400,000.00	340,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	1,069,500.00	409,000.00	2,000,000.00	2,000,000.00	1,591,000.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	150,000.00	150,000.00	150,000.00
22021025	Other Miscellaneous Expenses	7,503,000.00	527,856,524.57	527,856,700.00	8,000,000.00	175.43
22021027	Daily Rated Allowance	1,570,000.00	4,216,000.00	6,000,000.00	6,000,000.00	1,784,000.00
OTHER RECURRENT COSTS Total		105,923,865.13	543,084,786.72	562,696,400.00	48,182,000.00	19,611,613.28
023800100100 - Adamawa State Planning Commission Total		161,573,462.26	602,634,249.56	624,075,200.00	126,625,000.00	21,440,950.44
023800400100 - Adamawa State Bureau of Statistics						
PERSONNEL COST						
21010101	Basic-Salary	77,241,465.76	82,652,187.81	82,653,000.00	101,000,000.00	812.19

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21010103	Consolidated Revenue Fund Charge - Salaries	1,759,442.14	1,560,000.00	1,560,200.00	-	200.00
21020101	Non Regular Allowances	2,935,165.81	-	-	-	-
21020102	Housing/Rent Allowance	13,435,078.61	12,384,682.53	12,385,000.00	23,000,000.00	317.47
21020103	Transport Allowance	3,266,966.75	5,403,544.58	5,404,000.00	3,000,000.00	455.42
21020104	Meal Subsidy	1,368,677.65	660,953.24	2,000,000.00	4,000,000.00	1,339,046.76
21020105	Utility Allowance	2,259,462.59	2,990,195.04	4,000,000.00	4,000,000.00	1,009,804.96
21020106	Entertainment Allowance	404,258.02	580,127.83	600,000.00	600,000.00	19,872.17
21020107	Leave Allowance	1,849,545.07	6,258,775.52	6,259,000.00	10,100,000.00	224.48
21020108	Domestic Staff Allowance	5,183,181.72	7,480,138.77	8,700,000.00	8,700,000.00	1,219,861.23
21020109	Shift Allowance	1,095,494.79	-	-	-	-
21020110	Call Duty Allowance	72,670.47	-	-	-	-
21020111	Clinical Allowance	250,872.78	374,949.01	569,500.00	-	194,550.99
21020112	Harzard Allowance	376,309.17	601,322.28	1,000,000.00	3,000,000.00	398,677.72
21020113	Rural Posting Allowance	15,410.24	-	-	-	-
21020114	Teaching Allowance	3,640,826.04	-	-	-	-
21020116	Robbing Allowanace	44,852.08	-	-	-	-
21020119	Field Allowance	139,545.99	1,011,751.37	5,000,000.00	5,000,000.00	3,988,248.63
21020120	Journal Allowance	131,157.15	348,381.64	349,100.00	-	718.36
21020123	Responsibility Allowance	-	15,598.38	200,000.00	1,200,000.00	184,401.62
21020125	Student Nurses Allowance	425,185.35	-	-	-	-
21020126	Torchlight Allowance	490,364.35	-	-	-	-
21020127	UniForm Allowance	144,955.16	46,230.72	66,100.00	-	19,869.28
21020129	Newpapers Allowance	90,470.58	311,967.52	334,300.00	-	22,332.48
21020134	Judges/Grand Khadis Allowance	6,904,577.91	-	-	-	-
21020135	Furniture Allowance	6,276,206.75	14,630,614.00	14,631,000.00	18,000,000.00	386.00
21020138	Admin Allowance	129,986.45	181,981.03	182,500.00	-	518.97
21020139	Wardrope Allowance	4,115,709.27	131,550.28	132,000.00	-	449.72
21020140	Academic Allowance	-	208,263.43	235,100.00	-	26,836.57
21020141	Accommodation Allowance	505,843.10	833,053.66	833,100.00	-	46.34
21020142	ICT Allowance	2,478,090.58	158,592.44	159,000.00	-	407.56
21020143	Motor Vehicle/ Maintenance Allowance	623,935.04	233,975.64	234,700.00	-	724.36
21020145	Other Allowances and Benefits	6,101,133.63	18,968,142.99	18,968,300.00	7,955,000.00	157.01
PERSONNEL COST Total		143,756,841.00	158,026,979.71	166,455,900.00	189,555,000.00	8,428,920.29
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	1,099,000.00	60,000.00	1,374,000.00	1,374,000.00	1,314,000.00
22020103	International Travel & Transport: Training	-	-	500,000.00	500,000.00	500,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020105	Hotel Accommodation - Local	-	-	500,000.00	500,000.00	500,000.00
22020201	Electricity Charges	-	-	-	-	-
22020203	Internet Access Charges	42,000.00	24,800.00	250,000.00	250,000.00	225,200.00
22020204	Satellite Broadcasting Access Charges	12,000.00	10,000.00	350,000.00	350,000.00	340,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	17,000.00	-	50,000.00	50,000.00	50,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	935,250.00	295,000.00	1,000,000.00	1,000,000.00	705,000.00
22020302	Books	1,600.00	30,000.00	250,000.00	250,000.00	220,000.00
22020303	Newspapers	20,000.00	10,000.00	50,000.00	50,000.00	40,000.00
22020305	Printing of Non Security Documents	15,000.00	-	200,000.00	200,000.00	200,000.00
22020306	Printing of Security Documents	30,000.00	20,000.00	500,000.00	500,000.00	480,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	30,000.00	-	200,000.00	200,000.00	200,000.00
22020309	UniForms & Other Clothing	-	-	50,000.00	50,000.00	50,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	92,000.00	87,500.00	752,000.00	752,000.00	664,500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	413,900.00	480,000.00	500,000.00	500,000.00	20,000.00
22020402	Maintenance of Office Furniture	14,000.00	-	500,000.00	500,000.00	500,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	750,000.00	750,000.00	750,000.00
22020404	Maintenance of Office/IT Equipments	157,000.00	256,250.00	800,000.00	800,000.00	543,750.00
22020405	Maintenance of Plants/Generators	635,000.00	549,000.00	1,000,000.00	1,000,000.00	451,000.00
22020406	Other Maintenance Services	2,884,000.00	385,300.00	500,000.00	500,000.00	114,700.00
22020407	Maintenance of Aircrafts	-	-	175,000.00	175,000.00	175,000.00
22020501	Local Training	-	-	1,453,000.00	2,453,000.00	1,453,000.00
22020502	International Training	-	-	200,000.00	200,000.00	200,000.00
22020601	Security Services	-	-	-	-	-
22020605	Cleaning & Fumigation Services	43,000.00	110,000.00	200,000.00	200,000.00	90,000.00
22020701	Financial Consulting	35,000.00	-	100,000.00	100,000.00	100,000.00
22020702	InFormation Technology Consulting	130,000.00	-	150,000.00	150,000.00	150,000.00
22020703	Legal Services	-	-	200,000.00	200,000.00	200,000.00
22020706	Surveying Services	20,000.00	-	100,000.00	100,000.00	100,000.00
22020801	Motor Vehicle Fuel Cost	1,231,500.00	1,508,000.00	1,508,000.00	1,800,000.00	-
22020802	Other Transport Equipment Fuel Cost	60,000.00	180,000.00	1,500,000.00	1,500,000.00	1,320,000.00
22020803	Plant/Generator Fuel Cost	117,500.00	451,000.00	500,000.00	500,000.00	49,000.00
22020805	Sea Boat Fuel Cost	80,000.00	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020901	Bank Charges (Other Than Interest)	20,316.32	7,922.22	150,000.00	150,000.00	142,077.78
22020904	Other CRF Bank Charges	-	-	15,000.00	15,000.00	15,000.00
22021001	Refreshment & Meals	240,000.00	553,500.00	554,000.00	500,000.00	500.00
22021002	Honorarium & Sitting Allowance	1,011,000.00	390,000.00	500,000.00	1,500,000.00	110,000.00
22021003	Publicity & Advertisements	30,000.00	15,000.00	300,000.00	300,000.00	285,000.00
22021004	Medical Expenses-Local	25,000.00	20,000.00	500,000.00	500,000.00	480,000.00
22021006	Postages & Courier Services	-	2,500.00	50,000.00	50,000.00	47,500.00
22021007	Welfare Packages	363,000.00	502,000.00	502,000.00	1,000,000.00	-
22021008	Subscription to Professional Bodies	-	-	200,000.00	200,000.00	200,000.00
22021023	Development Plan Preparation Expenses	-	-	200,000.00	200,000.00	200,000.00
22021025	Other Miscellaneous Expenses	20,000.00	-	-	-	-
22021026	Monitoring and Evaluation Recurrent	30,000.00	-	500,000.00	500,000.00	500,000.00
22021027	Daily Rated Allowance	480,000.00	770,000.00	1,500,000.00	1,500,000.00	730,000.00
OTHER RECURRENT COSTS Total		10,334,066.32	6,717,772.22	21,133,000.00	23,869,000.00	14,415,227.78
023800400100 - Adamawa State Bureau of Statistics Total		154,090,907.32	164,744,751.93	187,588,900.00	213,424,000.00	22,844,148.07
025000100100 - Fiscal Responsibility Commission						
PERSONNEL COST						
21010101	Basic-Salary	6,057,708.80	6,912,845.20	6,913,000.00	6,095,000.00	154.80
21010103	Consolidated Revenue Fund Charge - Salaries	15,750,272.69	21,501,839.33	21,502,100.00	-	260.68
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	117,324.33	-	-	-	-
21020101	Non Regular Allowances	1,400,451.93	-	-	-	-
21020102	Housing/Rent Allowance	4,353,086.36	4,909,902.77	4,910,000.00	5,619,000.00	97.23
21020103	Transport Allowance	2,010,901.15	1,906,940.58	1,907,000.00	2,440,000.00	59.42
21020104	Meal Subsidy	1,669,066.55	1,251,915.08	1,252,000.00	1,377,000.00	84.92
21020105	Utility Allowance	1,662,246.25	2,694,517.14	2,695,000.00	2,452,000.00	482.86
21020106	Entertainment Allowance	333,063.78	380,433.24	381,000.00	302,000.00	566.76
21020107	Leave Allowance	1,131,392.64	833,904.57	834,000.00	786,000.00	95.43
21020108	Domestic Staff Allowance	1,793,943.21	3,670,864.40	3,670,900.00	1,133,000.00	35.60
21020109	Shift Allowance	-	475,541.43	735,300.00	-	259,758.57
21020110	Call Duty Allowance	569,873.59	-	-	-	-
21020111	Clinical Allowance	1,671,415.24	1,117,155.43	2,513,400.00	-	1,396,244.57
21020112	Harzard Allowance	898,196.52	695,414.30	696,000.00	-	585.70
21020114	Teaching Allowance	539,326.92	-	-	-	-
21020116	Robbing Allowanace	22,330.76	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020117	Outfit Allowance	63,007.46	35,357.12	50,600.00	-	15,242.88
21020118	Siwes Allowance	186,707.42	-	-	-	-
21020120	Journal Allowance	66,538.32	-	-	-	-
21020123	Responsibility Allowance	-	39,108.11	111,800.00	-	72,691.89
21020124	Medical Students Allowance	457,381.08	-	-	-	-
21020125	Student Nurses Allowance	203,280.55	-	-	-	-
21020126	Torchlight Allowance	315,971.09	40,380.51	57,700.00	-	17,319.49
21020127	UniForm Allowance	3,984.82	-	-	-	-
21020128	Personal Assistance Allowance	-	88,392.80	88,800.00	-	407.20
21020129	Newspapers Allowance	152,460.36	-	-	-	-
21020130	Special Allowance	70,023.05	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,195,443.48	-	-	-	-
21020135	Furniture Allowance	917,119.75	1,864,354.82	1,865,100.00	-	745.18
21020139	Wardrobe Allowance	530,570.94	-	-	-	-
21020140	Academic Allowance	113,201.19	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	865,902.65	866,300.00	-	397.35
21020145	Other Allowances and Benefits	1,541,557.79	7,255,253.18	7,256,000.00	10,481,000.00	746.82
PERSONNEL COST Total		45,797,848.02	56,540,022.66	58,306,000.00	30,685,000.00	1,765,977.35
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	443,100.00	-	800,000.00	1,000,000.00	800,000.00
22020102	Local Travel & Transport: Others	117,000.00	1,545,000.00	1,545,000.00	1,000,000.00	-
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	300,000.00	500,000.00	300,000.00
22020201	Electricity Charges	473,000.00	280,000.00	280,000.00	200,000.00	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	373,000.00	-	300,000.00	300,000.00	300,000.00
22020204	Satellite Broadcasting Access Charges	7,900.00	7,900.00	20,000.00	20,000.00	12,100.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	300,000.00	500,000.00	300,000.00
22020209	Other Utility Charges	-	93,000.00	300,000.00	500,000.00	207,000.00
22020301	Office Stationeries/Computer Consumables	1,276,099.94	1,168,925.00	1,300,000.00	1,500,000.00	131,075.00
22020302	Books	-	-	50,000.00	50,000.00	50,000.00
22020305	Printing of Non Security Documents	2,650,500.00	-	500,000.00	1,000,000.00	500,000.00
22020306	Printing of Security Documents	484,000.00	-	500,000.00	1,000,000.00	500,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020309	UniForms & Other Clothing	16,000.00	-	-	-	-
22020312	Other Materials and Supplies	10,000.00	7,998,000.00	7,998,000.00	500,000.00	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	150,500.00	352,400.00	353,000.00	300,000.00	600.00
22020402	Maintenance of Office Furniture	222,600.00	331,800.00	332,000.00	300,000.00	200.00
22020403	Maintenance of Office Building/Residential Qtrs	189,000.00	70,000.00	400,000.00	400,000.00	330,000.00
22020404	Maintenance of Office/IT Equipments	185,000.00	44,200.00	200,000.00	200,000.00	155,800.00
22020405	Maintenance of Plants/Generators	106,100.00	287,000.00	400,000.00	400,000.00	113,000.00
22020406	Other Maintenance Services	166,500.00	237,000.00	300,000.00	300,000.00	63,000.00
22020501	Local Training	530,000.00	-	500,000.00	1,000,000.00	500,000.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	300,000.00	-	300,000.00	500,000.00	300,000.00
22020504	Seminars/Workshop and Conferences	500,000.00	200,000.00	1,000,000.00	2,000,000.00	800,000.00
22020601	Security Services	-	290,000.00	300,000.00	500,000.00	10,000.00
22020605	Cleaning & Fumigation Services	88,000.00	100,000.00	100,000.00	100,000.00	-
22020701	Financial Consulting	40,000.00	-	100,000.00	100,000.00	100,000.00
22020702	InFormation Technology Consulting	140,000.00	60,000.00	300,000.00	500,000.00	240,000.00
22020703	Legal Services	300,000.00	-	300,000.00	300,000.00	300,000.00
22020704	Engineering Services	311,500.00	-	200,000.00	200,000.00	200,000.00
22020709	Other Consulting Services	-	-	300,000.00	500,000.00	300,000.00
22020801	Motor Vehicle Fuel Cost	1,035,000.00	716,356.00	1,500,000.00	1,500,000.00	783,644.00
22020802	Other Transport Equipment Fuel Cost	130,000.00	187,000.00	300,000.00	500,000.00	113,000.00
22020803	Plant/Generator Fuel Cost	971,239.88	962,510.00	963,000.00	1,000,000.00	490.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	21,835.60	26,287.97	27,000.00	20,000.00	712.03
22020902	Insurance Premium	-	-	300,000.00	500,000.00	300,000.00
22021001	Refreshment & Meals	253,500.00	415,000.00	500,000.00	500,000.00	85,000.00
22021002	Honorarium & Sitting Allowance	262,500.00	805,000.00	805,000.00	500,000.00	-
22021003	Publicity & Advertisements	650,000.00	-	500,000.00	1,000,000.00	500,000.00
22021004	Medical Expenses-Local	473,000.00	50,000.00	500,000.00	500,000.00	450,000.00
22021006	Postages & Courier Services	-	-	100,000.00	100,000.00	100,000.00
22021007	Welfare Packages	977,000.00	770,000.00	800,000.00	1,000,000.00	30,000.00
22021008	Subscription to Professional Bodies	1,294,750.00	295,750.00	500,000.00	500,000.00	204,250.00
22021009	Sporting Activities	-	-	-	-	-
22021021	Special Days/Celebrations	360,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	155,000.00	725,000.00	800,000.00	1,000,000.00	75,000.00
22021026	Monitoring and Evaluation Recurrent	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021027	Daily Rated Allowance	3,725,000.00	3,665,000.00	3,665,000.00	3,000,000.00	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
OTHER RECURRENT COSTS Total		19,388,625.42	21,683,128.97	32,838,000.00	29,290,000.00	11,154,871.03
025000100100 - Fiscal Responsibility Commission Total		65,186,473.44	78,223,151.63	91,144,000.00	59,975,000.00	12,920,848.38
025200100100 - Ministry of Water Resources						
PERSONNEL COST						
21010101	Basic-Salary	32,870,395.61	32,170,978.28	32,525,000.00	36,025,000.00	354,021.72
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,000.00	11,846,000.00	214.79
21010105	Salaries Arrears	82,226.00	-	-	-	-
21020101	Non Regular Allowances	1,839,999.81	-	-	-	-
21020102	Housing/Rent Allowance	5,403,582.40	5,897,001.96	5,898,000.00	3,679,000.00	998.04
21020103	Transport Allowance	1,288,659.58	2,033,724.98	2,034,000.00	783,000.00	275.02
21020104	Meal Subsidy	608,953.77	252,151.24	354,000.00	354,000.00	101,848.76
21020105	Utility Allowance	764,051.05	1,086,101.81	1,087,000.00	1,701,000.00	898.19
21020106	Entertainment Allowance	44,349.90	80,723.32	90,000.00	690,000.00	9,276.68
21020107	Leave Allowance	650,490.48	2,828,918.00	2,829,600.00	1,380,000.00	682.00
21020108	Domestic Staff Allowance	1,282,677.60	2,457,408.48	2,458,000.00	2,299,000.00	591.52
21020109	Shift Allowance	79,136.92	17,835.00	58,800.00	-	40,965.00
21020110	Call Duty Allowance	92,960.71	63,153.84	63,900.00	-	746.16
21020111	Clinical Allowance	22,500.00	97,383.13	135,800.00	-	38,416.87
21020112	Harzard Allowance	22,500.00	11,250.00	12,000.00	-	750.00
21020114	Teaching Allowance	1,576,177.23	-	-	-	-
21020117	Outfit Allowance	5,945.00	-	-	-	-
21020118	Siwes Allowance	512,460.62	23,780.00	25,500.00	-	1,720.00
21020123	Responsibility Allowance	-	174,333.00	307,800.00	-	133,467.00
21020125	Student Nurses Allowance	162,940.07	-	-	-	-
21020126	Torchlight Allowance	166,088.36	-	-	-	-
21020130	Special Allowance	41,113.00	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	727,603.70	-	-	-	-
21020135	Furniture Allowance	2,583,360.16	4,066,559.58	4,067,200.00	-	640.42
21020139	Wardrope Allowance	1,589,944.77	-	-	-	-
21020145	Other Allowances and Benefits	205,565.24	4,565,242.53	4,565,400.00	4,597,000.00	157.47
PERSONNEL COST Total		58,780,488.75	61,632,330.36	62,318,000.00	63,354,000.00	685,669.64
OTHER RECURRENT COSTS						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020102	Local Travel & Transport: Others	31,600.00	-	754,000.00	1,254,000.00	754,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	627,000.00	627,000.00	627,000.00
22020105	Hotel Accommodation - Local	80,000.00	-	-	-	-
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020201	Electricity Charges	-	-	349,000.00	349,000.00	349,000.00
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	247,000.00	165,000.00	627,000.00	627,000.00	462,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	208,000.00	208,000.00	208,000.00
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	72,000.00	72,000.00	72,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,497,000.00	300,000.00	1,475,000.00	1,975,000.00	1,175,000.00
22020402	Maintenance of Office Furniture	-	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	-	-	-
22020405	Maintenance of Plants/Generators	110,000.00	5,000.00	210,000.00	210,000.00	205,000.00
22020406	Other Maintenance Services	762,500.00	3,054,749.13	3,442,900.00	933,000.00	388,150.87
22020407	Maintenance of Aircrafts	50,000.00	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	280,000.00	220,000.00	500,000.00	500,000.00	280,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	125,000.00	115,000.00	372,000.00	372,000.00	257,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	1,681.25	266,390.50	376,000.00	245,000.00	109,609.50
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	100,000.00	30,000.00	384,000.00	384,000.00	354,000.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021003	Publicity & Advertisements	80,000.00	-	419,000.00	419,000.00	419,000.00
22021004	Medical Expenses-Local	40,000.00	20,000.00	697,000.00	697,000.00	677,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	490,000.00	132,000.00	349,000.00	349,000.00	217,000.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021025	Other Miscellaneous Expenses	6,061,000.00	5,359,249.50	5,360,000.00	4,947,000.00	750.50
OTHER RECURRENT COSTS Total		9,955,781.25	9,667,389.13	16,221,900.00	14,168,000.00	6,554,510.87
025200100100 - Ministry of Water Resources Total		68,736,270.00	71,299,719.49	78,539,900.00	77,522,000.00	7,240,180.51
025210200100 - Adamawa State Water Board						
PERSONNEL COST						
21010101	Basic-Salary	309,591,786.25	301,034,920.47	325,000,000.00	329,000,000.00	23,965,079.53
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	780,000.00	727,120.00	2,440,000.00	2,440,000.00	1,712,880.00
21010105	Salaries Arrears	323,909.04	-	-	-	-
21020101	Non Regular Allowances	17,659,661.26	-	-	-	-
21020102	Housing/Rent Allowance	55,664,081.14	46,214,646.50	46,215,000.00	74,300,000.00	353.50
21020103	Transport Allowance	19,950,615.13	21,004,199.12	21,005,000.00	23,200,000.00	800.88
21020104	Meal Subsidy	8,883,836.98	4,448,185.97	5,400,000.00	5,400,000.00	951,814.03
21020105	Utility Allowance	9,723,259.76	13,462,836.01	13,463,000.00	11,700,000.00	163.99
21020106	Entertainment Allowance	96,643.80	154,248.26	160,000.00	160,000.00	5,751.74
21020107	Leave Allowance	1,662,364.56	24,086,034.00	26,000,000.00	31,000,000.00	1,913,966.00
21020108	Domestic Staff Allowance	3,035,622.24	4,742,324.29	4,800,000.00	4,800,000.00	57,675.71
21020109	Shift Allowance	2,839,735.36	21,360.00	154,300.00	-	132,940.00
21020110	Call Duty Allowance	6,247,684.29	3,885,479.19	5,771,300.00	-	1,885,820.81
21020111	Clinical Allowance	-	880,437.43	1,896,400.00	-	1,015,962.57
21020113	Rural Posting Allowance	11,990.76	-	-	-	-
21020114	Teaching Allowance	9,432,149.93	13,572.93	14,000.00	-	427.07
21020118	Siwes Allowance	3,020,010.83	-	-	-	-
21020120	Journal Allowance	-	-	-	-	-
21020123	Responsibility Allowance	318,858.40	377,748.26	378,500.00	-	751.74
21020125	Student Nurses Allowance	1,122,944.99	-	-	-	-
21020126	Torchlight Allowance	1,129,201.06	-	-	-	-
21020127	UniForm Allowance	-	40,718.79	58,200.00	-	17,481.21

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020128	Personal Assistance Allowance	-	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	6,875,017.47	-	-	-	-
21020135	Furniture Allowance	15,218,952.88	29,555,634.01	29,556,400.00	-	765.99
21020137	Driver's Allowance	-	205,369.60	440,100.00	-	234,730.40
21020139	Wardrobe Allowance	9,488,969.17	-	-	-	-
21020142	ICT Allowance	102,684.80	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	1,088,144.12	51,311,564.26	51,312,000.00	48,000,000.00	435.74
PERSONNEL COST Total		484,268,124.22	502,166,399.09	534,064,200.00	530,000,000.00	31,897,800.91
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	300,000.00	300,000.00	300,000.00
22020102	Local Travel & Transport: Others	344,000.00	418,000.00	1,000,000.00	1,000,000.00	582,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020105	Hotel Accommodation - Local	350,000.00	-	700,000.00	700,000.00	700,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	10,000.00	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	278,000.00	420,700.00	700,000.00	700,000.00	279,300.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	100,000.00	100,000.00	100,000.00
22020306	Printing of Security Documents	45,000.00	95,000.00	200,000.00	200,000.00	105,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	335,000.00	79,000.00	300,000.00	300,000.00	221,000.00
22020402	Maintenance of Office Furniture	42,000.00	-	200,000.00	200,000.00	200,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	150,000.00	150,000.00	150,000.00
22020404	Maintenance of Office/IT Equipments	200,600.00	111,000.00	300,000.00	300,000.00	189,000.00
22020405	Maintenance of Plants/Generators	1,550,000.00	785,200.00	1,500,000.00	2,500,000.00	714,800.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020406	Other Maintenance Services	1,926,000.00	1,258,900.00	2,000,000.00	3,000,000.00	741,100.00
22020501	Local Training	-	-	50,000.00	50,000.00	50,000.00
22020502	International Training	-	-	-	-	-
22020601	Security Services	225,000.00	-	350,000.00	350,000.00	350,000.00
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	50,000.00	50,000.00	50,000.00
22020701	Financial Consulting	-	-	-	-	-
22020702	Information Technology Consulting	-	-	30,000.00	30,000.00	30,000.00
22020703	Legal Services	35,000.00	-	100,000.00	100,000.00	100,000.00
22020704	Engineering Services	-	-	-	-	-
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	50,000.00	50,000.00	50,000.00
22020707	Agricultural Consulting	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	940,000.00	2,195,000.00	2,195,000.00	2,000,000.00	-
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	4,524,100.00	2,850,200.00	2,851,000.00	3,600,000.00	800.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	-	-	100,000.00	100,000.00	100,000.00
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	110,000.00	-	500,000.00	500,000.00	500,000.00
22021002	Honorarium & Sitting Allowance	380,000.00	40,000.00	800,000.00	800,000.00	760,000.00
22021003	Publicity & Advertisements	80,300.00	40,000.00	100,000.00	100,000.00	60,000.00
22021004	Medical Expenses-Local	-	10,000.00	500,000.00	500,000.00	490,000.00
22021006	Postages & Courier Services	17,000.00	-	20,000.00	20,000.00	20,000.00
22021007	Welfare Packages	164,000.00	5,000.00	500,000.00	500,000.00	495,000.00
22021022	Youth Corpers Allowance	63,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	2,717,000.00	4,752,000.00	4,752,000.00	5,000,000.00	-
22021027	Daily Rated Allowance	964,000.00	1,340,000.00	1,800,000.00	2,800,000.00	460,000.00
OTHER RECURRENT COSTS Total		15,300,000.00	14,400,000.00	22,198,000.00	26,000,000.00	7,798,000.00
025210200100 - Adamawa State Water Board Total		499,568,124.22	516,566,399.09	556,262,200.00	556,000,000.00	39,695,800.91
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)						
PERSONNEL COST						
21010101	Basic-Salary	16,134,151.92	14,692,488.92	14,693,000.00	16,000,000.00	511.08

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	222,875.85	906,000.00	906,000.00	683,124.15
21020101	Non Regular Allowances	917,491.29	-	-	-	-
21020102	Housing/Rent Allowance	2,808,544.25	2,533,756.27	2,935,000.00	4,435,000.00	401,243.73
21020103	Transport Allowance	835,590.75	1,415,427.38	1,416,000.00	1,700,000.00	572.62
21020104	Meal Subsidy	405,948.67	141,324.06	1,800,000.00	1,800,000.00	1,658,675.94
21020105	Utility Allowance	466,124.37	868,159.51	1,100,000.00	1,600,000.00	231,840.49
21020106	Entertainment Allowance	-	-	50,000.00	50,000.00	50,000.00
21020107	Leave Allowance	-	1,338,655.00	1,338,900.00	50,000.00	245.00
21020108	Domestic Staff Allowance	-	-	50,000.00	50,000.00	50,000.00
21020110	Call Duty Allowance	21,695.20	-	-	-	-
21020111	Clinical Allowance	-	59,318.23	87,500.00	-	28,181.77
21020112	Harzard Allowance	-	19,317.83	20,000.00	-	682.17
21020114	Teaching Allowance	732,003.46	-	-	-	-
21020118	Siwes Allowance	236,087.76	-	-	-	-
21020125	Student Nurses Allowance	90,899.78	-	-	-	-
21020126	Torchlight Allowance	98,003.51	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	305,290.79	-	-	-	-
21020135	Furniture Allowance	1,180,438.80	1,718,518.10	1,719,500.00	-	981.90
21020137	Driver's Allowance	-	-	-	-	-
21020139	Wardrope Allowance	775,980.17	-	-	-	-
21020141	Accommodation Allowance	-	20,744.50	21,000.00	-	255.50
21020145	Other Allowances and Benefits	-	1,071,975.70	1,589,100.00	-	517,124.30
PERSONNEL COST Total		25,008,250.72	24,102,561.35	27,726,000.00	26,591,000.00	3,623,438.65
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	100,000.00	150,000.00	150,000.00	50,000.00
22020103	International Travel & Transport: Training	-	-	170,000.00	170,000.00	170,000.00
22020105	Hotel Accommodation - Local	-	-	150,000.00	150,000.00	150,000.00
22020109	Per-Diem/Estacodes	78,000.00	-	-	-	-
22020201	Electricity Charges	-	-	150,000.00	150,000.00	150,000.00
22020202	Telephone Charges	-	-	100,000.00	100,000.00	100,000.00
22020203	Internet Access Charges	13,000.00	-	-	-	-
22020204	Satellite Broadcasting Access Charges	71,100.00	23,700.00	160,000.00	160,000.00	136,300.00
22020206	Sewerage Charges	20,000.00	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020301	Office Stationeries/Computer Consumables	1,311,650.00	1,424,925.00	1,425,000.00	2,000,000.00	75.00
22020302	Books	-	-	100,000.00	100,000.00	100,000.00
22020305	Printing of Non Security Documents	15,000.00	-	80,000.00	80,000.00	80,000.00
22020306	Printing of Security Documents	10,000.00	-	50,000.00	50,000.00	50,000.00
22020312	Other Materials and Supplies	30,000.00	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	125,500.00	197,100.00	281,600.00	200,000.00	84,500.00
22020402	Maintenance of Office Furniture	24,120.00	-	100,000.00	100,000.00	100,000.00
22020403	Maintenance of Office Building/Residential Qtrs	277,000.00	160,300.00	250,000.00	250,000.00	89,700.00
22020404	Maintenance of Office/IT Equipments	316,000.00	230,000.00	350,000.00	350,000.00	120,000.00
22020405	Maintenance of Plants/Generators	49,000.00	35,100.00	100,000.00	100,000.00	64,900.00
22020406	Other Maintenance Services	674,500.00	361,500.00	1,200,000.00	1,200,000.00	838,500.00
22020501	Local Training	-	38,400.00	70,000.00	70,000.00	31,600.00
22020502	International Training	-	-	90,000.00	90,000.00	90,000.00
22020601	Security Services	-	30,000.00	100,000.00	100,000.00	70,000.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	10,000.00	-	100,000.00	100,000.00	100,000.00
22020605	Cleaning & Fumigation Services	25,000.00	-	100,000.00	100,000.00	100,000.00
22020701	Financial Consulting	-	-	100,000.00	100,000.00	100,000.00
22020702	InFormation Technology Consulting	-	-	50,000.00	50,000.00	50,000.00
22020801	Motor Vehicle Fuel Cost	79,000.00	105,000.00	160,000.00	160,000.00	55,000.00
22020802	Other Transport Equipment Fuel Cost	47,280.00	51,000.00	100,000.00	100,000.00	49,000.00
22020803	Plant/Generator Fuel Cost	84,000.00	115,000.00	120,000.00	120,000.00	5,000.00
22020806	Cooking Gas/Fuel Cost	-	-	40,000.00	40,000.00	40,000.00
22020901	Bank Charges (Other Than Interest)	4,420.00	4,699.00	30,000.00	30,000.00	25,301.00
22021003	Publicity & Advertisements	47,900.00	100,000.00	100,000.00	100,000.00	-
22021006	Postages & Courier Services	-	17,175.00	60,000.00	60,000.00	42,825.00
22021010	Direct Teaching & Laboratory Cost	20,000.00	-	100,000.00	100,000.00	100,000.00
22021019	Medical Expenses-International	-	-	50,000.00	50,000.00	50,000.00
22021023	Development Plan Preparation Expenses	-	-	70,000.00	70,000.00	70,000.00
22021025	Other Miscellaneous Expenses	80,000.00	-	-	-	-
22021027	Daily Rated Allowance	660,000.00	610,000.00	1,200,000.00	1,200,000.00	590,000.00
OTHER RECURRENT COSTS Total		4,072,470.00	3,603,899.00	7,456,600.00	7,950,000.00	3,852,701.00
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) Total		29,080,720.72	27,706,460.35	35,182,600.00	34,541,000.00	7,476,139.65
025210400100 - Small Towns Water Supply Agency						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
PERSONNEL COST						
21010101	Basic-Salary	-	-	398,000.00	1,398,000.00	398,000.00
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21020102	Housing/Rent Allowance	-	-	260,000.00	260,000.00	260,000.00
21020103	Transport Allowance	-	-	164,000.00	164,000.00	164,000.00
21020104	Meal Subsidy	-	-	62,000.00	62,000.00	62,000.00
21020105	Utility Allowance	-	-	45,000.00	45,000.00	45,000.00
21020106	Entertainment Allowance	-	-	66,000.00	66,000.00	66,000.00
21020107	Leave Allowance	-	-	205,000.00	205,000.00	205,000.00
21020108	Domestic Staff Allowance	-	-	311,000.00	311,000.00	311,000.00
PERSONNEL COST Total		-	-	1,511,000.00	2,511,000.00	1,511,000.00
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	316,000.00	207,500.00	400,000.00	400,000.00	192,500.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	4,000.00	106,000.00	106,000.00	102,000.00
22020201	Electricity Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	20,000.00	232,000.00	314,300.00	54,000.00	82,300.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	39,500.00	25,000.00	54,000.00	54,000.00	29,000.00
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	54,000.00	54,000.00	54,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	110,000.00	88,000.00	150,000.00	150,000.00	62,000.00
22020402	Maintenance of Office Furniture	-	19,000.00	27,200.00	20,000.00	8,200.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	100,000.00	100,000.00	100,000.00
22020404	Maintenance of Office/IT Equipments	74,300.00	35,000.00	50,000.00	50,000.00	15,000.00
22020405	Maintenance of Plants/Generators	200,000.00	150,000.00	150,000.00	100,000.00	-
22020406	Other Maintenance Services	382,000.00	340,000.00	340,000.00	200,000.00	-
22020501	Local Training	-	-	160,000.00	160,000.00	160,000.00
22020502	International Training	-	-	-	-	-
22020504	Seminars/Workshop and Conferences	-	91,000.00	500,000.00	500,000.00	409,000.00
22020601	Security Services	200,000.00	214,000.00	376,000.00	376,000.00	162,000.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	-	10,000.00	20,000.00	20,000.00	10,000.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020704	Engineering Services	50,000.00	-	156,000.00	156,000.00	156,000.00
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	727,000.00	424,446.22	500,000.00	500,000.00	75,553.78
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	330,000.00	80,000.00	200,000.00	200,000.00	120,000.00
22020804	Aircraft Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	9,013.81	3,098.46	7,000.00	7,000.00	3,901.54
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	8,700.00	-	100,000.00	100,000.00	100,000.00
22021002	Honorarium & Sitting Allowance	11,000.00	49,000.00	90,000.00	90,000.00	41,000.00
22021003	Publicity & Advertisements	26,400.00	10,000.00	50,000.00	50,000.00	40,000.00
22021004	Medical Expenses-Local	-	-	50,000.00	50,000.00	50,000.00
22021006	Postages & Courier Services	-	-	20,000.00	20,000.00	20,000.00
22021007	Welfare Packages	156,000.00	540,000.00	540,000.00	400,000.00	-
22021008	Subscription to Professional Bodies	-	-	270,000.00	270,000.00	270,000.00
22021023	Development Plan Preparation Expenses	457,000.00	67,000.00	70,000.00	70,000.00	3,000.00
22021025	Other Miscellaneous Expenses	464,000.00	405,000.00	405,000.00	250,000.00	-
OTHER RECURRENT COSTS Total		3,580,913.81	2,994,044.68	5,259,500.00	4,507,000.00	2,265,455.32
025210400100 - Small Towns Water Supply Agency Total		3,580,913.81	2,994,044.68	6,770,500.00	7,018,000.00	3,776,455.32
025300100100 - Ministry of Housing and Urban Development						
PERSONNEL COST						
21010101	Basic-Salary	31,600,239.96	29,729,761.93	32,666,000.00	32,666,000.00	2,936,238.07
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	6,369,000.00	14,369,000.00	563,214.79
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	1,815,864.97	-	-	-	-
21020102	Housing/Rent Allowance	5,382,526.81	5,154,729.81	5,155,000.00	7,609,000.00	270.19
21020103	Transport Allowance	1,400,117.06	1,588,933.93	2,323,000.00	2,323,000.00	734,066.07

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020104	Meal Subsidy	651,327.56	288,225.62	623,000.00	623,000.00	334,774.38
21020105	Utility Allowance	759,914.75	1,036,412.44	1,748,000.00	1,748,000.00	711,587.56
21020106	Entertainment Allowance	13,938.54	10,981.88	129,000.00	129,000.00	118,018.12
21020107	Leave Allowance	252,968.52	2,670,506.00	2,671,500.00	1,181,000.00	994.00
21020108	Domestic Staff Allowance	397,521.96	313,199.12	1,821,000.00	1,821,000.00	1,507,800.88
21020110	Call Duty Allowance	33,930.11	-	-	-	-
21020111	Clinical Allowance	-	92,517.48	137,200.00	-	44,682.52
21020114	Teaching Allowance	1,466,450.36	-	-	-	-
21020118	Siwes Allowance	457,763.88	-	-	-	-
21020120	Journal Allowance	-	-	-	-	-
21020125	Student Nurses Allowance	152,886.58	-	-	-	-
21020126	Torchlight Allowance	159,990.31	-	-	-	-
21020130	Special Allowance	-	-	203,000.00	203,000.00	203,000.00
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	608,437.40	-	-	-	-
21020135	Furniture Allowance	2,282,292.26	5,474,796.69	5,475,000.00	5,247,000.00	203.31
21020136	Overtime Payments	-	-	-	-	-
21020139	Wardrobe Allowance	1,504,955.82	-	-	-	-
21020145	Other Allowances and Benefits	-	2,062,712.51	3,107,800.00	2,755,000.00	1,045,087.49
PERSONNEL COST Total		55,097,933.62	54,228,562.62	62,428,500.00	70,674,000.00	8,199,937.38
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	179,000.00	5,835,000.00	5,835,000.00	686,000.00	-
22020102	Local Travel & Transport: Others	2,770,000.00	50,000.00	1,512,000.00	2,512,000.00	1,462,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	30,000.00	30,000.00	-	-
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020201	Electricity Charges	-	-	78,000.00	78,000.00	78,000.00
22020208	Software Charges/ License Renewal	160,000.00	-	-	-	-
22020301	Office Stationeries/Computer Consumables	118,000.00	72,500.00	723,000.00	723,000.00	650,500.00
22020302	Books	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	200,000.00	200,000.00	200,000.00
22020305	Printing of Non Security Documents	150,000.00	-	-	-	-
22020312	Other Materials and Supplies	1,238,000.00	240,000.00	269,000.00	269,000.00	29,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	996,100.00	36,000.00	531,000.00	531,000.00	495,000.00
22020402	Maintenance of Office Furniture	35,000.00	-	500,000.00	500,000.00	500,000.00
22020403	Maintenance of Office Building/Residential Qtrs	798,000.00	-	326,000.00	1,326,000.00	326,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020404	Maintenance of Office/IT Equipments	5,000.00	33,400.00	155,000.00	155,000.00	121,600.00
22020405	Maintenance of Plants/Generators	7,441,000.00	11,436,000.00	11,436,000.00	11,933,000.00	-
22020406	Other Maintenance Services	1,841,000.00	1,106,000.00	1,928,000.00	1,928,000.00	822,000.00
22020501	Local Training	-	-	1,168,000.00	1,168,000.00	1,168,000.00
22020502	International Training	-	-	1,326,000.00	1,326,000.00	1,326,000.00
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	-	-	49,000.00	49,000.00	49,000.00
22020701	Financial Consulting	48,000.00	69,170.24	107,000.00	107,000.00	37,829.76
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	6,000.00	750,000.00	750,000.00	744,000.00
22020704	Engineering Services	120,000.00	300,000.00	350,000.00	350,000.00	50,000.00
22020801	Motor Vehicle Fuel Cost	930,000.00	1,890,000.00	1,890,000.00	1,860,000.00	-
22020802	Other Transport Equipment Fuel Cost	1,120,000.00	1,682,000.00	1,768,000.00	1,768,000.00	86,000.00
22020803	Plant/Generator Fuel Cost	43,255,000.00	98,706,642.88	98,707,000.00	103,554,000.00	357.12
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	196,620.97	22,547,049.37	22,548,000.00	207,000.00	950.63
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	30,000.00	-	-	-	-
22021001	Refreshment & Meals	87,500.00	297,500.00	298,000.00	134,000.00	500.00
22021002	Honorarium & Sitting Allowance	1,612,500.00	-	521,000.00	521,000.00	521,000.00
22021003	Publicity & Advertisements	100,000.00	67,500.00	175,000.00	175,000.00	107,500.00
22021004	Medical Expenses-Local	-	-	121,000.00	121,000.00	121,000.00
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	-	-	1,594,000.00	1,594,000.00	1,594,000.00
22021008	Subscription to Professional Bodies	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22021009	Sporting Activities	-	-	350,000.00	350,000.00	350,000.00
22021025	Other Miscellaneous Expenses	2,812,734.92	2,475,352.36	2,625,000.00	2,625,000.00	149,647.64
22021026	Monitoring and Evaluation Recurrent	16,066,400.00	-	-	-	-
22021027	Daily Rated Allowance	300,137.00	-	-	-	-
OTHER RECURRENT COSTS Total		82,409,992.89	146,880,114.85	159,370,000.00	139,000,000.00	12,489,885.15
025300100100 - Ministry of Housing and Urban Development Total		137,507,926.51	201,108,677.47	221,798,500.00	209,674,000.00	20,689,822.53
025305300100 - Adamawa State Urban Planning & Development Authority						
PERSONNEL COST						
21010101	Basic-Salary	45,677,043.58	49,275,963.46	50,398,000.00	50,398,000.00	1,122,036.54
21010103	Consolidated Revenue Fund Charge - Salaries	1,300,000.00	1,200,000.00	1,200,600.00	-	600.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	329,501.91	-	-	-	-
21020101	Non Regular Allowances	1,891,297.68	-	-	-	-
21020102	Housing/Rent Allowance	8,281,404.55	7,741,100.55	7,742,000.00	12,525,000.00	899.45
21020103	Transport Allowance	2,349,357.13	2,450,428.52	2,451,000.00	4,127,000.00	571.48
21020104	Meal Subsidy	967,291.89	654,706.02	738,000.00	738,000.00	83,293.98
21020105	Utility Allowance	1,348,234.93	1,963,040.21	1,964,000.00	2,208,000.00	959.79
21020106	Entertainment Allowance	44,154.96	105,225.43	168,000.00	168,000.00	62,774.57
21020107	Leave Allowance	542,075.40	4,516,320.97	5,740,000.00	5,740,000.00	1,223,679.03
21020108	Domestic Staff Allowance	1,445,534.40	3,505,420.92	3,506,000.00	3,291,000.00	579.08
21020109	Shift Allowance	-	-	157,000.00	-	157,000.00
21020110	Call Duty Allowance	58,670.66	-	-	-	-
21020111	Clinical Allowance	-	107,066.58	234,900.00	-	127,833.42
21020114	Teaching Allowance	1,480,116.50	-	-	-	-
21020118	Siwes Allowance	722,731.91	-	-	-	-
21020123	Responsibility Allowance	-	109,833.97	313,900.00	-	204,066.03
21020125	Student Nurses Allowance	258,851.06	-	-	-	-
21020126	Torchlight Allowance	261,265.89	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,283,235.27	-	-	-	-
21020135	Furniture Allowance	3,648,029.14	8,875,856.23	8,876,000.00	10,805,000.00	143.77
21020139	Wardrobe Allowance	2,240,996.05	-	-	-	-
21020145	Other Allowances and Benefits	549,169.85	5,686,344.59	5,686,800.00	-	455.41
PERSONNEL COST Total		74,678,962.76	86,191,307.45	89,176,200.00	90,000,000.00	2,984,892.55
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	28,000.00	-	1,880,000.00	4,880,000.00	1,880,000.00
22020102	Local Travel & Transport: Others	25,000.00	116,600.00	2,545,000.00	3,545,000.00	2,428,400.00
22020103	International Travel & Transport: Training	-	-	2,585,000.00	3,585,000.00	2,585,000.00
22020104	International Travel & Transport: Others	-	-	2,585,000.00	3,585,000.00	2,585,000.00
22020204	Satellite Broadcasting Access Charges	-	-	200,000.00	200,000.00	200,000.00
22020205	Water Rates	-	-	198,000.00	198,000.00	198,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	-	-	1,110,000.00	1,110,000.00	1,110,000.00
22020301	Office Stationeries/Computer Consumables	-	328,500.00	1,500,000.00	2,500,000.00	1,171,500.00
22020302	Books	-	-	550,000.00	1,550,000.00	550,000.00
22020305	Printing of Non Security Documents	30,000.00	-	2,100,000.00	3,100,000.00	2,100,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020306	Printing of Security Documents	50,000.00	156,000.00	1,765,000.00	2,765,000.00	1,609,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	665,000.00	665,000.00	665,000.00
22020308	Field & Camping Materials Supplies	-	-	1,165,000.00	1,165,000.00	1,165,000.00
22020312	Other Materials and Supplies	-	-	2,220,000.00	3,220,000.00	2,220,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	26,000.00	152,500.00	1,000,000.00	2,000,000.00	847,500.00
22020402	Maintenance of Office Furniture	-	-	1,550,000.00	2,550,000.00	1,550,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	40,000.00	1,550,000.00	2,550,000.00	1,510,000.00
22020404	Maintenance of Office/IT Equipments	30,500.00	-	-	-	-
22020405	Maintenance of Plants/Generators	-	58,500.00	880,000.00	880,000.00	821,500.00
22020406	Other Maintenance Services	582,144.50	119,900.00	120,000.00	1,100,000.00	100.00
22020410	Maintenance of Street Lightings	-	-	220,000.00	220,000.00	220,000.00
22020601	Security Services	-	47,500.00	440,000.00	1,440,000.00	392,500.00
22020602	Office Rent	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	665,000.00	665,000.00	665,000.00
22020605	Cleaning & Fumigation Services	-	51,000.00	165,000.00	165,000.00	114,000.00
22020701	Financial Consulting	-	-	429,000.00	429,000.00	429,000.00
22020702	InFormation Technology Consulting	-	-	800,000.00	1,800,000.00	800,000.00
22020703	Legal Services	40,000.00	60,500.00	500,000.00	500,000.00	439,500.00
22020704	Engineering Services	-	-	610,000.00	610,000.00	610,000.00
22020706	Surveying Services	-	-	720,000.00	720,000.00	720,000.00
22020707	Agricultural Consulting	-	-	220,000.00	220,000.00	220,000.00
22020709	Other Consulting Services	100,000.00	-	550,000.00	550,000.00	550,000.00
22020801	Motor Vehicle Fuel Cost	119,500.00	263,900.00	1,200,000.00	1,200,000.00	936,100.00
22020802	Other Transport Equipment Fuel Cost	-	-	165,000.00	1,165,000.00	165,000.00
22020803	Plant/Generator Fuel Cost	-	-	-	-	-
22020805	Sea Boat Fuel Cost	20,000.00	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	9,185.48	11,505.42	565,000.00	565,000.00	553,494.58
22020902	Insurance Premium	-	-	121,000.00	121,000.00	121,000.00
22021001	Refreshment & Meals	-	5,000.00	550,000.00	550,000.00	545,000.00
22021002	Honorarium & Sitting Allowance	555,000.00	462,000.00	500,000.00	500,000.00	38,000.00
22021003	Publicity & Advertisements	20,000.00	60,000.00	500,000.00	500,000.00	440,000.00
22021004	Medical Expenses-Local	-	-	1,200,000.00	1,200,000.00	1,200,000.00
22021006	Postages & Courier Services	-	-	110,000.00	110,000.00	110,000.00
22021007	Welfare Packages	-	-	1,400,000.00	1,400,000.00	1,400,000.00
22021008	Subscription to Professional Bodies	-	-	520,000.00	1,520,000.00	520,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021009	Sporting Activities	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	2,450,000.00	2,450,000.00	2,450,000.00
22021024	Final Accounts Preparartion Expenses	-	24,000.00	24,000.00	-	-
22021025	Other Miscellaneous Expenses	1,887,500.00	1,150,254.25	2,392,000.00	2,392,000.00	1,241,745.75
22021026	Monitoring and Evaluation Recurrent	-	-	110,000.00	1,110,000.00	110,000.00
22021027	Daily Rated Allowance	2,960,000.00	3,163,000.00	6,000,000.00	6,000,000.00	2,837,000.00
OTHER RECURRENT COSTS Total		6,482,829.98	6,270,659.67	50,294,000.00	70,250,000.00	44,023,340.33
025305300100 - Adamawa State Urban Planning & Development Authority Total		81,161,792.74	92,461,967.12	139,470,200.00	160,250,000.00	47,008,232.88
026000100100 - Ministry of Lands and Survey						
PERSONNEL COST						
21010101	Basic-Salary	51,544,287.80	50,812,507.00	51,765,000.00	54,765,000.00	952,493.00
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21020101	Non Regular Allowances	2,877,062.42	-	-	-	-
21020102	Housing/Rent Allowance	8,657,828.26	8,297,449.65	8,953,000.00	11,953,000.00	655,550.35
21020103	Transport Allowance	2,447,780.42	2,867,458.42	2,868,000.00	3,761,000.00	541.58
21020104	Meal Subsidy	1,128,152.20	518,058.42	702,000.00	702,000.00	183,941.58
21020105	Utility Allowance	1,335,340.38	1,889,851.99	1,930,000.00	1,930,000.00	40,148.01
21020106	Entertainment Allowance	37,555.27	52,760.95	55,000.00	55,000.00	2,239.05
21020107	Leave Allowance	578,213.76	4,513,807.44	5,493,000.00	5,493,000.00	979,192.56
21020108	Domestic Staff Allowance	1,156,427.52	1,590,087.84	1,735,000.00	1,735,000.00	144,912.16
21020110	Call Duty Allowance	58,473.66	-	83,500.00	-	83,500.00
21020111	Clinical Allowance	-	164,905.95	239,900.00	-	74,994.05
21020113	Rural Posting Allowance	13,591.61	-	-	-	-
21020114	Teaching Allowance	2,291,807.18	14,133.34	15,000.00	-	866.66
21020118	Siwes Allowance	753,245.12	-	-	-	-
21020125	Student Nurses Allowance	301,848.90	-	-	-	-
21020126	Torchlight Allowance	290,217.41	-	-	-	-
21020127	UniForm Allowance	-	42,400.02	60,600.00	-	18,199.98
21020134	Judges/Grand Khadis Allowance	952,052.58	-	-	-	-
21020135	Furniture Allowance	3,748,881.20	8,658,311.97	8,659,000.00	10,448,000.00	688.03
21020139	Wardrope Allowance	2,254,968.63	-	-	-	-
21020145	Other Allowances and Benefits	28,266.68	3,555,680.15	5,073,300.00	165,000.00	1,517,619.85
PERSONNEL COST Total		86,612,807.77	88,783,198.35	93,438,900.00	91,007,000.00	4,655,701.65
OTHER RECURRENT COSTS						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020101	Local Travel & Transport: Training	484,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020102	Local Travel & Transport: Others	300,000.00	50,000.00	1,000,000.00	1,000,000.00	950,000.00
22020103	International Travel & Transport: Training	400,000.00	-	500,000.00	500,000.00	500,000.00
22020104	International Travel & Transport: Others	198,000.00	-	500,000.00	500,000.00	500,000.00
22020105	Hotel Accommodation - Local	95,000.00	-	400,000.00	400,000.00	400,000.00
22020106	Hotel Accommodation - International	149,288.00	-	250,000.00	250,000.00	250,000.00
22020107	Hotel Accommodation - Local Training	92,000.00	-	250,000.00	250,000.00	250,000.00
22020109	Per-Diem/Estacodes	70,000.00	-	500,000.00	500,000.00	500,000.00
22020201	Electricity Charges	10,000.00	40,000.00	49,000.00	49,000.00	9,000.00
22020202	Telephone Charges	-	-	50,000.00	50,000.00	50,000.00
22020203	Internet Access Charges	200,532.44	-	240,000.00	240,000.00	240,000.00
22020204	Satellite Broadcasting Access Charges	300,000.00	-	170,000.00	170,000.00	170,000.00
22020209	Other Utility Charges	-	-	150,000.00	150,000.00	150,000.00
22020301	Office Stationeries/Computer Consumables	136,000.00	129,700.00	1,000,000.00	1,000,000.00	870,300.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	150,000.00	150,000.00	150,000.00
22020309	UniForms & Other Clothing	10,000.00	-	49,000.00	49,000.00	49,000.00
22020312	Other Materials and Supplies	70,000.00	470,000.00	595,000.00	595,000.00	125,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	267,550.00	302,500.00	1,540,000.00	1,540,000.00	1,237,500.00
22020402	Maintenance of Office Furniture	49,500.00	259,650.00	500,000.00	500,000.00	240,350.00
22020403	Maintenance of Office Building/Residential Qtrs	211,500.00	236,900.00	350,000.00	350,000.00	113,100.00
22020404	Maintenance of Office/IT Equipments	373,650.00	44,500.00	1,000,000.00	1,000,000.00	955,500.00
22020405	Maintenance of Plants/Generators	99,700.00	-	160,000.00	160,000.00	160,000.00
22020406	Other Maintenance Services	912,750.00	496,000.00	1,500,000.00	1,500,000.00	1,004,000.00
22020501	Local Training	186,300.00	-	500,000.00	500,000.00	500,000.00
22020502	International Training	10,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22020601	Security Services	140,000.00	40,000.00	200,000.00	200,000.00	160,000.00
22020605	Cleaning & Fumigation Services	55,000.00	35,000.00	100,000.00	100,000.00	65,000.00
22020701	Financial Consulting	53,000.00	194,836.26	214,300.00	200,000.00	19,463.74
22020702	InFormation Technology Consulting	-	-	100,000.00	100,000.00	100,000.00
22020703	Legal Services	368,486.09	100,000.00	482,000.00	482,000.00	382,000.00
22020704	Engineering Services	-	82,400.00	117,800.00	100,000.00	35,400.00
22020705	Architectural Services	-	-	100,000.00	100,000.00	100,000.00
22020706	Surveying Services	40,000.00	12,000.00	200,000.00	200,000.00	188,000.00
22020709	Other Consulting Services	93,253.91	163,051.74	200,000.00	200,000.00	36,948.26
22020801	Motor Vehicle Fuel Cost	115,000.00	-	200,000.00	200,000.00	200,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	150,000.00	150,000.00	150,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020803	Plant/Generator Fuel Cost	-	-	200,000.00	200,000.00	200,000.00
22020806	Cooking Gas/Fuel Cost	-	-	20,000.00	20,000.00	20,000.00
22020901	Bank Charges (Other Than Interest)	762,781.32	122,522.76	139,000.00	100,000.00	16,477.24
22021003	Publicity & Advertisements	300,400.00	-	800,000.00	800,000.00	800,000.00
22021004	Medical Expenses-Local	17,669,498.00	-	250,000.00	250,000.00	250,000.00
22021006	Postages & Courier Services	-	-	195,000.00	195,000.00	195,000.00
22021007	Welfare Packages	1,808,200.00	1,569,972.83	3,000,000.00	3,000,000.00	1,430,027.17
22021023	Development Plan Preparation Expenses	403,188.25	618,820.00	1,000,000.00	1,000,000.00	381,180.00
22021025	Other Miscellaneous Expenses	2,667,297.00	3,455,133.65	8,000,000.00	13,000,000.00	4,544,866.35
22021027	Daily Rated Allowance	-	3,655,000.00	4,000,000.00	4,000,000.00	345,000.00
OTHER RECURRENT COSTS Total		29,101,875.01	12,077,987.24	33,071,100.00	38,000,000.00	20,993,112.76
026000100100 - Ministry of Lands and Survey Total		115,714,682.78	100,861,185.59	126,510,000.00	129,007,000.00	25,648,814.41
026000200100 - Office of the Surveyor General						
PERSONNEL COST						
21010101	Basic-Salary	35,800,743.56	32,034,775.01	34,315,000.00	34,315,000.00	2,280,224.99
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	119,587.55	137,000.00	2,137,000.00	17,412.45
21020101	Non Regular Allowances	2,203,622.37	-	-	-	-
21020102	Housing/Rent Allowance	6,518,697.48	6,027,091.40	6,028,000.00	7,852,000.00	908.60
21020103	Transport Allowance	1,486,048.41	2,102,073.46	2,318,000.00	2,318,000.00	215,926.54
21020104	Meal Subsidy	792,907.24	256,201.85	390,000.00	390,000.00	133,798.15
21020105	Utility Allowance	1,224,380.68	1,492,983.90	1,493,000.00	1,226,000.00	16.10
21020106	Entertainment Allowance	329,236.06	466,195.38	466,800.00	91,000.00	604.62
21020107	Leave Allowance	1,323,841.60	2,964,346.14	3,432,000.00	3,432,000.00	467,653.86
21020108	Domestic Staff Allowance	2,683,821.56	3,882,927.53	3,883,000.00	3,036,000.00	72.47
21020110	Call Duty Allowance	32,443.13	-	-	-	-
21020111	Clinical Allowance	-	80,222.20	118,800.00	-	38,577.80
21020114	Teaching Allowance	1,547,362.53	-	-	-	-
21020118	Siwes Allowance	521,791.86	-	-	-	-
21020119	Field Allowance	46,795.14	-	-	-	-
21020120	Journal Allowance	124,787.04	46,795.14	47,600.00	-	804.86
21020123	Responsibility Allowance	77,991.88	-	-	-	-
21020125	Student Nurses Allowance	159,618.79	-	-	-	-
21020126	Torchlight Allowance	159,618.79	-	-	-	-
21020128	Personal Assistance Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020129	Newspapers Allowance	233,975.64	-	-	-	-
21020134	Judges/Grand Khadis Allowance	914,232.18	-	-	-	-
21020135	Furniture Allowance	2,608,126.68	5,710,177.18	6,863,000.00	6,863,000.00	1,152,822.82
21020137	Driver's Allowance	311,967.52	155,983.76	156,000.00	-	16.24
21020138	Admin Allowance	129,986.45	155,983.74	156,500.00	-	516.26
21020139	Wardrobe Allowance	1,559,880.13	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	233,975.64	-	-	-	-
21020145	Other Allowances and Benefits	77,991.87	3,179,085.31	4,011,300.00	-	832,214.69
PERSONNEL COST Total		61,103,844.23	58,674,429.55	63,816,000.00	61,660,000.00	5,141,570.45
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	760,000.00	417,500.00	796,000.00	796,000.00	378,500.00
22020102	Local Travel & Transport: Others	-	736,000.00	1,712,000.00	1,712,000.00	976,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020201	Electricity Charges	78,700.00	12,000.00	299,000.00	299,000.00	287,000.00
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	54,000.00	54,000.00	54,000.00
22020205	Water Rates	-	-	296,000.00	296,000.00	296,000.00
22020301	Office Stationeries/Computer Consumables	752,000.00	464,500.00	1,000,000.00	1,000,000.00	535,500.00
22020302	Books	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	-	-	-
22020306	Printing of Security Documents	120,000.00	142,000.00	201,000.00	201,000.00	59,000.00
22020312	Other Materials and Supplies	-	15,000.00	97,000.00	97,000.00	82,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	141,000.00	257,000.00	500,000.00	500,000.00	243,000.00
22020402	Maintenance of Office Furniture	1,272,500.00	575,000.00	1,000,000.00	1,000,000.00	425,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	94,000.00	241,000.00	241,000.00	147,000.00
22020404	Maintenance of Office/IT Equipments	925,000.00	295,500.00	600,000.00	600,000.00	304,500.00
22020405	Maintenance of Plants/Generators	-	-	145,000.00	145,000.00	145,000.00
22020406	Other Maintenance Services	-	405,000.00	531,000.00	531,000.00	126,000.00
22020411	Maintenance of Communication Equipments	-	-	-	-	-
22020412	Maintenance of Markets/Public Places	-	-	-	-	-
22020501	Local Training	-	1,930,000.00	2,500,000.00	2,500,000.00	570,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020502	International Training	-	-	-	-	-
22020605	Cleaning & Fumigation Services	20,000.00	14,000.00	300,000.00	300,000.00	286,000.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	241,000.00	241,000.00	241,000.00
22020706	Surveying Services	4,900,000.00	3,252,475.00	3,282,000.00	3,282,000.00	29,525.00
22020709	Other Consulting Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	575,500.00	1,233,000.00	1,500,000.00	1,500,000.00	267,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	723,000.00	723,000.00	723,000.00
22020901	Bank Charges (Other Than Interest)	49,660.94	41,460.49	70,000.00	70,000.00	28,539.51
22021001	Refreshment & Meals	70,000.00	38,000.00	500,000.00	500,000.00	462,000.00
22021002	Honorarium & Sitting Allowance	70,000.00	120,000.00	482,000.00	482,000.00	362,000.00
22021003	Publicity & Advertisements	-	-	-	-	-
22021004	Medical Expenses-Local	-	-	960,000.00	960,000.00	960,000.00
22021007	Welfare Packages	970,000.00	901,000.00	1,500,000.00	1,500,000.00	599,000.00
22021023	Development Plan Preparation Expenses	353,000.00	212,600.00	241,000.00	241,000.00	28,400.00
22021025	Other Miscellaneous Expenses	6,273,200.00	3,343,500.00	3,500,000.00	3,500,000.00	156,500.00
22021027	Daily Rated Allowance	2,250,000.00	3,140,000.00	3,500,000.00	3,500,000.00	360,000.00
OTHER RECURRENT COSTS Total		19,580,560.94	17,639,535.49	26,771,000.00	26,771,000.00	9,131,464.51
026000200100 - Office of the Surveyor General Total		80,684,405.17	76,313,965.04	90,587,000.00	88,431,000.00	14,273,034.96
026500100100 - Ministry of Livestock & Aquaculture Development						
PERSONNEL COST						
21010101	Basic-Salary	515,286,876.99	505,357,960.12	601,282,000.00	601,282,000.00	95,924,039.88
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	7,512,000.00	7,512,000.00	1,706,214.79
21010105	Salaries Arrears	-	-	-	-	-
21020102	Housing/Rent Allowance	-	20,339.76	8,205,000.00	8,205,000.00	8,184,660.24
21020103	Transport Allowance	-	5,118.14	5,388,000.00	5,388,000.00	5,382,881.86
21020104	Meal Subsidy	-	798.17	2,420,000.00	2,420,000.00	2,419,201.83
21020105	Utility Allowance	-	2,386.65	1,878,000.00	1,878,000.00	1,875,613.35
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	35,560.00	1,687,000.00	1,687,000.00	1,651,440.00
21020108	Domestic Staff Allowance	6,421,715.42	-	988,000.00	988,000.00	988,000.00
21020109	Shift Allowance	39,411,847.43	14,277,916.72	18,735,000.00	18,735,000.00	4,457,083.28
21020110	Call Duty Allowance	45,791,869.28	67,641,126.96	67,641,200.00	40,212,000.00	73.04

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020111	Clinical Allowance	6,670,764.06	4,184,942.17	4,549,800.00	-	364,857.83
21020112	Harzard Allowance	6,487,014.06	8,506,936.76	11,650,000.00	11,650,000.00	3,143,063.24
21020117	Outfit Allowance	2,149,382.14	-	-	-	-
21020118	Siwes Allowance	-	6,093,996.34	8,784,000.00	-	2,690,003.66
21020128	Personal Assistance Allowance	-	-	-	-	-
21020130	Special Allowance	-	-	250,000.00	250,000.00	250,000.00
21020133	Regular Allowance	-	2,086,653.14	2,087,000.00	298,000.00	346.86
21020135	Furniture Allowance	-	17,779.52	744,000.00	744,000.00	726,220.48
21020145	Other Allowances and Benefits	-	2,014,284.66	5,166,000.00	5,166,000.00	3,151,715.34
PERSONNEL COST Total		628,376,276.15	616,051,584.32	748,967,000.00	706,415,000.00	132,915,415.68
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	865,000.00	230,000.00	374,000.00	374,000.00	144,000.00
22020102	Local Travel & Transport: Others	110,976.75	1,413,856.00	1,770,000.00	1,770,000.00	356,144.00
22020109	Per-Diem/Estacodes	-	-	225,000.00	225,000.00	225,000.00
22020201	Electricity Charges	-	-	9,000.00	9,000.00	9,000.00
22020204	Satellite Broadcasting Access Charges	-	-	20,000.00	20,000.00	20,000.00
22020206	Sewerage Charges	-	-	30,000.00	30,000.00	30,000.00
22020209	Other Utility Charges	-	20,000.00	32,000.00	32,000.00	12,000.00
22020301	Office Stationeries/Computer Consumables	936,616.00	1,671,650.00	1,672,000.00	1,250,000.00	350.00
22020302	Books	-	-	8,000.00	8,000.00	8,000.00
22020305	Printing of Non Security Documents	-	-	42,000.00	42,000.00	42,000.00
22020306	Printing of Security Documents	-	90,000.00	97,000.00	97,000.00	7,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	20,000.00	20,000.00	20,000.00
22020309	UniForms & Other Clothing	-	-	20,000.00	20,000.00	20,000.00
22020312	Other Materials and Supplies	17,000.00	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,932,500.00	2,162,000.00	2,706,000.00	2,706,000.00	544,000.00
22020402	Maintenance of Office Furniture	100,000.00	-	100,000.00	100,000.00	100,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	107,184.00	224,000.00	250,000.00	250,000.00	26,000.00
22020405	Maintenance of Plants/Generators	20,000.00	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-
22020501	Local Training	5,000.00	7,000.00	15,000.00	15,000.00	8,000.00
22020503	Other Trainings	-	-	-	-	-
22020605	Cleaning & Fumigation Services	41,050.00	32,750.00	35,000.00	35,000.00	2,250.00
22020703	Legal Services	-	-	20,000.00	20,000.00	20,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020801	Motor Vehicle Fuel Cost	30,000.00	94,322.00	554,000.00	1,054,000.00	459,678.00
22020802	Other Transport Equipment Fuel Cost	-	3,350.00	4,800.00	-	1,450.00
22020803	Plant/Generator Fuel Cost	5,000.00	156,500.00	1,042,000.00	1,042,000.00	885,500.00
22020901	Bank Charges (Other Than Interest)	24,500.13	35,700.80	60,000.00	60,000.00	24,299.20
22021001	Refreshment & Meals	13,000.00	329,500.00	928,000.00	928,000.00	598,500.00
22021003	Publicity & Advertisements	-	60,000.00	1,033,000.00	1,533,000.00	973,000.00
22021023	Development Plan Preparation Expenses	-	44,000.00	2,000,000.00	2,000,000.00	1,956,000.00
22021025	Other Miscellaneous Expenses	2,311,930.23	15,944,250.00	15,944,500.00	4,360,000.00	250.00
OTHER RECURRENT COSTS Total		7,519,757.11	22,518,878.80	29,011,300.00	18,000,000.00	6,492,421.20
026500100100 - Ministry of Livestock & Aquaculture Development Total		635,896,033.26	638,570,463.12	777,978,300.00	724,415,000.00	139,407,836.88
026600100100 - Ministry of Entrepreneurship Development						
PERSONNEL COST						
21010101	Basic-Salary	43,206,414.73	63,753,320.06	63,754,000.00	57,825,000.00	679.94
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21020101	Non Regular Allowances	2,467,910.65	-	-	-	-
21020102	Housing/Rent Allowance	6,898,078.04	9,735,103.05	9,736,000.00	9,824,000.00	896.95
21020103	Transport Allowance	1,554,227.52	2,821,328.98	2,822,000.00	2,302,000.00	671.02
21020104	Meal Subsidy	866,421.33	504,325.44	622,000.00	622,000.00	117,674.56
21020105	Utility Allowance	915,576.25	1,961,708.77	1,962,000.00	1,763,000.00	291.23
21020106	Entertainment Allowance	12,127.18	27,146.04	28,000.00	28,000.00	853.96
21020107	Leave Allowance	216,830.16	6,867,518.62	6,867,700.00	5,224,000.00	181.38
21020108	Domestic Staff Allowance	361,383.60	795,043.92	868,000.00	868,000.00	72,956.08
21020109	Shift Allowance	-	337,155.51	338,000.00	-	844.49
21020110	Call Duty Allowance	64,515.08	-	-	-	-
21020111	Clinical Allowance	-	187,524.51	270,300.00	-	82,775.49
21020114	Teaching Allowance	2,115,564.60	-	-	-	-
21020118	Siwes Allowance	1,051,675.62	-	-	-	-
21020119	Field Allowance	-	72,276.72	73,000.00	-	723.28
21020123	Responsibility Allowance	-	113,373.70	114,000.00	-	626.30
21020125	Student Nurses Allowance	337,225.89	-	-	-	-
21020126	Torchlight Allowance	337,225.89	1,226,977.17	1,227,000.00	-	22.83
21020128	Personal Assistance Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,240,933.48	-	-	-	-
21020135	Furniture Allowance	2,103,351.24	8,310,701.96	8,311,100.00	-	398.04
21020139	Wardrobe Allowance	3,173,346.90	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020145	Other Allowances and Benefits	-	8,011,687.86	13,109,000.00	13,109,000.00	5,097,312.14
PERSONNEL COST Total		73,079,614.93	110,530,977.52	115,908,700.00	91,565,000.00	5,377,722.48
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	75,000.00	35,000.00	35,000.00	-	-
22020102	Local Travel & Transport: Others	710,208.00	100,000.00	2,000,000.00	5,000,000.00	1,900,000.00
22020103	International Travel & Transport: Training	530,000.00	-	1,000,000.00	4,000,000.00	1,000,000.00
22020104	International Travel & Transport: Others	135,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00
22020105	Hotel Accommodation - Local	-	-	3,000,000.00	6,000,000.00	3,000,000.00
22020106	Hotel Accommodation - International	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020109	Per-Diem/Estacodes	1,060,000.00	217,000.00	1,000,000.00	2,000,000.00	783,000.00
22020201	Electricity Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	10,000.00	-	200,000.00	200,000.00	200,000.00
22020206	Sewerage Charges	45,000.00	-	200,000.00	200,000.00	200,000.00
22020301	Office Stationeries/Computer Consumables	1,272,500.00	163,100.00	1,000,000.00	2,000,000.00	836,900.00
22020305	Printing of Non Security Documents	381,500.00	5,000.00	1,000,000.00	1,000,000.00	995,000.00
22020306	Printing of Security Documents	184,000.00	-	2,500,000.00	2,500,000.00	2,500,000.00
22020312	Other Materials and Supplies	307,000.00	201,000.00	605,000.00	605,000.00	404,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	454,000.00	1,887,500.00	2,000,000.00	2,000,000.00	112,500.00
22020402	Maintenance of Office Furniture	315,000.00	940,000.00	1,265,000.00	1,265,000.00	325,000.00
22020403	Maintenance of Office Building/Residential Qtrs	465,000.00	659,500.00	1,000,000.00	1,000,000.00	340,500.00
22020404	Maintenance of Office/IT Equipments	887,500.00	1,078,300.00	2,000,000.00	2,000,000.00	921,700.00
22020405	Maintenance of Plants/Generators	278,000.00	549,000.00	605,000.00	605,000.00	56,000.00
22020406	Other Maintenance Services	1,017,000.00	1,170,500.00	1,875,000.00	1,875,000.00	704,500.00
22020407	Maintenance of Aircrafts	10,000.00	-	-	-	-
22020408	Maintenance of Sea Boats	65,000.00	22,000.00	31,500.00	-	9,500.00
22020501	Local Training	110,000.00	-	30,000,000.00	43,000,000.00	30,000,000.00
22020503	Other Trainings	-	-	500,000.00	500,000.00	500,000.00
22020605	Cleaning & Fumigation Services	-	15,000.00	174,000.00	174,000.00	159,000.00
22020701	Financial Consulting	-	25,000.00	25,200.00	-	200.00
22020703	Legal Services	80,000.00	50,000.00	484,000.00	484,000.00	434,000.00
22020709	Other Consulting Services	-	-	484,000.00	484,000.00	484,000.00
22020801	Motor Vehicle Fuel Cost	133,500.00	832,500.00	2,000,000.00	3,000,000.00	1,167,500.00
22020802	Other Transport Equipment Fuel Cost	115,000.00	643,500.00	1,300,000.00	1,300,000.00	656,500.00
22020803	Plant/Generator Fuel Cost	91,100.00	-	1,179,000.00	1,179,000.00	1,179,000.00
22020806	Cooking Gas/Fuel Cost	-	-	97,000.00	97,000.00	97,000.00
22020901	Bank Charges (Other Than Interest)	362,306.54	19,468.69	400,000.00	400,000.00	380,531.31

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021001	Refreshment & Meals	181,000.00	499,000.00	920,000.00	920,000.00	421,000.00
22021002	Honorarium & Sitting Allowance	87,500.00	757,000.00	1,000,000.00	1,000,000.00	243,000.00
22021003	Publicity & Advertisements	420,500.00	50,000.00	2,000,000.00	2,000,000.00	1,950,000.00
22021004	Medical Expenses-Local	456,000.00	476,000.00	2,000,000.00	2,000,000.00	1,524,000.00
22021006	Postages & Courier Services	816,000.00	-	964,000.00	964,000.00	964,000.00
22021007	Welfare Packages	851,000.00	1,765,000.00	2,500,000.00	2,500,000.00	735,000.00
22021023	Development Plan Preparation Expenses	400,000.00	265,000.00	300,000.00	300,000.00	35,000.00
22021025	Other Miscellaneous Expenses	1,595,000.00	1,968,400.00	2,000,000.00	2,000,000.00	31,600.00
22021027	Daily Rated Allowance	-	20,000.00	48,600.00	-	28,600.00
OTHER RECURRENT COSTS Total		13,900,614.54	14,413,768.69	73,692,300.00	98,552,000.00	59,278,531.31
026600100100 - Ministry of Entrepreneurship Development Total		86,980,229.47	124,944,746.21	189,601,000.00	190,117,000.00	64,656,253.79
02 - Economic Sector Total		29,823,401,887.48	18,177,554,118.86	30,258,657,716.00	30,237,096,616.00	12,081,103,597.13
03 - Law and Justice Sector						
031801100100 - Adamawa State Judicial Service Commission						
PERSONNEL COST						
21010101	Basic-Salary	5,978,467.80	5,373,249.08	20,783,000.00	120,783,000.00	15,409,750.92
21010103	Consolidated Revenue Fund Charge - Salaries	23,204,320.17	21,710,243.67	21,711,000.00	20,783,000.00	756.33
21020101	Non Regular Allowances	1,445,130.09	-	-	-	-
21020102	Housing/Rent Allowance	4,550,204.12	3,771,367.18	14,141,000.00	29,141,000.00	10,369,632.82
21020103	Transport Allowance	1,843,942.64	1,699,264.29	1,715,000.00	2,215,000.00	15,735.71
21020104	Meal Subsidy	1,971,429.01	1,081,068.34	1,833,000.00	1,833,000.00	751,931.66
21020105	Utility Allowance	1,705,610.87	2,111,070.80	3,528,000.00	3,528,000.00	1,416,929.20
21020106	Entertainment Allowance	321,719.74	305,869.65	1,064,000.00	2,064,000.00	758,130.35
21020107	Leave Allowance	1,435,319.99	495,057.64	1,991,000.00	1,991,000.00	1,495,942.36
21020108	Domestic Staff Allowance	2,983,139.37	3,964,546.88	3,965,000.00	7,326,000.00	453.12
21020109	Shift Allowance	-	333,130.67	337,100.00	-	3,969.33
21020110	Call Duty Allowance	589,770.95	-	-	-	-
21020111	Clinical Allowance	1,595,423.40	1,294,607.42	2,157,700.00	-	863,092.58
21020112	Harzard Allowance	865,800.69	1,069,378.98	1,283,000.00	1,283,000.00	213,621.02
21020114	Teaching Allowance	540,546.21	-	-	-	-
21020116	Robbing Allowanace	507,742.59	-	-	-	-
21020117	Outfit Allowance	1,391,339.09	1,244,169.13	1,245,000.00	1,194,000.00	830.87
21020118	Siwes Allowance	163,370.81	-	-	-	-
21020119	Field Allowance	89,811.26	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020120	Journal Allowance	249,771.07	234,826.88	235,000.00	222,000.00	173.12
21020121	Wiegthing Allowance	28,531.53	-	-	-	-
21020122	Hardship Allowance	76,084.08	222,981.51	344,000.00	344,000.00	121,018.49
21020124	Medical Students Allowance	455,163.66	-	-	-	-
21020125	Student Nurses Allowance	200,487.79	-	264,200.00	-	264,200.00
21020126	Torchlight Allowance	220,041.54	35,196.75	212,000.00	212,000.00	176,803.25
21020127	UniForm Allowance	173,794.56	-	-	-	-
21020128	Personal Assistance Allowance	-	411,807.63	605,500.00	-	193,692.37
21020129	Newspapers Allowance	150,365.83	-	-	-	-
21020130	Special Allowance	11,732.25	-	-	-	-
21020134	Judges/Grand Khadis Allowance	886,739.42	-	-	-	-
21020135	Furniture Allowance	886,042.11	1,273,455.43	1,273,900.00	-	444.57
21020139	Wardrope Allowance	531,035.70	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	672,842.59	673,100.00	-	257.41
21020145	Other Allowances and Benefits	726,287.93	4,554,479.89	4,555,100.00	2,901,000.00	620.11
PERSONNEL COST Total		55,779,166.27	51,858,614.41	83,916,600.00	195,820,000.00	32,057,985.59
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	115,000.00	-	-	-	-
22020102	Local Travel & Transport: Others	3,072,500.00	3,455,500.00	22,520,000.00	52,520,000.00	19,064,500.00
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020202	Telephone Charges	-	-	1,535,000.00	3,535,000.00	1,535,000.00
22020203	Internet Access Charges	906,500.00	6,000.00	2,726,000.00	12,726,000.00	2,720,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	218,500.00	-	-	-	-
22020312	Other Materials and Supplies	892,000.00	1,094,100.00	2,020,000.00	12,020,000.00	925,900.00
22020313	Chemical and Reagents Materials Supplies	5,000.00	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	484,000.00	1,006,500.00	2,070,000.00	12,070,000.00	1,063,500.00
22020402	Maintenance of Office Furniture	88,000.00	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	2,800.00	757,000.00	2,300,000.00	6,300,000.00	1,543,000.00
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	-	50,000.00	1,453,000.00	1,453,000.00	1,403,000.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020701	Financial Consulting	-	-	-	-	-
22020709	Other Consulting Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	1,075,000.00	489,400.00	3,100,000.00	11,100,000.00	2,610,600.00
22020802	Other Transport Equipment Fuel Cost	23,500.00	315,000.00	1,006,000.00	1,006,000.00	691,000.00
22020803	Plant/Generator Fuel Cost	417,200.00	1,300,000.00	2,494,000.00	2,494,000.00	1,194,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	21,013.26	30,123.02	30,500.00	-	376.98
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	667,500.00	-	-	-	-
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	-	-	-
22021025	Other Miscellaneous Expenses	13,754,962.83	22,064,784.50	29,777,000.00	109,777,000.00	7,712,215.50
OTHER RECURRENT COSTS Total		21,743,476.09	30,568,407.52	71,031,500.00	225,001,000.00	40,463,092.48
031801100100 - Adamawa State Judicial Service Commission Total		77,522,642.36	82,427,021.93	154,948,100.00	420,821,000.00	72,521,078.07
031805100100 - High Court of Justice						
PERSONNEL COST						
21010101	Basic-Salary	64,817,461.80	71,836,351.07	108,706,000.00	188,706,000.00	36,869,648.93
21010103	Consolidated Revenue Fund Charge - Salaries	2,510,958.00	-	11,267,000.00	11,267,000.00	11,267,000.00
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	12,676,952.85	-	-	-	-
21020102	Housing/Rent Allowance	49,810,130.87	52,835,486.05	105,341,000.00	130,341,000.00	52,505,513.95
21020103	Transport Allowance	18,340,741.06	21,104,582.78	33,774,000.00	33,774,000.00	12,669,417.22
21020104	Meal Subsidy	20,459,512.23	15,500,176.11	25,658,000.00	25,658,000.00	10,157,823.89
21020105	Utility Allowance	19,544,728.60	28,135,787.59	32,030,000.00	32,030,000.00	3,894,212.41
21020106	Entertainment Allowance	5,016,053.92	6,766,761.37	9,958,000.00	9,958,000.00	3,191,238.63
21020107	Leave Allowance	14,295,714.66	6,266,838.27	62,029,000.00	-	55,762,161.73
21020108	Domestic Staff Allowance	35,145,433.42	54,892,647.77	54,893,000.00	67,029,000.00	352.23
21020109	Shift Allowance	233,975.64	7,846,634.79	8,206,100.00	-	359,465.21
21020110	Call Duty Allowance	5,520,902.57	-	-	-	-
21020111	Clinical Allowance	14,487,820.59	13,581,728.79	20,538,000.00	-	6,956,271.21
21020112	Harzard Allowance	10,928,607.41	16,497,593.01	16,498,000.00	20,538,000.00	406.99
21020114	Teaching Allowance	6,735,733.63	-	-	-	-
21020115	Welfare Allowance	-	-	8,700,000.00	8,700,000.00	8,700,000.00
21020116	Robbing Allowanace	2,954,016.13	-	5,533,000.00	-	5,533,000.00
21020117	Outfit Allowance	10,272,016.48	9,673,307.21	9,674,000.00	20,533,000.00	692.79

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020119	Field Allowance	1,449,475.44	-	11,460,000.00	-	11,460,000.00
21020120	Journal Allowance	5,052,892.59	5,479,526.69	5,480,000.00	11,460,000.00	473.31
21020121	Wieghing Allowance	1,768,085.31	-	-	-	-
21020122	Hardship Allowance	4,309,073.72	4,010,616.11	4,010,800.00	-	183.89
21020124	Medical Students Allowance	5,575,946.25	-	-	-	-
21020125	Student Nurses Allowance	2,473,677.14	-	3,351,500.00	-	3,351,500.00
21020126	Torchlight Allowance	2,617,436.49	375,350.75	1,278,000.00	1,278,000.00	902,649.25
21020127	UniForm Allowance	1,486,045.66	-	-	-	-
21020128	Personal Assistance Allowance	-	4,074,290.60	5,981,500.00	-	1,907,209.40
21020129	Newspapers Allowance	2,713,168.27	-	-	-	-
21020130	Special Allowance	99,479.57	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	13,131,796.04	-	-	-	-
21020135	Furniture Allowance	9,509,310.02	25,227,745.27	31,991,000.00	31,991,000.00	6,763,254.73
21020136	Overtime Payments	-	-	-	-	-
21020137	Driver's Allowance	701,926.92	389,959.40	390,000.00	-	40.60
21020138	Admin Allowance	311,967.48	415,956.64	416,200.00	-	243.36
21020139	Wardrope Allowance	6,681,180.14	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	2,855,902.56	6,872,642.25	7,406,800.00	-	534,157.75
21020145	Other Allowances and Benefits	18,012,662.87	64,598,526.58	64,599,000.00	59,179,000.00	473.42
PERSONNEL COST Total		372,500,786.33	416,382,509.10	649,169,900.00	652,442,000.00	232,787,390.90
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	650,000.00	3,300,000.00	10,110,000.00	10,110,000.00	6,810,000.00
22020102	Local Travel & Transport: Others	7,793,100.00	11,612,500.00	11,613,000.00	10,797,000.00	500.00
22020103	International Travel & Transport: Training	-	1,000,000.00	7,226,000.00	7,226,000.00	6,226,000.00
22020104	International Travel & Transport: Others	-	1,900,000.00	8,400,000.00	8,400,000.00	6,500,000.00
22020105	Hotel Accommodation - Local	-	-	7,686,000.00	7,686,000.00	7,686,000.00
22020109	Per-Diem/Estacodes	-	-	7,239,000.00	7,239,000.00	7,239,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	59,000.00	59,000.00	59,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	-	-	7,839,000.00	7,839,000.00	7,839,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020301	Office Stationeries/Computer Consumables	26,481,036.00	43,516,400.00	43,517,000.00	18,039,000.00	600.00
22020302	Books	50,000.00	6,760,000.00	6,760,000.00	5,778,000.00	-
22020303	Newspapers	-	52,000.00	52,000.00	-	-
22020304	Magazines & Periodicals	12,500.00	-	1,690,000.00	1,690,000.00	1,690,000.00
22020305	Printing of Non Security Documents	-	499,500.00	1,910,000.00	1,910,000.00	1,410,500.00
22020306	Printing of Security Documents	46,000.00	272,900.00	2,479,000.00	2,479,000.00	2,206,100.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	-	44,313,700.00	44,314,000.00	3,099,000.00	300.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	600,000.00	13,538,000.00	13,538,200.00	3,033,000.00	200.00
22020402	Maintenance of Office Furniture	5,250,000.00	9,480,000.00	9,480,000.00	3,661,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	5,874,000.00	3,839,300.00	6,137,000.00	6,137,000.00	2,297,700.00
22020404	Maintenance of Office/IT Equipments	1,505,000.00	923,300.00	6,166,000.00	6,166,000.00	5,242,700.00
22020405	Maintenance of Plants/Generators	1,100,000.00	-	3,557,000.00	3,557,000.00	3,557,000.00
22020406	Other Maintenance Services	600,000.00	11,702,600.00	11,703,000.00	6,421,000.00	400.00
22020407	Maintenance of Aircrafts	-	320,000.00	320,000.00	-	-
22020501	Local Training	-	-	5,910,000.00	5,910,000.00	5,910,000.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	7,425,000.00	7,425,000.00	7,425,000.00
22020601	Security Services	795,500.00	334,000.00	1,009,000.00	1,009,000.00	675,000.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	1,956,000.00	5,956,000.00	1,956,000.00
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	100,000.00	-	1,108,000.00	1,108,000.00	1,108,000.00
22020709	Other Consulting Services	-	8,275,000.00	11,821,500.00	-	3,546,500.00
22020801	Motor Vehicle Fuel Cost	-	455,500.00	1,933,000.00	3,433,000.00	1,477,500.00
22020802	Other Transport Equipment Fuel Cost	350,000.00	-	1,765,000.00	3,765,000.00	1,765,000.00
22020803	Plant/Generator Fuel Cost	621,438.00	1,139,000.00	2,328,000.00	2,328,000.00	1,189,000.00
22020806	Cooking Gas/Fuel Cost	-	150,000.00	214,300.00	-	64,300.00
22020901	Bank Charges (Other Than Interest)	88,059.32	311,998.73	588,000.00	588,000.00	276,001.27
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	500,000.00	4,760,000.00	4,760,000.00	1,347,000.00	-
22021002	Honorarium & Sitting Allowance	-	-	1,433,000.00	2,433,000.00	1,433,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021003	Publicity & Advertisements	-	-	1,956,000.00	2,956,000.00	1,956,000.00
22021004	Medical Expenses-Local	2,500,000.00	17,530,000.00	17,530,000.00	8,002,000.00	-
22021006	Postages & Courier Services	-	-	1,479,000.00	2,479,000.00	1,479,000.00
22021007	Welfare Packages	14,795,000.00	10,000,000.00	10,000,000.00	7,200,000.00	-
22021008	Subscription to Professional Bodies	-	-	5,822,000.00	5,822,000.00	5,822,000.00
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021021	Special Days/Celebrations	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	340,000.00	340,000.00	340,000.00
22021025	Other Miscellaneous Expenses	53,830,900.00	153,158,200.00	153,159,000.00	40,737,000.00	800.00
22021027	Daily Rated Allowance	-	3,179,500.00	3,180,000.00	-	500.00
OTHER RECURRENT COSTS Total		123,542,533.32	352,323,398.73	447,512,000.00	224,164,000.00	95,188,601.27
031805100100 - High Court of Justice Total		496,043,319.65	768,705,907.83	1,096,681,900.00	876,606,000.00	327,975,992.17
031805200100 - Customary Court of Appeal						
PERSONNEL COST						
21010101	Basic-Salary	11,547,553.20	12,677,504.59	74,566,000.00	124,566,000.00	61,888,495.41
21010103	Consolidated Revenue Fund Charge - Salaries	395,529.00	133,559.00	2,897,000.00	2,897,000.00	2,763,441.00
21020101	Non Regular Allowances	3,034,927.41	-	-	-	-
21020102	Housing/Rent Allowance	8,692,521.09	9,331,820.12	15,376,000.00	18,376,000.00	6,044,179.88
21020103	Transport Allowance	3,583,847.20	4,889,582.71	9,073,000.00	9,073,000.00	4,183,417.29
21020104	Meal Subsidy	3,867,470.97	3,003,831.39	6,805,000.00	6,805,000.00	3,801,168.61
21020105	Utility Allowance	3,201,209.61	4,996,764.47	8,399,000.00	8,399,000.00	3,402,235.53
21020106	Entertainment Allowance	560,482.37	929,318.38	1,121,000.00	1,121,000.00	191,681.62
21020107	Leave Allowance	3,034,927.76	996,709.14	2,141,000.00	2,141,000.00	1,144,290.86
21020108	Domestic Staff Allowance	5,869,548.64	10,086,879.29	10,087,000.00	10,085,000.00	120.71
21020109	Shift Allowance	-	816,813.36	1,275,600.00	-	458,786.64
21020110	Call Duty Allowance	1,213,970.76	-	-	-	-
21020111	Clinical Allowance	3,152,003.23	1,752,046.34	2,577,900.00	-	825,853.66
21020112	Harzard Allowance	1,615,385.32	2,789,184.19	6,805,000.00	6,805,000.00	4,015,815.81
21020114	Teaching Allowance	1,185,680.78	-	-	-	-
21020116	Robbing Allowanace	785,149.66	-	9,861,000.00	14,861,000.00	9,861,000.00
21020117	Outfit Allowance	1,931,818.49	1,731,723.32	6,308,000.00	6,308,000.00	4,576,276.68
21020118	Siwes Allowance	367,949.32	-	-	-	-
21020119	Field Allowance	247,110.26	-	-	-	-
21020120	Journal Allowance	682,062.86	880,833.69	1,006,000.00	1,006,000.00	125,166.31

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020121	Wieghing Allowance	241,256.03	-	-	-	-
21020122	Hardship Allowance	627,022.82	974,382.96	1,727,000.00	1,727,000.00	752,617.04
21020124	Medical Students Allowance	910,478.07	1,798,856.49	6,805,000.00	6,805,000.00	5,006,143.51
21020125	Student Nurses Allowance	404,657.01	-	-	-	-
21020126	Torchlight Allowance	327,040.33	607,782.48	3,145,000.00	3,145,000.00	2,537,217.52
21020127	UniForm Allowance	256,953.31	-	-	-	-
21020128	Personal Assistance Allowance	-	739,536.02	1,057,400.00	-	317,863.98
21020129	Newspapers Allowance	303,492.69	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	2,340,372.65	-	-	-	-
21020135	Furniture Allowance	1,839,746.60	3,985,796.63	4,097,000.00	8,097,000.00	111,203.37
21020136	Overtime Payments	-	-	188,000.00	188,000.00	188,000.00
21020137	Driver's Allowance	-	77,991.88	78,000.00	-	8.12
21020138	Admin Allowance	-	155,983.74	156,200.00	-	216.26
21020139	Wardrope Allowance	888,024.71	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	878,932.07	1,289,000.00	-	410,067.93
21020145	Other Allowances and Benefits	2,791,478.43	8,032,837.67	8,077,700.00	3,474,000.00	44,862.33
PERSONNEL COST Total		65,899,670.58	72,268,669.93	184,918,800.00	235,879,000.00	112,650,130.07
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	1,465,500.00	2,804,500.00	3,400,000.00	5,400,000.00	595,500.00
22020102	Local Travel & Transport: Others	3,205,000.00	1,927,000.00	2,000,000.00	2,000,000.00	73,000.00
22020103	International Travel & Transport: Training	290,000.00	470,000.00	2,000,000.00	5,000,000.00	1,530,000.00
22020104	International Travel & Transport: Others	-	550,000.00	550,000.00	-	-
22020105	Hotel Accommodation - Local	450,000.00	-	1,400,000.00	2,400,000.00	1,400,000.00
22020109	Per-Diem/Estacodes	-	-	1,500,000.00	2,500,000.00	1,500,000.00
22020201	Electricity Charges	-	-	200,000.00	200,000.00	200,000.00
22020202	Telephone Charges	-	-	600,000.00	600,000.00	600,000.00
22020203	Internet Access Charges	-	-	1,800,000.00	1,800,000.00	1,800,000.00
22020204	Satellite Broadcasting Access Charges	-	204,000.00	500,000.00	500,000.00	296,000.00
22020205	Water Rates	-	-	62,000.00	62,000.00	62,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	470,000.00	22,500.00	245,000.00	245,000.00	222,500.00
22020301	Office Stationeries/Computer Consumables	239,600.00	2,020,000.00	2,500,000.00	2,500,000.00	480,000.00
22020302	Books	1,026,000.00	545,000.00	1,520,000.00	1,520,000.00	975,000.00
22020304	Magazines & Periodicals	187,500.00	185,000.00	2,560,000.00	2,560,000.00	2,375,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020305	Printing of Non Security Documents	400,000.00	310,000.00	750,000.00	750,000.00	440,000.00
22020306	Printing of Security Documents	95,000.00	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	3,200,000.00	3,200,000.00	3,200,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	2,560,000.00	2,560,000.00	2,560,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	1,490,450.00	2,823,000.00	5,500,000.00	5,500,000.00	2,677,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	8,427,000.00	8,432,000.00	10,600,000.00	7,600,000.00	2,168,000.00
22020402	Maintenance of Office Furniture	419,000.00	1,825,500.00	8,500,000.00	5,500,000.00	6,674,500.00
22020403	Maintenance of Office Building/Residential Qtrs	-	1,789,000.00	8,670,000.00	5,670,000.00	6,881,000.00
22020404	Maintenance of Office/IT Equipments	596,000.00	1,106,000.00	1,106,000.00	1,500,000.00	-
22020405	Maintenance of Plants/Generators	210,000.00	475,000.00	1,450,000.00	1,450,000.00	975,000.00
22020406	Other Maintenance Services	1,002,500.00	1,540,200.00	2,590,000.00	2,590,000.00	1,049,800.00
22020501	Local Training	100,000.00	2,360,000.00	5,500,000.00	5,500,000.00	3,140,000.00
22020502	International Training	-	-	-	-	-
22020601	Security Services	655,000.00	460,000.00	1,900,000.00	1,900,000.00	1,440,000.00
22020605	Cleaning & Fumigation Services	140,000.00	-	2,400,000.00	2,400,000.00	2,400,000.00
22020701	Financial Consulting	-	-	2,500,000.00	2,500,000.00	2,500,000.00
22020702	InFormation Technology Consulting	70,000.00	-	1,200,000.00	1,200,000.00	1,200,000.00
22020703	Legal Services	167,500.00	-	500,000.00	500,000.00	500,000.00
22020704	Engineering Services	-	-	500,000.00	500,000.00	500,000.00
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020707	Agricultural Consulting	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	295,000.00	280,000.00	5,500,000.00	5,500,000.00	5,220,000.00
22020802	Other Transport Equipment Fuel Cost	1,050,000.00	160,000.00	2,000,000.00	2,000,000.00	1,840,000.00
22020803	Plant/Generator Fuel Cost	366,000.00	1,827,800.00	2,800,000.00	2,800,000.00	972,200.00
22020806	Cooking Gas/Fuel Cost	95,000.00	-	500,000.00	500,000.00	500,000.00
22020901	Bank Charges (Other Than Interest)	39,486.26	59,631.03	556,000.00	556,000.00	496,368.97
22021001	Refreshment & Meals	1,307,500.00	1,745,000.00	1,900,000.00	2,900,000.00	155,000.00
22021002	Honorarium & Sitting Allowance	-	1,732,500.00	1,900,000.00	3,900,000.00	167,500.00
22021003	Publicity & Advertisements	70,000.00	-	350,000.00	350,000.00	350,000.00
22021004	Medical Expenses-Local	3,222,000.00	-	-	-	-
22021006	Postages & Courier Services	-	115,000.00	360,000.00	360,000.00	245,000.00
22021007	Welfare Packages	1,549,000.00	1,190,000.00	5,000,000.00	5,000,000.00	3,810,000.00
22021008	Subscription to Professional Bodies	-	-	1,670,000.00	1,670,000.00	1,670,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021019	Medical Expenses-International	1,723,116.38	6,110,000.00	6,907,000.00	6,907,000.00	797,000.00
22021023	Development Plan Preparation Expenses	100,000.00	126,500.00	1,500,000.00	1,500,000.00	1,373,500.00
22021025	Other Miscellaneous Expenses	7,937,250.00	14,375,000.00	14,375,000.00	10,800,000.00	-
OTHER RECURRENT COSTS Total		38,860,402.64	57,570,131.03	125,581,000.00	122,850,000.00	68,010,868.97
031805200100 - Customary Court of Appeal Total		104,760,073.22	129,838,800.96	310,499,800.00	358,729,000.00	180,660,999.04
031805300100 - Sharia Court of Appeal						
PERSONNEL COST						
21010101	Basic-Salary	19,545,541.24	20,465,398.26	20,466,000.00	118,284,000.00	601.74
21010103	Consolidated Revenue Fund Charge - Salaries	541,545.00	189,045.00	8,690,000.00	8,690,000.00	8,500,955.00
21020101	Non Regular Allowances	4,548,749.23	-	-	-	-
21020102	Housing/Rent Allowance	14,082,864.90	12,672,607.71	14,849,000.00	14,849,000.00	2,176,392.29
21020103	Transport Allowance	5,649,909.80	6,020,715.98	7,153,000.00	7,153,000.00	1,132,284.02
21020104	Meal Subsidy	6,157,935.95	3,796,696.54	4,699,000.00	4,699,000.00	902,303.46
21020105	Utility Allowance	5,412,552.07	7,882,497.80	7,883,000.00	7,239,000.00	502.20
21020106	Entertainment Allowance	898,584.32	1,245,400.38	1,286,000.00	1,286,000.00	40,599.62
21020107	Leave Allowance	4,390,762.35	1,815,810.90	3,002,200.00	1,573,000.00	1,186,389.10
21020108	Domestic Staff Allowance	9,096,729.34	14,271,273.79	14,271,900.00	5,891,000.00	626.21
21020109	Shift Allowance	-	783,188.29	1,115,200.00	-	332,011.71
21020110	Call Duty Allowance	1,820,272.93	-	-	-	-
21020111	Clinical Allowance	5,004,178.80	3,919,363.74	3,920,400.00	-	1,036.26
21020112	Harzard Allowance	2,761,509.29	4,265,690.20	4,699,000.00	4,699,000.00	433,309.80
21020114	Teaching Allowance	1,710,114.91	-	-	-	-
21020116	Robbing Allowanace	1,298,874.43	-	-	-	-
21020117	Outfit Allowance	3,494,970.91	3,210,080.28	3,211,000.00	1,312,000.00	919.72
21020118	Siwes Allowance	542,417.89	-	-	-	-
21020119	Field Allowance	304,133.52	-	-	-	-
21020120	Journal Allowance	811,022.72	926,746.14	1,403,000.00	1,403,000.00	476,253.86
21020121	Wieghing Allowance	231,985.92	-	-	-	-
21020122	Hardship Allowance	618,629.12	1,420,814.59	1,421,000.00	1,142,000.00	185.41
21020123	Responsibility Allowance	77,991.88	-	-	-	-
21020124	Medical Students Allowance	1,392,657.18	-	-	-	-
21020125	Student Nurses Allowance	606,154.99	-	876,100.00	-	876,100.00
21020126	Torchlight Allowance	844,277.12	409,185.43	706,000.00	706,000.00	296,814.57

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020127	UniForm Allowance	432,451.13	-	-	-	-
21020128	Personal Assistance Allowance	-	1,427,464.27	1,862,900.00	-	435,435.73
21020129	Newspapers Allowance	688,591.78	-	-	-	-
21020130	Special Allowance	142,449.41	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	3,181,332.27	-	-	-	-
21020135	Furniture Allowance	2,747,988.56	4,649,560.10	4,649,700.00	-	139.90
21020136	Overtime Payments	-	-	-	-	-
21020137	Driver's Allowance	311,967.52	155,983.76	156,000.00	-	16.24
21020138	Admin Allowance	129,986.45	207,978.32	208,500.00	-	521.68
21020139	Wardrope Allowance	1,635,658.43	438,476.18	4,500,000.00	4,500,000.00	4,061,523.82
21020143	Motor Vehicle/ Maintenance Allowance	233,975.64	1,476,705.68	1,960,200.00	-	483,494.32
21020145	Other Allowances and Benefits	3,174,303.50	19,409,729.62	24,727,000.00	44,727,000.00	5,317,270.38
PERSONNEL COST Total		104,523,070.50	111,060,412.96	137,716,100.00	228,153,000.00	26,655,687.04
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	995,250.00	3,325,000.00	3,325,000.00	3,000,000.00	-
22020102	Local Travel & Transport: Others	5,016,000.00	3,715,410.00	3,715,600.00	3,000,000.00	190.00
22020103	International Travel & Transport: Training	196,000.00	3,080,000.00	3,080,000.00	3,000,000.00	-
22020104	International Travel & Transport: Others	690,000.00	2,543,750.00	2,544,000.00	3,000,000.00	250.00
22020105	Hotel Accommodation - Local	200,000.00	1,124,800.00	1,200,000.00	1,200,000.00	75,200.00
22020109	Per-Diem/Estacodes	-	3,083,095.00	3,084,000.00	3,000,000.00	905.00
22020201	Electricity Charges	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	350,000.00	1,000,000.00	1,000,000.00	650,000.00
22020209	Other Utility Charges	2,013,251.00	412,500.00	413,000.00	2,000,000.00	500.00
22020301	Office Stationeries/Computer Consumables	437,000.00	925,000.00	1,000,000.00	1,000,000.00	75,000.00
22020302	Books	1,130,000.00	2,289,000.00	2,289,000.00	3,000,000.00	-
22020305	Printing of Non Security Documents	-	363,000.00	400,000.00	400,000.00	37,000.00
22020306	Printing of Security Documents	318,750.00	373,350.00	1,000,000.00	1,000,000.00	626,650.00
22020311	Food Stuff/Catering Materials Supplies	210,000.00	459,640.00	1,000,000.00	1,000,000.00	540,360.00
22020312	Other Materials and Supplies	832,000.00	2,014,500.00	2,015,000.00	2,000,000.00	500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	789,000.00	2,442,100.00	2,443,000.00	2,000,000.00	900.00
22020402	Maintenance of Office Furniture	746,500.00	1,543,800.00	2,000,000.00	2,000,000.00	456,200.00
22020403	Maintenance of Office Building/Residential Qtrs	479,500.00	606,600.00	1,000,000.00	1,000,000.00	393,400.00
22020404	Maintenance of Office/IT Equipments	234,500.00	504,000.00	504,000.00	500,000.00	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020405	Maintenance of Plants/Generators	238,250.00	502,000.00	1,000,000.00	1,000,000.00	498,000.00
22020406	Other Maintenance Services	191,000.00	400,000.00	900,000.00	900,000.00	500,000.00
22020407	Maintenance of Aircrafts	495,749.00	-	-	-	-
22020501	Local Training	720,000.00	1,774,000.00	1,900,000.00	1,900,000.00	126,000.00
22020502	International Training	3,744,250.00	5,000,000.00	5,000,000.00	5,000,000.00	-
22020605	Cleaning & Fumigation Services	30,000.00	3,000.00	250,000.00	250,000.00	247,000.00
22020701	Financial Consulting	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020702	InFormation Technology Consulting	-	-	500,000.00	500,000.00	500,000.00
22020801	Motor Vehicle Fuel Cost	67,000.00	235,000.00	300,000.00	300,000.00	65,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	115,000.00	279,000.00	500,000.00	500,000.00	221,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	34,973.27	163,034.37	1,150,000.00	1,150,000.00	986,965.63
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	5,860,000.00	10,936,212.30	10,937,000.00	10,800,000.00	787.70
22021002	Honorarium & Sitting Allowance	470,000.00	-	-	-	-
22021003	Publicity & Advertisements	-	196,905.00	500,000.00	500,000.00	303,095.00
22021004	Medical Expenses-Local	630,000.00	1,127,000.00	2,500,000.00	2,500,000.00	1,373,000.00
22021006	Postages & Courier Services	-	28,000.00	55,000.00	55,000.00	27,000.00
22021007	Welfare Packages	477,000.00	4,174,000.00	4,174,000.00	4,500,000.00	-
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	445,200.00	2,000,000.00	2,000,000.00	1,554,800.00
22021025	Other Miscellaneous Expenses	4,203,750.00	9,540,250.00	10,595,000.00	10,595,000.00	1,054,750.00
OTHER RECURRENT COSTS Total		31,564,723.27	63,959,146.67	76,773,600.00	78,050,000.00	12,814,453.33
031805300100 - Sharia Court of Appeal Total		136,087,793.77	175,019,559.63	214,489,700.00	306,203,000.00	39,470,140.37
031805500100 - Area Courts						
PERSONNEL COST						
21010101	Basic-Salary	342,276,461.51	330,232,462.86	417,499,300.00	442,177,000.00	87,266,837.14
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	10,238,214.93	-	-	-	-
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	82,556,651.72	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020102	Housing/Rent Allowance	246,513,111.13	231,841,943.42	305,754,000.00	318,754,000.00	73,912,056.58
21020103	Transport Allowance	105,271,156.36	89,905,243.33	94,632,000.00	134,632,000.00	4,726,756.67
21020104	Meal Subsidy	110,672,775.75	82,172,643.38	102,908,000.00	102,908,000.00	20,735,356.62
21020105	Utility Allowance	90,545,203.87	124,062,404.68	124,063,000.00	127,870,000.00	595.32
21020106	Entertainment Allowance	13,105,801.00	16,613,108.14	20,392,000.00	20,392,000.00	3,778,891.86
21020107	Leave Allowance	75,944,012.43	22,602,504.03	47,823,800.00	-	25,221,295.97
21020108	Domestic Staff Allowance	150,047,306.51	220,758,447.53	220,759,000.00	219,636,000.00	552.47
21020109	Shift Allowance	123,489.10	10,386,824.71	10,880,500.00	-	493,675.29
21020110	Call Duty Allowance	34,521,340.72	-	-	-	-
21020111	Clinical Allowance	91,819,702.25	63,490,831.36	132,365,900.00	3,000,000.00	68,875,068.64
21020112	Harzard Allowance	45,324,775.05	77,068,341.23	77,069,000.00	94,767,000.00	658.77
21020114	Teaching Allowance	29,380,179.39	-	-	-	-
21020116	Robbing Allowanace	31,366,006.12	-	-	-	-
21020117	Outfit Allowance	81,195,573.27	89,228,935.28	89,229,000.00	126,385,000.00	64.72
21020118	Siwes Allowance	11,873,988.80	70,565.20	75,700.00	-	5,134.80
21020119	Field Allowance	4,931,893.20	-	-	-	-
21020120	Journal Allowance	12,132,774.40	12,746,570.18	12,747,000.00	20,820,000.00	429.82
21020121	Wieghing Allowance	672,153.24	-	-	-	-
21020122	Hardship Allowance	2,451,463.29	3,246,139.77	3,991,000.00	3,991,000.00	744,860.23
21020124	Medical Students Allowance	24,843,997.08	-	-	-	-
21020125	Student Nurses Allowance	10,949,596.69	-	15,732,800.00	-	15,732,800.00
21020126	Torchlight Allowance	15,696,762.51	8,323,626.50	8,324,000.00	15,123,000.00	373.50
21020127	UniForm Allowance	10,022,702.75	-	-	-	-
21020128	Personal Assistance Allowance	-	29,823,424.57	41,812,800.00	-	11,989,375.43
21020129	Newspapers Allowance	8,218,154.47	-	-	-	-
21020130	Special Allowance	3,177,783.39	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	49,700,088.31	-	-	-	-
21020135	Furniture Allowance	50,762,824.61	115,260,328.95	115,261,000.00	135,228,000.00	671.05
21020137	Driver's Allowance	233,975.64	-	-	-	-
21020138	Admin Allowance	77,991.87	-	-	-	-
21020139	Wardrope Allowance	28,110,259.41	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	32,700,953.68	34,528,000.00	-	1,827,046.32
21020145	Other Allowances and Benefits	43,285,021.34	217,722,954.60	217,723,000.00	161,108,000.00	45.40
PERSONNEL COST Total		1,818,043,192.11	1,778,258,253.40	2,093,570,800.00	1,926,791,000.00	315,312,546.60

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	500,000.00	-	2,000,000.00	5,000,000.00	2,000,000.00
22020102	Local Travel & Transport: Others	2,528,000.00	1,376,000.00	2,000,000.00	5,000,000.00	624,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	2,290,000.00	5,290,000.00	2,290,000.00
22020105	Hotel Accommodation - Local	650,000.00	-	2,000,000.00	5,000,000.00	2,000,000.00
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020201	Electricity Charges	-	-	250,000.00	250,000.00	250,000.00
22020202	Telephone Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	490,000.00	490,000.00	490,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	-	3,000,000.00	3,000,000.00	1,000,000.00	-
22020301	Office Stationeries/Computer Consumables	1,545,750.00	40,000.00	3,000,000.00	3,000,000.00	2,960,000.00
22020302	Books	-	90,000.00	128,600.00	-	38,600.00
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22020306	Printing of Security Documents	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	-	4,939,000.00	4,939,200.00	1,000,000.00	200.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,570,000.00	317,500.00	1,000,000.00	1,000,000.00	682,500.00
22020402	Maintenance of Office Furniture	990,000.00	10,576,000.00	10,576,000.00	3,119,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	530,000.00	1,385,000.00	1,810,000.00	2,810,000.00	425,000.00
22020404	Maintenance of Office/IT Equipments	-	-	1,700,000.00	1,700,000.00	1,700,000.00
22020405	Maintenance of Plants/Generators	500,000.00	480,000.00	1,000,000.00	1,900,000.00	520,000.00
22020406	Other Maintenance Services	280,000.00	412,500.00	1,780,000.00	1,780,000.00	1,367,500.00
22020407	Maintenance of Aircrafts	450,000.00	-	-	-	-
22020501	Local Training	-	-	1,300,000.00	5,300,000.00	1,300,000.00
22020502	International Training	-	-	-	-	-
22020601	Security Services	-	-	766,000.00	1,266,000.00	766,000.00
22020602	Office Rent	-	-	500,000.00	500,000.00	500,000.00
22020603	Residential Rent	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	-	-	-
22020701	Financial Consulting	40,000.00	-	-	-	-
22020801	Motor Vehicle Fuel Cost	-	-	881,000.00	881,000.00	881,000.00
22020802	Other Transport Equipment Fuel Cost	152,500.00	-	-	-	-
22020803	Plant/Generator Fuel Cost	320,000.00	910,327.48	911,000.00	1,000,000.00	672.52
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	18,121.84	623,990.98	624,000.00	145,000.00	9.02
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	265,000.00	-	2,280,000.00	2,280,000.00	2,280,000.00
22021002	Honorarium & Sitting Allowance	200,000.00	-	-	-	-
22021003	Publicity & Advertisements	-	-	-	-	-
22021004	Medical Expenses-Local	-	-	500,000.00	500,000.00	500,000.00
22021006	Postages & Courier Services	-	-	50,000.00	50,000.00	50,000.00
22021007	Welfare Packages	3,000,000.00	-	1,000,000.00	2,000,000.00	1,000,000.00
22021008	Subscription to Professional Bodies	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021021	Special Days/Celebrations	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	250,000.00	250,000.00	250,000.00
22021025	Other Miscellaneous Expenses	733,500.00	334,000.00	1,000,000.00	6,000,000.00	666,000.00
OTHER RECURRENT COSTS Total		14,272,871.84	24,484,318.46	51,025,800.00	63,511,000.00	26,541,481.54
031805500100 - Area Courts Total		1,832,316,063.95	1,802,742,571.86	2,144,596,600.00	1,990,302,000.00	341,854,028.14
032600100100 - Ministry of Justice						
PERSONNEL COST						
21010101	Basic-Salary	32,376,331.20	31,286,355.20	31,287,000.00	43,434,000.00	644.80
21010103	Consolidated Revenue Fund Charge - Salaries	12,737,466.97	10,654,358.06	10,655,000.00	32,975,000.00	641.94
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	8,037,647.80	-	-	-	-
21020102	Housing/Rent Allowance	24,449,996.80	23,295,449.26	43,637,000.00	51,637,000.00	20,341,550.74
21020103	Transport Allowance	9,408,187.45	11,236,458.43	11,237,000.00	12,729,000.00	541.57
21020104	Meal Subsidy	10,355,275.81	6,645,042.69	6,646,000.00	10,288,000.00	957.31
21020105	Utility Allowance	10,448,126.16	12,278,386.44	12,279,000.00	14,148,000.00	613.56
21020106	Entertainment Allowance	4,591,967.88	5,763,770.75	6,365,000.00	8,365,000.00	601,229.25

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020107	Leave Allowance	7,975,930.14	2,276,255.01	5,762,000.00	5,762,000.00	3,485,744.99
21020108	Domestic Staff Allowance	18,035,011.91	25,273,628.41	25,274,000.00	24,763,000.00	371.59
21020109	Shift Allowance	37,598.75	6,186,909.78	8,891,300.00	-	2,704,390.22
21020110	Call Duty Allowance	3,065,069.00	-	1,062,600.00	-	1,062,600.00
21020111	Clinical Allowance	8,417,062.26	5,852,235.88	6,364,500.00	-	512,264.12
21020112	Harzard Allowance	4,597,554.55	5,920,594.92	5,921,000.00	6,000,000.00	405.08
21020114	Teaching Allowance	3,649,736.34	-	-	-	-
21020116	Robbing Allowanace	540,307.67	-	-	-	-
21020117	Outfit Allowance	1,442,884.25	1,391,015.64	1,430,000.00	2,430,000.00	38,984.36
21020118	Siwes Allowance	992,840.79	-	-	-	-
21020119	Field Allowance	2,037,073.93	-	-	-	-
21020120	Journal Allowance	5,111,730.87	5,582,662.51	5,583,000.00	6,340,000.00	337.49
21020121	Wieghing Allowance	1,928,174.82	-	-	-	-
21020122	Hardship Allowance	5,111,730.87	8,171,254.32	8,172,000.00	5,000,000.00	745.68
21020123	Responsibility Allowance	-	45,457.00	45,500.00	-	43.00
21020124	Medical Students Allowance	2,263,316.13	-	-	-	-
21020125	Student Nurses Allowance	1,024,588.85	-	1,416,800.00	-	1,416,800.00
21020126	Torchlight Allowance	1,099,316.51	124,951.04	390,000.00	390,000.00	265,048.96
21020127	UniForm Allowance	294,765.35	-	-	-	-
21020128	Personal Assistance Allowance	300,790.00	594,743.77	755,900.00	-	161,156.23
21020129	Newspapers Allowance	1,106,828.84	451,183.32	483,500.00	-	32,316.68
21020130	Special Allowance	342,168.40	-	-	-	-
21020134	Judges/Grand Khadis Allowance	11,063,484.75	-	-	-	-
21020135	Furniture Allowance	4,928,828.95	11,556,503.44	11,557,000.00	5,266,000.00	496.56
21020136	Overtime Payments	-	-	-	-	-
21020137	Driver's Allowance	-	75,197.50	76,000.00	-	802.50
21020139	Wardrope Allowance	3,047,299.25	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	902,366.64	4,012,220.65	4,012,300.00	-	79.35
21020145	Other Allowances and Benefits	19,507,020.59	35,308,041.71	35,309,000.00	45,244,000.00	958.29
PERSONNEL COST Total		221,228,480.48	213,982,675.73	244,612,400.00	274,771,000.00	30,629,724.27
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	16,511,200.00	19,661,773.00	27,099,400.00	10,575,000.00	7,437,627.00
22020102	Local Travel & Transport: Others	5,886,296.00	12,692,500.00	15,244,000.00	10,244,000.00	2,551,500.00
22020103	International Travel & Transport: Training	-	1,389,200.00	4,400,000.00	4,400,000.00	3,010,800.00
22020104	International Travel & Transport: Others	-	-	3,985,000.00	3,985,000.00	3,985,000.00
22020203	Internet Access Charges	-	1,600,000.00	2,285,800.00	1,815,000.00	685,800.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	15,000.00	-	424,000.00	424,000.00	424,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	565,400.00	771,500.00	1,210,000.00	1,210,000.00	438,500.00
22020302	Books	10,016,600.00	277,000.00	2,420,000.00	2,420,000.00	2,143,000.00
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	242,000.00	242,000.00	242,000.00
22020306	Printing of Security Documents	300,000.00	-	1,210,000.00	1,210,000.00	1,210,000.00
22020312	Other Materials and Supplies	942,400.00	-	1,881,000.00	1,881,000.00	1,881,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	201,300.00	738,200.00	3,850,000.00	3,850,000.00	3,111,800.00
22020402	Maintenance of Office Furniture	696,600.00	188,800.00	3,600,000.00	3,600,000.00	3,411,200.00
22020403	Maintenance of Office Building/Residential Qtrs	2,751,450.00	124,000.00	3,000,000.00	3,000,000.00	2,876,000.00
22020404	Maintenance of Office/IT Equipments	5,339,800.00	1,959,000.00	3,000,000.00	3,000,000.00	1,041,000.00
22020405	Maintenance of Plants/Generators	591,900.00	782,300.00	1,210,000.00	1,210,000.00	427,700.00
22020406	Other Maintenance Services	744,100.00	596,800.00	847,000.00	847,000.00	250,200.00
22020501	Local Training	5,494,200.00	7,941,400.00	8,200,000.00	8,200,000.00	258,600.00
22020502	International Training	-	-	3,300,000.00	3,300,000.00	3,300,000.00
22020503	Other Trainings	-	-	1,210,000.00	1,210,000.00	1,210,000.00
22020601	Security Services	49,500.00	343,800.00	847,000.00	847,000.00	503,200.00
22020605	Cleaning & Fumigation Services	363,800.00	452,000.00	787,000.00	787,000.00	335,000.00
22020701	Financial Consulting	200,000.00	350,000.00	592,000.00	592,000.00	242,000.00
22020702	InFormation Technology Consulting	6,000.00	-	605,000.00	605,000.00	605,000.00
22020703	Legal Services	141,965,919.00	125,348,338.00	143,000,000.00	80,000,000.00	17,651,662.00
22020709	Other Consulting Services	6,385,200.00	70,653,800.00	173,230,500.00	10,000,000.00	102,576,700.00
22020801	Motor Vehicle Fuel Cost	336,500.00	312,200.00	512,000.00	512,000.00	199,800.00
22020802	Other Transport Equipment Fuel Cost	-	105,200.00	787,000.00	787,000.00	681,800.00
22020803	Plant/Generator Fuel Cost	582,800.00	1,602,300.00	2,283,000.00	2,283,000.00	680,700.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	396,727.33	340,832.85	341,000.00	303,000.00	167.15
22020903	Other Financial Charges	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	3,841,800.00	1,172,000.00	1,210,000.00	1,210,000.00	38,000.00
22021002	Honorarium & Sitting Allowance	2,300,000.00	1,950,000.00	2,142,900.00	2,000,000.00	192,900.00
22021003	Publicity & Advertisements	-	40,000.00	726,000.00	726,000.00	686,000.00
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	10,000.00	605,000.00	605,000.00	595,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021007	Welfare Packages	4,262,300.00	5,993,000.00	8,250,000.00	8,250,000.00	2,257,000.00
22021008	Subscription to Professional Bodies	-	16,000.00	4,085,000.00	4,085,000.00	4,069,000.00
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021020	Foreign Scholarship Scheme	-	-	3,486,000.00	10,486,000.00	3,486,000.00
22021023	Development Plan Preparation Expenses	250,000.00	7,700.00	847,000.00	847,000.00	839,300.00
22021025	Other Miscellaneous Expenses	43,343,946.00	32,266,470.41	34,107,200.00	20,000,000.00	1,840,729.59
OTHER RECURRENT COSTS Total		254,340,738.33	289,686,114.26	467,061,800.00	211,548,000.00	177,375,685.74
032600100100 - Ministry of Justice Total		475,569,218.81	503,668,789.99	711,674,200.00	486,319,000.00	208,005,410.01
03 - Law and Justice Sector Total		3,122,299,111.75	3,462,402,652.20	4,632,890,300.00	4,438,980,000.00	1,170,487,647.80
04 - Regional Sector						
046900100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services						
PERSONNEL COST						
21010101	Basic-Salary	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21020102	Housing/Rent Allowance	-	-	-	-	-
21020103	Transport Allowance	-	-	-	-	-
21020104	Meal Subsidy	-	-	-	-	-
21020105	Utility Allowance	-	-	-	-	-
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	-	-	-	-
21020135	Furniture Allowance	-	-	-	-	-
21020136	Overtime Payments	-	-	-	-	-
PERSONNEL COST Total		-	-	-	-	-
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	234,000.00	1,500,000.00	2,000,000.00	1,266,000.00
22020102	Local Travel & Transport: Others	1,453,800.00	805,000.00	2,000,000.00	5,000,000.00	1,195,000.00
22020103	International Travel & Transport: Training	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22020104	International Travel & Transport: Others	-	-	1,500,000.00	3,500,000.00	1,500,000.00
22020105	Hotel Accommodation - Local	192,000.00	-	1,500,000.00	2,500,000.00	1,500,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	241,000.00	166,000.00	1,000,000.00	1,000,000.00	834,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020205	Water Rates	136,000.00	94,000.00	150,000.00	150,000.00	56,000.00
22020209	Other Utility Charges	72,000.00	24,000.00	200,000.00	200,000.00	176,000.00
22020301	Office Stationeries/Computer Consumables	584,000.00	342,000.00	500,000.00	500,000.00	158,000.00
22020302	Books	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	55,000.00	55,000.00	55,000.00
22020305	Printing of Non Security Documents	-	-	150,000.00	150,000.00	150,000.00
22020306	Printing of Security Documents	100,000.00	15,000.00	150,000.00	150,000.00	135,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	121,000.00	121,000.00	121,000.00
22020309	UniForms & Other Clothing	-	-	100,000.00	100,000.00	100,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	220,000.00	220,000.00	220,000.00
22020312	Other Materials and Supplies	155,000.00	124,000.00	250,000.00	250,000.00	126,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,274,000.00	315,000.00	2,500,000.00	2,500,000.00	2,185,000.00
22020402	Maintenance of Office Furniture	1,488,000.00	1,500,000.00	1,500,000.00	2,000,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	312,200.00	126,000.00	500,000.00	500,000.00	374,000.00
22020405	Maintenance of Plants/Generators	7,700.00	-	400,000.00	400,000.00	400,000.00
22020406	Other Maintenance Services	143,500.00	258,000.00	300,000.00	300,000.00	42,000.00
22020407	Maintenance of Aircrafts	32,500.00	-	-	-	-
22020501	Local Training	-	-	1,500,000.00	2,500,000.00	1,500,000.00
22020502	International Training	-	-	2,000,000.00	3,000,000.00	2,000,000.00
22020601	Security Services	60,000.00	190,000.00	1,500,000.00	1,500,000.00	1,310,000.00
22020701	Financial Consulting	-	-	250,000.00	250,000.00	250,000.00
22020702	InFormation Technology Consulting	30,000.00	-	350,000.00	350,000.00	350,000.00
22020703	Legal Services	-	-	300,000.00	300,000.00	300,000.00
22020704	Engineering Services	20,000.00	-	200,000.00	200,000.00	200,000.00
22020705	Architectural Services	-	-	400,000.00	400,000.00	400,000.00
22020706	Surveying Services	-	-	200,000.00	200,000.00	200,000.00
22020801	Motor Vehicle Fuel Cost	1,429,540.00	218,000.00	2,000,000.00	2,000,000.00	1,782,000.00
22020802	Other Transport Equipment Fuel Cost	-	10,000.00	10,000.00	-	-
22020803	Plant/Generator Fuel Cost	60,834.52	90,000.00	2,600,000.00	3,600,000.00	2,510,000.00
22020805	Sea Boat Fuel Cost	5,000.00	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	236,463.18	15,251.91	150,000.00	150,000.00	134,748.09
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	508,210.00	615,000.00	627,000.00	627,000.00	12,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021002	Honorarium & Sitting Allowance	-	-	500,000.00	500,000.00	500,000.00
22021003	Publicity & Advertisements	227,000.00	30,000.00	500,000.00	500,000.00	470,000.00
22021004	Medical Expenses-Local	223,000.00	104,000.00	500,000.00	500,000.00	396,000.00
22021006	Postages & Courier Services	-	-	200,000.00	200,000.00	200,000.00
22021007	Welfare Packages	745,000.00	990,000.00	1,000,000.00	1,000,000.00	10,000.00
22021008	Subscription to Professional Bodies	138,750.00	109,000.00	1,000,000.00	1,000,000.00	891,000.00
22021009	Sporting Activities	-	-	-	-	-
22021021	Special Days/Celebrations	50,000.00	24,500.00	250,000.00	250,000.00	225,500.00
22021023	Development Plan Preparation Expenses	165,000.00	76,500.00	800,000.00	800,000.00	723,500.00
22021025	Other Miscellaneous Expenses	4,846,200.00	7,845,500.00	7,846,000.00	8,000,000.00	500.00
22021027	Daily Rated Allowance	50,000.00	-	-	-	-
OTHER RECURRENT COSTS Total		14,986,697.70	14,320,751.91	40,279,000.00	51,423,000.00	25,958,248.09
046900100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services Total		14,986,697.70	14,320,751.91	40,279,000.00	51,423,000.00	25,958,248.09
046900300100 - Boundary Commission						
PERSONNEL COST						
21010101	Basic-Salary	960,792.00	686,364.00	1,197,000.00	1,197,000.00	510,636.00
21010103	Consolidated Revenue Fund Charge - Salaries	520,000.00	480,000.00	480,500.00	-	500.00
21020101	Non Regular Allowances	57,200.12	-	-	-	-
21020102	Housing/Rent Allowance	139,283.00	117,781.38	265,000.00	265,000.00	147,218.62
21020103	Transport Allowance	66,974.34	38,770.40	88,000.00	88,000.00	49,229.60
21020104	Meal Subsidy	41,655.89	9,546.80	17,000.00	17,000.00	7,453.20
21020105	Utility Allowance	22,359.83	31,978.32	47,000.00	47,000.00	15,021.68
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	45,760.00	45,900.00	-	140.00
21020110	Call Duty Allowance	1,397.21	-	-	-	-
21020111	Clinical Allowance	-	1,909.36	4,100.00	-	2,190.64
21020114	Teaching Allowance	57,840.87	-	-	-	-
21020118	Siwes Allowance	11,439.53	-	-	-	-
21020125	Student Nurses Allowance	7,261.13	-	-	-	-
21020126	Torchlight Allowance	7,261.13	-	-	-	-
21020134	Judges/Grand Khadis Allowance	22,056.65	-	-	-	-
21020135	Furniture Allowance	65,038.41	154,434.36	232,000.00	232,000.00	77,565.64
21020139	Wardrobe Allowance	42,460.71	-	-	-	-
21020145	Other Allowances and Benefits	-	58,645.66	76,900.00	-	18,254.34
PERSONNEL COST Total		2,023,020.82	1,625,190.28	2,453,400.00	1,846,000.00	828,209.72

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020103	International Travel & Transport: Training	-	-	-	-	-
22020201	Electricity Charges	-	-	500,000.00	500,000.00	500,000.00
22020202	Telephone Charges	-	-	500,000.00	500,000.00	500,000.00
22020203	Internet Access Charges	-	-	50,000.00	50,000.00	50,000.00
22020204	Satellite Broadcasting Access Charges	28,000.00	-	50,000.00	50,000.00	50,000.00
22020205	Water Rates	-	-	200,000.00	200,000.00	200,000.00
22020206	Sewerage Charges	-	-	500,000.00	500,000.00	500,000.00
22020207	Leased Communication Lines(s)	-	40,000.00	131,000.00	131,000.00	91,000.00
22020208	Software Charges/ License Renewal	-	-	80,000.00	80,000.00	80,000.00
22020209	Other Utility Charges	7,406.00	-	-	-	-
22020301	Office Stationeries/Computer Consumables	150,000.00	-	-	-	-
22020302	Books	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	19,000.00	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	100,000.00	-	400,000.00	400,000.00	400,000.00
22020402	Maintenance of Office Furniture	-	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	300,000.00	300,000.00	300,000.00
22020404	Maintenance of Office/IT Equipments	241,000.00	-	-	-	-
22020405	Maintenance of Plants/Generators	-	-	50,000.00	50,000.00	50,000.00
22020406	Other Maintenance Services	-	2,000.00	123,000.00	123,000.00	121,000.00
22020407	Maintenance of Aircrafts	11,000.00	300,000.00	1,000,000.00	1,000,000.00	700,000.00
22020501	Local Training	-	-	-	-	-
22020605	Cleaning & Fumigation Services	43,000.00	-	-	-	-
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020707	Agricultural Consulting	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	108,000.00	-	-	-	-
22020803	Plant/Generator Fuel Cost	171,000.00	-	-	-	-
22020901	Bank Charges (Other Than Interest)	10,247.20	5,859.89	6,200.00	-	340.11
22020902	Insurance Premium	-	-	150,000.00	150,000.00	150,000.00
22021001	Refreshment & Meals	70,000.00	-	221,000.00	221,000.00	221,000.00
22021002	Honorarium & Sitting Allowance	-	-	150,000.00	150,000.00	150,000.00
22021003	Publicity & Advertisements	-	967,008.00	968,000.00	150,000.00	992.00
22021004	Medical Expenses-Local	38,000.00	-	250,000.00	250,000.00	250,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	240,000.00	-	300,000.00	300,000.00	300,000.00
22021008	Subscription to Professional Bodies	-	-	300,000.00	300,000.00	300,000.00
22021022	Youth Corpers Allowance	-	-	120,000.00	120,000.00	120,000.00
22021023	Development Plan Preparation Expenses	101,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	1,353,392.50	-	-	-	-
22021026	Monitoring and Evaluation Recurrent	-	2,786,430.50	2,787,000.00	1,484,000.00	569.50
22021027	Daily Rated Allowance	104,000.00	1,055,992.00	1,056,000.00	720,000.00	8.00
OTHER RECURRENT COSTS Total		2,795,045.70	5,157,290.39	10,192,200.00	7,729,000.00	5,034,909.61
046900300100 - Boundary Commission Total		4,818,066.52	6,782,480.67	12,645,600.00	9,575,000.00	5,863,119.33
04 - Regional Sector Total		19,804,764.22	21,103,232.58	52,924,600.00	60,998,000.00	31,821,367.42
05 - Social Sector						
051300100100 - Ministry of Youth and Sports Development						
PERSONNEL COST						
21010101	Basic-Salary	17,061,427.76	16,908,159.16	18,930,000.00	18,930,000.00	2,021,840.84
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21020101	Non Regular Allowances	980,263.34	-	-	-	-
21020102	Housing/Rent Allowance	2,922,727.59	2,913,225.20	2,913,500.00	4,332,000.00	274.80
21020103	Transport Allowance	794,723.53	936,430.60	1,378,000.00	1,378,000.00	441,569.40
21020104	Meal Subsidy	369,233.72	169,072.65	265,000.00	265,000.00	95,927.35
21020105	Utility Allowance	418,767.26	593,052.45	702,000.00	702,000.00	108,947.55
21020106	Entertainment Allowance	-	-	350,000.00	350,000.00	350,000.00
21020107	Leave Allowance	-	1,496,655.00	1,893,000.00	1,893,000.00	396,345.00
21020108	Domestic Staff Allowance	-	-	1,720,000.00	1,720,000.00	1,720,000.00
21020110	Call Duty Allowance	20,030.76	-	-	-	-
21020111	Clinical Allowance	-	55,239.02	81,600.00	-	26,360.98
21020114	Teaching Allowance	785,984.43	-	-	-	-
21020118	Siwes Allowance	258,432.02	-	-	-	-
21020125	Student Nurses Allowance	87,626.16	-	-	-	-
21020126	Torchlight Allowance	87,626.16	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	328,113.06	-	-	-	-
21020135	Furniture Allowance	1,284,069.26	3,083,811.31	3,459,000.00	3,459,000.00	375,188.69

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020136	Overtime Payments	-	-	-	-	-
21020139	Wardrobe Allowance	785,984.43	-	-	-	-
21020145	Other Allowances and Benefits	-	1,194,295.93	1,893,000.00	1,893,000.00	698,704.07
PERSONNEL COST Total		32,341,816.25	33,155,726.53	39,391,700.00	34,922,000.00	6,235,973.47
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	20,000.00	20,000.00	20,000.00
22020102	Local Travel & Transport: Others	66,000.00	36,000.00	200,000.00	200,000.00	164,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	37,000.00	-	430,000.00	430,000.00	430,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	6,000.00	136,570.00	300,000.00	300,000.00	163,430.00
22020305	Printing of Non Security Documents	-	-	-	-	-
22020312	Other Materials and Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	-	-	-
22020402	Maintenance of Office Furniture	-	6,000.00	250,000.00	250,000.00	244,000.00
22020405	Maintenance of Plants/Generators	-	-	120,000.00	120,000.00	120,000.00
22020406	Other Maintenance Services	-	-	-	-	-
22020501	Local Training	-	80,000.00	15,000,000.00	15,000,000.00	14,920,000.00
22020605	Cleaning & Fumigation Services	25,000.00	32,000.00	1,000,000.00	1,000,000.00	968,000.00
22020701	Financial Consulting	-	-	50,000.00	50,000.00	50,000.00
22020801	Motor Vehicle Fuel Cost	196,000.00	525,000.00	3,000,000.00	3,000,000.00	2,475,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	6,000.00	-	50,000.00	50,000.00	50,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	16,865.11	18,818.28	100,000.00	100,000.00	81,181.72
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	21,000.00	64,000.00	94,300.00	75,000.00	30,300.00
22021002	Honorarium & Sitting Allowance	500,500.00	50,000.00	745,000.00	745,000.00	695,000.00
22021003	Publicity & Advertisements	8,000.00	70,000.00	90,000.00	90,000.00	20,000.00
22021006	Postages & Courier Services	10,500.00	25,750.00	100,000.00	100,000.00	74,250.00
22021007	Welfare Packages	7,223,000.00	966,000.00	35,320,000.00	35,320,000.00	34,354,000.00
22021008	Subscription to Professional Bodies	-	13,180.00	50,000.00	50,000.00	36,820.00
22021009	Sporting Activities	-	-	100,000.00	100,000.00	100,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021019	Medical Expenses-International	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	1,004,000.00	1,004,000.00	1,000,000.00	-
22021025	Other Miscellaneous Expenses	5,927,000.00	94,000.00	7,000,000.00	7,000,000.00	6,906,000.00
22021027	Daily Rated Allowance	-	1,300,000.00	5,000,000.00	5,000,000.00	3,700,000.00
OTHER RECURRENT COSTS Total		14,042,865.11	4,421,318.28	70,023,300.00	70,000,000.00	65,601,981.72
051300100100 - Ministry of Youth and Sports Development Total		46,384,681.36	37,577,044.81	109,415,000.00	104,922,000.00	71,837,955.19
051305100100 - Sports Council						
PERSONNEL COST						
21010101	Basic-Salary	29,205,244.80	29,118,077.83	29,206,000.00	29,206,000.00	87,922.17
21010103	Consolidated Revenue Fund Charge - Salaries	6,370,000.00	5,880,000.00	5,880,000.00	-	-
21020101	Non Regular Allowances	1,670,534.67	-	-	-	-
21020102	Housing/Rent Allowance	4,985,835.77	4,439,037.16	4,440,000.00	6,683,000.00	962.84
21020103	Transport Allowance	1,303,928.58	1,423,142.22	2,044,000.00	2,044,000.00	620,857.78
21020104	Meal Subsidy	620,518.12	265,095.92	367,000.00	367,000.00	101,904.08
21020105	Utility Allowance	775,809.36	1,122,221.32	1,123,000.00	1,112,000.00	778.68
21020106	Entertainment Allowance	46,331.84	86,965.61	87,000.00	70,000.00	34.39
21020107	Leave Allowance	722,767.20	1,913,257.00	1,913,300.00	-	43.00
21020108	Domestic Staff Allowance	1,445,534.40	1,879,194.72	1,879,300.00	-	105.28
21020110	Call Duty Allowance	30,524.55	-	-	-	-
21020111	Clinical Allowance	-	57,878.19	127,000.00	-	69,121.81
21020112	Harzard Allowance	-	28,721.96	29,000.00	-	278.04
21020114	Teaching Allowance	1,359,860.46	-	-	-	-
21020118	Siwes Allowance	453,286.82	-	-	-	-
21020123	Responsibility Allowance	45,000.00	45,000.00	45,500.00	-	500.00
21020125	Student Nurses Allowance	150,201.63	-	-	-	-
21020126	Torchlight Allowance	150,201.63	-	-	-	-
21020134	Judges/Grand Khadis Allowance	616,844.89	-	-	-	-
21020135	Furniture Allowance	2,266,434.10	5,422,010.69	5,440,000.00	5,440,000.00	17,989.31
21020137	Driver's Allowance	-	30,000.00	64,300.00	-	34,300.00
21020139	Wardrope Allowance	1,359,860.46	-	-	-	-
21020142	ICT Allowance	15,000.00	-	-	-	-
21020145	Other Allowances and Benefits	60,000.00	4,396,041.61	4,397,000.00	3,278,000.00	958.39
PERSONNEL COST Total		53,653,719.28	56,106,644.23	57,042,400.00	48,200,000.00	935,755.77

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	870,000.00	76,000.00	1,000,000.00	1,000,000.00	924,000.00
22020102	Local Travel & Transport: Others	536,000.00	6,079,500.00	6,080,000.00	3,000,000.00	500.00
22020103	International Travel & Transport: Training	-	-	500,000.00	500,000.00	500,000.00
22020105	Hotel Accommodation - Local	-	200,000.00	496,000.00	496,000.00	296,000.00
22020201	Electricity Charges	-	-	300,000.00	300,000.00	300,000.00
22020202	Telephone Charges	-	-	30,000.00	30,000.00	30,000.00
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	300,000.00	300,000.00	300,000.00
22020205	Water Rates	-	-	400,000.00	400,000.00	400,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	25,000.00	87,500.00	500,000.00	500,000.00	412,500.00
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	700,000.00	700,000.00	700,000.00
22020306	Printing of Security Documents	-	-	500,000.00	500,000.00	500,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	600,000.00	600,000.00	600,000.00
22020308	Field & Camping Materials Supplies	-	-	1,000,000.00	3,000,000.00	1,000,000.00
22020309	UniForms & Other Clothing	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	600,000.00	600,000.00	600,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	600,000.00	600,000.00	600,000.00
22020402	Maintenance of Office Furniture	-	12,000.00	1,000,000.00	1,000,000.00	988,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	2,000,000.00	3,000,000.00	2,000,000.00
22020404	Maintenance of Office/IT Equipments	21,000.00	28,000.00	1,000,000.00	1,000,000.00	972,000.00
22020405	Maintenance of Plants/Generators	22,026.00	-	200,000.00	200,000.00	200,000.00
22020406	Other Maintenance Services	35,000.00	64,000.00	500,000.00	500,000.00	436,000.00
22020501	Local Training	-	40,000.00	300,000.00	300,000.00	260,000.00
22020502	International Training	-	-	400,000.00	400,000.00	400,000.00
22020605	Cleaning & Fumigation Services	28,500.00	9,500.00	200,000.00	200,000.00	190,500.00
22020701	Financial Consulting	-	-	150,000.00	150,000.00	150,000.00
22020702	InFormation Technology Consulting	-	-	100,000.00	100,000.00	100,000.00
22020703	Legal Services	-	-	300,000.00	300,000.00	300,000.00
22020801	Motor Vehicle Fuel Cost	-	30,000.00	1,000,000.00	1,000,000.00	970,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	300,000.00	300,000.00	300,000.00
22020803	Plant/Generator Fuel Cost	10,000.00	75,000.00	300,000.00	300,000.00	225,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020901	Bank Charges (Other Than Interest)	22,746.00	37,257.54	50,000.00	50,000.00	12,742.46
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	80,000.00	1,500,000.00	3,000,000.00	1,420,000.00
22021002	Honorarium & Sitting Allowance	-	425,000.00	2,000,000.00	2,000,000.00	1,575,000.00
22021003	Publicity & Advertisements	20,000.00	315,000.00	1,000,000.00	1,000,000.00	685,000.00
22021004	Medical Expenses-Local	306,300.00	296,000.00	1,000,000.00	1,000,000.00	704,000.00
22021006	Postages & Courier Services	-	-	100,000.00	100,000.00	100,000.00
22021007	Welfare Packages	328,500.00	661,000.00	2,600,000.00	2,600,000.00	1,939,000.00
22021008	Subscription to Professional Bodies	-	20,000.00	300,000.00	300,000.00	280,000.00
22021009	Sporting Activities	12,955,769.00	20,480,500.00	20,481,000.00	43,000,000.00	500.00
22021023	Development Plan Preparation Expenses	71,750.00	57,000.00	300,000.00	300,000.00	243,000.00
22021025	Other Miscellaneous Expenses	4,870,200.00	4,077,000.00	4,077,000.00	10,000,000.00	-
22021027	Daily Rated Allowance	-	212,000.00	212,000.00	-	-
OTHER RECURRENT COSTS Total		20,122,791.00	33,362,257.54	55,976,000.00	85,626,000.00	22,613,742.46
051305100100 - Sports Council Total		73,776,510.28	89,468,901.77	113,018,400.00	133,826,000.00	23,549,498.23
051305300100 - Adamawa United Foot Ball Club						
PERSONNEL COST						
21010101	Basic-Salary	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	3,420,000.00	3,420,000.00	-	-
21020102	Housing/Rent Allowance	-	-	-	-	-
21020103	Transport Allowance	-	-	-	-	-
21020104	Meal Subsidy	-	-	-	-	-
21020105	Utility Allowance	-	-	-	-	-
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	-	-	-	-
21020108	Domestic Staff Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	-	-	-	-	-
PERSONNEL COST Total		-	3,420,000.00	3,420,000.00	-	-
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	18,849,560.22	180,000.00	2,800,000.00	12,800,000.00	2,620,000.00
22020102	Local Travel & Transport: Others	-	786,000.00	2,000,000.00	10,000,000.00	1,214,000.00
22020103	International Travel & Transport: Training	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020104	International Travel & Transport: Others	1,480,000.00	-	-	-	-
22020105	Hotel Accommodation - Local	759,600.00	1,549,000.00	2,000,000.00	10,000,000.00	451,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020106	Hotel Accommodation - International	-	119,000.00	1,500,000.00	3,000,000.00	1,381,000.00
22020201	Electricity Charges	-	180,000.00	250,000.00	250,000.00	70,000.00
22020202	Telephone Charges	-	-	500,000.00	500,000.00	500,000.00
22020203	Internet Access Charges	-	-	250,000.00	250,000.00	250,000.00
22020204	Satellite Broadcasting Access Charges	-	-	100,000.00	100,000.00	100,000.00
22020205	Water Rates	-	-	50,000.00	50,000.00	50,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020301	Office Stationeries/Computer Consumables	700,500.00	349,500.00	1,000,000.00	1,000,000.00	650,500.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	150,000.00	150,000.00	150,000.00
22020306	Printing of Security Documents	-	-	100,000.00	100,000.00	100,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	2,000,000.00	7,000,000.00	2,000,000.00
22020308	Field & Camping Materials Supplies	-	-	2,000,000.00	7,000,000.00	2,000,000.00
22020309	UniForms & Other Clothing	3,487,333.34	135,000.00	3,000,000.00	8,000,000.00	2,865,000.00
22020310	Teaching Aids/Instruction Materials	-	-	1,000,000.00	3,000,000.00	1,000,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	500,000.00	500,000.00	500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,400,000.00	2,545,500.00	2,546,000.00	2,500,000.00	500.00
22020402	Maintenance of Office Furniture	-	-	500,000.00	500,000.00	500,000.00
22020403	Maintenance of Office Building/Residential Qtrs	3,636,000.00	700,000.00	2,000,000.00	5,000,000.00	1,300,000.00
22020404	Maintenance of Office/IT Equipments	1,530,000.00	180,000.00	1,500,000.00	1,500,000.00	1,320,000.00
22020405	Maintenance of Plants/Generators	92,000.00	885,000.00	1,264,300.00	250,000.00	379,300.00
22020406	Other Maintenance Services	270,000.00	-	1,500,000.00	3,000,000.00	1,500,000.00
22020501	Local Training	-	-	2,000,000.00	5,000,000.00	2,000,000.00
22020502	International Training	-	-	2,000,000.00	5,000,000.00	2,000,000.00
22020601	Security Services	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020602	Office Rent	-	2,500,000.00	2,500,000.00	7,000,000.00	-
22020603	Residential Rent	-	-	1,000,000.00	3,000,000.00	1,000,000.00
22020604	Security Vote (Including Operations)	-	-	500,000.00	500,000.00	500,000.00
22020605	Cleaning & Fumigation Services	-	90,000.00	1,000,000.00	1,000,000.00	910,000.00
22020701	Financial Consulting	-	-	100,000.00	100,000.00	100,000.00
22020702	InFormation Technology Consulting	-	-	100,000.00	100,000.00	100,000.00
22020703	Legal Services	400,000.00	-	250,000.00	250,000.00	250,000.00
22020801	Motor Vehicle Fuel Cost	944,000.00	184,000.00	3,000,000.00	3,000,000.00	2,816,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	500,000.00	500,000.00	500,000.00
22020803	Plant/Generator Fuel Cost	400,000.00	-	500,000.00	500,000.00	500,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020901	Bank Charges (Other Than Interest)	3,800,714.82	1,545,083.95	1,545,800.00	1,000,000.00	716.05
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	30,000.00	-	1,500,000.00	3,000,000.00	1,500,000.00
22021002	Honorarium & Sitting Allowance	-	-	1,300,000.00	2,800,000.00	1,300,000.00
22021003	Publicity & Advertisements	-	-	250,000.00	250,000.00	250,000.00
22021004	Medical Expenses-Local	1,090,000.00	365,000.00	2,000,000.00	2,000,000.00	1,635,000.00
22021006	Postages & Courier Services	-	-	50,000.00	50,000.00	50,000.00
22021007	Welfare Packages	105,655,507.47	39,760,000.00	75,500,000.00	125,500,000.00	35,740,000.00
22021008	Subscription to Professional Bodies	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22021009	Sporting Activities	65,678,004.17	85,313,195.73	125,000,000.00	150,000,000.00	39,686,804.27
22021023	Development Plan Preparation Expenses	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021025	Other Miscellaneous Expenses	5,033,694.50	3,530,209.11	20,000,000.00	50,000,000.00	16,469,790.89
22021027	Daily Rated Allowance	-	23,188,199.30	25,218,900.00	15,000,000.00	2,030,700.70
OTHER RECURRENT COSTS Total		215,236,914.52	164,084,688.09	307,325,000.00	465,000,000.00	143,240,311.91
051305300100 - Adamawa United Foot Ball Club Total		215,236,914.52	167,504,688.09	310,745,000.00	465,000,000.00	143,240,311.91
051400100100 - Ministry of Women Affairs						
PERSONNEL COST						
21010101	Basic-Salary	76,086,299.81	77,521,749.80	80,878,000.00	82,678,000.00	3,356,250.20
21010102	Over Time Payments	-	-	612,000.00	20,612,000.00	612,000.00
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21020101	Non Regular Allowances	4,403,498.36	-	-	-	-
21020102	Housing/Rent Allowance	13,858,672.53	13,312,903.22	13,313,000.00	-	96.78
21020103	Transport Allowance	5,179,247.76	6,665,891.12	6,666,000.00	8,558,000.00	108.88
21020104	Meal Subsidy	2,261,561.39	1,108,846.55	1,779,000.00	4,779,000.00	670,153.45
21020105	Utility Allowance	2,478,001.17	3,594,306.49	3,594,700.00	1,634,000.00	393.51
21020106	Entertainment Allowance	58,093.50	109,392.37	3,116,000.00	3,116,000.00	3,006,607.63
21020107	Leave Allowance	939,597.36	6,859,075.00	8,268,000.00	8,268,000.00	1,408,925.00
21020108	Domestic Staff Allowance	1,843,056.36	3,577,697.64	4,140,000.00	4,140,000.00	562,302.36
21020110	Call Duty Allowance	130,394.42	-	-	-	-
21020111	Clinical Allowance	-	366,107.54	529,500.00	-	163,392.46
21020114	Teaching Allowance	2,107,407.59	-	-	-	-
21020118	Siwes Allowance	677,771.24	-	-	-	-
21020125	Student Nurses Allowance	231,104.21	-	-	-	-
21020126	Torchlight Allowance	234,252.50	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,461,473.38	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020135	Furniture Allowance	3,375,501.86	8,133,466.43	8,386,000.00	8,386,000.00	252,533.57
21020136	Overtime Payments	-	-	-	-	-
21020139	Wardrobe Allowance	2,119,925.19	-	-	-	-
21020145	Other Allowances and Benefits	-	5,092,117.75	7,350,700.00	-	2,258,582.25
PERSONNEL COST Total		123,602,665.40	132,147,339.12	144,439,500.00	142,171,000.00	12,292,160.88
OTHER RECURRENT COSTS						
22020102	Local Travel & Transport: Others	997,000.00	-	1,500,000.00	2,500,000.00	1,500,000.00
22020103	International Travel & Transport: Training	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22020104	International Travel & Transport: Others	-	-	2,000,000.00	3,000,000.00	2,000,000.00
22020105	Hotel Accommodation - Local	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020109	Per-Diem/Estacodes	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020201	Electricity Charges	-	-	20,000.00	20,000.00	20,000.00
22020202	Telephone Charges	-	-	50,000.00	50,000.00	50,000.00
22020203	Internet Access Charges	-	-	25,000.00	25,000.00	25,000.00
22020204	Satellite Broadcasting Access Charges	-	-	20,000.00	20,000.00	20,000.00
22020205	Water Rates	-	-	25,000.00	25,000.00	25,000.00
22020206	Sewerage Charges	-	-	20,000.00	20,000.00	20,000.00
22020207	Leased Communication Lines(s)	-	-	20,000.00	20,000.00	20,000.00
22020209	Other Utility Charges	-	-	250,000.00	250,000.00	250,000.00
22020301	Office Stationeries/Computer Consumables	-	-	500,000.00	500,000.00	500,000.00
22020302	Books	-	-	50,000.00	50,000.00	50,000.00
22020305	Printing of Non Security Documents	-	-	500,000.00	500,000.00	500,000.00
22020306	Printing of Security Documents	-	-	300,000.00	300,000.00	300,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	100,000.00	100,000.00	100,000.00
22020308	Field & Camping Materials Supplies	-	-	500,000.00	500,000.00	500,000.00
22020309	UniForms & Other Clothing	-	-	150,000.00	150,000.00	150,000.00
22020310	Teaching Aids/Instruction Materials	-	-	2,000,000.00	5,000,000.00	2,000,000.00
22020311	Food Stuff/Catering Materials Supplies	11,330,000.00	12,751,779.38	12,752,000.00	20,000,000.00	220.62
22020312	Other Materials and Supplies	-	-	1,500,000.00	3,000,000.00	1,500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	250,000.00	250,000.00	250,000.00
22020402	Maintenance of Office Furniture	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	1,000,000.00	6,000,000.00	1,000,000.00
22020404	Maintenance of Office/IT Equipments	-	-	200,000.00	200,000.00	200,000.00
22020405	Maintenance of Plants/Generators	-	-	200,000.00	200,000.00	200,000.00
22020406	Other Maintenance Services	-	-	500,000.00	500,000.00	500,000.00
22020501	Local Training	-	-	2,000,000.00	2,000,000.00	2,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020502	International Training	-	-	5,000,000.00	20,000,000.00	5,000,000.00
22020601	Security Services	-	-	200,000.00	200,000.00	200,000.00
22020602	Office Rent	-	-	200,000.00	200,000.00	200,000.00
22020603	Residential Rent	-	-	100,000.00	100,000.00	100,000.00
22020604	Security Vote (Including Operations)	-	-	300,000.00	300,000.00	300,000.00
22020605	Cleaning & Fumigation Services	-	-	500,000.00	500,000.00	500,000.00
22020701	Financial Consulting	-	-	200,000.00	200,000.00	200,000.00
22020702	InFormation Technology Consulting	-	-	150,000.00	150,000.00	150,000.00
22020703	Legal Services	-	-	150,000.00	150,000.00	150,000.00
22020709	Other Consulting Services	-	-	200,000.00	200,000.00	200,000.00
22020801	Motor Vehicle Fuel Cost	-	-	300,000.00	300,000.00	300,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	250,000.00	250,000.00	250,000.00
22020803	Plant/Generator Fuel Cost	-	20,000.00	500,000.00	500,000.00	480,000.00
22020806	Cooking Gas/Fuel Cost	-	-	20,000.00	20,000.00	20,000.00
22020901	Bank Charges (Other Than Interest)	23,649.66	26,565.89	300,000.00	300,000.00	273,434.11
22020902	Insurance Premium	-	-	20,000.00	20,000.00	20,000.00
22020904	Other CRF Bank Charges	-	-	10,000.00	10,000.00	10,000.00
22021001	Refreshment & Meals	545,000.00	-	1,000,000.00	2,000,000.00	1,000,000.00
22021002	Honorarium & Sitting Allowance	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22021003	Publicity & Advertisements	-	-	-	1,000,000.00	-
22021004	Medical Expenses-Local	-	-	1,450,000.00	1,500,000.00	1,450,000.00
22021006	Postages & Courier Services	700,000.00	-	25,000.00	25,000.00	25,000.00
22021007	Welfare Packages	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22021008	Subscription to Professional Bodies	-	-	100,000.00	100,000.00	100,000.00
22021009	Sporting Activities	-	-	50,000.00	50,000.00	50,000.00
22021010	Direct Teaching & Laboratory Cost	-	-	50,000.00	50,000.00	50,000.00
22021021	Special Days/Celebrations	3,320,000.00	-	5,000,000.00	50,000,000.00	5,000,000.00
22021023	Development Plan Preparation Expenses	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22021025	Other Miscellaneous Expenses	3,250,000.00	2,020,000.00	2,020,000.00	5,000,000.00	-
22021026	Monitoring and Evaluation Recurrent	-	-	100,000.00	100,000.00	100,000.00
22021027	Daily Rated Allowance	1,080,000.00	2,880,000.00	3,000,000.00	3,000,000.00	120,000.00
OTHER RECURRENT COSTS Total		21,245,649.66	17,698,345.27	56,127,000.00	142,905,000.00	38,428,654.73
051400100100 - Ministry of Women Affairs Total		144,848,315.06	149,845,684.39	200,566,500.00	285,076,000.00	50,720,815.61
051700100100 - Ministry of Education and Human Capital Development						
PERSONNEL COST						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21010101	Basic-Salary	64,564,388.18	61,617,784.35	65,230,000.00	65,230,000.00	3,612,215.65
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,000.00	11,246,000.00	214.79
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	-	-	-	-	-
21020101	Non Regular Allowances	3,736,377.60	-	-	-	-
21020102	Housing/Rent Allowance	11,088,823.60	10,595,965.23	10,596,000.00	14,926,000.00	34.77
21020103	Transport Allowance	3,592,046.08	4,023,094.67	4,024,000.00	4,920,000.00	905.33
21020104	Meal Subsidy	1,426,409.76	577,336.24	854,000.00	854,000.00	276,663.76
21020105	Utility Allowance	1,777,156.80	2,408,318.67	2,613,000.00	2,613,000.00	204,681.33
21020106	Entertainment Allowance	127,055.16	185,335.48	197,000.00	197,000.00	11,664.52
21020107	Leave Allowance	1,987,609.80	5,602,043.00	6,524,000.00	6,524,000.00	921,957.00
21020108	Domestic Staff Allowance	3,902,942.88	5,673,722.52	6,072,000.00	6,072,000.00	398,277.48
21020110	Call Duty Allowance	70,362.08	-	-	-	-
21020111	Clinical Allowance	-	188,670.23	277,600.00	-	88,929.77
21020112	Harzard Allowance	-	-	-	-	-
21020113	Rural Posting Allowance	524,807.02	-	-	-	-
21020114	Teaching Allowance	4,378,758.07	2,934,580.90	2,935,000.00	6,500,000.00	419.10
21020118	Siwes Allowance	936,778.76	-	-	-	-
21020120	Journal Allowance	-	-	-	-	-
21020125	Student Nurses Allowance	1,864,880.01	-	-	-	-
21020126	Torchlight Allowance	1,375,968.24	-	-	-	-
21020127	UniForm Allowance	-	1,469,988.23	2,095,000.00	-	625,011.77
21020128	Personal Assistance Allowance	-	-	-	-	-
21020129	Newspapers Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,244,458.07	-	-	-	-
21020135	Furniture Allowance	4,622,532.34	11,173,381.83	11,174,000.00	13,048,000.00	618.17
21020139	Wardrobe Allowance	2,905,992.57	-	-	-	-
21020141	Accommodation Allowance	-	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	988,503.58	5,416,421.07	7,808,300.00	-	2,391,878.93
PERSONNEL COST Total		117,272,657.37	117,672,427.63	126,205,900.00	132,130,000.00	8,533,472.37
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22020102	Local Travel & Transport: Others	244,386.00	179,000.00	1,500,000.00	1,500,000.00	1,321,000.00
22020103	International Travel & Transport: Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020104	International Travel & Transport: Others	658,500.00	-	1,488,000.00	1,488,000.00	1,488,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	40,000.00	40,000.00	40,000.00
22020301	Office Stationeries/Computer Consumables	30,000.00	150,000.00	1,500,000.00	1,500,000.00	1,350,000.00
22020302	Books	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	150,000.00	150,000.00	150,000.00
22020305	Printing of Non Security Documents	18,000.00	150,000.00	500,000.00	500,000.00	350,000.00
22020306	Printing of Security Documents	-	307.75	1,000,000.00	1,000,000.00	999,692.25
22020311	Food Stuff/Catering Materials Supplies	-	-	100,000.00	100,000.00	100,000.00
22020312	Other Materials and Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	106,000.00	145,000.00	500,000.00	1,000,000.00	355,000.00
22020402	Maintenance of Office Furniture	1,037,500.00	-	1,000,000.00	1,500,000.00	1,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	23,000.00	-	500,000.00	1,000,000.00	500,000.00
22020405	Maintenance of Plants/Generators	-	-	500,000.00	1,000,000.00	500,000.00
22020406	Other Maintenance Services	-	-	500,000.00	500,000.00	500,000.00
22020407	Maintenance of Aircrafts	95,000.00	-	500,000.00	500,000.00	500,000.00
22020501	Local Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020502	International Training	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020601	Security Services	20,000,000.00	30,000,000.00	30,000,000.00	35,000,000.00	-
22020604	Security Vote (Including Operations)	2,500,000.00	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	1,000,000.00	5,000,000.00	1,000,000.00
22020701	Financial Consulting	9,567.50	-	500,000.00	500,000.00	500,000.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	500,000.00	500,000.00	500,000.00
22020704	Engineering Services	-	-	200,000.00	200,000.00	200,000.00
22020705	Architectural Services	-	-	200,000.00	200,000.00	200,000.00
22020706	Surveying Services	-	-	500,000.00	500,000.00	500,000.00
22020707	Agricultural Consulting	-	-	150,000.00	150,000.00	150,000.00
22020801	Motor Vehicle Fuel Cost	-	97,000.00	745,000.00	745,000.00	648,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	495,000.00	495,000.00	495,000.00
22020803	Plant/Generator Fuel Cost	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020804	Aircraft Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	771,873.81	2,956,774.76	3,174,800.00	500,000.00	218,025.24
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	100,000.00	100,000.00	100,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021001	Refreshment & Meals	-	95,000.00	1,500,000.00	1,500,000.00	1,405,000.00
22021002	Honorarium & Sitting Allowance	1,282,500.00	-	500,000.00	1,500,000.00	500,000.00
22021003	Publicity & Advertisements	169,000.00	100,000.00	1,000,000.00	1,000,000.00	900,000.00
22021004	Medical Expenses-Local	350,725.00	1,080,000.00	1,500,000.00	1,500,000.00	420,000.00
22021006	Postages & Courier Services	-	2,000.00	50,000.00	50,000.00	48,000.00
22021007	Welfare Packages	85,000.00	32,030,500.00	32,031,000.00	1,500,000.00	500.00
22021008	Subscription to Professional Bodies	-	-	200,000.00	200,000.00	200,000.00
22021009	Sporting Activities	-	-	100,000.00	100,000.00	100,000.00
22021010	Direct Teaching & Laboratory Cost	-	-	495,000.00	495,000.00	495,000.00
22021014	Budget Preparation Expensis	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021023	Development Plan Preparation Expenses	60,000.00	30,000.00	30,000.00	-	-
22021024	Final Accounts Preparartion Expenses	-	10,000.00	10,000.00	-	-
22021025	Other Miscellaneous Expenses	16,372,825.50	11,998,500.00	12,000,000.00	12,000,000.00	1,500.00
22021027	Daily Rated Allowance	-	150,000.00	150,000.00	-	-
OTHER RECURRENT COSTS Total		43,813,877.81	79,174,082.51	103,408,800.00	83,013,000.00	24,234,717.49
051700100100 - Ministry of Education and Human Capital Development Total		161,086,535.18	196,846,510.14	229,614,700.00	215,143,000.00	32,768,189.86
051700300100 - Adamawa State Universal Basic Education Board						
PERSONNEL COST						
21010101	Basic-Salary	-	-	104,288,000.00	124,288,000.00	104,288,000.00
21010103	Consolidated Revenue Fund Charge - Salaries	16,286,713.10	16,960,403.41	16,961,000.00	-	596.59
21020102	Housing/Rent Allowance	-	-	21,155,000.00	17,755,000.00	21,155,000.00
21020103	Transport Allowance	-	-	7,152,000.00	8,151,000.00	7,152,000.00
21020104	Meal Subsidy	-	-	1,573,000.00	2,373,000.00	1,573,000.00
21020105	Utility Allowance	-	-	10,767,000.00	4,567,000.00	10,767,000.00
21020106	Entertainment Allowance	-	-	1,211,000.00	1,411,000.00	1,211,000.00
21020107	Leave Allowance	-	-	9,466,000.00	9,466,000.00	9,466,000.00
21020108	Domestic Staff Allowance	-	-	3,428,000.00	1,628,000.00	3,428,000.00
21020114	Teaching Allowance	-	-	2,000,000.00	-	2,000,000.00
21020137	Driver's Allowance	-	-	48,000.00	-	48,000.00
21020145	Other Allowances and Benefits	-	-	9,965,000.00	13,965,000.00	9,965,000.00
21030101	Gratuity	-	-	10,600,000.00	10,600,000.00	10,600,000.00
21030102	Pension	-	-	25,000,000.00	25,000,000.00	25,000,000.00
PERSONNEL COST Total		16,286,713.10	16,960,403.41	223,614,000.00	219,204,000.00	206,653,596.59
OTHER RECURRENT COSTS						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020101	Local Travel & Transport: Training	-	-	593,000.00	51,000.00	593,000.00
22020102	Local Travel & Transport: Others	-	-	499,000.00	71,000.00	499,000.00
22020103	International Travel & Transport: Training	-	-	51,000.00	51,000.00	51,000.00
22020105	Hotel Accommodation - Local	-	-	232,000.00	41,000.00	232,000.00
22020107	Hotel Accommodation - Local Training	-	-	-	-	-
22020201	Electricity Charges	-	-	1,151,000.00	51,000.00	1,151,000.00
22020202	Telephone Charges	-	-	138,000.00	3,000.00	138,000.00
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	138,000.00	6,000.00	138,000.00
22020205	Water Rates	-	-	120,000.00	6,000.00	120,000.00
22020206	Sewerage Charges	-	-	18,000.00	2,000.00	18,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020208	Software Charges/ License Renewal	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	873,000.00	73,000.00	873,000.00
22020306	Printing of Security Documents	-	-	266,000.00	16,000.00	266,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	69,000.00	3,000.00	69,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	172,000.00	26,000.00	172,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	-	-	7,353,000.00	9,353,000.00	7,353,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	507,000.00	26,000.00	507,000.00
22020402	Maintenance of Office Furniture	-	-	69,000.00	4,000.00	69,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	-
22020404	Maintenance of Office/IT Equipments	-	-	172,000.00	9,000.00	172,000.00
22020405	Maintenance of Plants/Generators	-	-	129,000.00	6,000.00	129,000.00
22020406	Other Maintenance Services	-	-	69,000.00	5,000.00	69,000.00
22020408	Maintenance of Sea Boats	-	-	-	-	-
22020411	Maintenance of Communication Equipments	-	-	18,000.00	2,000.00	18,000.00
22020501	Local Training	-	-	258,000.00	16,000.00	258,000.00
22020502	International Training	-	-	-	-	-
22020504	Seminars/Workshop and Conferences	-	-	258,000.00	31,000.00	258,000.00
22020605	Cleaning & Fumigation Services	-	-	52,000.00	3,000.00	52,000.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	43,000.00	6,000.00	43,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020801	Motor Vehicle Fuel Cost	-	-	549,000.00	31,000.00	549,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	16,000.00	16,000.00	16,000.00
22020805	Sea Boat Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	-	-	80,000.00	6,000.00	80,000.00
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	-	686,000.00	151,000.00	686,000.00
22021002	Honorarium & Sitting Allowance	-	-	738,000.00	76,000.00	738,000.00
22021003	Publicity & Advertisements	-	-	1,105,000.00	76,000.00	1,105,000.00
22021004	Medical Expenses-Local	-	-	6,000.00	6,000.00	6,000.00
22021006	Postages & Courier Services	-	-	2,000.00	2,000.00	2,000.00
22021007	Welfare Packages	-	-	16,000.00	16,000.00	16,000.00
22021023	Development Plan Preparation Expenses	-	-	33,000.00	33,000.00	33,000.00
22021024	Final Accounts Preparartion Expenses	-	-	-	-	-
22021025	Other Miscellaneous Expenses	-	-	796,000.00	226,000.00	796,000.00
22021026	Monitoring and Evaluation Recurrent	-	-	686,000.00	-	686,000.00
22021027	Daily Rated Allowance	-	-	1,579,000.00	326,000.00	1,579,000.00
OTHER RECURRENT COSTS Total		-	-	19,540,000.00	10,826,000.00	19,540,000.00
051700300100 - Adamawa State Universal Basic Education Board Total		16,286,713.10	16,960,403.41	243,154,000.00	230,030,000.00	226,193,596.59
051700800100 - Adamawa State Library Board						
PERSONNEL COST						
21010101	Basic-Salary	116,525,349.82	96,217,629.27	96,218,000.00	68,849,000.00	370.73
21010103	Consolidated Revenue Fund Charge - Salaries	1,300,000.00	1,260,000.00	1,260,300.00	-	300.00
21020101	Non Regular Allowances	8,174,036.13	-	-	-	-
21020102	Housing/Rent Allowance	19,884,336.47	16,532,551.47	16,533,000.00	14,845,000.00	448.53
21020103	Transport Allowance	6,421,013.99	6,843,879.75	6,844,000.00	3,661,000.00	120.25
21020104	Meal Subsidy	3,250,612.59	1,285,853.77	1,775,000.00	1,775,000.00	489,146.23
21020105	Utility Allowance	3,187,490.07	4,245,018.11	4,246,000.00	3,553,000.00	981.89
21020106	Entertainment Allowance	34,017.84	35,821.08	36,000.00	36,000.00	178.92
21020107	Leave Allowance	686,628.84	6,356,449.00	6,356,600.00	-	151.00
21020108	Domestic Staff Allowance	1,156,427.52	1,300,980.96	1,301,000.00	868,000.00	19.04
21020110	Call Duty Allowance	160,933.78	-	-	-	-
21020111	Clinical Allowance	-	425,917.78	626,400.00	-	200,482.22
21020114	Teaching Allowance	4,928,542.56	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020118	Siwes Allowance	1,150,859.11	-	-	-	-
21020125	Student Nurses Allowance	433,236.14	-	-	-	-
21020126	Torchlight Allowance	445,234.79	-	-	-	-
21020134	Judges/Grand Khadis Allowance	2,070,342.70	-	-	-	-
21020135	Furniture Allowance	6,036,032.63	13,066,316.35	13,067,100.00	1,318,000.00	783.65
21020139	Wardrobe Allowance	3,770,172.07	-	-	-	-
21020145	Other Allowances and Benefits	-	9,439,733.53	9,705,600.00	2,274,000.00	265,866.47
PERSONNEL COST Total		179,615,267.05	157,010,151.07	157,969,000.00	97,179,000.00	958,848.93
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	35,000.00	90,666.00	500,000.00	500,000.00	409,334.00
22020102	Local Travel & Transport: Others	-	74,000.00	500,000.00	500,000.00	426,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020201	Electricity Charges	-	33,500.00	150,000.00	150,000.00	116,500.00
22020202	Telephone Charges	12,000.00	-	-	-	-
22020203	Internet Access Charges	215,000.00	71,000.00	100,000.00	100,000.00	29,000.00
22020204	Satellite Broadcasting Access Charges	-	-	200,000.00	200,000.00	200,000.00
22020205	Water Rates	-	4,000.00	66,000.00	66,000.00	62,000.00
22020206	Sewerage Charges	-	4,000.00	40,000.00	40,000.00	36,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	25,000.00	21,000.00	180,000.00	180,000.00	159,000.00
22020304	Magazines & Periodicals	-	14,000.00	70,000.00	70,000.00	56,000.00
22020305	Printing of Non Security Documents	-	19,000.00	60,000.00	60,000.00	41,000.00
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	60,500.00	300,000.00	300,000.00	239,500.00
22020402	Maintenance of Office Furniture	18,000.00	16,000.00	200,000.00	200,000.00	184,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	120,000.00	120,000.00	120,000.00
22020404	Maintenance of Office/IT Equipments	52,000.00	75,000.00	120,000.00	120,000.00	45,000.00
22020405	Maintenance of Plants/Generators	17,000.00	52,000.00	150,000.00	150,000.00	98,000.00
22020406	Other Maintenance Services	93,000.00	15,000.00	50,000.00	50,000.00	35,000.00
22020408	Maintenance of Sea Boats	13,000.00	-	-	-	-
22020501	Local Training	-	27,000.00	490,000.00	490,000.00	463,000.00
22020502	International Training	-	-	520,000.00	520,000.00	520,000.00
22020601	Security Services	-	3,000.00	90,000.00	90,000.00	87,000.00
22020603	Residential Rent	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020605	Cleaning & Fumigation Services	13,000.00	-	30,000.00	30,000.00	30,000.00
22020802	Other Transport Equipment Fuel Cost	-	20,000.00	90,000.00	90,000.00	70,000.00
22020803	Plant/Generator Fuel Cost	15,000.00	2,000.00	100,000.00	100,000.00	98,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	2,257.36	2,289.00	9,000.00	9,000.00	6,711.00
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	30,000.00	30,000.00	30,000.00	-
22021002	Honorarium & Sitting Allowance	102,000.00	13,000.00	15,000.00	15,000.00	2,000.00
22021003	Publicity & Advertisements	3,000.00	-	50,000.00	50,000.00	50,000.00
22021004	Medical Expenses-Local	12,000.00	-	-	-	-
22021006	Postages & Courier Services	-	-	20,000.00	20,000.00	20,000.00
22021007	Welfare Packages	16,000.00	13,000.00	300,000.00	300,000.00	287,000.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	40,000.00	50,000.00	50,000.00	10,000.00
22021025	Other Miscellaneous Expenses	772,050.00	574,500.00	1,000,000.00	1,000,000.00	425,500.00
22021027	Daily Rated Allowance	49,000.00	49,000.00	70,000.00	-	21,000.00
OTHER RECURRENT COSTS Total		1,464,307.36	1,323,455.00	5,670,000.00	5,600,000.00	4,346,545.00
051700800100 - Adamawa State Library Board Total		181,079,574.41	158,333,606.07	163,639,000.00	102,779,000.00	5,305,393.93
051700900100 - Adamawa State Mass Education Board (ADSMEB)						
PERSONNEL COST						
21010101	Basic-Salary	66,826,533.33	61,148,084.77	61,148,100.00	40,445,000.00	15.23
21010103	Consolidated Revenue Fund Charge - Salaries	2,860,000.00	3,093,164.88	3,093,900.00	-	735.13
21020101	Non Regular Allowances	3,680,317.29	-	-	-	-
21020102	Housing/Rent Allowance	10,986,203.36	10,530,637.59	10,531,000.00	9,148,000.00	362.41
21020103	Transport Allowance	3,427,641.88	3,058,047.66	3,059,000.00	3,812,000.00	952.34
21020104	Meal Subsidy	1,261,328.10	560,059.17	772,000.00	772,000.00	211,940.83
21020105	Utility Allowance	1,643,996.84	2,237,187.87	2,466,000.00	2,466,000.00	228,812.13
21020106	Entertainment Allowance	154,164.25	228,123.09	229,000.00	226,000.00	876.91
21020107	Leave Allowance	2,531,758.84	5,668,355.18	5,669,000.00	4,445,000.00	644.82
21020108	Domestic Staff Allowance	5,063,517.68	7,522,607.65	7,523,000.00	7,373,000.00	392.35
21020110	Call Duty Allowance	59,445.59	-	-	-	-
21020111	Clinical Allowance	-	112,825.00	243,100.00	-	130,275.00
21020113	Rural Posting Allowance	629,141.18	-	-	-	-
21020114	Teaching Allowance	4,680,352.98	2,411,367.86	2,943,000.00	2,943,000.00	531,632.14

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020118	Siwes Allowance	936,413.15	-	-	-	-
21020123	Responsibility Allowance	137,074.08	-	-	-	-
21020125	Student Nurses Allowance	2,178,888.63	-	-	-	-
21020126	Torchlight Allowance	1,574,903.63	-	-	-	-
21020127	UniForm Allowance	-	2,372,478.37	2,572,900.00	-	200,421.63
21020134	Judges/Grand Khadis Allowance	1,259,172.26	-	-	-	-
21020135	Furniture Allowance	4,643,826.91	10,664,930.87	10,665,300.00	5,375,000.00	369.13
21020139	Wardrobe Allowance	2,836,981.77	-	-	-	-
21020142	ICT Allowance	45,691.36	-	-	-	-
21020145	Other Allowances and Benefits	1,308,481.87	7,055,226.31	8,697,000.00	-	1,641,773.69
PERSONNEL COST Total		118,725,834.98	116,663,096.27	119,612,300.00	77,005,000.00	2,949,203.73
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	50,000.00	60,000.00	800,000.00	800,000.00	740,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020105	Hotel Accommodation - Local	-	-	400,000.00	400,000.00	400,000.00
22020201	Electricity Charges	-	-	200,000.00	200,000.00	200,000.00
22020205	Water Rates	-	11,000.00	130,000.00	130,000.00	119,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	15,000.00	300,000.00	300,000.00	285,000.00
22020306	Printing of Security Documents	-	20,000.00	300,000.00	300,000.00	280,000.00
22020310	Teaching Aids/Instruction Materials	-	-	550,000.00	550,000.00	550,000.00
22020312	Other Materials and Supplies	25,000.00	63,000.00	450,000.00	450,000.00	387,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	42,000.00	-	200,000.00	200,000.00	200,000.00
22020402	Maintenance of Office Furniture	-	-	450,000.00	450,000.00	450,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	400,000.00	400,000.00	400,000.00
22020404	Maintenance of Office/IT Equipments	2,000.00	-	250,000.00	250,000.00	250,000.00
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	101,000.00	46,000.00	450,000.00	450,000.00	404,000.00
22020501	Local Training	-	-	150,000.00	150,000.00	150,000.00
22020502	International Training	-	-	-	-	-
22020601	Security Services	350,000.00	-	720,000.00	720,000.00	720,000.00
22020605	Cleaning & Fumigation Services	-	14,000.00	100,000.00	100,000.00	86,000.00
22020709	Other Consulting Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	95,000.00	150,000.00	200,000.00	200,000.00	50,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020802	Other Transport Equipment Fuel Cost	-	-	200,000.00	200,000.00	200,000.00
22020803	Plant/Generator Fuel Cost	35,000.00	68,000.00	150,000.00	150,000.00	82,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	30,765.40	1,431.90	50,000.00	50,000.00	48,568.10
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	120,000.00	55,000.00	150,000.00	150,000.00	95,000.00
22021002	Honorarium & Sitting Allowance	10,000.00	-	300,000.00	300,000.00	300,000.00
22021003	Publicity & Advertisements	-	-	100,000.00	100,000.00	100,000.00
22021004	Medical Expenses-Local	-	-	200,000.00	200,000.00	200,000.00
22021007	Welfare Packages	120,000.00	53,500.00	500,000.00	500,000.00	446,500.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	-	-	-	-	-
22021023	Development Plan Preparation Expenses	10,000.00	-	100,000.00	100,000.00	100,000.00
22021025	Other Miscellaneous Expenses	-	-	-	-	-
22021027	Daily Rated Allowance	-	915,000.00	25,200,000.00	25,200,000.00	24,285,000.00
OTHER RECURRENT COSTS Total		990,765.40	1,471,931.90	33,000,000.00	33,000,000.00	31,528,068.10
051700900100 - Adamawa State Mass Education Board (ADSMEB) Total		119,716,600.38	118,135,028.17	152,612,300.00	110,005,000.00	34,477,271.84
051705100100 - Post Primary Schools Mgt Board						
PERSONNEL COST						
21010101	Basic-Salary	4,832,413,269.02	5,282,389,827.98	5,282,390,800.00	5,611,107,000.00	972.02
21010103	Consolidated Revenue Fund Charge - Salaries	1,300,000.00	1,171,994.58	1,310,000.00	3,310,000.00	138,005.42
21010105	Salaries Arrears	263,659.67	-	-	-	-
21020101	Non Regular Allowances	277,647,721.59	-	-	-	-
21020102	Housing/Rent Allowance	833,349,955.29	892,475,053.89	892,476,000.00	1,766,410,000.00	946.11
21020103	Transport Allowance	310,861,552.97	272,171,205.28	272,171,961.22	481,749,000.00	755.94
21020104	Meal Subsidy	113,884,854.78	46,679,318.20	47,836,956.10	71,720,000.00	1,157,637.90
21020105	Utility Allowance	139,120,137.71	216,555,344.02	216,555,369.33	221,164,000.00	25.31
21020106	Entertainment Allowance	5,591,377.57	9,199,760.76	9,199,988.44	9,777,000.00	227.68
21020107	Leave Allowance	80,263,100.02	442,111,977.28	442,112,328.75	827,924,000.00	351.47
21020108	Domestic Staff Allowance	161,044,688.35	276,528,800.86	276,529,154.94	242,898,000.00	354.08
21020109	Shift Allowance	45,271.66	315,347.12	1,596,000.00	-	1,280,652.88
21020110	Call Duty Allowance	5,831,182.61	99,032.68	8,051,600.00	147,000.00	7,952,567.32
21020111	Clinical Allowance	65,991.00	18,897,374.35	24,767,300.00	-	5,869,925.65
21020112	Harzard Allowance	65,991.00	6,329,639.50	6,330,000.00	323,000.00	360.50
21020113	Rural Posting Allowance	72,584,110.61	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020114	Teaching Allowance	449,406,052.98	470,276,243.63	470,277,000.00	1,368,245,000.00	756.37
21020116	Robbing Allowanace	14,497.00	-	-	-	-
21020118	Siwes Allowance	78,467,537.49	-	-	-	-
21020119	Field Allowance	140,385.42	20,199.87	21,000.00	-	800.13
21020120	Journal Allowance	374,361.12	265,172.46	570,000.00	570,000.00	304,827.54
21020121	Wieghing Allowance	-	70,699.50	71,000.00	-	300.50
21020123	Responsibility Allowance	287,975.64	235,534.61	1,177,100.00	-	941,565.39
21020125	Student Nurses Allowance	249,322,856.09	-	-	-	-
21020126	Torchlight Allowance	175,596,703.90	-	-	-	-
21020127	UniForm Allowance	43,491.00	254,393,057.11	335,177,100.00	-	80,784,042.89
21020129	Newpapers Allowance	701,926.92	-	-	-	-
21020130	Special Allowance	424,828.91	20,199.87	21,000.00	-	800.13
21020134	Judges/Grand Khadis Allowance	92,950,808.01	-	-	-	-
21020135	Furniture Allowance	386,285,581.59	1,022,324,534.15	1,022,325,200.00	930,000.00	665.85
21020137	Driver's Allowance	935,902.56	361,301.52	361,800.00	-	498.48
21020138	Admin Allowance	389,959.35	363,962.06	364,900.00	-	937.94
21020139	Wardrope Allowance	232,398,497.15	-	194,000.00	194,000.00	194,000.00
21020142	ICT Allowance	18,000.00	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	701,926.92	-	-	-	-
21020145	Other Allowances and Benefits	149,161,077.59	698,963,504.32	763,487,100.00	700,000.00	64,523,595.68
PERSONNEL COST Total		8,651,955,233.49	9,912,219,085.60	10,075,374,658.78	10,607,168,000.00	163,155,573.18
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	31,266,200.00	24,098,864.00	52,000,000.00	52,000,000.00	27,901,136.00
22020102	Local Travel & Transport: Others	-	20,000.00	28,600.00	-	8,600.00
22020103	International Travel & Transport: Training	-	-	2,500,000.00	2,500,000.00	2,500,000.00
22020105	Hotel Accommodation - Local	710,400.00	-	1,500,000.00	1,500,000.00	1,500,000.00
22020201	Electricity Charges	201,346.70	85,751.59	1,480,000.00	1,480,000.00	1,394,248.41
22020202	Telephone Charges	-	-	249,000.00	249,000.00	249,000.00
22020203	Internet Access Charges	87,785.27	37,000.00	200,000.00	200,000.00	163,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	10,000.00	59,000.00	150,000.00	150,000.00	91,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	1,816,000.00	3,047,000.00	4,000,000.00	4,000,000.00	953,000.00
22020302	Books	-	166,150.00	237,400.00	-	71,250.00
22020305	Printing of Non Security Documents	27,046,000.00	84,879,500.00	103,075,800.00	90,000,000.00	18,196,300.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020306	Printing of Security Documents	-	50,000.00	1,000,000.00	1,000,000.00	950,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	496,000.00	496,000.00	496,000.00
22020308	Field & Camping Materials Supplies	-	125,280.00	500,000.00	500,000.00	374,720.00
22020309	UniForms & Other Clothing	-	784,000.00	1,120,000.00	300,000.00	336,000.00
22020310	Teaching Aids/Instruction Materials	-	200,000.00	500,000.00	500,000.00	300,000.00
22020311	Food Stuff/Catering Materials Supplies	-	25,000.00	500,000.00	500,000.00	475,000.00
22020312	Other Materials and Supplies	1,430,500.00	99,241,162.50	216,000,000.00	216,000,000.00	116,758,837.50
22020313	Chemical and Reagents Materials Supplies	-	560,000.00	800,000.00	-	240,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	477,100.00	594,700.00	1,000,000.00	1,000,000.00	405,300.00
22020402	Maintenance of Office Furniture	670,000.00	356,000.00	1,500,000.00	1,500,000.00	1,144,000.00
22020403	Maintenance of Office Building/Residential Qtrs	366,900.00	885,190.00	1,500,000.00	1,500,000.00	614,810.00
22020404	Maintenance of Office/IT Equipments	364,500.00	158,400.00	500,000.00	500,000.00	341,600.00
22020405	Maintenance of Plants/Generators	596,000.00	1,040,600.00	1,355,600.00	500,000.00	315,000.00
22020406	Other Maintenance Services	33,000.00	422,296.14	423,000.00	350,000.00	703.86
22020407	Maintenance of Aircrafts	130,000.00	-	-	-	-
22020501	Local Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020601	Security Services	-	285,000.00	2,500,000.00	2,500,000.00	2,215,000.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	15,000.00	21,500.00	-	6,500.00
22020604	Security Vote (Including Operations)	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020605	Cleaning & Fumigation Services	-	1,106,000.00	1,580,000.00	250,000.00	474,000.00
22020701	Financial Consulting	440,006.48	465,267.87	533,800.00	500,000.00	68,532.13
22020702	InFormation Technology Consulting	300,035.97	23,000.00	500,000.00	500,000.00	477,000.00
22020706	Surveying Services	-	-	350,000.00	350,000.00	350,000.00
22020801	Motor Vehicle Fuel Cost	815,000.00	710,350.00	710,900.00	600,000.00	550.00
22020802	Other Transport Equipment Fuel Cost	110,000.00	30,000.00	400,000.00	400,000.00	370,000.00
22020803	Plant/Generator Fuel Cost	470,000.00	483,698.00	2,480,000.00	2,480,000.00	1,996,302.00
22020806	Cooking Gas/Fuel Cost	50,000.00	201,250.00	496,000.00	496,000.00	294,750.00
22020901	Bank Charges (Other Than Interest)	246,758.10	12,871.30	18,400.00	-	5,528.70
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	783,076,500.00	470,733,300.00	1,500,000,000.00	1,500,000,000.00	1,029,266,700.00
22021002	Honorarium & Sitting Allowance	-	290,000.00	414,300.00	-	124,300.00
22021003	Publicity & Advertisements	98,000.00	95,525.00	300,000.00	300,000.00	204,475.00
22021004	Medical Expenses-Local	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021006	Postages & Courier Services	440,800.00	-	496,000.00	496,000.00	496,000.00
22021007	Welfare Packages	-	371,000.00	496,000.00	496,000.00	125,000.00
22021008	Subscription to Professional Bodies	-	-	496,000.00	496,000.00	496,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021009	Sporting Activities	-	370,000.00	528,600.00	398,000.00	158,600.00
22021010	Direct Teaching & Laboratory Cost	-	3,667,100.00	5,238,800.00	-	1,571,700.00
22021014	Budget Preparation Expensis	-	30,000.00	10,000,000.00	10,000,000.00	9,970,000.00
22021021	Special Days/Celebrations	76,000.00	100,000.00	100,000.00	100,000.00	-
22021023	Development Plan Preparation Expenses	305,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
22021024	Final Accounts Preparartion Expenses	-	50,000.00	71,500.00	-	21,500.00
22021025	Other Miscellaneous Expenses	117,353,750.00	-	-	-	-
22021027	Daily Rated Allowance	630,000.00	1,390,000.00	2,500,000.00	2,500,000.00	1,110,000.00
OTHER RECURRENT COSTS Total		969,617,582.52	697,265,256.40	1,927,847,200.00	1,904,587,000.00	1,230,581,943.60
051705100100 - Post Primary Schools Mgt Board Total		9,621,572,816.01	10,609,484,342.00	12,003,221,858.78	12,511,755,000.00	1,393,737,516.78
051706400100 - Education Resource Centre						
PERSONNEL COST						
21010101	Basic-Salary	6,468,071.94	6,429,811.44	6,430,000.00	6,348,000.00	188.56
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	374,127.53	-	-	-	-
21020102	Housing/Rent Allowance	1,114,167.63	1,102,682.87	1,453,000.00	1,453,000.00	350,317.13
21020103	Transport Allowance	379,909.49	345,519.78	451,000.00	451,000.00	105,480.22
21020104	Meal Subsidy	136,479.40	62,862.82	81,000.00	81,000.00	18,137.18
21020105	Utility Allowance	165,089.35	246,563.33	247,000.00	234,000.00	436.67
21020106	Entertainment Allowance	10,137.12	26,151.01	26,200.00	16,000.00	48.99
21020107	Leave Allowance	144,553.44	528,910.00	635,000.00	635,000.00	106,090.00
21020108	Domestic Staff Allowance	289,106.88	831,182.28	831,300.00	434,000.00	117.72
21020110	Call Duty Allowance	6,683.11	-	-	-	-
21020111	Clinical Allowance	-	12,485.71	26,800.00	-	14,314.29
21020112	Harzard Allowance	-	-	1,185,000.00	-	1,185,000.00
21020113	Rural Posting Allowance	75,390.56	-	-	-	-
21020114	Teaching Allowance	493,648.80	452,343.36	453,000.00	1,185,000.00	656.64
21020118	Siwes Allowance	89,159.04	-	-	-	-
21020120	Journal Allowance	25,448.84	-	-	-	-
21020121	Wieghing Allowance	127,244.20	457,862.17	458,100.00	306,000.00	237.83
21020125	Student Nurses Allowance	253,664.05	-	-	-	-
21020126	Torchlight Allowance	178,273.49	-	-	-	-
21020127	UniForm Allowance	-	301,562.24	323,200.00	-	21,637.76
21020130	Special Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020134	Judges/Grand Khadis Allowance	197,362.91	-	-	-	-
21020135	Furniture Allowance	445,795.20	1,086,466.44	1,087,000.00	1,070,000.00	533.56
21020139	Wardrobe Allowance	267,477.12	-	-	-	-
21020145	Other Allowances and Benefits	227,127.64	632,010.30	860,900.00	-	228,889.70
PERSONNEL COST Total		11,468,917.74	12,516,413.75	14,548,500.00	12,213,000.00	2,032,086.25
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	120,000.00	-	1,500,000.00	1,500,000.00	1,500,000.00
22020103	International Travel & Transport: Training	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020105	Hotel Accommodation - Local	-	19,200.00	500,000.00	500,000.00	480,800.00
22020201	Electricity Charges	-	3,500.00	50,000.00	50,000.00	46,500.00
22020202	Telephone Charges	7,500.00	-	50,000.00	50,000.00	50,000.00
22020203	Internet Access Charges	2,500.00	23,550.00	50,000.00	50,000.00	26,450.00
22020204	Satellite Broadcasting Access Charges	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020205	Water Rates	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020301	Office Stationeries/Computer Consumables	143,400.00	42,500.00	2,500,000.00	2,500,000.00	2,457,500.00
22020302	Books	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020305	Printing of Non Security Documents	45,000.00	93,470.00	500,000.00	500,000.00	406,530.00
22020306	Printing of Security Documents	-	67,600.00	300,000.00	300,000.00	232,400.00
22020310	Teaching Aids/Instruction Materials	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	50,000.00	50,000.00	50,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	60,000.00	12,000.00	200,000.00	200,000.00	188,000.00
22020402	Maintenance of Office Furniture	80,000.00	41,300.00	1,000,000.00	1,000,000.00	958,700.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020404	Maintenance of Office/IT Equipments	55,000.00	420,750.00	664,800.00	500,000.00	244,050.00
22020405	Maintenance of Plants/Generators	290,000.00	8,000.00	300,000.00	300,000.00	292,000.00
22020406	Other Maintenance Services	245,000.00	119,500.00	500,000.00	500,000.00	380,500.00
22020501	Local Training	-	5,000.00	1,000,000.00	1,000,000.00	995,000.00
22020502	International Training	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020601	Security Services	-	13,400.00	500,000.00	500,000.00	486,600.00
22020702	InFormation Technology Consulting	-	-	100,000.00	100,000.00	100,000.00
22020801	Motor Vehicle Fuel Cost	-	-	200,000.00	200,000.00	200,000.00
22020802	Other Transport Equipment Fuel Cost	120,000.00	1,000.00	150,000.00	150,000.00	149,000.00
22020803	Plant/Generator Fuel Cost	-	-	125,000.00	125,000.00	125,000.00
22020806	Cooking Gas/Fuel Cost	-	-	20,000.00	20,000.00	20,000.00
22020901	Bank Charges (Other Than Interest)	60,431.71	5,170.75	50,000.00	50,000.00	44,829.25
22020902	Insurance Premium	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	22,600.00	132,500.00	500,000.00	500,000.00	367,500.00
22021002	Honorarium & Sitting Allowance	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021003	Publicity & Advertisements	-	-	200,000.00	200,000.00	200,000.00
22021004	Medical Expenses-Local	340,500.00	313,550.00	1,000,000.00	1,000,000.00	686,450.00
22021006	Postages & Courier Services	101,000.00	85,000.00	1,000,000.00	1,000,000.00	915,000.00
22021007	Welfare Packages	864,000.00	425,500.00	2,000,000.00	2,000,000.00	1,574,500.00
22021008	Subscription to Professional Bodies	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021010	Direct Teaching & Laboratory Cost	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021023	Development Plan Preparation Expenses	-	-	500,000.00	500,000.00	500,000.00
22021025	Other Miscellaneous Expenses	542,500.00	200,600.00	157,000,000.00	157,000,000.00	156,799,400.00
22021027	Daily Rated Allowance	-	970,000.00	3,000,000.00	3,000,000.00	2,030,000.00
OTHER RECURRENT COSTS Total		3,099,431.71	3,003,090.75	189,509,800.00	189,345,000.00	186,506,709.25
051706400100 - Education Resource Centre Total		14,568,349.45	15,519,504.50	204,058,300.00	201,558,000.00	188,538,795.50
052100100100 - Ministry of Health and Human Services						
PERSONNEL COST						
21010101	Basic-Salary	178,455,949.25	180,360,999.03	180,361,900.00	89,301,000.00	900.97
21010103	Consolidated Revenue Fund Charge - Salaries	8,176,806.77	7,305,785.21	7,306,500.00	-	714.79
21010105	Salaries Arrears	325,450.47	-	-	-	-
21020101	Non Regular Allowances	75,070.90	-	-	-	-
21020102	Housing/Rent Allowance	232,662.07	180,556.35	181,000.00	159,000.00	443.65
21020103	Transport Allowance	76,962.46	67,721.05	68,000.00	55,000.00	278.95
21020104	Meal Subsidy	32,982.77	11,765.45	14,000.00	14,000.00	2,234.55
21020105	Utility Allowance	36,804.43	40,623.63	41,000.00	31,000.00	376.37
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	78,913.00	79,700.00	-	787.00
21020108	Domestic Staff Allowance	668,394.33	-	-	-	-
21020109	Shift Allowance	1,968,335.25	1,672,925.60	1,673,000.00	1,470,000.00	74.40
21020110	Call Duty Allowance	428,519.19	365,897.40	504,000.00	504,000.00	138,102.60
21020111	Clinical Allowance	2,226,778.12	1,371,022.61	1,495,700.00	-	124,677.39
21020112	Harzard Allowance	2,352,792.18	2,744,954.16	2,745,000.00	2,332,000.00	45.84
21020114	Teaching Allowance	43,092.21	-	-	-	-
21020117	Outfit Allowance	233,227.69	-	-	-	-
21020118	Siwes Allowance	14,364.07	636,191.85	927,000.00	-	290,808.15
21020119	Field Allowance	-	212,063.95	213,000.00	-	936.05

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020120	Journal Allowance	-	-	-	-	-
21020123	Responsibility Allowance	-	165,699.28	310,000.00	-	144,300.72
21020124	Medical Students Allowance	-	-	-	-	-
21020125	Student Nurses Allowance	4,916.68	13,500.00	19,300.00	-	5,800.00
21020126	Torchlight Allowance	4,916.68	-	-	-	-
21020130	Special Allowance	-	-	-	-	-
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	768,015.23	-	-	-	-
21020135	Furniture Allowance	71,820.35	114,912.56	115,700.00	-	787.44
21020139	Wardrobe Allowance	42,130.37	-	-	-	-
21020140	Academic Allowance	-	-	-	-	-
21020141	Accommodation Allowance	-	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	542,417.45	1,521,406.75	1,522,000.00	598,000.00	593.25
PERSONNEL COST Total		196,782,408.92	196,864,937.88	197,576,800.00	94,464,000.00	711,862.12
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	23,200.00	-	5,000,000.00	5,000,000.00	5,000,000.00
22020102	Local Travel & Transport: Others	245,794.00	3,542,020.00	5,000,000.00	5,000,000.00	1,457,980.00
22020103	International Travel & Transport: Training	-	4,238,000.00	5,000,000.00	5,000,000.00	762,000.00
22020104	International Travel & Transport: Others	-	50,000.00	4,000,000.00	4,000,000.00	3,950,000.00
22020201	Electricity Charges	-	-	574,000.00	574,000.00	574,000.00
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	322,000.00	1,000,000.00	1,000,000.00	678,000.00
22020204	Satellite Broadcasting Access Charges	270,000.00	60,000.00	150,000.00	150,000.00	90,000.00
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	150,000.00	271,000.00	395,000.00	395,000.00	124,000.00
22020301	Office Stationeries/Computer Consumables	63,200.00	816,968.15	992,000.00	992,000.00	175,031.85
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	-	-	-
22020305	Printing of Non Security Documents	278,500.00	111,100.00	373,000.00	373,000.00	261,900.00
22020306	Printing of Security Documents	-	-	-	-	-
22020312	Other Materials and Supplies	310,000.00	841,500.00	992,000.00	992,000.00	150,500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	67,000.00	732,100.00	2,000,000.00	2,000,000.00	1,267,900.00
22020402	Maintenance of Office Furniture	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020403	Maintenance of Office Building/Residential Qtrs	-	74,700.00	1,147,000.00	1,147,000.00	1,072,300.00
22020404	Maintenance of Office/IT Equipments	149,500.00	1,550,500.00	2,568,600.00	1,488,000.00	1,018,100.00
22020405	Maintenance of Plants/Generators	-	542,500.00	1,000,000.00	1,000,000.00	457,500.00
22020406	Other Maintenance Services	422,900.00	852,350.00	1,000,000.00	1,000,000.00	147,650.00
22020501	Local Training	-	41,000.00	500,000.00	500,000.00	459,000.00
22020502	International Training	-	-	1,984,000.00	1,984,000.00	1,984,000.00
22020504	Seminars/Workshop and Conferences	-	-	745,000.00	745,000.00	745,000.00
22020601	Security Services	-	300,000.00	300,000.00	300,000.00	-
22020605	Cleaning & Fumigation Services	68,500.00	150,000.00	150,000.00	150,000.00	-
22020701	Financial Consulting	-	-	155,000.00	155,000.00	155,000.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020709	Other Consulting Services	-	-	150,000.00	150,000.00	150,000.00
22020801	Motor Vehicle Fuel Cost	873,791.00	1,181,728.00	2,154,300.00	1,200,000.00	972,572.00
22020802	Other Transport Equipment Fuel Cost	600,250.00	711,272.00	745,000.00	745,000.00	33,728.00
22020803	Plant/Generator Fuel Cost	-	87,500.00	299,000.00	299,000.00	211,500.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	110,253.57	1,689.10	600,000.00	600,000.00	598,310.90
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	27,500.00	280,255.00	428,600.00	299,000.00	148,345.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	80,000.00	120,000.00	500,000.00	500,000.00	380,000.00
22021004	Medical Expenses-Local	19,831,825.00	49,850,840.00	75,000,000.00	50,000,000.00	25,149,160.00
22021006	Postages & Courier Services	-	-	50,000.00	50,000.00	50,000.00
22021007	Welfare Packages	135,000.00	1,184,000.00	2,000,000.00	2,000,000.00	816,000.00
22021008	Subscription to Professional Bodies	10,000.00	-	496,000.00	496,000.00	496,000.00
22021009	Sporting Activities	-	-	-	-	-
22021010	Direct Teaching & Laboratory Cost	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	189,000.00	16,207,000.00	16,207,000.00	16,018,000.00
22021025	Other Miscellaneous Expenses	15,199,929.78	340,000.00	971,500.00	-	631,500.00
22021027	Daily Rated Allowance	2,196,000.00	3,660,000.00	4,142,900.00	4,000,000.00	482,900.00
OTHER RECURRENT COSTS Total		41,113,143.35	72,102,022.25	139,769,900.00	111,491,000.00	67,667,877.75
052100100100 - Ministry of Health and Human Services Total		237,895,552.27	268,966,960.13	337,346,700.00	205,955,000.00	68,379,739.87
052100200100 - Adamawa State Contributory Health Management Agency						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
PERSONNEL COST						
21010101	Basic-Salary	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
PERSONNEL COST Total		-	-	-	-	-
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	70,000.00	2,604,000.00	2,604,000.00	2,534,000.00
22020103	International Travel & Transport: Training	-	-	512,000.00	512,000.00	512,000.00
22020105	Hotel Accommodation - Local	-	-	1,200,000.00	1,200,000.00	1,200,000.00
22020109	Per-Diem/Estacodes	-	-	504,000.00	504,000.00	504,000.00
22020201	Electricity Charges	5,000.00	-	45,000.00	45,000.00	45,000.00
22020202	Telephone Charges	-	-	45,000.00	45,000.00	45,000.00
22020203	Internet Access Charges	-	85,000.00	131,000.00	131,000.00	46,000.00
22020204	Satellite Broadcasting Access Charges	-	-	135,000.00	135,000.00	135,000.00
22020205	Water Rates	-	10,000.00	26,000.00	26,000.00	16,000.00
22020209	Other Utility Charges	-	-	4,156,000.00	4,156,000.00	4,156,000.00
22020301	Office Stationeries/Computer Consumables	34,000.00	192,000.00	1,776,000.00	1,776,000.00	1,584,000.00
22020302	Books	-	-	107,000.00	107,000.00	107,000.00
22020305	Printing of Non Security Documents	-	2,460.00	520,000.00	520,000.00	517,540.00
22020306	Printing of Security Documents	-	-	103,000.00	103,000.00	103,000.00
22020312	Other Materials and Supplies	10,000.00	-	105,000.00	105,000.00	105,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	1,155,000.00	1,155,000.00	1,155,000.00
22020402	Maintenance of Office Furniture	-	12,000.00	520,000.00	520,000.00	508,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	520,000.00	520,000.00	520,000.00
22020404	Maintenance of Office/IT Equipments	48,300.00	151,500.00	1,449,000.00	1,449,000.00	1,297,500.00
22020405	Maintenance of Plants/Generators	-	-	2,604,000.00	2,604,000.00	2,604,000.00
22020406	Other Maintenance Services	58,600.00	5,000.00	1,200,000.00	1,200,000.00	1,195,000.00
22020501	Local Training	-	-	261,000.00	261,000.00	261,000.00
22020602	Office Rent	-	-	241,000.00	241,000.00	241,000.00
22020603	Residential Rent	65,000.00	-	-	-	-
22020801	Motor Vehicle Fuel Cost	97,500.00	92,000.00	3,838,000.00	3,838,000.00	3,746,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	78,000.00	78,000.00	78,000.00
22020803	Plant/Generator Fuel Cost	23,000.00	40,000.00	79,000.00	79,000.00	39,000.00
22020806	Cooking Gas/Fuel Cost	-	-	100,000.00	100,000.00	100,000.00
22020901	Bank Charges (Other Than Interest)	5,529.17	3,168.00	100,000.00	100,000.00	96,832.00
22020902	Insurance Premium	-	-	504,000.00	504,000.00	504,000.00
22021001	Refreshment & Meals	138,000.00	185,000.00	208,000.00	208,000.00	23,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021002	Honorarium & Sitting Allowance	25,000.00	10,000.00	3,576,000.00	3,576,000.00	3,566,000.00
22021003	Publicity & Advertisements	25,000.00	-	5,902,000.00	5,902,000.00	5,902,000.00
22021004	Medical Expenses-Local	-	-	512,000.00	512,000.00	512,000.00
22021006	Postages & Courier Services	-	-	126,000.00	126,000.00	126,000.00
22021007	Welfare Packages	-	203,284.67	4,047,000.00	4,047,000.00	3,843,715.33
22021008	Subscription to Professional Bodies	10,000.00	-	450,000.00	450,000.00	450,000.00
22021023	Development Plan Preparation Expenses	10,000.00	50,000.00	404,000.00	404,000.00	354,000.00
22021025	Other Miscellaneous Expenses	524,000.00	90,000.00	270,000,000.00	-	269,910,000.00
22021027	Daily Rated Allowance	690,000.00	985,000.00	1,370,000.00	1,370,000.00	385,000.00
OTHER RECURRENT COSTS Total		1,768,929.17	2,186,412.67	311,213,000.00	41,213,000.00	309,026,587.33
052100200100 - Adamawa State Contributory Health Management Agency Total		1,768,929.17	2,186,412.67	311,213,000.00	41,213,000.00	309,026,587.33
0521003000100 - Primary Health Care Development Agency						
PERSONNEL COST						
21010101	Basic-Salary	58,813,908.09	56,988,972.00	56,989,000.00	65,023,000.00	28.00
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,272.69	5,908,316.86	5,909,000.00	5,000,000.00	683.14
21010105	Salaries Arrears	309,105.84	-	-	-	-
21020101	Non Regular Allowances	31,500.12	-	-	-	-
21020102	Housing/Rent Allowance	69,296.82	-	230,000.00	230,000.00	230,000.00
21020103	Transport Allowance	9,444.87	206,070.56	207,000.00	46,000.00	929.44
21020104	Meal Subsidy	7,282.14	-	-	-	-
21020105	Utility Allowance	13,510.94	-	36,000.00	36,000.00	36,000.00
21020106	Entertainment Allowance	5,068.56	-	19,000.00	19,000.00	19,000.00
21020107	Leave Allowance	108,415.08	61,956.00	2,002,000.00	5,002,000.00	1,940,044.00
21020108	Domestic Staff Allowance	898,484.44	-	527,000.00	527,000.00	527,000.00
21020109	Shift Allowance	2,761,621.84	2,149,304.28	3,772,000.00	3,772,000.00	1,622,695.72
21020110	Call Duty Allowance	1,171,423.68	1,757,135.52	2,134,000.00	2,134,000.00	376,864.48
21020111	Clinical Allowance	633,750.00	401,250.00	434,000.00	-	32,750.00
21020112	Harzard Allowance	680,564.52	798,750.00	1,585,000.00	1,585,000.00	786,250.00
21020114	Teaching Allowance	41,302.62	-	-	-	-
21020117	Outfit Allowance	258,825.00	-	-	-	-
21020118	Siwes Allowance	-	682,863.00	975,600.00	-	292,737.00
21020123	Responsibility Allowance	-	206,070.56	294,400.00	-	88,329.44
21020125	Student Nurses Allowance	3,148.29	-	-	-	-
21020126	Torchlight Allowance	3,148.29	-	-	-	-
21020130	Special Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020134	Judges/Grand Khadis Allowance	427,891.18	-	-	-	-
21020135	Furniture Allowance	13,767.54	-	201,000.00	201,000.00	201,000.00
21020139	Wardrobe Allowance	41,302.62	-	-	-	-
21020145	Other Allowances and Benefits	515,176.40	618,211.68	618,400.00	-	188.32
PERSONNEL COST Total		72,974,211.57	69,778,900.46	75,933,400.00	83,575,000.00	6,154,499.54
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	161,000.00	-	500,000.00	500,000.00	500,000.00
22020102	Local Travel & Transport: Others	237,000.00	282,400.00	500,000.00	500,000.00	217,600.00
22020103	International Travel & Transport: Training	-	-	500,000.00	500,000.00	500,000.00
22020105	Hotel Accommodation - Local	-	-	300,000.00	300,000.00	300,000.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020203	Internet Access Charges	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	495,000.00	520,000.00	1,000,000.00	496,000.00	480,000.00
22020302	Books	-	-	50,000.00	50,000.00	50,000.00
22020305	Printing of Non Security Documents	-	190,000.00	200,000.00	200,000.00	10,000.00
22020306	Printing of Security Documents	-	150,000.00	150,000.00	150,000.00	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	100,000.00	100,000.00	100,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	131,500.00	200,000.00	200,000.00	68,500.00
22020402	Maintenance of Office Furniture	-	200,000.00	200,000.00	200,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	-	124,000.00	200,000.00	200,000.00	76,000.00
22020404	Maintenance of Office/IT Equipments	-	500,000.00	500,000.00	500,000.00	-
22020405	Maintenance of Plants/Generators	-	105,000.00	200,000.00	200,000.00	95,000.00
22020406	Other Maintenance Services	75,500.00	300,000.00	300,000.00	300,000.00	-
22020407	Maintenance of Aircrafts	-	50,000.00	150,000.00	150,000.00	100,000.00
22020501	Local Training	-	345,000.00	1,000,000.00	1,000,000.00	655,000.00
22020502	International Training	-	-	1,891,000.00	1,891,000.00	1,891,000.00
22020601	Security Services	-	-	200,000.00	200,000.00	200,000.00
22020605	Cleaning & Fumigation Services	-	10,000.00	250,000.00	250,000.00	240,000.00
22020701	Financial Consulting	-	-	100,000.00	100,000.00	100,000.00
22020702	InFormation Technology Consulting	360,000.00	-	-	-	-
22020801	Motor Vehicle Fuel Cost	107,830.00	470,000.00	1,100,000.00	500,000.00	630,000.00
22020802	Other Transport Equipment Fuel Cost	-	5,000.00	125,000.00	125,000.00	120,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020803	Plant/Generator Fuel Cost	-	30,000.00	250,000.00	250,000.00	220,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	11,632.19	53,349.26	100,000.00	100,000.00	46,650.74
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	110,000.00	160,000.00	300,000.00	300,000.00	140,000.00
22021002	Honorarium & Sitting Allowance	292,316.00	90,000.00	300,000.00	300,000.00	210,000.00
22021003	Publicity & Advertisements	-	60,000.00	85,800.00	80,000.00	25,800.00
22021004	Medical Expenses-Local	-	-	10,000.00	10,000.00	10,000.00
22021006	Postages & Courier Services	-	35,000.00	50,000.00	50,000.00	15,000.00
22021007	Welfare Packages	-	620,000.00	996,000.00	996,000.00	376,000.00
22021008	Subscription to Professional Bodies	-	92,450.00	150,000.00	150,000.00	57,550.00
22021009	Sporting Activities	-	-	-	-	-
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021023	Development Plan Preparation Expenses	233,000.00	470,717.00	745,000.00	745,000.00	274,283.00
22021025	Other Miscellaneous Expenses	603,900.00	-	-	-	-
22021027	Daily Rated Allowance	-	90,000.00	500,000.00	500,000.00	410,000.00
OTHER RECURRENT COSTS Total		2,687,178.19	5,084,416.26	13,202,800.00	12,093,000.00	8,118,383.74
052100300100 - Primary Health Care Development Agency Total		75,661,389.76	74,863,316.72	89,136,200.00	95,668,000.00	14,272,883.29
052102700100 - Adamawa State Referral Center						
PERSONNEL COST						
21010101	Basic-Salary	121,378,269.75	146,987,297.21	146,988,000.00	137,253,000.00	702.79
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21020101	Non Regular Allowances	1,687,102.38	-	-	-	-
21020102	Housing/Rent Allowance	1,137,761.49	1,067,071.26	4,489,500.00	1,841,000.00	3,422,428.74
21020103	Transport Allowance	151,764.32	89,500.08	1,281,400.00	97,000.00	1,191,899.92
21020104	Meal Subsidy	306,529.17	-	244,400.00	-	244,400.00
21020105	Utility Allowance	355,621.73	402,211.07	890,200.00	440,000.00	487,988.93
21020106	Entertainment Allowance	268,500.15	402,211.07	440,000.00	440,000.00	37,788.93
21020107	Leave Allowance	853,767.46	40,752.00	1,141,000.00	-	1,100,248.00
21020108	Domestic Staff Allowance	1,446,110.26	1,005,527.50	3,042,800.00	1,099,000.00	2,037,272.50
21020109	Shift Allowance	6,150,725.31	2,613,756.00	2,614,000.00	5,086,000.00	244.00
21020110	Call Duty Allowance	7,708,400.00	12,469,196.00	12,470,000.00	12,459,000.00	804.00
21020111	Clinical Allowance	3,321,250.00	2,675,000.00	2,855,400.00	-	180,400.00
21020112	Harzard Allowance	4,050,000.00	5,318,750.00	8,808,000.00	8,808,000.00	3,489,250.00
21020114	Teaching Allowance	1,203,646.13	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020116	Robbing Allowanace	1,109,492.68	-	-	-	-
21020117	Outfit Allowance	2,036,367.01	-	-	-	-
21020118	Siwes Allowance	-	1,722,865.00	1,833,800.00	-	110,935.00
21020121	Wieghing Allowance	-	3,387,274.52	3,387,300.00	-	25.48
21020123	Responsibility Allowance	10,000.00	5,000.00	5,000.00	-	-
21020126	Torchlight Allowance	11,502.02	-	-	-	-
21020129	Newpapers Allowance	83,569.31	-	-	-	-
21020134	Judges/Grand Khadis Allowance	4,108,730.73	-	-	-	-
21020137	Driver's Allowance	334,277.24	169,834.40	170,000.00	-	165.60
21020138	Admin Allowance	139,282.20	195,893.67	196,400.00	-	506.33
21020140	Academic Allowance	2,795,582.64	1,331,712.81	1,332,000.00	-	287.19
21020143	Motor Vehicle/ Maintenance Allowance	253,403.71	-	1,099,000.00	1,099,000.00	1,099,000.00
21020145	Other Allowances and Benefits	309,250.91	5,443,474.67	5,444,100.00	691,000.00	625.33
PERSONNEL COST Total		161,210,906.60	185,327,327.26	198,732,300.00	169,313,000.00	13,404,972.74
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	75,000.00	300,000.00	300,000.00	300,000.00	-
22020102	Local Travel & Transport: Others	245,000.00	267,000.00	295,800.00	274,000.00	28,800.00
22020105	Hotel Accommodation - Local	50,000.00	40,000.00	274,000.00	274,000.00	234,000.00
22020106	Hotel Accommodation - International	-	200,000.00	274,000.00	274,000.00	74,000.00
22020109	Per-Diem/Estacodes	-	-	-	-	-
22020201	Electricity Charges	122,500.00	190,000.00	190,000.00	190,000.00	-
22020202	Telephone Charges	30,000.00	157,400.00	158,000.00	150,000.00	600.00
22020203	Internet Access Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	20,000.00	20,000.00	90,000.00	90,000.00	70,000.00
22020205	Water Rates	84,417.00	-	100,000.00	100,000.00	100,000.00
22020209	Other Utility Charges	86,000.00	105,000.00	120,000.00	120,000.00	15,000.00
22020301	Office Stationeries/Computer Consumables	312,000.00	206,000.00	350,000.00	350,000.00	144,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	368,000.00	350,000.00	500,000.00	370,000.00	150,000.00
22020306	Printing of Security Documents	220,000.00	250,000.00	285,800.00	274,000.00	35,800.00
22020307	Drugs/Laboratory/Medical Supplies	127,000.00	1,993,539.50	2,000,000.00	2,000,000.00	6,460.50
22020308	Field & Camping Materials Supplies	7,690,290.00	6,013,605.00	6,014,000.00	6,570,000.00	395.00
22020309	UniForms & Other Clothing	200,000.00	345,000.00	345,000.00	274,000.00	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	5,911,612.00	4,066,980.00	4,067,000.00	4,240,000.00	20.00
22020313	Chemical and Reagents Materials Supplies	100,000.00	20,000.00	20,000.00	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020401	Maintenance of Motor Vehicle/Transport Equipment	678,500.00	679,500.00	744,000.00	744,000.00	64,500.00
22020402	Maintenance of Office Furniture	100,000.00	50,000.00	274,000.00	274,000.00	224,000.00
22020403	Maintenance of Office Building/Residential Qtrs	203,500.00	350,500.00	523,000.00	523,000.00	172,500.00
22020404	Maintenance of Office/IT Equipments	11,658,650.00	4,133,000.00	4,133,000.00	4,099,000.00	-
22020405	Maintenance of Plants/Generators	163,500.00	42,500.00	274,000.00	274,000.00	231,500.00
22020406	Other Maintenance Services	15,592,132.50	11,110,533.21	11,111,000.00	11,238,000.00	466.79
22020501	Local Training	90,000.00	7,302,173.90	7,303,000.00	7,535,000.00	826.10
22020502	International Training	-	18,289,600.00	18,290,000.00	17,687,000.00	400.00
22020601	Security Services	100,000.00	11,500.00	274,000.00	274,000.00	262,500.00
22020605	Cleaning & Fumigation Services	227,500.00	160,000.00	194,300.00	165,000.00	34,300.00
22020701	Financial Consulting	-	-	165,000.00	165,000.00	165,000.00
22020702	InFormation Technology Consulting	90,000.00	190,000.00	249,000.00	249,000.00	59,000.00
22020709	Other Consulting Services	-	60,000.00	160,000.00	160,000.00	100,000.00
22020801	Motor Vehicle Fuel Cost	355,000.00	397,000.00	399,000.00	399,000.00	2,000.00
22020901	Bank Charges (Other Than Interest)	117,185.62	94,391.53	95,000.00	90,000.00	608.47
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	598,030.00	511,900.00	512,300.00	439,000.00	400.00
22021002	Honorarium & Sitting Allowance	437,000.00	150,000.00	274,000.00	274,000.00	124,000.00
22021003	Publicity & Advertisements	40,000.00	100,000.00	150,000.00	150,000.00	50,000.00
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	-	30,000.00	30,000.00	30,000.00
22021007	Welfare Packages	4,265,000.00	-	-	-	-
22021019	Medical Expenses-International	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	-	-	-
22021025	Other Miscellaneous Expenses	11,567,033.00	-	-	-	-
22021027	Daily Rated Allowance	17,556,999.00	-	-	-	-
OTHER RECURRENT COSTS Total		79,481,849.12	58,157,123.14	60,538,200.00	60,619,000.00	2,381,076.86
052102700100 - Adamawa State Referral Center Total		240,692,755.72	243,484,450.40	259,270,500.00	229,932,000.00	15,786,049.60
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)						
PERSONNEL COST						
21010101	Basic-Salary	26,950,737.10	27,129,826.70	27,370,000.00	27,370,000.00	240,173.30
21010103	Consolidated Revenue Fund Charge - Salaries	3,268,000.00	2,879,000.00	2,879,600.00	-	600.00
21020102	Housing/Rent Allowance	-	16,528.68	17,000.00	-	471.32
21020103	Transport Allowance	-	4,098.72	5,000.00	-	901.28
21020104	Meal Subsidy	-	751.12	1,000.00	-	248.88

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020105	Utility Allowance	-	4,094.30	5,000.00	-	905.70
21020107	Leave Allowance	-	-	2,737,000.00	2,737,000.00	2,737,000.00
21020108	Domestic Staff Allowance	169,563.00	-	-	-	-
21020109	Shift Allowance	502,121.23	535,385.23	622,000.00	622,000.00	86,614.77
21020110	Call Duty Allowance	-	-	-	-	-
21020111	Clinical Allowance	288,750.00	173,251.12	198,300.00	-	25,048.88
21020112	Harzard Allowance	292,620.97	326,370.97	585,000.00	585,000.00	258,629.03
21020117	Outfit Allowance	61,299.00	-	-	-	-
21020118	Siwes Allowance	-	200,529.00	286,500.00	-	85,971.00
21020130	Special Allowance	-	-	-	-	-
21020135	Furniture Allowance	-	28,896.28	29,000.00	-	103.72
21020145	Other Allowances and Benefits	-	132,470.40	133,000.00	-	529.60
PERSONNEL COST Total		31,533,091.30	31,431,202.52	34,868,400.00	31,314,000.00	3,437,197.48
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020103	International Travel & Transport: Training	50,000.00	-	-	-	-
22020105	Hotel Accommodation - Local	-	100,000.00	142,900.00	100,000.00	42,900.00
22020201	Electricity Charges	-	-	-	-	-
22020202	Telephone Charges	-	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	33,000.00	368,700.00	500,000.00	500,000.00	131,300.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	40,000.00	100,000.00	200,000.00	200,000.00	100,000.00
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	2,500.00	-	600,000.00	600,000.00	600,000.00
22020308	Field & Camping Materials Supplies	2,500.00	-	600,000.00	600,000.00	600,000.00
22020309	UniForms & Other Clothing	-	-	26,000.00	26,000.00	26,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	450,000.00	1,272,500.00	1,500,000.00	1,500,000.00	227,500.00
22020402	Maintenance of Office Furniture	25,000.00	-	50,000.00	50,000.00	50,000.00
22020403	Maintenance of Office Building/Residential Qtrs	72,500.00	-	600,000.00	1,100,000.00	600,000.00
22020404	Maintenance of Office/IT Equipments	-	35,000.00	200,000.00	200,000.00	165,000.00
22020405	Maintenance of Plants/Generators	170,000.00	-	700,000.00	700,000.00	700,000.00
22020406	Other Maintenance Services	172,500.00	2,176,300.00	3,500,000.00	3,500,000.00	1,323,700.00
22020501	Local Training	100,000.00	230,000.00	2,100,000.00	2,100,000.00	1,870,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020502	International Training	-	-	-	-	-
22020504	Seminars/Workshop and Conferences	-	-	-	-	-
22020601	Security Services	-	-	500,000.00	500,000.00	500,000.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	-	-	26,000.00	26,000.00	26,000.00
22020605	Cleaning & Fumigation Services	45,000.00	65,000.00	650,000.00	650,000.00	585,000.00
22020701	Financial Consulting	50,000.00	-	100,000.00	100,000.00	100,000.00
22020702	InFormation Technology Consulting	25,000.00	-	175,000.00	175,000.00	175,000.00
22020703	Legal Services	-	-	-	-	-
22020704	Engineering Services	-	-	-	-	-
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	235,000.00	417,500.00	500,000.00	500,000.00	82,500.00
22020802	Other Transport Equipment Fuel Cost	45,000.00	360,000.00	500,000.00	500,000.00	140,000.00
22020803	Plant/Generator Fuel Cost	42,000.00	125,000.00	214,200.00	700,000.00	89,200.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	7,963.01	9,774.00	41,000.00	41,000.00	31,226.00
22020902	Insurance Premium	60,000.00	-	175,000.00	175,000.00	175,000.00
22021001	Refreshment & Meals	19,400.00	230,000.00	230,000.00	150,000.00	-
22021002	Honorarium & Sitting Allowance	50,000.00	40,000.00	150,000.00	150,000.00	110,000.00
22021003	Publicity & Advertisements	33,100.00	-	75,000.00	75,000.00	75,000.00
22021004	Medical Expenses-Local	43,500.00	-	100,000.00	100,000.00	100,000.00
22021006	Postages & Courier Services	-	-	50,000.00	50,000.00	50,000.00
22021007	Welfare Packages	185,000.00	130,000.00	300,000.00	300,000.00	170,000.00
22021008	Subscription to Professional Bodies	80,000.00	-	250,000.00	500,000.00	250,000.00
22021009	Sporting Activities	-	-	-	-	-
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021022	Youth Corpers Allowance	45,000.00	-	-	-	-
22021023	Development Plan Preparation Expenses	150,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	1,936,500.00	7,500.00	8,000.00	-	500.00
22021027	Daily Rated Allowance	340,000.00	340,000.00	485,800.00	-	145,800.00
OTHER RECURRENT COSTS Total		4,510,463.01	6,007,274.00	15,248,900.00	15,868,000.00	9,241,626.00
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA) Total		36,043,554.31	37,438,476.52	50,117,300.00	47,182,000.00	12,678,823.48
052110200100 - Adamawa State Hospital Services Management Board						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
PERSONNEL COST						
21010101	Basic-Salary	2,901,480,738.44	2,880,857,088.53	2,918,950,141.22	3,556,679,000.00	38,093,052.69
21010103	Consolidated Revenue Fund Charge - Salaries	46,327,571.30	43,797,139.26	43,797,400.00	-	260.74
21010105	Salaries Arrears	1,869,439.26	-	17,323,000.00	17,323,000.00	17,323,000.00
21020101	Non Regular Allowances	250,833.54	-	-	-	-
21020102	Housing/Rent Allowance	664,319.98	434,913.80	198,360,500.00	238,591,000.00	197,925,586.20
21020103	Transport Allowance	135,514.39	118,227.76	102,798,000.00	102,798,000.00	102,679,772.24
21020104	Meal Subsidy	138,257.20	7,461.40	74,723,000.00	74,723,000.00	74,715,538.60
21020105	Utility Allowance	368,269.23	791,457.21	40,044,000.00	40,044,000.00	39,252,542.79
21020106	Entertainment Allowance	240,669.48	155,983.75	156,800.00	-	816.25
21020107	Leave Allowance	311,967.52	195,245.14	76,679,000.00	76,679,000.00	76,483,754.86
21020108	Domestic Staff Allowance	22,687,579.80	467,951.28	33,180,000.00	33,180,000.00	32,712,048.72
21020109	Shift Allowance	108,019,218.44	51,625,981.64	69,247,000.00	139,247,000.00	17,621,018.36
21020110	Call Duty Allowance	98,314,233.22	148,983,922.58	213,722,000.00	213,722,000.00	64,738,077.42
21020111	Clinical Allowance	83,493,322.30	41,612,666.38	59,721,800.00	-	18,109,133.62
21020112	Harzard Allowance	83,667,096.19	125,090,198.91	213,144,000.00	213,144,000.00	88,053,801.09
21020113	Rural Posting Allowance	92,649.92	-	-	-	-
21020114	Teaching Allowance	165,065.25	208,456.12	5,634,000.00	5,634,000.00	5,425,543.88
21020116	Robbing Allowance	163,797.75	-	-	-	-
21020117	Outfit Allowance	7,366,794.75	28,476.66	29,000.00	-	523.34
21020118	Siwes Allowance	-	21,806,783.73	31,021,800.00	-	9,215,016.27
21020119	Field Allowance	46,795.14	-	-	-	-
21020120	Journal Allowance	111,268.44	15,598.38	16,000.00	-	401.62
21020121	Wiegging Allowance	-	167,834.25	236,000.00	-	68,165.75
21020123	Responsibility Allowance	215,685.00	695,192.42	695,300.00	-	107.58
21020124	Medical Students Allowance	-	-	-	-	-
21020125	Student Nurses Allowance	240,321.59	-	-	-	-
21020126	Torchlight Allowance	222,928.01	-	-	-	-
21020127	UniForm Allowance	-	127,437.08	235,900.00	-	108,462.92
21020129	Newspapers Allowance	233,975.64	-	-	-	-
21020130	Special Allowance	3,019,734.72	539,177.52	17,211,000.00	17,211,000.00	16,671,822.48
21020132	Non Clinical Allowance	-	14,238.33	15,000.00	-	761.67
21020134	Judges/Grand Khadis Allowance	3,869,282.76	-	-	-	-
21020135	Furniture Allowance	43,366.73	-	2,705,000.00	2,705,000.00	2,705,000.00
21020137	Driver's Allowance	481,294.44	391,108.80	391,200.00	-	91.20
21020138	Admin Allowance	107,455.47	103,989.16	111,500.00	-	7,510.84
21020140	Academic Allowance	272,996.25	458,126.25	564,000.00	564,000.00	105,873.75

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020142	ICT Allowance	71,895.00	14,238.33	15,000.00	-	761.67
21020143	Motor Vehicle/ Maintenance Allowance	233,975.64	-	-	-	-
21020145	Other Allowances and Benefits	5,742,150.85	18,123,546.16	69,709,000.00	149,709,000.00	51,585,453.84
21020201	NHIS Contribution	-	-	-	-	-
21020205	Housing Fund Contribution	-	-	37,163,000.00	37,163,000.00	37,163,000.00
PERSONNEL COST Total		3,370,670,463.64	3,336,832,440.83	4,227,599,341.22	4,919,116,000.00	890,766,900.39
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	7,000.00	-	-	-	-
22020102	Local Travel & Transport: Others	2,515,053.00	-	-	-	-
22020104	International Travel & Transport: Others	1,278,000.00	-	-	-	-
22020105	Hotel Accommodation - Local	1,629,200.00	2,787,250.00	2,788,000.00	1,616,000.00	750.00
22020201	Electricity Charges	348,830.40	264,150.00	365,000.00	365,000.00	100,850.00
22020202	Telephone Charges	250,000.00	2,800,000.00	2,800,000.00	416,000.00	-
22020203	Internet Access Charges	193,000.00	37,600.00	442,000.00	442,000.00	404,400.00
22020204	Satellite Broadcasting Access Charges	265,000.00	1,700,000.00	1,700,000.00	365,000.00	-
22020205	Water Rates	7,700.00	104,450.00	232,000.00	232,000.00	127,550.00
22020206	Sewerage Charges	-	-	146,000.00	146,000.00	146,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	1,213,500.00	3,121,450.00	3,122,000.00	1,569,000.00	550.00
22020301	Office Stationeries/Computer Consumables	2,169,500.00	2,456,500.00	2,895,800.00	2,454,000.00	439,300.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	4,190,000.00	7,270,000.00	7,270,500.00	4,477,000.00	500.00
22020306	Printing of Security Documents	1,040,000.00	2,444,000.00	2,683,000.00	2,683,000.00	239,000.00
22020307	Drugs/Laboratory/Medical Supplies	865,000.00	840,000.00	956,000.00	956,000.00	116,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	669,500.00	700,000.00	853,000.00	853,000.00	153,000.00
22020311	Food Stuff/Catering Materials Supplies	353,000.00	217,000.00	365,000.00	365,000.00	148,000.00
22020312	Other Materials and Supplies	526,000.00	300,000.00	500,000.00	500,000.00	200,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	745,700.00	569,500.00	1,092,000.00	1,092,000.00	522,500.00
22020402	Maintenance of Office Furniture	806,500.00	793,650.00	845,000.00	845,000.00	51,350.00
22020403	Maintenance of Office Building/Residential Qtrs	34,000.00	186,450.00	231,000.00	231,000.00	44,550.00
22020404	Maintenance of Office/IT Equipments	1,409,000.00	3,114,550.00	3,115,000.00	1,554,000.00	450.00
22020405	Maintenance of Plants/Generators	1,266,000.00	2,928,650.00	2,929,000.00	1,279,000.00	350.00
22020406	Other Maintenance Services	3,467,000.00	23,370,000.00	23,370,600.00	4,005,000.00	600.00
22020407	Maintenance of Aircrafts	86,500.00	-	-	-	-
22020501	Local Training	423,000.00	1,450,000.00	1,450,000.00	539,000.00	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020502	International Training	-	2,800,000.00	2,800,000.00	1,681,000.00	-
22020601	Security Services	-	8,063,000.00	8,063,000.00	2,170,000.00	-
22020605	Cleaning & Fumigation Services	-	896,000.00	1,451,000.00	1,451,000.00	555,000.00
22020701	Financial Consulting	300,000.00	50,000.00	365,000.00	365,000.00	315,000.00
22020702	InFormation Technology Consulting	-	87,000.00	100,000.00	100,000.00	13,000.00
22020801	Motor Vehicle Fuel Cost	876,300.00	4,304,400.00	4,304,700.00	1,092,000.00	300.00
22020802	Other Transport Equipment Fuel Cost	161,500.00	1,670,650.00	1,671,000.00	365,000.00	350.00
22020803	Plant/Generator Fuel Cost	126,500.00	289,550.00	357,000.00	357,000.00	67,450.00
22020805	Sea Boat Fuel Cost	-	58,250.00	59,000.00	-	750.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	164,080.59	1,939,812.40	1,940,000.00	260,000.00	187.60
22020902	Insurance Premium	-	-	-	-	-
22020903	Other Financial Charges	3,240.13	-	-	-	-
22021001	Refreshment & Meals	829,000.00	2,691,650.00	2,692,000.00	1,092,000.00	350.00
22021002	Honorarium & Sitting Allowance	635,000.00	1,245,000.00	1,245,000.00	1,201,000.00	-
22021003	Publicity & Advertisements	220,000.00	1,480,000.00	1,480,000.00	727,000.00	-
22021004	Medical Expenses-Local	650,000.00	-	917,000.00	917,000.00	917,000.00
22021006	Postages & Courier Services	300,000.00	1,400,000.00	1,400,000.00	344,000.00	-
22021007	Welfare Packages	2,670,000.00	8,636,250.00	8,637,000.00	3,092,000.00	750.00
22021008	Subscription to Professional Bodies	-	1,490,000.00	1,490,000.00	232,000.00	-
22021009	Sporting Activities	-	-	-	-	-
22021020	Foreign Scholarship Scheme	-	-	232,000.00	232,000.00	232,000.00
22021023	Development Plan Preparation Expenses	296,000.00	-	801,000.00	801,000.00	801,000.00
22021025	Other Miscellaneous Expenses	105,373,000.00	141,159,500.00	141,160,000.00	124,911,000.00	500.00
OTHER RECURRENT COSTS Total		138,362,604.12	235,716,262.40	241,315,600.00	168,374,000.00	5,599,337.60
052110200100 - Adamawa State Hospital Services Management Board Total		3,509,033,067.76	3,572,548,703.23	4,468,914,941.22	5,087,490,000.00	896,366,237.99
052110300100 - Adamawa Traditional Medicine Board						
PERSONNEL COST						
21010103	Consolidated Revenue Fund Charge - Salaries	1,690,000.00	1,560,000.00	1,560,000.00	1,313,000.00	-
PERSONNEL COST Total		1,690,000.00	1,560,000.00	1,560,000.00	1,313,000.00	-
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	539,000.00	539,000.00	539,000.00
22020103	International Travel & Transport: Training	-	-	588,000.00	588,000.00	588,000.00
22020201	Electricity Charges	-	-	15,000.00	15,000.00	15,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020202	Telephone Charges	-	-	32,000.00	32,000.00	32,000.00
22020301	Office Stationeries/Computer Consumables	-	-	152,000.00	152,000.00	152,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	122,000.00	122,000.00	122,000.00
22020402	Maintenance of Office Furniture	-	-	90,000.00	90,000.00	90,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	164,000.00	164,000.00	164,000.00
22020406	Other Maintenance Services	-	-	90,000.00	90,000.00	90,000.00
22020702	InFormation Technology Consulting	-	-	10,000.00	10,000.00	10,000.00
22020801	Motor Vehicle Fuel Cost	-	-	1,000.00	1,000.00	1,000.00
22020901	Bank Charges (Other Than Interest)	-	-	157,000.00	157,000.00	157,000.00
22021025	Other Miscellaneous Expenses	-	-	112,000.00	112,000.00	112,000.00
22021027	Daily Rated Allowance	-	-	419,000.00	419,000.00	419,000.00
OTHER RECURRENT COSTS Total		-	-	2,491,000.00	2,491,000.00	2,491,000.00
052110300100 - Adamawa Traditional Medicine Board Total		1,690,000.00	1,560,000.00	4,051,000.00	3,804,000.00	2,491,000.00
052111300100 - Adamawa Essential Drugs Programme						
PERSONNEL COST						
21010101	Basic-Salary	42,378,177.56	42,769,988.96	42,770,900.00	20,227,000.00	911.04
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	-	-	-	-	-
21020102	Housing/Rent Allowance	-	-	5,023,000.00	10,023,000.00	5,023,000.00
21020103	Transport Allowance	-	-	3,012,000.00	6,012,000.00	3,012,000.00
21020104	Meal Subsidy	-	-	1,618,000.00	3,118,000.00	1,618,000.00
21020105	Utility Allowance	-	-	2,269,000.00	2,269,000.00	2,269,000.00
21020106	Entertainment Allowance	-	-	-	-	-
21020107	Leave Allowance	-	-	2,200,000.00	2,200,000.00	2,200,000.00
21020108	Domestic Staff Allowance	627,018.20	-	549,000.00	549,000.00	549,000.00
21020109	Shift Allowance	1,703,986.60	1,958,307.00	5,168,000.00	5,168,000.00	3,209,693.00
21020110	Call Duty Allowance	-	-	-	-	-
21020111	Clinical Allowance	883,044.01	438,750.00	626,800.00	-	188,050.00
21020112	Harzard Allowance	894,132.03	1,316,250.00	1,800,000.00	1,800,000.00	483,750.00
21020117	Outfit Allowance	208,819.00	-	-	-	-
21020118	Siwes Allowance	-	652,769.00	927,100.00	-	274,331.00
21020130	Special Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	-	-	-	-	-
PERSONNEL COST Total		46,695,177.40	47,136,064.96	65,963,800.00	51,366,000.00	18,827,735.04

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	239,000.00	-	800,000.00	800,000.00	800,000.00
22020201	Electricity Charges	-	65,100.00	100,000.00	100,000.00	34,900.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	46,500.00	55,500.00	300,000.00	300,000.00	244,500.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	55,000.00	-	800,000.00	800,000.00	800,000.00
22020309	UniForms & Other Clothing	-	-	50,000.00	50,000.00	50,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	95,000.00	500,000.00	1,100,000.00	1,600,000.00	600,000.00
22020402	Maintenance of Office Furniture	-	52,000.00	740,000.00	740,000.00	688,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	26,500.00	100,000.00	100,000.00	73,500.00
22020404	Maintenance of Office/IT Equipments	19,000.00	24,000.00	880,000.00	100,000.00	856,000.00
22020405	Maintenance of Plants/Generators	45,900.00	8,500.00	200,000.00	200,000.00	191,500.00
22020406	Other Maintenance Services	-	-	350,000.00	350,000.00	350,000.00
22020501	Local Training	-	-	100,000.00	100,000.00	100,000.00
22020502	International Training	-	-	-	-	-
22020504	Seminars/Workshop and Conferences	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020605	Cleaning & Fumigation Services	15,000.00	18,200.00	250,000.00	250,000.00	231,800.00
22020701	Financial Consulting	-	58,000.00	100,000.00	100,000.00	42,000.00
22020801	Motor Vehicle Fuel Cost	291,400.00	718,500.00	1,800,000.00	1,800,000.00	1,081,500.00
22020802	Other Transport Equipment Fuel Cost	99,100.00	-	-	-	-
22020803	Plant/Generator Fuel Cost	50,000.00	-	100,000.00	100,000.00	100,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	2,596.38	4,704.54	10,000.00	10,000.00	5,295.46
22021001	Refreshment & Meals	-	-	150,000.00	150,000.00	150,000.00
22021002	Honorarium & Sitting Allowance	-	100,000.00	200,000.00	200,000.00	100,000.00
22021003	Publicity & Advertisements	3,000.00	20,000.00	200,000.00	200,000.00	180,000.00
22021004	Medical Expenses-Local	-	-	60,000.00	60,000.00	60,000.00
22021006	Postages & Courier Services	20,000.00	-	30,000.00	30,000.00	30,000.00
22021007	Welfare Packages	-	-	150,000.00	150,000.00	150,000.00
22021023	Development Plan Preparation Expenses	60,000.00	-	75,000.00	75,000.00	75,000.00
22021025	Other Miscellaneous Expenses	798,000.00	1,079,506.00	2,415,000.00	2,415,000.00	1,335,494.00
22021027	Daily Rated Allowance	60,000.00	667,000.00	720,000.00	720,000.00	53,000.00
OTHER RECURRENT COSTS Total		1,899,496.38	3,397,510.54	12,780,000.00	12,500,000.00	9,382,489.46
052111300100 - Adamawa Essential Drugs Programme Total		48,594,673.78	50,533,575.50	78,743,800.00	63,866,000.00	28,210,224.50

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
053500100100 - Ministry of Environment and Natural Resources Development						
PERSONNEL COST						
21010101	Basic-Salary	385,312,763.65	373,864,676.09	373,865,000.00	342,339,000.00	323.91
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	117,837.00	-	-	-	-
21020101	Non Regular Allowances	115,593.24	-	-	-	-
21020102	Housing/Rent Allowance	338,040.47	294,946.38	295,000.00	253,000.00	53.62
21020103	Transport Allowance	87,268.96	68,528.88	76,000.00	76,000.00	7,471.12
21020104	Meal Subsidy	38,023.65	16,470.88	17,000.00	14,000.00	529.12
21020105	Utility Allowance	46,011.43	60,930.22	61,000.00	39,000.00	69.78
21020106	Entertainment Allowance	17,267.14	-	-	-	-
21020107	Leave Allowance	-	163,125.00	1,995,000.00	3,995,000.00	1,831,875.00
21020108	Domestic Staff Allowance	3,503,845.36	-	-	-	-
21020109	Shift Allowance	10,248,741.48	9,179,946.00	9,180,000.00	8,905,000.00	54.00
21020110	Call Duty Allowance	1,190,546.76	1,509,001.44	1,509,800.00	881,000.00	798.56
21020111	Clinical Allowance	6,330,120.97	4,062,857.40	4,389,800.00	-	326,942.60
21020112	Harzard Allowance	6,623,943.60	8,175,937.44	8,176,900.00	8,057,000.00	962.56
21020114	Teaching Allowance	101,043.04	-	-	-	-
21020116	Robbing Allowance	27,060.92	-	-	-	-
21020117	Outfit Allowance	1,175,092.00	81,182.76	1,752,900.00	-	1,671,717.24
21020118	Siwes Allowance	28,646.70	3,414,489.00	4,936,700.00	-	1,522,211.00
21020123	Responsibility Allowance	-	39,279.00	112,300.00	-	73,021.00
21020125	Student Nurses Allowance	18,829.18	-	-	-	-
21020126	Torchlight Allowance	21,244.01	190,137.24	271,700.00	-	81,562.76
21020130	Special Allowance	316,895.40	534,093.56	535,000.00	489,000.00	906.44
21020132	Non Clinical Allowance	297,670.12	54,121.84	55,000.00	-	878.16
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	380,025.06	-	-	-	-
21020135	Furniture Allowance	157,001.04	234,745.00	235,700.00	-	955.00
21020139	Wardrope Allowance	108,594.51	-	-	-	-
21020140	Academic Allowance	-	13,928.51	14,000.00	-	71.49
21020141	Accommodation Allowance	-	27,857.02	28,000.00	-	142.98
21020145	Other Allowances and Benefits	386,532.24	1,985,194.51	1,986,000.00	732,000.00	805.49
PERSONNEL COST Total		423,145,444.70	409,777,233.38	415,299,400.00	365,780,000.00	5,522,166.62
OTHER RECURRENT COSTS						

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020101	Local Travel & Transport: Training	38,000.00	143,626.00	1,000,000.00	1,000,000.00	856,374.00
22020102	Local Travel & Transport: Others	1,245,081.24	-	1,000,000.00	2,000,000.00	1,000,000.00
22020103	International Travel & Transport: Training	-	-	-	-	-
22020201	Electricity Charges	-	-	-	-	-
22020205	Water Rates	-	-	-	-	-
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	-	-	-	-	-
22020301	Office Stationeries/Computer Consumables	-	-	200,000.00	200,000.00	200,000.00
22020302	Books	-	-	-	-	-
22020304	Magazines & Periodicals	-	-	-	-	-
22020305	Printing of Non Security Documents	-	70,000.00	500,000.00	500,000.00	430,000.00
22020306	Printing of Security Documents	-	-	-	-	-
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	12,500.00	100,000.00	200,000.00	200,000.00	100,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	500,000.00	500,000.00	500,000.00
22020402	Maintenance of Office Furniture	-	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	15,000.00	-	28,600.00	26,000.00	28,600.00
22020404	Maintenance of Office/IT Equipments	-	42,500.00	500,000.00	500,000.00	457,500.00
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	-	-	-	-	-
22020501	Local Training	-	-	-	-	-
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	-	-	-	-	-
22020601	Security Services	177,000.00	-	-	-	-
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	-	49,400.00	500,000.00	500,000.00	450,600.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	7,545.67	11,046.64	20,000.00	20,000.00	8,953.36
22020902	Insurance Premium	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021001	Refreshment & Meals	72,000.00	-	300,000.00	300,000.00	300,000.00
22021002	Honorarium & Sitting Allowance	-	200,000.00	300,000.00	300,000.00	100,000.00
22021003	Publicity & Advertisements	30,000.00	88,000.00	300,000.00	300,000.00	212,000.00
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	-	-	-	-
22021007	Welfare Packages	40,000.00	623,774.00	654,000.00	654,000.00	30,226.00
22021010	Direct Teaching & Laboratory Cost	-	-	1,000,000.00	2,000,000.00	1,000,000.00
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021022	Youth Corpers Allowance	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	500,000.00	1,000,000.00	500,000.00
22021025	Other Miscellaneous Expenses	266,000.00	-	-	-	-
22021026	Monitoring and Evaluation Recurrent	-	69,600.00	500,000.00	500,000.00	430,400.00
22021027	Daily Rated Allowance	933,000.00	2,790,500.00	4,500,000.00	4,500,000.00	1,709,500.00
OTHER RECURRENT COSTS Total		2,836,126.91	4,188,446.64	12,502,600.00	15,000,000.00	8,314,153.36
053500100100 - Ministry of Environment and Natural Resources Development Total		425,981,571.61	413,965,680.02	427,802,000.00	380,780,000.00	13,836,319.98
055100100100 - Ministry for Local Government Affairs						
PERSONNEL COST						
21010101	Basic-Salary	28,653,981.57	37,107,763.48	37,481,000.00	38,481,000.00	373,236.52
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21020101	Non Regular Allowances	2,185,338.86	-	-	-	-
21020102	Housing/Rent Allowance	4,415,124.19	6,331,433.36	6,332,000.00	8,807,000.00	566.64
21020103	Transport Allowance	1,150,268.96	2,243,986.10	2,839,800.00	2,891,000.00	595,813.90
21020104	Meal Subsidy	719,793.57	390,734.72	547,000.00	547,000.00	156,265.28
21020105	Utility Allowance	631,073.33	1,420,802.12	1,500,000.00	1,500,000.00	79,197.88
21020106	Entertainment Allowance	17,646.55	38,371.60	43,000.00	43,000.00	4,628.40
21020107	Leave Allowance	433,660.32	3,372,482.00	3,845,000.00	3,845,000.00	472,518.00
21020108	Domestic Staff Allowance	542,075.40	1,156,427.52	1,260,100.00	1,301,000.00	103,672.48
21020109	Shift Allowance	-	-	-	-	-
21020110	Call Duty Allowance	45,304.08	-	-	-	-
21020111	Clinical Allowance	-	128,597.10	185,800.00	-	57,202.90
21020112	Harzard Allowance	-	-	-	-	-
21020114	Teaching Allowance	1,644,716.61	-	-	-	-
21020118	Siwes Allowance	534,483.92	-	-	-	-
21020119	Field Allowance	-	6,733.29	7,000.00	-	266.71
21020120	Journal Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020121	Wieghing Allowance	-	23,566.50	24,000.00	-	433.50
21020125	Student Nurses Allowance	185,009.86	-	-	-	-
21020126	Torchlight Allowance	185,009.86	-	-	-	-
21020130	Special Allowance	-	6,733.29	7,000.00	-	266.71
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	733,691.51	-	-	-	-
21020135	Furniture Allowance	1,068,967.84	6,292,383.06	6,499,000.00	6,499,000.00	206,616.94
21020139	Wardrobe Allowance	1,644,716.61	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	-	-	-	-
21020145	Other Allowances and Benefits	-	2,609,540.07	3,793,500.00	-	1,183,959.93
21020201	NHIS Contribution	-	-	-	-	-
21020202	Contributory Pension	-	-	-	-	-
21020205	Housing Fund Contribution	-	-	-	-	-
PERSONNEL COST Total		50,947,669.81	66,935,339.42	70,170,800.00	63,914,000.00	3,235,460.58
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020102	Local Travel & Transport: Others	-	-	-	-	-
22020103	International Travel & Transport: Training	-	-	-	-	-
22020104	International Travel & Transport: Others	-	-	-	-	-
22020109	Per-Diem/Estacodes	1,713.71	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	-	12,600.00	12,600.00	12,600.00
22020205	Water Rates	-	-	50,000.00	50,000.00	50,000.00
22020206	Sewerage Charges	-	-	-	-	-
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	1,582.25	-	10,500.00	10,500.00	10,500.00
22020301	Office Stationeries/Computer Consumables	-	185,000.00	200,000.00	200,000.00	15,000.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	9,450.00	9,450.00	9,450.00
22020306	Printing of Security Documents	-	-	9,450.00	9,450.00	9,450.00
22020312	Other Materials and Supplies	-	5,000.00	36,750.00	36,750.00	31,750.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	34,000.00	220,000.00	238,350.00	238,350.00	18,350.00
22020402	Maintenance of Office Furniture	-	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	-	-	3,150.00	3,150.00	3,150.00
22020404	Maintenance of Office/IT Equipments	-	-	-	-	-
22020405	Maintenance of Plants/Generators	-	-	-	-	-
22020406	Other Maintenance Services	-	17,150.50	17,800.00	16,800.00	649.50

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020407	Maintenance of Aircrafts	-	-	-	-	-
22020501	Local Training	-	-	-	-	-
22020502	International Training	-	-	-	-	-
22020701	Financial Consulting	-	-	21,000.00	21,000.00	21,000.00
22020709	Other Consulting Services	-	-	12,600.00	12,600.00	12,600.00
22020801	Motor Vehicle Fuel Cost	720,000.00	1,174,000.00	1,174,650.00	1,168,650.00	650.00
22020802	Other Transport Equipment Fuel Cost	-	-	29,400.00	29,400.00	29,400.00
22020803	Plant/Generator Fuel Cost	-	418,920.00	419,000.00	400,000.00	80.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	5,804.02	10,549.00	11,450.00	9,450.00	901.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	-	19,920.00	39,900.00	39,900.00	19,980.00
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	-	100,000.00	100,000.00	100,000.00
22021007	Welfare Packages	-	409,960.00	435,750.00	384,550.00	25,790.00
22021008	Subscription to Professional Bodies	-	-	24,150.00	24,150.00	24,150.00
22021009	Sporting Activities	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	60,900.00	60,900.00	60,900.00
22021025	Other Miscellaneous Expenses	1,479,840.00	-	-	-	-
22030101	Motor Cycle Advances	-	-	162,350.00	1,162,350.00	162,350.00
OTHER RECURRENT COSTS Total		2,242,939.98	2,460,499.50	3,079,200.00	4,000,000.00	618,700.50
055100100100 - Ministry for Local Government Affairs Total		53,190,609.79	69,395,838.92	73,250,000.00	67,914,000.00	3,854,161.08
055100500100 - Local Government Staff Pension Board						
PERSONNEL COST						
21010101	Basic-Salary	-	-	5,847,000.00	15,847,000.00	5,847,000.00
21010102	Over Time Payments	-	-	4,996,000.00	14,996,000.00	4,996,000.00
21010103	Consolidated Revenue Fund Charge - Salaries	17,668,236.35	16,660,896.41	16,661,000.00	-	103.59
21020102	Housing/Rent Allowance	-	-	1,978,000.00	1,978,000.00	1,978,000.00
21020103	Transport Allowance	-	-	1,921,000.00	4,921,000.00	1,921,000.00
21020104	Meal Subsidy	-	-	301,000.00	301,000.00	301,000.00
21020105	Utility Allowance	-	-	817,000.00	1,317,000.00	817,000.00
21020106	Entertainment Allowance	-	-	140,000.00	140,000.00	140,000.00
21020107	Leave Allowance	-	-	901,000.00	1,401,000.00	901,000.00
21020108	Domestic Staff Allowance	-	-	1,192,000.00	2,192,000.00	1,192,000.00
21020128	Personal Assistance Allowance	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020145	Other Allowances and Benefits	-	-	1,937,000.00	6,937,000.00	1,937,000.00
PERSONNEL COST Total		17,668,236.35	16,660,896.41	36,691,000.00	50,030,000.00	20,030,103.59
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	3,605,165.95	2,187,585.99	5,204,000.00	5,204,000.00	3,016,414.01
22020102	Local Travel & Transport: Others	1,513,139.42	300,000.00	1,350,000.00	1,350,000.00	1,050,000.00
22020103	International Travel & Transport: Training	-	-	1,262,000.00	2,262,000.00	1,262,000.00
22020105	Hotel Accommodation - Local	405,000.00	-	200,000.00	1,200,000.00	200,000.00
22020109	Per-Diem/Estacodes	-	-	262,000.00	1,262,000.00	262,000.00
22020201	Electricity Charges	-	-	1,493,000.00	2,493,000.00	1,493,000.00
22020202	Telephone Charges	-	-	181,000.00	181,000.00	181,000.00
22020203	Internet Access Charges	-	-	750,000.00	750,000.00	750,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	-	-	29,000.00	29,000.00	29,000.00
22020206	Sewerage Charges	-	-	250,000.00	250,000.00	250,000.00
22020207	Leased Communication Lines(s)	-	-	550,000.00	550,000.00	550,000.00
22020301	Office Stationeries/Computer Consumables	2,765,129.00	2,151,723.06	2,568,000.00	3,568,000.00	416,276.94
22020302	Books	-	-	-	-	-
22020303	Newspapers	-	-	-	-	-
22020305	Printing of Non Security Documents	-	-	2,832,000.00	3,832,000.00	2,832,000.00
22020306	Printing of Security Documents	100,000.00	-	2,041,000.00	3,041,000.00	2,041,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	-	-	-
22020308	Field & Camping Materials Supplies	-	-	-	-	-
22020309	UniForms & Other Clothing	-	-	1,250,000.00	1,250,000.00	1,250,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	60,000.00	-	1,131,000.00	1,131,000.00	1,131,000.00
22020312	Other Materials and Supplies	780,000.00	1,635,000.00	2,990,000.00	3,990,000.00	1,355,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,955,170.26	1,331,000.00	2,488,000.00	4,488,000.00	1,157,000.00
22020402	Maintenance of Office Furniture	620,000.00	-	1,809,000.00	2,809,000.00	1,809,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	747,000.00	747,000.00	747,000.00
22020404	Maintenance of Office/IT Equipments	1,070,000.00	150,000.00	1,131,000.00	1,131,000.00	981,000.00
22020405	Maintenance of Plants/Generators	-	100,000.00	1,272,000.00	1,272,000.00	1,172,000.00
22020406	Other Maintenance Services	1,427,552.80	790,000.00	1,448,000.00	1,448,000.00	658,000.00
22020407	Maintenance of Aircrafts	-	-	272,000.00	272,000.00	272,000.00
22020501	Local Training	700,000.00	1,897,552.80	2,523,000.00	5,523,000.00	625,447.20
22020502	International Training	-	-	207,000.00	207,000.00	207,000.00
22020601	Security Services	360,000.00	160,000.00	744,000.00	744,000.00	584,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	1,357,000.00	1,357,000.00	1,357,000.00
22020604	Security Vote (Including Operations)	-	-	-	-	-
22020605	Cleaning & Fumigation Services	-	-	753,000.00	753,000.00	753,000.00
22020701	Financial Consulting	-	-	1,809,000.00	2,809,000.00	1,809,000.00
22020702	InFormation Technology Consulting	-	-	227,000.00	227,000.00	227,000.00
22020703	Legal Services	100,000.00	-	227,000.00	227,000.00	227,000.00
22020704	Engineering Services	-	-	340,000.00	340,000.00	340,000.00
22020705	Architectural Services	-	-	181,000.00	181,000.00	181,000.00
22020706	Surveying Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	520,000.00	855,000.00	1,453,000.00	2,453,000.00	598,000.00
22020802	Other Transport Equipment Fuel Cost	55,000.00	-	500,000.00	500,000.00	500,000.00
22020803	Plant/Generator Fuel Cost	-	-	843,000.00	843,000.00	843,000.00
22020806	Cooking Gas/Fuel Cost	-	-	393,000.00	393,000.00	393,000.00
22020901	Bank Charges (Other Than Interest)	237,007.85	54,461.96	272,000.00	272,000.00	217,538.04
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	-	460,000.00	1,747,000.00	2,747,000.00	1,287,000.00
22021002	Honorarium & Sitting Allowance	8,032,358.00	1,190,000.00	2,533,000.00	5,533,000.00	1,343,000.00
22021003	Publicity & Advertisements	-	50,000.00	769,000.00	1,769,000.00	719,000.00
22021004	Medical Expenses-Local	1,230,408.78	430,000.00	493,000.00	1,493,000.00	63,000.00
22021006	Postages & Courier Services	-	-	245,000.00	1,245,000.00	245,000.00
22021007	Welfare Packages	3,182,586.80	975,000.00	2,560,000.00	6,060,000.00	1,585,000.00
22021008	Subscription to Professional Bodies	-	-	995,000.00	1,995,000.00	995,000.00
22021009	Sporting Activities	-	-	101,000.00	101,000.00	101,000.00
22021019	Medical Expenses-International	-	-	498,000.00	498,000.00	498,000.00
22021020	Foreign Scholarship Scheme	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	500,000.00	1,500,000.00	500,000.00
22021025	Other Miscellaneous Expenses	10,583,463.49	7,055,892.24	7,056,000.00	15,469,000.00	107.76
22040103	Grant to Local Governments -Current	6,000,000.00	-	-	-	-
OTHER RECURRENT COSTS Total		45,301,982.35	21,773,216.05	62,836,000.00	99,749,000.00	41,062,783.95
055100500100 - Local Government Staff Pension Board Total		62,970,218.71	38,434,112.46	99,527,000.00	149,779,000.00	61,092,887.54
055400100100 - Ministry of Rural Infrastructure & Community Development						
PERSONNEL COST						
21010101	Basic-Salary	33,879,514.60	30,981,555.85	32,866,000.00	37,866,000.00	1,884,444.15
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21010105	Salaries Arrears	-	-	101,000.00	101,000.00	101,000.00
21020101	Non Regular Allowances	1,947,508.84	-	-	-	-
21020102	Housing/Rent Allowance	5,830,010.73	5,366,201.21	6,413,300.00	8,664,000.00	1,047,098.79
21020103	Transport Allowance	1,666,037.39	1,870,689.61	2,842,000.00	2,842,000.00	971,310.39
21020104	Meal Subsidy	784,307.43	337,419.04	547,000.00	547,000.00	209,580.96
21020105	Utility Allowance	924,628.55	1,254,432.52	1,529,000.00	1,529,000.00	274,567.48
21020106	Entertainment Allowance	26,057.60	39,086.40	62,000.00	62,000.00	22,913.60
21020107	Leave Allowance	433,660.32	2,320,031.77	2,320,300.00	-	268.23
21020108	Domestic Staff Allowance	867,320.64	1,300,980.96	1,432,000.00	1,432,000.00	131,019.04
21020110	Call Duty Allowance	40,942.58	-	-	-	-
21020111	Clinical Allowance	-	108,329.31	164,800.00	-	56,470.69
21020113	Rural Posting Allowance	24,423.50	-	-	-	-
21020114	Teaching Allowance	1,580,990.06	24,423.50	25,000.00	-	576.50
21020118	Siwes Allowance	488,571.38	-	-	-	-
21020120	Journal Allowance	8,886.59	-	12,700.00	-	12,700.00
21020121	Wieghing Allowance	-	17,773.18	18,000.00	-	226.82
21020125	Student Nurses Allowance	246,301.08	-	-	-	-
21020126	Torchlight Allowance	221,877.58	-	-	-	-
21020127	UniForm Allowance	-	73,270.50	104,700.00	-	31,429.50
21020134	Judges/Grand Khadis Allowance	653,582.12	-	-	-	-
21020135	Furniture Allowance	2,445,110.43	5,385,354.59	6,634,000.00	6,634,000.00	1,248,645.41
21020139	Wardrobe Allowance	1,507,719.56	-	-	-	-
21020145	Other Allowances and Benefits	94,673.37	2,949,592.89	3,395,500.00	323,000.00	445,907.11
PERSONNEL COST Total		59,828,931.12	57,834,926.54	64,273,900.00	60,000,000.00	6,438,973.46
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	274,000.00	150,000.00	150,000.00	110,000.00	-
22020102	Local Travel & Transport: Others	2,881,000.00	2,243,310.00	2,244,000.00	2,123,000.00	690.00
22020103	International Travel & Transport: Training	10,000.00	-	-	-	-
22020104	International Travel & Transport: Others	100,000.00	-	-	-	-
22020105	Hotel Accommodation - Local	241,000.00	-	18,000.00	18,000.00	18,000.00
22020202	Telephone Charges	10,000.00	-	-	-	-
22020203	Internet Access Charges	30,000.00	-	-	-	-
22020204	Satellite Broadcasting Access Charges	16,000.00	-	-	-	-
22020206	Sewerage Charges	10,000.00	-	-	-	-
22020301	Office Stationeries/Computer Consumables	286,750.00	226,000.00	251,500.00	246,000.00	25,500.00
22020312	Other Materials and Supplies	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,168,000.00	1,161,200.00	1,162,000.00	1,147,000.00	800.00
22020402	Maintenance of Office Furniture	13,000.00	24,000.00	34,300.00	29,000.00	10,300.00
22020403	Maintenance of Office Building/Residential Qtrs	-	18,000.00	25,800.00	18,000.00	7,800.00
22020404	Maintenance of Office/IT Equipments	360,000.00	47,000.00	67,200.00	50,000.00	20,200.00
22020405	Maintenance of Plants/Generators	8,000.00	20,700.00	36,000.00	36,000.00	15,300.00
22020504	Seminars/Workshop and Conferences	60,000.00	50,000.00	50,000.00	55,000.00	-
22020601	Security Services	536,000.00	1,081,000.00	1,450,000.00	290,000.00	369,000.00
22020605	Cleaning & Fumigation Services	259,000.00	107,000.00	141,000.00	141,000.00	34,000.00
22020801	Motor Vehicle Fuel Cost	474,000.00	560,000.00	572,900.00	520,000.00	12,900.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	892,000.00	414,000.00	414,000.00	469,000.00	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	116,813.03	68,827.77	100,000.00	100,000.00	31,172.23
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	455,000.00	230,000.00	298,600.00	286,000.00	68,600.00
22021002	Honorarium & Sitting Allowance	20,000.00	26,000.00	70,000.00	70,000.00	44,000.00
22021003	Publicity & Advertisements	18,000.00	82,000.00	82,000.00	120,000.00	-
22021004	Medical Expenses-Local	287,000.00	-	-	-	-
22021006	Postages & Courier Services	49,000.00	48,000.00	48,800.00	36,000.00	800.00
22021007	Welfare Packages	1,185,000.00	699,000.00	700,000.00	1,200,000.00	1,000.00
22021023	Development Plan Preparation Expenses	870,361.38	114,000.00	250,000.00	500,000.00	136,000.00
22021025	Other Miscellaneous Expenses	6,011,600.00	7,330,500.00	7,876,000.00	8,436,000.00	545,500.00
22021027	Daily Rated Allowance	6,000.00	-	-	-	-
OTHER RECURRENT COSTS Total		16,647,524.41	14,700,537.77	16,042,100.00	16,000,000.00	1,341,562.23
055400100100 - Ministry of Rural Infrastructure & Community Development Total		76,476,455.53	72,535,464.31	80,316,000.00	76,000,000.00	7,780,535.69
056800100100 - Ministry of Tertiary and Professional Education						
PERSONNEL COST						
21010101	Basic-Salary	8,733,741.00	8,222,004.00	8,262,000.00	8,262,000.00	39,996.00
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	6,156,806.77	5,805,785.21	5,806,600.00	-	814.79
21010104	Basic Wages	-	-	-	-	-
21020101	Non Regular Allowances	463,686.03	-	-	-	-
21020102	Housing/Rent Allowance	1,506,587.67	1,410,898.77	1,891,000.00	1,891,000.00	480,101.23
21020103	Transport Allowance	449,382.88	393,775.65	435,000.00	435,000.00	41,224.35
21020104	Meal Subsidy	151,839.73	56,361.24	59,000.00	59,000.00	2,638.76

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
21020105	Utility Allowance	231,670.76	297,152.04	298,000.00	232,000.00	847.96
21020106	Entertainment Allowance	34,212.78	45,617.04	46,000.00	46,000.00	382.96
21020107	Leave Allowance	433,660.32	753,720.00	827,000.00	827,000.00	73,280.00
21020108	Domestic Staff Allowance	975,735.72	1,300,980.96	1,301,000.00	1,301,000.00	19.04
21020110	Call Duty Allowance	6,262.36	-	-	-	-
21020111	Clinical Allowance	-	18,787.08	26,900.00	-	8,112.92
21020113	Rural Posting Allowance	93,540.73	-	-	-	-
21020114	Teaching Allowance	691,723.20	561,244.38	1,193,000.00	1,193,000.00	631,755.62
21020118	Siwes Allowance	131,252.59	-	-	-	-
21020125	Student Nurses Allowance	324,375.04	-	-	-	-
21020126	Torchlight Allowance	324,375.04	-	-	-	-
21020127	UniForm Allowance	-	280,622.19	400,900.00	-	120,277.81
21020134	Judges/Grand Khadis Allowance	156,766.53	-	-	-	-
21020135	Furniture Allowance	656,262.95	1,644,404.04	1,653,000.00	1,653,000.00	8,595.96
21020139	Wardrobe Allowance	548,134.68	-	-	-	-
21020145	Other Allowances and Benefits	187,081.46	882,180.33	1,126,700.00	-	244,519.67
PERSONNEL COST Total		22,257,098.24	21,673,532.93	23,326,100.00	15,899,000.00	1,652,567.07
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	3,083,600.00	-	4,500,000.00	7,500,000.00	4,500,000.00
22020102	Local Travel & Transport: Others	-	64,800.00	3,891,000.00	3,891,000.00	3,826,200.00
22020103	International Travel & Transport: Training	-	-	100,000.00	100,000.00	100,000.00
22020104	International Travel & Transport: Others	-	-	100,000.00	100,000.00	100,000.00
22020105	Hotel Accommodation - Local	-	-	500,000.00	500,000.00	500,000.00
22020109	Per-Diem/Estacodes	-	-	250,000.00	250,000.00	250,000.00
22020205	Water Rates	-	-	26,000.00	26,000.00	26,000.00
22020209	Other Utility Charges	-	25,500.00	36,500.00	26,000.00	11,000.00
22020301	Office Stationeries/Computer Consumables	20,000.00	217,500.00	218,000.00	200,000.00	500.00
22020302	Books	-	5,000.00	5,000.00	-	-
22020305	Printing of Non Security Documents	-	115,000.00	150,000.00	150,000.00	35,000.00
22020306	Printing of Security Documents	-	120,000.00	150,000.00	150,000.00	30,000.00
22020312	Other Materials and Supplies	43,000.00	492,500.00	500,000.00	500,000.00	7,500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	189,000.00	623,750.00	800,000.00	800,000.00	176,250.00
22020402	Maintenance of Office Furniture	65,000.00	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	95,500.00	25,000.00	350,000.00	350,000.00	325,000.00
22020404	Maintenance of Office/IT Equipments	242,200.00	2,000,500.00	2,620,000.00	5,120,000.00	619,500.00
22020405	Maintenance of Plants/Generators	25,000.00	150,000.00	2,050,000.00	2,050,000.00	1,900,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020406	Other Maintenance Services	184,000.00	287,500.00	500,000.00	500,000.00	212,500.00
22020407	Maintenance of Aircrafts	15,000.00	-	-	-	-
22020501	Local Training	-	-	100,000.00	100,000.00	100,000.00
22020502	International Training	-	-	100,000.00	100,000.00	100,000.00
22020601	Security Services	-	-	-	-	-
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	182,500.00	285,000.00	500,000.00	500,000.00	215,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	150,000.00	150,000.00	150,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	8,808.86	45,143.62	59,100.00	50,000.00	13,956.38
22020902	Insurance Premium	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	92,500.00	122,500.00	500,000.00	500,000.00	377,500.00
22021002	Honorarium & Sitting Allowance	-	-	-	-	-
22021003	Publicity & Advertisements	-	-	50,000.00	50,000.00	50,000.00
22021004	Medical Expenses-Local	-	-	100,000.00	100,000.00	100,000.00
22021007	Welfare Packages	280,000.00	90,000.00	1,500,000.00	1,500,000.00	1,410,000.00
22021023	Development Plan Preparation Expenses	89,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	1,817,500.00	-	-	-	-
22021027	Daily Rated Allowance	950,000.00	-	-	-	-
OTHER RECURRENT COSTS Total		7,382,608.86	4,669,693.62	19,805,600.00	25,263,000.00	15,135,906.38
056800100100 - Ministry of Tertiary and Professional Education Total		29,639,707.10	26,343,226.55	43,131,700.00	41,162,000.00	16,788,473.45
056800300100 - College of Agriculture Ganye						
PERSONNEL COST						
21010101	Basic-Salary	567,550,544.49	581,270,356.59	599,182,000.00	599,182,000.00	17,911,643.41
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	1,300,000.00	1,200,000.00	1,200,000.00	437,000.00	-
21010105	Salaries Arrears	441,872.28	-	-	-	-
21020101	Non Regular Allowances	619,146.75	-	532,700.00	-	532,700.00
21020102	Housing/Rent Allowance	739,262.60	2,130,790.48	2,131,000.00	2,047,000.00	209.52
21020103	Transport Allowance	166,386.67	419,044.72	420,000.00	173,000.00	955.28
21020104	Meal Subsidy	114,606.56	116,489.47	121,000.00	121,000.00	4,510.53

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020105	Utility Allowance	81,090.72	91,227.06	133,000.00	133,000.00	41,772.94
21020106	Entertainment Allowance	17,228.64	-	-	-	-
21020107	Leave Allowance	177,525.92	34,457.28	81,900.00	-	47,442.72
21020108	Domestic Staff Allowance	704,440.19	205,611.12	299,000.00	299,000.00	93,388.88
21020109	Shift Allowance	4,120,603.12	1,813,827.98	2,284,800.00	2,215,000.00	470,972.02
21020110	Call Duty Allowance	5,480,984.60	8,446,423.58	8,447,000.00	8,292,000.00	576.42
21020111	Clinical Allowance	504,043.43	271,434.02	401,000.00	-	129,565.98
21020112	Harzard Allowance	507,689.32	674,565.66	1,111,000.00	1,111,000.00	436,434.34
21020116	Robbing Allowanace	3,812,377.50	-	-	-	-
21020117	Outfit Allowance	4,908,197.40	-	-	-	-
21020118	Siwes Allowance	3,991,747.98	5,250,128.66	5,251,000.00	4,537,000.00	871.34
21020119	Field Allowance	2,899,747.33	4,214,115.50	4,214,500.00	4,537,000.00	384.50
21020120	Journal Allowance	34,457.28	-	-	-	-
21020121	Wieghing Allowance	51,685.92	4,041,535.73	5,635,500.00	-	1,593,964.27
21020123	Responsibility Allowance	841,293.00	988,583.76	988,900.00	-	316.24
21020125	Student Nurses Allowance	19,801.96	-	-	-	-
21020126	Torchlight Allowance	19,801.96	-	-	-	-
21020129	Newspapers Allowance	361,451.12	-	-	-	-
21020130	Special Allowance	364,200.48	1,154,725.00	1,610,200.00	-	455,475.00
21020134	Judges/Grand Khadis Allowance	4,105,251.33	-	-	-	-
21020137	Driver's Allowance	-	560,862.00	1,201,900.00	-	641,038.00
21020140	Academic Allowance	7,619,094.51	2,685,386.23	3,721,600.00	-	1,036,213.77
21020142	ICT Allowance	280,431.00	-	-	-	-
21020145	Other Allowances and Benefits	3,941,563.76	15,936,608.77	15,937,000.00	6,916,000.00	391.23
PERSONNEL COST Total		615,776,527.82	631,506,173.61	654,905,000.00	630,000,000.00	23,398,826.39
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	368,000.00	-	-	-	-
22020102	Local Travel & Transport: Others	115,000.00	-	-	-	-
22020201	Electricity Charges	89,000.00	-	-	-	-
22020204	Satellite Broadcasting Access Charges	-	60,000.00	250,000.00	250,000.00	190,000.00
22020301	Office Stationeries/Computer Consumables	197,100.00	1,720,460.00	1,721,000.00	1,650,000.00	540.00
22020302	Books	-	-	-	-	-
22020305	Printing of Non Security Documents	60,000.00	-	50,000.00	50,000.00	50,000.00
22020306	Printing of Security Documents	120,000.00	-	330,000.00	330,000.00	330,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	30,000.00	270,000.00	270,000.00	240,000.00
22020308	Field & Camping Materials Supplies	-	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020309	UniForms & Other Clothing	-	-	-	-	-
22020310	Teaching Aids/Instruction Materials	220,000.00	180,000.00	2,200,000.00	2,200,000.00	2,020,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	88,000.00	88,000.00	88,000.00
22020312	Other Materials and Supplies	106,000.00	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	120,000.00	95,000.00	1,100,000.00	1,100,000.00	1,005,000.00
22020402	Maintenance of Office Furniture	-	-	-	-	-
22020403	Maintenance of Office Building/Residential Qtrs	2,683,300.00	375,400.00	2,700,000.00	7,700,000.00	2,324,600.00
22020404	Maintenance of Office/IT Equipments	26,000.00	-	309,000.00	309,000.00	309,000.00
22020405	Maintenance of Plants/Generators	-	-	85,000.00	85,000.00	85,000.00
22020406	Other Maintenance Services	1,506,000.00	3,883,440.00	4,250,000.00	12,250,000.00	366,560.00
22020407	Maintenance of Aircrafts	-	-	-	-	-
22020501	Local Training	-	1,840,440.00	2,727,000.00	2,727,000.00	886,560.00
22020502	International Training	-	-	-	-	-
22020601	Security Services	-	-	872,000.00	872,000.00	872,000.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	240,000.00	-	-	-	-
22020604	Security Vote (Including Operations)	250,000.00	100,000.00	550,000.00	550,000.00	450,000.00
22020605	Cleaning & Fumigation Services	3,000.00	36,000.00	266,000.00	266,000.00	230,000.00
22020701	Financial Consulting	-	-	141,000.00	141,000.00	141,000.00
22020702	InFormation Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	10,000.00	141,000.00	141,000.00	131,000.00
22020801	Motor Vehicle Fuel Cost	106,000.00	60,000.00	660,000.00	660,000.00	600,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	30,000.00	6,000.00	472,000.00	472,000.00	466,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	1,903.14	5,561.00	110,000.00	110,000.00	104,439.00
22021001	Refreshment & Meals	377,000.00	514,850.00	515,000.00	471,000.00	150.00
22021002	Honorarium & Sitting Allowance	-	65,000.00	440,000.00	440,000.00	375,000.00
22021003	Publicity & Advertisements	180,000.00	83,000.00	440,000.00	440,000.00	357,000.00
22021004	Medical Expenses-Local	-	-	425,000.00	425,000.00	425,000.00
22021006	Postages & Courier Services	15,000.00	20,000.00	95,000.00	95,000.00	75,000.00
22021007	Welfare Packages	155,000.00	412,000.00	1,100,000.00	1,100,000.00	688,000.00
22021009	Sporting Activities	-	-	-	-	-
22021023	Development Plan Preparation Expenses	368,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	82,000.00	-	-	-	-
OTHER RECURRENT COSTS Total		7,418,303.14	9,497,151.00	22,307,000.00	35,192,000.00	12,809,849.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
056800300100	College of Agriculture Ganye Total	623,194,830.96	641,003,324.61	677,212,000.00	665,192,000.00	36,208,675.39
	056800400100 - College of Legal Studies Yola					
PERSONNEL COST						
21010101	Basic-Salary	443,918,615.31	467,866,171.23	564,689,000.00	764,689,000.00	96,822,828.77
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	2,080,000.00	1,920,000.00	1,920,800.00	-	800.00
21020101	Non Regular Allowances	580,247.51	-	-	-	-
21020102	Housing/Rent Allowance	746,528.61	1,479,725.18	1,744,700.00	1,020,000.00	264,974.82
21020103	Transport Allowance	168,866.76	141,290.74	238,000.00	238,000.00	96,709.26
21020104	Meal Subsidy	115,061.06	101,469.36	112,000.00	112,000.00	10,530.64
21020105	Utility Allowance	82,359.38	150,506.80	151,000.00	122,000.00	493.20
21020106	Entertainment Allowance	17,228.64	43,671.92	44,000.00	-	328.08
21020107	Leave Allowance	725,822.24	84,439.88	312,800.00	207,000.00	228,360.12
21020108	Domestic Staff Allowance	2,421,322.31	1,965,904.26	1,966,000.00	1,920,000.00	95.74
21020109	Shift Allowance	3,075,181.51	3,283,894.89	5,246,000.00	14,246,000.00	1,962,105.11
21020110	Call Duty Allowance	9,257.65	-	13,300.00	-	13,300.00
21020111	Clinical Allowance	390,004.77	239,445.75	342,100.00	-	102,654.25
21020112	Harzard Allowance	391,393.68	513,221.70	1,183,000.00	6,183,000.00	669,778.30
21020116	Robbing Allowanace	3,277,409.32	-	-	-	-
21020117	Outfit Allowance	4,529,750.56	-	-	-	-
21020118	Siwes Allowance	3,467,529.16	6,083,510.16	6,084,000.00	7,522,000.00	489.84
21020119	Field Allowance	2,528,842.80	3,992,243.84	5,522,000.00	7,522,000.00	1,529,756.16
21020120	Journal Allowance	34,457.28	16,376.98	17,000.00	-	623.02
21020121	Wiegging Allowance	51,685.92	3,548,498.87	4,983,400.00	-	1,434,901.13
21020122	Hardship Allowance	-	128,946.19	129,100.00	-	153.81
21020125	Student Nurses Allowance	19,801.96	-	-	-	-
21020126	Torchlight Allowance	19,801.96	-	-	-	-
21020129	Newpapers Allowance	323,017.91	-	-	-	-
21020130	Special Allowance	325,301.24	1,013,856.94	1,423,900.00	-	410,043.06
21020134	Judges/Grand Khadis Allowance	2,237,167.71	-	-	-	-
21020135	Furniture Allowance	6,351.40	87,343.84	87,800.00	-	456.16
21020140	Academic Allowance	6,620,854.51	2,290,322.23	2,291,000.00	-	677.77
21020142	ICT Allowance	30,000.00	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	-	32,753.96	35,100.00	-	2,346.04
21020145	Other Allowances and Benefits	1,773,264.03	10,572,569.17	10,573,000.00	27,009,000.00	430.83
PERSONNEL COST Total		479,967,125.19	505,556,163.89	609,109,000.00	830,790,000.00	103,552,836.11

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	-	-	-	-
22020105	Hotel Accommodation - Local	139,600.00	-	-	-	-
22020201	Electricity Charges	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020202	Telephone Charges	70,000.00	-	600,000.00	600,000.00	600,000.00
22020203	Internet Access Charges	20,000.00	90,000.00	1,500,000.00	1,500,000.00	1,410,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
22020205	Water Rates	120,000.00	49,000.00	600,000.00	600,000.00	551,000.00
22020209	Other Utility Charges	-	-	500,000.00	500,000.00	500,000.00
22020301	Office Stationeries/Computer Consumables	-	160,000.00	3,000,000.00	3,000,000.00	2,840,000.00
22020302	Books	90,000.00	-	9,000,000.00	500,000.00	9,000,000.00
22020303	Newspapers	-	-	250,000.00	250,000.00	250,000.00
22020304	Magazines & Periodicals	-	-	100,000.00	100,000.00	100,000.00
22020305	Printing of Non Security Documents	-	-	3,000,000.00	5,000,000.00	3,000,000.00
22020306	Printing of Security Documents	-	-	5,000,000.00	15,000,000.00	5,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	250,000.00	-	500,000.00	500,000.00	500,000.00
22020308	Field & Camping Materials Supplies	-	-	500,000.00	500,000.00	500,000.00
22020309	UniForms & Other Clothing	360,000.00	-	500,000.00	500,000.00	500,000.00
22020310	Teaching Aids/Instruction Materials	-	200,000.00	500,000.00	500,000.00	300,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	-	-	10,000,000.00	500,000.00	10,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	-	-	500,000.00	500,000.00	500,000.00
22020402	Maintenance of Office Furniture	-	-	20,000,000.00	1,000,000.00	20,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	311,000.00	-	9,000,000.00	1,000,000.00	9,000,000.00
22020404	Maintenance of Office/IT Equipments	40,000.00	387,000.00	10,500,000.00	1,500,000.00	10,113,000.00
22020405	Maintenance of Plants/Generators	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22020406	Other Maintenance Services	55,000.00	317,200.00	500,000.00	500,000.00	182,800.00
22020407	Maintenance of Aircrafts	-	-	-	-	-
22020501	Local Training	-	-	500,000.00	500,000.00	500,000.00
22020502	International Training	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020504	Seminars/Workshop and Conferences	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22020601	Security Services	-	100,000.00	1,000,000.00	1,000,000.00	900,000.00
22020602	Office Rent	-	-	500,000.00	500,000.00	500,000.00
22020603	Residential Rent	-	-	4,000,000.00	500,000.00	4,000,000.00
22020605	Cleaning & Fumigation Services	-	120,000.00	15,250,000.00	5,250,000.00	15,130,000.00
22020705	Architectural Services	-	-	750,000.00	750,000.00	750,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020801	Motor Vehicle Fuel Cost	-	320,000.00	1,000,000.00	1,000,000.00	680,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	500,000.00	500,000.00	500,000.00
22020803	Plant/Generator Fuel Cost	280,000.00	260,000.00	3,000,000.00	3,000,000.00	2,740,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	4,068.93	5,821.72	60,000.00	60,000.00	54,178.28
22021001	Refreshment & Meals	820,000.00	460,000.00	11,500,000.00	3,500,000.00	11,040,000.00
22021002	Honorarium & Sitting Allowance	90,000.00	1,578,200.00	21,000,000.00	8,000,000.00	19,421,800.00
22021003	Publicity & Advertisements	-	-	250,000.00	250,000.00	250,000.00
22021004	Medical Expenses-Local	-	-	890,000.00	890,000.00	890,000.00
22021006	Postages & Courier Services	-	-	250,000.00	250,000.00	250,000.00
22021007	Welfare Packages	-	500,000.00	2,000,000.00	7,000,000.00	1,500,000.00
22021008	Subscription to Professional Bodies	-	-	1,500,000.00	1,500,000.00	1,500,000.00
22021009	Sporting Activities	-	-	200,000.00	200,000.00	200,000.00
22021010	Direct Teaching & Laboratory Cost	-	-	500,000.00	500,000.00	500,000.00
22021023	Development Plan Preparation Expenses	380,000.00	-	300,000.00	300,000.00	300,000.00
22021025	Other Miscellaneous Expenses	575,000.00	-	-	-	-
22021027	Daily Rated Allowance	-	-	3,000,000.00	13,000,000.00	3,000,000.00
OTHER RECURRENT COSTS Total		3,604,668.93	4,547,221.72	151,500,000.00	90,000,000.00	146,952,778.28
056800400100 - College of Legal Studies Yola Total		483,571,794.12	510,103,385.61	760,609,000.00	920,790,000.00	250,505,614.39
056801800100 - Adamawa State Polytechnic Yola						
PERSONNEL COST						
21010101	Basic-Salary	1,056,711,690.11	1,202,088,153.92	1,202,089,100.00	511,238,000.00	946.08
21010103	Consolidated Revenue Fund Charge - Salaries	1,690,000.00	1,600,000.00	3,122,000.00	3,122,000.00	1,522,000.00
21010105	Salaries Arrears	1,227,229.04	-	-	-	-
21020101	Non Regular Allowances	1,619,403.98	-	-	-	-
21020102	Housing/Rent Allowance	1,146,530.99	7,255,604.63	78,365,000.00	278,365,000.00	71,109,395.37
21020103	Transport Allowance	256,087.86	5,087,263.96	85,398,500.00	165,168,000.00	80,311,236.04
21020104	Meal Subsidy	390,453.88	339,586.83	71,463,000.00	71,463,000.00	71,123,413.17
21020105	Utility Allowance	766,094.70	1,022,088.91	53,446,000.00	53,446,000.00	52,423,911.09
21020106	Entertainment Allowance	337,455.15	237,909.44	238,100.00	-	190.56
21020107	Leave Allowance	1,316,820.79	544,989.68	3,015,000.00	50,015,000.00	2,470,010.32
21020108	Domestic Staff Allowance	2,758,459.44	3,410,733.89	35,446,000.00	35,446,000.00	32,035,266.11
21020109	Shift Allowance	2,349,782.50	2,175,386.75	3,647,900.00	3,432,000.00	1,472,513.25
21020110	Call Duty Allowance	1,366,328.13	2,631,144.94	3,196,000.00	3,196,000.00	564,855.06
21020111	Clinical Allowance	328,303.83	230,783.68	633,500.00	-	402,716.32

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020112	Harzard Allowance	401,858.24	600,121.76	4,624,000.00	4,624,000.00	4,023,878.24
21020114	Teaching Allowance	183,073.01	-	-	-	-
21020116	Robbing Allowanace	7,862,526.19	-	-	-	-
21020117	Outfit Allowance	14,330,068.25	-	-	-	-
21020118	Siwes Allowance	11,254,876.32	11,252,905.03	14,286,000.00	14,286,000.00	3,033,094.97
21020119	Field Allowance	9,080,226.90	14,027,870.59	14,206,000.00	14,206,000.00	178,129.41
21020120	Journal Allowance	50,895.07	-	-	-	-
21020121	Wieghing Allowance	152,685.21	12,344,381.62	17,386,900.00	-	5,042,518.38
21020123	Responsibility Allowance	1,224,121.01	4,738,496.76	4,738,600.00	-	103.24
21020125	Student Nurses Allowance	120,330.14	-	-	-	-
21020126	Torchlight Allowance	19,801.96	-	-	-	-
21020129	Newspapers Allowance	1,305,460.78	410,730.45	411,200.00	-	469.55
21020130	Special Allowance	1,999,512.82	5,005,764.68	16,380,000.00	16,380,000.00	11,374,235.32
21020132	Non Clinical Allowance	-	33,666.43	13,209,000.00	13,209,000.00	13,175,333.57
21020134	Judges/Grand Khadis Allowance	9,280,334.69	-	-	-	-
21020135	Furniture Allowance	-	-	80,000,000.00	80,000,000.00	80,000,000.00
21020136	Overtime Payments	-	-	-	-	-
21020137	Driver's Allowance	-	1,533,884.48	3,227,400.00	-	1,693,515.52
21020140	Academic Allowance	22,941,686.46	35,682,862.22	35,683,000.00	58,223,000.00	137.78
21020142	ICT Allowance	410,262.23	-	-	-	-
21020143	Motor Vehicle/ Maintenance Allowance	807,994.32	201,998.58	202,000.00	-	1.42
21020145	Other Allowances and Benefits	10,244,516.52	13,385,111.43	13,385,200.00	-	88.57
PERSONNEL COST Total		1,163,934,870.52	1,325,841,440.66	1,757,799,400.00	1,375,819,000.00	431,957,959.34
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	343,040.00	5,000,000.00	15,000,000.00	4,656,960.00
22020102	Local Travel & Transport: Others	811,400.00	176,560.00	10,000,000.00	20,000,000.00	9,823,440.00
22020103	International Travel & Transport: Training	-	760,000.00	5,000,000.00	5,000,000.00	4,240,000.00
22020105	Hotel Accommodation - Local	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020107	Hotel Accommodation - Local Training	-	144,000.00	144,000.00	-	-
22020108	Hotel Accommodation - International Training	-	-	-	-	-
22020201	Electricity Charges	-	-	10,000,000.00	20,000,000.00	10,000,000.00
22020203	Internet Access Charges	-	27,000.00	7,000,000.00	7,000,000.00	6,973,000.00
22020204	Satellite Broadcasting Access Charges	-	-	6,000,000.00	15,000,000.00	6,000,000.00
22020205	Water Rates	-	-	4,000,000.00	4,000,000.00	4,000,000.00
22020206	Sewerage Charges	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020207	Leased Communication Lines(s)	-	-	1,000,000.00	1,000,000.00	1,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020301	Office Stationeries/Computer Consumables	6,801,321.25	-	10,000,000.00	20,000,000.00	10,000,000.00
22020302	Books	-	-	7,000,000.00	7,000,000.00	7,000,000.00
22020303	Newspapers	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020305	Printing of Non Security Documents	-	-	5,000,000.00	10,000,000.00	5,000,000.00
22020306	Printing of Security Documents	85,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	10,000,000.00	15,000,000.00	10,000,000.00
22020308	Field & Camping Materials Supplies	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020309	UniForms & Other Clothing	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020310	Teaching Aids/Instruction Materials	-	-	5,000,000.00	10,000,000.00	5,000,000.00
22020311	Food Stuff/Catering Materials Supplies	3,198,679.75	-	8,000,000.00	8,000,000.00	8,000,000.00
22020312	Other Materials and Supplies	117,640.00	-	5,000,000.00	10,000,000.00	5,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	117,100.00	35,000.00	10,000,000.00	15,000,000.00	9,965,000.00
22020402	Maintenance of Office Furniture	-	-	5,000,000.00	10,000,000.00	5,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	92,000.00	-	15,000,000.00	20,000,000.00	15,000,000.00
22020404	Maintenance of Office/IT Equipments	300,050.00	100,000.00	7,500,000.00	7,500,000.00	7,400,000.00
22020405	Maintenance of Plants/Generators	-	134,000.00	10,000,000.00	15,000,000.00	9,866,000.00
22020406	Other Maintenance Services	-	-	7,000,000.00	12,000,000.00	7,000,000.00
22020407	Maintenance of Aircrafts	-	-	5,000,000.00	10,000,000.00	5,000,000.00
22020410	Maintenance of Street Lightings	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020413	Minor Road Maintenance	-	-	7,000,000.00	7,000,000.00	7,000,000.00
22020501	Local Training	-	-	6,000,000.00	6,000,000.00	6,000,000.00
22020502	International Training	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020504	Seminars/Workshop and Conferences	-	-	10,000,000.00	10,000,000.00	10,000,000.00
22020601	Security Services	200,000.00	-	10,000,000.00	15,000,000.00	10,000,000.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020604	Security Vote (Including Operations)	-	-	5,000,000.00	10,000,000.00	5,000,000.00
22020605	Cleaning & Fumigation Services	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020701	Financial Consulting	145,040.00	-	2,000,000.00	2,000,000.00	2,000,000.00
22020702	InFormation Technology Consulting	-	-	4,000,000.00	4,000,000.00	4,000,000.00
22020703	Legal Services	-	-	5,000,000.00	5,000,000.00	5,000,000.00
22020704	Engineering Services	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020705	Architectural Services	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22020706	Surveying Services	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020707	Agricultural Consulting	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22020709	Other Consulting Services	-	-	7,000,000.00	7,000,000.00	7,000,000.00
22020801	Motor Vehicle Fuel Cost	-	-	15,000,000.00	15,000,000.00	15,000,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020802	Other Transport Equipment Fuel Cost	-	-	5,000,000.00	10,000,000.00	5,000,000.00
22020803	Plant/Generator Fuel Cost	-	-	15,000,000.00	15,000,000.00	15,000,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	15,712.65	4,399.50	4,000,000.00	4,000,000.00	3,995,600.50
22020902	Insurance Premium	-	-	6,000,000.00	6,000,000.00	6,000,000.00
22020904	Other CRF Bank Charges	-	-	-	-	-
22021001	Refreshment & Meals	620,000.00	211,000.00	7,000,000.00	7,000,000.00	6,789,000.00
22021002	Honorarium & Sitting Allowance	220,000.00	260,000.00	20,000,000.00	20,000,000.00	19,740,000.00
22021003	Publicity & Advertisements	40,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00
22021004	Medical Expenses-Local	25,000.00	250,000.00	5,000,000.00	5,000,000.00	4,750,000.00
22021005	Services and School Fees Payment	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021006	Postages & Courier Services	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021007	Welfare Packages	-	100,000.00	5,000,000.00	10,000,000.00	4,900,000.00
22021008	Subscription to Professional Bodies	-	-	7,000,000.00	7,000,000.00	7,000,000.00
22021009	Sporting Activities	-	475,400.00	5,000,000.00	5,000,000.00	4,524,600.00
22021010	Direct Teaching & Laboratory Cost	-	-	10,000,000.00	10,000,000.00	10,000,000.00
22021014	Budget Preparation Expensis	-	-	2,000,000.00	2,000,000.00	2,000,000.00
22021021	Special Days/Celebrations	-	-	3,000,000.00	3,000,000.00	3,000,000.00
22021022	Youth Corpers Allowance	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021023	Development Plan Preparation Expenses	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021024	Final Accounts Preparartion Expenses	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021025	Other Miscellaneous Expenses	301,600.00	40,000.00	10,000,000.00	15,000,000.00	9,960,000.00
22021026	Monitoring and Evaluation Recurrent	-	-	1,000,000.00	1,000,000.00	1,000,000.00
22021027	Daily Rated Allowance	-	-	15,000,000.00	15,000,000.00	15,000,000.00
OTHER RECURRENT COSTS Total		13,090,543.65	3,060,399.50	429,644,000.00	553,500,000.00	426,583,600.50
056801800100 - Adamawa State Polytechnic Yola Total		1,177,025,414.17	1,328,901,840.16	2,187,443,400.00	1,929,319,000.00	858,541,559.84
056801900100 - College of Education Hong						
PERSONNEL COST						
21010101	Basic-Salary	1,075,399,108.30	1,106,799,538.44	1,106,799,600.00	160,573,000.00	61.56
21010102	Over Time Payments	-	-	-	-	-
21010103	Consolidated Revenue Fund Charge - Salaries	4,030,000.00	4,170,000.00	25,357,000.00	155,357,000.00	21,187,000.00
21010105	Salaries Arrears	1,840,614.06	-	-	-	-
21020101	Non Regular Allowances	1,529,213.24	-	-	-	-
21020102	Housing/Rent Allowance	1,668,291.34	6,144,961.97	32,013,000.00	132,013,000.00	25,868,038.03
21020103	Transport Allowance	381,634.91	1,439,697.76	107,179,000.00	107,179,000.00	105,739,302.24

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020104	Meal Subsidy	257,864.76	381,597.54	93,782,000.00	93,782,000.00	93,400,402.46
21020105	Utility Allowance	182,454.12	366,293.31	80,384,000.00	80,384,000.00	80,017,706.69
21020106	Entertainment Allowance	51,685.92	-	-	-	-
21020107	Leave Allowance	412,354.80	3,851,474.57	78,776,000.00	78,776,000.00	74,924,525.43
21020108	Domestic Staff Allowance	995,165.01	822,444.48	50,910,000.00	50,910,000.00	50,087,555.52
21020109	Shift Allowance	1,572,658.95	1,671,396.04	46,709,000.00	46,709,000.00	45,037,603.96
21020110	Call Duty Allowance	18,515.30	-	39,700.00	-	39,700.00
21020111	Clinical Allowance	264,691.35	179,818.53	296,600.00	-	116,781.47
21020112	Harzard Allowance	268,279.37	331,393.68	43,590,000.00	43,590,000.00	43,258,606.32
21020116	Robbing Allowanace	9,796,634.31	-	-	-	-
21020117	Outfit Allowance	12,851,379.72	-	-	-	-
21020118	Siwes Allowance	10,399,638.33	11,372,139.99	32,513,000.00	32,513,000.00	21,140,860.01
21020119	Field Allowance	7,608,213.09	11,693,943.29	33,513,000.00	33,513,000.00	21,819,056.71
21020120	Journal Allowance	68,914.56	-	-	-	-
21020121	Wieghing Allowance	103,371.84	10,149,890.53	14,185,000.00	-	4,035,109.47
21020123	Responsibility Allowance	20,001.00	767,472.96	2,788,700.00	-	2,021,227.04
21020125	Student Nurses Allowance	39,603.92	-	-	-	-
21020126	Torchlight Allowance	39,603.92	-	-	-	-
21020129	Newspapers Allowance	941,953.00	-	-	-	-
21020130	Special Allowance	995,754.63	1,886,592.46	5,404,400.00	-	3,517,807.54
21020132	Non Clinical Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	7,465,972.72	-	-	-	-
21020135	Furniture Allowance	-	5,086.59	6,000.00	-	913.41
21020137	Driver's Allowance	-	25,085.72	28,600.00	-	3,514.28
21020140	Academic Allowance	19,649,491.28	6,864,592.69	6,865,000.00	-	407.31
21020142	ICT Allowance	6,667.00	-	-	-	-
21020145	Other Allowances and Benefits	7,652,367.50	36,983,942.61	56,025,000.00	256,025,000.00	19,041,057.39
PERSONNEL COST Total		1,166,512,098.25	1,205,907,363.16	1,817,164,600.00	1,271,324,000.00	611,257,236.84
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	1,631,780.00	-	4,000,000.00	5,000,000.00	4,000,000.00
22020102	Local Travel & Transport: Others	4,779,187.01	-	2,500,000.00	3,500,000.00	2,500,000.00
22020103	International Travel & Transport: Training	-	-	2,200,000.00	3,200,000.00	2,200,000.00
22020104	International Travel & Transport: Others	1,382,000.00	-	2,100,000.00	3,100,000.00	2,100,000.00
22020105	Hotel Accommodation - Local	-	-	-	-	-
22020201	Electricity Charges	40,000.00	-	510,000.00	510,000.00	510,000.00
22020202	Telephone Charges	-	-	221,000.00	221,000.00	221,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020203	Internet Access Charges	-	-	257,000.00	257,000.00	257,000.00
22020204	Satellite Broadcasting Access Charges	60,000.00	-	200,000.00	200,000.00	200,000.00
22020209	Other Utility Charges	300,000.00	-	-	-	-
22020301	Office Stationeries/Computer Consumables	7,500.00	-	2,600,000.00	3,600,000.00	2,600,000.00
22020302	Books	-	-	400,000.00	400,000.00	400,000.00
22020305	Printing of Non Security Documents	150,000.00	-	514,000.00	514,000.00	514,000.00
22020306	Printing of Security Documents	-	-	600,000.00	1,600,000.00	600,000.00
22020307	Drugs/Laboratory/Medical Supplies	641,300.00	-	1,000,000.00	2,000,000.00	1,000,000.00
22020308	Field & Camping Materials Supplies	2,786,800.00	-	-	-	-
22020309	UniForms & Other Clothing	-	-	2,200,000.00	2,200,000.00	2,200,000.00
22020310	Teaching Aids/Instruction Materials	-	-	-	-	-
22020311	Food Stuff/Catering Materials Supplies	-	-	1,400,000.00	1,400,000.00	1,400,000.00
22020312	Other Materials and Supplies	2,794,000.00	-	-	-	-
22020401	Maintenance of Motor Vehicle/Transport Equipment	3,398,750.00	-	3,700,000.00	3,700,000.00	3,700,000.00
22020402	Maintenance of Office Furniture	490,861.84	-	1,700,000.00	1,700,000.00	1,700,000.00
22020403	Maintenance of Office Building/Residential Qtrs	388,700.00	-	1,600,000.00	1,600,000.00	1,600,000.00
22020404	Maintenance of Office/IT Equipments	160,000.00	-	3,300,000.00	3,300,000.00	3,300,000.00
22020405	Maintenance of Plants/Generators	168,200.00	-	949,000.00	949,000.00	949,000.00
22020406	Other Maintenance Services	4,978,900.00	267,161.25	1,750,000.00	1,750,000.00	1,482,838.75
22020601	Security Services	-	-	900,000.00	900,000.00	900,000.00
22020604	Security Vote (Including Operations)	37,750.00	-	100,000.00	100,000.00	100,000.00
22020605	Cleaning & Fumigation Services	-	-	200,000.00	200,000.00	200,000.00
22020801	Motor Vehicle Fuel Cost	-	-	1,600,000.00	2,600,000.00	1,600,000.00
22020802	Other Transport Equipment Fuel Cost	1,540,500.00	-	3,000,000.00	3,000,000.00	3,000,000.00
22020803	Plant/Generator Fuel Cost	950,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00
22020806	Cooking Gas/Fuel Cost	56,300.00	-	514,000.00	514,000.00	514,000.00
22020901	Bank Charges (Other Than Interest)	27,419.21	1,326.05	32,000.00	32,000.00	30,673.95
22021001	Refreshment & Meals	270,000.00	-	5,500,000.00	5,500,000.00	5,500,000.00
22021002	Honorarium & Sitting Allowance	-	-	3,500,000.00	3,500,000.00	3,500,000.00
22021003	Publicity & Advertisements	350,000.00	-	610,000.00	610,000.00	610,000.00
22021004	Medical Expenses-Local	-	-	-	-	-
22021006	Postages & Courier Services	-	-	80,000.00	80,000.00	80,000.00
22021007	Welfare Packages	100,000.00	-	210,000.00	210,000.00	210,000.00
22021008	Subscription to Professional Bodies	-	-	600,000.00	600,000.00	600,000.00
22021009	Sporting Activities	-	-	786,000.00	786,000.00	786,000.00
22021010	Direct Teaching & Laboratory Cost	-	-	600,000.00	600,000.00	600,000.00
22021023	Development Plan Preparation Expenses	-	-	800,000.00	800,000.00	800,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021025	Other Miscellaneous Expenses	9,046,271.50	1,539,558.73	9,500,000.00	10,500,000.00	7,960,441.27
OTHER RECURRENT COSTS Total		36,536,219.56	1,808,046.03	65,233,000.00	74,233,000.00	63,424,953.97
056801900100 - College of Education Hong Total		1,203,048,317.81	1,207,715,409.19	1,882,397,600.00	1,345,557,000.00	674,682,190.81
056802100100 - Adamawa State University Mubi						
PERSONNEL COST						
21010101	Basic-Salary	1,054,093,645.71	758,080,244.41	983,752,600.00	1,001,452,000.00	225,672,355.59
21010104	Basic Wages	57,306,625.43	185,600,123.00	290,000,000.00	290,000,000.00	104,399,877.00
21010105	Salaries Arrears	18,796,453.19	-	40,000,000.00	40,000,000.00	40,000,000.00
21020102	Housing/Rent Allowance	156,827,130.80	172,530,200.05	401,000,000.00	401,000,000.00	228,469,799.95
21020133	Regular Allowance	129,225,304.92	199,200,156.00	776,000,000.00	776,000,000.00	576,799,844.00
21020145	Other Allowances and Benefits	237,844,485.66	234,102,115.35	938,043,000.00	938,043,000.00	703,940,884.65
21020202	Contributory Pension	-	38,157,150.63	420,850,000.00	420,850,000.00	382,692,849.37
PERSONNEL COST Total		1,654,093,645.71	1,587,669,989.44	3,849,645,600.00	3,867,345,000.00	2,261,975,610.56
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	10,224,562.56	-	40,310,000.00	40,310,000.00	40,310,000.00
22020102	Local Travel & Transport: Others	62,486,223.48	-	88,550,000.00	88,550,000.00	88,550,000.00
22020103	International Travel & Transport: Training	-	-	9,000,000.00	9,000,000.00	9,000,000.00
22020104	International Travel & Transport: Others	6,467,889.22	-	46,000,000.00	46,000,000.00	46,000,000.00
22020105	Hotel Accommodation - Local	1,334,869.07	-	-	-	-
22020201	Electricity Charges	12,334,642.34	4,803,768.57	12,000,000.00	12,000,000.00	7,196,231.43
22020202	Telephone Charges	5,892,577.36	1,686,700.00	5,000,000.00	5,000,000.00	3,313,300.00
22020203	Internet Access Charges	6,882,610.42	-	57,232,000.00	57,232,000.00	57,232,000.00
22020204	Satellite Broadcasting Access Charges	6,588,222.45	1,227,161.25	3,600,000.00	3,600,000.00	2,372,838.75
22020205	Water Rates	2,885,231.70	-	5,000,000.00	5,000,000.00	5,000,000.00
22020206	Sewerage Charges	2,859,786.62	-	2,500,000.00	2,500,000.00	2,500,000.00
22020207	Leased Communication Lines(s)	1,562,888.63	-	15,000,000.00	15,000,000.00	15,000,000.00
22020209	Other Utility Charges	1,346,623.61	-	5,000,000.00	5,000,000.00	5,000,000.00
22020301	Office Stationeries/Computer Consumables	10,862,880.62	-	47,665,000.00	47,665,000.00	47,665,000.00
22020302	Books	22,800,560.11	58,745,809.13	78,400,000.00	78,400,000.00	19,654,190.87
22020305	Printing of Non Security Documents	-	-	16,380,000.00	16,380,000.00	16,380,000.00
22020306	Printing of Security Documents	13,464,568.32	-	45,650,000.00	45,650,000.00	45,650,000.00
22020307	Drugs/Laboratory/Medical Supplies	6,866,229.47	-	40,000,000.00	40,000,000.00	40,000,000.00
22020308	Field & Camping Materials Supplies	8,624,667.49	20,488,864.53	20,489,000.00	13,000,000.00	135.47
22020309	UniForms & Other Clothing	-	-	34,225,000.00	34,225,000.00	34,225,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020310	Teaching Aids/Instruction Materials	10,624,878.47	-	22,750,000.00	22,750,000.00	22,750,000.00
22020311	Food Stuff/Catering Materials Supplies	21,831,224.56	-	20,000,000.00	20,000,000.00	20,000,000.00
22020312	Other Materials and Supplies	-	-	20,200,000.00	20,200,000.00	20,200,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	12,863,448.13	14,202,900.00	40,700,000.00	40,700,000.00	26,497,100.00
22020402	Maintenance of Office Furniture	2,861,450.12	104,845,989.63	104,846,000.00	30,000,000.00	10.37
22020403	Maintenance of Office Building/Residential Qtrs	28,443,446.10	8,485,260.74	50,000,000.00	50,000,000.00	41,514,739.26
22020404	Maintenance of Office/IT Equipments	12,143,566.14	3,826,380.00	11,056,000.00	11,056,000.00	7,229,620.00
22020405	Maintenance of Plants/Generators	12,000,489.15	93,010.00	40,000,000.00	40,000,000.00	39,906,990.00
22020406	Other Maintenance Services	-	11,534,237.71	44,900,000.00	44,900,000.00	33,365,762.29
22020407	Maintenance of Aircrafts	2,344,578.13	-	-	-	-
22020501	Local Training	7,412,862.11	104,019,729.50	104,020,000.00	7,580,000.00	270.50
22020502	International Training	2,334,867.13	-	15,000,000.00	15,000,000.00	15,000,000.00
22020503	Other Trainings	-	-	10,600,000.00	10,600,000.00	10,600,000.00
22020601	Security Services	65,321,861.86	25,000,000.00	30,000,000.00	30,000,000.00	5,000,000.00
22020602	Office Rent	6,311,488.36	-	-	-	-
22020603	Residential Rent	2,322,661.72	-	5,000,000.00	5,000,000.00	5,000,000.00
22020604	Security Vote (Including Operations)	-	9,145,082.07	20,000,000.00	20,000,000.00	10,854,917.93
22020605	Cleaning & Fumigation Services	12,628,815.46	2,426,600.00	12,720,000.00	12,720,000.00	10,293,400.00
22020701	Financial Consulting	6,111,226.40	-	15,000,000.00	15,000,000.00	15,000,000.00
22020702	Information Technology Consulting	4,221,361.96	-	25,000,000.00	25,000,000.00	25,000,000.00
22020703	Legal Services	8,621,781.76	4,083,400.00	20,000,000.00	20,000,000.00	15,916,600.00
22020704	Engineering Services	4,551,661.86	-	20,000,000.00	20,000,000.00	20,000,000.00
22020705	Architectural Services	2,511,226.11	-	10,000,000.00	10,000,000.00	10,000,000.00
22020706	Surveying Services	4,621,244.12	-	20,000,000.00	20,000,000.00	20,000,000.00
22020709	Other Consulting Services	3,526,226.50	-	31,500,000.00	31,500,000.00	31,500,000.00
22020801	Motor Vehicle Fuel Cost	8,452,220.00	-	20,000,000.00	20,000,000.00	20,000,000.00
22020802	Other Transport Equipment Fuel Cost	10,112,620.40	-	5,670,000.00	5,670,000.00	5,670,000.00
22020803	Plant/Generator Fuel Cost	12,662,881.50	63,989,719.29	120,000,000.00	120,000,000.00	56,010,280.71
22020806	Cooking Gas/Fuel Cost	11,226,586.50	-	6,500,000.00	6,500,000.00	6,500,000.00
22020901	Bank Charges (Other Than Interest)	1,622,861.56	-	2,225,000.00	2,225,000.00	2,225,000.00
22020902	Insurance Premium	6,234,681.60	22,808,901.38	25,000,000.00	25,000,000.00	2,191,098.62
22021001	Refreshment & Meals	8,296,461.33	37,416,739.89	64,533,000.00	64,533,000.00	27,116,260.11
22021002	Honorarium & Sitting Allowance	8,668,221.47	119,769,815.47	120,000,000.00	120,000,000.00	230,184.53
22021003	Publicity & Advertisements	2,433,621.15	11,161,132.94	20,000,000.00	20,000,000.00	8,838,867.06
22021004	Medical Expenses-Local	3,462,142.23	12,500,000.00	20,000,000.00	20,000,000.00	7,500,000.00
22021008	Subscription to Professional Bodies	5,624,332.40	6,679,946.88	14,690,000.00	14,690,000.00	8,010,053.12
22021009	Sporting Activities	3,681,452.96	6,813,000.00	20,000,000.00	20,000,000.00	13,187,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22021020	Foreign Scholarship Scheme	562,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
22021023	Development Plan Preparation Expenses	8,574,962.12	1,294,161.25	10,000,000.00	10,000,000.00	8,705,838.75
22021024	Final Accounts Preparation Expenses	2,244,632.72	-	130,000,000.00	200,000,000.00	130,000,000.00
22021025	Other Miscellaneous Expenses	56,908,011.61	-	70,000,000.00	-	70,000,000.00
22021026	Monitoring and Evaluation Recurrent	4,325,562.38	-	80,000,000.00	80,000,000.00	80,000,000.00
OTHER RECURRENT COSTS Total		572,188,651.55	657,048,310.23	2,013,911,000.00	1,835,136,000.00	1,356,862,689.77
056802100100 - Adamawa State University Mubi Total		2,226,282,297.26	2,244,718,299.67	5,863,556,600.00	5,702,481,000.00	3,618,838,300.33
056802200100 - Adamawa State Scholarship Trust Fund						
PERSONNEL COST						
21010101	Basic-Salary	6,184,020.63	2,855,493.12	2,928,000.00	2,928,000.00	72,506.88
21010103	Consolidated Revenue Fund Charge - Salaries	2,860,000.00	3,660,000.00	3,660,900.00	-	900.00
21020101	Non Regular Allowances	163,333.95	-	-	-	-
21020102	Housing/Rent Allowance	517,760.72	435,557.20	673,000.00	673,000.00	237,442.80
21020103	Transport Allowance	199,863.15	257,986.83	258,000.00	252,000.00	13.17
21020104	Meal Subsidy	84,203.04	38,830.08	51,000.00	51,000.00	12,169.92
21020105	Utility Allowance	90,745.92	136,118.88	137,000.00	131,000.00	881.12
21020107	Leave Allowance	-	261,756.00	292,000.00	292,000.00	30,244.00
21020108	Domestic Staff Allowance	-	-	-	-	-
21020109	Shift Allowance	91,474.35	-	-	-	-
21020110	Call Duty Allowance	4,853.76	-	-	-	-
21020111	Clinical Allowance	5,382.03	19,415.04	20,900.00	-	1,484.96
21020113	Rural Posting Allowance	11,376.27	-	-	-	-
21020114	Teaching Allowance	119,005.80	56,881.35	57,000.00	141,000.00	118.65
21020118	Siwes Allowance	28,292.33	-	-	-	-
21020125	Student Nurses Allowance	43,647.37	-	-	-	-
21020126	Torchlight Allowance	32,271.10	-	-	-	-
21020127	UniForm Allowance	-	34,128.81	48,800.00	-	14,671.19
21020134	Judges/Grand Khadis Allowance	54,444.65	-	-	-	-
21020135	Furniture Allowance	141,461.65	226,338.64	227,300.00	-	961.36
21020139	Wardrobe Allowance	84,876.99	-	-	-	-
21020145	Other Allowances and Benefits	22,752.54	393,632.41	471,000.00	471,000.00	77,367.59
PERSONNEL COST Total		10,739,766.25	8,376,138.36	8,824,900.00	4,939,000.00	448,761.64
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	488,650.00	-	506,000.00	506,000.00	506,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020102	Local Travel & Transport: Others	720,000.00	96,120,831.00	96,121,000.00	13,661,000.00	169.00
22020105	Hotel Accommodation - Local	-	-	150,000.00	150,000.00	150,000.00
22020109	Per-Diem/Estacodes	2,538,800.00	1,555,000.00	2,976,000.00	2,976,000.00	1,421,000.00
22020201	Electricity Charges	92,000.00	142,600.00	200,000.00	200,000.00	57,400.00
22020202	Telephone Charges	31,100.00	-	39,000.00	39,000.00	39,000.00
22020203	Internet Access Charges	425,500.00	250,000.00	596,000.00	596,000.00	346,000.00
22020209	Other Utility Charges	148,116.05	35,000.00	150,000.00	150,000.00	115,000.00
22020301	Office Stationeries/Computer Consumables	507,800.00	990,000.00	1,757,200.00	1,224,000.00	767,200.00
22020302	Books	-	-	-	-	-
22020303	Newspapers	5,000.00	-	-	-	-
22020304	Magazines & Periodicals	40,000.00	-	41,000.00	41,000.00	41,000.00
22020305	Printing of Non Security Documents	320,800.00	-	348,000.00	348,000.00	348,000.00
22020306	Printing of Security Documents	106,000.00	-	150,000.00	150,000.00	150,000.00
22020312	Other Materials and Supplies	230,000.00	168,200.00	249,000.00	249,000.00	80,800.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	165,000.00	46,500.00	418,000.00	418,000.00	371,500.00
22020402	Maintenance of Office Furniture	154,100.00	-	175,000.00	175,000.00	175,000.00
22020403	Maintenance of Office Building/Residential Qtrs	397,000.00	380,500.00	400,800.00	398,000.00	20,300.00
22020404	Maintenance of Office/IT Equipments	60,000.00	185,650.00	206,200.00	199,000.00	20,550.00
22020405	Maintenance of Plants/Generators	36,000.00	93,900.00	122,000.00	122,000.00	28,100.00
22020406	Other Maintenance Services	299,500.00	270,500.00	349,000.00	349,000.00	78,500.00
22020501	Local Training	90,000.00	-	117,000.00	117,000.00	117,000.00
22020605	Cleaning & Fumigation Services	-	13,600.00	100,000.00	100,000.00	86,400.00
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	-	100,000.00	100,000.00	100,000.00
22020801	Motor Vehicle Fuel Cost	215,000.00	100,000.00	249,000.00	249,000.00	149,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	70,000.00	45,000.00	75,000.00	75,000.00	30,000.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
22020901	Bank Charges (Other Than Interest)	3,489,784.11	126,398.78	175,000.00	175,000.00	48,601.22
22020902	Insurance Premium	-	-	-	-	-
22021001	Refreshment & Meals	562,000.00	285,000.00	714,300.00	645,000.00	429,300.00
22021002	Honorarium & Sitting Allowance	395,000.00	-	496,000.00	496,000.00	496,000.00
22021003	Publicity & Advertisements	158,800.00	-	250,000.00	250,000.00	250,000.00
22021006	Postages & Courier Services	-	-	16,000.00	16,000.00	16,000.00
22021009	Sporting Activities	-	845,000.00	1,264,300.00	895,000.00	419,300.00
22021023	Development Plan Preparation Expenses	158,150.00	-	199,000.00	199,000.00	199,000.00
22021025	Other Miscellaneous Expenses	1,370,000.00	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22021026	Monitoring and Evaluation Recurrent	-	-	-	-	-
22021027	Daily Rated Allowance	20,000.00	630,000.00	1,080,000.00	1,080,000.00	450,000.00
OTHER RECURRENT COSTS Total		13,294,100.16	102,283,679.78	109,789,800.00	26,348,000.00	7,506,120.22
056802200100 - Adamawa State Scholarship Trust Fund Total		24,033,866.41	110,659,818.14	118,614,700.00	31,287,000.00	7,954,881.86
056802300100 - College of Nursing & Midwifery Yola						
PERSONNEL COST						
21010101	Basic-Salary	153,226,577.26	182,589,294.24	279,207,000.00	279,207,000.00	96,617,705.76
21010103	Consolidated Revenue Fund Charge - Salaries	1,300,000.00	1,313,341.75	1,314,000.00	1,268,000.00	658.25
21010105	Salaries Arrears	661,185.00	-	-	-	-
21020101	Non Regular Allowances	233,975.64	-	-	-	-
21020102	Housing/Rent Allowance	623,935.04	701,926.92	9,570,000.00	9,570,000.00	8,868,073.08
21020103	Transport Allowance	-	257,503.05	5,343,400.00	6,227,000.00	5,085,896.95
21020104	Meal Subsidy	124,787.00	-	3,114,000.00	3,114,000.00	3,114,000.00
21020105	Utility Allowance	374,361.00	374,361.00	3,195,000.00	3,195,000.00	2,820,639.00
21020106	Entertainment Allowance	265,172.38	280,770.75	280,800.00	-	29.25
21020107	Leave Allowance	311,967.52	161,184.14	2,456,000.00	2,456,000.00	2,294,815.86
21020108	Domestic Staff Allowance	813,708.04	701,926.92	702,100.00	-	173.08
21020109	Shift Allowance	7,008,338.01	155,791.26	400,500.00	-	244,708.74
21020110	Call Duty Allowance	13,303,126.65	23,827,434.70	23,828,300.00	13,118,000.00	865.30
21020111	Clinical Allowance	2,760,620.47	1,829,599.67	1,962,300.00	-	132,700.33
21020112	Harzard Allowance	2,787,308.11	3,661,430.99	3,662,000.00	2,805,000.00	569.01
21020117	Outfit Allowance	68,168.00	-	-	-	-
21020118	Siwes Allowance	-	233,189.00	323,700.00	-	90,511.00
21020119	Field Allowance	46,795.14	-	-	-	-
21020120	Journal Allowance	124,787.04	46,795.14	47,000.00	-	204.86
21020123	Responsibility Allowance	77,991.88	280,343.00	801,000.00	-	520,657.00
21020129	Newspapers Allowance	233,975.64	-	-	-	-
21020130	Special Allowance	179,844.00	475,452.55	1,140,000.00	1,140,000.00	664,547.45
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,021,656.92	-	-	-	-
21020137	Driver's Allowance	311,967.52	155,983.76	156,000.00	-	16.24
21020138	Admin Allowance	129,986.45	181,981.03	182,500.00	-	518.97
21020143	Motor Vehicle/ Maintenance Allowance	233,975.64	-	-	-	-
21020145	Other Allowances and Benefits	940,174.87	4,342,008.71	4,343,000.00	1,797,000.00	991.29
PERSONNEL COST Total		187,164,385.22	221,570,318.58	342,028,600.00	323,897,000.00	120,458,281.42

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	190,800.00	191,000.00	-	200.00
22020102	Local Travel & Transport: Others	1,125,440.00	2,844,950.00	2,845,000.00	964,000.00	50.00
22020104	International Travel & Transport: Others	-	-	-	-	-
22020105	Hotel Accommodation - Local	175,000.00	925,250.00	938,000.00	938,000.00	12,750.00
22020106	Hotel Accommodation - International	-	689,500.00	689,600.00	-	100.00
22020201	Electricity Charges	-	1,940,400.00	2,189,000.00	2,189,000.00	248,600.00
22020202	Telephone Charges	-	-	114,000.00	114,000.00	114,000.00
22020203	Internet Access Charges	602,170.00	1,148,890.00	1,629,000.00	1,129,000.00	480,110.00
22020204	Satellite Broadcasting Access Charges	299,000.00	-	765,000.00	565,000.00	765,000.00
22020205	Water Rates	60,000.00	136,000.00	142,900.00	136,000.00	6,900.00
22020206	Sewerage Charges	977,400.00	194,000.00	1,129,000.00	1,129,000.00	935,000.00
22020207	Leased Communication Lines(s)	-	-	-	-	-
22020209	Other Utility Charges	182,200.00	-	283,000.00	283,000.00	283,000.00
22020301	Office Stationeries/Computer Consumables	229,000.00	424,250.00	565,000.00	565,000.00	140,750.00
22020302	Books	1,193,500.00	706,150.00	847,000.00	847,000.00	140,850.00
22020303	Newspapers	-	15,000.00	21,500.00	-	6,500.00
22020304	Magazines & Periodicals	-	24,200.00	25,000.00	-	800.00
22020305	Printing of Non Security Documents	5,324,170.00	13,066,990.00	13,067,500.00	6,811,000.00	510.00
22020306	Printing of Security Documents	1,757,000.00	4,841,000.00	4,855,000.00	3,655,000.00	14,000.00
22020308	Field & Camping Materials Supplies	897,100.00	625,280.00	1,136,000.00	1,136,000.00	510,720.00
22020309	UniForms & Other Clothing	2,709,000.00	3,388,000.00	3,393,000.00	2,793,000.00	5,000.00
22020310	Teaching Aids/Instruction Materials	727,300.00	2,374,000.00	2,483,000.00	2,383,000.00	109,000.00
22020311	Food Stuff/Catering Materials Supplies	-	-	-	-	-
22020312	Other Materials and Supplies	3,009,000.00	1,749,400.00	1,750,000.00	1,418,000.00	600.00
22020313	Chemical and Reagents Materials Supplies	1,827,550.00	1,076,000.00	1,080,000.00	1,080,000.00	4,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,549,640.00	2,023,000.00	9,670,000.00	1,670,000.00	7,647,000.00
22020402	Maintenance of Office Furniture	2,236,700.00	1,032,500.00	1,129,000.00	1,129,000.00	96,500.00
22020403	Maintenance of Office Building/Residential Qtrs	2,396,700.00	2,740,890.00	2,779,000.00	2,279,000.00	38,110.00
22020404	Maintenance of Office/IT Equipments	1,585,400.00	1,178,120.00	1,192,000.00	1,192,000.00	13,880.00
22020405	Maintenance of Plants/Generators	1,396,500.00	2,593,500.00	2,629,000.00	1,129,000.00	35,500.00
22020406	Other Maintenance Services	4,094,350.00	2,608,150.00	2,618,000.00	2,618,000.00	9,850.00
22020601	Security Services	2,685,000.00	2,950,000.00	3,327,000.00	3,327,000.00	377,000.00
22020603	Residential Rent	270,000.00	15,000.00	15,000.00	-	-
22020604	Security Vote (Including Operations)	-	417,090.00	575,000.00	575,000.00	157,910.00
22020605	Cleaning & Fumigation Services	4,255,800.00	4,601,300.00	4,602,000.00	4,314,000.00	700.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020701	Financial Consulting	-	-	-	-	-
22020702	InFormation Technology Consulting	-	1,672,250.00	2,601,000.00	1,421,000.00	928,750.00
22020703	Legal Services	-	588,000.00	628,000.00	1,128,000.00	40,000.00
22020704	Engineering Services	-	888,000.00	921,000.00	1,421,000.00	33,000.00
22020705	Architectural Services	-	-	1,421,000.00	1,421,000.00	1,421,000.00
22020706	Surveying Services	-	-	921,000.00	1,421,000.00	921,000.00
22020709	Other Consulting Services	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	1,072,450.00	1,600,300.00	1,601,000.00	1,314,000.00	700.00
22020802	Other Transport Equipment Fuel Cost	350,500.00	675,600.00	1,065,000.00	565,000.00	389,400.00
22020803	Plant/Generator Fuel Cost	746,500.00	730,000.00	730,000.00	-	-
22020806	Cooking Gas/Fuel Cost	-	-	248,000.00	248,000.00	248,000.00
22020901	Bank Charges (Other Than Interest)	127,678.89	1,231,669.82	1,608,900.00	150,000.00	377,230.18
22020902	Insurance Premium	-	490,000.00	871,000.00	1,471,000.00	381,000.00
22021001	Refreshment & Meals	726,200.00	1,493,900.00	2,279,000.00	2,279,000.00	785,100.00
22021002	Honorarium & Sitting Allowance	4,799,000.00	5,825,550.00	5,826,000.00	4,556,000.00	450.00
22021003	Publicity & Advertisements	422,500.00	685,840.00	1,065,000.00	565,000.00	379,160.00
22021004	Medical Expenses-Local	305,000.00	-	283,000.00	283,000.00	283,000.00
22021006	Postages & Courier Services	5,000.00	15,000.00	227,000.00	227,000.00	212,000.00
22021007	Welfare Packages	90,000.00	222,000.00	2,227,000.00	227,000.00	2,005,000.00
22021008	Subscription to Professional Bodies	102,000.00	115,000.00	734,000.00	734,000.00	619,000.00
22021009	Sporting Activities	-	100,000.00	283,000.00	283,000.00	183,000.00
22021010	Direct Teaching & Laboratory Cost	-	20,665,250.00	22,085,000.00	22,085,000.00	1,419,750.00
22021020	Foreign Scholarship Scheme	-	500,000.00	565,000.00	565,000.00	65,000.00
22021023	Development Plan Preparation Expenses	3,078,250.00	3,745,920.00	5,522,000.00	2,762,000.00	1,776,080.00
22021024	Final Accounts Preparartion Expenses	100,000.00	200,000.00	227,000.00	227,000.00	27,000.00
22021025	Other Miscellaneous Expenses	26,771,800.00	4,911,600.00	5,000,000.00	-	88,400.00
22021026	Monitoring and Evaluation Recurrent	1,784,750.00	2,058,020.00	2,529,000.00	2,279,000.00	470,980.00
OTHER RECURRENT COSTS Total		83,046,548.89	104,933,509.82	130,142,400.00	94,000,000.00	25,208,890.18
056802300100 - College of Nursing & Midwifery Yola Total		270,210,934.11	326,503,828.40	472,171,000.00	417,897,000.00	145,667,171.60
056802400100 - College of Health Technology Michika						
PERSONNEL COST						
21010101	Basic-Salary	149,337,818.28	148,572,849.92	149,691,000.00	157,691,000.00	1,118,150.08
21010103	Consolidated Revenue Fund Charge - Salaries	1,300,000.00	1,407,452.42	1,965,000.00	2,965,000.00	557,547.58
21010104	Basic Wages	-	-	-	-	-
21010105	Salaries Arrears	741,213.00	-	-	-	-

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
21020101	Non Regular Allowances	596,948.76	-	-	-	-
21020102	Housing/Rent Allowance	1,478,525.20	2,198,122.78	2,237,000.00	7,237,000.00	38,877.22
21020103	Transport Allowance	332,773.34	716,773.60	4,495,000.00	9,495,000.00	3,778,226.40
21020104	Meal Subsidy	229,213.12	348,181.75	1,314,000.00	5,314,000.00	965,818.25
21020105	Utility Allowance	162,181.44	293,953.86	3,480,000.00	7,480,000.00	3,186,046.14
21020106	Entertainment Allowance	34,457.28	-	-	-	-
21020107	Leave Allowance	355,051.84	327,344.16	3,725,000.00	7,725,000.00	3,397,655.84
21020108	Domestic Staff Allowance	733,726.39	662,524.72	3,340,000.00	7,340,000.00	2,677,475.28
21020109	Shift Allowance	1,041,992.13	1,172,246.02	1,272,000.00	1,272,000.00	99,753.98
21020110	Call Duty Allowance	18,515.30	-	26,500.00	-	26,500.00
21020111	Clinical Allowance	273,126.54	295,534.00	296,200.00	-	666.00
21020112	Harzard Allowance	276,997.51	304,828.33	305,000.00	1,022,000.00	171.67
21020116	Robbing Allowanace	888,080.48	-	-	-	-
21020117	Outfit Allowance	1,298,826.26	-	-	-	-
21020118	Siwes Allowance	950,426.59	1,201,772.32	1,235,000.00	1,235,000.00	33,227.68
21020119	Field Allowance	696,689.49	1,307,381.26	1,308,000.00	1,235,000.00	618.74
21020120	Journal Allowance	68,914.56	-	-	-	-
21020121	Wieghing Allowance	103,371.84	1,136,922.89	1,226,900.00	-	89,977.11
21020123	Responsibility Allowance	-	247,071.00	706,000.00	-	458,929.00
21020125	Student Nurses Allowance	39,603.92	-	-	-	-
21020126	Torchlight Allowance	39,603.92	-	-	-	-
21020129	Newpapers Allowance	87,056.22	-	-	-	-
21020130	Special Allowance	87,056.22	246,387.60	465,300.00	-	218,912.40
21020133	Regular Allowance	-	-	-	-	-
21020134	Judges/Grand Khadis Allowance	1,751,139.54	-	-	-	-
21020135	Furniture Allowance	-	-	-	-	-
21020140	Academic Allowance	1,784,653.56	572,598.78	573,000.00	-	401.22
21020145	Other Allowances and Benefits	2,262,933.16	4,878,569.63	4,879,000.00	5,733,000.00	430.37
PERSONNEL COST Total		166,970,895.89	165,890,515.04	182,539,900.00	215,744,000.00	16,649,384.96
OTHER RECURRENT COSTS						
22020101	Local Travel & Transport: Training	-	210,000.00	2,492,000.00	2,492,000.00	2,282,000.00
22020102	Local Travel & Transport: Others	230,000.00	267,621.00	3,836,000.00	8,836,000.00	3,568,379.00
22020103	International Travel & Transport: Training	-	-	100,000.00	100,000.00	100,000.00
22020105	Hotel Accommodation - Local	-	-	1,093,000.00	1,093,000.00	1,093,000.00
22020106	Hotel Accommodation - International	-	-	200,000.00	200,000.00	200,000.00
22020108	Hotel Accommodation - International Training	-	-	200,000.00	200,000.00	200,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021 ₦	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Variance 2022 ₦
22020109	Per-Diem/Estacodes	-	-	50,000.00	50,000.00	50,000.00
22020201	Electricity Charges	366,000.00	-	350,000.00	350,000.00	350,000.00
22020202	Telephone Charges	-	-	100,000.00	100,000.00	100,000.00
22020203	Internet Access Charges	-	-	350,000.00	350,000.00	350,000.00
22020204	Satellite Broadcasting Access Charges	-	-	50,000.00	50,000.00	50,000.00
22020205	Water Rates	-	-	500,000.00	500,000.00	500,000.00
22020206	Sewerage Charges	-	-	250,000.00	250,000.00	250,000.00
22020207	Leased Communication Lines(s)	-	-	80,000.00	80,000.00	80,000.00
22020209	Other Utility Charges	-	75,000.00	200,000.00	200,000.00	125,000.00
22020301	Office Stationeries/Computer Consumables	-	966,600.00	1,405,000.00	1,405,000.00	438,400.00
22020302	Books	-	-	650,000.00	650,000.00	650,000.00
22020305	Printing of Non Security Documents	-	-	150,000.00	150,000.00	150,000.00
22020306	Printing of Security Documents	-	-	1,350,000.00	1,850,000.00	1,350,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	350,000.00	350,000.00	350,000.00
22020308	Field & Camping Materials Supplies	-	-	100,000.00	100,000.00	100,000.00
22020309	UniForms & Other Clothing	-	-	2,320,200.00	2,820,200.00	2,320,200.00
22020310	Teaching Aids/Instruction Materials	-	-	250,250.00	250,250.00	250,250.00
22020311	Food Stuff/Catering Materials Supplies	-	-	250,000.00	250,000.00	250,000.00
22020312	Other Materials and Supplies	100,000.00	-	737,150.00	1,237,150.00	737,150.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	158,000.00	-	750,000.00	750,000.00	750,000.00
22020402	Maintenance of Office Furniture	-	-	350,000.00	850,000.00	350,000.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	1,854,600.00	3,854,600.00	1,854,600.00
22020404	Maintenance of Office/IT Equipments	-	200,000.00	1,254,000.00	1,254,000.00	1,054,000.00
22020405	Maintenance of Plants/Generators	-	-	495,000.00	495,000.00	495,000.00
22020406	Other Maintenance Services	-	15,000.00	2,165,000.00	2,165,000.00	2,150,000.00
22020501	Local Training	-	-	1,000,000.00	1,500,000.00	1,000,000.00
22020502	International Training	-	-	264,000.00	264,000.00	264,000.00
22020503	Other Trainings	-	-	120,000.00	120,000.00	120,000.00
22020601	Security Services	-	20,000.00	580,000.00	580,000.00	560,000.00
22020602	Office Rent	-	-	1,300,000.00	1,800,000.00	1,300,000.00
22020603	Residential Rent	-	-	500,000.00	1,000,000.00	500,000.00
22020604	Security Vote (Including Operations)	-	1,000,000.00	1,500,000.00	1,500,000.00	500,000.00
22020605	Cleaning & Fumigation Services	-	-	481,000.00	481,000.00	481,000.00
22020701	Financial Consulting	-	-	481,000.00	981,000.00	481,000.00
22020702	InFormation Technology Consulting	-	-	1,486,000.00	1,986,000.00	1,486,000.00
22020703	Legal Services	-	-	100,000.00	100,000.00	100,000.00
22020704	Engineering Services	-	-	120,000.00	120,000.00	120,000.00

SCHEDULE OF RECURRENT EXPENDITURE CONTD.

Economic Code	Economic Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
		₦	₦	₦	₦	₦
22020705	Architectural Services	-	-	200,000.00	200,000.00	200,000.00
22020706	Surveying Services	-	-	100,000.00	100,000.00	100,000.00
22020709	Other Consulting Services	-	-	560,500.00	560,500.00	560,500.00
22020801	Motor Vehicle Fuel Cost	-	340,000.00	1,848,000.00	1,848,000.00	1,508,000.00
22020802	Other Transport Equipment Fuel Cost	-	-	500,000.00	500,000.00	500,000.00
22020803	Plant/Generator Fuel Cost	-	-	250,000.00	250,000.00	250,000.00
22020901	Bank Charges (Other Than Interest)	4,814.75	96,654.80	250,000.00	250,000.00	153,345.20
22020902	Insurance Premium	-	-	50,000.00	50,000.00	50,000.00
22021001	Refreshment & Meals	-	-	850,000.00	850,000.00	850,000.00
22021002	Honorarium & Sitting Allowance	200,000.00	530,000.00	1,865,300.00	1,865,300.00	1,335,300.00
22021003	Publicity & Advertisements	-	-	1,264,000.00	2,764,000.00	1,264,000.00
22021004	Medical Expenses-Local	-	-	500,000.00	500,000.00	500,000.00
22021006	Postages & Courier Services	-	-	200,000.00	200,000.00	200,000.00
22021007	Welfare Packages	-	-	981,000.00	1,481,000.00	981,000.00
22021008	Subscription to Professional Bodies	-	60,000.00	380,000.00	380,000.00	320,000.00
22021009	Sporting Activities	-	-	252,000.00	252,000.00	252,000.00
22021023	Development Plan Preparation Expenses	-	-	985,000.00	985,000.00	985,000.00
22021025	Other Miscellaneous Expenses	1,416,000.00	4,342,160.00	10,500,000.00	22,500,000.00	6,157,840.00
22021026	Monitoring and Evaluation Recurrent	-	-	750,000.00	750,000.00	750,000.00
OTHER RECURRENT COSTS Total		2,474,814.75	8,123,035.80	54,500,000.00	80,000,000.00	46,376,964.20
056802400100 - College of Health Technology Michika Total		169,445,710.64	174,013,550.84	237,039,900.00	295,744,000.00	63,026,349.16
05 - Social Sector Total		21,571,008,660.74	22,975,551,387.37	32,251,909,400.00	32,159,106,000.00	9,276,358,012.63

Schedule of Detail Capital Expenditure

SCHEDULE OF CAPITAL EXPENDITURE

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
01 - Administration Sector							
011100100200 - Office of the Deputy Governor							
13 - Reform of Government and Governance (General)							
23010128	130111001004	Purchase /Procurement and Installation of 150No. Wooden Security light poles	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020101	130111001001	Rehab of Conference Hall at Deputy Gov's Office	-	-	40,000,000.00	80,000,000.00	40,000,000.00
23020105	130111001002	Drilling of 1 No. Borehole & Construction of Water Tanks	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23030121	130111001008	Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office	-	-	10,000,000.00	10,000,000.00	10,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	60,000,000.00	100,000,000.00	60,000,000.00
011100100200 - Office of the Deputy Governor Total			-	-	60,000,000.00	100,000,000.00	60,000,000.00
011100500100 - Sustainable Development Goals (Former MDG's Office)							
13 - Reform of Government and Governance (General)							
23010127	130111005001	Purchase /Procurement of Improved 100kg of Seeds/Seedlings Pesticide Herbicide	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020127	130111005002	Construction/ Establishment of 1 No. ICT Center at the Headquarters	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	130111005004	Annual Evaluation Project Execution MDAs of Service Charter	-	1,950,000.00	10,000,000.00	10,000,000.00	8,050,000.00
23050108	130111005005	Project Support CGS to State MDAs	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	130111005007	Conditional Cash Transfer CCT Project Support	-	-	5,000,000.00	5,000,000.00	5,000,000.00
13 - Reform of Government and Governance (General) Total			-	1,950,000.00	50,000,000.00	50,000,000.00	48,050,000.00
011100500100 - Sustainable Development Goals (Former MDG's Office) Total			-	1,950,000.00	50,000,000.00	50,000,000.00	48,050,000.00
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)							
13 - Reform of Government and Governance (General)							
23010112	130111008007	Quick Response, Relief Materials and Sensitization	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010112	130111008008	Purchase /Procurement of Office Furniture (Cushion set, Tables & Chairs) and Equipment	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23010122	130111008002	Covid-19 Pandemic & other Disasters State Emergency Management Preparedness	-	150,894,210.00	161,525,000.00	25,000,000.00	10,630,790.00
23010122	130111008003	Covid-19 Pandemic State Emergency, Reduction, Assessment and Response (Clinical Intervention)	-	14,475,000.00	14,475,000.00	1,000,000.00	-
23010122	130111008004	Covid-19 Pandemic Disaster recovery (Clinical Intervention)	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23010122	130111008006	Purchase and Distribution of 25 Bags of Grains Covid-19 Pandemic Palliative	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23030121	130111008001	Rehabilitation of Stores/Primary Distribution centers	971,000.00	-	4,000,000.00	4,000,000.00	4,000,000.00
23050101	130111008005	Covid-19 Pandemic State Emergency Coordination, Monitoring and Evaluation	17,500,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00
13 - Reform of Government and Governance (General) Total			18,471,000.00	165,369,210.00	200,000,000.00	50,000,000.00	34,630,790.00
011100800100 - Adamawa State Emergency Management Agency (ADSEMA) Total			18,471,000.00	165,369,210.00	200,000,000.00	50,000,000.00	34,630,790.00
011101000100 - Bureau for Public Procurement							
13 - Reform of Government and Governance (General)							
23020101	130111010009	Construction/Renovation of 1No. New office complex and 1 No.	11,632,299.62	-	-	30,000,000.00	-
23020127	130111010001	Etab of a single Internet portal to serve as database	-	25,000,000.00	34,800,000.00	40,000,000.00	9,800,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23050108	130000000003	Capacity building workshop to critical stakeholders on e-GP	51,656,500.00	-	-	-	-
23050108	130000000005	Sensitization workshop on e-Procurement system	1,000,000.00	-	-	-	-
23050108	130000000008	Establishment of e-Procurement portal through Commercial Over The Shelves (COTS) method	34,500,000.00	85,200,000.00	85,200,000.00	-	-
13 - Reform of Government and Governance (General) Total			98,788,799.62	110,200,000.00	120,000,000.00	70,000,000.00	9,800,000.00
011101000100 - Bureau for Public Procurement Total			98,788,799.62	110,200,000.00	120,000,000.00	70,000,000.00	9,800,000.00
011101800100 - Internal Affairs and Special Services							
13 - Reform of Government and Governance (General)							
23010123	130111018001	Purchase of 5No.Fire Fighting Engine at Headquarters	-	-	10,647,000.00	10,647,000.00	10,647,000.00
23010123	130111018008	Construction of new 2N0. fire Stations in H/Assembly,Ganye and Mubi	-	-	17,701,237.00	17,701,237.00	17,701,237.00
23010128	130111018003	Purchaes of 76No.Security Vehicles and Equipments	-	-	10,004,258.00	10,004,258.00	10,004,258.00
23010139	130111018002	Purchase of 1 set of Telecommunication Gagets	-	-	10,865,469.00	10,865,469.00	10,865,469.00
23010139	130111018009	Purchase of 5 litres Foam of Water Chemical	-	-	380,000.00	380,000.00	380,000.00
23020105	130111018005	Construction of 3 new Boreholes as Fire Hydrants in Gombi, Gan	-	-	16,900,000.00	16,900,000.00	16,900,000.00
23030109	130111018004	Refurbishing of 2No. Fire Fighting Trucks (Yola & Michika)	-	-	9,950,633.00	9,950,633.00	9,950,633.00
23030109	130111018006	Renovation of Fire Stations and Staff Quarters in Mubi North LGA	-	-	12,810,287.00	12,810,287.00	12,810,287.00
23030109	130111018007	Renovation of 2N0. of Fire Stations in Gombi and Michika	-	-	10,741,116.00	10,741,116.00	10,741,116.00
13 - Reform of Government and Governance (General) Total			-	-	100,000,000.00	100,000,000.00	100,000,000.00
011101800100 - Internal Affairs and Special Services Total			-	-	100,000,000.00	100,000,000.00	100,000,000.00
011110100100 - Community and Social Development Agency							
13 - Reform of Government and Governance (General)							
23020114	130111101001	Construction of Eight Sectors within the State on Education	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23020118	130111101002	CSDA Projects in 33 Communities (CARES)	-	280,531,784.66	324,000,000.00	824,000,000.00	43,468,215.34
23020118	130111101003	Development of Boarder Regions (Across the State)	-	-	25,000,000.00	25,000,000.00	25,000,000.00
23050108	130111101004	Labour Intensive Public workfare (CARES) in all the 21 LGAs	-	-	100,000,000.00	500,000,000.00	100,000,000.00
13 - Reform of Government and Governance (General) Total			-	280,531,784.66	499,000,000.00	1,399,000,000.00	218,468,215.34
011110100100 - Community and Social Development Agency Total			-	280,531,784.66	499,000,000.00	1,399,000,000.00	218,468,215.34
011118500100 - Department of Chieftaincy Affairs							
13 - Reform of Government and Governance (General)							
23030101	130111185001	Ren and Furnishing of Lamido of Adamawa Palace, Yola	19,450,000.00	-	15,000,000.00	15,000,000.00	15,000,000.00
23030101	130111185001	Renovation and expansion of Hama Bachama's Palace	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23030101	130111185002	Construction / Establishment Cultural Meuseum at Kwandi Nuguriya's palace Guyuk	-	-	10,000,000.00	10,000,000.00	10,000,000.00
13 - Reform of Government and Governance (General) Total			19,450,000.00	-	30,000,000.00	30,000,000.00	30,000,000.00
011118500100 - Department of Chieftaincy Affairs Total			19,450,000.00	-	30,000,000.00	30,000,000.00	30,000,000.00
011200300100 - Adamawa State House of Assembly (Legislature)							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
13 - Reform of Government and Governance (General)							
23010105	130112003021	Procurement of 2N0 Hilux Vehicles	-	-	40,000,000.00	40,000,000.00	40,000,000.00
23010108	130112003025	Purchase of 2No. 18 and 12 seater Toyato Buses	-	-	40,000,000.00	40,000,000.00	40,000,000.00
23010112	130112003010	Replacement of Confrence Address System in Confrence Room &C	-	-	4,950,000.00	4,950,000.00	4,950,000.00
23010112	130112003012	Purchase of .25 sets of (Cushion, Table and Chairs) Furnitures and Electronics	-	-	206,800,006.60	206,800,006.60	206,800,006.60
23010112	130112003018	Purchase of 11N0. of Air conditioning systems	-	-	7,000,000.00	7,000,000.00	7,000,000.00
23010113	130112003006	Purchase of 2No. Digital Film Camera HxR-MC 1500	-	-	2,640,000.00	2,640,000.00	2,640,000.00
23010113	130112003007	Purchase of 18 No. HP Pavillion laptops with Printers	-	-	5,500,000.00	5,500,000.00	5,500,000.00
23010113	130112003011	Purchase of 1N0. Projector for trainnings	-	-	330,000.00	330,000.00	330,000.00
23010113	130112003015	Purchase of 30 N0. Tablet Computers	-	-	4,950,000.00	4,950,000.00	4,950,000.00
23010113	130112003019	Purchase of 7N0. of HP desktop Computer set	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23010115	130112003017	Purchase of 2N0. Photocopier Machines	-	-	3,500,000.00	3,500,000.00	3,500,000.00
23010119	130112003014	Purchase of 1N0. of New Mikano Standby Generator 500KVA	-	-	16,500,000.00	16,500,000.00	16,500,000.00
23010119	130112003026	Provision of 140kw solar powered electricity in the Asembly Complex	-	-	132,000,000.00	132,000,000.00	132,000,000.00
23010139	130112003022	Procurement and Establishment of E- Legislature Infrastructural Hardwares	-	-	80,000,000.00	80,000,000.00	80,000,000.00
23020105	130112003009	Drilling of 2N0. of New Boreholes and Installation	-	-	2,750,000.00	2,750,000.00	2,750,000.00
23020127	130112003024	Establishment and Hosting of Legislative Portal	-	-	35,000,000.00	35,000,000.00	35,000,000.00
23030101	130112003002	Completion of House of Assembly Office Extension	-	-	787,600,000.00	787,600,000.00	787,600,000.00
23030101	130112003003	Renovation and Furnishing of Speaker's Residence	-	-	110,000,000.00	110,000,000.00	110,000,000.00
23030101	130112003004	Renovation and Furnishing of Deputy Speaker's Residence	-	-	55,000,000.00	55,000,000.00	55,000,000.00
23030101	130112003005	Renovation and Furnishing of Majority Leader 's Residence	-	-	143,000,000.00	143,000,000.00	143,000,000.00
23030102	130112003013	Maintenance o YOLA ELECTRICITY DISTRIBUTION COMPANY (YEDC) Sub Station	-	-	4,180,000.00	4,180,000.00	4,180,000.00
23030103	130112003016	Furnishing of speakers Lodge at Government House Lodge	-	-	8,800,000.00	8,800,000.00	8,800,000.00
23050108	130112003008	Procurement of wireless internet and e-library facility	-	-	2,750,000.00	2,750,000.00	2,750,000.00
23050108	130112003023	Capacity building workshop on E- Legislature System to Honourable Members and Critical Staff	-	-	30,000,000.00	30,000,000.00	30,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	1,728,250,006.60	1,728,250,006.60	1,728,250,006.60
011200300100 - Adamawa State House of Assembly (Legislature) Total			-	-	1,728,250,006.60	1,728,250,006.60	1,728,250,006.60
011200400100 - House of Assembly Service Commission							
13 - Reform of Government and Governance (General)							
23010105	130112004008	provision of 5no. utility vehicles (SUV)	-	-	81,600,000.00	81,600,000.00	81,600,000.00
23010112	130112004007	Purchase of office furniture and equipment at HASC Complex (Cushion, Tables and Chairs)	-	-	24,000,000.00	24,000,000.00	24,000,000.00
23010113	130112004001	Procurement of internet Facilities	-	-	1,920,000.00	1,920,000.00	1,920,000.00
23010119	130112004006	Purchase of (Mikano) 500kva generating set.	-	-	36,000,000.00	36,000,000.00	36,000,000.00
23020101	130112004002	Costruction of office block for the Commission	-	-	261,000,000.00	261,000,000.00	261,000,000.00
23020105	130112004005	Drilling of a bore hole with Overhead Tank at HASC Complex	-	-	9,000,000.00	9,000,000.00	9,000,000.00
23020127	130112004004	Procurement of 20No. Computer sets and Accessories	-	-	31,200,000.00	31,200,000.00	31,200,000.00
23030103	130112004003	Furnishing of the office block complex (Cushion, Tables and Chairs)	-	-	50,000,000.00	50,000,000.00	50,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	494,720,000.00	494,720,000.00	494,720,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
011200400100		House of Assembly Service Commission Total	-	-	494,720,000.00	494,720,000.00	494,720,000.00
		012300100100 - Ministry of Information and Strategy					
		13 - Reform of Government and Governance (General)					
23010113	130123001003	Purchase of 5No Desktop Computers with Printers at HQ	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23010113	130123001004	Purchase of 3No. Digital Film Camera HxR-MC 1500 at HQ	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23010113	130123001005	Purchase of 3No. Film Projection Machine. Model Dell 200KL	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23020127	130123001001	Construction and equipment of 5no.Informtion centres with press and Internet Facility	-	-	12,000,000.00	12,000,000.00	12,000,000.00
23020127	130123001002	Purchase of No.10 HP Pavillion Computers with Printers at HQ	-	-	11,000,000.00	11,000,000.00	11,000,000.00
23050108	130123001006	Organize sensitization to stop School age Children from Hawking -ECR	-	-	8,000,000.00	8,000,000.00	8,000,000.00
23050108	130123001007	Public enlightenment, Advocacy and Sensitization on Covid-19 Pandemic	13,500,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
		13 - Reform of Government and Governance (General) Total	13,500,000.00	-	60,000,000.00	60,000,000.00	60,000,000.00
		012300100100 - Ministry of Information and Strategy Total	13,500,000.00	-	60,000,000.00	60,000,000.00	60,000,000.00
		012300300100 - Adamawa Television Corporation					
		13 - Reform of Government and Governance (General)					
23010113	130123003002	Purchase of ICT Facilities and softwares	-	-	4,240,000.00	4,240,000.00	4,240,000.00
23010113	130123003007	Purchase of 12No. Engine Digital Cameras	-	-	1,500,000.00	1,500,000.00	1,500,000.00
23010113	130123003034	Purchase of 1 1/2 Hp Airconditioners	-	-	1,500,000.00	1,500,000.00	1,500,000.00
23010123	130123003061	Purchase of 20 Fire Extinguishers	-	-	590,000.00	590,000.00	590,000.00
23010139	130123003014	Purchase of Base station P.I.E : Audio limiter, VDA,Video pr	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23010139	130123003017	Purchase of Transmitter Circuit Breaker & Studio Lights	-	-	1,600,000.00	1,600,000.00	1,600,000.00
23010139	130123003020	Purchase Black Magic SDI Distributor	-	-	1,800,000.00	1,800,000.00	1,800,000.00
23010139	130123003021	Black Magic Analog-SDI Converters Purchase	-	-	1,800,000.00	1,800,000.00	1,800,000.00
23010139	130123003022	Purchase of Black Magic HDMI-SDI Converters	-	-	1,800,000.00	1,800,000.00	1,800,000.00
23010139	130123003032	Purchase of 3TONs Airconditioners for Transmitter and Studio	-	-	945,000.00	945,000.00	945,000.00
23010139	130123003041	Purchase of Digital video Recorder tivo series 2TCD24008A	-	-	500,000.00	500,000.00	500,000.00
23010139	130123003046	purchase of 2 radio mics EW 122P G4	-	-	780,000.00	780,000.00	780,000.00
23010139	130123003048	Purchase of 2 Transmitter Power supply Module for yola Base Station	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23010139	130123003049	Purchase of 4 field sony PXW FX9	-	-	13,000,000.00	13,000,000.00	13,000,000.00
23010139	130123003059	Purchase of 4 Sennheiser hand held mics	-	-	320,000.00	320,000.00	320,000.00
23010139	130123003060	Purchase of 2 Epiphan Pearl-2 Video	-	-	9,000,000.00	9,000,000.00	9,000,000.00
23050108	130123003001	Purchase of Black Magic SDI-Analog Converters	-	-	1,800,000.00	1,800,000.00	1,800,000.00
23050108	130123003005	Provision internet service at Yola Base Station	-	-	1,200,000.00	1,200,000.00	1,200,000.00
23050108	130123003012	Procurement of programmes Content from Content producers	-	-	625,000.00	625,000.00	625,000.00
		13 - Reform of Government and Governance (General) Total	-	-	50,000,000.00	50,000,000.00	50,000,000.00
		012300300100 - Adamawa Television Corporation Total	-	-	50,000,000.00	50,000,000.00	50,000,000.00
		012300400100 - Adamawa Broadcasting Corporation					
		02 - Societal Re-orientation (General)					
23010139	020123004003	Purch. of 10Nos of 3-Horsepower standing A/c for AM/FM Tran.	-	-	4,000,000.00	4,000,000.00	4,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23030121	020123004011	wall fencing of Hong Booster Station	-	-	16,000,000.00	16,000,000.00	16,000,000.00
02 - Societal Re-orientation (General) Total			-	-	20,000,000.00	20,000,000.00	20,000,000.00
11 - Information Communication and Technology (General)							
23010139	110123004012	Prov.of Digital Studio,Upgrading of Mast Wave-G& Repl of ATU	-	-	30,000,000.00	30,000,000.00	30,000,000.00
11 - Information Communication and Technology (General) Total			-	-	30,000,000.00	30,000,000.00	30,000,000.00
012300400100 - Adamawa Broadcasting Corporation Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
012301300100 - Government Printing Press							
02 - Societal Re-orientation (General)							
23010114	020123013004	Purchase of 5No. Desktop Computers with Printers (HP 2008 Mo	-	-	-	2,000,000.00	-
23010119	020123013004	Purchase of 1No. 100KVA PERKINS Gen (Mikano Model)	-	-	2,000,000.00	-	2,000,000.00
23010139	020123013007	Purchase of Jogger Folding Machine	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23010139	020123013012	Purchase of 1 No. Exercise Book Rulling Machine (English)	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23010139	020123013015	Purchase of 1No. Set of Plate Processor A1	-	-	1,000,000.00	1,000,000.00	1,000,000.00
02 - Societal Re-orientation (General) Total			-	-	5,000,000.00	5,000,000.00	5,000,000.00
012301300100 - Government Printing Press Total			-	-	5,000,000.00	5,000,000.00	5,000,000.00
012305500100 - Adamawa Press Limited							
02 - Societal Re-orientation (General)							
23010113	020123055004	Purchase of 10 Nos.Computer Desktops, Laptops and Anti-Virus	-	-	1,252,950.00	1,252,950.00	1,252,950.00
23010114	020123055005	Purchased of 6No. Laserjet Printers	-	-	1,640,866.00	1,640,866.00	1,640,866.00
23010139	020123055007	Purchase of 3No. Scanjet Scanners	-	-	453,200.00	453,200.00	453,200.00
23010139	020123055008	Purchase of Internet facilities and Installation	-	-	207,700.00	207,700.00	207,700.00
23010139	020123055009	Purchase of 10 Nos. Ipad Air 12GB	-	-	750,000.00	750,000.00	750,000.00
23010139	020123055010	Purchase of 5 Nos Nikon Digital Camera D 3000 professional	-	-	622,800.00	622,800.00	622,800.00
23010139	020123055011	Purchase of 5Nos Sony Digital Recorders with unlimited SD Me	-	-	72,484.00	72,484.00	72,484.00
02 - Societal Re-orientation (General) Total			-	-	5,000,000.00	5,000,000.00	5,000,000.00
012305500100 - Adamawa Press Limited Total			-	-	5,000,000.00	5,000,000.00	5,000,000.00
012500700100 - Adamawa State Staff Pension Board							
13 - Reform of Government and Governance (General)							
23020101	130125007001	Construction of 1No. Block of 5No. Office & an Archive	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020101	130125007002	Provision of LAN to Office within the Board & ICT Unit	-	-	10,000,000.00	10,000,000.00	10,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	20,000,000.00	20,000,000.00	20,000,000.00
012500700100 - Adamawa State Staff Pension Board Total			-	-	20,000,000.00	20,000,000.00	20,000,000.00
012500800100 - Department of Labour and Productivity							
13 - Reform of Government and Governance (General)							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			N	N	N	N	N
23020127	130125008001	Establishment of Information Centres on Labour Matters	-	-	12,000,000.00	12,000,000.00	12,000,000.00
23030121	130147001005	Renovation of 3NO Blocks of 7 offices each	-	-	1,000,000.00	1,000,000.00	1,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	13,000,000.00	13,000,000.00	13,000,000.00
012500800100 - Department of Labour and Productivity Total			-	-	13,000,000.00	13,000,000.00	13,000,000.00
014000200100 - Office of the Auditor General for Local Government							
13 - Reform of Government and Governance (General)							
23020101	130140001001	Construction of office block 'A' at the State Auditor Gener	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020101	130140001002	Construction of office block 'B' at the State Auditor Gene	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23020101	130140001003	Block wall fencing of the State Audit Hqtrs	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23020105	130140001004	Drilling of Borehole State Audit Headquarters	-	-	2,000,000.00	2,000,000.00	2,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	10,000,000.00	10,000,000.00	10,000,000.00
014000200100 - Office of the Auditor General for Local Government Total			-	-	10,000,000.00	10,000,000.00	10,000,000.00
014700100100 - Civil Service Commission							
13 - Reform of Government and Governance (General)							
23010113	130147001006	Establishment of ICT Centre	-	12,776,000.00	19,000,000.00	2,000,000.00	6,224,000.00
23010119	130147001005	Purchase and Installation of 35 K V A Generating set	-	700,000.00	1,000,000.00	5,000,000.00	300,000.00
23020105	130147001007	Sinking of 1No.Moterized borehole with O/T in the Premises	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23020119	130147001008	Landscaping of premises	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23030121	130147001009	Renovation of 3NO Blocks of 7 offices each	-	-	1,000,000.00	1,000,000.00	1,000,000.00
13 - Reform of Government and Governance (General) Total			-	13,476,000.00	23,000,000.00	10,000,000.00	9,524,000.00
014700100100 - Civil Service Commission Total			-	13,476,000.00	23,000,000.00	10,000,000.00	9,524,000.00
014800100100 - Adamawa State Independence Electoral Commission							
13 - Reform of Government and Governance (General)							
23050108	130148001010	Local Government Election	-	241,931,968.45	241,940,000.00	1,000,000,000.00	8,031.55
13 - Reform of Government and Governance (General) Total			-	241,931,968.45	241,940,000.00	1,000,000,000.00	8,031.55
014800100100 - Adamawa State Independence Electoral Commission Total			-	241,931,968.45	241,940,000.00	1,000,000,000.00	8,031.55
014900100100 - Local Government Service Commission							
13 - Reform of Government and Governance (General)							
23010113	130149001001	Establishment of ICT Center Yola North LGA	-	-	4,000,000.00	4,000,000.00	4,000,000.00
23030121	130149001002	Renovation of Administrative Block Yola North LGA	-	-	6,000,000.00	6,000,000.00	6,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	10,000,000.00	10,000,000.00	10,000,000.00
014900100100 - Local Government Service Commission Total			-	-	10,000,000.00	10,000,000.00	10,000,000.00
016100100100 - Office of the Secretary to the State Government							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
13 - Reform of Government and Governance (General)							
23010139	130161001004	Purchase of Tele. Equipment in State Secretariat	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23020101	130161001017	Construction of Offices at Muslim Pilgrims Welfare Board	27,882,944.31	28,756,802.36	70,000,000.00	70,000,000.00	41,243,197.64
23020101	130161001021	Establishment of library in SSG's office	-	-	83,000,000.00	33,000,000.00	83,000,000.00
23020114	130161001011	Construction of Car Porches in State Secretariat Complex	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23020118	130161001010	Completion and Reactivation of Elec. Supply in State Secre.	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23020118	130161001012	Landscaping within the State Secretariat Complex	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23030104	130161001009	Upgrading of water supply system in State Secretariat Complex	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23030109	130161001003	Servicing of Fire Service Equipment within the State Secret	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23030113	130161001008	Rehabilitation of Roads in State Secretariat Complex	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23030121	130161001002	Renovation of offices at State Secretariat Complex	-	-	70,000,000.00	70,000,000.00	70,000,000.00
23030121	130161001005	Renovation of Liaison Offices Kaduna	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23030121	130161001006	Renovation of Liaison Office Abuja and furnishing	-	10,963,547.40	15,000,000.00	15,000,000.00	4,036,452.60
23030121	130161001015	Renovation of Liaison Offices Lagos	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23030121	130161001020	Completion of one Storey office Complex at Christian Pilgrim	-	-	64,000,000.00	64,000,000.00	64,000,000.00
23030121	130161001024	Renovation/Maintenance of Building at Adamawa State Plaza, Abuja	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23030127	130161001014	Establishment of Internet Facilities and Connectivity in State Secretariat	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	130161001013	Micro-Credit for Vulnerables and People with Special Needs	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	130161001016	Capacity Building for Special Advisers (SA Programme)	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	130161001018	Renovation of Offices at Muslim Pilgrims Welfare Board	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	130161001019	Renovation of office Blocks/Fencing and Landscapping of Chr	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	130161001022	Maintenance of Electricity /Reactivation of Elect . Lighting in State	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	130161001023	Renovation of Conference Hall , EXECO Chamber and Furnishing	-	-	-	50,000,000.00	-
13 - Reform of Government and Governance (General) Total			27,882,944.31	39,720,349.76	500,000,000.00	500,000,000.00	460,279,650.24
016100100100 - Office of the Secretary to the State Government Total			27,882,944.31	39,720,349.76	500,000,000.00	500,000,000.00	460,279,650.24
016102100300 - Poverty Alleviation Agency							
03 - Poverty Alleviation							
23010102	030161021011	Acquisition of permanent site/site plan/fencing	-	-	9,500,000.00	9,500,000.00	9,500,000.00
23010129	030161021005	Purchase of Technical Equipment & Machineries for TTC's	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010139	030161021019	Supply of Welding Equipments/Consumables	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020114	030161021017	Construction of 3 Nos Welding Workshops in 3 senatorial zones	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23050101	030161021014	Facilitating digital SMEs (NG-CARES)	-	873,626,490.00	1,476,000,000.00	1,476,000,000.00	602,373,510.00
23050108	030161021001	Rehabilitation and upgrading of 10 Technical Training Centres in the state	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	030161021002	Sponsorship of Adamawa indigenes to the entrepreneurship Training Centre	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	030161021003	Renovation of existing PAWECA Office	-	-	500,000.00	500,000.00	500,000.00
23050108	030161021004	Organization of Skill Training for Women & Youths in different Trades/Skills/Vocations	-	-	45,000,000.00	45,000,000.00	45,000,000.00
23050108	030161021006	Activation of Master Trainers Programme	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	030161021007	Procurement of equipment & tools for distribution to the graduate trainees (start up kits)	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	030161021008	Purchase of TV/Radio production equipment	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23050108	030161021009	Media Campaign/sensitization/enlightment on poverty reduction & wealth creation and vacations	-	-	2,000,000.00	2,000,000.00	2,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23050108	030161021013	Rehabilitation of farming skills acquisition centres (FSAC) in 21 LGAs	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	030161021015	Organization of Demo Day for SMEs in the state	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23050108	030161021016	Social welfare for aged/physically challenged	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	030161021018	Training cost on Welding and Fabrification	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	030161021020	Adamawa State Social support program (HCD)	-	-	400,000,000.00	700,000,000.00	400,000,000.00
23050108	030161021021	Capacity Building	-	1,239,100,341.95	1,303,000,000.00	3,000,000.00	63,899,658.05
23050108	030161021022	Re-opening and implementation of Training programmes at 10VTTCs	-	-	22,000,000.00	22,000,000.00	22,000,000.00
03 - Poverty Alleviation Total			-	2,112,726,831.95	3,400,000,000.00	2,400,000,000.00	1,287,273,168.05
016102100300 - Poverty Alleviation Agency Total			-	2,112,726,831.95	3,400,000,000.00	2,400,000,000.00	1,287,273,168.05
016105200100 - NEPAD/APRM							
13 - Reform of Government and Governance (General)							
23050101	130161052002	Follow up survey to MDAs Private Sector & Pupilatn Enumeratn	1,496,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00
23050101	130161052005	Domestication National Programme of Action at State & LG	-	-	50,000,000.00	100,000,000.00	50,000,000.00
23050108	130161052004	Monitoring and evaluation of small holder farmers	-	1,020,000.00	50,000,000.00	100,000,000.00	48,980,000.00
13 - Reform of Government and Governance (General) Total			1,496,000.00	1,020,000.00	102,000,000.00	202,000,000.00	100,980,000.00
016105200100 - NEPAD/APRM Total			1,496,000.00	1,020,000.00	102,000,000.00	202,000,000.00	100,980,000.00
016300100100 - Ministry for Special Duties							
13 - Reform of Government and Governance (General)							
23020114	130163001002	Construction of Stores Primary Distribution Units in Each S	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050103	130163001001	Supervision of Disaster Areas	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	130163001003	Social Re-orientation on Drug Abuse, Unwanted Pregnancy, Ethnic/Religious Crises and Food/Nutrition. In Gombi, Hong, and Mubi North L.G.A	-	-	10,000,000.00	10,000,000.00	10,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
016300100100 - Ministry for Special Duties Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
01 - Administration Sector Total			179,588,743.93	2,966,926,144.82	7,821,910,006.60	8,406,970,006.60	4,854,983,861.78
02 - Economic Sector							
021500100100 - Ministry of Agriculture							
01 - Economic Empowerment Through Agriculture (General)							
23010101	010000000026	Pur. of 5000MT Assorted Grains (Sorghum Maize Paddy Rice) for distribution to ease the effect of Covid-19 Pandemic	150,000,000.00	-	-	-	-
01 - Economic Empowerment Through Agriculture (General) Total			150,000,000.00	-	-	-	-
13 - Reform of Government and Governance (General)							
23010127	130215001003	Proc. of Knapsack Sprayers Wheel Warrows Cutlass etc. for Distribution	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23010127	130215001015	Procurement of pesticides and hrebicides for sale to farmers-Covid-19 Pandemic	-	-	50,000,000.00	50,000,000.00	50,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23010127	130215001021	Procurement of Assorted improve Seeds for sale to farmers at subsidized rate	-	144,531,000.00	145,000,000.00	70,000,000.00	469,000.00
23010127	130215001022	Procurement of storage Pest Control Chemical/Equipments	-	1,386,551.30	8,000,000.00	8,000,000.00	6,613,448.70
23010127	130215001023	Procurement of assorted fertilizers for sale to farmers at subsidized rate	-	-	225,000,000.00	300,000,000.00	225,000,000.00
23030112	130215001019	Resuscitation of Fertilizer Blending Plants, Yola	39,615,750.00	-	390,000,000.00	500,000,000.00	390,000,000.00
23050101	130215001014	Field pest control(Quelea birds and locust)	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050103	130215001012	Pur.of Infor Tech.Equip.For Computerizatin of the Ministry	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	130215001008	Renovation of 4No. Area Produce Office at Numan Mubi Ganye	-	-	17,000,000.00	17,000,000.00	17,000,000.00
23050108	130215001013	Reconnaissance & Impact Survey of Agric in Adamawa State	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	130215001017	Rehabilitation of 2No. Warehouse at Numan and Ganye	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	130215001020	Fadama III (N-CARES)	71,348,778.87	-	500,000,000.00	1,000,000,000.00	500,000,000.00
13 - Reform of Government and Governance (General) Total			110,964,528.87	145,917,551.30	1,390,000,000.00	2,000,000,000.00	1,244,082,448.70
021500100100 - Ministry of Agriculture Total			260,964,528.87	145,917,551.30	1,390,000,000.00	2,000,000,000.00	1,244,082,448.70
021510200100 - Adamawa ADP							
01 - Economic Empowerment Through Agriculture (General)							
23010127	010215102011	Purchase of processing equipments for the 19 farm centres	-	-	19,000,000.00	19,000,000.00	19,000,000.00
23030141	010215102013	Rehabilitation of Offices at Yola	-	-	31,000,000.00	31,000,000.00	31,000,000.00
01 - Economic Empowerment Through Agriculture (General) Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
19 - COVID-19							
23010127	190000000019	Purchase of 1000 pieces of Ox-drawn Plough (25% subsidy)-Covid-19 Pandemic	126,000,000.00	-	-	-	-
19 - COVID-19 Total			126,000,000.00	-	-	-	-
021510200100 - Adamawa ADP Total			126,000,000.00	-	50,000,000.00	50,000,000.00	50,000,000.00
021510300100 - Adamawa Agricultural Mechanization Authority							
01 - Economic Empowerment Through Agriculture (General)							
23010127	010215103003	Mechanization services logistics	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23020113	010215103002	Fabrication of 1500No. Of Small Steel Silos Bins	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23030139	010215103001	Repair of 6No Heavey Duty Machines	-	-	40,000,000.00	40,000,000.00	40,000,000.00
23050108	010215103004	Establishment of rice processing mill for domesticand export	-	-	30,000,000.00	30,000,000.00	30,000,000.00
01 - Economic Empowerment Through Agriculture (General) Total			-	-	150,000,000.00	150,000,000.00	150,000,000.00
021510300100 - Adamawa Agricultural Mechanization Authority Total			-	-	150,000,000.00	150,000,000.00	150,000,000.00
022000100100 - Ministry of Finance							
13 - Reform of Government and Governance (General)							
23010105	130220001001	Purchase of 51 SUVs (2022 model): 1 SUV (2019 model); 4 T/Hillux, 4 T/Camry, 26 /Corolla (2022 models)	775,913,880.00	648,300,007.70	649,000,000.00	1,225,000,000.00	699,992.30
23010112	130220001002	Purchase of Office Furniture and Equipment 10 set of Cushions, Tables, Chairs & Electronic Gadgets)	-	9,226,625.00	30,000,000.00	30,000,000.00	20,773,375.00
23020114	130220001004	Adamawa State Constituency Projects	-	-	326,000,000.00	1,000,000,000.00	326,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23030121	130220001005	Renovation, Fencing, Landscaping & Pro. of Con. at Central Stores	-	189,267,625.79	190,000,000.00	20,000,000.00	732,374.21
23050101	130220001003	Payment of Premium on all Insured Government Properties With	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23050108	130220001006	Recapitalization of Adamawa State Securities	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	130220001007	Recapitalization funds (Grant) to Adamawa Homes and Saving	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	130220001008	State Fiscal Transparency, Accountability and Sustainability Projects Execution	-	38,396,000.00	200,000,000.00	200,000,000.00	161,604,000.00
23050108	130220001010	Grant from UNDP	-	-	20,000,000.00	20,000,000.00	20,000,000.00
13 - Reform of Government and Governance (General) Total			775,913,880.00	885,190,258.49	1,445,000,000.00	2,525,000,000.00	559,809,741.51
022000100100 - Ministry of Finance Total			775,913,880.00	885,190,258.49	1,445,000,000.00	2,525,000,000.00	559,809,741.51
022000700100 - Office of the Accountant General							
13 - Reform of Government and Governance (General)							
23020101	130220007002	Construction of E-Payment Block at AG's Office	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23030121	130220007001	Rehabilitation of Treasury in AG's Office	-	-	30,000,000.00	30,000,000.00	30,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	60,000,000.00	60,000,000.00	60,000,000.00
022000700100 - Office of the Accountant General Total			-	-	60,000,000.00	60,000,000.00	60,000,000.00
022000800100 - Board of Internal Revenue							
13 - Reform of Government and Governance (General)							
23010105	130220008011	Purchase of 14 No operational vehicles to enhance Revenue	2,343,000.00	-	40,000,000.00	40,000,000.00	40,000,000.00
23010119	130220008004	Procurement of 1 No. of JMG (200KVA) generator	275,000.00	-	15,000,000.00	15,000,000.00	15,000,000.00
23010142	130220008003	Purchase of Office Equipment (10 HP Desktop Computers, 4 HP Printers and Scanners)	531,500.00	-	30,000,000.00	30,000,000.00	30,000,000.00
23020114	130220008002	Constr of 2 No. Blk of 6 No. Offices at Michika & Landscaping	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23030121	130220008005	Completion of renovation/landscaping of Gombi Revenue Office	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23030121	130220008006	Completion of renovation/landscaping of Mubi Revenue Office	-	-	12,000,000.00	12,000,000.00	12,000,000.00
13 - Reform of Government and Governance (General) Total			3,149,500.00	-	142,000,000.00	142,000,000.00	142,000,000.00
022000800100 - Board of Internal Revenue Total			3,149,500.00	-	142,000,000.00	142,000,000.00	142,000,000.00
022200100100 - Ministry of Commerce							
13 - Reform of Government and Governance (General)							
23020114	130222001020	Const. of Modern Market at Pella, Ga'anda & Maiha	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23020118	130222001018	Establishment of Garment Industry	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23030103	130222001004	Furnishing of 2 No. State Raw Material Display Centre	-	-	50,000,000.00	150,000,000.00	50,000,000.00
23050108	130222001001	Rehab. 1 Nos. of Block of Offices at Mubi	-	-	26,031,241.23	600,000,000.00	26,031,241.23
23050108	130222001019	Monitoring and Evaluation of Area Commercial Offices	-	-	50,000,000.00	50,000,000.00	50,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	226,031,241.23	900,000,000.00	226,031,241.23
022200100100 - Ministry of Commerce Total			-	-	226,031,241.23	900,000,000.00	226,031,241.23
022201800100 - Adamawa Investment and Property Development Company							
12 - Growing the Private Sector							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23050105	120222018001	Purchase of Shares in the Capital Market.	-	-	-	5,000,000.00	-
12 - Growing the Private Sector Total			-	-	-	5,000,000.00	-
022201800100 - Adamawa Investment and Property Development Company Total			-	-	-	5,000,000.00	-
022900100100 - Ministry of Transportation							
17 - Road (General)							
23010101	170229001011	Compl. of J/Yola Sunshine Term. including Landscapng of Prem	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010105	170229001003	Purchase of 20 No. 18 Seater Hammer Toyota Buses	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23010105	170229001012	Purch. of 50 No. Buses For Urban & Rural Mass Transit Prog	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020107	170229001007	Establishment of Standard Driving School in Yola	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23020114	170229001002	Construction of 10No Bus Stops in Jimeta - Yola Metropolis	-	-	34,000,000.00	34,000,000.00	34,000,000.00
23020124	170229001001	Construction of Modern Motor Parks Mubi North ,Mubi South, Ma	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020124	170229001013	Truck Transit Parks (TTP) & Border Trade information centre (BTIC) at Mubi Nguore, Sahuda and Jimeta	-	-	75,000,000.00	25,000,000.00	75,000,000.00
23030121	170229001006	Perimeter Wall Fencing & Const of Office Block	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23030121	170229001009	Renovation of Sunshine Terminus and Workshop	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050101	170229001014	Establishment of Adamawa State Road Traffick and Transport Management Agency Take-off	-	-	27,000,000.00	27,000,000.00	27,000,000.00
23050108	170229001008	Purchase of 3No. Operational/Patrol Vehicles, 2 Towing Van &	-	-	69,000,000.00	69,000,000.00	69,000,000.00
23050108	170229001010	Renov. of VIO hqtrs and 3 zonal offices at Ganye, Mubi & Numan	-	-	30,000,000.00	30,000,000.00	30,000,000.00
17 - Road (General) Total			-	-	350,000,000.00	300,000,000.00	350,000,000.00
022900100100 - Ministry of Transportation Total			-	-	350,000,000.00	300,000,000.00	350,000,000.00
023300100100 - Ministry of Mineral Resources Development							
21 - Oil and Gas Infrastructure (General)							
23010129	210233001002	Pur of Industl Mining Mach & Eqp for Geosurvey of the State	-	-	40,000,000.00	40,000,000.00	40,000,000.00
23020101	210233001009	Establishment of Chemical Analysis Laboratory	-	-	9,237,200.00	9,237,200.00	9,237,200.00
23050101	210233001004	Estab of Mineral Res Envir Mgt Committee (MIREMCO)	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23050101	210233001006	Renewal of exploration licenses	-	-	40,000,000.00	40,000,000.00	40,000,000.00
23050101	210233001008	Establishment of Gemological Centre at Yola	-	-	12,500,000.00	12,500,000.00	12,500,000.00
23050101	210233001013	Enviromental impact assessment (EIA) and Community Development	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	210233001003	Aerial geological Survey of the State	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23050108	210233001010	Purchase of Transport Equipment & Runing of Mine Ore	-	-	23,262,800.00	23,262,800.00	23,262,800.00
21 - Oil and Gas Infrastructure (General) Total			-	-	200,000,000.00	200,000,000.00	200,000,000.00
023300100100 - Ministry of Mineral Resources Development Total			-	-	200,000,000.00	200,000,000.00	200,000,000.00
023305200100 - Adamawa State Mining Company							
21 - Oil and Gas Infrastructure (General)							
23020101	210233052002	Building of Office Complex, Furnishing and Office Equipment for the Adamawa Mining Company (AMC)	-	-	3,025,600.00	10,000,000.00	3,025,600.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23030141	210233052010	Renovation of office Building	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050101	210233052003	Cost of new exploration licences/Renewal of existing licences and ground rent	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050101	210233052007	Cost of Geophysical Survey, Geochemical analysis, Revenue estimate and Feasibility studies of five Mineral types and Gem stones	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	210233052001	Purchase of Industrial Mining machines and equipment for Small Scale Mining	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23050108	210233052005	Purchase of Tipplers and Dump Trucks for quarry operations	-	-	5,000,000.00	5,000,000.00	5,000,000.00
21 - Oil and Gas Infrastructure (General) Total			-	-	43,025,600.00	50,000,000.00	43,025,600.00
023305200100 - Adamawa State Mining Company Total			-	-	43,025,600.00	50,000,000.00	43,025,600.00
023400100100 - Ministry of Works and Energy Development							
17 - Road (General)							
23010119	170234001002	Provision of solar light in Laboratories in 6No. Schools	-	-	-	18,000,000.00	-
23010119	170234001004	Provision of Solar power to 42No. Primary health care center	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010119	170234001005	Provision of 50No. Stand alone Solar power security light State Sectorian	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010119	170234001076	Procurement of Basic Equipment for maintenance of Solar facilities	-	-	40,000,000.00	20,000,000.00	40,000,000.00
23010119	170234001077	Procurement of Clean Acces of Solar facilities	-	-	-	2,000,000.00	-
23020103	170234001087	Provision of solar powered traffic lights in three Senatorial Zones	-	-	100,000,000.00	100,000,000.00	100,000,000.00
23020105	170234001084	Constr of Uba township stormwater drain	-	332,508,473.58	333,000,000.00	100,000,000.00	491,526.42
23020114	170234001002	Reconstruction and Rehabilitation of Kola Junction from Buskiri to Tsalbu Road with spur in Dumna Ward	-	-	30,000,000.00	-	30,000,000.00
23020114	170234001003	Provision of solar power street lights in 7No. Villages & Co	2,500,000.00	-	15,000,000.00	315,000,000.00	15,000,000.00
23020114	170234001010	Construction of Numan Township Roads	847,203,888.49	-	90,000,000.00	-	90,000,000.00
23020114	170234001011	Design and Construction of Mubi By Pass - (11.90km)	-	1,987,014,898.50	1,990,000,000.00	2,040,000,000.00	2,985,101.50
23020114	170234001013	Reconstruction of Nepa road, Jimeta (2.3km)	300,000,000.00	133,733,909.12	134,000,000.00	100,000,000.00	266,090.88
23020114	170234001014	Construction of Benue Street (0.8km)	144,792,682.16	460,250,695.77	461,000,000.00	50,000,000.00	749,304.23
23020114	170234001015	Construction of Kaduna street (0.22km)	53,163,422.77	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00
23020114	170234001016	Construction of Lusaka street (0.23km)	-	61,922,482.28	62,000,000.00	20,000,000.00	77,517.72
23020114	170234001017	Construction of Sabon Pegi road and drainages in Yola	52,349,497.67	-	-	200,000,000.00	-
23020114	170234001018	Construction of Weekly Scope Road & Links (2.5km)	299,175,190.59	-	20,000,000.00	20,000,000.00	20,000,000.00
23020114	170234001019	Construction of Vinikilang Road (0.11km)	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020114	170234001020	Constr. of Ganye Township Roads (Bwagari - Shangashi) 6.0km	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23020114	170234001022	Constr of Girei-Pariya-Wurobokki-Malabu road with a spur (5km)	-	-	50,000,000.00	100,000,000.00	50,000,000.00
23020114	170234001023	Construction of Sarkin Kano Aliyu Road (1.0km)	-	-	50,000,000.00	150,000,000.00	50,000,000.00
23020114	170234001024	Construction of Mafia By-Pass and Fall-out drain (1.20km)	-	119,671,996.43	120,000,000.00	250,000,000.00	328,003.57
23020114	170234001025	Construction of Philip Makem Street and Link(1.20km)	590,258,308.17	195,007,136.92	195,100,000.00	300,000,000.00	92,863.08
23020114	170234001026	Construction of Maiha-Fulbere-Zhediniyi-Pella Rd-39.58km	-	261,460,250.99	270,000,000.00	1,000,000,000.00	8,539,749.01
23020114	170234001027	Completion of Kiri Junction-Kiri -Shelleng Road (37.5km)	750,000,000.00	-	50,000,000.00	500,000,000.00	50,000,000.00
23020114	170234001028	Reconstruction of Jada-Mbulo-Ganye Rd	64,797,145.24	52,639,077.20	100,000,000.00	100,000,000.00	47,360,922.80
23020114	170234001033	Reconstruction of Yolde Pate Road (4.5km) On-going	263,016,482.08	-	10,000,000.00	100,000,000.00	10,000,000.00
23020114	170234001034	Construction of Njobore Road off Vinkl (2.5km)	-	1,300,000,000.00	1,310,000,000.00	500,000,000.00	10,000,000.00
23020114	170234001035	Construction of Majalisa Street in Jimeta (0.7km)	-	-	-	300,000,000.00	-
23020114	170234001037	Construction of Zumo road Yola Town(0.75km) Yola South LGA	98,402,384.62	-	30,000,000.00	30,000,000.00	30,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23020114	170234001038	Construction of Mampaya road in Uba Town (2.5km)	124,871,825.05	99,352,572.08	150,000,000.00	600,000,000.00	50,647,427.92
23020114	170234001040	Reconstruction of Bachure road (3.0km)	300,000,000.00	126,112,325.76	127,000,000.00	50,000,000.00	887,674.24
23020114	170234001041	Constr. of Jambutu Street & Mambila Street Yola North (0.6km)	288,559,232.57	208,406,677.04	209,500,000.00	150,000,000.00	1,093,322.96
23020114	170234001042	Design & Constr. Of 1st Fly-Over at Police roundabout	1,307,237,927.49	1,836,626,695.22	1,953,924,993.44	1,300,000,000.00	117,298,298.22
23020114	170234001043	Constuction of Falu Road Karewa , Yola North	243,822,498.66	46,930,362.20	50,000,000.00	50,000,000.00	3,069,637.80
23020114	170234001044	Construction of Banjiram to Chikila Road 6km	-	-	150,000,000.00	150,000,000.00	150,000,000.00
23020114	170234001046	Construction of Jada Township Roads (6km)	389,617,602.15	588,199,256.92	700,000,000.00	700,000,000.00	111,800,743.08
23020114	170234001048	Construction of Gashaka Street in Jimeta (0.7km)	-	-	65,000,000.00	65,000,000.00	65,000,000.00
23020114	170234001049	Construction Nyibango Road Off Army Barracks Road and Links (2km)	427,483,764.30	281,909,283.37	500,000,000.00	500,000,000.00	218,090,716.63
23020114	170234001050	Construction of Demsa Township Road (2km)	-	578,245,719.45	660,000,000.00	260,000,000.00	81,754,280.55
23020114	170234001051	Construction of Hong Township Roads (2km)	429,101,632.50	700,000,001.00	760,000,000.00	500,000,000.00	59,999,999.00
23020114	170234001052	Construction of Lagos Crescent, Jimeta (0.5km)	170,591,671.78	70,000,000.00	70,000,000.00	100,000,000.00	-
23020114	170234001053	Construction of Sokoto Street in Mubi 1.2Km	-	-	100,000,000.00	100,000,000.00	100,000,000.00
23020114	170234001054	Construction of Gulak Townships Roads (5km)	434,921,040.18	214,400,027.00	600,000,000.00	600,000,000.00	385,599,973.00
23020114	170234001056	Construction of Abeokuta street in jimeta- (130m)	-	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00
23020114	170234001057	Construction of Ndaforo Street in Jimeta- (230m)	291,193,915.12	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00
23020114	170234001058	Construction of Bekaji Estate Roads (10km)	-	400,000,000.00	999,434,000.00	400,000,000.00	599,434,000.00
23020114	170234001060	Construction of Total Junction Fly-over Jimeta	1,993,864,190.14	300,000,000.00	300,000,000.00	300,000,000.00	-
23020114	170234001061	Consultancy for Design and Supervision	87,997,630.06	-	200,000,000.00	200,000,000.00	200,000,000.00
23020114	170234001062	Construction of Mbamba Street Yola	95,248,998.54	-	-	100,000,000.00	-
23020114	170234001063	Construction of Doctor's Quarter Road Yola (1.6Km)	200,000,000.00	-	-	100,000,000.00	-
23020114	170234001064	Construction of Michika Township roads	672,869,034.27	-	35,000,000.00	35,000,000.00	35,000,000.00
23020114	170234001066	Construction of Mubi South Township roads (10km)	-	100,032,346.43	650,000,000.00	650,000,000.00	549,967,653.57
23020114	170234001071	Construct. of NYSC Orientation Camps Road	-	966,553,782.65	1,450,000,000.00	750,000,000.00	483,446,217.35
23020114	170234001080	Construction of Madagali township roads (10km)	-	-	600,000,000.00	600,000,000.00	600,000,000.00
23020114	170234001081	Construction of Ribadu square roads	-	-	490,000,000.00	550,000,000.00	490,000,000.00
23020114	170234001082	Constr of roads in 1000 housings units estate, Malkohi, Yola South LGA	-	-	210,000,000.00	1,000,000,000.00	210,000,000.00
23020114	170234001085	Constr of Lamurde township roads (3km)	-	628,253,737.91	700,000,000.00	500,000,000.00	71,746,262.09
23020114	170234001086	Constr of Tashan Sani Junc to Yolde Pati-Nyibago road (0.3km)	-	-	10,000,000.00	100,000,000.00	10,000,000.00
23020114	170234001088	Construction of Guyuk Township Road	-	1,062,053,206.91	1,063,000,000.00	630,000,000.00	946,793.09
23020114	170234001089	Construction of Dougirei Road Network (DSS) (5km)	-	-	1,152,600,000.00	600,000,000.00	1,152,600,000.00
23020118	170234001006	Grants from FG- Ministry of Works and Energy	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23030113	170234001008	Rehabilitation of Old Access Road to Gov't House Yola and Links	138,673,924.52	218,699,647.55	218,700,000.00	300,000,000.00	352.45
23030113	170234001021	Rehabilitation and Expansion of Yola Bypass road (5.5km)	-	-	49,970,000.00	50,000,000.00	49,970,000.00
23030113	170234001047	Rehabilitation of Road Network in Yola Abbatior	-	127,755,805.93	160,000,000.00	160,000,000.00	32,244,194.07
23030113	170234001072	Reclaiming and embankment Protection of Choci Bridge along Yola road	-	46,129,836.75	50,000,000.00	50,000,000.00	3,870,163.25
23030113	170234001155	Rehabilitation of Urban Township Roads in the State	-	3,469,890,200.56	3,469,890,960.00	3,382,594,960.00	759.44
23050108	170234001039	Reconstruction of Fufore main road	-	-	-	190,000,000.00	-
23050108	170234001045	Reconstruction of Old Gombi Road	-	-	800,000,000.00	500,000,000.00	800,000,000.00
23050108	170234001069	ADSU Mubi New Campus Roads	-	-	-	1,000,000,000.00	-
17 - Road (General) Total			11,061,713,889.12	17,018,760,405.52	24,299,119,953.44	23,722,594,960.00	7,280,359,547.92
023400100100 - Ministry of Works and Energy Development Total			11,061,713,889.12	17,018,760,405.52	24,299,119,953.44	23,722,594,960.00	7,280,359,547.92

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
023400400100 - Adamawa State Road Maintenance Agency							
17 - Road (General)							
23030113	170234004005	Maint on Jiji Mansur Rd main carriage way&Shoulde Y/town300m	-	-	1,750,000.00	1,750,000.00	1,750,000.00
23030113	170234004011	Maintenance work with Asphalts along Ahmadu Bello Way	-	-	3,250,000.00	3,250,000.00	3,250,000.00
23030139	170234004001	Maintenance, overhaul and repairs of machines and Equipment	-	-	2,400,000.00	2,400,000.00	2,400,000.00
23030139	170234004007	Maintenance of Quarry and Asphalt plant	-	-	3,600,000.00	3,600,000.00	3,600,000.00
23040102	170234004027	Desilting of MODIBBO ADAMA WAY Drainage in Yola Town	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23040102	170234004037	Desilting of Bishop - Mohammed Mustapha Way drainage	-	-	2,000,000.00	2,000,000.00	2,000,000.00
17 - Road (General) Total			-	-	15,000,000.00	15,000,000.00	15,000,000.00
023400400100 - Adamawa State Road Maintenance Agency Total			-	-	15,000,000.00	15,000,000.00	15,000,000.00
023600100100 - Ministry of Culture and Tourism							
02 - Societal Re-orientation (General)							
23030118	020236001001	Rehabilitation of State Capital Amusement Park	-	-	20,000,000.00	150,000,000.00	20,000,000.00
23030118	020236001003	Renovation of Arts Theater Auditorium	-	-	50,000,000.00	100,000,000.00	50,000,000.00
23030118	020236001011	Construction of Kiri Holiday Resort	-	-	250,000,000.00	250,000,000.00	250,000,000.00
02 - Societal Re-orientation (General) Total			-	-	320,000,000.00	500,000,000.00	320,000,000.00
023600100100 - Ministry of Culture and Tourism Total			-	-	320,000,000.00	500,000,000.00	320,000,000.00
023600300100 - Adamawa State Agency for Museum and Monuments							
02 - Societal Re-orientation (General)							
23020102	020236003005	Construction of Hall of Fame Museum Complex at Yola	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23030118	020236003004	Construction of 3No. Palace Museum at Mubi, Ganye and Numan	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050108	020236003007	Purchase of Artifact/Antiquities	-	-	1,000,000.00	1,000,000.00	1,000,000.00
02 - Societal Re-orientation (General) Total			-	-	5,000,000.00	5,000,000.00	5,000,000.00
023600300100 - Adamawa State Agency for Museum and Monuments Total			-	-	5,000,000.00	5,000,000.00	5,000,000.00
023605200100 - Hotel and Tourism Board							
02 - Societal Re-orientation (General)							
23010112	020236052001	Yola International Hotel and Furnishing (Completion)	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020107	020236052003	Construction of 50 Bedroom Mubi Hotel : preliminary works, site acquisition survey, design/BOQ Preparation , IEA report Preparation	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020124	020236052006	Construction of international peace park at pella junction Hong, preliminary works, site acquisition survey, Design /BQ preparation, IEA report preparation	-	-	10,000,000.00	10,000,000.00	10,000,000.00
02 - Societal Re-orientation (General) Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
023605200100 - Hotel and Tourism Board Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
023800100100 - Adamawa State Planning Commission							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
13 - Reform of Government and Governance (General)							
23020101	130238001019	Establishment of CARES state Coordinating unit	6,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00
23030127	130238001021	Websit Subscription and upgrade - ASPC.	-	2,775,000.00	10,000,000.00	10,000,000.00	7,225,000.00
23050101	130238001009	Preparation of State Fiscal Strategy Paper(FSP)	2,995,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00
23050101	130238001016	Update and printing of State Development plan	7,000,000.00	-	15,000,000.00	15,000,000.00	15,000,000.00
23050101	130238001062	Food and Nutrition coordination in the State	-	-	8,000,000.00	8,000,000.00	8,000,000.00
23050103	130238001008	Monitoring and Evaluation of State Projects	24,825,000.00	-	13,000,000.00	13,000,000.00	13,000,000.00
23050108	130238001002	State GCCC for (CARES) Projects (Ministry of Entrepreneurship Dev.)	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	130238001010	Preparation of State Medium - Term Sector Strategy (MTSS)	-	5,000,000.00	5,000,000.00	5,000,000.00	-
23050108	130238001011	State GCCC for Donor Programmes - UNFPA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	130238001012	State GCCC for Donor Programmes - UNICEF	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	130238001013	State GCCC for CARES Projects (SCCU/SCSC)	-	-	40,000,000.00	80,000,000.00	40,000,000.00
23050108	130238001014	Preparation of State Annual Capital Budgets	2,983,576.00	-	12,000,000.00	12,000,000.00	12,000,000.00
23050108	130238001015	Capacity Building for ASPC state project Monitoring (SPMU) Staff	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	130238001017	Reasearch and Analysis of Adamawa State GDP	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050108	130238001018	Purchase of ICT Equipment for ASPC Data Base Unit	-	-	4,000,000.00	4,000,000.00	4,000,000.00
23050108	130238001022	Citizens engagement town Hall Meeting/ Budget (SFTAS)	-	6,225,000.00	15,000,000.00	15,000,000.00	8,775,000.00
23050108	130238001023	Citizen Led Project Monitoring and Transparancy (Eyes and Eears Open Governance)	-	-	85,000,000.00	85,000,000.00	85,000,000.00
23050108	130238001024	Quarterly MDA Budget reviewed meetings / performance and report	-	-	8,000,000.00	8,000,000.00	8,000,000.00
23050108	130238001025	Annual Evaluation MDAs of Service Charter	-	-	1,000,000.00	1,000,000.00	1,000,000.00
13 - Reform of Government and Governance (General) Total			43,803,576.00	14,000,000.00	260,000,000.00	300,000,000.00	246,000,000.00
023800100100 - Adamawa State Planning Commission Total			43,803,576.00	14,000,000.00	260,000,000.00	300,000,000.00	246,000,000.00
023800400100 - Adamawa State Bureau of Statistics							
13 - Reform of Government and Governance (General)							
23010113	130238004001	Purchase of 20No. Desktop and 30No. Laptop computers for ASBS State Capital	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23010113	130238004005	Leasing of cloud computing service for Stistical Application	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23010113	130238004007	Computerization of State Operations (Human Resource Managem	-	-	4,000,000.00	2,000,000.00	4,000,000.00
23020101	130238004016	Design and Preliminary work at the SBS Headquarters	-	-	15,000,000.00	26,500,000.00	15,000,000.00
23030121	130238004003	Renovation of State Bureau of Statistics Office	4,985,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00
23050101	130238004012	Production of Statistical Publications	-	-	6,000,000.00	3,000,000.00	6,000,000.00
23050103	130238004010	Design and development of ASBS official website	-	-	4,500,000.00	3,000,000.00	4,500,000.00
23050108	130238004008	Purchase of 52No. Computer Aided Personal Interview (CAPI) T	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050108	130238004009	Purchase of assorted software application for data collection and analysis	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050108	130238004011	Capacity Building for officer in SBS and PRS in MDAs	-	-	5,000,000.00	3,000,000.00	5,000,000.00
23050108	130238004014	Research, development and methodology in new and existing fie	-	-	1,500,000.00	1,500,000.00	1,500,000.00
23050108	130238004015	Conduction of Statistical surveys	30,000.00	-	5,000,000.00	2,000,000.00	5,000,000.00
13 - Reform of Government and Governance (General) Total			5,015,000.00	-	50,000,000.00	50,000,000.00	50,000,000.00
023800400100 - Adamawa State Bureau of Statistics Total			5,015,000.00	-	50,000,000.00	50,000,000.00	50,000,000.00
025000100100 - Fiscal Responsibility Commission							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
13 - Reform of Government and Governance (General)							
23010113	130250001004	Establishment of ICT centre (Headquarter)	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23050108	130250001001	Capacity building for members/staff/CSOs, OPS etc.	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23050108	130250001002	Preparation of annual report on the activities of the Commis	-	-	4,000,000.00	4,000,000.00	4,000,000.00
23050108	130250001003	Monitoring and Evaluation of the Implementation of State/Loc	-	-	10,000,000.00	10,000,000.00	10,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	20,000,000.00	20,000,000.00	20,000,000.00
025000100100 - Fiscal Responsibility Commission Total							
025200100100 - Ministry of Water Resources							
10 - Water Resources and Rural Development							
23010127	100252001011	Procurement of Irrigation water Pumps for dry Season farmers	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020105	100000000006	Construction of Small Earth Dams at Gella, Mubi South LGAs	5,000,000.00	-	-	-	-
23020105	100252001002	Exten. Services to Water Users Assoc. for Dry Season Farm.	-	-	1,500,000.00	1,500,000.00	1,500,000.00
23020105	100252001009	Gearing of Water Service Delivery (Bridging gaps in Public water)-Covid-19 Pandemic	-	-	50,000,000.00	100,000,000.00	50,000,000.00
23020105	100252001010	Water Sector Policy Support and Development(Quarterly consultancy)	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020105	100252001013	Construction of Small Earth Dam in Kuna in Maiha LGA-Covid-19 Pandemic	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020105	100252001021	Banjiram water Project I Guyuk LGA	-	-	50,000,000.00	150,000,000.00	50,000,000.00
23020105	100252001023	Drilling of Motorized borehole/Generator at Kawa, Larabi, Lokoro and Lamza in Guyuk LGA	-	-	50,000,000.00	100,000,000.00	50,000,000.00
23020114	100252001004	Construction of 1No Small Earth Dams in kukumto in Demsa	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23040105	100252001017	Control, Water, Hygiene & Sanitation related Services-Covid-19 Pandemic	150,000,000.00	-	5,000,000.00	5,000,000.00	5,000,000.00
23050101	100252001005	Estab of 3No.OW for Geology&Hydro Geological Investigations	-	-	1,500,000.00	1,500,000.00	1,500,000.00
23050101	100252001022	Feasibility studies/constructn of yagbah and Ubakka dam Mayo-belwa LGA	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23050108	100252001001	Rehab./Expan. of 6 No.Irr Schemes at Dwam Loko Dilichim	-	-	2,000,000.00	2,000,000.00	2,000,000.00
10 - Water Resources and Rural Development Total			155,000,000.00	-	250,000,000.00	450,000,000.00	250,000,000.00
025200100100 - Ministry of Water Resources Total			155,000,000.00	-	250,000,000.00	450,000,000.00	250,000,000.00
025210200100 - Adamawa State Water Board							
10 - Water Resources and Rural Development							
23010139	100252102008	Purchase of 100 pumps and Accessories	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010139	100252102010	Procurement of 1N0. Electrical Motor & Accessories	-	-	110,000.00	110,000.00	110,000.00
23020105	100252102002	Dev. of urban water schemes (Rehab. of YI, Jmt & Nm T/P)	-	-	272,000.00	272,000.00	272,000.00
23020105	100252102003	Provision and Distribution of Water in 26No. Small Towns-Covid-19 Pandemic	130,000,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
23020105	100252102006	Drilling of New BH within Jimeta and Yola	-	-	500,000.00	500,000.00	500,000.00
23020105	100252102007	Procurement of Water T/Chemicals	10,000,000.00	107,323,507.87	107,400,000.00	60,000,000.00	76,492.13
23020105	100252102009	Purchase of New Drilling Rig and Accessories	-	-	12,000,000.00	12,000,000.00	12,000,000.00
23020105	100252102011	Estab of Greater Yola Treatment Plant & distribution N/work	-	-	22,000.00	22,000.00	22,000.00
23020105	100252102012	Comprehensive Water Scheme (Hong Township)	-	-	400,000.00	400,000.00	400,000.00
23020105	100252102013	Reh of Water Facilities in 7towns affected by insurgency-Covid-19 Pandemic	84,045,448.01	-	200,000.00	200,000.00	200,000.00
23020105	100252102018	Emergency intervension in urban water supply	-	-	200,000.00	200,000.00	200,000.00
23020105	100252102019	Dredging/Dessilating of 4 Treatment Plant Intakes	-	-	3,000,000.00	3,000,000.00	3,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23020105	100252102021	Drilling of new 5N0. of bohole in 5 LGAs	-	-	38,000.00	38,000.00	38,000.00
23020105	100252102022	Water, Sanitation, & Hygen (WASH)	-	-	30,000.00	30,000.00	30,000.00
23020105	100252102023	Drilling of bohole in the state	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020105	100252102027	Establishment of water Board table water factory	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23030104	100252102015	Upgrading of W/Treatment Storage Tanks J/Yola Water Supply	-	-	350,000.00	350,000.00	350,000.00
23030104	100252102016	Upgrading of Numan and Jimeta Treatment Plants	-	-	9,000,000.00	9,000,000.00	9,000,000.00
23030104	100252102025	Reticulation of pipeline network in Yola District	-	-	80,000.00	80,000.00	80,000.00
23030104	100252102026	Reticulation of pipeline distribution/rehab of water treatment plant Numan District	-	-	80,000.00	80,000.00	80,000.00
23030104	100252102028	Reticulation of pipeline network distribution/rehab Drilling of 6NOs 150mm solar-powered Borehole/ installation of pump/accessories and fabrication of ground water tank	-	-	50,000.00	50,000.00	50,000.00
23030141	100252102004	Renovation of Water Board offices and Fencing	-	-	500,000.00	500,000.00	500,000.00
23050101	100252102017	Feasibility study for solar power supply at Yola and Mubi	-	-	50,000.00	50,000.00	50,000.00
23050108	100252102005	Reha/Upgrading of Distribu. Network in Jimeta & Yola	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	100252102014	Prov.for repaymt of outstndng liabilities (DI pipes & Gen)	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050108	100252102020	Rehabilitation of bohole/replacement of damaged pipelines network in Yola South LGA	-	-	38,000.00	38,000.00	38,000.00
23050108	100252102024	Reticulation of pipeline distribution/rehab of 1000m3 Ground Water Tank Jimeta District	-	-	80,000.00	80,000.00	80,000.00
10 - Water Resources and Rural Development Total			224,045,448.01	107,323,507.87	167,400,000.00	120,000,000.00	60,076,492.13
025210200100 - Adamawa State Water Board Total			224,045,448.01	107,323,507.87	167,400,000.00	120,000,000.00	60,076,492.13
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)							
10 - Water Resources and Rural Development							
23020105	100252103001	Provision of 105No. Hand Pump Bore/Holes in Communities of insurgency affected LGA's	210,000,000.00	-	5,580,000.00	5,580,000.00	5,580,000.00
23020105	100252103002	Provision of 14No. Solar Power Boreholes in Rural Areas-Covid-19 Pandemic	47,000,000.00	-	8,500,000.00	8,500,000.00	8,500,000.00
23020105	100252103003	Rehabilitation of 80No. Broken down Hand Pump Boreholes-Covid-19 Pandemic	7,000,000.00	-	900,000.00	900,000.00	900,000.00
23020105	100252103004	Provision of 210 VIP Latrines in Schools and Clinics -Covid-19 Pandemic	78,500,000.00	-	1,310,000.00	1,310,000.00	1,310,000.00
23020105	100252103006	Establishment of WASHCOMS in 100 Communities in the state-Covid-19 Pandemic	-	-	2,070,000.00	2,070,000.00	2,070,000.00
23050101	100252103014	Emergency respond on COVID 19 and other related outbreaks, Prevention and control in affected Rural communities.	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050108	100252103005	Training of 105 Village Level Operation and Maintenance (VLO	-	-	3,300,000.00	3,300,000.00	3,300,000.00
23050108	100252103007	Trigerring of 100 communities in CLTs-Covid-19 Pandemic	-	-	2,070,000.00	2,070,000.00	2,070,000.00
23050108	100252103009	Training and implementation of water safety plan (WSP)/Water Quality Monitoring in 33 rural communities to combat the out break of cholera and other water borne related disease.	-	-	1,188,000.00	1,188,000.00	1,188,000.00
23050108	100252103011	Training of State Task Group on Sanitation	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23050108	100252103012	Certification of 33 communities by State Task Group on Sanitation (STGS)	-	-	2,070,000.00	2,070,000.00	2,070,000.00
10 - Water Resources and Rural Development Total			342,500,000.00	-	29,988,000.00	29,988,000.00	29,988,000.00
025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) Total			342,500,000.00	-	29,988,000.00	29,988,000.00	29,988,000.00
025210400100 - Small Towns Water Supply Agency							
10 - Water Resources and Rural Development							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23010113	100252104001	Provision of ICT Materials and Office equipment to WCA	-	-	50,000.00	50,000.00	50,000.00
23020105	100000000004	Construction of Sanitaion centre in 9 Small towns in the State-Covid-19 Pandemic	47,000,000.00	-	-	-	-
23020105	100252104021	Conduct fesibility studies, design pland for new water supply	-	-	147,000.00	147,000.00	147,000.00
23020105	100252104022	Construction of new water supply systems in the State	-	-	9,500.00	9,500.00	9,500.00
23020118	100252104008	Customer Enumeration of project Small Towns	-	-	50,000.00	50,000.00	50,000.00
23020128	100252104011	Construction of Conference/Capacity Devpt. Center for USAID ST-WASH Activities	-	-	25,000.00	25,000.00	25,000.00
23050108	100252104006	Reh/Upgrading & Commissioning of 3No.Completed EDF 7 W/Supply Project-Covid-19 Pandemic	-	-	19,660,500.00	19,660,500.00	19,660,500.00
23050108	100252104012	Upscaling USAID ST-Wash Project in Vinikilang Signed MOU	-	-	3,000.00	3,000.00	3,000.00
23050108	100252104013	Upscaling USAID ST-Wash Project in Gangarasso-Sangasumi Signed MOU	-	-	50,000.00	50,000.00	50,000.00
23050108	100252104014	Adamawa State WASH Policy Implementation	-	-	5,000.00	5,000.00	5,000.00
10 - Water Resources and Rural Development Total			47,000,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
025210400100 - Small Towns Water Supply Agency Total			47,000,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
025300100100 - Ministry of Housing and Urban Development							
06 - Housing and Urban Development (General)							
23020103	060253001018	Provi of Solar System Street Lighting & Electricity in Yola	-	23,025,858.00	43,000,000.00	43,000,000.00	19,974,142.00
23020104	060253001007	Construction of 2000 housing units in the various LGAs in the State	2,126,509,936.77	1,047,240,047.03	2,093,800,000.00	2,393,000,000.00	1,046,559,952.97
23020114	060253001016	Constr. of 2No. Pedestrail crossing in State Capital	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23020122	060253001012	Renovation of 2 No. block of Offices at CSC Yola North LGA	-	27,404,879.17	29,000,000.00	29,000,000.00	1,595,120.83
23020123	060253001005	Provision of Street Light in Jimeta-Yola	27,897,184.64	11,174,894.15	50,000,000.00	50,000,000.00	38,825,105.85
23030101	060253001001	Renovation of Government Staff Quarters in Jimeta-Yola	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23030101	060253001003	Consultancy/Renovation and Furnishing of Government Lodge JI	268,773,357.74	92,531,510.83	175,000,000.00	50,000,000.00	82,468,489.17
23030101	060253001004	Renovation and Furnishing of Governors Lodge - Maitama Abuja	83,723,549.13	131,689,480.00	225,000,000.00	250,000,000.00	93,310,520.00
23030101	060253001022	Renovation of Deputy Governor's Residence Yola North LGA	-	83,438,829.21	85,000,000.00	85,000,000.00	1,561,170.79
06 - Housing and Urban Development (General) Total			2,506,904,028.28	1,416,505,498.39	2,800,800,000.00	3,000,000,000.00	1,384,294,501.61
13 - Reform of Government and Governance (General)							
23020101	13000000001	Construction furnishing and consultancy service of new Governors office complex Yola	-	-	800,000,000.00	-	800,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	800,000,000.00	-	800,000,000.00
025300100100 - Ministry of Housing and Urban Development Total			2,506,904,028.28	1,416,505,498.39	3,600,800,000.00	3,000,000,000.00	2,184,294,501.61
025305300100 - Adamawa State Urban Planning & Development Authority							
06 - Housing and Urban Development (General)							
23020114	060253053017	construcct of 8 NO: Pedestral Briddge in the State Capital	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020118	060253053004	Establishment of Parks and Gardens	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020123	060253053009	Provision and Rehabilitation of Traffic light in Urban Center	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23030104	060253053001	Maintenance Storm Water Drainage	-	-	10,000,000.00	10,000,000.00	10,000,000.00
06 - Housing and Urban Development (General) Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
13 - Reform of Government and Governance (General)							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23020101	130000000002	Construction of Perimeter wall fencing ASUPDA Headquarters	-	-	10,000,000.00	-	10,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	10,000,000.00	-	10,000,000.00
025305300100 - Adamawa State Urban Planning & Development Authority Total			-	-	60,000,000.00	50,000,000.00	60,000,000.00
026000100100 - Ministry of Lands and Survey							
06 - Housing and Urban Development (General)							
23010101	060260001003	Compensation for Acquisition of Land	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23030103	060260001005	Reconstruct of Land & Survey Parameter Wall Fencing(366.6m)	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030121	060260001004	Renovation of 3No. Land & Survey Area Offices	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050102	060260001002	Adamawa Geographical Information System (GIS)	132,713,418.00	113,408,661.50	170,000,000.00	370,000,000.00	56,591,338.50
23050108	060260001001	Preparation and Implementation of Master Plan	-	-	30,000,000.00	30,000,000.00	30,000,000.00
06 - Housing and Urban Development (General) Total			132,713,418.00	113,408,661.50	250,000,000.00	450,000,000.00	136,591,338.50
026000100100 - Ministry of Lands and Survey Total			132,713,418.00	113,408,661.50	250,000,000.00	450,000,000.00	136,591,338.50
026000200100 - Office of the Surveyor General							
06 - Housing and Urban Development (General)							
23010139	060260002002	Procurement of Survey Equipment	-	10,387,956.00	15,000,000.00	15,000,000.00	4,612,044.00
23010139	060260002003	Survey of Government Lay-outs	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020114	060260002001	Construction of the Office of the Surveyor General at Yola North LGA	-	-	60,000,000.00	60,000,000.00	60,000,000.00
23030140	060260002004	Lithography Equipment and Repairs	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050101	060260002006	Mapping	4,980,625.00	-	7,500,000.00	7,500,000.00	7,500,000.00
23050108	060260002005	Survey Controls	-	-	7,500,000.00	7,500,000.00	7,500,000.00
06 - Housing and Urban Development (General) Total			4,980,625.00	10,387,956.00	100,000,000.00	100,000,000.00	89,612,044.00
026000200100 - Office of the Surveyor General Total			4,980,625.00	10,387,956.00	100,000,000.00	100,000,000.00	89,612,044.00
026500100100 - Ministry of Livestock & Aquaculture Development							
01 - Economic Empowerment Through Agriculture (General)							
23010122	010265001018	Animal Vaccination Programme	699,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00
23010127	010265001002	Purchase 100 of Tanks for Sales to Fish Farmers and Producti	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23020101	010000000006	Development of Control Posts and Check Points	128,000.00	-	-	-	-
23020114	010265001016	Construction of Veterinary Hospital	-	-	10,000,000.00	60,000,000.00	10,000,000.00
23030101	010000000045	Furnishing and equipping office complex including computers and ICT equipments	151,000.00	-	-	-	-
23030121	010265001009	Renovation of the Yola Modern Abattoir	-	-	7,000,000.00	7,000,000.00	7,000,000.00
23030121	010265001032	Rehabilitation of basic facilities in Cattle, Other livestock and Aquaculture Wet Markets	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23050101	010265001013	Emerging and Re-emerging of Disease Control	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050101	010265001031	COVID-19 Control and containment	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23050101	010265001034	Establishment of grazing reserves, gazettelement and development..	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050101	010265001035	Animal improvement programme (Poultry) using outstanding breeds.	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050103	010000000035	Livestock identification and traceability	2,307,710.00	-	-	-	-

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23050103	010265001030	Carryout (M&E) supervision and produce monthly, quarterly and annual reports CHE the DG, SLTO, SLPMDs Hon. Comm.	8,236,290.00	-	1,000,000.00	1,000,000.00	1,000,000.00
23050108	010265001022	Livestock resilience and productivity Project	-	8,249,740.00	19,225,000.00	1,000,000.00	10,975,260.00
23050108	010265001026	Livehood support /capacity building	-	9,775,000.00	9,775,000.00	8,000,000.00	-
23050108	010265001033	Re- establishment and establishment of Primary, Secondary and Tertiary Stock routes.	-	-	2,000,000.00	2,000,000.00	2,000,000.00
01 - Economic Empowerment Through Agriculture (General) Total			11,522,000.00	18,024,740.00	70,000,000.00	100,000,000.00	51,975,260.00
026500100100 - Ministry of Livestock & Aquaculture Development Total			11,522,000.00	18,024,740.00	70,000,000.00	100,000,000.00	51,975,260.00
026600100100 - Ministry of Entrepreneurship Development							
12 - Growing the Private Sector							
23010127	120266001013	Assistance to Agric Corporative, Procurement of Agriculture Inputs.	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050101	120266001004	Cooperative Education & Enlightenment	-	-	4,000,000.00	4,000,000.00	4,000,000.00
23050101	120266001021	Empowerment of Artisan Cooperative Societies in Gombi, Hong, Mubi South and Mubi North Local Government Areas.	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050108	120266001001	Assistance to Artisan Cooperatives	50,000,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	120266001008	Basic Entrepreneurship skills acquisition programme and ICT training	-	-	34,000,000.00	34,000,000.00	34,000,000.00
23050108	120266001009	Participation in Kaduna, Abuja, Kano, and Enugu trade fairs	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23050108	120266001012	Adamawa youth Skills Development Scheme	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	120266001015	Renovation and demarcation of Admin Block	-	-	4,000,000.00	4,000,000.00	4,000,000.00
23050108	120266001019	State economic summit	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23050108	120266001022	Entrepreneurship Development for Youth and Women with Start packs in Gombi, Hong, Mubi North, Demsa and Mubi South Areas	-	-	4,000,000.00	4,000,000.00	4,000,000.00
12 - Growing the Private Sector Total			50,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00
026600100100 - Ministry of Entrepreneurship Development Total			50,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00
02 - Economic Sector Total			15,751,225,893.27	19,729,518,579.07	33,723,364,794.67	35,464,582,960.00	13,993,846,215.60
03 - Law and Justice Sector							
031801100100 - Adamawa State Judicial Service Commission							
13 - Reform of Government and Governance (General)							
23010108	130000000001	Purchase of () Toyota Hummer bus model 2019 23,750,000	-	-	23,750,000.00	-	23,750,000.00
23020114	130318011004	Constr. of the Area court in 10 LGAs	-	-	30,025,927.07	30,025,927.07	30,025,927.07
23050108	130318011001	Survey and Demarcation of acquired land for coop village	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	130318011002	Renovation of 6No Court Halls in the 6 Judicial Division	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	130318011003	Preliminary Works and Design of the State Cust.and Sharia Co	-	-	17,000,000.00	17,000,000.00	17,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	100,775,927.07	77,025,927.07	100,775,927.07
031801100100 - Adamawa State Judicial Service Commission Total			-	-	100,775,927.07	77,025,927.07	100,775,927.07
031805100100 - High Court of Justice							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
03 - Poverty Alleviation							
23010105	030318051004	Purchase of motor Vehicle for Hon. CJ - land Cruiser 2020 model	-	-	40,000,000.00	40,000,000.00	40,000,000.00
23010105	030318051005	Purchase of (8) Parado Jeep 2019 model for Hon. Judges/CR 8x25,500,000= 204,000,000.	-	-	4,019,996.67	204,019,996.67	4,019,996.67
23010105	030318051006	Purchase of (7) Toyota Corolla 2017 model Toyota Corolla 7x10,520,000=73,640,000.	-	-	73,640,000.00	73,640,000.00	73,640,000.00
23010105	030318051007	Purchase of (2) Toyota Hilux 2019 model 6x25,250,000	-	-	50,500,000.00	50,500,000.00	50,500,000.00
23010105	030318051008	Purchase of () Toyota Hummer bus model 2019	-	-	-	23,750,000.00	-
23010113	030318051011	Purchase of desktop computer for Hon.CJ secretary	-	-	300,000.00	300,000.00	300,000.00
23010113	030318051012	Purchase of (20) Laptops for Hon.CJ Judges,CR, DCR & DIR. Finance 20x300,000=6,000,000	-	-	6,000,000.00	6,000,000.00	6,000,000.00
23010114	030318051013	Purchase of (20) laserjet printers for Hon. CJ,Judges/CR/DCR/DIRS 20x200,000=4,000,000.	-	-	4,000,000.00	4,000,000.00	4,000,000.00
23010115	030318051014	Purchase of Photocopy machine 6x800,000=4,800,000.	-	-	4,800,000.00	4,800,000.00	4,800,000.00
23020105	030318051009	Drilling of (7) Bore-hole, pipes & Other accessories (7X3,500,00=24,500,000)	-	-	24,500,000.00	24,500,000.00	24,500,000.00
23030121	030318051001	Rehabilitation/Repairs of Two High Courts Complexs CMC/SMC/MC Across Adamawa State	-	-	4,375,973.33	234,375,973.33	4,375,973.33
23050101	030318051010	Purchase of Law Books & annual/monthly/weekly Law reports.	-	-	60,500,000.00	60,500,000.00	60,500,000.00
23050108	030318051002	Purchase of HC Complexs, CMC/SMC/MC furnitures & eltecrcial fittings	-	-	55,000,000.00	55,000,000.00	55,000,000.00
23050108	030318051003	Purchase of Gen. set SP 60 Maikano 4X20,000,000=40,000,000.	-	-	40,000,000.00	40,000,000.00	40,000,000.00
03 - Poverty Alleviation Total			-	-	367,635,970.00	821,385,970.00	367,635,970.00
031805100100 - High Court of Justice Total			-	-	367,635,970.00	821,385,970.00	367,635,970.00
031805200100 - Customary Court of Appeal							
13 - Reform of Government and Governance (General)							
23010105	130318052005	Purchase of One Land Cruiser Jeep 2020 model for Hon. President CCA	-	-	40,000,000.00	40,000,000.00	40,000,000.00
23010105	130318052006	Purchases of (3) Parado Jeep 2019 model for Hon. Judges & CR 3x25,500,000= 76,500,000.	-	-	76,500,000.00	76,500,000.00	76,500,000.00
23010105	130318052007	Purchase of (2) Toyota Corolla 2017 model for DCR & Director Finance 2x10,520,000=21,040,000.	-	-	21,040,000.00	21,040,000.00	21,040,000.00
23010105	130318052008	Purchase of one Toyota Hilux 2019 model (25,250,000)	-	-	25,250,000.00	25,250,000.00	25,250,000.00
23010113	130318052011	Purchase of (6) Laptops for Hon.Presi. Judges,CR, DCR & DIR. Finance 6x300,000=1,800,000	-	-	1,800,000.00	1,800,000.00	1,800,000.00
23020105	130318052009	Drilling of One Bore-hole pipes & Other accessories	-	-	3,500,000.00	3,500,000.00	3,500,000.00
23030121	130318052001	Rehabilitation/Repairs of CCA Complex	-	-	20,270,722.00	20,270,722.00	20,270,722.00
23050108	130318052002	Rehabilitation/Repairs of CCA Libraries	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23050108	130318052003	Purchase of Furnitures/Fittings	-	-	5,500,000.00	5,500,000.00	5,500,000.00
23050108	130318052004	Purchase of Electrical Equipments	-	-	2,500,000.00	2,500,000.00	2,500,000.00
23050108	130318052010	Purchases of Law Books & annual/monthly/weekly Law reports.	-	-	8,500,000.00	8,500,000.00	8,500,000.00
23050108	130318052012	Purchase of (9) laserjet printers for Hon. Judges,DirS & CR secretaries 9x200,000=1,800,000.	-	-	1,800,000.00	1,800,000.00	1,800,000.00
13 - Reform of Government and Governance (General) Total			-	-	209,660,722.00	209,660,722.00	209,660,722.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
031805200100 - Customary Court of Appeal Total			-	-	209,660,722.00	209,660,722.00	209,660,722.00
031805300100 - Sharia Court of Appeal							
13 - Reform of Government and Governance (General)							
23010105	130318053003	Purchase of motor Vehicle: Hon. Grand Kadi - Land Cruiser 2020 model	-	-	40,000,000.00	40,000,000.00	40,000,000.00
23010105	130318053004	Purchase of (4) Prado Jeep 2019 model for Hon. Kadis & Chief Registrar 4x 25,500,000	-	-	2,000,000.00	102,000,000.00	2,000,000.00
23010105	130318053005	Purchase of (6) Toyota Corolla 2017 model 6x10,520,000.00	-	-	3,120,000.00	63,120,000.00	3,120,000.00
23010105	130318053006	Purchase of one Toyota Hilux 2019 model	-	-	25,520,000.00	25,520,000.00	25,520,000.00
23010114	130318053007	Purchase of (3) laserjet printers and (3) laptops for Hon.GK, CR and DF. 6x 250,000.00	-	-	1,500,000.00	1,500,000.00	1,500,000.00
23050108	130318053001	Rehabitation/repairs of Sharia Court of Appeal	-	-	3,780,000.00	3,780,000.00	3,780,000.00
23050108	130318053002	Purchase of Law Books, Journals, Monthly, Weekly Annual Law report	-	-	4,574,200.00	4,574,200.00	4,574,200.00
13 - Reform of Government and Governance (General) Total			-	-	80,494,200.00	240,494,200.00	80,494,200.00
031805300100 - Sharia Court of Appeal Total			-	-	80,494,200.00	240,494,200.00	80,494,200.00
031805500100 - Area Courts							
13 - Reform of Government and Governance (General)							
23010105	130318055006	Purchase of (1) Toyota Hilux 2019 model	-	-	25,250,000.00	25,250,000.00	25,250,000.00
23010114	130318055009	Purchase of (20) for laserjet printers Area Court Judges 20x200,000=4, 000,000	-	-	4,000,000.00	4,000,000.00	4,000,000.00
23010139	130318055003	Purchases of office/Court Hall furnitures & electrical fittings for 21 AC (21x2,000,000=22,000,000)	-	-	22,000,000.00	22,000,000.00	22,000,000.00
23010139	130318055004	Purchase of furnitures & Elect.l fit. for Inspectorate offices in three judicial div.(3x2,000,000=6,000,000)	-	-	6,000,000.00	6,000,000.00	6,000,000.00
23020101	130318055001	Constructions/Provision of Area Courts In 21 Local Govt.	-	-	9,000,000.00	159,000,000.00	9,000,000.00
23020101	130318055002	Constructions/Provision of Area Courts inspectorate offices in three judicial div. (3x15,000,000.)	-	-	45,000,000.00	45,000,000.00	45,000,000.00
23050108	130318055005	Purchase of(3) Utility Veh. For Inspectorate offices 406 Peugeot 2010 model for (3x3,000,000.	-	-	9,000,000.00	9,000,000.00	9,000,000.00
23050108	130318055007	Purchase of Law Books & annual/monthly/weekly Law reports.	-	-	22,233,170.00	22,233,170.00	22,233,170.00
23050108	130318055008	Purchase of (20) Laptops for Area Court Judges 20x300,000=6,100,000	-	-	6,000,000.00	6,000,000.00	6,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	148,483,170.00	298,483,170.00	148,483,170.00
031805500100 - Area Courts Total			-	-	148,483,170.00	298,483,170.00	148,483,170.00
032600100100 - Ministry of Justice							
13 - Reform of Government and Governance (General)							
23020114	130326001003	Construction of Ministry of Justice Complex	-	-	200,000,000.00	200,000,000.00	200,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	200,000,000.00	200,000,000.00	200,000,000.00
032600100100 - Ministry of Justice Total			-	-	200,000,000.00	200,000,000.00	200,000,000.00
03 - Law and Justice Sector Total			-	-	1,107,049,989.07	1,847,049,989.07	1,107,049,989.07

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
04 - Regional Sector							
046900100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services							
02 - Societal Re-orientation (General)							
23010112	020469001014	Procurement of publicity and public address system	-	-	1,230,000.00	1,230,000.00	1,230,000.00
23010112	020469001016	Procurement of Office Furniture/Equipment	-	-	11,150,000.00	11,150,000.00	11,150,000.00
23010119	020469001015	Procurement of plant generator & saver	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020105	020469001007	Drilling of 50No.Hand Pump Borholes	-	-	56,275,718.00	56,275,718.00	56,275,718.00
23020114	020469001008	Construction of Immigration/Police Post at border areas	-	-	63,245,082.00	63,245,082.00	63,245,082.00
23050101	020469001025	Reducing the High rate of Drug Abuse Among the Communities in the State.	-	-	22,500,000.00	22,500,000.00	22,500,000.00
23050108	020469001010	Staff Capacity Development	-	-	22,500,000.00	22,500,000.00	22,500,000.00
23050108	020469001017	Integrating and developing the border communities	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23050108	020469001018	Humanitarian coordination (quarterly coordination meeting with relevant fed govt MDAs, line State MDA, NGO (local and international)	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	020469001019	Rehabilitation of 500 Repentant Returnees	-	-	162,500,000.00	162,500,000.00	162,500,000.00
23050108	020469001023	Reconstruction/ rehab. & Furnishing of primary and secondary schools in madagali and michika LGA	-	-	550,599,200.00	550,599,200.00	550,599,200.00
23050108	020469001024	Need assesment / routine supervision for Rec &Rech of damaged infrastructure in communities affected by insurgency and other disaster in the state	-	-	20,000,000.00	20,000,000.00	20,000,000.00
02 - Societal Re-orientation (General) Total			-	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
046900100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services Total			-	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
046900300100 - Boundary Commission							
13 - Reform of Government and Governance (General)							
23020118	130469003001	Delimitation, Delineation, & Demercation of Local Boundaries	-	2,980,275.00	10,000,000.00	10,000,000.00	7,019,725.00
23020118	130469003002	Delimitation, Delineation, & Demercation of Inter State Boundaries	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020127	130469003004	Establishment of ICT centre and Equipment	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	130469003003	Sensitization/ Seminar & Enlightenment Campaigns & Capacity Building	-	-	20,000,000.00	20,000,000.00	20,000,000.00
13 - Reform of Government and Governance (General) Total			-	2,980,275.00	50,000,000.00	50,000,000.00	47,019,725.00
046900300100 - Boundary Commission Total			-	2,980,275.00	50,000,000.00	50,000,000.00	47,019,725.00
04 - Regional Sector Total			-	2,980,275.00	1,050,000,000.00	1,050,000,000.00	1,047,019,725.00
05 - Social Sector							
051300100100 - Ministry of Youth and Sports Development							
08 - Youth (General)							
23020118	080513001008	Construction of NYSC Orientation camp at Gerei LGA	-	8,275,000.00	50,000,000.00	150,000,000.00	41,725,000.00
23020122	080513001010	Construction of Youth Development Center Dumna- Guyuk LGA	-	-	100,000,000.00	100,000,000.00	100,000,000.00
23050108	080513001001	Redes. & Constr. of 10,000 Cap.state sport comp. along Nm Rd	-	-	210,000,000.00	710,000,000.00	210,000,000.00
23050108	080513001006	Adamawa State Youth Memorial Center, Jambutu	-	-	40,000,000.00	40,000,000.00	40,000,000.00
08 - Youth (General) Total			-	8,275,000.00	400,000,000.00	1,000,000,000.00	391,725,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
051300100100 - Ministry of Youth and Sports Development Total			-	8,275,000.00	400,000,000.00	1,000,000,000.00	391,725,000.00
051305100100 - Sports Council							
08 - Youth (General)							
23010126	080513051003	Purchase of sport Equipment	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	080513051001	Reconstruction of Office Accommodation	-	-	48,800,000.00	10,000,000.00	48,800,000.00
23050108	080513051002	Renovation of Seven Zonal Offices and Furnishing	-	-	5,000,000.00	5,000,000.00	5,000,000.00
08 - Youth (General) Total			-	-	58,800,000.00	20,000,000.00	58,800,000.00
051305100100 - Sports Council Total			-	-	58,800,000.00	20,000,000.00	58,800,000.00
051400100100 - Ministry of Women Affairs							
07 - Gender (General)							
23050108	070514001003	Strengthening of Women's Rights & Political Empowerment.	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	070514001004	Gender Equality and Equity for Women (Sensitization)	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	070514001005	Advocacy in 21 LGAs on Child's Right to Enhance Awareness	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23050108	070514001016	Field Enrollment/Supervision of payment for over 63,000 Beneficiaries in the Implementing 21 LG of the state (CCT)	-	-	100,000,000.00	100,000,000.00	100,000,000.00
23050108	070514001017	Take off Grant for CCT, SOCU, Npower, Geep, School grown Feeding Operations in the State	-	-	40,000,000.00	40,000,000.00	40,000,000.00
07 - Gender (General) Total			-	-	190,000,000.00	190,000,000.00	190,000,000.00
051400100100 - Ministry of Women Affairs Total			-	-	190,000,000.00	190,000,000.00	190,000,000.00
051700100100 - Ministry of Education and Human Capital Development							
01 - Economic Empowerment Through Agriculture (General)							
23010125	010000000293	COVID-19 E-Learning Activities	74,500,000.00	-	-	-	-
01 - Economic Empowerment Through Agriculture (General) Total			74,500,000.00	-	-	-	-
05 - Enhancing Skills and Knowledge (General)							
23010112	050105170100	Procurement of School Furniture General (Tables and Chairs)	19,597,475.20	2,531,538,115.84	2,531,538,115.84	150,000,000.00	-
23010125	050000000028	Payment Annual National School Census	1,419,800.00	-	-	-	-
23010125	050000000055	Purchase of Science Posters	1,061,200.00	-	-	-	-
23020107	050105170100	Construction/Rehabilitation of 11 No. Secondary Schools in the 3 Senatorial Zones in the State (GSS Shuwa, GSS Michika, GSS Mubi, GSS Girei, GMMC Yola, GGSS Yola, GSS Numan, GSS Jada, GSSS Sugu, and GSS Madagali)	-	-	44,585,044.33	2,297,385,044.33	44,585,044.33
23020107	050105170100	Constr. of Exam Hall at Science Sec. Sch. Sugu	-	-	400,000,000.00	-	400,000,000.00
23020127	050105170100	Conduct of Biometric data on Schools	9,996,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
23020127	050105170100	Procurement of instructional materials	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23030106	050105170100	Re-Construction of fence wall at GGSS M/Belwa	-	-	50,000,000.00	65,000,000.00	50,000,000.00
23030106	050105170100	Renovation of Storm and Fire Damages in Schools Generally	-	-	20,000,000.00	100,000,000.00	20,000,000.00
23030106	050105170100	Safe School Initiative (SSI)	-	-	10,000,000.00	10,000,000.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23030106	050105170100	Construction of Villanova GSS Numan	-	-	120,261,884.16	-	120,261,884.16
23030106	050105170100	Renovation of GGSS Yola	-	-	400,000,000.00	-	400,000,000.00
23030106	050105170100	Renovation of GMMC Yola	-	-	400,000,000.00	-	400,000,000.00
23030106	050105170100	Renovation of GSS Hong	-	-	300,000,000.00	-	300,000,000.00
23030106	050105170100	Renovation of GSS Mubi	-	-	6,000,000.00	-	6,000,000.00
23050101	050105170100	Payment of consultancy services	-	-	110,000,000.00	150,000,000.00	110,000,000.00
23050108	050105170100	Annual Natn council on edu act being handled 3ce annually	895,125.00	-	80,000,000.00	80,000,000.00	80,000,000.00
23050108	050105170100	Payment of WACE, NECO registration for SEP, SSI and SEC	104,972,050.00	-	15,000,000.00	15,000,000.00	15,000,000.00
23050108	050105170100	Payment of WAE C, NECO, NABTEB and BECE Exams	98,515,742.81	-	1,593,000,000.00	750,000,000.00	1,593,000,000.00
23050108	050105170100	Quality assurance management in all schools in the state	424,222,611.94	-	15,000,000.00	15,000,000.00	15,000,000.00
23050108	050105170100	Procurement of Technical equipments for Technical Schools	-	-	19,034,808.04	80,000,000.00	19,034,808.04
23050108	050105170100	Pur./Proc. of WAEC Science Practical Chem. & Reagents	-	-	50,000,000.00	50,000,000.00	50,000,000.00
23050108	050105170100	Purchase of white coloured schools chalks for snr. Secondary	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23050108	050105170100	UNICEF -Ministry of Education	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	050205170100	Payment For Student Exchange Program	17,821,542.90	-	25,000,000.00	25,000,000.00	25,000,000.00
05 - Enhancing Skills and Knowledge (General) Total			678,501,547.85	2,531,538,115.84	6,299,419,852.37	3,897,385,044.33	3,767,881,736.53
051700100100 - Ministry of Education and Human Capital Development Total			753,001,547.85	2,531,538,115.84	6,299,419,852.37	3,897,385,044.33	3,767,881,736.53
051700300100 - Adamawa State Universal Basic Education Board							
05 - Enhancing Skills and Knowledge (General)							
23010112	050105170300	Procurement of Teachers's Tables With Chairs Prested Type	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23020107	050105170300	Constr. of 3 Classrooms With Office For ECCDE.	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23020107	050105170300	Construction of 1N0 Classrooms of Primary School	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23020107	050105170300	Construction of Hostel Dinning Hall With Kitchen to JSS	-	-	1,000,000.00	1,000,000.00	1,000,000.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	5,000,000.00	5,000,000.00	5,000,000.00
051700300100 - Adamawa State Universal Basic Education Board Total			-	-	5,000,000.00	5,000,000.00	5,000,000.00
051700800100 - Adamawa State Library Board							
05 - Enhancing Skills and Knowledge (General)							
23010113	050105170800	Purchase of 30No. Laptops for E-Library	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23010124	050105170800	Purchase of 10No. Shelves	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23030121	050105170800	Renovation of Offices at Headquarters	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23050108	050105170800	Provision of internet service at e-library	-	-	1,000,000.00	1,000,000.00	1,000,000.00
23050108	050105170800	Purch/Install. of e-Library in Adamawa Lib hqtrs and maint	-	-	95,000,000.00	195,000,000.00	95,000,000.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	100,000,000.00	200,000,000.00	100,000,000.00
051700800100 - Adamawa State Library Board Total			-	-	100,000,000.00	200,000,000.00	100,000,000.00
051700900100 - Adamawa State Mass Education Board (ADSMEB)							
05 - Enhancing Skills and Knowledge (General)							
23020102	050105170900	Constr. of 1 No. blk of 5 Offices With a Boardroom at Hqtrs	-	-	10,000,000.00	10,000,000.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23030121	050105170900	Reconst. & Fencing of women development centre at malamre	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	050105170900	Capacity Building for Trainer of Trainees (ToT)	-	-	40,000,000.00	40,000,000.00	40,000,000.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	60,000,000.00	60,000,000.00	60,000,000.00
051700900100 - Adamawa State Mass Education Board (ADSMEB) Total			-	-	60,000,000.00	60,000,000.00	60,000,000.00
051705100100 - Post Primary Schools Mgt Board							
05 - Enhancing Skills and Knowledge (General)							
23020101	050105171000	Construction of 5No. PPSMB Zonal Offices at Yola, Ganye, Mub	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030121	050105171000	Rehab. of 3No. Office blocks with 21 offices each PPSMB HQ	-	-	13,000,000.00	35,000,000.00	13,000,000.00
23050103	050205171000	Provision of Internet Facilities at PPSMB Headquarters	-	-	5,000,000.00	5,000,000.00	5,000,000.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	28,000,000.00	50,000,000.00	28,000,000.00
051705100100 - Post Primary Schools Mgt Board Total			-	-	28,000,000.00	50,000,000.00	28,000,000.00
051706400100 - Education Resource Centre							
05 - Enhancing Skills and Knowledge (General)							
23010113	050105176400	Installation of Internet Facilities	-	-	500,000.00	500,000.00	500,000.00
23010113	050105176400	Purchase of 12No. Computer Sets	-	-	1,500,000.00	1,500,000.00	1,500,000.00
23030121	050105176400	Renovation of 4No. Office Blocks at Headquarters	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23030121	050105176400	Renovation of 4No. Office Blocks at Hqtrs	-	-	90,000,000.00	90,000,000.00	90,000,000.00
23050108	050105176400	Production of 1000No. of Junior and Senory Secondary School	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23050108	050105176400	Purchase of 10No. File Cabinets	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23050108	050105176400	Purchase of 1No.Multi-functional printer-Mx Sharp	-	-	1,000,000.00	1,000,000.00	1,000,000.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	100,000,000.00	100,000,000.00	100,000,000.00
051706400100 - Education Resource Centre Total			-	-	100,000,000.00	100,000,000.00	100,000,000.00
052100100100 - Ministry of Health and Human Services							
04 - Improvement to Human Health (General)							
23010122	040000000095	Saving One Million Lives Prgrammm fo Results (SOML)	231,517,094.90	-	-	-	-
23010122	040521001009	HIV/AIDS/STDS Control Assisted	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23010122	040521001017	Purch.of Lab & X-ray equip. for Adamawa German Hosp.	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23010122	040521001022	Provsion for Blood Transfusion Bank in all Hospitals	-	-	25,000,000.00	25,000,000.00	25,000,000.00
23010122	040521001028	Provision of poison & Drugs Information Services	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010122	040521001087	Cancer Control Plan	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010122	040521001091	Control of Mental and substance use disorders	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23010122	040521001093	Malaria Control programme(WB & Global Fund)	-	7,000,000.00	30,000,000.00	30,000,000.00	23,000,000.00
23010122	040521001101	Immunization (WHO)	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23010122	040521001102	Mother and Child Week Outreach EU-UNICEF	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23010122	040521001105	State Humanitarian Emmergency control (WHO, UNICEF, UNFPA)	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23010122	040521001106	Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23010122	040521001107	Medical Out Reach Service (WHO)	-	-	20,000,000.00	20,000,000.00	20,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23010122	040521001108	Sexual and Reproductive Health (UNFPA)	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020102	040521001121	construction of residential block of flats (1) each in new cottage hospitals at Lamurde, Shelleng, Girei, Gombi, Dumne, Demsa	-	1,633,282,931.03	1,633,283,000.00	1,500,000,000.00	68.97
23020106	040521001050	Constr. of Cott. Hosp. Dumne with Staff Quarters & Equipment	193,063,346.01	308,634,021.86	380,000,000.00	380,000,000.00	71,365,978.14
23020106	040521001056	Upgrad of AEDP to State Drugs Distribution Centre/Recaptation to supply	37,000,000.00	-	50,000,000.00	50,000,000.00	50,000,000.00
23020106	040521001078	Maternal and Perinatal death surveillance and response	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020106	040521001081	Control of Non communicable Diseases	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020106	040521001089	Construction and Equipping of Sexual Assault Referral Centre (H	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020106	040521001120	construction of one new cottage hospital	-	20,227,713.35	30,000,000.00	200,000,000.00	9,772,286.65
23020106	040521001122	Renovation and Construction at Michika Gen Hosp	-	-	10,000,000.00	150,000,000.00	10,000,000.00
23020106	040521001123	Construction of cottage hospital in Demsa	-	-	139,990,000.00	300,000,000.00	139,990,000.00
23020106	040521001124	Mother and Child Hospital	-	39,060,000.00	50,000,000.00	350,000,000.00	10,940,000.00
23020106	040521001125	Maternal and Child Health Center Garta	-	-	5,000,000.00	50,000,000.00	5,000,000.00
23020118	040521001083	Payment of liabilities of Consultancy Services	130,000,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
23030105	040521001012	Renovation of Hospital Services Management Board	35,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00
23030105	040521001029	Renov. of Warehouse at Medical Stores Kofare	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030105	040521001033	Renovation of Eye Clinic	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030105	040521001049	Renovation of Cott.Hosp. Maiha with Staff Quarters & Equipment	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030105	040521001092	Rehab of structures at Traditional Medicine Board	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030105	040521001114	Rehabilitation of Song Cottage Hospital	132,312,249.80	100,886,202.87	100,887,000.00	100,000,000.00	797.13
23030105	040521001115	Rehabilitation of Fufore Cottage Hospital	172,661,681.68	123,029,952.16	125,000,000.00	185,000,000.00	1,970,047.84
23030105	040521001119	maintainance and monitoring of sola energy equipment in 7 (seven) health care facility and health tech. Michika	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23030121	040521001088	Rehabilitation of structures at Borrong Cottage Hospital	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050101	040521001053	Establishment of Herbal Farms	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050103	040521001117	Cosutancy for Design and project supervision	133,161,825.46	22,110,527.82	25,000,000.00	200,000,000.00	2,889,472.18
23050108	040521001004	Strengthen Routine Immuni./Polio Eradication/Integrated Suppo	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	040521001008	Neglected Tropical Disease Control Programme	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	040521001013	Tuberculosis and Leprosy Control Programme (WHO)	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23050108	040521001018	Provison of Drug Mectizan for the Control of River Blindness	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	040521001067	Varification of medical/pharmacist students on Training in Various Universities	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	040521001069	Organise research activities in collab with Research Institute	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	040521001071	State Logistics management coordinating unit	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	040521001075	Nutrition and Malnutrition Management	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	040521001076	Maternal and Child health Week (Bi-annual MNCHW)	-	-	5,000,000.00	25,000,000.00	5,000,000.00
23050108	040521001097	Partners coordination by the Ministry of Health	-	-	10,000,000.00	10,000,000.00	10,000,000.00
04 - Improvement to Human Health (General) Total			1,064,716,197.85	2,254,231,349.09	3,039,160,000.00	3,975,000,000.00	784,928,650.91
19 - COVID-19							
23010105	190000000094	Purchase of 10 No Ambulance and 2 No engine boat for General and Cottage Hospital-Covid-19 Pandemic	62,315,640.29	-	-	-	-
23010122	190521001015	Adamawa German Medical Centre-Covid-19 Pandemic	250,000,000.00	8,779,555.00	25,000,000.00	25,000,000.00	16,220,445.00
23010122	190521001024	Services of Emergency Ambulance Services Statewide-Covid-19 Pandemic	-	-	10,000,000.00	10,000,000.00	10,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23010122	190521001025	Supply of Medical equipment to Hospitals	243,000,000.00	632,900,650.50	632,910,000.00	60,000,000.00	9,349.50
23010122	190521001032	Cleaning and fumigation of Specialist Hospital Yola	300,025,062.36	7,473,925.00	25,000,000.00	25,000,000.00	17,526,075.00
23010122	190521001042	Constr. & Equip. of Cott. Hospital Jada Inclu staff quarters-Covid-19 Pandemic	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23010122	190521001043	Construction and Equiping of General Hospital mayobelwa including Staff quaters-Covid-19 Pandemic	-	19,712,319.81	50,000,000.00	50,000,000.00	30,287,680.19
23010122	190521001096	Basic Health Care Provision Fund-Covid-19 Pandemic	-	24,000,000.00	100,000,000.00	200,000,000.00	76,000,000.00
23010122	190521001110	procurement of Equipment for Isolation Centres across the 3 Senatorial zones for covid-19 Pandemic	187,524,018.08	-	20,000,000.00	20,000,000.00	20,000,000.00
23010122	190521001112	Procurement of Testing Kits and other Comsumables-Covid-19 Pandemic	15,500,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00
23010146	190521001020	Purchase of Reagents, drugs and Consummables to 21 LGAs	89,000,000.00	5,191,000.00	40,000,000.00	40,000,000.00	34,809,000.00
23020106	190521001005	Covid-19 Pandemic Establishment/Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shellig	1,198,423,176.42	131,951,336.93	200,000,000.00	500,000,000.00	68,048,663.07
23020106	190521001045	Construction and Upgrading at Toungo Cottage Hospital -Covid-19 Pandemic	87,000,000.00	-	30,000,000.00	30,000,000.00	30,000,000.00
23020106	190521001082	Estabshment public Health laboratory-Covid-19 Pandemic	-	-	10,000,000.00	100,000,000.00	10,000,000.00
23020106	190521001099	Construction and equipng of 1No Dialysis Center, Yola Specialist-Covid-19 Pandemic	-	-	50,000,000.00	350,000,000.00	50,000,000.00
23030105	190000000031	Rehabilitation of Specialist Hospital Yola-Covid-19 Pandemic	27,000,000.00	-	-	-	-
23030105	190521001016	Hospital Equipment for Covid-19 Pandemic	-	-	5,000,000.00	100,000,000.00	5,000,000.00
23030105	190521001035	Rehab. of Structure of Gen. Hspital Mubi-Covid-19 Pandemic	342,061,977.82	133,584,739.50	134,000,000.00	100,000,000.00	415,260.50
23030105	190521001036	Rehabilitation of Structures of Gen. Hospital Garkida-Covid-19 Pandemic	129,667,000.00	-	5,000,000.00	25,000,000.00	5,000,000.00
23030105	190521001037	Rehabilitation of Structures of General Hospital Numan-Covid-19 Pandemic	345,023,395.75	59,152,207.86	59,200,000.00	50,000,000.00	47,792.14
23030105	190521001038	Rehabilitation of Structures at General Hospital Ganye-Covid-19 Pandemic	333,871,997.33	17,759,701.92	20,000,000.00	50,000,000.00	2,240,298.08
23030105	190521001040	Rehab/Renovation of Cottage Hospital with Staff Quarters in Guyuk LGA	-	23,740,889.09	30,000,000.00	30,000,000.00	6,259,110.91
23030105	190521001047	Rehabilitation & Upgrading of Gulak C/Hosp.to Gen. Hospital-Covid-19 Pandemic	243,000,000.00	149,725,556.86	149,730,000.00	50,000,000.00	4,443.14
23030105	190521001062	Renovation of Warehouses at Medical Store-Kofare-Covid-19 Pandemic	38,500,000.00	-	30,000,000.00	30,000,000.00	30,000,000.00
23030121	190521001055	Rehabilitation of Building Facilities at AEDP-Covid-19 Pandemic	127,971,245.82	-	25,000,000.00	25,000,000.00	25,000,000.00
23030121	190521001085	Food Safety Programme-Covid-19 Pandemic	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050108	190521001007	Planning for Health Development-Covid-19 Pandemic	30,000,000.00	-	5,000,000.00	5,000,000.00	5,000,000.00
23050108	190521001011	State Emergency Preparedness and Control Outbreak-Covid-19 Pandemic	-	-	5,000,000.00	50,000,000.00	5,000,000.00
23050108	190521001100	Covid-19 Pandemic Community mobilization	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23050108	190521001111	Training of front line Health personnel-Covid-19 Pandemic	-	-	20,000,000.00	20,000,000.00	20,000,000.00
19 - COVID-19 Total			4,049,883,513.87	1,213,971,882.47	1,760,840,000.00	2,025,000,000.00	546,868,117.53
052100100100 - Ministry of Health and Human Services Total			5,114,599,711.72	3,468,203,231.56	4,800,000,000.00	6,000,000,000.00	1,331,796,768.44
052100200100 - Adamawa State Contributory Health Management Agency							
04 - Improvement to Human Health (General)							
23020101	040121002001	Construction of Conference Hall and additional 4 offices at ASCHMA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050101	040121002001	Design and Deployment of ICT Solution/Platform for ASCHMA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050101	040121002001	Payment for Basic Minimum Package of Health Services (BMPHS) for 81,667 Vunerables people in 21 LGAs	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050101	040121002001	Take off Grant for ASCHMA Operations	-	-	-	20,000,000.00	-
04 - Improvement to Human Health (General) Total			-	-	30,000,000.00	50,000,000.00	30,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
052100200100 - Adamawa State Contributory Health Management Agency Total			-	-	30,000,000.00	50,000,000.00	30,000,000.00
052100300100 - Primary Health Care Development Agency							
04 - Improvement to Human Health (General)							
23010122	040121003001	Disease Control Involving Outbreaks. Example Cholera and Measule	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010146	040121003001	Provision of ITN Drugs & Envi. Control to Control Malaria	31,229,870.05	-	-	270,000,000.00	-
23050108	040121003001	State Immunization Plus Days (SIPDS)	2,870,500.00	-	20,000,000.00	20,000,000.00	20,000,000.00
04 - Improvement to Human Health (General) Total			34,100,370.05	-	30,000,000.00	300,000,000.00	30,000,000.00
19 - COVID-19							
23010146	1900000000004	State Emergency Preparedness and Control Outbreaks and Diseas	50,739,870.05	-	-	-	-
19 - COVID-19 Total			50,739,870.05	-	-	-	-
052100300100 - Primary Health Care Development Agency Total			84,840,240.10	-	30,000,000.00	300,000,000.00	30,000,000.00
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)							
04 - Improvement to Human Health (General)							
23010122	040121033001	Procurement of test kits	-	-	16,000,000.00	16,000,000.00	16,000,000.00
23050108	040121033001	Support & strengthen ward base FBOS/CBOS for onership of HI	3,148,925.49	-	14,000,000.00	14,000,000.00	14,000,000.00
23050108	040121033001	System strenthening, coordination, meeting capacity buildin	2,602,328.00	-	20,000,000.00	20,000,000.00	20,000,000.00
04 - Improvement to Human Health (General) Total			5,751,253.49	-	50,000,000.00	50,000,000.00	50,000,000.00
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA) Total			5,751,253.49	-	50,000,000.00	50,000,000.00	50,000,000.00
053500100100 - Ministry of Environment and Natural Resources Development							
09 - Environmental Improvement (General)							
23050101	090535001002	Survey of 5 No Hot Spots of wildlife	-	5,000,000.00	5,000,000.00	58,000,000.00	-
23050101	090535001002	Feasibility Study for a proposed Hippo Sanctuary	-	-	5,000,000.00	-	5,000,000.00
23050101	090535001007	Vector Control	-	44,860,071.50	115,000,000.00	50,000,000.00	70,139,928.50
23050101	090535001012	Erosion and Water shade Management Project (NEWMAP)(ACRESAL)	-	-	33,000,000.00	50,000,000.00	33,000,000.00
09 - Environmental Improvement (General) Total			-	49,860,071.50	158,000,000.00	158,000,000.00	108,139,928.50
19 - COVID-19							
23010122	1900000000027	Procurement of Enviromental Protection Equipments for Control of Covid-19 Pandemic	75,707,000.00	-	-	-	-
19 - COVID-19 Total			75,707,000.00	-	-	-	-
053500100100 - Ministry of Environment and Natural Resources Development Total			75,707,000.00	49,860,071.50	158,000,000.00	158,000,000.00	108,139,928.50
055100100100 - Ministry for Local Government Affairs							
13 - Reform of Government and Governance (General)							
23010139	130551001017	Skill prioritization at NFE Centres-(ECR)	-	-	600,000.00	600,000.00	600,000.00
23010139	130551001018	Increasing the Number and quality of NFLCs (ECR)	-	-	400,000.00	400,000.00	400,000.00
23020101	130551001016	Const & Equipmt of local govt zonal offices at Ganye,Numan etc	-	-	2,000,000.00	2,000,000.00	2,000,000.00

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Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23020118	130551001015	Zonal Local Government Inspectorate Offices	-	-	17,000,000.00	17,000,000.00	17,000,000.00
13 - Reform of Government and Governance (General) Total			-	-	20,000,000.00	20,000,000.00	20,000,000.00
055100100100 - Ministry for Local Government Affairs Total			-	-	20,000,000.00	20,000,000.00	20,000,000.00
055100500100 - Local Government Staff Pension Board							
13 - Reform of Government and Governance (General)							
23030121	130551005019	Renov. & Const. of block of office building at the Board	-	-	-	50,000,000.00	-
13 - Reform of Government and Governance (General) Total			-	-	-	50,000,000.00	-
055100500100 - Local Government Staff Pension Board Total			-	-	-	50,000,000.00	-
055400100100 - Ministry of Rural Infrastructure & Community Development							
13 - Reform of Government and Governance (General)							
23020103	130554001001	Completion of the Electrification Projects in 3 Towns&Vill	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23020103	130554001021	Electrification of 30 Towns & Villages & Procur.of Dis Trans	1,250,000.00	10,208,957.29	20,000,000.00	70,000,000.00	9,791,042.71
23020103	130554001022	Provision of Solar Electricity to 21 Villages with Difficult terrain	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020103	130554001023	Provision of Electricity Supply to 7 Villages	-	39,191,204.90	40,000,000.00	40,000,000.00	808,795.10
23020103	130554001024	Completion of the Electrification Projects in 42 Towns and Villages	360,695,111.50	6,780,329,186.41	6,780,330,000.00	402,000,000.00	813.59
23020103	130554001025	Electrification of 12 Towns & Villages & Procur.of Dist. Tran	-	971,050.75	10,000,000.00	40,000,000.00	9,028,949.25
23020103	130554001026	Electrification of Bajen Rigange Ward in Lamurde LGA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001027	Electr. of Sabon layi Ngbe Bongun Ward in Lamurde LGA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001028	Electrification of Bobini- Bodeno in Guyuk LGA	-	-	20,000,000.00	200,000,000.00	20,000,000.00
23020103	130554001029	Electrification of Yadim Village in Fufore LGA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001034	Electrification OF BOLE I,II, & III	-	500,000.00	10,000,000.00	10,000,000.00	9,500,000.00
23020103	130554001035	Electr. Mayo Nguli,Dede-Jamtari, Kwashari	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001036	Electrification of Lamurde to Girji 15Km Mubi South LGA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001037	Electrification of Mbilla to Yadafa 15Km Mubi South LGA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001038	Electrification of Gude Mawa 10Km Mubi South LGA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001039	Provision of Solar Power Street light Mubi Burn Bricks Mubi	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001040	Provision of Solar Power & Street light at Sch. of Health Tech. Michika	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23020103	130554001042	Electrification of Prambe Town in Song LGA	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001043	Completion of electrification of Toungo-Kiri in Toungo L.G.A	135,054,912.18	-	20,000,000.00	20,000,000.00	20,000,000.00
23020103	130554001044	Electrification of Mayo-Inne from Ngurore	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001045	Madanya-Bahulli (15KM) Rural Electrification	-	16,163,787.62	16,164,000.00	5,000,000.00	212.38
23020103	130554001046	Vitim-Muchalla (6KM) Rural Electrification	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001047	Electrification of Muchalla-Mijilu Mubi North	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001048	Mijilu-Kirya (2km) Rural Electrification	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001049	Duru-Girumburum (Mubi- South) 2km Rural Electrification	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001050	Electrification of Kasuwan Dare to Tsaranyi Mubi South	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001051	Electrification of Kagi-Dubu Dubu Maiha	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020103	130554001053	Electrification of Muninga-Chief Jaule- Dulo Village & 33kV	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001054	Electrification of Mayo-Belwa-Jantari Jereng-May-Dembi	-	-	5,000,000.00	5,000,000.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23020103	130554001055	Electrification of Mararraban Konkol – Konkol Maiha	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001056	Electrification of main Mararraban – Boloko Maiha	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001057	Electrification of Tola-Binyeri Mayo-Belwa	-	1,150,000.00	5,000,000.00	5,000,000.00	3,850,000.00
23020103	130554001058	Electrification of Hosere Mbebe Mayo-Belwa	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001059	Completion of electrification of WANE in Michika LGA	-	-	8,000,000.00	8,000,000.00	8,000,000.00
23020103	130554001062	Installation of 200KVA Transformer at Toza	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001063	Electrification of Moda/Minkisi/Wuranki in Michika L.G.A	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001064	Electrification of Pambala/Dirgimi in Michika	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001066	Electrification of Gashaka Pubba in Hong L.G.A	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001067	Electrification of Bakin Dutse in Madagali L.G.A	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001068	Electrification of Wurro Wanje-Kopa-Dagali in Madagali	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23020103	130554001086	Electrification of Sabon Gari Didango, Tudun Gwasala,Layanli,kwale, zuranl, Kowon etc	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020103	130554001087	Electrification of Shilon Simra in Song L.G.A	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23020116	130554001078	Cons. Of 15.1km Suwa-Tipto, 91Nos of Culvert, drainage & mini Bridge in Lamurde L.G.A (Ecological Fund)	-	-	35,000,000.00	35,000,000.00	35,000,000.00
23020116	130554001080	Cons. of 4.8km Waduku-Kwah with 24Nos of Box Culvert in Lamurde L.G.A	-	338,000.00	25,000,000.00	25,000,000.00	24,662,000.00
23020118	130554001072	Completion of the Rehabilitation of Watu - Kuburshosho Road at Michika	-	-	60,679,000.00	60,679,000.00	60,679,000.00
23020118	130554001074	Construction and Rehabilitation Feeder Roads of Fadama Rake	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23020118	130554001075	Construction and Rehabilitation Main Road to Bolong (Ecological Fund)	-	-	38,000,000.00	298,000,000.00	38,000,000.00
23020118	130554001076	Construction and Rehabilitation Lokoro Junction Road to Lamza-Falu-Dukil in Guyuk	-	99,082,378.25	99,090,000.00	150,000,000.00	7,621.75
23020118	130554001077	Construction of Road Buba Paka - Maksha Pri Schook (3.5 km)	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020118	130554001079	Cons. Of 6.3km Gyawana-Zekkun earth road in Lamurde L.G.A	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23020118	130554001081	Assistance to 126 Community's Projects in the State	-	-	2,000,000.00	2,000,000.00	2,000,000.00
23020118	130554001082	Rehab. of Heavy Duty Equipments	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23030121	130554001083	Rehability of 6 Offices Mubi,Gombi,Ganye,Guyuk,Numan,M/Belwa	-	-	20,000,000.00	20,000,000.00	20,000,000.00
13 - Reform of Government and Governance (General) Total			497,000,023.68	6,947,934,565.22	7,579,263,000.00	1,760,679,000.00	631,328,434.78
14 - Power (General)							
23010141	140000000001	Proc. of Transformers for Borrong Town 1 No. 500KVA/33/415KV	-	-	10,208,957.29	-	10,208,957.29
23020103	140000000002	Electrification of Dumna Dutse, Duwo, Burthi and Zakawon Villages in Guyuk LGAs	-	-	10,000,000.00	-	10,000,000.00
14 - Power (General) Total			-	-	20,208,957.29	-	20,208,957.29
055400100100 - Ministry of Rural Infrastructure & Community Development Total			497,000,023.68	6,947,934,565.22	7,599,471,957.29	1,760,679,000.00	651,537,392.07
055405100100 - Rural Access and Mobility Project							
17 - Road (General)							
23020118	170554051001	Construction/Rehabilitation of 45.5KM and Annual Mechanized Maintenance of 561.8km of rural roads	-	-	10,000,000.00	50,000,000.00	10,000,000.00
17 - Road (General) Total			-	-	10,000,000.00	50,000,000.00	10,000,000.00
055405100100 - Rural Access and Mobility Project Total			-	-	10,000,000.00	50,000,000.00	10,000,000.00
056800100100 - Ministry of Tertiary and Professional Education							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
05 - Enhancing Skills and Knowledge (General)							
23010112	050168001014	Procurement of furnitures and office equipments in the Ministry	-	36,382,500.00	36,390,000.00	11,000,000.00	7,500.00
23010113	050168001014	Establishment/Provision of EMIS unit in the Ministry	-	-	2,500,000.00	2,500,000.00	2,500,000.00
23010113	050168001014	Purchase of 5 desktop & 2 Laptop Computers with Printers (HP)	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23010119	050168001014	purchase of 1 Generator power plan (Maikano SP100)	-	-	-	20,000,000.00	-
23030121	050168001014	Renovation of Offices in the Ministry of Tertiary and Professional Education	-	-	8,000,000.00	8,000,000.00	8,000,000.00
23050101	050168001014	Estab of Internet facilities in the Ministry of Higher Ed	-	-	110,000.00	5,500,000.00	110,000.00
05 - Enhancing Skills and Knowledge (General) Total			-	36,382,500.00	50,000,000.00	50,000,000.00	13,617,500.00
056800100100 - Ministry of Tertiary and Professional Education Total							
			-	36,382,500.00	50,000,000.00	50,000,000.00	13,617,500.00
056800300100 - College of Agriculture Ganye							
05 - Enhancing Skills and Knowledge (General)							
23020101	050168003001	Constr. of two laboratories, two drawing studio,two lecture halls and 5 offices for Department of Agricultural Bio-Environmental Technology at Ganye	-	-	20,036,835.00	20,036,835.00	20,036,835.00
23020101	050168003001	Constr. Of two Laboratory, two lecture halls and 5 offices for Forestry Technology (FOT) at Adamawa State College of Agriculture Ganye	-	-	8,003,730.00	8,003,730.00	8,003,730.00
23020101	050168003001	Construction of 1No.510m2 Multipurpose theatre	-	-	22,007,580.00	22,007,580.00	22,007,580.00
23020101	050168003001	Construction of 1No.650m2 Extension department Building	-	-	20,475,000.00	20,475,000.00	20,475,000.00
23020101	050168003001	Construction of 1No.736m2 Hostel block per hostel	-	-	19,057,500.00	19,057,500.00	19,057,500.00
23020101	050168003001	Construction of 1No.961m2 Library Building	-	-	33,075,000.00	33,075,000.00	33,075,000.00
23020101	050168003001	construction of 2lab, 2 drawing boards and 2 lecture halls and 5 offices for Dept of Forestry Technology plus at Ganye	-	-	37,297,474.00	87,297,474.00	37,297,474.00
23020101	050168003001	construction of 2NO Lab, 2 Drawing studios, 2 Lecture halls and 5 offices for Dept of Agric Tech Plus at Ganye	-	-	41,158,562.00	41,158,562.00	41,158,562.00
23020101	050168003001	contruction of 2 Lab, 2 Drawing Boards, 2 lecture halls and 5 office for Dept of animal health tech at Ganye	-	-	44,920,054.00	44,920,054.00	44,920,054.00
23020113	050168003001	Constr. Of two Laboratory, two lecture halls and 5 offices for Agricultural Technology (AGT) at Ganye	-	-	3,027,045.00	3,027,045.00	3,027,045.00
23020113	050168003001	Constr. Of two Laboratory, two lecture halls and 5 offices for Animal Health and Production Dept (AHP) at Ganye	-	-	941,220.00	941,220.00	941,220.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	250,000,000.00	300,000,000.00	250,000,000.00
056800300100 - College of Agriculture Ganye Total							
			-	-	250,000,000.00	300,000,000.00	250,000,000.00
056800400100 - College of Legal Studies Yola							
05 - Enhancing Skills and Knowledge (General)							
23010105	050168004011	Procurement of Toyota Camry salon 2015 model 2	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23010105	050168004011	Procurement of Toyota Corolla model 2013	-	-	15,000,000.00	15,000,000.00	15,000,000.00
23010112	050168004011	Procurement of Office Equipments	-	-	4,940,000.00	4,940,000.00	4,940,000.00
23010112	050168004011	Procurement of Office Furniture and Equipments	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23010124	050168004011	Procurement of 2000 No. Units of Class room Furniture	-	-	5,000,000.00	40,000,000.00	5,000,000.00
23010125	050168004011	Procurement of Library Books & Equipments	-	-	5,000,000.00	5,000,000.00	5,000,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23010139	050168004011	Procurement of Cooling Systems	-	-	4,945,000.00	4,945,000.00	4,945,000.00
23020101	050168004011	Constr of 1No.Block of One Storey Building of 2No. Exam Hall	-	-	3,559,248.00	53,559,248.00	3,559,248.00
23020101	050168004011	Extention of fence wall and increase of existing fence wall height at new permanent site	-	-	30,000,000.00	30,000,000.00	30,000,000.00
23030121	050168004011	Renov of 1No. Blks of 13No. Offices with 7No. Toilets each a	-	-	21,555,752.00	21,555,752.00	21,555,752.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	115,000,000.00	200,000,000.00	115,000,000.00
056800400100 - College of Legal Studies Yola Total			-	-	115,000,000.00	200,000,000.00	115,000,000.00
056801800100 - Adamawa State Polytechnic Yola							
05 - Enhancing Skills and Knowledge (General)							
23020107	050168018001	Design of Master Plan of Jambutu Campus	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030106	050168018001	Construction of Wall Fencing of Jambutu Campus	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23030106	050168018001	Renovation of School Buildings	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030113	050168018001	Road Rehabilitation Main Campus	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23050101	050168018001	Tertiary Educational Trust Fund Activities	-	-	5,000,000.00	260,000,000.00	5,000,000.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	35,000,000.00	290,000,000.00	35,000,000.00
056801800100 - Adamawa State Polytechnic Yola Total			-	-	35,000,000.00	290,000,000.00	35,000,000.00
056801900100 - College of Education Hong							
05 - Enhancing Skills and Knowledge (General)							
23010119	050168019001	Electricity Connection to Academic Area and other part of the college	-	-	11,700,000.00	50,500,000.00	11,700,000.00
23020105	050168019001	Tertiary Educational Trust Fund Activities	-	-	24,000,000.00	24,000,000.00	24,000,000.00
23020105	050168019001	Construction of Comprehensive Surface tank Main Compus	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020105	050168019001	Construction of Water System in the School premises	-	-	385,543.25	385,543.25	385,543.25
23020105	050168019001	Road construction from main gate to Administrative block (4km)	-	-	7,000,000.00	57,000,000.00	7,000,000.00
23020107	050168019001	Construciton of Male and Female Hostels	-	-	46,614,456.75	46,614,456.75	46,614,456.75
23020107	050168019001	Construction of 5km fencing of the College	-	-	47,500,000.00	47,500,000.00	47,500,000.00
23020114	050168019001	Sinking of 5No. Industrial & 15No. Solar boreholes	-	-	24,000,000.00	24,000,000.00	24,000,000.00
05 - Enhancing Skills and Knowledge (General) Total			-	-	171,200,000.00	260,000,000.00	171,200,000.00
056801900100 - College of Education Hong Total			-	-	171,200,000.00	260,000,000.00	171,200,000.00
056802100100 - Adamawa State University Mubi							
05 - Enhancing Skills and Knowledge (General)							
23020107	050168021001	Design and Construction of 2 No. Hostel	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020127	050168021001	Completing ICT Centre (On Going)	33,285,985.74	10,567,334.35	20,000,000.00	20,000,000.00	9,432,665.65
05 - Enhancing Skills and Knowledge (General) Total			33,285,985.74	10,567,334.35	30,000,000.00	30,000,000.00	19,432,665.65
09 - Environmental Improvement (General)							
23010101	090568021042	Purchase of Landed Physical structures	-	786,765,792.18	786,766,000.00	35,000,000.00	207.82
23010105	090568021005	Purchase of Plant Equipment 1 No. Mikano Geneating set and 1 No. Hilux	-	68,875,377.50	70,000,000.00	100,000,000.00	1,124,622.50
23010112	090568021016	Purchase of tools/Equipmnt for enterpreneurship centre	-	1,898,000.00	5,000,000.00	5,000,000.00	3,102,000.00

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

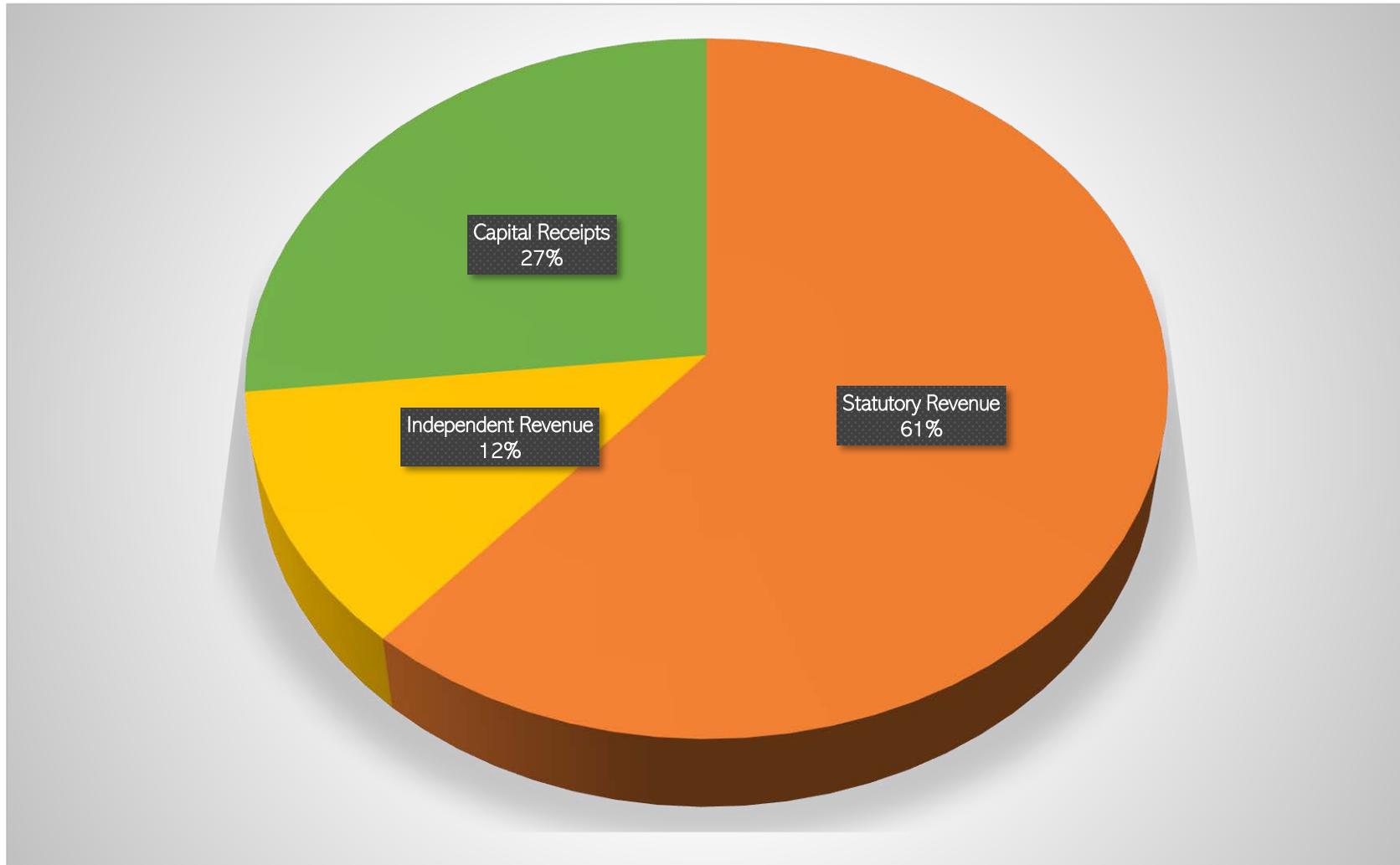
Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23010112	090568021027	Purchase of 300 No. Lecture Seats and cost of Installation	29,087,676.68	-	-	50,000,000.00	-
23010112	090568021030	Purchase of furniture for Academic Buildings	-	7,020,776.24	10,000,000.00	25,000,000.00	2,979,223.76
23010119	090568021018	Purchase of 2No. of 100KVA generator	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23010128	090568021035	Purchase of Security Facilities	-	-	5,000,000.00	5,000,000.00	5,000,000.00
23010139	090568021017	Procuremnt of 2 Nos.HP Micro Tower saver 3.0GHZ 4GB RAM 500GD	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020101	090568021007	Landscaping of School Environment	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020101	090568021011	Construction of Faculty of Arts at Former School of Health Site	-	-	5,000,000.00	60,000,000.00	5,000,000.00
23020101	090568021012	Construction And Establishment of Faculty of Law	49,500,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00
23020101	090568021019	Construction of College of Medical Science Complex	-	-	3,000,000.00	3,000,000.00	3,000,000.00
23020101	090568021020	Construction of Faculty of Education	-	-	7,000,000.00	7,000,000.00	7,000,000.00
23020101	090568021021	Construction of Library Complex	240,969,493.35	132,567,216.57	132,568,000.00	150,000,000.00	783.43
23020101	090568021022	Provision of Laboratory equipment	-	-	10,000,000.00	25,000,000.00	10,000,000.00
23020101	090568021023	Construction of Laboratory for University Clinic and Furnish	-	-	10,000,000.00	25,000,000.00	10,000,000.00
23020101	090568021032	Completion of 2No. lecture Theatres	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020101	090568021036	Cosntruction of Post graduate School	635,275,413.22	-	10,000,000.00	10,000,000.00	10,000,000.00
23020101	090568021037	Construction of Faculty of Social and management Sciences	-	141,888,869.85	148,000,000.00	300,000,000.00	6,111,130.15
23020101	090568021039	Construction of Faculty of Environmental Science Complex	38,744,526.24	-	15,000,000.00	15,000,000.00	15,000,000.00
23020101	090568021040	Construction of Faculty of Agriculture Complex	38,744,526.24	-	5,000,000.00	5,000,000.00	5,000,000.00
23020101	090568021041	Tertiary Educational Trust Fund Activities	8,946,770.89	-	10,000,000.00	10,000,000.00	10,000,000.00
23020105	090568021004	Extension of Water and Electricity Supply	186,858,714.88	119,029,137.50	119,030,000.00	120,000,000.00	862.50
23020113	090568021024	Construction of Sasaka Building for Agricultural Economics and Extention	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020114	090568021003	Construction of Roads And Drainages (On Going Project)	-	-	10,000,000.00	30,000,000.00	10,000,000.00
23020118	090568021014	Modification/Completion of abandoned University Staff School	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23020118	090568021015	Construction of Entrepreneurship centre	-	-	5,000,000.00	45,000,000.00	5,000,000.00
23020119	090568021009	Recreational Centers and Social Amenities	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030121	090568021013	Construction of conference center (400-500 seat capacity)	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030121	090568021025	Construction of Staff 3 No. Quarters	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23030121	090568021026	Provi of Furniture&Equipt for C/r,theatre, Lab.Office,Hostel	-	13,769,416.00	29,456,093.52	40,000,000.00	15,686,677.52
23030121	090568021028	Supply and Installation of Teaching and Research Facilities	28,469,289.93	-	10,000,000.00	10,000,000.00	10,000,000.00
23030121	090568021029	Renovation of Senate Buildings	-	-	20,000,000.00	20,000,000.00	20,000,000.00
23030141	090568021006	Major Maintenance of Buildings	203,000,000.00	75,603,906.48	75,603,906.48	150,000,000.00	-
23050101	090568021008	Provision of Research and Teaching Facilities(Farm Edu Res Cent etc)	-	-	10,000,000.00	10,000,000.00	10,000,000.00
23050101	090568021033	School Land scaping and Fencing	-	140,000,000.00	140,000,000.00	150,000,000.00	-
23050101	090568021038	Consultancy services	-	-	-	45,000,000.00	-
23050103	090568021034	NUC Accreditation and Academic Facilities	200,000,000.00	101,937,684.15	101,940,000.00	120,000,000.00	2,315.85
23050108	090568021010	Teaching and Research Facilities/Equipment	-	-	2,000,000.00	20,000,000.00	2,000,000.00
23050108	090568021043	Capacity Building of Planning Unit	-	-	5,000,000.00	25,000,000.00	5,000,000.00
09 - Environmental Improvement (General) Total			1,659,596,411.43	1,589,356,176.47	1,860,364,000.00	1,715,000,000.00	271,007,823.53
056802100100 - Adamawa State University Mubi Total			1,692,882,397.17	1,599,923,510.82	1,890,364,000.00	1,745,000,000.00	290,440,489.18
056802200100 - Adamawa State Scholarship Trust Fund							
05 - Enhancing Skills and Knowledge (General)							

SCHEDULE OF CAPITAL EXPENDITURE CONTD.

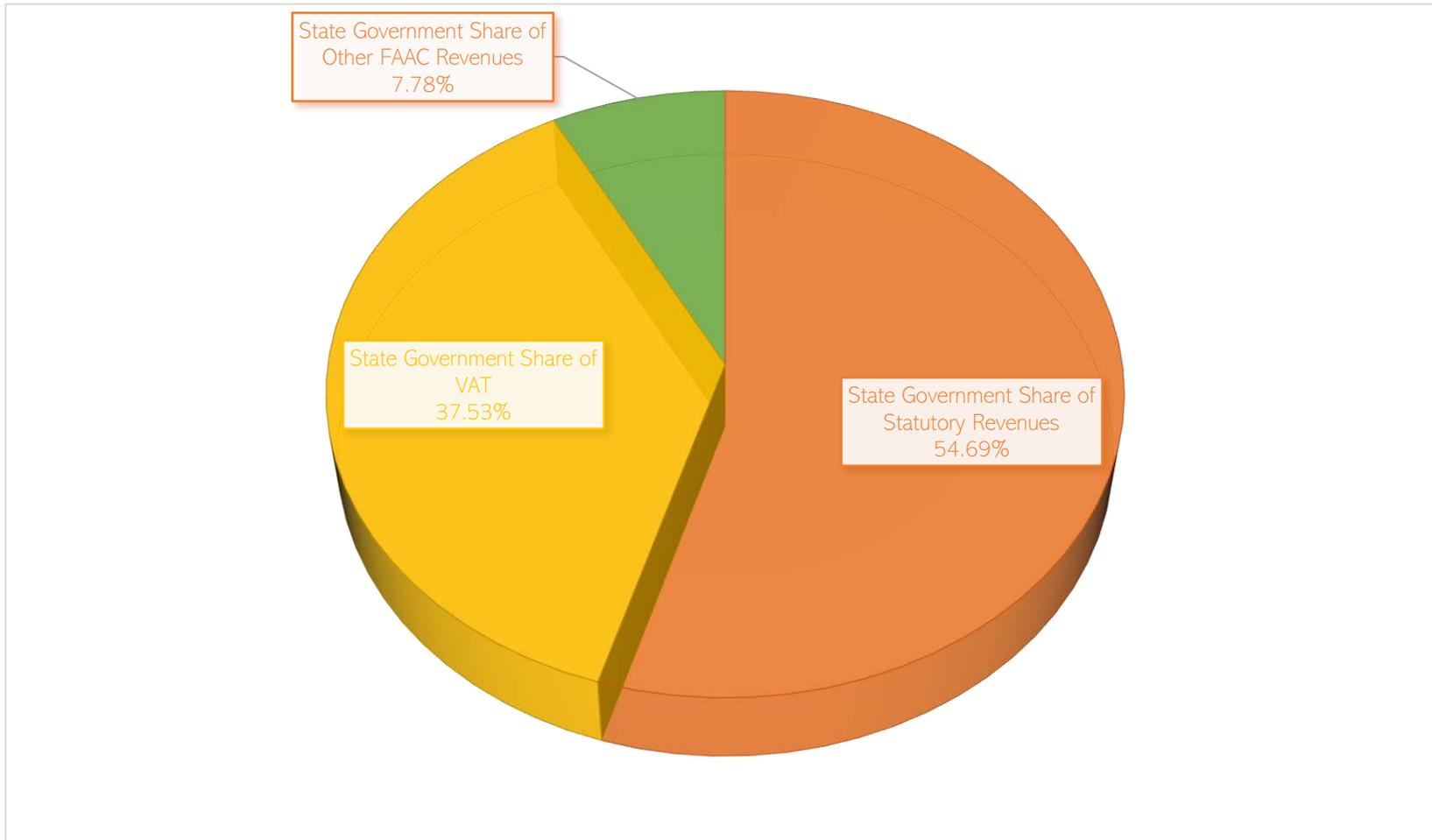
Economic Code	Project Code	Project Description	Actual 2021	Actual 2022	Final Budget 2022	Original Budget 2022	Variance 2022
			₦	₦	₦	₦	₦
23050108	050000000004	Computer Based course (840 Students)	1,000,000.00	-	-	-	-
23050108	050000000006	Technical and its related course (1400 Students)	9,975,000.00	-	-	-	-
23050108	050000000007	Science and Technical Education (500 Students)	3,300,000.00	-	-	-	-
23050108	050000000008	Geology and Mining (140 Students)	10,042,500.00	-	-	-	-
23050108	050000000012	Gen. Agric. and Extension (700 Students)	5,000,000.00	-	-	-	-
23050108	050000000017	Establishment of ICT Centre	4,410,000.00	-	-	-	-
23050108	050000000020	Consultancy services	49,347,500.00	-	-	-	-
05 - Enhancing Skills and Knowledge (General) Total			83,075,000.00	-	-	-	-
09 - Environmental Improvement (General)							
23050101	090568022001	Students Scholarship Allowance	-	566,652,070.89	566,653,000.00	450,000,000.00	929.11
23050101	090568022022	Foreign scholarship	-	49,048,750.00	50,000,000.00	230,000,000.00	951,250.00
23050108	090568022018	Special Scholarship to Best Secondary Students/JAMB	351,404,303.75	35,181,400.00	40,000,000.00	120,000,000.00	4,818,600.00
09 - Environmental Improvement (General) Total			351,404,303.75	650,882,220.89	656,653,000.00	800,000,000.00	5,770,779.11
056802200100 - Adamawa State Scholarship Trust Fund Total			434,479,303.75	650,882,220.89	656,653,000.00	800,000,000.00	5,770,779.11
056802300100 - College of Nursing & Midwifery Yola							
04 - Improvement to Human Health (General)							
23010125	040168023001	Library Books	-	-	8,510,000.00	8,510,000.00	8,510,000.00
23010139	040168023001	Purchase of Demonstration Equipment	-	-	8,550,000.00	8,550,000.00	8,550,000.00
23020105	040168023001	Reticulation Water treatment Plant	-	-	10,590,000.00	10,590,000.00	10,590,000.00
23020112	040168023001	Sport Centre	-	-	8,550,000.00	8,550,000.00	8,550,000.00
23020118	040168023001	Construction 1 No. Block office, Landscaping and Car Park	-	-	13,800,000.00	13,800,000.00	13,800,000.00
04 - Improvement to Human Health (General) Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
056802300100 - College of Nursing & Midwifery Yola Total			-	-	50,000,000.00	50,000,000.00	50,000,000.00
056802400100 - College of Health Technology Michika							
04 - Improvement to Human Health (General)							
23010105	040168023001	Purchase of Motor Vehicles 1 No. Hilux Van	-	11,433,400.00	11,433,400.00	10,000,000.00	-
23020101	040168023001	Construction of 1No. Bursary Block and Store	-	-	-	10,000,000.00	-
23020107	040168023001	Construction of 4 Blocks Of Hostel	-	-	-	10,000,000.00	-
23020118	040168023001	Construction of Auditorium	-	-	-	10,000,000.00	-
23020118	040168023001	Construction of Car Parks at College of Health Tech. Michika	-	-	10,000,000.00	310,000,000.00	10,000,000.00
04 - Improvement to Human Health (General) Total			-	11,433,400.00	21,433,400.00	350,000,000.00	10,000,000.00
056802400100 - College of Health Technology Michika Total			-	11,433,400.00	21,433,400.00	350,000,000.00	10,000,000.00
05 - Social Sector Total			8,658,261,477.76	15,304,432,615.83	23,178,342,209.66	18,006,064,044.33	7,873,909,593.83

PART THREE: DIAGRAMMATIC PRESENTATION OF REVENUE AND EXPENDITURE PERFORMANCE

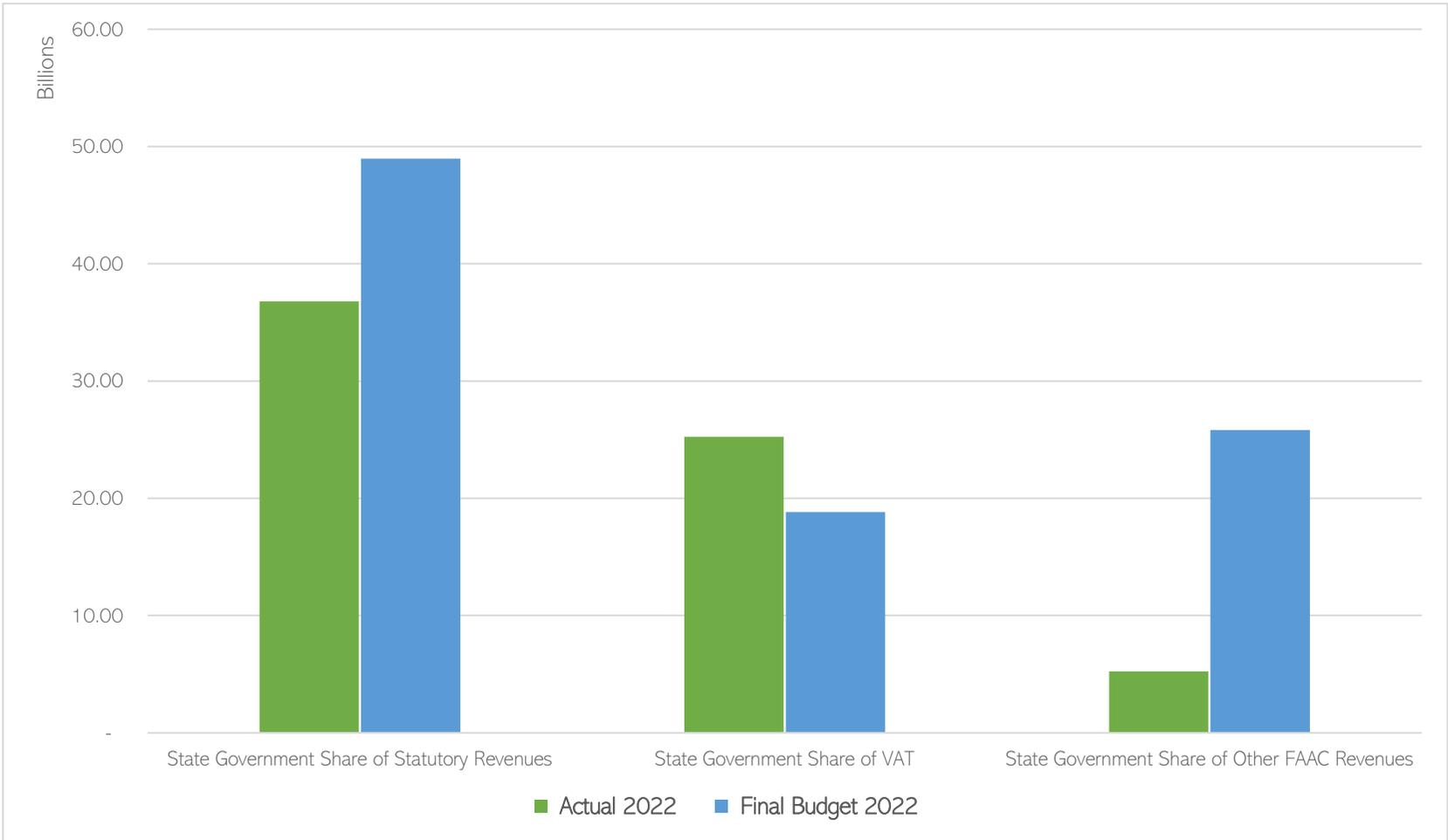
SUMMARY OF ACTUAL TOTAL REVENUE



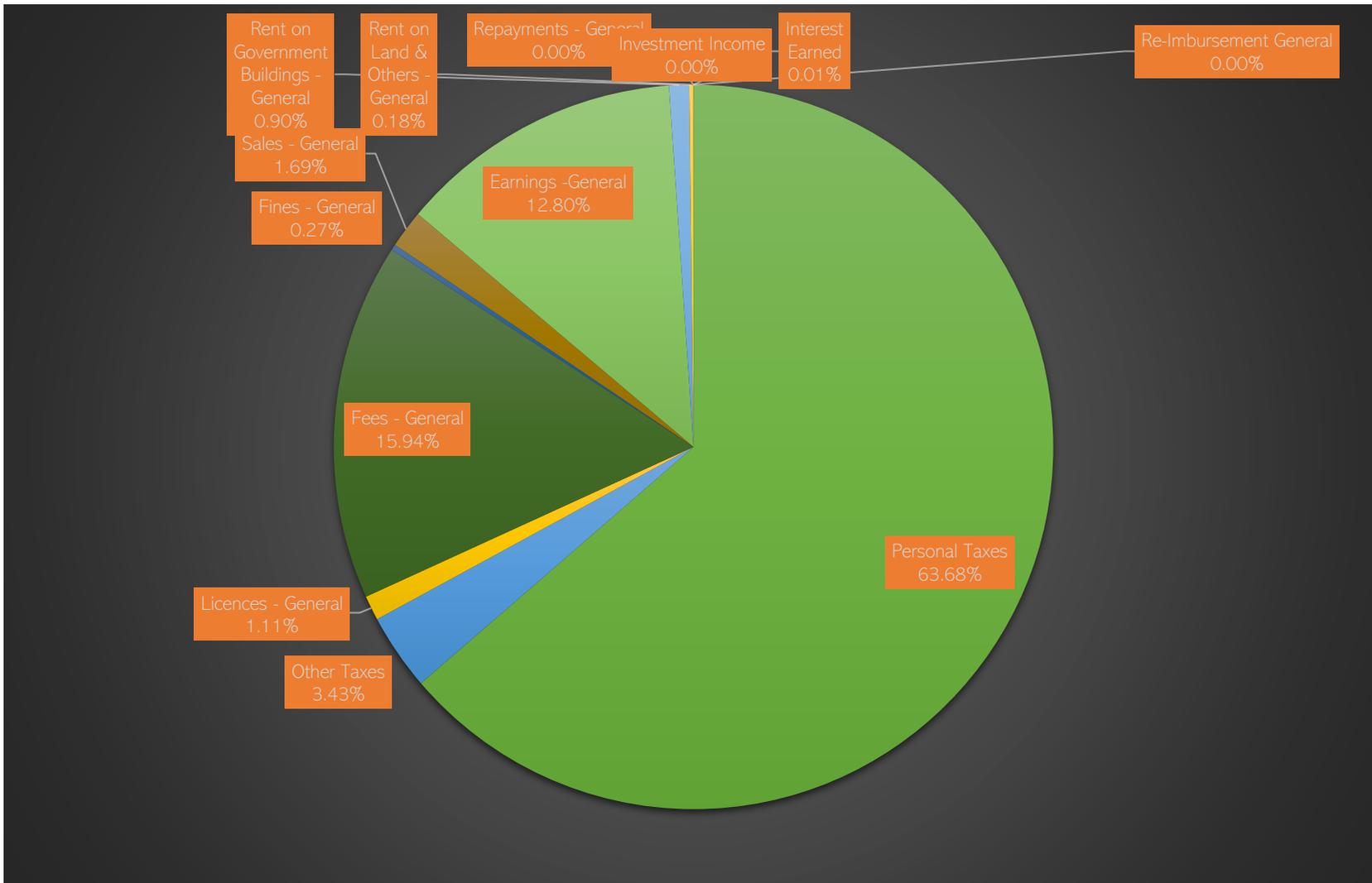
ACTUAL STATUTORY REVENUE SOURCES



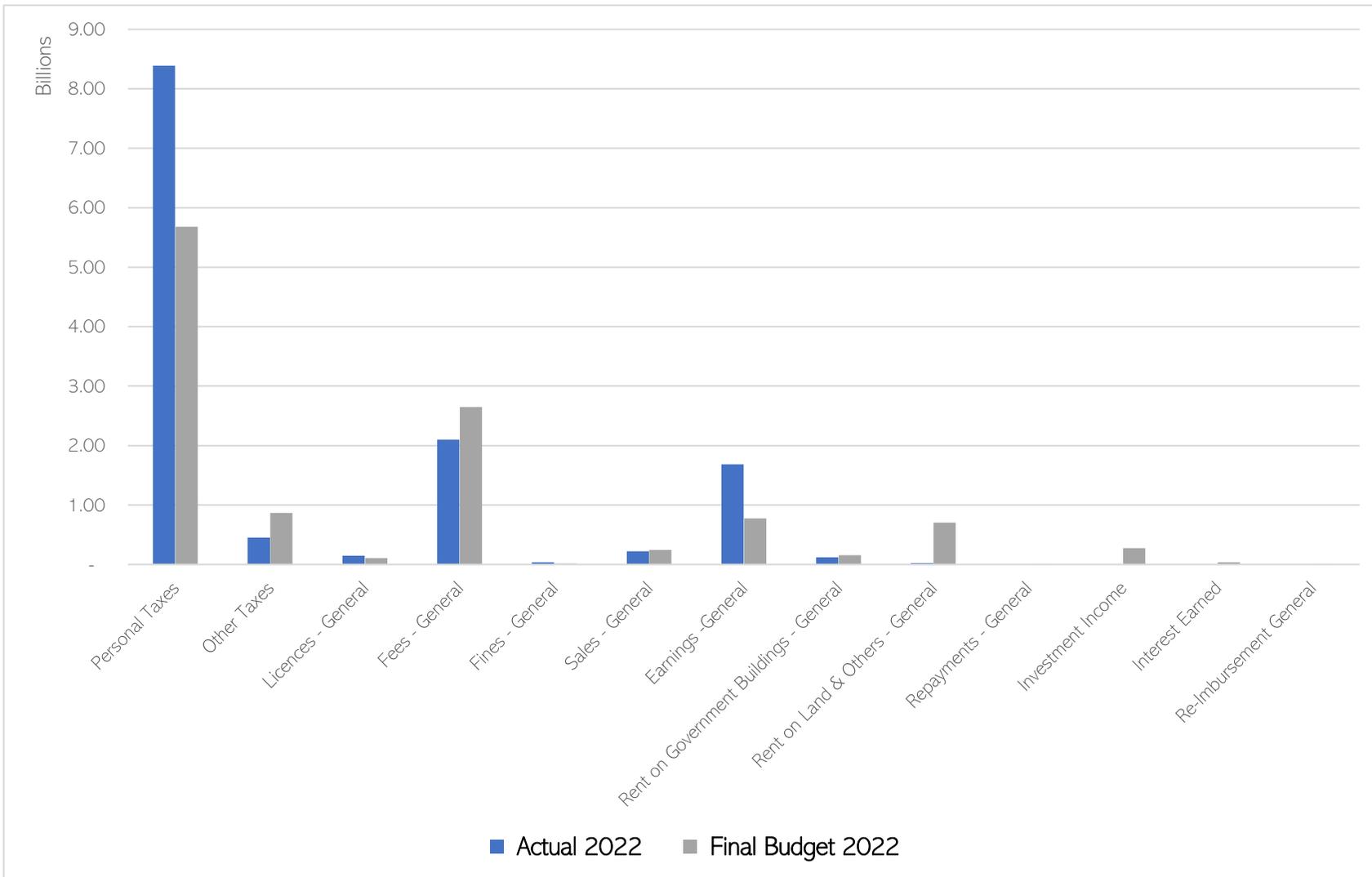
BUDGET PERFORMANCE OF STATUTORY REVENUE SOURCES



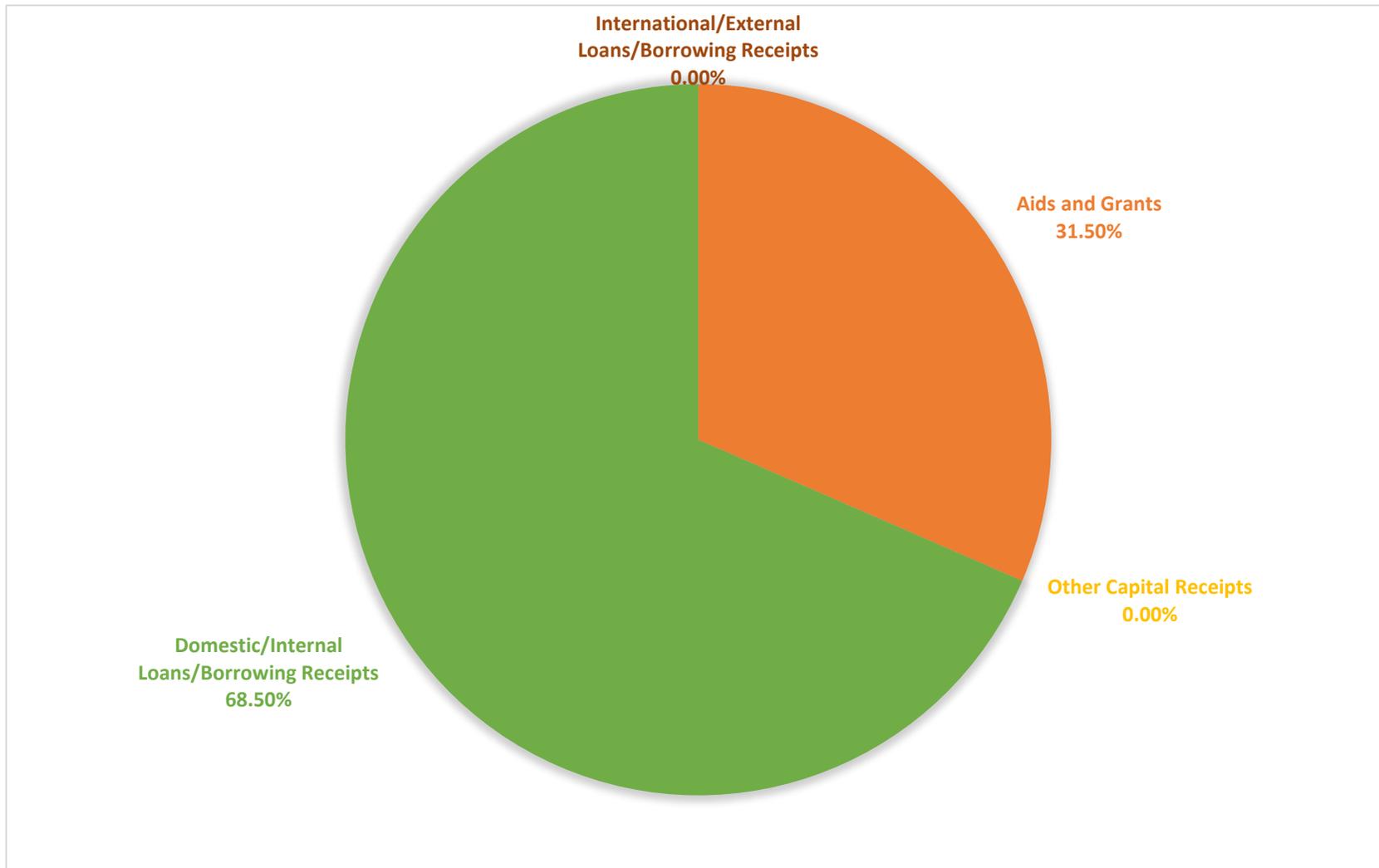
ACTUAL INDEPENDENT REVENUE



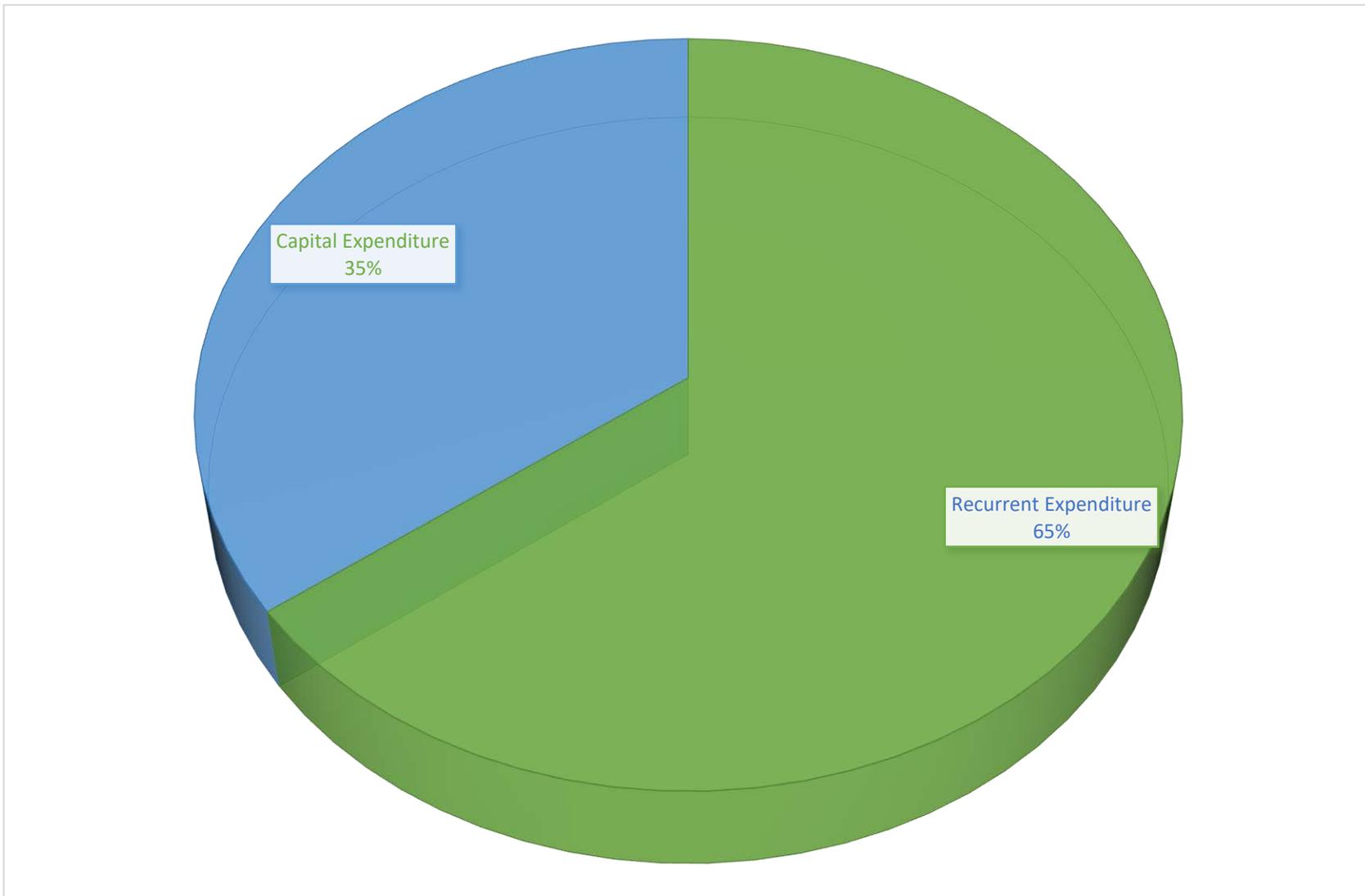
INDEPENDENT REVENUE BUDGET PERFORMANCE



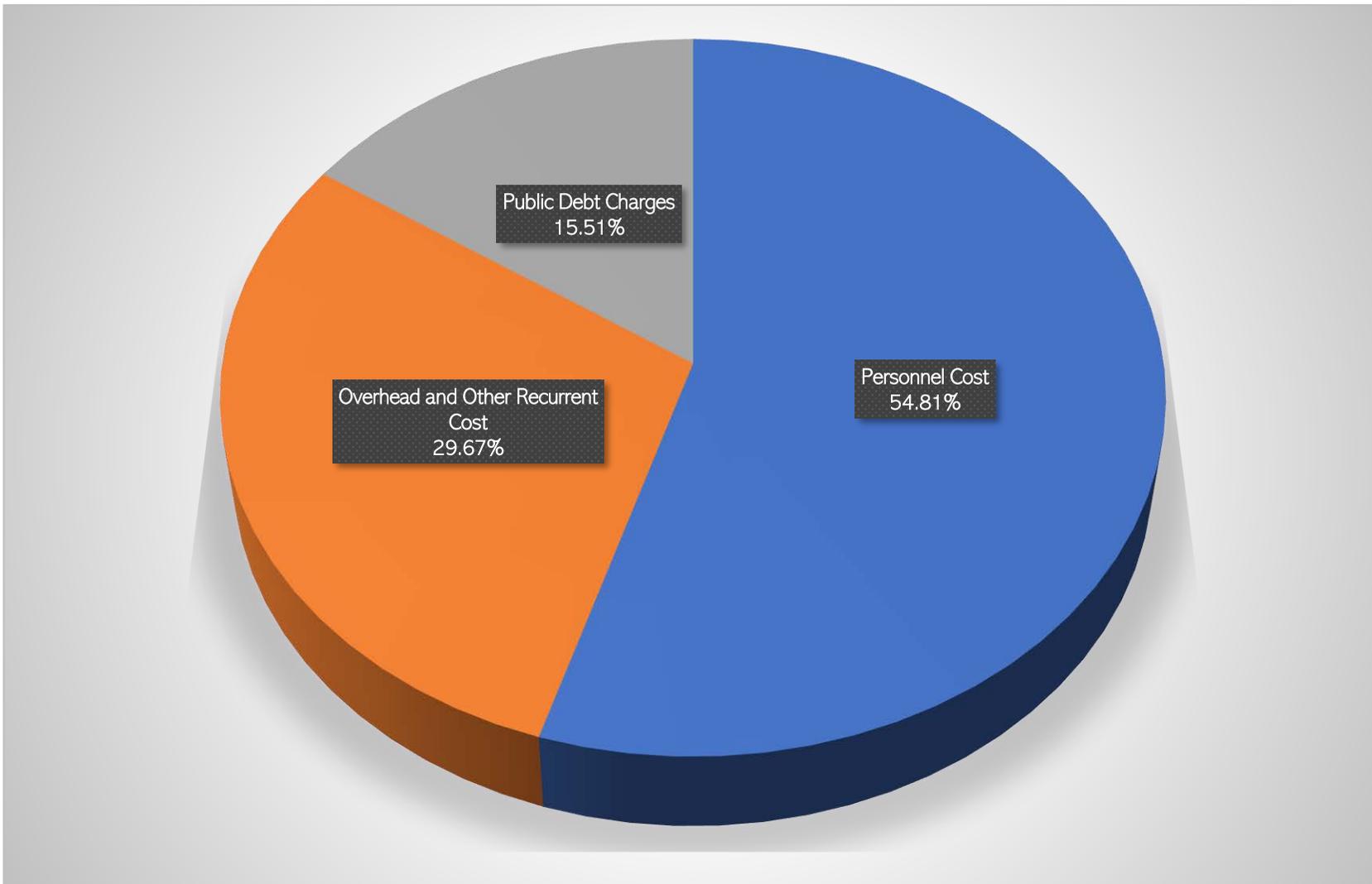
ACTUAL CAPITAL RECEIPTS



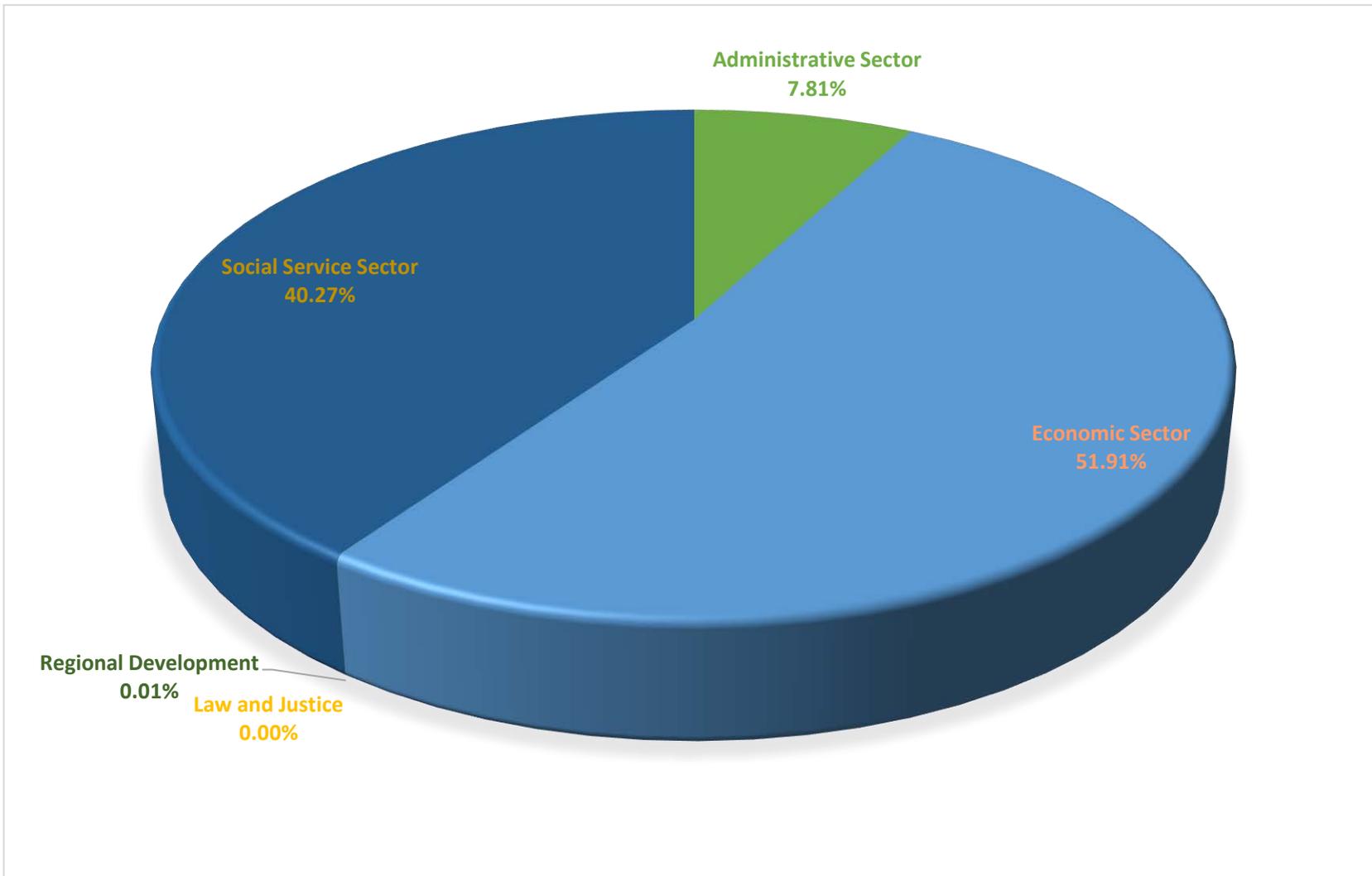
SUMMARY OF TOTAL EXPENDITURE



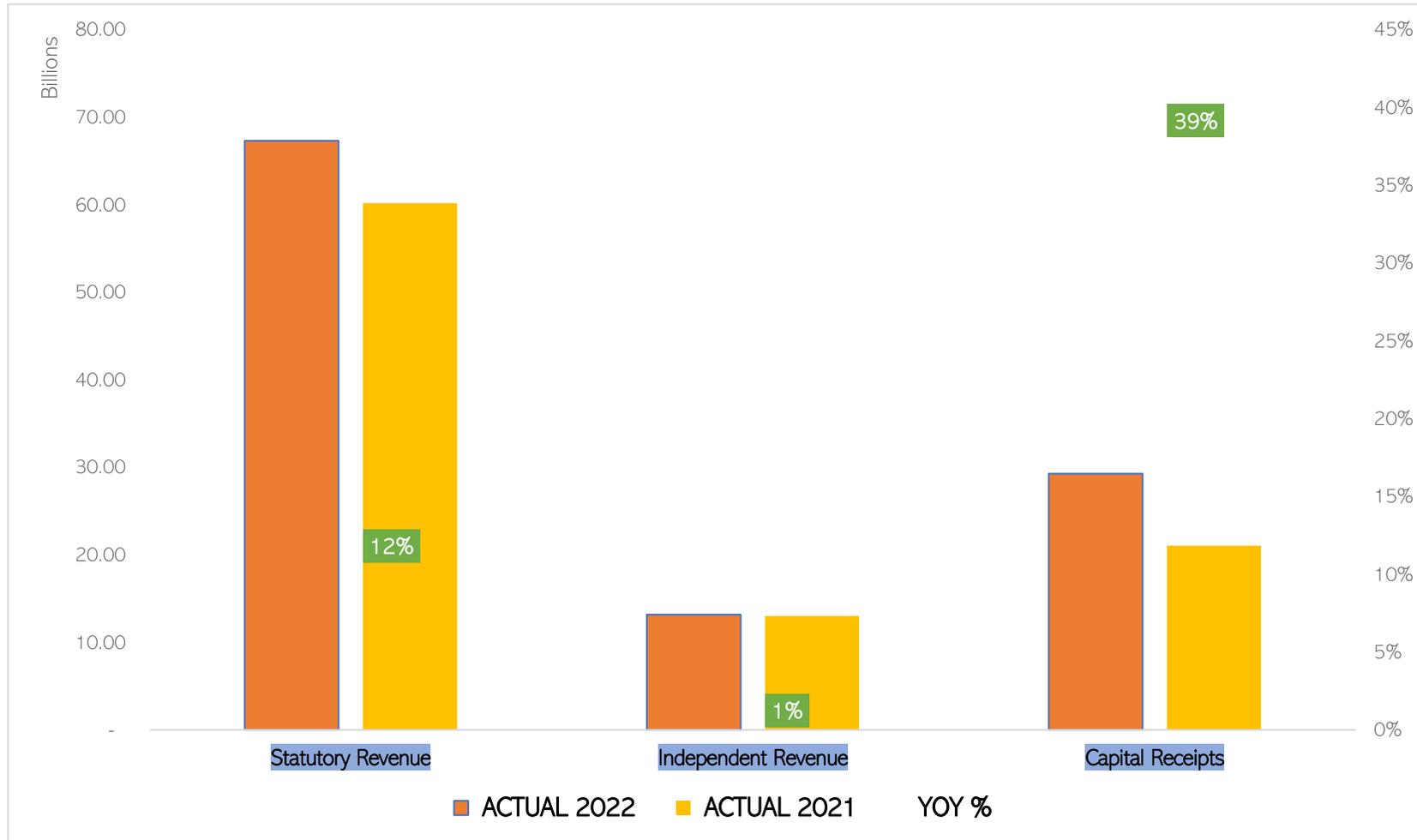
ACTUAL RECURRENT EXPENDITURE



ACTUAL CAPITAL EXPENDITURE



YEAR-ON-YEAR TOTAL REVENUE COMPARISON



YEAR-ON-YEAR TOTAL EXPENDITURE COMPARISON

