

GOMBE STATE BUDGET 2023

Gombe State Government 2023 Approved Budget Summary

Gombe State Government 2023 Approved Budget Summary			
Description	Revised 2022	2022 Performance Jan to September	2023 Approved Budget
Projected Funds Available			
Opening Balance			
Opening Balance	15,447,748,424.47	15,447,748,424.47	13,000,000,000.00
Total:	15,447,748,424.47	15,447,748,424.47	13,000,000,000.00
Recurrent Revenue			
STATUTORY ALLOCATION	33,500,000,000.00	35,526,850,663.03	42,000,000,000.00
SHARE OF VAT	19,500,000,000.00	23,070,217,805.57	20,500,000,000.00
INDEPENDENT REVENUE	16,871,439,000.00	15,732,846,944.06	18,217,450,000.00
OTHER FAAC	12,356,500,000.00	6,279,063,884.99	10,000,000,000.00
Total:	82,227,939,000.00	80,608,979,297.65	90,717,450,000.00
Projected Funds Available Total:	97,675,687,424.47	96,056,727,722.12	103,717,450,000.00
Expenditure			
Recurrent Expenditure			
Personnel	23,395,914,000.00	21,913,503,607.21	23,534,747,000.00
Overhead	23,205,220,000.00	17,083,121,326.51	29,226,505,000.00
SOCIAL BENEFITS	4,732,000,000.00	7,308,894,775.37	5,293,500,000.00
Grants and Subsidies	219,250,000.00	86,209,500.00	283,200,000.00
Debt Service	20,304,000,000.00	21,057,865,689.04	18,215,000,000.00
Total:	71,856,384,000.00	67,449,594,898.13	76,552,952,000.00
Capital Expenditure			
Administrative	1,158,000,000.00	796,255,562.12	6,135,000,000.00
Economic	58,878,100,000.00	42,789,591,398.05	64,210,300,000.00
Law and Justice	1,772,100,000.00	0.00	2,494,750,000.00
Social	21,208,980,000.00	14,470,891,689.19	26,623,200,000.00
Total:	83,017,180,000.00	58,056,738,649.36	99,463,250,000.00
Expenditure Total:	154,873,564,000.00	125,506,333,547.49	176,016,202,000.00
Capital Receipts			
Capital Receipts			
Transfer from CRF to CDF	25,819,303,424.47	28,607,132,823.99	27,164,498,000.00
Grants	17,186,000,000.00	16,266,090,659.61	17,100,000,000.00
Loans	46,355,000,000.00	47,580,162,396.05	42,600,000,000.00
Other Capital Receipts	8,529,000,000.00	6,961,353,913.21	15,000,000,000.00
Total:	97,889,303,424.47	99,414,739,792.86	101,864,498,000.00
Capital Receipts Total:	97,889,303,424.47	99,414,739,792.86	101,864,498,000.00
Balance			
Closing Balance			
Closing Balance	14,872,123,424.47	41,358,001,143.50	2,401,248,000.00
Total:	14,872,123,424.47	41,358,001,143.50	2,401,248,000.00
Balance Total:	14,872,123,424.47	41,358,001,143.50	2,401,248,000.00

TABLE 1: BUDGET SUMMARY

Item	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
Opening Balance	6,000,000,000.00	15,447,748,424.47	15,447,748,424.47	10,000,000,000.00	3,000,000,000.00	13,000,000,000.00
Recurrent Revenue	73,548,769,000.00	82,227,939,000.00	56,698,728,941.23	90,717,250,000.00	200,000.00	90,717,450,000.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,401,500,000.00	65,356,500,000.00	48,585,397,941.62	72,500,000,000.00	-	72,500,000,000.00
12 - INDEPENDENT REVENUE	13,147,269,000.00	16,871,439,000.00	8,113,330,999.61	18,217,250,000.00	200,000.00	18,217,450,000.00
Recurrent Expenditure	70,000,564,000.00	28,160,159,000.00	44,554,494,494.58	71,856,492,000.00	4,696,460,000.00	76,552,952,000.00
21 - PERSONNEL COST	30,760,089,000.00	28,160,159,000.00	19,204,445,285.82	27,191,237,000.00	1,937,010,000.00	29,128,247,000.00
22 - OTHER RECURRENT COSTS	39,240,475,000.00	-	25,350,049,208.76	44,665,255,000.00	2,759,450,000.00	47,424,705,000.00
Transfer to Capital Account	9,548,205,000.00	69,515,528,424.47	27,591,982,871.12	28,860,758,000.00	- 1,696,260,000.00	27,164,498,000.00
Capital Receipts	79,865,000,000.00	72,070,000,000.00	59,119,416,186.96	74,700,000,000.00	-	74,700,000,000.00
13 - AID AND GRANTS	23,065,000,000.00	25,715,000,000.00	18,275,969,082.51	22,100,000,000.00	-	22,100,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	56,800,000,000.00	46,355,000,000.00	40,843,447,104.45	52,600,000,000.00	-	52,600,000,000.00
23 - CAPITAL EXPENDITURE	84,963,400,000.00	83,017,180,000.00	48,211,252,447.58	101,840,750,000.00	- 2,377,500,000.00	99,463,250,000.00
Total Revenue (including OB)	159,413,769,000.00	169,745,687,424.47	131,265,893,552.66	175,417,250,000.00	3,000,200,000.00	178,417,450,000.00
Total Expenditure	154,963,964,000.00	111,177,339,000.00	92,765,746,942.16	173,697,242,000.00	2,318,960,000.00	176,016,202,000.00
Closing Balance	4,449,805,000.00	58,568,348,424.47	38,500,146,610.50	1,720,008,000.00	681,240,000.00	2,401,248,000.00

TABLE 2: EXPENDITURE BY MDA

Code	Administrative Unit	Personnel	Overhead	Total Recurrent	Capital	Total Expenditure
	<i>Total Expenditure</i>	<i>29,128,247,000.00</i>	<i>47,424,705,000.00</i>	<i>76,552,952,000.00</i>	<i>99,463,250,000.00</i>	<i>176,016,202,000.00</i>
01000000000	Administrative	8,400,980,000.00	16,553,270,000.00	24,954,250,000.00	6,135,000,000.00	31,089,250,000.00
01110000000	Governors Office	4,728,485,000.00	8,399,200,000.00	13,127,685,000.00	1,855,500,000.00	14,983,185,000.00
011100100100	Office of the Governor	168,300,000.00	7,986,100,000.00	8,154,400,000.00	-	8,154,400,000.00
011100100200	Deputy Governor's Office	40,800,000.00	340,500,000.00	381,300,000.00	311,000,000.00	692,300,000.00
011103300100	Gombe State Agency for the Control of Aids	7,785,000.00	30,700,000.00	38,485,000.00	29,500,000.00	67,985,000.00
011103500100	Gombe State Pension Bureau	4,510,500,000.00	12,500,000.00	4,523,000,000.00	10,000,000.00	4,533,000,000.00
011103500300	Gombe State Joint Project Development Agency	1,100,000.00	29,400,000.00	30,500,000.00	1,505,000,000.00	1,535,500,000.00
01120000000	Gombe State House of Assembly	888,650,000.00	2,425,000,000.00	3,313,650,000.00	1,567,000,000.00	4,880,650,000.00
011200300100	Gombe State House of Assembly	582,250,000.00	2,023,000,000.00	2,605,250,000.00	1,332,000,000.00	3,937,250,000.00
011200400100	Gombe State House of Assembly Service Comm.	306,400,000.00	402,000,000.00	708,400,000.00	235,000,000.00	943,400,000.00
01230000000	Ministry of Information and Culture	286,150,000.00	962,450,000.00	1,248,600,000.00	839,000,000.00	2,087,600,000.00
012300100100	Ministry of Information and Culture	105,050,000.00	884,800,000.00	989,850,000.00	539,000,000.00	1,528,850,000.00
012300400100	Gombe Media Corporation	175,600,000.00	69,300,000.00	244,900,000.00	300,000,000.00	544,900,000.00
012305500100	Gombe Printing and Publishing Company	5,500,000.00	8,350,000.00	13,850,000.00	-	13,850,000.00
01240000000	Ministry of Internal Security and Ethical Orientation	17,350,000.00	69,350,000.00	86,700,000.00	555,000,000.00	641,700,000.00
012400100100	Ministry of Internal Security and Ethical Orientation	17,350,000.00	69,350,000.00	86,700,000.00	555,000,000.00	641,700,000.00
01250000000	Office of the Head of Civil Service	1,000,770,000.00	248,950,000.00	1,249,720,000.00	460,500,000.00	1,710,220,000.00
012500100100	Office of the Head of Civil Service	578,400,000.00	177,600,000.00	756,000,000.00	448,000,000.00	1,204,000,000.00
012500500700	Service Welfare Department	720,000.00	3,850,000.00	4,570,000.00	-	4,570,000.00
012503400100	Estabs & Service Matters Bureau	421,650,000.00	67,500,000.00	489,150,000.00	12,500,000.00	501,650,000.00
01400000000	Office of the Auditor General	240,210,000.00	465,520,000.00	705,730,000.00	-	705,730,000.00
014000100100	Office of the Auditor General - State	167,200,000.00	361,100,000.00	528,300,000.00	-	528,300,000.00
014000200100	Office of the Auditor General - Local Government	73,010,000.00	104,420,000.00	177,430,000.00	-	177,430,000.00
01470000000	Civil Service Commission	73,500,000.00	56,000,000.00	129,500,000.00	19,000,000.00	148,500,000.00
014700100100	Civil Service Commission	73,500,000.00	56,000,000.00	129,500,000.00	19,000,000.00	148,500,000.00
01480000000	Gombe State Independent Electoral Commission	99,600,000.00	96,000,000.00	195,600,000.00	150,000,000.00	345,600,000.00
014800100100	Gombe State Independent Electoral Commission	99,600,000.00	96,000,000.00	195,600,000.00	150,000,000.00	345,600,000.00
01490000000	Local Government Service Commission	72,450,000.00	42,800,000.00	115,250,000.00	22,000,000.00	137,250,000.00
014900100100	Local Government Service Commission	52,300,000.00	13,300,000.00	65,600,000.00	12,000,000.00	77,600,000.00
014900200100	Local Government Pension Board	20,150,000.00	29,500,000.00	49,650,000.00	10,000,000.00	59,650,000.00
01610000000	Office of the Secretary to the State Government	900,705,000.00	3,725,300,000.00	4,626,005,000.00	577,000,000.00	5,203,005,000.00
016100100100	Office of the Secretary to the State Government	876,600,000.00	2,408,000,000.00	3,284,600,000.00	-	3,284,600,000.00
016100400100	Human Capital Development Agency	700,000.00	24,200,000.00	24,900,000.00	35,000,000.00	59,900,000.00
016100500100	Sustainable Development Goals (SDG's Office)	-	12,000,000.00	12,000,000.00	-	12,000,000.00
016100600100	Projects Implementation Monitoring and Evaluation (PIME)	600,000.00	38,500,000.00	39,100,000.00	50,000,000.00	89,100,000.00
016100800100	State Emergency Management Agency (SEMA)	3,900,000.00	30,600,000.00	34,500,000.00	322,000,000.00	356,500,000.00
016101000100	Budget Mon. and Price Intell. Unit (Due Process)	-	27,500,000.00	27,500,000.00	10,000,000.00	37,500,000.00
016101200100	Directorate of Research, Documentation and ICT	185,000.00	29,200,000.00	29,385,000.00	-	29,385,000.00
016103700100	Muslim Pilgrims Welfare Board	9,900,000.00	761,000,000.00	770,900,000.00	20,000,000.00	790,900,000.00
016103800200	Christian Pilgrims Welfare Board	2,720,000.00	349,000,000.00	351,720,000.00	40,000,000.00	391,720,000.00
016104500100	Gombe State Bureau of Public Service Reform	6,100,000.00	27,300,000.00	33,400,000.00	100,000,000.00	133,400,000.00
016111300100	Directorate of Protocol	-	18,000,000.00	18,000,000.00	-	18,000,000.00
01650000000	Ministry of Special Duties	93,110,000.00	62,700,000.00	155,810,000.00	90,000,000.00	245,810,000.00
016500100100	Ministry of Special Duties	93,110,000.00	36,500,000.00	129,610,000.00	90,000,000.00	219,610,000.00
016500200100	Fire Service	-	26,200,000.00	26,200,000.00	-	26,200,000.00

02000000000	Economic	3,528,645,000.00	25,029,435,000.00	28,558,080,000.00	64,210,300,000.00	92,768,380,000.00
02150000000	Ministry of Agriculture and Animal Husbandry	785,800,000.00	226,325,000.00	1,012,125,000.00	3,060,000,000.00	4,072,125,000.00
021500100100	Ministry of Agriculture and Animal Husbandry	593,000,000.00	188,425,000.00	781,425,000.00	2,730,000,000.00	3,511,425,000.00
021510200100	Gombe State Agric. Dev. Program(GSADP)	191,200,000.00	32,000,000.00	223,200,000.00	330,000,000.00	553,200,000.00
021511000100	Gombe State Agricultural Supply Company (GOSAC)	1,600,000.00	5,900,000.00	7,500,000.00	-	7,500,000.00
02200000000	Ministry of Finance and Economic Development	915,550,000.00	23,553,310,000.00	24,468,860,000.00	5,500,000,000.00	29,968,860,000.00
022000100100	Ministry of Finance and Economic Development	108,300,000.00	2,536,650,000.00	2,644,950,000.00	4,780,000,000.00	7,424,950,000.00
022000200100	Debt Management Agency	4,850,000.00	346,200,000.00	351,050,000.00	110,000,000.00	461,050,000.00
022000700100	Office of the Accountant General	694,000,000.00	20,113,000,000.00	20,807,000,000.00	410,000,000.00	21,217,000,000.00
022000800100	Gombe State Internal Revenue Services	108,400,000.00	557,460,000.00	665,860,000.00	200,000,000.00	865,860,000.00
02220000000	Ministry of Commerce, Industry and Tourism	197,060,000.00	142,300,000.00	339,360,000.00	10,290,000,000.00	10,629,360,000.00
022200100100	Ministry of Trade Industry and Tourism	81,660,000.00	57,000,000.00	138,660,000.00	9,435,000,000.00	9,573,660,000.00
022201800100	Gombe State Property Development Company	97,700,000.00	47,000,000.00	144,700,000.00	250,000,000.00	394,700,000.00
022201900100	Gombe State Investment Promotion Agency	2,500,000.00	4,900,000.00	7,400,000.00	-	7,400,000.00
022205100100	Gombe State Small Business Enterprises Development Agency	15,200,000.00	33,400,000.00	48,600,000.00	605,000,000.00	653,600,000.00
02280000000	Ministry of Science, Technology and Innovation	60,930,000.00	64,200,000.00	125,130,000.00	362,600,000.00	487,730,000.00
022800100100	Ministry of Science, Technology and Innovation	60,130,000.00	61,600,000.00	121,730,000.00	362,600,000.00	484,330,000.00
022800700100	Gombe Information Technology Development Agency	800,000.00	2,600,000.00	3,400,000.00	-	3,400,000.00
02330000000	Ministry of Energy and Mineral Resources	31,280,000.00	79,400,000.00	110,680,000.00	3,445,000,000.00	3,555,680,000.00
023300100100	Ministry of Energy and Mineral Resources	30,660,000.00	76,500,000.00	107,160,000.00	3,445,000,000.00	3,552,160,000.00
023305100100	Gombe State Energy and Minerals Development Agency	620,000.00	2,900,000.00	3,520,000.00	-	3,520,000.00
02340000000	Ministry of Works and Transport	237,300,000.00	50,250,000.00	287,550,000.00	14,981,000,000.00	15,268,550,000.00
023400100100	Ministry of Works and Transport	226,200,000.00	42,250,000.00	268,450,000.00	14,856,000,000.00	15,124,450,000.00
023400400100	State Road Maintenance Agency	11,100,000.00	8,000,000.00	19,100,000.00	125,000,000.00	144,100,000.00
02380000000	Budget, Planning and Development Partners Coordination Office	84,570,000.00	333,900,000.00	418,470,000.00	2,656,000,000.00	3,074,470,000.00
023800100100	Budget, Planning and Development Partners Coordination Office	44,450,000.00	162,000,000.00	206,450,000.00	2,566,000,000.00	2,772,450,000.00
023800200100	Gombe State Local Government Economic Planning Bureau	1,120,000.00	3,400,000.00	4,520,000.00	-	4,520,000.00
023800400100	State Bureau of Statistics	39,000,000.00	168,500,000.00	207,500,000.00	90,000,000.00	297,500,000.00
02500000000	Fiscal Responsibility Commission	14,950,000.00	33,000,000.00	47,950,000.00	50,000,000.00	97,950,000.00
025000100100	Fiscal Responsibility Commission	14,950,000.00	33,000,000.00	47,950,000.00	50,000,000.00	97,950,000.00
02520000000	Ministry of Water Resources	462,700,000.00	164,650,000.00	627,350,000.00	7,210,100,000.00	7,837,450,000.00
025200100100	Ministry of Water Resources	144,400,000.00	51,500,000.00	195,900,000.00	4,276,100,000.00	4,472,000,000.00
025210200100	Gombe State Water Board	316,200,000.00	105,650,000.00	421,850,000.00	2,314,000,000.00	2,735,850,000.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	2,100,000.00	7,500,000.00	9,600,000.00	620,000,000.00	629,600,000.00
02530000000	Ministry of Housing and Urban Development	235,205,000.00	90,500,000.00	325,705,000.00	11,110,000,000.00	11,435,705,000.00
025300100100	Ministry of Housing and Urban Development	163,755,000.00	50,400,000.00	214,155,000.00	10,615,000,000.00	10,829,155,000.00
025301100100	Gombe State Housing Corporation	6,720,000.00	10,200,000.00	16,920,000.00	15,000,000.00	31,920,000.00
025305300100	Gombe State Urban Planning And Dev. Board	64,730,000.00	24,900,000.00	89,630,000.00	230,000,000.00	319,630,000.00
025305700100	Gombe State Agency for Community Development (W/Bank Assisted)	-	5,000,000.00	5,000,000.00	250,000,000.00	255,000,000.00
02600000000	Ministry of Lands and Survey	267,600,000.00	227,250,000.00	494,850,000.00	2,015,000,000.00	2,509,850,000.00
026000100100	Ministry of Lands and Survey	176,950,000.00	42,000,000.00	218,950,000.00	1,120,000,000.00	1,338,950,000.00
026000200100	Gombe Geographic Information System (GOGIS)	38,900,000.00	149,550,000.00	188,450,000.00	857,000,000.00	1,045,450,000.00
026000300100	Office of the Surveyor General	51,750,000.00	35,700,000.00	87,450,000.00	38,000,000.00	125,450,000.00
02620000000	Ministry of Rural, Community Development and Cooperatives	235,700,000.00	64,350,000.00	300,050,000.00	3,530,600,000.00	3,830,650,000.00
026200100100	Ministry of Rural, Community Development and Cooperatives	235,000,000.00	61,550,000.00	296,550,000.00	3,430,600,000.00	3,727,150,000.00
026200200100	Gombe State Rural Access Roads Agency (RARA)	700,000.00	2,800,000.00	3,500,000.00	100,000,000.00	103,500,000.00
03000000000	Law and Justice	2,351,330,000.00	1,178,900,000.00	3,530,230,000.00	2,494,750,000.00	6,024,980,000.00
03180000000	Judicial Service Commission	1,908,130,000.00	431,050,000.00	2,339,180,000.00	1,408,500,000.00	3,747,680,000.00
031801100100	Judicial Service Commission	146,650,000.00	35,550,000.00	182,200,000.00	90,000,000.00	272,200,000.00
031805100100	High Court of Justice	1,577,000,000.00	272,500,000.00	1,849,500,000.00	905,000,000.00	2,754,500,000.00
031805300100	Sharia Court of Appeal	184,480,000.00	123,000,000.00	307,480,000.00	413,500,000.00	720,980,000.00
03260000000	Ministry of Justice	443,200,000.00	747,850,000.00	1,191,050,000.00	1,086,250,000.00	2,277,300,000.00
032600100100	Ministry of Justice	252,400,000.00	630,700,000.00	883,100,000.00	140,500,000.00	1,023,600,000.00
032600600100	College of Education & Legal Studies Nafada	190,800,000.00	117,150,000.00	307,950,000.00	945,750,000.00	1,253,700,000.00

05000000000	Social	14,847,292,000.00	4,663,100,000.00	19,510,392,000.00	26,623,200,000.00	46,133,592,000.00
05130000000	Ministry of Youth Development	515,900,000.00	483,300,000.00	999,200,000.00	2,255,000,000.00	3,254,200,000.00
051300100100	Ministry of Youth Development	56,050,000.00	55,200,000.00	111,250,000.00	1,735,000,000.00	1,846,250,000.00
051300200100	Gombe Security, Traffic & Environmental Corps (G-TEC)	1,650,000.00	10,800,000.00	12,450,000.00	350,000,000.00	362,450,000.00
051300300100	National Youth Service Corps	-	47,000,000.00	47,000,000.00	-	47,000,000.00
051300400100	Sports Commission	58,200,000.00	291,500,000.00	349,700,000.00	120,000,000.00	469,700,000.00
051300500100	Gombe United	400,000,000.00	70,500,000.00	470,500,000.00	-	470,500,000.00
051305500100	Gombe State Agency for Community and Social Development	-	8,300,000.00	8,300,000.00	50,000,000.00	58,300,000.00
05140000000	Ministry of Women Affairs & Social Development	198,103,000.00	115,450,000.00	313,553,000.00	1,922,500,000.00	2,236,053,000.00
051400100100	Ministry of Women Affairs & Social Development	195,353,000.00	98,250,000.00	293,603,000.00	1,747,500,000.00	2,041,103,000.00
051400200100	Gombe State Agency for Social Investment Programmes	2,750,000.00	17,200,000.00	19,950,000.00	175,000,000.00	194,950,000.00
05170000000	Ministry of Education	3,679,120,000.00	1,478,450,000.00	5,157,570,000.00	5,939,700,000.00	11,097,270,000.00
051700100100	Ministry of Education	3,448,000,000.00	1,321,000,000.00	4,769,000,000.00	4,383,700,000.00	9,152,700,000.00
051700300100	State Universal Basic Education	52,350,000.00	75,350,000.00	127,700,000.00	1,350,000,000.00	1,477,700,000.00
051700800100	Gombe State Library Board	30,500,000.00	18,100,000.00	48,600,000.00	70,000,000.00	118,600,000.00
051701000100	Adult and Non Formal Education	95,450,000.00	38,100,000.00	133,550,000.00	136,000,000.00	269,550,000.00
051701700100	Teachers Service Commission	52,820,000.00	25,900,000.00	78,720,000.00	-	78,720,000.00
05210000000	Ministry of Health	6,676,595,000.00	1,190,350,000.00	7,866,945,000.00	6,965,000,000.00	14,831,945,000.00
052100100100	Ministry of Health	566,635,000.00	200,400,000.00	767,035,000.00	5,123,000,000.00	5,890,035,000.00
052100300100	Primary Health Care Development Agency	37,000,000.00	386,500,000.00	423,500,000.00	693,000,000.00	1,116,500,000.00
052101100100	College of Nursing	162,000,000.00	97,200,000.00	259,200,000.00	522,000,000.00	781,200,000.00
052101500100	Gombe State Traditional Medicine Board	2,250,000.00	18,550,000.00	20,800,000.00	-	20,800,000.00
052101600100	College of Health Technology	323,000,000.00	226,500,000.00	549,500,000.00	200,000,000.00	749,500,000.00
052110200100	Gombe State Hospital Services Management Board	4,571,800,000.00	130,200,000.00	4,702,000,000.00	378,000,000.00	5,080,000,000.00
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	1,013,910,000.00	131,000,000.00	1,144,910,000.00	49,000,000.00	1,193,910,000.00
05350000000	Ministry of Environment	270,794,000.00	163,800,000.00	434,594,000.00	3,984,000,000.00	4,418,594,000.00
053500100100	Ministry of Environment	250,794,000.00	73,900,000.00	324,694,000.00	347,000,000.00	671,694,000.00
053500200100	Gombe Goes Green (3G) Coordination Office	15,000,000.00	25,500,000.00	40,500,000.00	307,000,000.00	347,500,000.00
053501600100	Environmental Protection Agency (GOSEPA)	5,000,000.00	64,400,000.00	69,400,000.00	3,330,000,000.00	3,399,400,000.00
05510000000	Ministry for Local Government and Chieftancy Affairs	96,195,000.00	36,500,000.00	132,695,000.00	130,000,000.00	262,695,000.00
055100100100	Ministry for Local Government and Chieftancy Affairs	96,195,000.00	36,500,000.00	132,695,000.00	130,000,000.00	262,695,000.00
05630000000	Ministry of Higher Education	3,410,585,000.00	1,195,250,000.00	4,605,835,000.00	5,427,000,000.00	10,032,835,000.00
056300100100	Ministry of Higher Education	7,235,000.00	58,850,000.00	66,085,000.00	170,000,000.00	236,085,000.00
056301800100	State Polytechnic Bajoga	266,000,000.00	106,300,000.00	372,300,000.00	1,154,000,000.00	1,526,300,000.00
056301900100	College of Education Billiri	425,000,000.00	272,250,000.00	697,250,000.00	1,333,000,000.00	2,030,250,000.00
056302000100	Gombe State University	2,599,000,000.00	705,050,000.00	3,304,050,000.00	2,060,000,000.00	5,364,050,000.00
056302000200	Gombe State University of Science and Technology Kumo	94,700,000.00	19,300,000.00	114,000,000.00	110,000,000.00	224,000,000.00
056302100200	Scholarship Board	18,650,000.00	33,500,000.00	52,150,000.00	600,000,000.00	652,150,000.00

03000000000	Law and Justice	108,850,000.00	123,900,000.00	26,436,725.36	113,550,000.00	-	113,550,000.00
03180000000	Judicial Service Commission	72,000,000.00	87,050,000.00	20,826,303.00	75,500,000.00	-	75,500,000.00
031801100100	Judicial Service Commission	6,000,000.00	6,000,000.00	1,138,200.00	6,000,000.00	-	6,000,000.00
031805100100	High Court of Justice	54,500,000.00	69,500,000.00	18,263,903.00	58,000,000.00	-	58,000,000.00
031805300100	Sharia Court of Appeal	11,500,000.00	11,550,000.00	1,424,200.00	11,500,000.00	-	11,500,000.00
03260000000	Ministry of Justice	36,850,000.00	36,850,000.00	5,610,422.36	38,050,000.00	-	38,050,000.00
032600100100	Ministry of Justice	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1,000,000.00
032600600100	College of Education & Legal Studies Nafada	35,850,000.00	35,850,000.00	5,610,422.36	37,050,000.00	-	37,050,000.00
05000000000	Social	837,819,000.00	1,042,819,000.00	309,615,259.22	1,755,725,000.00	-	1,755,725,000.00
05130000000	Ministry of Youth Development	3,210,000.00	3,710,000.00	1,231,500.00	3,570,000.00	-	3,570,000.00
051300100100	Ministry of Youth Development	1,110,000.00	1,610,000.00	1,007,500.00	1,470,000.00	-	1,470,000.00
051300400100	Sports Commission	2,000,000.00	2,000,000.00	210,000.00	2,000,000.00	-	2,000,000.00
051305500100	Gombe State Agency for Community and Social Development	100,000.00	100,000.00	14,000.00	100,000.00	-	100,000.00
05140000000	Ministry of Women Affairs & Social Development	7,750,000.00	7,950,000.00	630,100.00	6,110,000.00	-	6,110,000.00
051400100100	Ministry of Women Affairs & Social Development	7,750,000.00	7,950,000.00	630,100.00	6,110,000.00	-	6,110,000.00
05170000000	Ministry of Education	53,890,000.00	73,890,000.00	24,488,494.53	48,390,000.00	-	48,390,000.00
051700100100	Ministry of Education	42,000,000.00	42,000,000.00	5,058,853.74	38,500,000.00	-	38,500,000.00
051700300100	State Universal Basic Education	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
051701700100	Teachers Service Commission	6,890,000.00	26,890,000.00	19,429,640.79	4,890,000.00	-	4,890,000.00
05210000000	Ministry of Health	34,450,000.00	182,550,000.00	112,226,922.99	818,600,000.00	-	818,600,000.00
052100100100	Ministry of Health	17,500,000.00	117,500,000.00	75,245,422.99	120,500,000.00	-	120,500,000.00
052101100100	College of Nursing	6,450,000.00	36,450,000.00	24,210,700.00	3,550,000.00	-	3,550,000.00
052101500100	Gombe State Traditional Medicine Board	500,000.00	500,000.00	70,600.00	50,000.00	500,000.00	550,000.00
052101600100	College of Health Technology	10,000,000.00	20,000,000.00	12,700,200.00	54,000,000.00	- 500,000.00	53,500,000.00
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	-	8,100,000.00	-	640,500,000.00	-	640,500,000.00
05350000000	Ministry of Environment	49,500,000.00	69,700,000.00	11,579,000.00	65,000,000.00	-	65,000,000.00
053500100100	Ministry of Environment	9,000,000.00	29,200,000.00	11,579,000.00	18,500,000.00	-	18,500,000.00
053500200100	Gombe Goes Green (3G) Coordination Office	25,000,000.00	25,000,000.00	-	29,000,000.00	-	29,000,000.00
053501600100	Environmental Protection Agency (GOSEPA)	15,500,000.00	15,500,000.00	-	17,500,000.00	-	17,500,000.00
05510000000	Ministry for Local Government and Chieftancy Affairs	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
055100100100	Ministry for Local Government and Chieftancy Affairs	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
05630000000	Ministry of Higher Education	684,019,000.00	700,019,000.00	159,459,241.70	809,055,000.00	-	809,055,000.00
056300100100	Ministry of Higher Education	7,400,000.00	7,400,000.00	-	22,700,000.00	-	22,700,000.00
056301800100	State Polytechnic Bajoga	25,180,000.00	25,180,000.00	917,869.06	20,870,000.00	-	20,870,000.00
056301900100	College of Education Billiri	36,825,000.00	52,825,000.00	20,998,070.35	33,825,000.00	-	33,825,000.00
056302000100	Gombe State University	609,284,000.00	609,284,000.00	137,543,302.29	721,330,000.00	-	721,330,000.00
056302000200	Gombe State University of Science and Technology Kumo	330,000.00	330,000.00	-	330,000.00	-	330,000.00
056302100200	Scholarship Board	5,000,000.00	5,000,000.00	-	10,000,000.00	-	10,000,000.00

03000000000	Law and Justice	108,850,000.00	123,900,000.00	26,436,725.36	113,550,000.00	-	113,550,000.00
03180000000	Judicial Service Commission	72,000,000.00	87,050,000.00	20,826,303.00	75,500,000.00	-	75,500,000.00
031801100100	Judicial Service Commission	6,000,000.00	6,000,000.00	1,138,200.00	6,000,000.00	-	6,000,000.00
031805100100	High Court of Justice	54,500,000.00	69,500,000.00	18,263,903.00	58,000,000.00	-	58,000,000.00
031805300100	Sharia Court of Appeal	11,500,000.00	11,550,000.00	1,424,200.00	11,500,000.00	-	11,500,000.00
03260000000	Ministry of Justice	36,850,000.00	36,850,000.00	5,610,422.36	38,050,000.00	-	38,050,000.00
032600100100	Ministry of Justice	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1,000,000.00
032600600100	College of Education & Legal Studies Nafada	35,850,000.00	35,850,000.00	5,610,422.36	37,050,000.00	-	37,050,000.00
05000000000	Social	837,819,000.00	1,042,819,000.00	309,615,259.22	1,755,725,000.00	-	1,755,725,000.00
05130000000	Ministry of Youth Development	3,210,000.00	3,710,000.00	1,231,500.00	3,570,000.00	-	3,570,000.00
051300100100	Ministry of Youth Development	1,110,000.00	1,610,000.00	1,007,500.00	1,470,000.00	-	1,470,000.00
051300400100	Sports Commission	2,000,000.00	2,000,000.00	210,000.00	2,000,000.00	-	2,000,000.00
051305500100	Gombe State Agency for Community and Social Development	100,000.00	100,000.00	14,000.00	100,000.00	-	100,000.00
05140000000	Ministry of Women Affairs & Social Development	7,750,000.00	7,950,000.00	630,100.00	6,110,000.00	-	6,110,000.00
051400100100	Ministry of Women Affairs & Social Development	7,750,000.00	7,950,000.00	630,100.00	6,110,000.00	-	6,110,000.00
05170000000	Ministry of Education	53,890,000.00	73,890,000.00	24,488,494.53	48,390,000.00	-	48,390,000.00
051700100100	Ministry of Education	42,000,000.00	42,000,000.00	5,058,853.74	38,500,000.00	-	38,500,000.00
051700300100	State Universal Basic Education	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
051701700100	Teachers Service Commission	6,890,000.00	26,890,000.00	19,429,640.79	4,890,000.00	-	4,890,000.00
05210000000	Ministry of Health	34,450,000.00	182,550,000.00	112,226,922.99	818,600,000.00	-	818,600,000.00
052100100100	Ministry of Health	17,500,000.00	117,500,000.00	75,245,422.99	120,500,000.00	-	120,500,000.00
052101100100	College of Nursing	6,450,000.00	36,450,000.00	24,210,700.00	3,550,000.00	-	3,550,000.00
052101500100	Gombe State Traditional Medicine Board	500,000.00	500,000.00	70,600.00	50,000.00	500,000.00	550,000.00
052101600100	College of Health Technology	10,000,000.00	20,000,000.00	12,700,200.00	54,000,000.00	500,000.00	53,500,000.00
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	-	8,100,000.00	-	640,500,000.00	-	640,500,000.00
05350000000	Ministry of Environment	49,500,000.00	69,700,000.00	11,579,000.00	65,000,000.00	-	65,000,000.00
053500100100	Ministry of Environment	9,000,000.00	29,200,000.00	11,579,000.00	18,500,000.00	-	18,500,000.00
053500200100	Gombe Goes Green (3G) Coordination Office	25,000,000.00	25,000,000.00	-	29,000,000.00	-	29,000,000.00
053501600100	Environmental Protection Agency (GOSEPA)	15,500,000.00	15,500,000.00	-	17,500,000.00	-	17,500,000.00
05510000000	Ministry for Local Government and Chieftancy Affairs	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
055100100100	Ministry for Local Government and Chieftancy Affairs	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
05630000000	Ministry of Higher Education	684,019,000.00	700,019,000.00	159,459,241.70	809,055,000.00	-	809,055,000.00
056300100100	Ministry of Higher Education	7,400,000.00	7,400,000.00	-	22,700,000.00	-	22,700,000.00
056301800100	State Polytechnic Bajoga	25,180,000.00	25,180,000.00	917,869.06	20,870,000.00	-	20,870,000.00
056301900100	College of Education Billiri	36,825,000.00	52,825,000.00	20,998,070.35	33,825,000.00	-	33,825,000.00
056302000100	Gombe State University	609,284,000.00	609,284,000.00	137,543,302.29	721,330,000.00	-	721,330,000.00
056302000200	Gombe State University of Science and Technology Kumo	330,000.00	330,000.00	-	330,000.00	-	330,000.00
056302100200	Scholarship Board	5,000,000.00	5,000,000.00	-	10,000,000.00	-	10,000,000.00

TABLE 5: CAPITAL RECEIPT BY ADMINISTRATIVE

Code	Administrative Unit	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
	Total Capital Receipts	79,865,000,000.00	72,070,000,000.00	59,119,416,186.96	74,700,000,000.00	-	74,700,000,000.00
02000000000	Economic	79,865,000,000.00	72,070,000,000.00	59,119,416,186.96	74,700,000,000.00	-	74,700,000,000.00
02200000000	Ministry of Finance and Economic Development	79,865,000,000.00	72,070,000,000.00	59,119,416,186.96	74,700,000,000.00	-	74,700,000,000.00
022000100100	Ministry of Finance and Economic Development	79,865,000,000.00	72,070,000,000.00	59,119,416,186.96	74,700,000,000.00	-	74,700,000,000.00

TABLE 6: REVENUE BY ECONOMIC

Code	Economic	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
1	REVENUE	153,413,769,000.00	154,297,939,000.00	115,818,145,128.19	165,417,250,000.00	200,000.00	165,417,450,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,401,500,000.00	65,356,500,000.00	48,585,397,941.62	72,500,000,000.00	-	72,500,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,401,500,000.00	65,356,500,000.00	48,585,397,941.62	72,500,000,000.00	-	72,500,000,000.00
110101	STATUTORY ALLOCATION	36,000,000,000.00	33,500,000,000.00	25,919,115,510.01	42,000,000,000.00	-	42,000,000,000.00
11010101	Statutory Allocation	36,000,000,000.00	33,500,000,000.00	25,919,115,510.01	42,000,000,000.00	-	42,000,000,000.00
110102	SHARE OF VAT	18,000,000,000.00	19,500,000,000.00	17,033,602,075.57	20,500,000,000.00	-	20,500,000,000.00
11010201	Share of VAT	18,000,000,000.00	19,500,000,000.00	17,033,602,075.57	20,500,000,000.00	-	20,500,000,000.00
110103	OTHER FAAC	6,401,500,000.00	12,356,500,000.00	5,632,680,356.04	10,000,000,000.00	-	10,000,000,000.00
11010301	Excess Crude /PPT	500,000,000.00	500,000,000.00	-	500,000,000.00	-	500,000,000.00
11010303	Budget Augmentation	1,500,000.00	4,001,500,000.00	3,480,270,849.70	5,500,000,000.00	-	5,500,000,000.00
11010304	Exchange Rate Gain	300,000,000.00	100,000,000.00	30,169,962.28	200,000,000.00	-	200,000,000.00
11010306	Non Oil Excess Revenue	300,000,000.00	1,300,000,000.00	1,162,477,382.85	1,500,000,000.00	-	1,500,000,000.00
11010307	Share of Solid Minerals	200,000,000.00	50,000,000.00	-	200,000,000.00	-	200,000,000.00
11010308	Stabilization Fund	500,000,000.00	100,000,000.00	-	500,000,000.00	-	500,000,000.00
11010309	Other Recurrent Receipts	4,600,000,000.00	1,600,000,000.00	959,762,161.21	1,600,000,000.00	-	1,600,000,000.00
11010310	FGN Reimbursement	-	4,705,000,000.00	-	-	-	-
12	INDEPENDENT REVENUE	13,147,269,000.00	16,871,439,000.00	8,113,330,999.61	18,217,250,000.00	200,000.00	18,217,450,000.00
1201	TAX REVENUE	3,602,500,000.00	5,377,500,000.00	3,818,378,381.96	4,495,000,000.00	-	4,495,000,000.00
120101	PERSONAL TAXES	2,448,000,000.00	4,848,000,000.00	3,680,839,424.96	3,220,000,000.00	-	3,220,000,000.00
12010101	Direct Assesment Tax	48,000,000.00	48,000,000.00	488,036,439.04	120,000,000.00	-	120,000,000.00
12010102	Pay As You Earn (PAYE) - Federal	900,000,000.00	2,900,000,000.00	1,963,201,467.87	1,000,000,000.00	-	1,000,000,000.00
12010103	Pay As You Earn (PAYE) - State	600,000,000.00	900,000,000.00	602,459,243.95	800,000,000.00	-	800,000,000.00
12010104	Pay As You Earn (PAYE) - Local Government	300,000,000.00	400,000,000.00	229,076,327.45	400,000,000.00	-	400,000,000.00
12010105	Pay As You Earn (PAYE) - Private Sector	600,000,000.00	600,000,000.00	398,065,946.65	900,000,000.00	-	900,000,000.00
120103	OTHER TAXES	1,154,500,000.00	529,500,000.00	137,538,957.00	1,275,000,000.00	-	1,275,000,000.00
12010301	Capital Gains Tax	40,000,000.00	40,000,000.00	1,789,500.00	50,000,000.00	-	50,000,000.00
12010304	5% Withholding Tax on Payment to Contractors	800,000,000.00	300,000,000.00	67,083,519.05	900,000,000.00	-	900,000,000.00
12010305	10% Withholding Tax on Dividends	100,000,000.00	50,000,000.00	15,090,487.01	100,000,000.00	-	100,000,000.00
12010306	10% Withholding Tax on Bank Interest	100,000,000.00	50,000,000.00	24,570,493.39	100,000,000.00	-	100,000,000.00
12010307	10% Withholding Tax on Rents	32,000,000.00	32,000,000.00	10,242,186.86	32,000,000.00	-	32,000,000.00
12010309	10% Directors Fees	15,000,000.00	15,000,000.00	500,000.00	15,000,000.00	-	15,000,000.00
12010313	Stamp Duty Tax	54,000,000.00	9,000,000.00	956,139.69	54,000,000.00	-	54,000,000.00
12010315	Development Levy	11,000,000.00	31,000,000.00	17,306,631.00	21,000,000.00	-	21,000,000.00
12010316	Bills Introduction Levy	2,500,000.00	2,500,000.00	-	3,000,000.00	-	3,000,000.00

1202	NON-TAX REVENUE	9,544,769,000.00	11,493,939,000.00	4,294,952,617.65	13,722,250,000.00	200,000.00	13,722,450,000.00
120201	LICENCES - GENERAL	140,950,000.00	121,650,000.00	23,853,605.00	273,400,000.00	100,000.00	273,500,000.00
12020116	Cattle Dealer Licences	1,000,000.00	1,000,000.00	54,000.00	1,000,000.00	-	1,000,000.00
12020122	Produce Buying Licences	200,000.00	200,000.00	39,000.00	350,000.00	-	350,000.00
12020126	Tractor Hiring Services	1,500,000.00	1,700,000.00	1,595,000.00	2,500,000.00	-	2,500,000.00
12020128	Borehole Drilling Licences	3,000,000.00	3,000,000.00	-	1,000,000.00	-	1,000,000.00
12020130	Cinematograph Licences	1,500,000.00	1,500,000.00	-	-	100,000.00	100,000.00
12020132	Motor Vehicle Licences	25,000,000.00	10,000,000.00	3,527,105.00	70,000,000.00	-	70,000,000.00
12020134	Patent Medicine and Drugs Licences	2,000,000.00	2,000,000.00	120,000.00	2,000,000.00	-	2,000,000.00
12020137	Trade Permits Licences	2,000,000.00	2,000,000.00	685,500.00	5,000,000.00	-	5,000,000.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	-	5,000,000.00	3,852,000.00	2,000,000.00	-	2,000,000.00
12020140	Licence Plates	30,000,000.00	15,000,000.00	3,629,750.00	40,000,000.00	-	40,000,000.00
12020148	Hides & Skin Buyers Licences	150,000.00	450,000.00	417,000.00	150,000.00	-	150,000.00
12020149	Motorcycle /Tricycle Licences	15,000,000.00	5,000,000.00	576,250.00	71,000,000.00	-	71,000,000.00
12020152	Issuing of Certificate / License	300,000.00	300,000.00	-	1,000,000.00	-	1,000,000.00
12020153	Annual Renewal	11,300,000.00	11,300,000.00	1,500,000.00	18,800,000.00	-	18,800,000.00
12020155	Learner's Permit	2,000,000.00	2,000,000.00	160,000.00	2,000,000.00	-	2,000,000.00
12020157	Public Convenience Operating Licence	7,000,000.00	7,000,000.00	140,000.00	7,000,000.00	-	7,000,000.00
12020158	Forest Produce Cutting/Handling Licence	10,000,000.00	25,000,000.00	7,180,000.00	13,000,000.00	-	13,000,000.00
12020159	Wood/Charcoal Sales Charges	5,000,000.00	5,000,000.00	-	11,000,000.00	-	11,000,000.00
12020160	Wood/Charcoal Transporting Charges	2,500,000.00	2,700,000.00	48,000.00	4,000,000.00	-	4,000,000.00
12020161	Bushmeat Sellers Charges	2,500,000.00	2,500,000.00	-	3,500,000.00	-	3,500,000.00
12020162	Environmental Pollution Charges	2,000,000.00	2,000,000.00	74,000.00	2,000,000.00	-	2,000,000.00
12020163	Waste Collection & Disposal Charge	2,000,000.00	2,000,000.00	125,000.00	2,000,000.00	-	2,000,000.00
12020164	Heavy Duty Vehicle Permit	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
12020165	Replacement of Missing Number Plates	5,000,000.00	5,000,000.00	108,200.00	5,000,000.00	-	5,000,000.00
12020167	Proof of Ownership Certificate	5,000,000.00	5,000,000.00	22,800.00	4,100,000.00	-	4,100,000.00
120202	MINING RENTS	30,000,000.00	30,000,000.00	-	30,000,000.00	-	30,000,000.00
12020201	Mineral Tittle Holder Access Permit	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00
12020202	Surface Rent	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00
120203	ROYALTIES	2,000,000.00	2,000,000.00	-	1,000,000.00	-	1,000,000.00
12020314	Royalties on Boreholes	2,000,000.00	2,000,000.00	-	1,000,000.00	-	1,000,000.00
120204	FEES - GENERAL	1,318,790,000.00	1,320,190,000.00	517,200,345.12	2,318,255,000.00	-	2,316,555,000.00
12020401	Court Fees	22,000,000.00	22,000,000.00	3,867,950.00	7,000,000.00	-	7,000,000.00
12020409	Marriage/Divorce Fees	1,000,000.00	1,000,000.00	67,100.00	1,000,000.00	-	1,000,000.00
12020417	Professionals Registration Fees	35,150,000.00	35,150,000.00	15,310,000.00	21,750,000.00	-	21,750,000.00
12020424	Laboratory Fees	-	500,000.00	-	-	-	-
12020425	Associated Fees	200,000.00	200,000.00	-	200,000.00	-	200,000.00
12020426	Birth and Death Registration Fees	1,000,000.00	1,000,000.00	3,500.00	1,000,000.00	-	1,000,000.00
12020427	Change of Ownership Fees	9,410,000.00	9,410,000.00	11,080,000.00	22,960,000.00	-	22,960,000.00
12020436	Road Side Parking Fees	10,000,000.00	10,000,000.00	2,210,000.00	10,000,000.00	-	10,000,000.00
12020438	Registration Fees	18,000,000.00	21,000,000.00	7,188,400.00	21,000,000.00	-	21,000,000.00
12020440	Approval Fees	1,000,000.00	1,000,000.00	-	2,000,000.00	-	2,000,000.00
12020441	Renewal Fees	880,000.00	880,000.00	-	2,930,000.00	-	2,930,000.00
12020445	Consultants/Service Providers Fees	10,000,000.00	10,000,000.00	48,125.00	10,000,000.00	-	10,000,000.00
12020448	Grading Fees	450,000.00	450,000.00	-	450,000.00	-	450,000.00
12020449	Haulage Fees	2,000,000.00	2,000,000.00	1,321,000.00	2,000,000.00	-	2,000,000.00
12020450	Cold Room Fees	12,250,000.00	12,250,000.00	899,000.00	12,800,000.00	-	11,800,000.00
12020453	Hotel Business Fees	58,550,000.00	48,050,000.00	20,980,810.11	44,050,000.00	-	44,050,000.00
12020454	Concession Fees	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00

12020457	Optic Fiber Cables Laying Fees	638,210,000.00	621,510,000.00	184,426,930.29	776,185,000.00	-	100,000.00	776,085,000.00
12020458	Fuel Dumping Fees	102,050,000.00	102,050,000.00	45,725,470.00	92,150,000.00	-	-	92,150,000.00
12020459	Inspection of Accident Vehicles Fees	500,000.00	500,000.00	-	500,000.00	-	-	500,000.00
12020460	Beacon Installation/Replacement Fees	4,000,000.00	4,100,000.00	1,066,000.00	2,500,000.00	-	-	2,500,000.00
12020462	Affidavit Fees	11,760,000.00	11,760,000.00	1,639,000.00	11,960,000.00	-	-	11,960,000.00
12020463	Probate Fees	11,410,000.00	11,410,000.00	314,763.82	7,810,000.00	-	-	7,810,000.00
12020464	Complaints Fees	52,500,000.00	52,500,000.00	154,476,327.67	202,500,000.00	-	-	202,500,000.00
12020465	Marriage Certificate Fees	-	-	-	500,000.00	-	-	500,000.00
12020466	Certification Fees	11,000,000.00	11,000,000.00	-	1,100,000.00	-	-	1,100,000.00
12020468	Witness Fees	2,000,000.00	2,000,000.00	-	-	200,000.00	-	200,000.00
12020469	Entry of Appeal Fees	5,000,000.00	5,000,000.00	1,746,200.00	5,000,000.00	-	-	5,000,000.00
12020470	Private Institutions Fees	15,100,000.00	15,100,000.00	-	25,100,000.00	-	-	25,100,000.00
12020471	Other Fees	30,200,000.00	30,200,000.00	6,060,883.74	72,350,000.00	-	500,000.00	71,850,000.00
12020472	Maintenance Fees	15,020,000.00	15,020,000.00	2,425,175.00	12,000,000.00	-	-	12,000,000.00
12020473	Screening Fees	83,000,000.00	33,000,000.00	5,415,925.00	83,000,000.00	-	-	83,000,000.00
12020474	Transfer of C of O	4,000,000.00	4,000,000.00	1,723,839.82	4,100,000.00	-	-	4,100,000.00
12020475	Newly Constructed Street Corner Shops fees	76,000,000.00	76,000,000.00	-	75,010,000.00	-	-	75,010,000.00
12020476	Registration fees of Union Members	700,000.00	700,000.00	-	500,000.00	-	-	500,000.00
12020477	Demorage Charge	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-	5,000,000.00
12020478	Accident Treatment Charge	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-	3,000,000.00
12020479	Revalidation of Old Plate Numbers	11,000,000.00	11,000,000.00	-	11,000,000.00	-	-	11,000,000.00
12020480	Registration of Business Premises	15,000,000.00	15,000,000.00	3,800,700.00	10,000,000.00	-	-	10,000,000.00
12020481	Registration of Hotels	4,400,000.00	4,400,000.00	173,600.00	4,400,000.00	-	-	4,400,000.00
12020482	Certification of Patent & Trade Marks	1,500,000.00	1,500,000.00	-	1,500,000.00	-	-	1,500,000.00
12020483	Certification of Commodities/Products	9,400,000.00	9,400,000.00	2,426,700.00	14,400,000.00	-	300,000.00	14,100,000.00
12020484	Registration of NATA Union Members	2,500,000.00	17,500,000.00	11,003,803.00	16,500,000.00	-	-	16,500,000.00
12020485	Amalgamated Unions/Associations	1,000,000.00	1,000,000.00	28,500.00	2,000,000.00	-	-	2,000,000.00
12020486	Consent Fees	2,600,000.00	2,600,000.00	150,100.00	3,000,000.00	-	-	3,000,000.00
12020487	Preparation Fees	1,050,000.00	1,050,000.00	11,700.00	1,550,000.00	-	-	1,550,000.00
12020488	Search Fees	7,000,000.00	7,000,000.00	806,100.00	7,500,000.00	-	-	7,500,000.00
12020489	Recertification Charges	6,000,000.00	61,000,000.00	30,802,741.67	61,500,000.00	-	-	61,500,000.00
12020490	Informal Sector Gohealth	-	-	-	4,000,000.00	-	-	4,000,000.00
12020491	Additional Dependents Go-Health	-	-	-	500,000.00	-	-	500,000.00
12020492	Organized Private Sector Go-Health	-	-	-	10,000,000.00	-	-	10,000,000.00
12020493	Tertiary Social Health Insurance Programme (TSHIP)	-	-	-	50,000,000.00	-	-	50,000,000.00
12020494	Employee Contribution for GOHealth	-	5,000,000.00	-	576,000,000.00	-	-	576,000,000.00
120205	FINES - GENERAL	51,450,000.00	52,280,000.00	11,597,713.58	49,500,000.00	1,250,000.00	-	50,750,000.00
12020501	Court Fines	20,000,000.00	20,000,000.00	1,955,850.00	15,000,000.00	-	-	15,000,000.00
12020503	Penalties (General)	16,550,000.00	17,050,000.00	8,853,074.58	20,000,000.00	-	-	20,000,000.00
12020504	Fines For Illegal Cutting of Roads	200,000.00	200,000.00	40,000.00	200,000.00	-	-	200,000.00
12020523	Penalty For Late Payment of Rent	1,500,000.00	1,500,000.00	-	1,500,000.00	-	-	1,500,000.00
12020538	Motion on Notice/Annatures	3,200,000.00	3,200,000.00	37,200.00	3,500,000.00	-	-	3,500,000.00
12020539	Site Inspection Report for Conversion	2,000,000.00	2,300,000.00	501,589.00	2,300,000.00	-	-	2,300,000.00
12020547	Non Compliance Penalty	1,000,000.00	1,030,000.00	16,000.00	-	1,250,000.00	-	1,250,000.00
12020548	Penalty on Interest on PAYE/Withholding Tax	7,000,000.00	7,000,000.00	194,000.00	7,000,000.00	-	-	7,000,000.00

120206	SALES - GENERAL	839,900,000.00	864,140,000.00	1,539,283,081.65	1,896,955,000.00	550,000.00	1,897,505,000.00
12020601	Sales of Journal & Publications	2,900,000.00	2,900,000.00	-	2,900,000.00	-	2,900,000.00
12020603	Sales of ID Cards	3,030,000.00	3,530,000.00	1,243,000.00	3,010,000.00	-	3,010,000.00
12020606	Sales of Application/Registration Forms	70,785,000.00	88,505,000.00	25,846,440.79	79,510,000.00	150,000.00	79,360,000.00
12020608	Sales of Improved Seeds/Chemicals	46,000,000.00	6,000,000.00	-	46,000,000.00	1,000,000.00	45,000,000.00
12020616	Other Sales	27,500,000.00	28,020,000.00	75,988,215.00	36,520,000.00	1,000,000.00	37,520,000.00
12020617	Sales of Transfer of Service Forms	5,370,000.00	5,370,000.00	624,500.00	5,370,000.00	-	5,370,000.00
12020618	Sales of Secondment Forms	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1,000,000.00
12020619	Sales of Contract Appointment/Re-Engagement Forms	4,320,000.00	4,320,000.00	250,000.00	4,320,000.00	-	4,320,000.00
12020620	Sales of APER Forms	4,500,000.00	4,500,000.00	614,000.00	4,500,000.00	-	4,500,000.00
12020621	Sales of Withdraw/Resignation/Retirement Forms	2,800,000.00	2,800,000.00	-	2,800,000.00	-	2,800,000.00
12020622	Sales of Nomination Forms	4,000,000.00	4,000,000.00	-	4,000,000.00	-	4,000,000.00
12020623	Sales of Fertilizer	500,000,000.00	564,000,000.00	1,425,000,000.00	1,500,000,000.00	-	1,500,000,000.00
12020624	Strategic Grains Reserve	25,000,000.00	1,000,000.00	-	25,000,000.00	-	25,000,000.00
12020627	Sales of Ox and Ox-draw Implements	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
12020628	Proceeds from Auctions	12,530,000.00	12,530,000.00	-	13,010,000.00	-	13,010,000.00
12020629	Sales of Government Properties	70,000,000.00	70,000,000.00	-	70,500,000.00	-	70,500,000.00
12020630	Sale of Drivers/Conductors Badges	7,000,000.00	7,000,000.00	-	7,000,000.00	-	7,000,000.00
12020631	Sale of Vehicle Stickers	2,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00
12020632	Sale of Reflective Jackets	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
12020637	Sale of Maps	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1,000,000.00
12020638	Sale of Fish Fingerlings/Fish	5,000,000.00	5,000,000.00	-	-	-	-
12020639	Sale of Fish Feeds	1,000,000.00	1,000,000.00	-	-	-	-
12020640	Sale of Fishing Gears/Equipment	1,000,000.00	1,000,000.00	-	-	-	-
12020642	Sale of Recruitment/Appointment Forms	500,000.00	500,000.00	58,000.00	500,000.00	-	500,000.00
12020644	Sale of Out-Patient Cards	500,000.00	500,000.00	70,600.00	500,000.00	500,000.00	550,000.00
12020646	State Indigene Letter	2,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00
12020647	Sales of Layout Plans	4,000,000.00	9,000,000.00	8,418,325.86	9,000,000.00	-	9,000,000.00
12020648	Sales of Blind Workshop Products	100,000.00	100,000.00	-	-	100,000.00	100,000.00
12020649	Sales of Women Development Centre Products	50,000.00	50,000.00	-	-	100,000.00	100,000.00
12020651	sales of Students Handbook	2,020,000.00	2,020,000.00	43,000.00	2,200,000.00	-	2,200,000.00
12020652	ICT Charges	5,310,000.00	5,810,000.00	632,000.00	4,410,000.00	-	4,410,000.00
12020653	Library Usage Charge	5,845,000.00	5,845,000.00	75,000.00	5,785,000.00	-	5,785,000.00
12020654	Verification of Results Charges	2,870,000.00	2,870,000.00	86,000.00	3,360,000.00	-	3,360,000.00
12020656	Games/Sports Charges	3,970,000.00	3,970,000.00	150,000.00	3,710,000.00	-	3,710,000.00
12020657	Facility Usage Charges	2,500,000.00	2,500,000.00	108,000.00	2,750,000.00	-	2,750,000.00
12020658	Matriculation Charges	3,500,000.00	3,500,000.00	76,000.00	3,750,000.00	-	3,750,000.00
120207	EARNINGS - GENERAL	747,104,000.00	2,310,104,000.00	1,545,089,725.50	702,160,000.00	-	702,160,000.00
12020701	Earnings From Consultancy Services	4,700,000.00	4,700,000.00	282,000.00	4,960,000.00	-	4,960,000.00
12020703	Earnings From Hire of Plants and Equipments	500,000.00	500,000.00	265,000.00	500,000.00	-	500,000.00
12020704	Earnings From the use of Government Vehicles	1,500,000.00	1,500,000.00	127,500.00	1,500,000.00	-	1,500,000.00
12020706	Earnings From Tolls of Expressway	2,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00
12020709	Earnings From Tourism/ Cultural/Arts Centres	1,000,000.00	1,000,000.00	-	200,000.00	-	200,000.00
12020712	Other Earnings	84,874,000.00	1,311,674,000.00	1,070,156,337.88	208,770,000.00	-	208,770,000.00
12020713	Earning from Radio Stations	15,000,000.00	15,000,000.00	21,625,771.62	19,000,000.00	-	19,000,000.00
12020714	Earnings from Television Stations	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00
12020715	Earnings from Monetization	200,000,000.00	200,000,000.00	-	50,000,000.00	-	50,000,000.00
12020716	Earnings from Hospital Shops	1,500,000.00	1,500,000.00	323,000.00	4,500,000.00	-	4,500,000.00
12020719	Collections from POS	5,000,000.00	5,000,000.00	1,301,800.00	5,000,000.00	-	5,000,000.00
12020721	Earnings from Car Hire Services	4,000,000.00	4,000,000.00	-	4,000,000.00	-	4,000,000.00
12020725	Earnings from State Owned Hotels	100,000,000.00	50,000,000.00	-	100,000,000.00	-	100,000,000.00
12020726	Earnings from Markets	7,000,000.00	7,000,000.00	526,300.00	7,000,000.00	-	7,000,000.00
12020727	Earnings from GSM providers	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00
12020732	Earnings from Other Masts	3,000,000.00	3,000,000.00	-	3,000,000.00	-	3,000,000.00
12020733	Earnings from State Transport Service	50,000,000.00	450,000,000.00	390,003,079.00	50,000,000.00	-	50,000,000.00
12020734	Earning from Domestic Landing and Parking	40,000,000.00	40,000,000.00	4,766,640.00	40,000,000.00	-	40,000,000.00

12020735	Earning from International Landing and Parking	2,000,000.00	2,000,000.00	-	2,000,000.00
12020736	Earning from Students Airport Excursion	2,000,000.00	2,000,000.00	18,000.00	2,000,000.00
12020737	Earning from Other Airport Services General	45,000,000.00	45,000,000.00	36,438,989.00	45,000,000.00
12020738	Water Rate/Charges	10,000,000.00	10,000,000.00	10,707,208.00	15,000,000.00
12020739	Earning Change of Water Line	5,000,000.00	5,000,000.00	-	5,000,000.00
12020740	Earning for Relocation of Water Pipeline	20,000,000.00	20,000,000.00	-	5,000,000.00
12020741	Compensation Charges	20,000,000.00	20,000,000.00	-	20,000,000.00
12020742	Water Tank Treatment Charges	1,000,000.00	1,000,000.00	-	500,000.00
12020743	Private Water Tankers Charges	500,000.00	500,000.00	-	500,000.00
12020744	Water Connection & Reconnection charges	10,000,000.00	10,000,000.00	290,000.00	5,000,000.00
12020745	Earning from Road Show Permit	2,000,000.00	2,000,000.00	885,000.00	2,000,000.00
12020746	Earning from Signage & Mobile Adverts	1,300,000.00	1,300,000.00	-	1,300,000.00
12020747	Earning from Premium on Lands	15,000,000.00	1,000,000.00	-	1,000,000.00
12020759	Hostel Accommodation Charges	33,010,000.00	33,010,000.00	2,570,000.00	33,010,000.00
12020760	Earning from Declarations General	500,000.00	500,000.00	26,100.00	500,000.00
12020761	Earning from Hiring of Cameras/Public Address Systems	10,000.00	10,000.00	-	10,000.00
12020762	Supervision Charges General	50,000.00	50,000.00	-	50,000.00
12020763	Earnings from Music/Film Producers	500,000.00	500,000.00	-	500,000.00
12020764	Earnings from Music/Film/Video/Cassette Vendors	500,000.00	500,000.00	-	500,000.00
12020767	Earnings from Child Development Schools	500,000.00	500,000.00	-	-
12020768	Hiring of Halls & Other Facilities	500,000.00	700,000.00	600,000.00	2,000,000.00
12020769	Administrative Charges	2,150,000.00	2,150,000.00	1,000.00	2,050,000.00
12020770	Medical Examination Charges	3,510,000.00	3,510,000.00	-	3,510,000.00
12020771	Earning from Fumigation Services	500,000.00	500,000.00	270,000.00	1,000,000.00
12020772	Earnings for Confirmation of Traditional Titles	5,000,000.00	5,000,000.00	-	5,000,000.00
12020773	Teaching Practice Charges	2,000,000.00	2,000,000.00	-	4,000,000.00
12020774	Earnings from SIWES	2,500,000.00	2,500,000.00	210,000.00	2,500,000.00
12020775	Earnings from Lease	10,000,000.00	10,000,000.00	3,600,000.00	12,000,000.00
12020776	Earnings from GROCOL	2,000,000.00	2,000,000.00	96,000.00	800,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	3,725,000.00	3,725,000.00	225,676.02	4,230,000.00
12020806	Rent on Senior Staff Quarters	2,225,000.00	2,225,000.00	225,676.02	2,730,000.00
12020808	Rent on Govt. Stalls	1,500,000.00	1,500,000.00	-	1,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	32,150,000.00	205,650,000.00	189,846,971.19	205,650,000.00
12020907	Rent on Industrial Estates	5,000,000.00	5,000,000.00	580,000.00	5,000,000.00
12020908	Recovery on Compensation	2,000,000.00	4,500,000.00	14,699,000.00	4,500,000.00
12020909	Ground Rent	25,000,000.00	195,000,000.00	173,889,479.09	195,000,000.00
12020910	Temporary C of O	50,000.00	1,050,000.00	678,492.10	1,050,000.00
12020911	Extension of Titles	100,000.00	100,000.00	-	100,000.00
120210	REPAYMENTS - GENERAL	111,000,000.00	111,000,000.00	1,911,100.00	76,000,000.00
12021006	General Refunds	96,000,000.00	96,000,000.00	1,911,100.00	31,000,000.00
12021007	Recovery of Car Loans	15,000,000.00	15,000,000.00	-	45,000,000.00
120211	INVESTMENT INCOME	30,000,000.00	30,100,000.00	-	30,000,000.00
12021102	Dividend Received	30,000,000.00	30,100,000.00	-	30,000,000.00
120212	INTEREST EARNED	132,000,000.00	132,400,000.00	48,303,422.06	60,000,000.00
12021201	Interest on Motor Vehicle Advances	82,000,000.00	82,000,000.00	-	10,000,000.00
12021210	Interest on Bank Deposit	50,000,000.00	50,400,000.00	48,303,422.06	50,000,000.00
120213	RE-IMBURSEMENT GENERAL	6,105,700,000.00	6,310,700,000.00	417,640,977.53	8,075,100,000.00
12021306	Miscellaneous Revenue	105,700,000.00	310,700,000.00	234,724,400.41	75,100,000.00
12021307	Liabilities (Back Duty)	6,000,000,000.00	6,000,000,000.00	182,916,577.12	8,000,000,000.00

13	AID AND GRANTS	23,065,000,000.00	25,715,000,000.00	18,275,969,082.51	22,100,000,000.00	-	22,100,000,000.00
1301	AID	1,000,000,000.00	150,000,000.00	24,746,379.70	100,000,000.00	-	100,000,000.00
130102	FOREIGN AIDS	1,000,000,000.00	150,000,000.00	24,746,379.70	100,000,000.00	-	100,000,000.00
13010201	Current Foreign Aids	1,000,000,000.00	150,000,000.00	24,746,379.70	100,000,000.00	-	100,000,000.00
1302	GRANTS	22,065,000,000.00	25,565,000,000.00	18,251,222,702.81	22,000,000,000.00	-	22,000,000,000.00
130201	DOMESTIC GRANTS	18,415,000,000.00	24,515,000,000.00	18,247,722,604.21	17,450,000,000.00	-	17,450,000,000.00
13020103	Grants from FGN	13,415,000,000.00	15,986,000,000.00	15,286,368,691.00	12,450,000,000.00	-	12,450,000,000.00
13020104	Grants from Local Government	5,000,000,000.00	8,529,000,000.00	2,961,353,913.21	5,000,000,000.00	-	5,000,000,000.00
130202	FOREIGN GRANTS	3,650,000,000.00	1,050,000,000.00	3,500,098.60	4,550,000,000.00	-	4,550,000,000.00
13020201	Foreign Grants	3,650,000,000.00	1,050,000,000.00	3,500,098.60	4,550,000,000.00	-	4,550,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	56,800,000,000.00	46,355,000,000.00	40,843,447,104.45	52,600,000,000.00	-	52,600,000,000.00
1402	OTHER CAPITAL RECEIPTS	-	-	-	10,000,000,000.00	-	10,000,000,000.00
140201	OTHER CAPITAL RECEIPTS	-	-	-	10,000,000,000.00	-	10,000,000,000.00
14020101	Other Capital Receipts to CDF	-	-	-	10,000,000,000.00	-	10,000,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	56,800,000,000.00	46,355,000,000.00	40,843,447,104.45	42,600,000,000.00	-	42,600,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	50,000,000,000.00	43,600,000,000.00	39,386,902,285.70	12,100,000,000.00	-	12,100,000,000.00
14030101	Domestic Loans/Borrowing From Financial Institutions	1,000,000,000.00	1,000,000,000.00	-	3,000,000,000.00	-	3,000,000,000.00
14030102	Domestic Loans/Borrowing From Government Organisations	13,000,000,000.00	16,600,000,000.00	15,035,902,285.70	5,100,000,000.00	-	5,100,000,000.00
14030103	Domestic Loans/Borrowing From Other Entities / Organisations	36,000,000,000.00	26,000,000,000.00	24,351,000,000.00	4,000,000,000.00	-	4,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	6,800,000,000.00	2,755,000,000.00	1,456,544,818.75	30,500,000,000.00	-	30,500,000,000.00
14030201	International Loans/Borrowing From Financial Institutions	6,800,000,000.00	2,755,000,000.00	1,456,544,818.75	30,500,000,000.00	-	30,500,000,000.00

TABLE 7: TOTAL EXPENDITURE BY ADMINISTRATIVE

Code	Administrative Unit	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
	Total Expenditure	154,963,964,000.00	111,177,339,000.00	92,765,746,942.16	173,697,242,000.00	2,318,960,000.00	176,016,202,000.00
01000000000	Administrative	24,665,053,000.00	9,013,323,000.00	12,263,052,811.43	30,564,250,000.00	525,000,000.00	31,089,250,000.00
01110000000	Governors Office	13,037,240,000.00	5,465,780,000.00	7,137,413,766.45	14,458,185,000.00	525,000,000.00	14,983,185,000.00
011100100100	Office of the Governor	5,458,300,000.00	118,200,000.00	3,565,720,466.32	8,134,400,000.00	20,000,000.00	8,154,400,000.00
011100100200	Deputy Governor's Office	703,300,000.00	189,900,000.00	149,842,745.50	692,300,000.00	-	692,300,000.00
011103300100	Gombe State Agency for the Control of Aids	85,580,000.00	18,580,000.00	7,366,037.80	67,985,000.00	-	67,985,000.00
011103500100	Gombe State Pension Bureau	5,234,500,000.00	4,713,000,000.00	3,309,262,785.35	4,033,000,000.00	500,000,000.00	4,533,000,000.00
011103500300	Gombe State Joint Project Development Agency	1,555,560,000.00	426,100,000.00	105,221,731.48	1,530,500,000.00	5,000,000.00	1,535,500,000.00
01120000000	Gombe State House of Assembly	3,307,580,000.00	739,080,000.00	1,128,622,764.71	4,880,650,000.00	-	4,880,650,000.00
011200300100	Gombe State House of Assembly	2,802,180,000.00	475,680,000.00	1,013,800,163.71	3,937,250,000.00	-	3,937,250,000.00
011200400100	Gombe State House of Assembly Service Comm.	505,400,000.00	263,400,000.00	114,822,601.00	943,400,000.00	-	943,400,000.00
01230000000	Ministry of Information and Culture	851,930,000.00	414,730,000.00	276,495,754.93	2,087,600,000.00	-	2,087,600,000.00
012300100100	Ministry of Information and Culture	553,300,000.00	207,700,000.00	128,003,039.50	1,528,850,000.00	-	1,528,850,000.00
012300400100	Gombe Media Corporation	285,500,000.00	201,800,000.00	145,061,769.53	544,900,000.00	-	544,900,000.00
012305500100	Gombe Printing and Publishing Company	13,130,000.00	5,230,000.00	3,430,945.90	13,850,000.00	-	13,850,000.00
01240000000	Ministry of Internal Security and Ethical Orientation	628,800,000.00	113,050,000.00	81,566,534.54	641,700,000.00	-	641,700,000.00
012400100100	Ministry of Internal Security and Ethical Orientation	628,800,000.00	113,050,000.00	81,566,534.54	641,700,000.00	-	641,700,000.00
01250000000	Office of the Head of Civil Service	1,314,628,000.00	919,628,000.00	582,007,097.43	1,710,220,000.00	-	1,710,220,000.00
012500100100	Office of the Head of Civil Service	829,900,000.00	500,300,000.00	289,513,873.02	1,204,000,000.00	-	1,204,000,000.00
012500500700	Service Welfare Department	6,900,000.00	1,200,000.00	-	4,570,000.00	-	4,570,000.00
012503400100	Estabs & Service Matters Bureau	477,828,000.00	418,128,000.00	292,493,224.41	501,650,000.00	-	501,650,000.00
01400000000	Office of the Auditor General	633,680,000.00	239,710,000.00	344,437,298.37	705,730,000.00	-	705,730,000.00
014000100100	Office of the Auditor General - State	491,500,000.00	166,600,000.00	279,365,159.63	528,300,000.00	-	528,300,000.00
014000200100	Office of the Auditor General - Local Government	142,180,000.00	73,110,000.00	65,072,138.74	177,430,000.00	-	177,430,000.00
01470000000	Civil Service Commission	135,500,000.00	77,500,000.00	56,936,450.73	148,500,000.00	-	148,500,000.00
014700100100	Civil Service Commission	135,500,000.00	77,500,000.00	56,936,450.73	148,500,000.00	-	148,500,000.00
01480000000	Gombe State Independent Electoral Commission	188,200,000.00	78,400,000.00	40,320,664.11	345,600,000.00	-	345,600,000.00
014800100100	Gombe State Independent Electoral Commission	188,200,000.00	78,400,000.00	40,320,664.11	345,600,000.00	-	345,600,000.00
01490000000	Local Government Service Commission	122,000,000.00	75,900,000.00	41,971,124.02	137,250,000.00	-	137,250,000.00
014900100100	Local Government Service Commission	75,050,000.00	53,650,000.00	29,471,538.87	77,600,000.00	-	77,600,000.00
014900200100	Local Government Pension Board	46,950,000.00	22,250,000.00	12,499,585.15	59,650,000.00	-	59,650,000.00
01610000000	Office of the Secretary to the State Government	4,238,195,000.00	771,845,000.00	2,493,726,004.47	5,203,005,000.00	-	5,203,005,000.00
016100100100	Office of the Secretary to the State Government	2,368,750,000.00	685,600,000.00	2,124,208,544.16	3,284,600,000.00	-	3,284,600,000.00
016100400100	Human Capital Development Agency	530,000,000.00	-	-	59,900,000.00	-	59,900,000.00
016100500100	Sustainable Development Goals (SDG's Office)	10,250,000.00	-	3,294,000.00	12,000,000.00	-	12,000,000.00
016100600100	Projects Implementation Monitoring and Evaluation (PIME)	1,750,000.00	-	-	89,100,000.00	-	89,100,000.00
016100800100	State Emergency Management Agency (SEMA)	104,200,000.00	39,600,000.00	3,307,600.00	356,500,000.00	-	356,500,000.00
016101000100	Budget Mon. and Price Intell. Unit (Due Process)	35,000,000.00	10,000,000.00	4,462,000.00	37,500,000.00	-	37,500,000.00
016101200100	Directorate of Research, Documentation and ICT	27,685,000.00	185,000.00	-	29,385,000.00	-	29,385,000.00
016103700100	Muslim Pilgrims Welfare Board	705,000,000.00	21,300,000.00	340,024,920.91	790,900,000.00	-	790,900,000.00
016103800200	Christian Pilgrims Welfare Board	388,460,000.00	11,560,000.00	14,943,089.40	391,720,000.00	-	391,720,000.00
016104500100	Gombe State Bureau of Public Service Reform	45,300,000.00	3,600,000.00	1,995,850.00	133,400,000.00	-	133,400,000.00
016111300100	Directorate of Protocol	21,800,000.00	-	1,490,000.00	18,000,000.00	-	18,000,000.00
01650000000	Ministry of Special Duties	207,300,000.00	117,700,000.00	79,555,351.67	245,810,000.00	-	245,810,000.00
016500100100	Ministry of Special Duties	198,800,000.00	117,700,000.00	74,155,351.67	219,610,000.00	-	219,610,000.00
016500200100	Fire Service	8,500,000.00	-	5,400,000.00	26,200,000.00	-	26,200,000.00

05000000000	Social	40,636,620,000.00	36,241,840,000.00	22,323,691,866.89	44,822,092,000.00	1,311,500,000.00	46,133,592,000.00
05130000000	Ministry of Youth Development	2,911,300,000.00	2,251,050,000.00	1,104,369,817.17	3,254,200,000.00	-	3,254,200,000.00
051300100100	Ministry of Youth Development	1,513,350,000.00	1,205,400,000.00	762,472,804.18	1,846,250,000.00	-	1,846,250,000.00
051300200100	Gombe Security, Traffic & Environmental Corps (G-TEC)	11,100,000.00	551,800,000.00	90,930,001.00	362,450,000.00	-	362,450,000.00
051300300100	National Youth Service Corps	1,700,000.00	-	10,250,000.00	47,000,000.00	-	47,000,000.00
051300400100	Sports Commission	838,450,000.00	183,850,000.00	79,594,111.99	469,700,000.00	-	469,700,000.00
051300500100	Gombe United	518,000,000.00	300,000,000.00	161,122,900.00	470,500,000.00	-	470,500,000.00
051305500100	Gombe State Agency for Community and Social Development	28,700,000.00	10,000,000.00	-	58,300,000.00	-	58,300,000.00
05140000000	Ministry of Women Affairs & Social Development	1,575,200,000.00	497,350,000.00	105,349,926.50	2,236,053,000.00	-	2,236,053,000.00
051400100100	Ministry of Women Affairs & Social Development	1,409,350,000.00	361,200,000.00	105,349,926.50	2,041,103,000.00	-	2,041,103,000.00
051400200100	Gombe State Agency for Social Investment Programmes	165,850,000.00	136,150,000.00	-	194,950,000.00	-	194,950,000.00
05170000000	Ministry of Education	8,458,350,000.00	8,257,140,000.00	5,896,473,433.07	11,071,770,000.00	25,500,000.00	11,097,270,000.00
051700100100	Ministry of Education	6,771,650,000.00	4,840,330,000.00	3,390,690,268.76	9,127,700,000.00	25,000,000.00	9,152,700,000.00
051700300100	State Universal Basic Education	1,434,250,000.00	3,209,950,000.00	2,365,745,360.08	1,477,200,000.00	500,000.00	1,477,700,000.00
051700800100	Gombe State Library Board	40,100,000.00	31,500,000.00	14,817,841.04	118,600,000.00	-	118,600,000.00
051701000100	Adult and Non Formal Education	147,480,000.00	102,630,000.00	62,222,508.22	269,550,000.00	-	269,550,000.00
051701700100	Teachers Service Commission	64,870,000.00	72,730,000.00	62,997,454.97	78,720,000.00	-	78,720,000.00
05210000000	Ministry of Health	14,003,320,000.00	15,207,000,000.00	7,681,425,706.56	13,695,945,000.00	1,136,000,000.00	14,831,945,000.00
052100100100	Ministry of Health	5,510,750,000.00	7,637,300,000.00	3,145,446,205.99	5,890,035,000.00	-	5,890,035,000.00
052100300100	Primary Health Care Development Agency	1,272,500,000.00	683,300,000.00	39,696,213.61	1,116,500,000.00	-	1,116,500,000.00
052101100100	College of Nursing	381,600,000.00	287,000,000.00	221,908,223.17	781,200,000.00	-	781,200,000.00
052101500100	Gombe State Traditional Medicine Board	19,370,000.00	2,900,000.00	7,987,132.92	20,800,000.00	-	20,800,000.00
052101600100	College of Health Technology	721,700,000.00	403,000,000.00	375,500,015.35	749,500,000.00	-	749,500,000.00
052110200100	Gombe State Hospital Services Management Board	5,336,300,000.00	4,975,300,000.00	3,299,016,535.54	3,944,000,000.00	1,136,000,000.00	5,080,000,000.00
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	761,100,000.00	1,218,200,000.00	591,871,379.98	1,193,910,000.00	-	1,193,910,000.00
05350000000	Ministry of Environment	5,037,850,000.00	3,120,050,000.00	1,940,736,702.62	4,418,594,000.00	-	4,418,594,000.00
053500100100	Ministry of Environment	907,650,000.00	526,050,000.00	323,250,739.68	671,694,000.00	-	671,694,000.00
053500200100	Gombe Goes Green (3G) Coordination Office	1,004,000,000.00	238,000,000.00	3,486,184.64	347,500,000.00	-	347,500,000.00
053501600100	Environmental Protection Agency (GOSEPA)	3,126,200,000.00	2,356,000,000.00	1,613,999,778.30	3,399,400,000.00	-	3,399,400,000.00
05510000000	Ministry for Local Government and Chieftancy Affairs	247,365,000.00	141,365,000.00	55,565,946.44	262,695,000.00	-	262,695,000.00
055100100100	Ministry for Local Government and Chieftancy Affairs	247,365,000.00	141,365,000.00	55,565,946.44	262,695,000.00	-	262,695,000.00
05630000000	Ministry of Higher Education	8,403,235,000.00	6,767,885,000.00	5,539,770,334.53	9,882,835,000.00	150,000,000.00	10,032,835,000.00
056300100100	Ministry of Higher Education	213,685,000.00	142,435,000.00	24,272,700.64	236,085,000.00	-	236,085,000.00
056301800100	State Polytechnic Bajoga	1,161,300,000.00	322,700,000.00	161,260,796.51	1,526,300,000.00	-	1,526,300,000.00
056301900100	College of Education Billiri	1,697,250,000.00	1,366,000,000.00	952,111,535.30	2,030,250,000.00	-	2,030,250,000.00
056302000100	Gombe State University	5,022,400,000.00	4,815,400,000.00	4,332,843,288.21	5,214,050,000.00	150,000,000.00	5,364,050,000.00
056302000200	Gombe State University of Science and Technology Kumo	264,950,000.00	106,200,000.00	60,271,899.00	224,000,000.00	-	224,000,000.00
056302100200	Scholarship Board	43,650,000.00	15,150,000.00	9,010,114.87	652,150,000.00	-	652,150,000.00

TABLE 8: PERSONNEL EXPENDITURE BY ADMINISTRATIVE

Code	Administrative Unit	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
	Total Personnel Expenditure	30,760,089,000.00	28,160,159,000.00	19,204,445,285.82	27,191,237,000.00	1,937,010,000.00	29,128,247,000.00
01000000000	Administrative	8,456,123,000.00	7,955,323,000.00	5,359,747,942.98	7,780,980,000.00	620,000,000.00	8,400,980,000.00
01110000000	Governors Office	5,385,380,000.00	4,871,280,000.00	3,415,908,074.59	4,228,485,000.00	500,000,000.00	4,728,485,000.00
011100100100	Office of the Governor	132,900,000.00	118,200,000.00	86,267,505.94	168,300,000.00	-	168,300,000.00
011100100200	Deputy Governor's Office	33,800,000.00	33,900,000.00	22,660,745.50	40,800,000.00	-	40,800,000.00
011103300100	Gombe State Agency for the Control of Aids	7,080,000.00	7,080,000.00	5,172,037.80	7,785,000.00	-	7,785,000.00
011103500100	Gombe State Pension Bureau	5,210,500,000.00	4,711,000,000.00	3,301,807,785.35	4,010,500,000.00	500,000,000.00	4,510,500,000.00
011103500300	Gombe State Joint Project Development Agency	1,100,000.00	1,100,000.00	-	1,100,000.00	-	1,100,000.00
01120000000	Gombe State House of Assembly	641,080,000.00	655,080,000.00	354,989,314.10	768,650,000.00	120,000,000.00	888,650,000.00
011200300100	Gombe State House of Assembly	390,680,000.00	430,680,000.00	248,163,713.10	462,250,000.00	120,000,000.00	582,250,000.00
011200400100	Gombe State House of Assembly Service Comm.	250,400,000.00	224,400,000.00	106,825,601.00	306,400,000.00	-	306,400,000.00
01230000000	Ministry of Information and Culture	302,730,000.00	299,730,000.00	201,516,565.51	286,150,000.00	-	286,150,000.00
012300100100	Ministry of Information and Culture	116,700,000.00	113,700,000.00	77,241,539.50	105,050,000.00	-	105,050,000.00
012300400100	Gombe Media Corporation	180,800,000.00	180,800,000.00	121,298,080.11	175,600,000.00	-	175,600,000.00
012305500100	Gombe Printing and Publishing Company	5,230,000.00	5,230,000.00	2,976,945.90	5,500,000.00	-	5,500,000.00
01240000000	Ministry of Internal Security and Ethical Orientation	8,800,000.00	19,050,000.00	8,922,934.54	17,350,000.00	-	17,350,000.00
012400100100	Ministry of Internal Security and Ethical Orientation	8,800,000.00	19,050,000.00	8,922,934.54	17,350,000.00	-	17,350,000.00
01250000000	Office of the Head of Civil Service	920,228,000.00	875,128,000.00	538,223,197.43	1,000,770,000.00	-	1,000,770,000.00
012500100100	Office of the Head of Civil Service	499,900,000.00	458,300,000.00	253,718,973.02	578,400,000.00	-	578,400,000.00
012500500700	Service Welfare Department	1,200,000.00	1,200,000.00	-	720,000.00	-	720,000.00
012503400100	Estabs & Service Matters Bureau	419,128,000.00	415,628,000.00	284,504,224.41	421,650,000.00	-	421,650,000.00
01400000000	Office of the Auditor General	246,360,000.00	239,710,000.00	183,396,098.37	240,210,000.00	-	240,210,000.00
014000100100	Office of the Auditor General - State	173,600,000.00	166,600,000.00	135,885,959.63	167,200,000.00	-	167,200,000.00
014000200100	Office of the Auditor General - Local Government	72,760,000.00	73,110,000.00	47,510,138.74	73,010,000.00	-	73,010,000.00
01470000000	Civil Service Commission	73,500,000.00	73,500,000.00	50,430,850.73	73,500,000.00	-	73,500,000.00
014700100100	Civil Service Commission	73,500,000.00	73,500,000.00	50,430,850.73	73,500,000.00	-	73,500,000.00
01480000000	Gombe State Independent Electoral Commission	98,400,000.00	61,400,000.00	37,068,564.11	99,600,000.00	-	99,600,000.00
014800100100	Gombe State Independent Electoral Commission	98,400,000.00	61,400,000.00	37,068,564.11	99,600,000.00	-	99,600,000.00
01490000000	Local Government Service Commission	63,600,000.00	53,900,000.00	37,981,124.02	72,450,000.00	-	72,450,000.00
014900100100	Local Government Service Commission	47,650,000.00	41,650,000.00	29,471,538.87	52,300,000.00	-	52,300,000.00
014900200100	Local Government Pension Board	15,950,000.00	12,250,000.00	8,509,585.15	20,150,000.00	-	20,150,000.00
01610000000	Office of the Secretary to the State Government	609,245,000.00	702,845,000.00	463,080,945.49	900,705,000.00	-	900,705,000.00
016100100100	Office of the Secretary to the State Government	593,000,000.00	685,600,000.00	456,271,801.88	876,600,000.00	-	876,600,000.00
016100400100	Human Capital Development Agency	-	-	-	700,000.00	-	700,000.00
016100600100	Projects Implementation Monitoring and Evaluation (PIME)	-	-	-	600,000.00	-	600,000.00
016100800100	State Emergency Management Agency (SEMA)	2,600,000.00	2,600,000.00	-	3,900,000.00	-	3,900,000.00
016101200100	Directorate of Research, Documentation and ICT	185,000.00	185,000.00	-	185,000.00	-	185,000.00
016103700100	Muslim Pilgrims Welfare Board	9,300,000.00	9,300,000.00	4,830,220.91	9,900,000.00	-	9,900,000.00
016103800200	Christian Pilgrims Welfare Board	2,560,000.00	3,560,000.00	1,978,922.70	2,720,000.00	-	2,720,000.00
016104500100	Gombe State Bureau of Public Service Reform	1,600,000.00	1,600,000.00	-	6,100,000.00	-	6,100,000.00
01650000000	Ministry of Special Duties	106,800,000.00	103,700,000.00	68,230,274.09	93,110,000.00	-	93,110,000.00
016500100100	Ministry of Special Duties	106,800,000.00	103,700,000.00	68,230,274.09	93,110,000.00	-	93,110,000.00

05000000000	Social	16,862,550,000.00	14,932,860,000.00	10,230,172,596.02	13,581,492,000.00	1,265,800,000.00	14,847,292,000.00
05130000000	Ministry of Youth Development	423,650,000.00	430,050,000.00	229,735,409.16	515,900,000.00	-	515,900,000.00
051300100100	Ministry of Youth Development	58,400,000.00	64,400,000.00	37,414,132.17	56,050,000.00	-	56,050,000.00
051300200100	Gombe Security, Traffic & Environmental Corps (G-TEC)	1,800,000.00	1,800,000.00	1.00	1,650,000.00	-	1,650,000.00
051300400100	Sports Commission	63,450,000.00	63,850,000.00	38,393,375.99	58,200,000.00	-	58,200,000.00
051300500100	Gombe United	300,000,000.00	300,000,000.00	153,927,900.00	400,000,000.00	-	400,000,000.00
05140000000	Ministry of Women Affairs & Social Development	145,750,000.00	149,850,000.00	96,105,926.50	198,103,000.00	-	198,103,000.00
051400100100	Ministry of Women Affairs & Social Development	143,100,000.00	147,200,000.00	96,105,926.50	195,353,000.00	-	195,353,000.00
051400200100	Gombe State Agency for Social Investment Programmes	2,650,000.00	2,650,000.00	-	2,750,000.00	-	2,750,000.00
05170000000	Ministry of Education	4,508,100,000.00	3,872,310,000.00	2,748,126,736.83	3,680,120,000.00	-	1,000,000.00
051700100100	Ministry of Education	4,218,000,000.00	3,623,000,000.00	2,591,896,772.48	3,448,000,000.00	-	3,448,000,000.00
051700300100	State Universal Basic Education	109,950,000.00	64,950,000.00	26,510,318.73	52,350,000.00	-	52,350,000.00
051700800100	Gombe State Library Board	31,500,000.00	26,500,000.00	13,568,841.04	31,500,000.00	-	30,500,000.00
051701000100	Adult and Non Formal Education	95,830,000.00	85,130,000.00	59,178,849.61	95,450,000.00	-	95,450,000.00
051701700100	Teachers Service Commission	52,820,000.00	72,730,000.00	56,971,954.97	52,820,000.00	-	52,820,000.00
05210000000	Ministry of Health	7,120,550,000.00	6,815,850,000.00	4,689,551,539.80	5,560,395,000.00	1,116,200,000.00	6,676,595,000.00
052100100100	Ministry of Health	839,650,000.00	669,650,000.00	465,331,625.96	565,435,000.00	1,200,000.00	566,635,000.00
052100300100	Primary Health Care Development Agency	20,000,000.00	20,300,000.00	12,225,683.50	37,000,000.00	-	37,000,000.00
052101100100	College of Nursing	160,000,000.00	242,000,000.00	152,690,223.17	162,000,000.00	-	162,000,000.00
052101500100	Gombe State Traditional Medicine Board	2,900,000.00	2,900,000.00	352,133.10	2,250,000.00	-	2,250,000.00
052101600100	College of Health Technology	336,000,000.00	326,000,000.00	195,523,856.17	323,000,000.00	-	323,000,000.00
052110200100	Gombe State Hospital Services Management Board	5,148,800,000.00	4,916,800,000.00	3,282,865,537.12	3,456,800,000.00	1,115,000,000.00	4,571,800,000.00
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	613,200,000.00	638,200,000.00	580,562,480.78	1,013,910,000.00	-	1,013,910,000.00
05350000000	Ministry of Environment	372,650,000.00	269,050,000.00	170,619,068.65	270,194,000.00	600,000.00	270,794,000.00
053500100100	Ministry of Environment	88,650,000.00	249,050,000.00	170,619,068.65	250,194,000.00	600,000.00	250,794,000.00
053500200100	Gombe Goes Green (3G) Coordination Office	279,000,000.00	15,000,000.00	-	15,000,000.00	-	15,000,000.00
053501600100	Environmental Protection Agency (GOSEPA)	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
05510000000	Ministry for Local Government and Chieftancy Affairs	76,165,000.00	76,365,000.00	51,065,946.44	96,195,000.00	-	96,195,000.00
055100100100	Ministry for Local Government and Chieftancy Affairs	76,165,000.00	76,365,000.00	51,065,946.44	96,195,000.00	-	96,195,000.00
05630000000	Ministry of Higher Education	4,215,685,000.00	3,319,385,000.00	2,244,967,968.64	3,260,585,000.00	150,000,000.00	3,410,585,000.00
056300100100	Ministry of Higher Education	7,235,000.00	7,435,000.00	3,303,665.64	7,235,000.00	-	7,235,000.00
056301800100	State Polytechnic Bajoga	320,700,000.00	220,700,000.00	139,804,063.78	266,000,000.00	-	266,000,000.00
056301900100	College of Education Billiri	465,000,000.00	410,500,000.00	271,118,010.97	425,000,000.00	-	425,000,000.00
056302000100	Gombe State University	3,309,400,000.00	2,579,400,000.00	1,762,660,214.38	2,449,000,000.00	150,000,000.00	2,599,000,000.00
056302000200	Gombe State University of Science and Technology Kumo	94,700,000.00	86,200,000.00	60,271,899.00	94,700,000.00	-	94,700,000.00
056302100200	Scholarship Board	18,650,000.00	15,150,000.00	7,810,114.87	18,650,000.00	-	18,650,000.00

TABLE 9: OVERHEAD EXPENDITURE BY ADMINISTRATIVE

Code	Administrative Unit	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
	Total Overhead Expenditure	39,240,475,000.00	-	25,350,049,208.76	44,665,255,000.00	2,759,450,000.00	47,424,705,000.00
01000000000	Administrative	11,849,930,000.00	-	6,736,001,636.97	16,355,270,000.00	198,000,000.00	16,553,270,000.00
01110000000	Governors Office	5,724,360,000.00	-	3,616,461,460.38	8,379,200,000.00	20,000,000.00	8,399,200,000.00
011100100100	Office of the Governor	5,325,400,000.00	-	3,479,452,960.38	7,966,100,000.00	20,000,000.00	7,986,100,000.00
011100100200	Deputy Governor's Office	308,500,000.00	-	127,182,000.00	340,500,000.00	-	340,500,000.00
011103300100	Gombe State Agency for the Control of Aids	27,000,000.00	-	2,194,000.00	30,700,000.00	-	30,700,000.00
011103500100	Gombe State Pension Bureau	9,000,000.00	-	7,455,000.00	12,500,000.00	-	12,500,000.00
011103500300	Gombe State Joint Project Development Agency	54,460,000.00	-	177,500.00	29,400,000.00	-	29,400,000.00
01120000000	Gombe State House of Assembly	1,785,500,000.00	-	773,224,450.61	2,275,000,000.00	150,000,000.00	2,425,000,000.00
011200300100	Gombe State House of Assembly	1,662,500,000.00	-	765,227,450.61	1,873,000,000.00	150,000,000.00	2,023,000,000.00
011200400100	Gombe State House of Assembly Service Comm.	123,000,000.00	-	7,997,000.00	402,000,000.00	-	402,000,000.00
01230000000	Ministry of Information and Culture	144,200,000.00	-	74,979,189.42	959,450,000.00	3,000,000.00	962,450,000.00
012300100100	Ministry of Information and Culture	81,600,000.00	-	50,761,500.00	881,800,000.00	3,000,000.00	884,800,000.00
012300400100	Gombe Media Corporation	54,700,000.00	-	23,763,689.42	69,300,000.00	-	69,300,000.00
012305500100	Gombe Printing and Publishing Company	7,900,000.00	-	454,000.00	8,350,000.00	-	8,350,000.00
01240000000	Ministry of Internal Security and Ethical Orientation	90,000,000.00	-	10,793,600.00	69,350,000.00	-	69,350,000.00
012400100100	Ministry of Internal Security and Ethical Orientation	90,000,000.00	-	10,793,600.00	69,350,000.00	-	69,350,000.00
01250000000	Office of the Head of Civil Service	108,900,000.00	-	43,783,900.00	223,950,000.00	25,000,000.00	248,950,000.00
012500100100	Office of the Head of Civil Service	57,000,000.00	-	35,794,900.00	152,600,000.00	25,000,000.00	177,600,000.00
012500500700	Service Welfare Department	5,700,000.00	-	-	3,850,000.00	-	3,850,000.00
012503400100	Estabs & Service Matters Bureau	46,200,000.00	-	7,989,000.00	67,500,000.00	-	67,500,000.00
01400000000	Office of the Auditor General	387,320,000.00	-	161,041,200.00	465,520,000.00	-	465,520,000.00
014000100100	Office of the Auditor General - State	317,900,000.00	-	143,479,200.00	361,100,000.00	-	361,100,000.00
014000200100	Office of the Auditor General - Local Government	69,420,000.00	-	17,562,000.00	104,420,000.00	-	104,420,000.00
01470000000	Civil Service Commission	43,000,000.00	-	6,505,600.00	56,000,000.00	-	56,000,000.00
014700100100	Civil Service Commission	43,000,000.00	-	6,505,600.00	56,000,000.00	-	56,000,000.00
01480000000	Gombe State Independent Electoral Commission	24,800,000.00	-	3,252,100.00	96,000,000.00	-	96,000,000.00
014800100100	Gombe State Independent Electoral Commission	24,800,000.00	-	3,252,100.00	96,000,000.00	-	96,000,000.00
01490000000	Local Government Service Commission	36,400,000.00	-	3,990,000.00	42,800,000.00	-	42,800,000.00
014900100100	Local Government Service Commission	15,400,000.00	-	-	13,300,000.00	-	13,300,000.00
014900200100	Local Government Pension Board	21,000,000.00	-	3,990,000.00	29,500,000.00	-	29,500,000.00
01610000000	Office of the Secretary to the State Government	3,456,950,000.00	-	2,030,645,058.98	3,725,300,000.00	-	3,725,300,000.00
016100100100	Office of the Secretary to the State Government	1,775,750,000.00	-	1,667,936,742.28	2,408,000,000.00	-	2,408,000,000.00
016100400100	Human Capital Development Agency	530,000,000.00	-	-	24,200,000.00	-	24,200,000.00
016100500100	Sustainable Development Goals (SDGs Office)	10,250,000.00	-	3,294,000.00	12,000,000.00	-	12,000,000.00
016100600100	Projects Implementation Monitoring and Evaluation (PIME)	1,750,000.00	-	-	38,500,000.00	-	38,500,000.00
016100800100	State Emergency Management Agency (SEMA)	19,600,000.00	-	3,307,600.00	30,600,000.00	-	30,600,000.00
016101000100	Budget Mon. and Price Intell. Unit (Due Process)	25,000,000.00	-	4,462,000.00	27,500,000.00	-	27,500,000.00
016101200100	Directorate of Research, Documentation and ICT	27,500,000.00	-	-	29,200,000.00	-	29,200,000.00
016103700100	Muslim Pilgrims Welfare Board	675,700,000.00	-	335,194,700.00	761,000,000.00	-	761,000,000.00
016103800200	Christian Pilgrims Welfare Board	345,900,000.00	-	12,964,166.70	349,000,000.00	-	349,000,000.00
016104500100	Gombe State Bureau of Public Service Reform	23,700,000.00	-	1,995,850.00	27,300,000.00	-	27,300,000.00
016111300100	Directorate of Protocol	21,800,000.00	-	1,490,000.00	18,000,000.00	-	18,000,000.00
01650000000	Ministry of Special Duties	48,500,000.00	-	11,325,077.58	62,700,000.00	-	62,700,000.00
016500100100	Ministry of Special Duties	40,000,000.00	-	5,925,077.58	36,500,000.00	-	36,500,000.00
016500200100	Fire Service	8,500,000.00	-	5,400,000.00	26,200,000.00	-	26,200,000.00

02000000000	Economic	23,088,275,000.00	-	16,539,088,701.56	22,989,385,000.00	2,040,050,000.00	25,029,435,000.00
02150000000	Ministry of Agriculture and Animal Husbandry	183,825,000.00	-	15,346,900.00	221,825,000.00	4,500,000.00	226,325,000.00
021500100100	Ministry of Agriculture and Animal Husbandry	155,125,000.00	-	11,346,900.00	188,425,000.00	-	188,425,000.00
021510200100	Gombe State Agric. Dev. Program(GSADP)	13,500,000.00	-	4,000,000.00	27,500,000.00	4,500,000.00	32,000,000.00
021511000100	Gombe State Agricultural Supply Company (GOSAC)	15,200,000.00	-	-	5,900,000.00	-	5,900,000.00
02200000000	Ministry of Finance and Economic Development	21,891,200,000.00	-	16,299,498,426.81	21,553,310,000.00	2,000,000,000.00	23,553,310,000.00
022000100100	Ministry of Finance and Economic Development	1,076,850,000.00	-	315,249,717.74	1,036,650,000.00	1,500,000,000.00	2,536,650,000.00
022000200100	Debt Management Agency	123,350,000.00	-	208,933,603.00	346,200,000.00	-	346,200,000.00
022000700100	Office of the Accountant General	19,061,800,000.00	-	15,504,752,740.70	19,613,000,000.00	500,000,000.00	20,113,000,000.00
022000800100	Gombe State Internal Revenue Services	1,628,700,000.00	-	270,562,365.37	557,460,000.00	-	557,460,000.00
022005300100	Gombe Revenue Optimisation Company Limited GROCOL	500,000.00	-	-	-	-	-
02220000000	Ministry of Commerce, Industry and Tourism	115,700,000.00	-	14,797,000.00	142,300,000.00	-	142,300,000.00
022200100100	Ministry of Trade Industry and Tourism	34,200,000.00	-	14,058,000.00	57,000,000.00	-	57,000,000.00
022201800100	Gombe State Property Development Company	3,500,000.00	-	-	47,000,000.00	-	47,000,000.00
022201900100	Gombe State Investment Promotion Agency	51,400,000.00	-	-	4,900,000.00	-	4,900,000.00
022205100100	Gombe State Small Business Enterprises Development Agency	26,600,000.00	-	739,000.00	33,400,000.00	-	33,400,000.00
02280000000	Ministry of Science, Technology and Innovation	48,750,000.00	-	14,849,400.00	63,150,000.00	1,050,000.00	64,200,000.00
022800100100	Ministry of Science, Technology and Innovation	23,250,000.00	-	14,849,400.00	60,550,000.00	1,050,000.00	61,600,000.00
022800700100	Gombe Information Technology Development Agency	25,500,000.00	-	-	2,600,000.00	-	2,600,000.00
02330000000	Ministry of Energy and Mineral Resources	80,900,000.00	-	8,304,500.00	79,900,000.00	500,000.00	79,400,000.00
023300100100	Ministry of Energy and Mineral Resources	58,200,000.00	-	8,304,500.00	77,000,000.00	500,000.00	76,500,000.00
023305100100	Gombe State Energy and Minerals Development Agency	22,700,000.00	-	-	2,900,000.00	-	2,900,000.00
02340000000	Ministry of Works and Transport	50,100,000.00	-	12,275,000.00	45,250,000.00	5,000,000.00	50,250,000.00
023400100100	Ministry of Works and Transport	31,500,000.00	-	10,677,000.00	37,250,000.00	5,000,000.00	42,250,000.00
023400400100	State Road Maintenance Agency	18,600,000.00	-	1,598,000.00	8,000,000.00	-	8,000,000.00
02380000000	Budget, Planning and Development Partners Coordination Office	223,650,000.00	-	73,825,703.00	333,900,000.00	-	333,900,000.00
023800100100	Budget, Planning and Development Partners Coordination Office	129,550,000.00	-	68,639,703.00	162,000,000.00	-	162,000,000.00
023800200100	Gombe State Local Government Economic Planning Bureau	37,100,000.00	-	-	3,400,000.00	-	3,400,000.00
023800400100	State Bureau of Statistics	57,000,000.00	-	5,186,000.00	168,500,000.00	-	168,500,000.00
02500000000	Fiscal Responsibility Commission	41,000,000.00	-	1,721,134.75	33,000,000.00	-	33,000,000.00
025000100100	Fiscal Responsibility Commission	41,000,000.00	-	1,721,134.75	33,000,000.00	-	33,000,000.00
02520000000	Ministry of Water Resources	130,450,000.00	-	26,506,500.00	144,650,000.00	20,000,000.00	164,650,000.00
025200100100	Ministry of Water Resources	35,100,000.00	-	7,273,500.00	51,500,000.00	-	51,500,000.00
025210200100	Gombe State Water Board	47,850,000.00	-	18,548,000.00	85,650,000.00	20,000,000.00	105,650,000.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	47,500,000.00	-	685,000.00	7,500,000.00	-	7,500,000.00
02530000000	Ministry of Housing and Urban Development	92,550,000.00	-	19,383,795.00	90,500,000.00	-	90,500,000.00
025300100100	Ministry of Housing and Urban Development	57,250,000.00	-	14,799,300.00	50,400,000.00	-	50,400,000.00
025301100100	Gombe State Housing Corporation	20,000,000.00	-	1,797,495.00	10,200,000.00	-	10,200,000.00
025305300100	Gombe State Urban Planning And Dev. Board	14,800,000.00	-	2,787,000.00	24,900,000.00	-	24,900,000.00
025305700100	Gombe State Agency for Community Development (W/Bank Assisted)	500,000.00	-	-	5,000,000.00	-	5,000,000.00
02600000000	Ministry of Lands and Survey	177,400,000.00	-	40,523,342.00	227,250,000.00	-	227,250,000.00
026000100100	Ministry of Lands and Survey	47,000,000.00	-	25,245,800.00	42,000,000.00	-	42,000,000.00
026000200100	Gombe Geographic Information System (GOGIS)	98,200,000.00	-	13,294,542.00	149,550,000.00	-	149,550,000.00
026000300100	Office of the Surveyor General	32,200,000.00	-	1,983,000.00	35,700,000.00	-	35,700,000.00
02620000000	Ministry of Rural, Community Development and Cooperatives	52,750,000.00	-	12,057,000.00	54,350,000.00	10,000,000.00	64,350,000.00
026200100100	Ministry of Rural, Community Development and Cooperatives	45,150,000.00	-	12,057,000.00	51,550,000.00	10,000,000.00	61,550,000.00
026200200100	Gombe State Rural Access Roads Agency (RARA)	7,600,000.00	-	-	2,800,000.00	-	2,800,000.00

03000000000	Law and Justice	609,400,000.00	-	197,490,892.95	699,700,000.00	479,200,000.00	1,178,900,000.00
03180000000	Judicial Service Commission	302,500,000.00	-	170,124,818.00	431,050,000.00	-	431,050,000.00
031801100100	Judicial Service Commission	19,800,000.00	-	13,251,000.00	35,550,000.00	-	35,550,000.00
031805100100	High Court of Justice	172,500,000.00	-	91,418,318.00	272,500,000.00	-	272,500,000.00
031805300100	Sharia Court of Appeal	110,200,000.00	-	65,455,500.00	123,000,000.00	-	123,000,000.00
03260000000	Ministry of Justice	306,900,000.00	-	27,366,074.95	268,650,000.00	479,200,000.00	747,850,000.00
032600100100	Ministry of Justice	153,250,000.00	-	151,500,000.00	151,500,000.00	479,200,000.00	630,700,000.00
032600600100	College of Education & Legal Studies Nafada	153,650,000.00	-	9,416,074.95	117,150,000.00	-	117,150,000.00
05000000000	Social	3,692,870,000.00	-	1,877,467,977.28	4,620,900,000.00	42,200,000.00	4,663,100,000.00
05130000000	Ministry of Youth Development	401,650,000.00	-	78,632,936.00	483,300,000.00	-	483,300,000.00
051300100100	Ministry of Youth Development	38,950,000.00	-	19,987,200.00	55,200,000.00	-	55,200,000.00
051300200100	Gombe Security, Traffic & Environmental Corps (G-TEC)	9,300,000.00	-	-	10,800,000.00	-	10,800,000.00
051300300100	National Youth Service Corps	1,700,000.00	-	10,250,000.00	47,000,000.00	-	47,000,000.00
051300400100	Sports Commission	105,000,000.00	-	41,200,736.00	291,500,000.00	-	291,500,000.00
051300500100	Gombe United	218,000,000.00	-	7,195,000.00	70,500,000.00	-	70,500,000.00
051300500100	Gombe State Agency for Community and Social Development	28,700,000.00	-	-	8,300,000.00	-	8,300,000.00
05140000000	Ministry of Women Affairs & Social Development	96,950,000.00	-	9,244,000.00	115,450,000.00	-	115,450,000.00
051400100100	Ministry of Women Affairs & Social Development	52,250,000.00	-	9,244,000.00	98,250,000.00	-	98,250,000.00
051400200100	Gombe State Agency for Social Investment Programmes	44,700,000.00	-	-	17,200,000.00	-	17,200,000.00
05170000000	Ministry of Education	1,157,550,000.00	-	810,809,220.61	1,451,950,000.00	26,500,000.00	1,478,450,000.00
051700100100	Ministry of Education	1,037,950,000.00	-	791,095,062.00	1,296,000,000.00	25,000,000.00	1,321,000,000.00
051700300100	State Universal Basic Education	74,300,000.00	-	9,396,000.00	74,850,000.00	500,000.00	75,350,000.00
051700800100	Gombe State Library Board	5,100,000.00	-	1,249,000.00	17,100,000.00	1,000,000.00	18,100,000.00
051701000100	Adult and Non Formal Education	28,150,000.00	-	3,043,658.61	38,100,000.00	-	38,100,000.00
051701700100	Teachers Service Commission	12,050,000.00	-	6,025,500.00	25,900,000.00	-	25,900,000.00
05210000000	Ministry of Health	850,770,000.00	-	343,609,086.73	1,174,050,000.00	16,300,000.00	1,190,350,000.00
052100100100	Ministry of Health	167,600,000.00	-	32,359,500.00	201,600,000.00	1,200,000.00	200,400,000.00
052100300100	Primary Health Care Development Agency	239,500,000.00	-	27,470,530.11	376,500,000.00	10,000,000.00	386,500,000.00
052101100100	College of Nursing	91,600,000.00	-	69,218,000.00	97,200,000.00	-	97,200,000.00
052101500100	Gombe State Traditional Medicine Board	16,470,000.00	-	7,634,999.82	18,550,000.00	-	18,550,000.00
052101600100	College of Health Technology	203,700,000.00	-	179,466,159.18	226,500,000.00	-	226,500,000.00
052110200100	Gombe State Hospital Services Management Board	79,000,000.00	-	16,150,998.42	122,700,000.00	7,500,000.00	130,200,000.00
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	52,900,000.00	-	11,308,899.20	131,000,000.00	-	131,000,000.00
05350000000	Ministry of Environment	125,200,000.00	-	41,862,784.64	164,400,000.00	-	163,800,000.00
053500100100	Ministry of Environment	47,000,000.00	-	4,680,600.00	74,500,000.00	600,000.00	73,900,000.00
053500200100	Gombe Goes Green (3G) Coordination Office	19,000,000.00	-	3,486,184.64	25,500,000.00	-	25,500,000.00
053501600100	Environmental Protection Agency (GOSEPA)	59,200,000.00	-	33,696,000.00	64,400,000.00	-	64,400,000.00
05510000000	Ministry for Local Government and Chieftancy Affairs	35,200,000.00	-	4,500,000.00	36,500,000.00	-	36,500,000.00
055100100100	Ministry for Local Government and Chieftancy Affairs	35,200,000.00	-	4,500,000.00	36,500,000.00	-	36,500,000.00
05630000000	Ministry of Higher Education	1,025,550,000.00	-	588,809,949.30	1,195,250,000.00	-	1,195,250,000.00
056300100100	Ministry of Higher Education	66,450,000.00	-	20,969,035.00	58,850,000.00	-	58,850,000.00
056301800100	State Polytechnic Bajoga	113,600,000.00	-	21,456,732.73	106,300,000.00	-	106,300,000.00
056301900100	College of Education Billiri	192,250,000.00	-	90,607,088.74	272,250,000.00	-	272,250,000.00
056302000100	Gombe State University	568,000,000.00	-	454,577,092.83	705,050,000.00	-	705,050,000.00
056302000200	Gombe State University of Science and Technology Kumo	80,250,000.00	-	-	19,300,000.00	-	19,300,000.00
056302100200	Scholarship Board	5,000,000.00	-	1,200,000.00	33,500,000.00	-	33,500,000.00

TABLE 10: CAPITAL EXPENDITURE BY ADMINISTRATIVE

Code	Administrative Unit	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
	Total Capital Expenditure	84,963,400,000.00	83,017,180,000.00	48,211,252,447.58	101,840,750,000.00	- 2,377,500,000.00	99,463,250,000.00
01000000000	Administrative	4,359,000,000.00	1,058,000,000.00	167,303,231.48	6,428,000,000.00	- 293,000,000.00	6,135,000,000.00
01110000000	Governors Office	1,927,500,000.00	594,500,000.00	105,044,231.48	1,850,500,000.00	5,000,000.00	1,855,500,000.00
011100100200	Deputy Governor's Office	361,000,000.00	156,000,000.00	-	311,000,000.00	-	311,000,000.00
011103300100	Gombe State Agency for the Control of Aids	51,500,000.00	11,500,000.00	-	29,500,000.00	-	29,500,000.00
011103500100	Gombe State Pension Bureau	15,000,000.00	2,000,000.00	-	10,000,000.00	-	10,000,000.00
011103500300	Gombe State Joint Project Development Agency	1,500,000,000.00	425,000,000.00	105,044,231.48	1,500,000,000.00	5,000,000.00	1,505,000,000.00
01120000000	Gombe State House of Assembly	881,000,000.00	84,000,000.00	409,000.00	1,837,000,000.00	- 270,000,000.00	1,567,000,000.00
011200300100	Gombe State House of Assembly	749,000,000.00	45,000,000.00	409,000.00	1,602,000,000.00	- 270,000,000.00	1,332,000,000.00
011200400100	Gombe State House of Assembly Service Comm.	132,000,000.00	39,000,000.00	-	235,000,000.00	-	235,000,000.00
01230000000	Ministry of Information and Culture	405,000,000.00	115,000,000.00	-	842,000,000.00	- 3,000,000.00	839,000,000.00
012300100100	Ministry of Information and Culture	355,000,000.00	94,000,000.00	-	542,000,000.00	- 3,000,000.00	539,000,000.00
012300400100	Gombe Media Corporation	50,000,000.00	21,000,000.00	-	300,000,000.00	-	300,000,000.00
01240000000	Ministry of Internal Security and Ethical Orientation	530,000,000.00	94,000,000.00	61,850,000.00	555,000,000.00	-	555,000,000.00
012400100100	Ministry of Internal Security and Ethical Orientation	530,000,000.00	94,000,000.00	61,850,000.00	555,000,000.00	-	555,000,000.00
01250000000	Office of the Head of Civil Service	285,500,000.00	44,500,000.00	-	485,500,000.00	- 25,000,000.00	460,500,000.00
012500100100	Office of the Head of Civil Service	273,000,000.00	42,000,000.00	-	473,000,000.00	- 25,000,000.00	448,000,000.00
012503400100	Estabs & Service Matters Bureau	12,500,000.00	2,500,000.00	-	12,500,000.00	-	12,500,000.00
01470000000	Civil Service Commission	19,000,000.00	4,000,000.00	-	19,000,000.00	-	19,000,000.00
014700100100	Civil Service Commission	19,000,000.00	4,000,000.00	-	19,000,000.00	-	19,000,000.00
01480000000	Gombe State Independent Electoral Commission	65,000,000.00	17,000,000.00	-	150,000,000.00	-	150,000,000.00
014800100100	Gombe State Independent Electoral Commission	65,000,000.00	17,000,000.00	-	150,000,000.00	-	150,000,000.00
01490000000	Local Government Service Commission	22,000,000.00	22,000,000.00	-	22,000,000.00	-	22,000,000.00
014900100100	Local Government Service Commission	12,000,000.00	12,000,000.00	-	12,000,000.00	-	12,000,000.00
014900200100	Local Government Pension Board	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00
01610000000	Office of the Secretary to the State Government	172,000,000.00	69,000,000.00	-	577,000,000.00	-	577,000,000.00
016100400100	Human Capital Development Agency	-	-	-	35,000,000.00	-	35,000,000.00
016100600100	Projects Implementation Monitoring and Evaluation (PIME)	-	-	-	50,000,000.00	-	50,000,000.00
016100800100	State Emergency Management Agency (SEMA)	82,000,000.00	37,000,000.00	-	322,000,000.00	-	322,000,000.00
016101000100	Budget Mon. and Price Intell. Unit (Due Process)	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00
016103700100	Muslim Pilgrims Welfare Board	20,000,000.00	12,000,000.00	-	20,000,000.00	-	20,000,000.00
016103800200	Christian Pilgrims Welfare Board	40,000,000.00	8,000,000.00	-	40,000,000.00	-	40,000,000.00
016104500100	Gombe State Bureau of Public Service Reform	20,000,000.00	2,000,000.00	-	100,000,000.00	-	100,000,000.00
01650000000	Ministry of Special Duties	52,000,000.00	14,000,000.00	-	90,000,000.00	-	90,000,000.00
016500100100	Ministry of Special Duties	52,000,000.00	14,000,000.00	-	90,000,000.00	-	90,000,000.00
02000000000	Economic	57,946,100,000.00	58,878,100,000.00	37,827,897,922.51	66,298,300,000.00	- 2,088,000,000.00	64,210,300,000.00
02150000000	Ministry of Agriculture and Animal Husbandry	2,723,000,000.00	2,037,000,000.00	1,420,345,509.00	3,015,000,000.00	45,000,000.00	3,060,000,000.00
021500100100	Ministry of Agriculture and Animal Husbandry	2,356,000,000.00	1,799,000,000.00	1,420,345,509.00	2,685,000,000.00	45,000,000.00	2,730,000,000.00
021510200100	Gombe State Agric. Dev. Program(GSADP)	367,000,000.00	238,000,000.00	-	330,000,000.00	-	330,000,000.00
02200000000	Ministry of Finance and Economic Development	3,522,000,000.00	6,610,000,000.00	3,978,046,155.03	7,500,000,000.00	- 2,000,000,000.00	5,500,000,000.00
022000100100	Ministry of Finance and Economic Development	3,085,000,000.00	5,390,000,000.00	3,218,786,655.03	6,280,000,000.00	- 1,500,000,000.00	4,780,000,000.00
022000200100	Debt Management Agency	-	-	-	110,000,000.00	-	110,000,000.00
022000700100	Office of the Accountant General	260,000,000.00	1,165,000,000.00	751,812,000.00	910,000,000.00	- 500,000,000.00	410,000,000.00
022000800100	Gombe State Internal Revenue Services	177,000,000.00	55,000,000.00	7,447,500.00	200,000,000.00	-	200,000,000.00
02220000000	Ministry of Commerce, Industry and Tourism	10,930,000,000.00	10,802,000,000.00	10,419,729,985.70	10,390,000,000.00	- 100,000,000.00	10,290,000,000.00
022200100100	Ministry of Trade Industry and Tourism	9,875,000,000.00	10,662,000,000.00	10,223,322,578.74	9,585,000,000.00	- 150,000,000.00	9,435,000,000.00
022201800100	Gombe State Property Development Company	250,000,000.00	20,000,000.00	-	250,000,000.00	-	250,000,000.00
022205100100	Gombe State Small Business Enterprises Development Agency	805,000,000.00	120,000,000.00	196,407,406.96	555,000,000.00	50,000,000.00	605,000,000.00
02280000000	Ministry of Science, Technology and Innovation	214,000,000.00	59,000,000.00	7,734,500.00	360,600,000.00	2,000,000.00	362,600,000.00
022800100100	Ministry of Science, Technology and Innovation	214,000,000.00	59,000,000.00	7,734,500.00	360,600,000.00	2,000,000.00	362,600,000.00
02330000000	Ministry of Energy and Mineral Resources	1,330,000,000.00	275,000,000.00	-	3,445,000,000.00	-	3,445,000,000.00
023300100100	Ministry of Energy and Mineral Resources	1,330,000,000.00	275,000,000.00	-	3,445,000,000.00	-	3,445,000,000.00

TABLE 11: TOTAL EXPENDITURE BY ECONOMIC

Code	Economic	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
2	EXPENDITURES	111,177,339,000.00	92,765,746,942.16	173,697,242,000.00	2,318,960,000.00	176,016,202,000.00
21	PERSONNEL COST	28,160,159,000.00	19,204,445,285.82	27,191,237,000.00	1,937,010,000.00	29,128,247,000.00
2101	SALARY	15,014,900,000.00	10,786,604,804.15	14,029,850,000.00	955,200,000.00	14,985,050,000.00
210101	SALARIES AND WAGES	15,014,900,000.00	10,786,604,804.15	14,029,850,000.00	955,200,000.00	14,985,050,000.00
21010101	Basic Salary	10,962,100,000.00	7,967,678,270.04	10,292,850,000.00	905,200,000.00	11,198,050,000.00
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowance	298,800,000.00	213,713,077.93	346,000,000.00	-	346,000,000.00
21010104	Consolidated Salaries	3,754,000,000.00	2,605,213,456.18	3,391,000,000.00	50,000,000.00	3,441,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,413,259,000.00	5,116,331,835.74	8,427,887,000.00	421,810,000.00	8,849,697,000.00
210201	ALLOWANCES	7,606,259,000.00	4,420,557,910.67	7,299,887,000.00	421,810,000.00	7,721,697,000.00
21020101	Earned Allowance	105,100,000.00	-	150,100,000.00	150,000,000.00	300,100,000.00
21020102	Shift Allowance	376,242,000.00	231,606,944.02	393,263,000.00	1,400,000.00	391,863,000.00
21020103	Call Duty Allowance	382,290,000.00	336,893,096.32	318,600,000.00	215,000,000.00	533,600,000.00
21020104	Sabbatical Allowance	14,100,000.00	2,133,651.84	27,100,000.00	-	27,100,000.00
21020105	Legislative Aids	38,450,000.00	569,170.70	60,800,000.00	1,500,000.00	62,300,000.00
21020106	Robe Allowances	70,000,000.00	33,836,265.26	78,100,000.00	-	78,100,000.00
21020107	Research Study Grant Arrears (TETFUND)	43,200,000.00	3,500,627.62	73,230,000.00	-	73,230,000.00
21020108	Housing/Rent Allowance	853,085,000.00	519,717,375.76	817,292,000.00	100,000.00	817,192,000.00
21020109	Transport Allowance	483,752,000.00	279,491,178.18	500,135,000.00	2,900,000.00	503,035,000.00
21020110	Utility Allowance	410,456,000.00	238,349,833.10	408,541,000.00	5,500,000.00	414,041,000.00
21020111	Meal Subsidy Allowance	342,856,000.00	216,664,790.15	340,541,000.00	6,000,000.00	346,541,000.00
21020112	Leave Allowance	788,310,000.00	473,843,532.43	815,180,000.00	900,000.00	814,280,000.00
21020113	Domestic Staff Allowance	367,830,000.00	256,923,206.52	374,160,000.00	6,300,000.00	380,460,000.00
21020115	Medical Allowance	246,050,000.00	175,509,631.20	247,250,000.00	3,800,000.00	251,050,000.00
21020116	Hazard Allowance	657,278,000.00	395,435,856.22	598,410,000.00	600,000.00	599,010,000.00
21020117	Inducement Allowance	505,320,000.00	331,183,154.61	487,165,000.00	8,100,000.00	495,265,000.00
21020118	Other Allowances	1,659,240,000.00	804,956,488.63	1,281,020,000.00	14,310,000.00	1,295,330,000.00
21020119	Visiting/Part Time Lecturers Allowance	72,300,000.00	22,403,934.59	75,300,000.00	-	75,300,000.00
21020120	Legislative Allowance	111,800,000.00	53,481,193.57	96,800,000.00	200,000.00	97,000,000.00
21020121	Peculiar Allowance	65,000,000.00	43,552,979.95	77,000,000.00	10,000,000.00	87,000,000.00
21020122	Furniture Allowance	12,100,000.00	-	78,900,000.00	-	78,900,000.00
21020123	Tea Allowance	1,500,000.00	505,000.00	1,000,000.00	-	1,000,000.00
210202	SOCIAL CONTRIBUTIONS	807,000,000.00	695,773,925.07	1,128,000,000.00	-	1,128,000,000.00
21020201	NHIS Contribution	633,000,000.00	580,562,480.78	650,000,000.00	-	650,000,000.00
21020202	Contribution Pension	174,000,000.00	115,211,444.29	178,000,000.00	-	178,000,000.00
21020207	Gombe Health Equity Fund	-	-	300,000,000.00	-	300,000,000.00
2103	SOCIAL BENEFITS	4,732,000,000.00	3,301,508,645.93	4,733,500,000.00	560,000,000.00	5,293,500,000.00
210301	SOCIAL BENEFITS	4,732,000,000.00	3,301,508,645.93	4,733,500,000.00	560,000,000.00	5,293,500,000.00
21030101	Gratuity CRFC	1,700,000,000.00	1,113,463,191.21	2,000,000,000.00	-	2,000,000,000.00
21030102	Pension CRFC	3,000,000,000.00	2,187,344,594.14	2,000,000,000.00	500,000,000.00	2,500,000,000.00
21030104	Gratuity Arrears	3,000,000.00	700,860.58	3,500,000.00	-	3,500,000.00
21030105	Severance Gratuity	29,000,000.00	-	730,000,000.00	60,000,000.00	790,000,000.00
22	OTHER RECURRENT COSTS	-	25,350,049,208.76	44,665,255,000.00	2,759,450,000.00	47,424,705,000.00
2202	OVERHEAD COST	-	11,815,593,519.50	26,316,555,000.00	2,759,950,000.00	29,076,505,000.00
220201	TRAVEL & TRANSPORT - GENERAL	-	894,994,356.48	2,009,500,000.00	3,400,000.00	2,012,900,000.00
22020101	Local Travel and Transport - Training	-	282,401,253.10	277,200,000.00	1,000,000.00	278,200,000.00
22020102	Local Travel and Transport - Others	-	557,398,103.38	1,458,300,000.00	2,400,000.00	1,460,700,000.00
22020103	International Transport and Travels - Training	-	450,000.00	99,000,000.00	-	99,000,000.00
22020104	International Transport and Travels - Others	-	-	105,000,000.00	-	105,000,000.00
22020105	Expenses in Saudi Arabia	-	54,745,000.00	70,000,000.00	-	70,000,000.00

220202	UTILITIES - GENERAL	-	708,715,986.95	1,272,920,000.00	7,550,000.00	1,280,470,000.00
22020201	Electricity Charges	-	569,214,345.87	772,650,000.00	-	772,650,000.00
22020202	Telephone Charges	-	3,319,390.58	12,300,000.00	-	12,300,000.00
22020203	Internet Access Charges	-	12,998,559.00	72,600,000.00	200,000.00	72,400,000.00
22020204	Satellite Broadcasting Access Charges	-	-	600,000.00	-	600,000.00
22020205	Water Rates	-	1,453,000.00	12,260,000.00	-	12,260,000.00
22020206	Sewage Charges	-	1,250,000.00	5,100,000.00	-	5,100,000.00
22020208	Software Charges/Licenses Renewal	-	14,735,150.00	90,500,000.00	-	90,500,000.00
22020209	CPA Activities	-	-	15,000,000.00	-	15,000,000.00
22020210	Operational/Running Costs	-	30,505,100.00	97,500,000.00	7,500,000.00	105,000,000.00
22020211	Outfit/Robe Stipend	-	6,800,961.50	35,500,000.00	-	35,500,000.00
22020212	Specialized Courts General	-	-	6,000,000.00	-	6,000,000.00
22020213	Utilities/Services General	-	8,069,480.00	67,910,000.00	250,000.00	68,160,000.00
22020215	Principal Officers Up-Keep	-	60,370,000.00	85,000,000.00	-	85,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	-	518,655,837.45	1,565,070,000.00	500,000.00	1,565,570,000.00
22020301	Supplies of Office Stationaries/Computer Consumables	-	98,799,612.82	492,100,000.00	1,300,000.00	490,800,000.00
22020302	Books/Materials	-	4,168,583.75	17,450,000.00	-	17,450,000.00
22020303	Newspapers	-	2,678,800.00	9,470,000.00	200,000.00	9,670,000.00
22020304	Magazines & Periodicals	-	4,703,850.00	23,900,000.00	-	23,900,000.00
22020305	Printing of Non security Documents	-	15,060,795.00	88,350,000.00	2,500,000.00	90,850,000.00
22020306	Printing of Security Documents	-	29,600,242.50	66,900,000.00	-	66,900,000.00
22020307	Drugs & Medical Supplies	-	12,933,808.82	23,900,000.00	-	23,900,000.00
22020308	Instrument of drawing	-	-	3,800,000.00	50,000.00	3,850,000.00
22020309	Uniform and Other Clothing (Service Wide)	-	3,267,400.00	68,100,000.00	1,000,000.00	67,100,000.00
22020310	Teaching Aids/Catering Materials Supplies	-	13,768,690.00	32,600,000.00	500,000.00	33,100,000.00
22020312	General Office Expenses	-	254,438,035.53	538,650,000.00	450,000.00	538,200,000.00
22020313	Accessories/Materials/Supplies General	-	8,923,056.98	36,650,000.00	-	36,650,000.00
22020314	Printing/Publications General	-	48,006,937.05	127,400,000.00	-	127,400,000.00
22020317	Supplies of Library Books & Materials	-	12,816,525.00	23,200,000.00	-	23,200,000.00
22020318	Supplies of Chemicals/Reagents/Laboratory Equipment	-	9,489,500.00	12,600,000.00	-	12,600,000.00
220204	MAINTENANCE SERVICES - GENERAL	-	329,512,560.37	1,170,200,000.00	3,600,000.00	1,173,800,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	-	111,271,681.69	321,900,000.00	1,500,000.00	323,400,000.00
22020402	Maintenance of Office Furniture	-	11,028,800.00	114,900,000.00	3,100,000.00	118,000,000.00
22020403	Maintenance of Institutional Building	-	29,678,399.00	89,050,000.00	-	89,050,000.00
22020404	Maintenance of Office/ IT Equipment's	-	27,259,091.08	92,100,000.00	500,000.00	92,600,000.00
22020405	Maintenance of Plants and Generators	-	57,517,728.00	160,600,000.00	1,500,000.00	159,100,000.00
22020406	Other Maintenance Services	-	56,284,550.60	176,650,000.00	500,000.00	176,150,000.00
22020410	Maintenance of Street Lightings	-	-	1,500,000.00	-	1,500,000.00
22020411	Maintenance of Communication Equipment's	-	8,123,131.42	50,800,000.00	500,000.00	51,300,000.00
22020413	Minor Road Maintenance	-	2,127,622.58	6,900,000.00	-	6,900,000.00
22020414	Maintenance of Office/Residential Buildings	-	5,310,700.00	39,600,000.00	-	39,600,000.00
22020415	Maintenance of Boreholes	-	3,462,500.00	30,000,000.00	-	30,000,000.00
22020416	Maintenance of Water Works Generals	-	3,289,000.00	12,000,000.00	-	12,000,000.00
22020417	Maintenance of Website	-	2,000,000.00	48,000,000.00	-	48,000,000.00
22020418	Maintenance of Students Hostels	-	12,109,356.00	17,700,000.00	-	17,700,000.00
22020419	Maintenance of Forestry/Nurseries	-	50,000.00	7,500,000.00	-	7,500,000.00
22020420	Maintenance of Cultural Artifact	-	-	1,000,000.00	-	1,000,000.00
220205	TRAINING - GENERAL	-	203,602,187.51	961,900,000.00	300,000.00	961,600,000.00
22020501	Local Training	-	66,210,023.61	316,800,000.00	300,000.00	316,500,000.00
22020502	International Training	-	24,149,000.00	191,100,000.00	-	191,100,000.00
22020505	Better Education Service Dev. for all (BESDA)	-	-	2,000,000.00	-	2,000,000.00
22020506	Academic staff Training and Development (TETFUND)	-	-	5,000,000.00	-	5,000,000.00
22020507	Teaching Practice	-	550,000.00	3,000,000.00	-	3,000,000.00
22020508	Institution Based Research (TETFUND)	-	-	2,500,000.00	-	2,500,000.00
22020509	Conference Attendance (TETFUND)	-	6,519,625.00	7,000,000.00	500,000.00	7,500,000.00
22020510	Other Trainings General	-	19,929,877.58	67,800,000.00	-	67,800,000.00
22020511	Conferences and Forums General	-	24,772,407.00	119,600,000.00	-	119,600,000.00
22020512	Seminars/Workshops/Inductions	-	29,986,460.00	133,100,000.00	500,000.00	132,600,000.00
22020513	Retreat General	-	-	50,000,000.00	-	50,000,000.00
22020514	Academic Staff Training & Development (TETFUND)	-	30,652,794.32	25,000,000.00	-	25,000,000.00
22020515	Teaching Practice (TETFUND)	-	-	10,000,000.00	-	10,000,000.00
22020516	Institutional Based Research (TETFUND)	-	-	10,500,000.00	-	10,500,000.00
22020517	Manuscript Development (TETFUND)	-	-	10,500,000.00	-	10,500,000.00
22020518	Enhancing Provision of Quality Health Services	-	832,000.00	8,000,000.00	-	8,000,000.00

220206	OTHER SERVICES - GENERAL	-	4,258,511,608.92	8,833,225,000.00	103,700,000.00	8,936,925,000.00
22020601	Security Services	-	19,969,718.00	45,100,000.00	-	45,100,000.00
22020602	Office Rent	-	102,657,500.00	175,000,000.00	-	175,000,000.00
22020603	Residential Rent	-	92,892,498.36	164,600,000.00	-	164,600,000.00
22020604	Anti-Banditry Operations	-	1,158,801,739.28	1,501,000,000.00	-	1,501,000,000.00
22020605	Cleaning and Fumigation Services	-	28,689,250.60	66,450,000.00	-	66,450,000.00
22020607	Gender Based Violence Services	-	-	5,000,000.00	-	5,000,000.00
22020608	Malaria Intervention Services	-	7,425,000.00	36,000,000.00	-	36,000,000.00
22020609	Nutrition Activities/Intervention services	-	4,490,000.00	57,500,000.00	-	57,500,000.00
22020610	Information and Reward	-	1,203,942,351.50	2,848,500,000.00	-	2,848,500,000.00
22020611	Support to Sporting Clubs	-	233,000.00	25,700,000.00	-	25,700,000.00
22020612	Poultry Production Services	-	-	3,675,000.00	-	3,675,000.00
22020613	Tractor Hiring Services	-	60,000.00	10,000,000.00	-	10,000,000.00
22020614	Other Services General	-	225,576,849.26	501,900,000.00	1,700,000.00	503,600,000.00
22020615	Press and Goodwill	-	105,206,960.50	467,000,000.00	-	467,000,000.00
22020616	Accreditation expenses	-	9,300,161.25	34,100,000.00	-	34,100,000.00
22020617	Graduation Expenses	-	5,617,500.00	15,800,000.00	-	15,800,000.00
22020618	Population & Housing Census	-	-	100,200,000.00	-	100,200,000.00
22020619	Child Protection Services	-	1,200,000.00	16,000,000.00	2,000,000.00	18,000,000.00
22020620	Skills Acquisition Center/Training	-	2,905,000.00	10,500,000.00	-	10,500,000.00
22020621	Youth Programmes	-	800,000.00	7,700,000.00	-	7,700,000.00
22020622	Constituency Allowance	-	8,125,200.00	15,000,000.00	-	15,000,000.00
22020623	Veterinary Services	-	236,000.00	4,000,000.00	-	4,000,000.00
22020624	Livestock Services	-	94,000.00	2,500,000.00	-	2,500,000.00
22020625	Produce Division Services	-	-	250,000.00	-	250,000.00
22020626	Agric Engineering Services	-	-	1,500,000.00	-	1,500,000.00
22020627	Inspection Visits	-	4,882,000.00	42,500,000.00	-	42,500,000.00
22020628	Advocacy Visit/Sensitization	-	153,000.00	10,250,000.00	-	10,250,000.00
22020629	Pilgrims Camping Expenses	-	-	1,500,000.00	-	1,500,000.00
22020630	Disease Control Programmes	-	820,000.00	21,050,000.00	-	21,050,000.00
22020631	Environmental Services	-	9,770,900.00	17,500,000.00	2,000,000.00	19,500,000.00
22020632	Environmental Control & Management	-	1,046,500.00	6,000,000.00	-	6,000,000.00
22020633	Children and Youth Parliament	-	4,000,000.00	17,500,000.00	-	17,500,000.00
22020634	Family Planning Services	-	-	18,000,000.00	-	18,000,000.00
22020635	Annual Vacation	-	8,500,000.00	25,000,000.00	-	25,000,000.00
22020636	Students Union Activities	-	6,567,875.00	12,550,000.00	-	12,550,000.00
22020637	Examiners' Fees/Expense	-	19,048,190.50	35,600,000.00	-	35,600,000.00
22020639	Emirs and Chiefs Matters	-	-	15,000,000.00	-	15,000,000.00
22020640	Revenue Special Committees/Tribunals	-	-	20,000,000.00	-	20,000,000.00
22020642	Government Clinic	-	1,200,000.00	20,000,000.00	-	20,000,000.00
22020643	Indexing and Verification Expense	-	20,337,650.00	25,000,000.00	-	25,000,000.00
22020644	Examination Printing	-	10,641,000.00	21,500,000.00	-	21,500,000.00
22020645	Internal and External Examination	-	52,712,291.25	58,200,000.00	-	58,200,000.00
22020646	JSS Examination Expenses	-	-	1,000,000.00	-	1,000,000.00
22020647	Audit Fees and Expenses	-	91,496,200.00	321,100,000.00	-	321,100,000.00
22020648	Student Community Expenses	-	708,900.00	1,000,000.00	-	1,000,000.00
22020649	Statistical Investigation and Socio-Economic Survey	-	2,274,000.00	15,000,000.00	-	15,000,000.00
22020650	Coordination and Sourcing of Development Assistance	-	-	6,000,000.00	-	6,000,000.00
22020651	Collaborative Arrangement with State Agencies	-	-	2,000,000.00	-	2,000,000.00
22020652	State Consultative Committee on Statistic	-	-	2,000,000.00	-	2,000,000.00
22020653	Gombe State MTSS, GDP and GUG	-	-	4,500,000.00	-	4,500,000.00
22020654	EOC Operations	-	-	15,000,000.00	-	15,000,000.00
22020655	Coordination and Running of LGAs Area Offices	-	-	6,500,000.00	-	6,500,000.00
22020656	House/Office/Guest House Upkeep	-	31,323,712.05	129,100,000.00	-	129,100,000.00
22020657	Committee Works General	-	850,097,040.00	1,142,300,000.00	100,000,000.00	1,242,300,000.00
22020658	Celebration of Workers & Other Days	-	85,000.00	20,100,000.00	-	20,100,000.00
22020659	JAMB/DJMB Expenses	-	1,800,200.00	3,100,000.00	-	3,100,000.00
22020660	Jingles/Documentaries	-	3,039,700.00	20,500,000.00	-	20,500,000.00
22020661	Festivals of Arts/Crafts/Culture, Others	-	-	5,000,000.00	-	5,000,000.00
22020662	Film Production	-	142,000.00	1,300,000.00	-	1,300,000.00
22020663	Election Activities General	-	-	35,000,000.00	-	35,000,000.00
22020664	National/State Agric Show	-	20,000.00	6,000,000.00	-	6,000,000.00
22020665	Immunization Services	-	7,278,030.00	15,000,000.00	-	15,000,000.00
22020666	Recess Allowance	-	3,250,480.75	7,000,000.00	-	7,000,000.00
22020667	Maternal/Child Health Services	-	50,000.00	10,000,000.00	-	10,000,000.00
22020668	Management Information System (MIS)	-	-	8,100,000.00	-	8,100,000.00
22020669	Court Order, Sermon & Service	-	-	3,000,000.00	-	3,000,000.00

22020670	Student Exchange Program	-	24,090,000.00	35,000,000.00	-	35,000,000.00
22020671	School Census and Mapping	-	-	2,000,000.00	-	2,000,000.00
22020672	Tsangaya Education Program	-	28,500.00	3,500,000.00	-	3,500,000.00
22020673	UBE Program	-	-	2,000,000.00	-	2,000,000.00
22020674	Festivals & Other Sporting Events	-	236,500.00	117,500,000.00	-	117,500,000.00
22020675	Vocational/Special Education	-	1,500,000.00	3,500,000.00	-	3,500,000.00
22020676	Football Clubs Competitions	-	7,002,000.00	25,000,000.00	-	25,000,000.00
22020677	Basketball Clubs Competitions	-	28,614,736.00	55,000,000.00	-	55,000,000.00
22020678	Sports Registration/Affiliation Fees	-	-	5,000,000.00	-	5,000,000.00
22020679	Governing Council	-	245,150.00	14,000,000.00	-	14,000,000.00
22020680	Cost of Collection Service	-	78,431,024.62	135,000,000.00	-	135,000,000.00
22020681	CAADP Biennial Review Activities	-	500,000.00	1,000,000.00	-	1,000,000.00
22020682	Law Graduate Expenses	-	-	40,000,000.00	-	40,000,000.00
22020683	Psychosocial Support Service	-	-	10,000,000.00	-	10,000,000.00
22020684	Support to Physically Challenged/PWDs	-	-	15,000,000.00	-	15,000,000.00
22020686	GRID 3 Project	-	-	3,000,000.00	-	3,000,000.00
22020687	Food and Nutrition Security	-	-	10,000,000.00	-	10,000,000.00
22020688	Enhancing Care Giving Capacity	-	813,300.00	24,000,000.00	-	24,000,000.00
22020691	Improving Capacity to Address Food Security Problems	-	-	7,000,000.00	-	7,000,000.00
22020692	Awareness Creation on Malnutrition Problems in Nigeria	-	-	16,000,000.00	-	16,000,000.00
22020693	Priority Actions on Food and Nutrition Security	-	4,400,000.00	2,000,000.00	-	2,000,000.00
22020694	Climate Change Intervention Activities	-	3,183,000.00	46,000,000.00	2,000,000.00	44,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	652,772,675.12	1,554,000,000.00	2,578,500,000.00	4,132,500,000.00
22020701	Financial Consulting	-	5,913,300.00	42,600,000.00	-	42,600,000.00
22020702	Information Technology Consulting	-	7,133,686.01	24,300,000.00	-	24,300,000.00
22020703	Legal Services	-	111,000.00	54,350,000.00	-	54,350,000.00
22020706	Surveying Services	-	34,000.00	3,600,000.00	-	3,600,000.00
22020707	Agricultural Services	-	573,000.00	3,000,000.00	2,000,000.00	5,000,000.00
22020708	Medical Consulting	-	820,000.00	6,600,000.00	-	6,600,000.00
22020709	Consultancy Services	-	91,349,015.79	497,250,000.00	1,603,000,000.00	2,100,250,000.00
22020710	SFTAS Compliance Expenses	-	225,218,503.00	382,000,000.00	-	382,000,000.00
22020711	State Health Insurance Scheme Expenses	-	-	16,000,000.00	-	16,000,000.00
22020712	Other Consultancy Services	-	201,431,054.20	218,600,000.00	498,500,000.00	717,100,000.00
22020713	Planning and Research	-	72,700,757.62	211,000,000.00	-	211,000,000.00
22020714	Technical Committee	-	-	8,700,000.00	-	8,700,000.00
22020715	Professional Fees	-	2,837,000.00	26,000,000.00	475,000,000.00	501,000,000.00
22020716	Preparation of Final Accounts	-	44,651,358.50	60,000,000.00	-	60,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	440,506,098.75	1,623,200,000.00	1,000,000.00	1,622,200,000.00
22020801	Motor Vehicle Fuel Cost	-	170,436,748.75	603,900,000.00	5,000,000.00	608,900,000.00
22020802	Other Transport Equipment Fuel Cost	-	3,308,100.00	8,500,000.00	5,000,000.00	13,500,000.00
22020803	Plant/Generator fuel Cost	-	266,761,250.00	1,010,800,000.00	11,000,000.00	999,800,000.00
220209	FINANCIAL CHARGES - GENERAL	-	1,138,451,061.34	465,900,000.00	-	465,900,000.00
22020901	Bank Charges (Other Than Interest)	-	11,231,061.34	206,300,000.00	-	206,300,000.00
22020902	Insurance Premium charges (Service Wide)	-	-	4,600,000.00	-	4,600,000.00
22020904	Other CRF Bank Charges	-	-	5,000,000.00	-	5,000,000.00
22020905	Bond Issuance Expenses	-	1,127,220,000.00	250,000,000.00	-	250,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	2,669,871,146.61	6,860,640,000.00	64,000,000.00	6,924,640,000.00
22021001	Entertainment & Hospitality	-	1,351,458,841.33	2,877,800,000.00	20,500,000.00	2,898,300,000.00
22021002	Honorarium & sitting Allowance	-	39,628,100.00	95,150,000.00	500,000.00	94,650,000.00
22021003	Publicity & Advertisements/Awareness	-	49,717,400.74	922,900,000.00	16,000,000.00	938,900,000.00
22021004	Medical Expenses	-	17,133,750.00	168,700,000.00	20,000,000.00	188,700,000.00
22021006	Postage & Courier Services	-	2,440,720.91	24,620,000.00	-	24,620,000.00
22021007	Welfare Packages	-	5,957,500.00	12,500,000.00	-	12,500,000.00
22021008	Subscription to Professional Bodies	-	1,247,922.50	9,100,000.00	-	9,100,000.00
22021009	Sporting Services	-	7,954,000.00	20,700,000.00	-	20,700,000.00
22021011	Recruitment and Appointment (Service Wide)	-	2,270,000.00	33,550,000.00	-	33,550,000.00
22021013	Promotion Service Wide	-	159,500.00	200,000.00	-	200,000.00

22021014	Annual Budget Expenses and Administration	-	100,000.00	20,650,000.00	-	20,650,000.00
22021015	Creche Service	-	-	-	-	-
22021016	Monitoring & Evaluation	-	9,862,000.00	59,750,000.00	500,000.00	60,250,000.00
22021017	Wild Life Management	-	-	1,000,000.00	-	1,000,000.00
22021018	Boundary Matters	-	-	11,500,000.00	-	11,500,000.00
22021019	SERVICOM	-	-	200,000.00	-	200,000.00
22021020	Anti Corruption Campaign	-	-	1,000,000.00	-	1,000,000.00
22021021	Gender and Social Inclusion Related Matters	-	-	39,000,000.00	-	39,000,000.00
22021022	Air ticket/Estacode/BTA allowance	-	261,671,700.00	855,000,000.00	-	855,000,000.00
22021023	Contingencies	-	5,488,100.00	59,500,000.00	13,000,000.00	46,500,000.00
22021024	National Council Logistics	-	2,630,000.00	56,500,000.00	1,500,000.00	55,000,000.00
22021025	Sensitization	-	-	220,000.00	-	220,000.00
22021026	Students Field Trips	-	812,000.00	5,100,000.00	-	5,100,000.00
22021027	Board Allowance	-	56,493,331.32	249,050,000.00	3,000,000.00	246,050,000.00
22021028	Fertilizer Logistics/Transport Cost	-	3,618,000.00	23,700,000.00	-	23,700,000.00
22021029	COVID-19 Task Force	-	26,775,000.00	35,000,000.00	-	35,000,000.00
22021030	WASH Activities	-	2,732,250.00	10,400,000.00	-	10,400,000.00
22021031	Publication of Journal TEFUND	-	-	5,500,000.00	-	5,500,000.00
22021032	Township Road Mapping/Signage	-	-	500,000.00	-	500,000.00
22021033	WAEC/NECO Examination Expenses	-	435,810,270.00	450,500,000.00	25,000,000.00	475,500,000.00
22021034	NYSC Expenses	-	10,103,000.00	27,500,000.00	-	27,500,000.00
22021035	Village Health Workers	-	-	100,000,000.00	-	100,000,000.00
22021036	Matriculation/Convocation Expenses	-	4,433,300.00	3,000,000.00	-	3,000,000.00
22021037	Council Expenses	-	23,384,510.00	42,200,000.00	-	42,200,000.00
22021038	Student Feeding	-	308,949,792.00	400,000,000.00	-	400,000,000.00
22021039	Religious Intervention	-	-	6,000,000.00	-	6,000,000.00
22021040	EPRC Activities	-	-	2,000,000.00	-	2,000,000.00
22021041	Other Miscellaneous	-	19,654,867.53	40,500,000.00	-	40,500,000.00
22021042	Women and children Activities	-	-	7,000,000.00	-	7,000,000.00
22021045	Academic Gowns	-	3,112,717.45	7,650,000.00	-	7,650,000.00
22021046	Subsidy on Accommodation	-	5,441,495.25	13,800,000.00	-	13,800,000.00
22021047	Inter-Governmental Relations & Conflict Management	-	180,077.58	7,000,000.00	-	7,000,000.00
22021048	Political Activities General	-	-	1,000,000.00	-	1,000,000.00
22021049	Collaboration with National/State & LGAs	-	-	1,000,000.00	-	1,000,000.00
22021050	Wavers General	-	-	9,000,000.00	-	9,000,000.00
22021051	Tender Expenses	-	1,920,000.00	2,300,000.00	-	2,300,000.00
22021052	Trade Fare Expenses	-	-	1,000,000.00	-	1,000,000.00
22021053	Commerce/Industry Activities	-	4,521,000.00	6,000,000.00	-	6,000,000.00
22021054	Business/Commercial Promotion	-	10,000.00	22,200,000.00	-	22,200,000.00
22021055	Land Allocation	-	-	2,700,000.00	-	2,700,000.00
22021056	Layout, Masterplan & Survey	-	-	5,000,000.00	-	5,000,000.00
22021057	Satellite Imagery	-	-	1,500,000.00	-	1,500,000.00
22021058	Public Relations Expenses	-	1,160,000.00	5,000,000.00	-	5,000,000.00
22021060	Vehicle Maintenance Expenses	-	1,025,000.00	5,000,000.00	-	5,000,000.00
22021061	Gifts and Donations	-	1,995,000.00	5,000,000.00	-	5,000,000.00
22021062	Pre-ergative of Mercy	-	-	3,000,000.00	-	3,000,000.00
22021063	Drugs & Substance Abuse Control	-	20,000.00	5,000,000.00	-	5,000,000.00
22021064	Support to Correctional Centers	-	-	15,000,000.00	-	15,000,000.00
22021066	Audit Law Provision	-	-	15,000,000.00	-	15,000,000.00
22021067	Reproductive, Maternal, New Born Child and Adolescent Health and Nutrition (RMNCAH)	-	-	50,000,000.00	-	50,000,000.00
2203	LOANS AND ADVANCES	-	-	150,000,000.00	-	150,000,000.00
220301	STAFF LOANS & ADVANCES	-	-	150,000,000.00	-	150,000,000.00
22030103	Refurbishing Advances	-	-	120,000,000.00	-	120,000,000.00
22030106	Motor Vehicle Advances	-	-	30,000,000.00	-	30,000,000.00

2204	GRANTS AND CONTRIBUTIONS GENERAL	-	83,374,500.00	283,700,000.00	-	500,000.00	283,200,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	-	83,374,500.00	283,700,000.00	-	500,000.00	283,200,000.00
22040109	Grant to Communities/NGO's/Unions	-	83,374,500.00	283,700,000.00	-	500,000.00	283,200,000.00
2206	PUBLIC DEBT CHARGES	-	13,298,182,938.62	17,015,000,000.00	-	-	17,015,000,000.00
220601	FOREIGN INTEREST / DISCOUNT	-	8,616,357.52	100,000,000.00	-	-	100,000,000.00
22060102	Foreign Interest /Discount	-	8,616,357.52	100,000,000.00	-	-	100,000,000.00
220602	DOMESTIC INTEREST / DISCOUNT	-	841,864,205.79	1,000,000,000.00	-	-	1,000,000,000.00
22060202	DOMESTIC LOANS, INTEREST /DISCOUNT	-	841,864,205.79	1,000,000,000.00	-	-	1,000,000,000.00
220603	FOREIGN PRINCIPAL	-	678,026,726.40	900,000,000.00	-	-	900,000,000.00
22060301	Foreign Principal - Treasury Bill (Long Term)	-	678,026,726.40	900,000,000.00	-	-	900,000,000.00
220604	DOMESTIC PRINCIPAL	-	11,769,675,648.91	15,015,000,000.00	-	-	15,015,000,000.00
22060401	Domestic Principal - Treasury Bill (LONG TERM)	-	6,440,149,756.02	8,000,000,000.00	-	-	8,000,000,000.00
22060403	Bond Repayment	-	5,329,525,892.89	6,500,000,000.00	-	-	6,500,000,000.00
22060406	Stale Vouchers and Liabilities	-	-	515,000,000.00	-	-	515,000,000.00
2207	TRANSFER-PAYMENTS	-	152,898,250.64	900,000,000.00	-	-	900,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENTS	-	152,898,250.64	900,000,000.00	-	-	900,000,000.00
22070103	Payment of Share of State IGR to Local Governments	-	-	350,000,000.00	-	-	350,000,000.00
22070105	Contribution to LGA Pension Board	-	152,898,250.64	250,000,000.00	-	-	250,000,000.00
22070107	Contribution to Secondary School Management Fund	-	-	300,000,000.00	-	-	300,000,000.00
23	CAPITAL EXPENDITURE	-	83,017,180,000.00	48,211,252,447.58	-	2,377,500,000.00	99,463,250,000.00
2301	FIXED ASSETS PURCHASED	-	7,495,650,000.00	3,110,489,255.08	-	15,000,000.00	12,042,600,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	7,495,650,000.00	3,110,489,255.08	-	15,000,000.00	12,042,600,000.00
23010101	Purchase/Acquisition of Land	877,000,000.00	803,889,500.00	2,010,000,000.00	-	-	2,010,000,000.00
23010102	Purchase of office Building	5,000,000.00	-	10,000,000.00	-	-	10,000,000.00
23010103	Purchase of Residential Building	5,000,000.00	-	10,000,000.00	-	-	10,000,000.00
23010104	Purchase of Motor Cycles	25,000,000.00	-	30,500,000.00	-	-	30,500,000.00
23010105	Purchase of Motor Vehicles	1,882,000,000.00	1,770,810,442.58	3,669,000,000.00	-	-	3,669,000,000.00
23010106	Purchase of Vans	19,000,000.00	-	35,000,000.00	-	-	35,000,000.00
23010107	Purchase of Trucks	20,000,000.00	-	50,000,000.00	-	-	50,000,000.00
23010109	Purchase of Sea Boats	1,500,000.00	-	3,500,000.00	-	-	3,500,000.00
23010112	Purchase of Office Furniture and Fittings	204,500,000.00	1,302,000.00	687,000,000.00	-	-	687,000,000.00
23010113	Purchase of Computers	60,500,000.00	7,587,500.00	227,000,000.00	-	-	227,000,000.00
23010114	Purchase of Computer Printers	10,000,000.00	-	16,000,000.00	-	-	16,000,000.00
23010119	Purchase of Power Generating Set	95,000,000.00	100,000.00	283,500,000.00	-	-	283,500,000.00
23010121	Purchase of Residential Furniture	77,000,000.00	-	240,000,000.00	-	-	240,000,000.00
23010122	Purchase of Health/Medical Equipment	2,722,150,000.00	477,650,000.00	2,414,000,000.00	14,000,000.00	-	2,428,000,000.00
23010123	Purchase of Fire Fighting Equipment	6,000,000.00	-	100,000,000.00	-	-	100,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	91,500,000.00	29,750,000.00	85,000,000.00	500,000.00	-	85,500,000.00
23010125	Purchase of Library Books & Equipment	41,500,000.00	-	154,000,000.00	-	-	154,000,000.00
23010126	Purchase of Sporting/Gamming Equipment	25,000,000.00	-	25,000,000.00	-	-	25,000,000.00
23010127	Purchase Agricultural Equipment	111,000,000.00	-	45,000,000.00	-	-	45,000,000.00
23010129	Purchase of Industrial Equipment	16,000,000.00	-	15,500,000.00	500,000.00	-	16,000,000.00
23010133	Purchase of Surveying Equipment	43,000,000.00	-	113,500,000.00	-	-	113,500,000.00
23010139	Purchase of Office Equipment	88,000,000.00	-	344,500,000.00	-	-	344,500,000.00
23010140	Purchase of ICT Facility	797,500,000.00	9,992,812.50	781,000,000.00	-	-	781,000,000.00
23010141	Purchase of Water Supply Equipment/Facilities	125,000,000.00	-	172,600,000.00	-	-	172,600,000.00
23010142	Purchase of General Items	147,500,000.00	9,407,000.00	506,000,000.00	-	-	506,000,000.00
2302	CONSTRUCTION / PROVISION	-	48,769,730,000.00	31,067,959,656.34	-	189,600,000.00	57,793,950,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	48,769,730,000.00	31,067,959,656.34	-	189,600,000.00	57,793,950,000.00
23020101	Construction/Provision of office Buildings	6,016,600,000.00	2,182,664,587.00	9,590,750,000.00	-	50,000,000.00	9,540,750,000.00
23020102	Construction/Provision of Residential Buildings	1,422,000,000.00	691,671,236.45	6,495,000,000.00	-	190,000,000.00	6,305,000,000.00
23020103	Construction/Provision of Electricity	647,500,000.00	-	3,934,500,000.00	-	-	3,934,500,000.00
23020104	Construction/Provision of Housing	35,500,000.00	-	172,000,000.00	-	-	172,000,000.00
23020105	Construction/Provision of Water Facilities	9,007,600,000.00	7,273,984,108.08	4,419,000,000.00	-	-	4,419,000,000.00
23020106	Construction/Provision of Hospitals/Health Centers	434,000,000.00	251,195,520.78	724,000,000.00	50,000,000.00	-	774,000,000.00
23020107	Construction/Provision of Public Schools	726,330,000.00	7,698,434.28	1,889,700,000.00	-	-	1,889,700,000.00
23020108	Construction/Provision of Police Stations/Barracks	6,000,000.00	-	7,500,000.00	-	-	7,500,000.00
23020110	Construction/Provision of Fire Fighting Station	2,000,000.00	-	30,000,000.00	-	-	30,000,000.00
23020111	Construction/Provision of Libraries	228,000,000.00	119,756,296.94	580,000,000.00	-	-	580,000,000.00
23020112	Construction/Provision of Sporting Facilities	5,000,000.00	-	10,000,000.00	-	-	10,000,000.00
23020113	Construction/Provision of Agricultural Facilities	813,500,000.00	697,545,509.00	1,308,000,000.00	-	-	1,308,000,000.00

23020114	Construction/Provision of Roads	16,755,000,000.00	8,605,622,928.29	16,469,000,000.00	-	16,469,000,000.00
23020116	Construction/ Provision of Water Ways	160,000,000.00	147,951,071.03	300,000,000.00	-	300,000,000.00
23020117	Construction/ Provision of Air-Ports/Aerodromes	5,000,000.00	-	5,000,000.00	-	5,000,000.00
23020118	Construction/ Provision of Infrastructure	755,000,000.00	158,520,934.56	1,856,500,000.00	400,000.00	1,856,900,000.00
23020119	Construction/ Provision of Recreational Facilities	43,000,000.00	-	168,000,000.00	-	168,000,000.00
23020120	Construction/ Provision of Military Barracks	10,500,000.00	-	57,500,000.00	-	57,500,000.00
23020122	Construction of Boundary Pillars/Right of Ways	18,000,000.00	-	53,000,000.00	-	53,000,000.00
23020123	Construction of Traffic Light/Streets Lights	-	-	-	-	-
23020124	Construction of Markets/Parks	11,579,200,000.00	10,929,349,029.93	9,588,100,000.00	-	9,588,100,000.00
23020126	Construction/Provision of Cemeteries	45,000,000.00	-	200,000,000.00	-	200,000,000.00
23020127	Construction/Provision of Laboratories	55,000,000.00	2,000,000.00	126,000,000.00	-	126,000,000.00
2303	REHABILITATION / REPAIRS	5,897,500,000.00	2,634,567,510.23	6,444,000,000.00	5,000,000.00	6,449,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,897,500,000.00	2,634,567,510.23	6,444,000,000.00	5,000,000.00	6,449,000,000.00
23030101	Rehabilitation/Repairs of Residential Building	135,000,000.00	65,196,203.21	205,000,000.00	-	205,000,000.00
23030102	Rehabilitation/Repairs- Electricity	10,000,000.00	-	60,000,000.00	-	60,000,000.00
23030103	Rehabilitation/Repairs - Housing	11,000,000.00	-	50,000,000.00	-	50,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	120,000,000.00	1,279,000.00	157,000,000.00	-	157,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centre	2,235,000,000.00	1,059,088,195.10	1,161,000,000.00	-	1,161,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	231,000,000.00	-	226,000,000.00	-	226,000,000.00
23030110	Rehabilitation/Repairs – Libraries	105,000,000.00	-	210,000,000.00	-	210,000,000.00
23030111	Rehabilitation/Repairs - Sporting Facilities	100,000,000.00	-	100,000,000.00	-	100,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	85,000,000.00	-	120,000,000.00	-	120,000,000.00
23030113	Rehabilitation/Repairs – Roads	2,474,000,000.00	1,508,595,111.92	2,264,000,000.00	5,000,000.00	2,269,000,000.00
23030118	Rehabilitation/Repairs - Recreational Facilities	5,000,000.00	-	20,000,000.00	-	20,000,000.00
23030121	Rehabilitation/Repairs of office Building	275,500,000.00	409,000.00	1,101,000,000.00	-	1,101,000,000.00
23030124	Rehabilitation/Repairs - Market/Parks	15,000,000.00	-	350,000,000.00	-	350,000,000.00
23030127	Rehabilitation/Repairs - ICT Infrastructure	35,000,000.00	-	20,000,000.00	-	20,000,000.00
23030128	Rehabilitation/Repairs Water Facilities	61,000,000.00	-	400,000,000.00	-	400,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	2,221,000,000.00	1,580,303,778.30	3,126,000,000.00	-	3,126,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,221,000,000.00	1,580,303,778.30	3,126,000,000.00	-	3,126,000,000.00
23040101	Tree Planting	-	-	-	-	-
23040102	Erosion & Flood Control	110,000,000.00	-	250,000,000.00	-	250,000,000.00
23040103	Wild life Conservation	-	-	-	-	-
23040105	Water Pollution Preservation & Control	56,000,000.00	-	521,000,000.00	-	521,000,000.00
23040106	Environmental Sanitation	2,055,000,000.00	1,580,303,778.30	2,355,000,000.00	-	2,355,000,000.00
2305	OTHER CAPITAL PROJECTS	18,633,300,000.00	9,817,932,247.63	22,259,600,000.00	- 2,207,900,000.00	20,051,700,000.00
230501	ACQUISITION OF NON-TANGIBLE ASSETS	18,633,300,000.00	9,817,932,247.63	22,259,600,000.00	- 2,207,900,000.00	20,051,700,000.00
23050101	Research and Development	2,334,300,000.00	1,114,285,488.75	6,645,100,000.00	- 20,000,000.00	6,625,100,000.00
23050102	Computer Software Acquisition	22,000,000.00	780,000.00	66,000,000.00	-	66,000,000.00
23050103	Monitoring and Evaluation	9,032,000,000.00	4,402,971,516.93	5,643,000,000.00	- 2,008,000,000.00	3,635,000,000.00
23050104	Anniversaries/Celebration	2,000,000.00	-	10,000,000.00	-	10,000,000.00
23050107	Margin for Increase in Costs	903,000,000.00	675,000,000.00	910,000,000.00	-	910,000,000.00
23050108	Other Non-Tangible Assets	1,946,000,000.00	896,181,182.49	4,214,500,000.00	- 179,900,000.00	4,034,600,000.00
23050109	Operation and Maintenance of Public Utilities	2,045,000,000.00	1,027,919,395.00	2,020,000,000.00	-	2,020,000,000.00
23050111	Agricultural Inputs	4,000,000.00	-	11,000,000.00	-	11,000,000.00
23050112	Counterpart Fund	2,337,000,000.00	1,700,794,664.46	2,670,000,000.00	-	2,670,000,000.00
23050113	Investment	8,000,000.00	-	70,000,000.00	-	70,000,000.00

TABLE 13: PERSONNEL EXPENDITURE BY FUNCTION

Code	Function	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
	Total Personnel Expenditure	30,760,089,000.00	28,160,159,000.00	19,204,445,285.82	27,191,237,000.00	1,937,010,000.00	29,128,247,000.00
701	GENERAL PUBLIC SERVICES	3,595,960,000.00	3,564,640,000.00	2,285,674,586.75	3,808,395,000.00	60,000,000.00	3,868,395,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER	1,622,490,000.00	1,573,240,000.00	1,004,651,047.55	1,748,460,000.00	60,000,000.00	1,808,460,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	797,780,000.00	806,180,000.00	463,917,565.54	927,750,000.00	60,000,000.00	987,750,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	824,710,000.00	767,060,000.00	540,733,482.01	820,710,000.00	-	820,710,000.00
7013	GENERAL SERVICES	1,874,885,000.00	1,929,815,000.00	1,243,954,975.09	1,960,150,000.00	-	1,960,150,000.00
70131	GENERAL PERSONNEL SERVICES	1,041,378,000.00	990,278,000.00	618,125,587.03	1,127,270,000.00	-	1,127,270,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	77,857,000.00	90,937,000.00	62,022,602.21	85,170,000.00	-	85,170,000.00
70133	OTHER GENERAL SERVICES	755,650,000.00	848,600,000.00	563,806,785.85	747,710,000.00	-	747,710,000.00
7014	BASIC RESEARCH	185,000.00	185,000.00	-	185,000.00	-	185,000.00
70141	BASIC RESEARCH	185,000.00	185,000.00	-	185,000.00	-	185,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	98,400,000.00	61,400,000.00	37,068,564.11	99,600,000.00	-	99,600,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	98,400,000.00	61,400,000.00	37,068,564.11	99,600,000.00	-	99,600,000.00
703	PUBLIC ORDER AND SAFETY	2,330,800,000.00	2,341,850,000.00	1,631,870,542.76	2,351,930,000.00	18,400,000.00	2,370,330,000.00
7033	LAW COURTS	2,320,200,000.00	2,321,000,000.00	1,622,947,607.22	2,332,930,000.00	18,400,000.00	2,351,330,000.00
70331	LAW COURTS	2,320,200,000.00	2,321,000,000.00	1,622,947,607.22	2,332,930,000.00	18,400,000.00	2,351,330,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,600,000.00	20,850,000.00	8,922,935.54	19,000,000.00	-	19,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,600,000.00	20,850,000.00	8,922,935.54	19,000,000.00	-	19,000,000.00
704	ECONOMIC AFFAIRS	1,375,730,000.00	997,830,000.00	640,427,884.16	1,271,760,000.00	9,810,000.00	1,281,570,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	140,500,000.00	138,000,000.00	104,260,150.27	167,060,000.00	-	167,060,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	140,500,000.00	138,000,000.00	104,260,150.27	167,060,000.00	-	167,060,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	950,450,000.00	574,950,000.00	343,385,141.09	785,800,000.00	-	785,800,000.00
70421	AGRICULTURE	950,450,000.00	574,950,000.00	343,385,141.09	785,800,000.00	-	785,800,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	31,910,000.00	30,210,000.00	20,746,174.12	30,780,000.00	500,000.00	31,280,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	31,910,000.00	30,210,000.00	20,746,174.12	30,780,000.00	500,000.00	31,280,000.00
7045	TRANSPORT	203,850,000.00	204,650,000.00	135,387,661.95	237,300,000.00	-	237,300,000.00
70451	ROAD TRANSPORT	203,850,000.00	204,650,000.00	135,387,661.95	237,300,000.00	-	237,300,000.00
7048	R & D ECONOMIC AFFAIRS	49,020,000.00	50,020,000.00	36,648,756.73	50,820,000.00	9,310,000.00	60,130,000.00
70487	R & D OTHER INDUSTRIES	49,020,000.00	50,020,000.00	36,648,756.73	50,820,000.00	9,310,000.00	60,130,000.00
705	ENVIRONMENTAL PROTECTION	372,650,000.00	269,050,000.00	170,619,068.65	270,194,000.00	600,000.00	270,794,000.00
7051	WASTE MANAGEMENT	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
70511	WASTE MANAGEMENT	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	367,650,000.00	264,050,000.00	170,619,068.65	265,194,000.00	600,000.00	265,794,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	367,650,000.00	264,050,000.00	170,619,068.65	265,194,000.00	600,000.00	265,794,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,088,944,000.00	1,346,574,000.00	952,060,091.30	1,223,750,000.00	23,000,000.00	1,246,750,000.00
7061	HOUSING DEVELOPMENT	238,029,000.00	416,759,000.00	298,503,950.04	212,205,000.00	23,000,000.00	235,205,000.00
70611	HOUSING DEVELOPMENT	238,029,000.00	416,759,000.00	298,503,950.04	212,205,000.00	23,000,000.00	235,205,000.00
7062	COMMUNITY DEVELOPMENT	311,115,000.00	296,315,000.00	206,863,758.40	332,995,000.00	-	332,995,000.00
70621	COMMUNITY DEVELOPMENT	311,115,000.00	296,315,000.00	206,863,758.40	332,995,000.00	-	332,995,000.00
7063	WATER SUPPLY	477,250,000.00	456,350,000.00	328,385,727.40	462,700,000.00	-	462,700,000.00
70631	WATER SUPPLY	477,250,000.00	456,350,000.00	328,385,727.40	462,700,000.00	-	462,700,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	62,550,000.00	177,150,000.00	118,306,655.46	215,850,000.00	-	215,850,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	62,550,000.00	177,150,000.00	118,306,655.46	215,850,000.00	-	215,850,000.00
707	HEALTH	6,631,630,000.00	6,254,930,000.00	4,346,509,498.26	5,083,180,000.00	1,116,200,000.00	6,199,380,000.00
7073	HOSPITAL SERVICES	5,148,800,000.00	4,916,800,000.00	3,282,865,537.12	3,456,800,000.00	1,115,000,000.00	4,571,800,000.00
70731	GENERAL HOSPITAL SERVICES	5,148,800,000.00	4,916,800,000.00	3,282,865,537.12	3,456,800,000.00	1,115,000,000.00	4,571,800,000.00
7074	PUBLIC HEALTH SERVICES	1,479,930,000.00	1,335,230,000.00	1,063,291,828.04	1,624,130,000.00	1,200,000.00	1,625,330,000.00
70741	PUBLIC HEALTH SERVICES	1,479,930,000.00	1,335,230,000.00	1,063,291,828.04	1,624,130,000.00	1,200,000.00	1,625,330,000.00
7076	HEALTH N.E.C.	2,900,000.00	2,900,000.00	352,133.10	2,250,000.00	-	2,250,000.00
70761	HEALTH N.E.C.	2,900,000.00	2,900,000.00	352,133.10	2,250,000.00	-	2,250,000.00

708	RECREATION, CULTURE AND RELIGION	680,340,000.00	678,740,000.00	400,646,985.11	757,770,000.00	-	757,770,000.00
7081	RECREATIONAL AND SPORTING SERVICES	363,450,000.00	363,850,000.00	192,321,275.99	458,200,000.00	-	458,200,000.00
70811	RECREATIONAL AND SPORTING SERVICES	363,450,000.00	363,850,000.00	192,321,275.99	458,200,000.00	-	458,200,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	305,030,000.00	302,030,000.00	201,516,565.51	286,950,000.00	-	286,950,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	305,030,000.00	302,030,000.00	201,516,565.51	286,950,000.00	-	286,950,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,860,000.00	12,860,000.00	6,809,143.61	12,620,000.00	-	12,620,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,860,000.00	12,860,000.00	6,809,143.61	12,620,000.00	-	12,620,000.00
709	EDUCATION	9,186,785,000.00	7,746,695,000.00	5,340,607,924.23	7,422,205,000.00	149,000,000.00	7,571,205,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	109,950,000.00	64,950,000.00	26,510,318.73	52,350,000.00	-	52,350,000.00
70912	PRIMARY EDUCATION	109,950,000.00	64,950,000.00	26,510,318.73	52,350,000.00	-	52,350,000.00
7092	SECONDARY EDUCATION	52,820,000.00	72,730,000.00	56,971,954.97	52,820,000.00	-	52,820,000.00
70922	UPPER-SECONDARY EDUCATION	52,820,000.00	72,730,000.00	56,971,954.97	52,820,000.00	-	52,820,000.00
7094	TERTIARY EDUCATION	4,678,685,000.00	3,874,385,000.00	2,592,481,187.40	3,742,085,000.00	150,000,000.00	3,892,085,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	938,235,000.00	975,935,000.00	622,635,755.95	917,235,000.00	-	917,235,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	3,740,450,000.00	2,898,450,000.00	1,969,845,431.45	2,824,850,000.00	150,000,000.00	2,974,850,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	95,830,000.00	85,130,000.00	59,178,849.61	95,450,000.00	-	95,450,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	95,830,000.00	85,130,000.00	59,178,849.61	95,450,000.00	-	95,450,000.00
7097	R & D EDUCATION	31,500,000.00	26,500,000.00	13,568,841.04	31,500,000.00	- 1,000,000.00	30,500,000.00
70971	R & D EDUCATION	31,500,000.00	26,500,000.00	13,568,841.04	31,500,000.00	- 1,000,000.00	30,500,000.00
7098	EDUCATION N.E.C.	4,218,000,000.00	3,623,000,000.00	2,591,896,772.48	3,448,000,000.00	-	3,448,000,000.00
70981	EDUCATION N.E.C	4,218,000,000.00	3,623,000,000.00	2,591,896,772.48	3,448,000,000.00	-	3,448,000,000.00
710	SOCIAL PROTECTION	5,497,250,000.00	4,959,850,000.00	3,436,028,704.60	5,002,053,000.00	560,000,000.00	5,562,053,000.00
7102	OLD AGE	5,290,500,000.00	4,743,000,000.00	3,302,508,645.93	4,744,000,000.00	560,000,000.00	5,304,000,000.00
71021	OLD AGE	5,290,500,000.00	4,743,000,000.00	3,302,508,645.93	4,744,000,000.00	560,000,000.00	5,304,000,000.00
7104	FAMILY AND CHILDREN	143,100,000.00	147,200,000.00	96,105,926.50	195,353,000.00	-	195,353,000.00
71041	FAMILY AND CHILDREN	143,100,000.00	147,200,000.00	96,105,926.50	195,353,000.00	-	195,353,000.00
7105	UNEMPLOYMENT	58,400,000.00	64,400,000.00	37,414,132.17	56,050,000.00	-	56,050,000.00
71051	UNEMPLOYMENT	58,400,000.00	64,400,000.00	37,414,132.17	56,050,000.00	-	56,050,000.00
7107	SOCIAL EXCLUSION N.E.C	2,650,000.00	2,650,000.00	-	2,750,000.00	-	2,750,000.00
71071	SOCIAL EXCLUSION N.E.C.	2,650,000.00	2,650,000.00	-	2,750,000.00	-	2,750,000.00
7109	SOCIAL PROTECTION N.E.C.	2,600,000.00	2,600,000.00	-	3,900,000.00	-	3,900,000.00
71091	SOCIAL PROTECTION N.E.C.	2,600,000.00	2,600,000.00	-	3,900,000.00	-	3,900,000.00

TABLE 14: OVERHEAD EXPENDITURE BY FUNCTION

Code	Function	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
	Total Overhead Expenditure	39,240,475,000.00	-	25,350,049,208.76	44,665,255,000.00	2,759,450,000.00	47,424,705,000.00
701	GENERAL PUBLIC SERVICES	32,663,620,000.00	-	22,660,564,145.41	36,042,980,000.00	2,195,000,000.00	38,237,980,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER	28,955,920,000.00	-	7,391,038,983.29	15,018,430,000.00	2,170,000,000.00	17,188,430,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	7,419,400,000.00	-	4,379,859,410.99	10,581,600,000.00	170,000,000.00	10,751,600,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	21,536,520,000.00	-	3,011,179,572.30	4,436,830,000.00	2,000,000,000.00	6,436,830,000.00
7013	GENERAL SERVICES	2,872,400,000.00	-	1,815,191,872.86	3,284,350,000.00	25,000,000.00	3,309,350,000.00
70131	GENERAL PERSONNEL SERVICES	697,300,000.00	-	50,289,500.00	317,450,000.00	25,000,000.00	342,450,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	260,650,000.00	-	81,581,703.00	411,900,000.00	-	411,900,000.00
70133	OTHER GENERAL SERVICES	1,914,450,000.00	-	1,683,320,669.86	2,555,000,000.00	-	2,555,000,000.00
7014	BASIC RESEARCH	27,500,000.00	-	-	29,200,000.00	-	29,200,000.00
70141	BASIC RESEARCH	27,500,000.00	-	-	29,200,000.00	-	29,200,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	24,800,000.00	-	3,252,100.00	96,000,000.00	-	96,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	24,800,000.00	-	3,252,100.00	96,000,000.00	-	96,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	678,000,000.00	-	13,298,182,938.62	17,015,000,000.00	-	17,015,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	678,000,000.00	-	13,298,182,938.62	17,015,000,000.00	-	17,015,000,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	105,000,000.00	-	152,898,250.64	600,000,000.00	-	600,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	105,000,000.00	-	152,898,250.64	600,000,000.00	-	600,000,000.00
703	PUBLIC ORDER AND SAFETY	717,200,000.00	-	213,684,492.95	806,050,000.00	479,200,000.00	1,285,250,000.00
7032	FIRE PROTECTION SERVICES	8,500,000.00	-	5,400,000.00	26,200,000.00	-	26,200,000.00
70321	FIRE PROTECTION SERVICES	8,500,000.00	-	5,400,000.00	26,200,000.00	-	26,200,000.00
7033	LAW COURTS	609,400,000.00	-	197,490,892.95	699,700,000.00	479,200,000.00	1,178,900,000.00
70331	LAW COURTS	609,400,000.00	-	197,490,892.95	699,700,000.00	479,200,000.00	1,178,900,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	99,300,000.00	-	10,793,600.00	80,150,000.00	-	80,150,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	99,300,000.00	-	10,793,600.00	80,150,000.00	-	80,150,000.00
704	ECONOMIC AFFAIRS	453,775,000.00	-	65,572,800.00	549,825,000.00	10,050,000.00	559,875,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	115,700,000.00	-	14,797,000.00	142,300,000.00	-	142,300,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	115,700,000.00	-	14,797,000.00	142,300,000.00	-	142,300,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	183,825,000.00	-	15,346,900.00	221,825,000.00	4,500,000.00	226,325,000.00
70421	AGRICULTURE	183,825,000.00	-	15,346,900.00	221,825,000.00	4,500,000.00	226,325,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	80,900,000.00	-	8,304,500.00	79,900,000.00	- 500,000.00	79,400,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	80,900,000.00	-	8,304,500.00	79,900,000.00	- 500,000.00	79,400,000.00
7045	TRANSPORT	50,100,000.00	-	12,275,000.00	45,250,000.00	5,000,000.00	50,250,000.00
70451	ROAD TRANSPORT	50,100,000.00	-	12,275,000.00	45,250,000.00	5,000,000.00	50,250,000.00
7048	R & D ECONOMIC AFFAIRS	23,250,000.00	-	14,849,400.00	60,550,000.00	1,050,000.00	61,600,000.00
70487	R & D OTHER INDUSTRIES	23,250,000.00	-	14,849,400.00	60,550,000.00	1,050,000.00	61,600,000.00
705	ENVIRONMENTAL PROTECTION	125,200,000.00	-	41,862,784.64	164,400,000.00	- 600,000.00	163,800,000.00
7051	WASTE MANAGEMENT	59,200,000.00	-	33,696,000.00	64,400,000.00	-	64,400,000.00
70511	WASTE MANAGEMENT	59,200,000.00	-	33,696,000.00	64,400,000.00	-	64,400,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	66,000,000.00	-	8,166,784.64	100,000,000.00	- 600,000.00	99,400,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	66,000,000.00	-	8,166,784.64	100,000,000.00	- 600,000.00	99,400,000.00
706	HOUSING AND COMMUNITY AMENITIES	510,110,000.00	-	101,165,137.00	541,950,000.00	30,000,000.00	571,950,000.00
7061	HOUSING DEVELOPMENT	92,050,000.00	-	19,383,795.00	85,500,000.00	-	85,500,000.00
70611	HOUSING DEVELOPMENT	92,050,000.00	-	19,383,795.00	85,500,000.00	-	85,500,000.00
7062	COMMUNITY DEVELOPMENT	142,410,000.00	-	16,734,500.00	120,250,000.00	10,000,000.00	130,250,000.00
70621	COMMUNITY DEVELOPMENT	142,410,000.00	-	16,734,500.00	120,250,000.00	10,000,000.00	130,250,000.00
7063	WATER SUPPLY	130,450,000.00	-	26,506,500.00	144,650,000.00	20,000,000.00	164,650,000.00
70631	WATER SUPPLY	130,450,000.00	-	26,506,500.00	144,650,000.00	20,000,000.00	164,650,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	145,200,000.00	-	38,540,342.00	191,550,000.00	-	191,550,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	145,200,000.00	-	38,540,342.00	191,550,000.00	-	191,550,000.00

707	HEALTH	582,470,000.00	-	97,118,927.55	881,050,000.00	16,300,000.00	897,350,000.00
7073	HOSPITAL SERVICES	79,000,000.00	-	16,150,998.42	122,700,000.00	7,500,000.00	130,200,000.00
70731	GENERAL HOSPITAL SERVICES	79,000,000.00	-	16,150,998.42	122,700,000.00	7,500,000.00	130,200,000.00
7074	PUBLIC HEALTH SERVICES	487,000,000.00	-	73,332,929.31	739,800,000.00	8,800,000.00	748,600,000.00
70741	PUBLIC HEALTH SERVICES	487,000,000.00	-	73,332,929.31	739,800,000.00	8,800,000.00	748,600,000.00
7076	HEALTH N.E.C.	16,470,000.00	-	7,634,999.82	18,550,000.00	-	18,550,000.00
70761	HEALTH N.E.C.	16,470,000.00	-	7,634,999.82	18,550,000.00	-	18,550,000.00
708	RECREATION, CULTURE AND RELIGION	1,514,300,000.00	-	471,533,792.12	2,434,050,000.00	3,000,000.00	2,437,050,000.00
7081	RECREATIONAL AND SPORTING SERVICES	323,000,000.00	-	48,395,736.00	362,000,000.00	-	362,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	323,000,000.00	-	48,395,736.00	362,000,000.00	-	362,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	169,700,000.00	-	74,979,189.42	962,050,000.00	3,000,000.00	965,050,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	169,700,000.00	-	74,979,189.42	962,050,000.00	3,000,000.00	965,050,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,021,600,000.00	-	348,158,866.70	1,110,000,000.00	-	1,110,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,021,600,000.00	-	348,158,866.70	1,110,000,000.00	-	1,110,000,000.00
709	EDUCATION	2,478,400,000.00	-	1,648,303,329.09	2,970,900,000.00	26,500,000.00	2,997,400,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	74,300,000.00	-	9,396,000.00	74,850,000.00	500,000.00	75,350,000.00
70912	PRIMARY EDUCATION	74,300,000.00	-	9,396,000.00	74,850,000.00	500,000.00	75,350,000.00
7092	SECONDARY EDUCATION	12,050,000.00	-	6,025,500.00	25,900,000.00	-	25,900,000.00
70922	UPPER-SECONDARY EDUCATION	12,050,000.00	-	6,025,500.00	25,900,000.00	-	25,900,000.00
7094	TERTIARY EDUCATION	1,320,850,000.00	-	837,494,108.48	1,518,950,000.00	-	1,518,950,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	554,000,000.00	-	360,260,282.92	654,800,000.00	-	654,800,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	766,850,000.00	-	477,233,825.56	864,150,000.00	-	864,150,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	28,150,000.00	-	3,043,658.61	38,100,000.00	-	38,100,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	28,150,000.00	-	3,043,658.61	38,100,000.00	-	38,100,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,000,000.00	-	-	-	125,000,000.00	125,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,000,000.00	-	-	-	125,000,000.00	125,000,000.00
7097	R & D EDUCATION	5,100,000.00	-	1,249,000.00	17,100,000.00	1,000,000.00	18,100,000.00
70971	R & D EDUCATION	5,100,000.00	-	1,249,000.00	17,100,000.00	1,000,000.00	18,100,000.00
7098	EDUCATION N.E.C.	1,036,950,000.00	-	791,095,062.00	1,296,000,000.00	-	1,196,000,000.00
70981	EDUCATION N.E.C.	1,036,950,000.00	-	791,095,062.00	1,296,000,000.00	-	1,196,000,000.00
710	SOCIAL PROTECTION	195,400,000.00	-	50,243,800.00	274,050,000.00	-	274,050,000.00
7102	OLD AGE	9,000,000.00	-	7,455,000.00	12,500,000.00	-	12,500,000.00
71021	OLD AGE	9,000,000.00	-	7,455,000.00	12,500,000.00	-	12,500,000.00
7104	FAMILY AND CHILDREN	52,250,000.00	-	9,244,000.00	98,250,000.00	-	98,250,000.00
71041	FAMILY AND CHILDREN	52,250,000.00	-	9,244,000.00	98,250,000.00	-	98,250,000.00
7105	UNEMPLOYMENT	40,650,000.00	-	30,237,200.00	102,200,000.00	-	102,200,000.00
71051	UNEMPLOYMENT	40,650,000.00	-	30,237,200.00	102,200,000.00	-	102,200,000.00
7107	SOCIAL EXCLUSION N.E.C	44,700,000.00	-	-	17,200,000.00	-	17,200,000.00
71071	SOCIAL EXCLUSION N.E.C.	44,700,000.00	-	-	17,200,000.00	-	17,200,000.00
7109	SOCIAL PROTECTION N.E.C.	48,800,000.00	-	3,307,600.00	43,900,000.00	-	43,900,000.00
71091	SOCIAL PROTECTION N.E.C.	48,800,000.00	-	3,307,600.00	43,900,000.00	-	43,900,000.00

TABLE 15: CAPITAL EXPENDITURE BY FUNCTION

Code	Function	2022 Approved Budget	2022 Revised Budget	2022 Performance January to September	2023 Proposed Budget	2023 Adjustments	2023 Approved Budget
	Total Capital Expenditure	84,963,400,000.00	83,017,180,000.00	48,211,252,447.58	101,840,750,000.00	- 2,377,500,000.00	99,463,250,000.00
701	GENERAL PUBLIC SERVICES	8,367,000,000.00	9,372,000,000.00	4,976,984,830.23	14,467,500,000.00	- 2,281,500,000.00	12,186,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER	5,010,500,000.00	6,938,500,000.00	3,978,455,155.03	10,165,000,000.00	- 2,270,000,000.00	7,895,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,469,000,000.00	311,000,000.00	409,000.00	2,780,000,000.00	- 270,000,000.00	2,510,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	3,541,500,000.00	6,627,500,000.00	3,978,046,155.03	7,385,000,000.00	- 2,000,000,000.00	5,385,000,000.00
7012	FOREIGN ECONOMIC AID	667,000,000.00	224,000,000.00	-	298,000,000.00	-	298,000,000.00
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	667,000,000.00	224,000,000.00	-	298,000,000.00	-	298,000,000.00
7013	GENERAL SERVICES	2,477,500,000.00	2,109,500,000.00	998,529,675.20	3,333,000,000.00	- 25,000,000.00	3,308,000,000.00
70131	GENERAL PERSONNEL SERVICES	317,000,000.00	58,000,000.00	-	512,000,000.00	- 25,000,000.00	487,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,674,500,000.00	1,961,500,000.00	936,679,675.20	2,306,000,000.00	-	2,306,000,000.00
70133	OTHER GENERAL SERVICES	486,000,000.00	90,000,000.00	61,850,000.00	515,000,000.00	-	515,000,000.00
7014	BASIC RESEARCH	98,500,000.00	53,500,000.00	-	354,500,000.00	13,500,000.00	368,000,000.00
70141	BASIC RESEARCH	98,500,000.00	53,500,000.00	-	354,500,000.00	13,500,000.00	368,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	-	-	-	50,000,000.00	-	50,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	-	-	-	50,000,000.00	-	50,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	101,500,000.00	34,500,000.00	-	255,000,000.00	-	255,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	101,500,000.00	34,500,000.00	-	255,000,000.00	-	255,000,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	12,000,000.00	12,000,000.00	-	12,000,000.00	-	12,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	12,000,000.00	12,000,000.00	-	12,000,000.00	-	12,000,000.00
703	PUBLIC ORDER AND SAFETY	2,530,600,000.00	2,345,600,000.00	90,930,000.00	3,012,250,000.00	-	3,012,250,000.00
7031	POLICE SERVICES	57,500,000.00	15,500,000.00	-	107,500,000.00	-	107,500,000.00
70311	POLICE SERVICES	57,500,000.00	15,500,000.00	-	107,500,000.00	-	107,500,000.00
7032	FIRE PROTECTION SERVICES	46,000,000.00	8,000,000.00	-	80,000,000.00	-	80,000,000.00
70321	FIRE PROTECTION SERVICES	46,000,000.00	8,000,000.00	-	80,000,000.00	-	80,000,000.00
7033	LAW COURTS	2,427,100,000.00	1,772,100,000.00	-	2,474,750,000.00	-	2,474,750,000.00
70331	LAW COURTS	2,427,100,000.00	1,772,100,000.00	-	2,474,750,000.00	-	2,474,750,000.00
7035	R & D PUBLIC ORDER AND SAFETY	-	550,000,000.00	90,930,000.00	350,000,000.00	-	350,000,000.00
70351	R&D PUBLIC ORDER AND SAFETY	-	550,000,000.00	90,930,000.00	350,000,000.00	-	350,000,000.00
704	ECONOMIC AFFAIRS	20,975,100,000.00	26,565,600,000.00	22,355,904,402.52	28,799,800,000.00	- 48,000,000.00	28,751,800,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	11,532,000,000.00	20,531,600,000.00	18,572,191,576.97	17,484,700,000.00	- 100,000,000.00	17,384,700,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	11,532,000,000.00	20,531,600,000.00	18,572,191,576.97	17,484,700,000.00	- 100,000,000.00	17,384,700,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,024,500,000.00	2,155,500,000.00	1,420,345,509.00	3,091,000,000.00	45,000,000.00	3,136,000,000.00
70421	AGRICULTURE	2,983,500,000.00	2,111,500,000.00	1,420,345,509.00	3,022,000,000.00	45,000,000.00	3,067,000,000.00
70423	FISHING AND HUNTING	41,000,000.00	44,000,000.00	-	69,000,000.00	-	69,000,000.00
7043	FUEL AND ENERGY	777,100,000.00	318,500,000.00	-	608,500,000.00	-	608,500,000.00
70431	COAL AND OTHER SOLID MINERAL FUEL	20,000,000.00	5,000,000.00	-	20,000,000.00	-	20,000,000.00
70435	ELECTRICITY	757,100,000.00	313,500,000.00	-	588,500,000.00	-	588,500,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	1,710,000,000.00	470,000,000.00	105,044,231.48	1,712,000,000.00	5,000,000.00	1,717,000,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	210,000,000.00	45,000,000.00	-	210,000,000.00	-	210,000,000.00
70442	MANUFACTURING	-	-	-	2,000,000.00	-	2,000,000.00
70443	CONSTRUCTION	1,500,000,000.00	425,000,000.00	105,044,231.48	1,500,000,000.00	5,000,000.00	1,505,000,000.00
7045	TRANSPORT	367,000,000.00	2,603,500,000.00	2,250,588,585.07	1,783,500,000.00	-	1,783,500,000.00
70451	ROAD TRANSPORT	357,000,000.00	2,467,000,000.00	2,160,588,585.07	1,705,000,000.00	-	1,705,000,000.00
70452	WATER TRANSPORT	5,000,000.00	31,500,000.00	-	53,500,000.00	-	53,500,000.00
70454	AIR TRANSPORT	5,000,000.00	105,000,000.00	90,000,000.00	25,000,000.00	-	25,000,000.00
7047	OTHER INDUSTRIES	1,305,000,000.00	52,000,000.00	-	237,000,000.00	-	237,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	1,030,000,000.00	5,000,000.00	-	30,000,000.00	-	30,000,000.00
70472	HOTELS AND RESTUARANTS	25,000,000.00	4,000,000.00	-	17,000,000.00	-	17,000,000.00
70473	TOURISM	250,000,000.00	43,000,000.00	-	190,000,000.00	-	190,000,000.00
7048	R & D ECONOMIC AFFAIRS	2,259,500,000.00	434,500,000.00	7,734,500.00	3,883,100,000.00	2,000,000.00	3,885,100,000.00
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	1,040,500,000.00	170,500,000.00	-	637,500,000.00	-	637,500,000.00
70483	FUEL AND ENERGY	1,005,000,000.00	205,000,000.00	-	3,000,000,000.00	-	3,000,000,000.00
70486	R & D COMMUNICATION	-	-	-	5,000,000.00	-	5,000,000.00
70487	R & D OTHER INDUSTRIES	214,000,000.00	59,000,000.00	7,734,500.00	240,600,000.00	2,000,000.00	242,600,000.00

705	ENVIRONMENTAL PROTECTION	3,782,000,000.00	2,612,000,000.00	1,728,254,849.33	3,672,000,000.00	-	3,672,000,000.00
7051	WASTE MANAGEMENT	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
70511	WASTE MANAGEMENT	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	415,000,000.00	15,000,000.00	-	215,000,000.00	-	215,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	415,000,000.00	15,000,000.00	-	215,000,000.00	-	215,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	772,000,000.00	277,000,000.00	147,951,071.03	327,000,000.00	-	327,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	772,000,000.00	277,000,000.00	147,951,071.03	327,000,000.00	-	327,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	2,590,000,000.00	2,315,000,000.00	1,580,303,778.30	3,125,000,000.00	-	3,125,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,590,000,000.00	2,315,000,000.00	1,580,303,778.30	3,125,000,000.00	-	3,125,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	34,397,500,000.00	24,270,000,000.00	10,662,311,921.24	31,331,000,000.00	-	31,296,000,000.00
7061	HOUSING DEVELOPMENT	6,145,500,000.00	4,089,500,000.00	1,245,698,106.00	11,038,000,000.00	-	11,038,000,000.00
70611	HOUSING DEVELOPMENT	6,145,500,000.00	4,089,500,000.00	1,245,698,106.00	11,038,000,000.00	-	11,038,000,000.00
7062	COMMUNITY DEVELOPMENT	22,214,000,000.00	17,876,500,000.00	8,551,062,713.50	17,389,000,000.00	-	17,374,000,000.00
70621	COMMUNITY DEVELOPMENT	22,214,000,000.00	17,876,500,000.00	8,551,062,713.50	17,389,000,000.00	-	17,374,000,000.00
7063	WATER SUPPLY	6,033,000,000.00	2,304,000,000.00	865,551,101.74	2,884,000,000.00	-	2,864,000,000.00
70631	WATER SUPPLY	6,033,000,000.00	2,304,000,000.00	865,551,101.74	2,884,000,000.00	-	2,864,000,000.00
7064	STREET LIGHTING	5,000,000.00	-	-	20,000,000.00	-	20,000,000.00
70641	STREET LIGHTING	5,000,000.00	-	-	20,000,000.00	-	20,000,000.00
707	HEALTH	6,292,000,000.00	8,442,150,000.00	2,648,265,080.03	7,036,500,000.00	-	7,026,500,000.00
7071	MEDICAL PRODUCTS, APLIANCES, AND EQUIPMENT	95,000,000.00	580,000,000.00	-	49,000,000.00	-	49,000,000.00
70712	OTHER MEDICAL PRODUCTS	95,000,000.00	580,000,000.00	-	49,000,000.00	-	49,000,000.00
7072	OUTPATIENT SERVICES	4,503,500,000.00	6,967,650,000.00	2,647,755,080.03	5,113,000,000.00	-	5,113,000,000.00
70721	GENERAL MEDICAL SERVICES	4,503,500,000.00	6,967,650,000.00	2,647,755,080.03	5,113,000,000.00	-	5,113,000,000.00
7073	HOSPITAL SERVICES	130,000,000.00	45,000,000.00	-	522,000,000.00	-	522,000,000.00
70734	NURSING AND CONVALESCENT HOME SERVICES	130,000,000.00	45,000,000.00	-	522,000,000.00	-	522,000,000.00
7074	PUBLIC HEALTH SERVICES	1,381,500,000.00	772,500,000.00	-	1,152,500,000.00	-	1,142,500,000.00
70741	PUBLIC HEALTH SERVICES	1,381,500,000.00	772,500,000.00	-	1,152,500,000.00	-	1,142,500,000.00
7075	R & D HEALTH	182,000,000.00	77,000,000.00	510,000.00	200,000,000.00	-	200,000,000.00
70751	R & D HEALTH	182,000,000.00	77,000,000.00	510,000.00	200,000,000.00	-	200,000,000.00
708	RECREATION, CULTURE AND RELIGION	2,476,000,000.00	1,429,000,000.00	705,071,472.01	2,635,000,000.00	-	2,632,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	1,956,000,000.00	1,241,000,000.00	705,071,472.01	1,670,000,000.00	-	1,670,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,956,000,000.00	1,241,000,000.00	705,071,472.01	1,670,000,000.00	-	1,670,000,000.00
7082	CULTURAL SERVICES	182,000,000.00	85,000,000.00	-	482,000,000.00	-	479,000,000.00
70821	CULTURAL SERVICES	182,000,000.00	85,000,000.00	-	482,000,000.00	-	479,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	278,000,000.00	83,000,000.00	-	423,000,000.00	-	423,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	278,000,000.00	83,000,000.00	-	423,000,000.00	-	423,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	60,000,000.00	20,000,000.00	-	60,000,000.00	-	60,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	60,000,000.00	20,000,000.00	-	60,000,000.00	-	60,000,000.00
709	EDUCATION	5,944,700,000.00	7,833,330,000.00	5,043,529,892.22	10,616,700,000.00	-	10,616,700,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,250,000,000.00	3,145,000,000.00	2,329,839,041.35	1,350,000,000.00	-	1,350,000,000.00
70912	PRIMARY EDUCATION	1,250,000,000.00	3,145,000,000.00	2,329,839,041.35	1,350,000,000.00	-	1,350,000,000.00
7093	POSTSECONDARY NONTERTIARY EDUCATION	1,040,000,000.00	955,500,000.00	590,386,435.59	1,333,000,000.00	-	1,333,000,000.00
70931	POST-SECONDARY NON-TERTIARY EDUCATION	1,040,000,000.00	955,500,000.00	590,386,435.59	1,333,000,000.00	-	1,333,000,000.00
7094	TERTIARY EDUCATION	1,962,000,000.00	2,358,000,000.00	2,115,605,981.00	3,324,000,000.00	-	3,324,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	727,000,000.00	102,000,000.00	-	1,154,000,000.00	-	1,154,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,235,000,000.00	2,256,000,000.00	2,115,605,981.00	2,170,000,000.00	-	2,170,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	23,500,000.00	17,500,000.00	-	136,000,000.00	-	136,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	23,500,000.00	17,500,000.00	-	136,000,000.00	-	136,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,669,200,000.00	1,357,330,000.00	7,698,434.28	4,473,700,000.00	-	4,473,700,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,669,200,000.00	1,357,330,000.00	7,698,434.28	4,473,700,000.00	-	4,473,700,000.00
710	SOCIAL PROTECTION	198,500,000.00	147,500,000.00	-	270,000,000.00	-	270,000,000.00
7108	R & D SOCIAL PROTECTION	168,500,000.00	138,500,000.00	-	220,000,000.00	-	220,000,000.00
71081	R & D SOCIAL PROTECTION	168,500,000.00	138,500,000.00	-	220,000,000.00	-	220,000,000.00
7109	SOCIAL PROTECTION N.E.C.	30,000,000.00	9,000,000.00	-	50,000,000.00	-	50,000,000.00
71091	SOCIAL PROTECTION N.E.C.	30,000,000.00	9,000,000.00	-	50,000,000.00	-	50,000,000.00