



Yobe State Government

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# **BUDGET IMPLEMENTATION REPORT QUARTER Q3 2025**

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# 1 Summary of Performance

## 1.A Introduction

This Budget Implementation Report provides a summary of the financial activities of the Yobe State Government for the third quarter of the 2025 financial year. It is prepared quarterly by the Ministry of Budget and Economic Planning and published within four weeks after the end of each quarter. The purpose of the report is to enable both the government and the general public to monitor the inflows and outflows of funds and to track how effectively these funds are being managed and utilised.

The report compares the actual revenue and expenditure performance for the third quarter with the amounts approved in the 2025 Revised Budget. It also highlights the cumulative performance for the first three quarters of the year. During the 2025 mid-year review, Yobe State Government adjusted its budget to reflect changing fiscal conditions and actual performance trends. These changes majorly affected FAAC Revenues, Capital Receipts, Personnel Cost, Other Recurrent costs and Capital Expenditure, while Independent Revenue remained unchanged.

On the revenue side, the Federation Account Allocation (FAAC) was increased from ₦186 billion in the original budget to ₦229 billion in the revised version. In contrast, other receipts (Aids and Grants and Capital Development Fund Receipts) were reduced from ₦114 billion to ₦72 billion, as a result of delayed loan drawdowns and the rescheduling of donor-funded interventions.

On the expenditure side, personnel and overhead costs were both increased to accommodate the impact of the new minimum wage and rising operational expenses. The recurrent expenditure rose from ₦145 billion to ₦163 billion, while capital expenditure was reduced from ₦175 billion to ₦158 billion to ensure fiscal balance and prioritise ongoing projects. Although the total budget size remained at ₦321 billion, the revision restructured allocations to achieve a more realistic and sustainable fiscal framework.

The report further presents detailed performance across the main categories of expenditure, namely: personnel costs, overheads, capital projects, and other recurrent expenses, as well as the balance remaining for the rest of the year.

To understand the concept clearly, each economic classification used in the report is based on a specific accounting code in line with the National Chart of Accounts (NCOA).

- Personnel expenses fall under Sub-Account Type 21,
- Overheads are classified under Account Class 2202,
- Capital Expenditure is listed under Sub-Account Type 32 (the asset codes), and
- Other recurrent costs fall within Account Classes 2203 to 2209.

In line with the Nigeria Human Capital Opportunities for Prosperity and Equity-Governance (HOPE-GOV), Eligibility Criteria (EC), the reports also included sections 4 and 5, where detailed reports on Primary Healthcare and Basic Education (BED) expenditures were made. To distinguish this further, as contained in the detailed capital expenditure presented in section 3, the PHC expenditure is shaded blue while the BED is green.

To ensure transparency, this report is available on the State's official budget website, using this URL <https://budget.pfm.yb.gov.ng/budget-performance/>, where all the preceding quarters' budget implementation reports are also hosted.

## 1.B Revenue Performance

In the 2025 Revised Budget, total projected revenue for Yobe State was ₦320,796,000,000.00, comprising an opening balance of ₦5,000,000,000.00, recurrent revenue of ₦243,642,000,000.00, and capital receipts of ₦72,154,000,000.00. At the end of Q3 2025, total actual revenue received (excluding opening balance) stood at ₦257,366,722,540.14, representing 80.2% of the annual target. The opening balance amounted to ₦6,378,664,195.00, exceeding the approved figure by 27.6%.

Federation Account (FAAC) Receipts: Revised projections for FAAC were ₦229,079,138,000.00, out of which ₦196,133,521,739.00 was realised by Q3, representing 85.6% performance. The inflows comprised ₦54,943,263,853.00 from statutory allocation, ₦57,616,085,729.00 from VAT, and ₦83,574,172,157.00 from other FAAC disbursements.

The notable positive variation between the projected and actual FAAC receipts is linked to the unpredictable nature of federally distributed revenues. For example, ₦177,299,661.00 was received as solid mineral revenue and ₦10,000,000,000 under “Project Gazelle” initiatives, and ₦25,270,025,839.84 NLNG Dividends, which were disbursed through FAAC. Others include ₦34,216,216,217.00 from State Infrastructure & Security, ₦5,222,220,000.00 from Excess Crude, among others.

Internally Generated Revenue (IGR): The total IGR projection for 2025 was ₦14,562,862,000.00, with ₦11,233,200,801.14 realised by the end of Q3, representing 77.1% performance. Within this, tax revenue performed strongly, driven by increased PAYE collections following the review of salaries and new staff recruitments. Non-tax revenue continued to underperform due to limited automation, low enforcement by MDAs, and delays in activating new revenue streams.

Aids and Grants / Capital Receipts: Aids and Grants performed remarkably well, with ₦50,000,000,000.00 received as at Q3 2025, against a revised estimate of ₦52,169,000,000.00 — representing 95.8% performance. However, no receipts were recorded under the Capital Development Fund or loan drawdowns during the period due to an increase in the state’s revenue inflows.

## 1.C Recurrent Expenditure Performance

The total recurrent expenditure for the 2025 Revised Budget stood at ₦162,706,787,000.00, comprising ₦65,324,572,000.00 for personnel costs and ₦97,382,215,000.00 for other recurrent costs. By the end of the third quarter, actual recurrent expenditure had reached ₦125,569,833,600.91, accounting for 77.2% of the total revised budget. Of this amount, Personnel costs were ₦52,648,662,154.00 (80.6%), and Overheads were ₦72,921,171,446.91 (74.9%), comprising ₦61,001,027,054.00 (75.9%) overhead, and Other recurrent costs of ₦11,920,144,392.91 (70.1%).

The high level of NHIS contributions is due to the pro-rata deduction of contributory healthcare (YSCHMA) based on the revised salary structure, and upfront remittances directly deducted from the source.

MDAs like the Yobe State Bureau of Statistics are yet to fully implement their 2025 workplans, which has delayed overhead spending. In some cases, release of funds was conditional upon submission of activity-based budgets or was deprioritised due to cashflow constraints.

With regards to debt service, whilst the State is on target on aggregate, a review of the breakdown shows that there was an overspend on the foreign debt element, and an underspend on the domestic. The State DMO has been advised to improve cashflow-based forecasting in any further 2025 Budget revision to reflect these dynamics.

## 1.D Capital Expenditure Performance

The revised capital budget for 2025 was ₦158,089,213,000.00, representing 49.3% of the total budget. By the end of Q3, ₦109,866,372,958.00 had been expended, equivalent to 69.5% performance.

While some MDAs, such as the Ministry of Works, the Ministry of Commerce, and the Office of the Secretary to the State Government, achieved significant progress due to ongoing infrastructure projects, several others are still in the planning or procurement phase of their capital projects, leading to zero expenditure. This includes MDAs awaiting approvals from oversight bodies or technical designs for infrastructure. Inflationary pressures, currency fluctuations, and seasonal factors such as the rainy season affected project timelines and cost adjustments.

The state will consider a further budget review before the year runs out, so as to augment the over- and underperformances where relevant.

## 1.E Conclusions

The third quarter of 2025 reflected continued improvement in Yobe State's fiscal operations. Total revenue (including opening balance): ₦263,745,386,735.14 — representing 82.2% of the total revised target. Total expenditure: ₦235,436,206,558.91 — representing 73.4% of the total revised budget. Of this, recurrent expenditure accounted for ₦125.57 billion (77.2%), while capital expenditure accounted for ₦109.87 billion (69.5%). The closing balance stood at ₦28.31 billion, indicating a modest fiscal surplus and sound financial management.

Revenue performance remained strong, driven by higher FAAC inflows and improved IGR collection. Aids and grants provided critical support for capital development. The recurrent expenditure execution rate showed steady improvement, while capital expenditure recorded significant acceleration compared to the previous quarter. However, challenges persist in some MDAs due to bureaucratic delays, weak non-tax revenue mobilisation, and underperformance in key social sectors.

In a nutshell, the overall revenue performance is well above the target (82.2%), and the expenditure performance is near the target at 73.4%. However, there are some notable performance gaps in both revenue and expenditure line items and MDAs, which may be attributed to structural and operational bottlenecks, the unpredictable nature of some of the revenue sources, and external socio-economic challenges. The State will consider further budget revision before the year ends so as to align projections with actual trends and emerging economic realities.

## 1.F Summary Budget Implementation Graphs

Figures 1 and 2 illustrate the 2025 third-quarter budget performance in relation to both quarterly and year-to-date (YTD) targets.

Figure 1: Quarterly Performance — Total Revenue ₦100.38 billion (127%), Total Expenditure ₦114.11 billion (142%), Sectoral Breakdown of Expenditure: Administration 165%, Economic 140%, Law and Justice 86%, Regional 0%, Social 131%.

Figure 2: Year-to-Date Performance (against pro-rated Budget)— Revenue ₦257.37 billion (109%), Expenditure ₦235.44 billion (98%), Personnel 107%, Overhead 101%, Capital 93%, Other Recurrent 94%, Debt Service 93%.

Figures 3 and 4: Primary Healthcare (PHC) and Basic Education (BED) Year-to-Date Expenditure Performance — PHC: Personnel 53%, Overheads 10%, Capital 37%; BED: Personnel 33%, Overheads 4%, Capital 63%. These figures show strong overall budget execution but highlight the need to improve spending efficiency in health and education capital investments.

Figure 1: Fiscal Performance Overview for Quarter

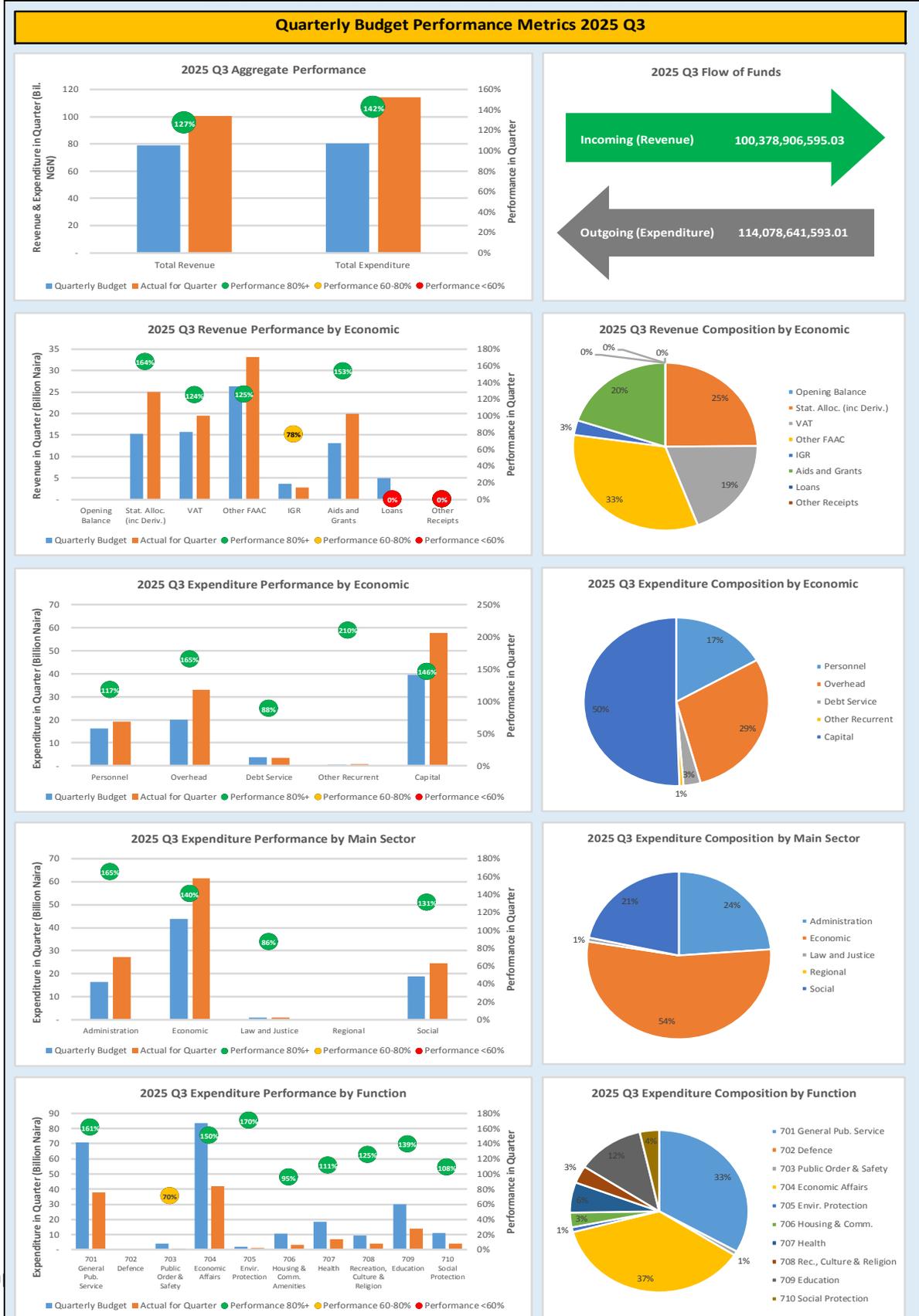
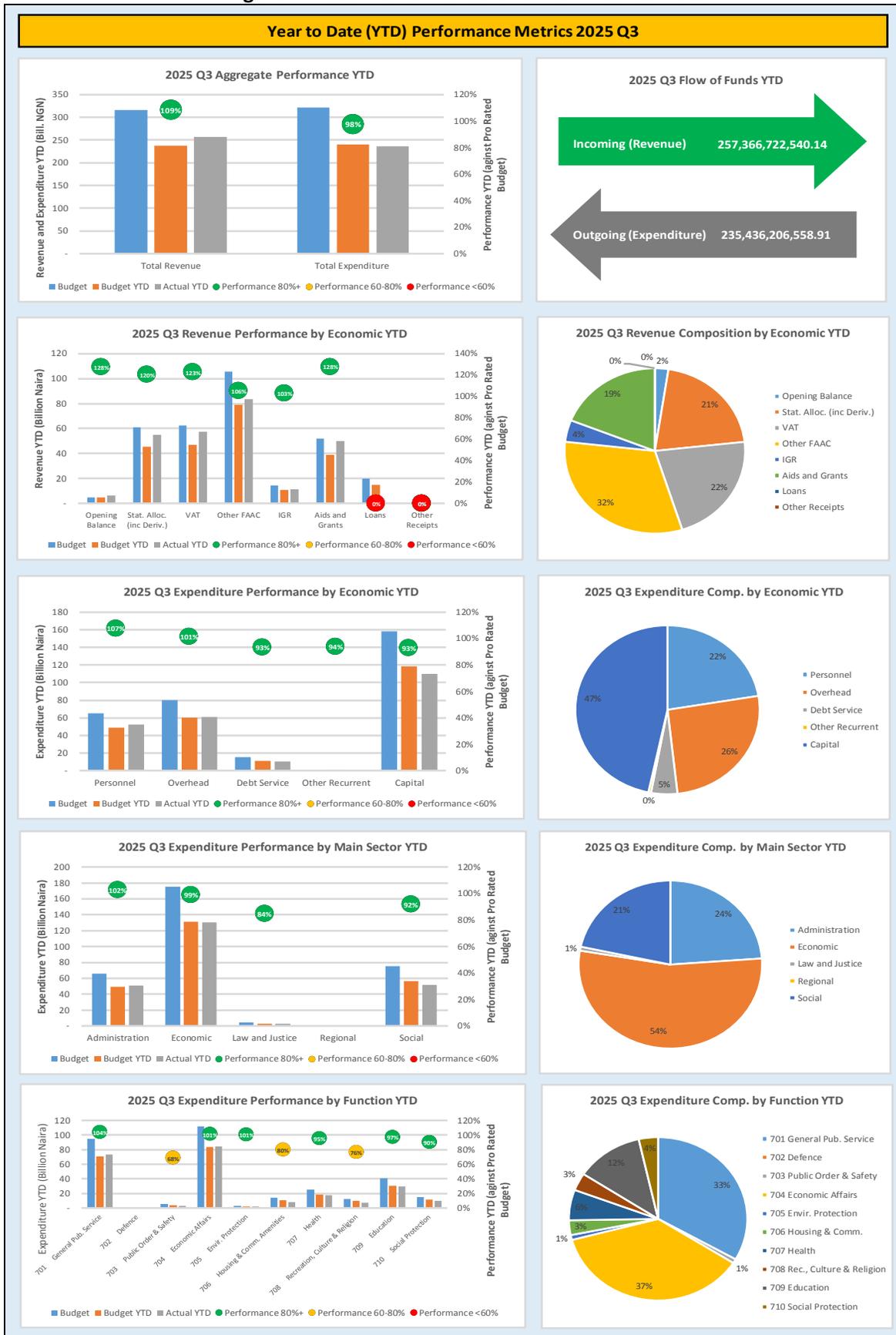


Figure 2: Fiscal Performance Overview Year to Date



### 1.G Summary Budget Implementation Report

**Table 1: Budget Implementation Summary**

Yobe State Government 2025 Q3 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>Opening Balance</b>	<b>5,000,000,000.00</b>	<b>5,000,000,000.00</b>	-	<b>6,378,664,195.00</b>	<b>127.6%</b>	- <b>1,378,664,195.00</b>
<b>Recurrent Revenue</b>	<b>201,311,000,000.00</b>	<b>243,642,000,000.00</b>	<b>80,378,906,595.03</b>	<b>207,366,722,540.14</b>	<b>85.1%</b>	<b>36,275,277,459.86</b>
11 - GOVERNMENT SHARE OF FAAC	186,748,138,000.00	229,079,138,000.00	77,549,663,667.89	196,133,521,739.00	85.6%	32,945,616,261.00
12 - INDEPENDENT REVENUE	14,562,862,000.00	14,562,862,000.00	2,829,242,927.14	11,233,200,801.14	77.1%	3,329,661,198.86
<b>Recurrent Expenditure</b>	<b>145,453,787,000.00</b>	<b>162,706,787,000.00</b>	<b>56,407,124,540.01</b>	<b>125,569,833,600.91</b>	<b>77.2%</b>	<b>37,136,953,399.09</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	64,119,572,000.00	65,324,572,000.00	19,134,607,437.00	52,648,662,154.00	80.6%	12,675,909,846.00
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	81,334,215,000.00	97,382,215,000.00	37,272,517,103.01	72,921,171,446.91	74.9%	24,461,043,553.09
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	58,190,677,000.00	80,378,677,000.00	33,064,611,111.50	61,001,027,054.00	75.9%	19,377,649,946.00
OTHER RECURRENT (2203-2209)	23,143,538,000.00	17,003,538,000.00	4,207,905,991.51	11,920,144,392.91	70.1%	5,083,393,607.09
<b>Transfer to Capital Account</b>	<b>60,857,213,000.00</b>	<b>85,935,213,000.00</b>	<b>23,971,782,055.02</b>	<b>88,175,553,134.23</b>	<b>102.6%</b>	- <b>2,240,340,134.23</b>
<b>Other Receipts</b>	<b>114,485,000,000.00</b>	<b>72,154,000,000.00</b>	<b>20,000,000,000.00</b>	<b>50,000,000,000.00</b>	<b>69.3%</b>	<b>22,154,000,000.00</b>
13 - AID AND GRANTS	22,500,000,000.00	52,169,000,000.00	20,000,000,000.00	50,000,000,000.00	95.8%	2,169,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	91,985,000,000.00	19,985,000,000.00	-	-	0.0%	19,985,000,000.00
<b>Capital Expenditure</b>	<b>175,342,213,000.00</b>	<b>158,089,213,000.00</b>	<b>57,671,517,053.00</b>	<b>109,866,372,958.00</b>	<b>69.5%</b>	<b>48,222,840,042.00</b>
32 - FIXED (NON-CURRENT) ASSETS	175,342,213,000.00	158,089,213,000.00	57,671,517,053.00	109,866,372,958.00	69.5%	48,222,840,042.00
<b>Total Revenue (including OB)</b>	<b>320,796,000,000.00</b>	<b>320,796,000,000.00</b>	<b>100,378,906,595.03</b>	<b>263,745,386,735.14</b>	<b>82.2%</b>	<b>57,050,613,264.86</b>
<b>Total Expenditure</b>	<b>320,796,000,000.00</b>	<b>320,796,000,000.00</b>	<b>114,078,641,593.01</b>	<b>235,436,206,558.91</b>	<b>73.4%</b>	<b>85,359,793,441.09</b>

## 2 Budget Implementation Reports by NCOA Segments

### 2.A Revenue by Administrative Classification

**Table 2: Total Revenue by Administrative Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Revenue</b>	<b>315,796,000,000.00</b>	<b>315,796,000,000.00</b>	<b>100,378,906,595.03</b>	<b>257,366,722,540.14</b>	<b>81.5%</b>	<b>58,429,277,459.86</b>
<b>01000000000</b>	<b>ADMINISTRATION</b>	<b>112,243,000.00</b>	<b>145,243,000.00</b>	<b>29,858,000.00</b>	<b>64,203,200.00</b>	<b>44.2%</b>	<b>81,039,800.00</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>70,000,000.00</b>	<b>103,000,000.00</b>	<b>26,545,000.00</b>	<b>54,645,000.00</b>	<b>53.1%</b>	<b>48,355,000.00</b>
011101000100	Bureau for Public Procurement (BPP)	70,000,000.00	103,000,000.00	26,545,000.00	54,645,000.00	53.1%	48,355,000.00
<b>01120000000</b>	<b>YOBE STATE HOUSE OF ASSEMBLY</b>	<b>89,000.00</b>	<b>89,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>50.6%</b>	<b>44,000.00</b>
011200400100	House of Assembly Service Commission	89,000.00	89,000.00	45,000.00	45,000.00	50.6%	44,000.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION &amp; CULTURE</b>	<b>17,650,000.00</b>	<b>17,650,000.00</b>	<b>1,830,000.00</b>	<b>5,470,000.00</b>	<b>31.0%</b>	<b>12,180,000.00</b>
012300100100	Ministry of Home Affairs, Information & Culture	900,000.00	900,000.00	450,000.00	450,000.00	50.0%	450,000.00
012300300100	Yobe State Television (Ytv)	3,000,000.00	3,000,000.00	350,000.00	1,500,000.00	50.0%	1,500,000.00
012300400100	Yobe Broadcasting Corporation (YBC)	10,450,000.00	10,450,000.00	1,000,000.00	3,200,000.00	30.6%	7,250,000.00
012301300100	Yobe State Printing Corporation	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
012305700100	Yobe State Council for Arts & Culture	300,000.00	300,000.00	30,000.00	320,000.00	106.7%	20,000.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>300,000.00</b>	<b>492,000.00</b>	<b>16.4%</b>	<b>2,508,000.00</b>
012500100100	Office of the Head of Civil Service	3,000,000.00	3,000,000.00	300,000.00	492,000.00	16.4%	2,508,000.00
<b>01400000000</b>	<b>AUDIT DEPARTMENT</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>351,000.00</b>	<b>700,000.00</b>	<b>70.0%</b>	<b>300,000.00</b>
014000100100	Office of the State Auditor-General	350,000.00	350,000.00	-	-	0.0%	350,000.00
014000200100	Office of the LG Auditor-General	600,000.00	600,000.00	351,000.00	700,000.00	116.7%	100,000.00
014000300100	Audit Service Board	50,000.00	50,000.00	-	-	0.0%	50,000.00
<b>01470000000</b>	<b>SERVICE COMMISSIONS</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>787,000.00</b>	<b>2,851,200.00</b>	<b>81.5%</b>	<b>648,800.00</b>
014700100100	Civil Service Commission	3,500,000.00	3,500,000.00	787,000.00	2,851,200.00	81.5%	648,800.00
<b>01480000000</b>	<b>ELECTORAL COMMISSION</b>	<b>10,004,000.00</b>	<b>10,004,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,004,000.00</b>
014800100100	State Independent Electoral Commission (SIEC)	10,004,000.00	10,004,000.00	-	-	0.0%	10,004,000.00
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
014900100100	Local Government Service Commission	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,000,000.00</b>
016100100100	Office of the Secretary to the State Government	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
016103700100	Yobe State Pilgrims' Commission	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
<b>02000000000</b>	<b>ECONOMIC</b>	<b>308,564,547,000.00</b>	<b>310,344,547,000.00</b>	<b>99,809,337,444.03</b>	<b>254,500,975,391.14</b>	<b>82.0%</b>	<b>55,843,571,608.86</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>1,090,450,000.00</b>	<b>700,450,000.00</b>	<b>4,128,620.00</b>	<b>13,495,702.00</b>	<b>1.9%</b>	<b>686,954,298.00</b>
021500100100	Ministry of Agriculture & Natural Resources	1,084,900,000.00	694,900,000.00	4,128,620.00	13,495,702.00	1.9%	681,404,298.00
021510200100	Agricultural Development Programme (ADP)	5,550,000.00	5,550,000.00	-	-	0.0%	5,550,000.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE &amp; ECONOMIC DEVELOPMENT</b>	<b>305,997,067,000.00</b>	<b>308,634,067,000.00</b>	<b>99,621,303,289.03</b>	<b>254,076,494,559.14</b>	<b>82.3%</b>	<b>54,557,572,440.86</b>
022000100100	Ministry of Finance & Economic Development	300,643,766,000.00	299,904,766,000.00	97,607,860,621.89	246,251,738,465.00	82.1%	53,653,027,535.00
022000800100	Yobe Internal Revenue Service (YIRS)	5,353,301,000.00	8,729,301,000.00	2,013,442,667.14	7,824,756,094.14	89.6%	904,544,905.86
<b>02220000000</b>	<b>MINISTRY OF COMMERCE, INDUSTRY &amp; TOURISM</b>	<b>485,650,000.00</b>	<b>268,650,000.00</b>	<b>47,103,500.00</b>	<b>53,659,462.00</b>	<b>20.0%</b>	<b>214,990,538.00</b>
022200100100	Ministry of Commerce, Industry & Tourism	379,500,000.00	162,500,000.00	303,500.00	6,859,462.00	4.2%	155,640,538.00
022201800200	Yobe Investment Company	100,000,000.00	100,000,000.00	46,000,000.00	46,000,000.00	46.0%	54,000,000.00
022205100100	Small & Medium Scale Industries Credit Board	150,000.00	150,000.00	-	-	0.0%	150,000.00
022205200100	Yobe State Hotels Board	1,000,000.00	1,000,000.00	800,000.00	800,000.00	80.0%	200,000.00
022206100100	Pre-Stress Concrete Pole Industry	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT AND ENERGY</b>	<b>214,000,000.00</b>	<b>214,000,000.00</b>	<b>32,743,676.00</b>	<b>83,270,274.00</b>	<b>38.9%</b>	<b>130,729,726.00</b>
022900100100	Ministry of Transport and Energy	80,000,000.00	80,000,000.00	12,477,076.00	29,221,460.00	36.5%	50,778,540.00
022905300100	Yobe Transport Corporation (Yobe Line)	45,000,000.00	45,000,000.00	12,100,000.00	30,725,000.00	68.3%	14,275,000.00
022905500100	Yobe Road Traffic Agency (YOROTA)	89,000,000.00	89,000,000.00	8,166,600.00	23,323,814.00	26.2%	65,676,186.00
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>66,000,000.00</b>	<b>66,000,000.00</b>	<b>500,000.00</b>	<b>2,411,400.00</b>	<b>3.7%</b>	<b>63,588,600.00</b>
023400100100	Ministry of Works	66,000,000.00	66,000,000.00	500,000.00	2,411,400.00	3.7%	63,588,600.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>227,000,000.00</b>	<b>127,000,000.00</b>	<b>3,722,231.00</b>	<b>13,877,351.00</b>	<b>10.9%</b>	<b>113,122,649.00</b>
025200100100	Ministry of Water Resources	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
025210200100	Yobe State Water Corporation	220,000,000.00	120,000,000.00	3,722,231.00	13,877,351.00	11.6%	106,122,649.00
<b>02530000000</b>	<b>MINISTRY OF HOUSING &amp; URBAN DEVELOPMENT</b>	<b>233,400,000.00</b>	<b>133,400,000.00</b>	<b>76,103,855.00</b>	<b>213,781,870.00</b>	<b>160.3%</b>	<b>- 80,381,870.00</b>
025300100100	Ministry of Housing & Urban Development	28,900,000.00	28,900,000.00	-	23,685,539.00	82.0%	5,214,461.00
025300700100	Fire and Rescue Service	3,500,000.00	3,500,000.00	650,000.00	950,000.00	27.1%	2,550,000.00
025301000100	Housing & Property Development Corporation	201,000,000.00	101,000,000.00	75,453,855.00	189,146,331.00	187.3%	88,146,331.00

Yobe State Government Budget Performance Report 2025 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>02600000000</b>	<b>MINISTRY OF LAND &amp; SOLID MINERALS</b>	<b>250,000,000.00</b>	<b>200,000,000.00</b>	<b>23,642,273.00</b>	<b>43,789,773.00</b>	<b>21.9%</b>	<b>156,210,227.00</b>
026000300100	Yobe Geographic Information Service (YOGIS)	250,000,000.00	200,000,000.00	23,642,273.00	43,789,773.00	21.9%	156,210,227.00
<b>02650000000</b>	<b>MINISTRY OF LIVESTOCK DEVELOPMENT</b>	<b>980,000.00</b>	<b>980,000.00</b>	<b>90,000.00</b>	<b>195,000.00</b>	<b>19.9%</b>	<b>785,000.00</b>
026500100200	Modern Abattoir	980,000.00	980,000.00	90,000.00	195,000.00	19.9%	785,000.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE</b>	<b>472,260,000.00</b>	<b>1,475,260,000.00</b>	<b>307,155,839.00</b>	<b>1,308,491,584.00</b>	<b>88.7%</b>	<b>166,768,416.00</b>
<b>03180000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>11,400,000.00</b>	<b>14,400,000.00</b>	<b>1,178,700.00</b>	<b>9,259,968.00</b>	<b>64.3%</b>	<b>5,140,032.00</b>
031801100100	Judicial Service Commission	100,000.00	100,000.00	-	-	0.0%	100,000.00
031805100100	High Court of Justice	5,900,000.00	5,900,000.00	677,700.00	3,625,889.00	61.5%	2,274,111.00
031805200100	Sharia Court Division	4,900,000.00	4,900,000.00	287,000.00	3,023,172.00	61.7%	1,876,828.00
031805300100	Sharia Court of Appeal	500,000.00	3,500,000.00	214,000.00	2,610,907.00	74.6%	889,093.00
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>460,860,000.00</b>	<b>1,460,860,000.00</b>	<b>305,977,139.00</b>	<b>1,299,231,616.00</b>	<b>88.9%</b>	<b>161,628,384.00</b>
032600100100	Ministry of Justice	460,860,000.00	1,460,860,000.00	305,977,139.00	1,299,231,616.00	88.9%	161,628,384.00
<b>05000000000</b>	<b>SOCIAL</b>	<b>6,646,950,000.00</b>	<b>3,830,950,000.00</b>	<b>232,555,312.00</b>	<b>1,493,052,365.00</b>	<b>39.0%</b>	<b>2,337,897,635.00</b>
<b>05130000000</b>	<b>MINISTRY OF YOUTH, SPORTS, SOCIAL &amp; COMMUNITY DEVELOPMENT</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>1,135,000.00</b>	<b>1,135,000.00</b>	<b>18.9%</b>	<b>4,865,000.00</b>
051300100100	Ministry of Youth, Sports, Social & Community Development	2,000,000.00	2,000,000.00	420,000.00	420,000.00	21.0%	1,580,000.00
051300100200	Yobe State Sports Council	2,000,000.00	2,000,000.00	15,000.00	15,000.00	0.8%	1,985,000.00
051300100300	Yobe Desert Stars	2,000,000.00	2,000,000.00	700,000.00	700,000.00	35.0%	1,300,000.00
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>1,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
051400100100	Ministry of Women Affairs	1,000,000,000.00	-	-	-	-	-
<b>05170000000</b>	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>	<b>1,555,200,000.00</b>	<b>1,505,200,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.0%</b>	<b>1,505,100,000.00</b>
051700100100	Ministry of Basic & Secondary Education	55,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
051700800100	Yobe State Library Board	100,000.00	100,000.00	-	-	0.0%	100,000.00
051701000100	Agency for Mass Education	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
<b>05630000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE &amp; TECHNOLOGY</b>	<b>1,202,600,000.00</b>	<b>1,207,600,000.00</b>	<b>114,231,948.00</b>	<b>819,729,981.00</b>	<b>67.9%</b>	<b>387,870,019.00</b>
056300100100	Ministry of Higher Education, Science & Technology	300,000.00	300,000.00	-	-	0.0%	300,000.00
056301800100	Mai Idriss Alooma Polytechnic, Geidam	55,300,000.00	55,300,000.00	-	10,432,657.00	18.9%	44,867,343.00
056302100100	Yobe State University (YSU)	760,000,000.00	760,000,000.00	103,020,708.00	621,732,946.00	81.8%	138,267,054.00
056305600100	Yobe State Scholarship Board	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
056306500100	Umar Suleiman College of Education, Gashua	170,000,000.00	170,000,000.00	3,944,323.00	99,790,972.00	58.7%	70,209,028.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	140,000,000.00	140,000,000.00	574,923.00	47,584,625.00	34.0%	92,415,375.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	27,000,000.00	32,000,000.00	4,136,196.00	23,511,186.00	73.5%	8,488,814.00
056306800100	College of Education & Legal Studies (COELS), Nguru	40,000,000.00	40,000,000.00	2,555,798.00	16,677,595.00	41.7%	23,322,405.00
<b>05210000000</b>	<b>MINISTRY OF HEALTH &amp; HUMAN SERVICES</b>	<b>1,871,000,000.00</b>	<b>1,100,000,000.00</b>	<b>117,018,364.00</b>	<b>671,764,204.00</b>	<b>61.1%</b>	<b>428,235,796.00</b>
052100100100	Ministry of Health & Human Services	8,250,000.00	8,250,000.00	-	-	0.0%	8,250,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	243,750,000.00	43,750,000.00	-	-	0.0%	43,750,000.00
052100300100	Yobe State Primary Healthcare Board	225,000,000.00	94,000,000.00	-	-	0.0%	94,000,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	850,000,000.00	560,000,000.00	73,645,560.00	490,171,070.00	87.5%	69,828,930.00
052110200100	Hospital Management Board (HMB)	108,500,000.00	108,500,000.00	2,826,408.00	11,911,724.00	11.0%	96,588,276.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	150,000,000.00	150,000,000.00	40,546,396.00	159,257,612.00	106.2%	9,257,612.00
052110500100	Health Facilities Inspection & Monitoring Agency	105,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
052110600100	College of Health Sciences & Technology, Nguru	155,000,000.00	105,000,000.00	-	10,423,798.00	9.9%	94,576,202.00
052111500100	Yobe Emergency Medical Ambulance Services	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,012,150,000.00</b>	<b>12,150,000.00</b>	<b>70,000.00</b>	<b>323,180.00</b>	<b>2.7%</b>	<b>11,826,820.00</b>
053500100100	Ministry of Environment	1,011,900,000.00	11,900,000.00	-	213,000.00	1.8%	11,687,000.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	250,000.00	250,000.00	70,000.00	110,180.00	44.1%	139,820.00

## 2.B Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>1</b>	<b>REVENUE</b>	<b>315,796,000,000.00</b>	<b>315,796,000,000.00</b>	<b>100,378,906,595.03</b>	<b>257,366,722,540.14</b>	<b>81.5%</b>	<b>58,429,277,459.86</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>186,748,138,000.00</b>	<b>229,079,138,000.00</b>	<b>77,549,663,667.89</b>	<b>196,133,521,739.00</b>	<b>85.6%</b>	<b>32,945,616,261.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>186,748,138,000.00</b>	<b>229,079,138,000.00</b>	<b>77,549,663,667.89</b>	<b>196,133,521,739.00</b>	<b>85.6%</b>	<b>32,945,616,261.00</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>26,902,078,000.00</b>	<b>60,902,078,000.00</b>	<b>24,976,069,237.00</b>	<b>54,943,263,853.00</b>	<b>90.2%</b>	<b>5,958,814,147.00</b>
11010101	Statutory Allocation	26,902,078,000.00	60,902,078,000.00	24,976,069,237.00	54,943,263,853.00	90.2%	5,958,814,147.00
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>47,612,996,000.00</b>	<b>62,612,996,000.00</b>	<b>19,453,006,938.00</b>	<b>57,616,085,729.00</b>	<b>92.0%</b>	<b>4,996,910,271.00</b>
11010201	Share of VAT	47,612,996,000.00	62,612,996,000.00	19,453,006,938.00	57,616,085,729.00	92.0%	4,996,910,271.00
<b>110103</b>	<b>OTHER FAAC REVENUES</b>	<b>112,233,064,000.00</b>	<b>105,564,064,000.00</b>	<b>33,120,587,492.89</b>	<b>83,574,172,157.00</b>	<b>79.2%</b>	<b>21,989,891,843.00</b>
11010301	Excess Crude	8,000,000,000.00	7,000,000,000.00	3,000,000,000.00	5,222,220,000.00	74.6%	1,777,780,000.00
11010303	Exchange Gain	24,000,000,000.00	8,562,000,000.00	755,947,234.00	4,329,904,738.00	50.6%	4,232,095,262.00
11010304	Ecological Fund	1,000,000,000.00	2,000,000,000.00	674,250,787.00	1,573,481,009.00	78.7%	426,518,991.00
11010305	Electronic Money Transfer Levy (EMTL)	1,233,064,000.00	3,233,064,000.00	968,215,281.71	2,721,124,824.00	84.2%	511,939,176.00
11010308	Solid Mineral	-	200,000,000.00	10,148,210.18	177,299,661.00	88.6%	22,700,339.00
11010311	NLNG Dividend	-	26,000,000,000.00	15,741,602,067.00	25,270,025,839.84	97.2%	729,974,160.16
11010313	State Infrastructure & Security	28,000,000,000.00	42,569,000,000.00	11,970,423,913.00	34,216,216,217.00	80.4%	8,352,783,783.00
11010314	Signature Bonus	50,000,000,000.00	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
11010399	Other FAAC Distributions	-	12,000,000,000.00	-	10,063,899,868.16	83.9%	1,936,100,131.84
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>14,562,862,000.00</b>	<b>14,562,862,000.00</b>	<b>2,829,242,927.14</b>	<b>11,233,200,801.14</b>	<b>77.1%</b>	<b>3,329,661,198.86</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>5,238,191,000.00</b>	<b>8,618,191,000.00</b>	<b>1,985,996,742.14</b>	<b>7,740,864,419.14</b>	<b>89.8%</b>	<b>877,326,580.86</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>4,682,191,000.00</b>	<b>7,582,191,000.00</b>	<b>1,786,306,171.14</b>	<b>6,965,723,417.14</b>	<b>91.9%</b>	<b>616,467,582.86</b>
12010101	Personal Taxes (e.g., PAYE)	4,520,191,000.00	7,520,191,000.00	1,774,676,550.14	6,946,636,434.14	92.4%	573,554,565.86
12010102	Direct Assessment Tax	162,000,000.00	62,000,000.00	11,629,621.00	19,086,983.00	30.8%	42,913,017.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>556,000,000.00</b>	<b>1,036,000,000.00</b>	<b>199,690,571.00</b>	<b>775,141,002.00</b>	<b>74.8%</b>	<b>260,858,998.00</b>
12010304	Stamp Duty	15,000,000.00	15,000,000.00	1,050,000.00	1,050,000.00	7.0%	13,950,000.00
12010309	Other Service Taxes	11,000,000.00	11,000,000.00	431,200.00	451,947.00	4.1%	10,548,053.00
12010311	Withholding Tax	530,000,000.00	1,010,000,000.00	198,209,371.00	773,639,055.00	76.6%	236,360,945.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>9,324,671,000.00</b>	<b>5,944,671,000.00</b>	<b>843,246,185.00</b>	<b>3,492,336,382.00</b>	<b>58.7%</b>	<b>2,452,334,618.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>376,960,000.00</b>	<b>217,960,000.00</b>	<b>43,626,221.00</b>	<b>107,089,937.00</b>	<b>49.1%</b>	<b>110,870,063.00</b>
12020105	Radio/Television Station Licences	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020109	Registration of Voluntary Organizations	1,000,000.00	1,000,000.00	400,000.00	400,000.00	40.0%	600,000.00
12020111	Bake House Licences	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020115	Dane Gun Licences	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020116	Cattle Dealer Licences	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
12020117	Dried Fish & Meat Licences	100,000,000.00	50,000,000.00	-	808,800.00	1.6%	49,191,200.00
12020118	Pet (Dog) Licences	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020119	Fishing Permits	1,000,000.00	1,000,000.00	94,100.00	215,150.00	21.5%	784,850.00
12020121	Hunting Permits	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020122	Produce Buying Licences	300,000.00	10,300,000.00	2,759,120.00	9,102,852.00	88.4%	1,197,148.00
12020126	Tractor Hiring Services	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
12020128	Borehole Drilling Licences	1,800,000.00	1,800,000.00	-	-	0.0%	1,800,000.00
12020130	Cinematograph Licences	100,000.00	100,000.00	450,000.00	450,000.00	450.0%	350,000.00
12020132	Motor Vehicle Licences	103,000,000.00	103,000,000.00	39,923,001.00	96,113,135.00	93.3%	6,886,865.00
12020133	Drivers' Licences	50,000,000.00	31,000,000.00	-	-	0.0%	31,000,000.00
12020134	Patent Medicine & Drug Stores Licences	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020135	Private Schools Licences	50,000,000.00	-	-	-	-	-
12020136	Health Facilities Licences	50,200,000.00	200,000.00	-	-	0.0%	200,000.00
12020137	Trade Permit Licences	300,000.00	300,000.00	-	-	0.0%	300,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>3,365,280,000.00</b>	<b>3,539,280,000.00</b>	<b>508,461,556.00</b>	<b>2,357,381,391.00</b>	<b>66.6%</b>	<b>1,181,898,609.00</b>
12020401	Court Fees	10,100,000.00	13,100,000.00	1,178,700.00	9,109,568.00	69.5%	3,990,432.00
12020417	Contractor Registration Fees	35,000,000.00	35,000,000.00	9,350,000.00	16,835,000.00	48.1%	18,165,000.00
12020418	Marriage/Divorce Fees	400,000.00	400,000.00	-	-	0.0%	400,000.00
12020426	Court Sermons/Oath Fees	800,000.00	800,000.00	-	150,400.00	18.8%	649,600.00
12020427	Tender Fees	33,000,000.00	33,000,000.00	7,050,000.00	8,050,000.00	24.4%	24,950,000.00
12020428	Fire Safety Certificate Fees	3,500,000.00	3,500,000.00	650,000.00	950,000.00	27.1%	2,550,000.00
12020430	Professional Registration Fees	750,000.00	750,000.00	351,000.00	650,000.00	86.7%	100,000.00
12020431	Environmental Impact Assessment Fees	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
12020436	Bill Board Advertisement Fees	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
12020437	Deeds Registration Fees	10,000,000.00	30,000,000.00	20,754,273.00	24,597,023.00	82.0%	5,402,977.00

Yobe State Government Budget Performance Report 2025 Q3 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
12020438	Survey/Planning/Building Fees	121,900,000.00	121,900,000.00	2,905,500.00	16,942,270.00	13.9%	104,957,730.00
12020440	Medical Consultancy Fees	50,000,000.00	-	-	-	-	-
12020441	Laboratory Fees	259,500,000.00	19,500,000.00	-	552,580.00	2.8%	18,947,420.00
12020442	Association Fees	1,200,000.00	1,200,000.00	20,000.00	20,000.00	1.7%	1,180,000.00
12020445	Change of Ownership Fees	2,110,000.00	2,110,000.00	-	-	0.0%	2,110,000.00
12020446	Agricultural/Veterinary Services Fees	71,270,000.00	21,270,000.00	947,000.00	1,052,000.00	4.9%	20,218,000.00
12020447	Land Use Fees	20,000,000.00	20,000,000.00	-	2,360,750.00	11.8%	17,639,250.00
12020448	Contract Vetting Fees	460,860,000.00	1,460,860,000.00	305,977,139.00	1,299,231,616.00	88.9%	161,628,384.00
12020449	Business/Trade Operating Fees	751,500,000.00	334,500,000.00	303,500.00	4,334,933.00	1.3%	330,165,067.00
12020450	Inspection Fees	35,890,000.00	35,890,000.00	-	-	0.0%	35,890,000.00
12020451	Timber & Forest Fees	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020452	School/Tuition/Registration/Examination Fees - Undergraduate	1,419,000,000.00	1,374,000,000.00	154,778,344.00	966,524,151.00	70.3%	407,475,849.00
12020453	Application Fees	1,500,000.00	4,500,000.00	345,000.00	2,130,000.00	47.3%	2,370,000.00
12020454	Parking Fees	200,000.00	200,000.00	70,000.00	110,000.00	55.0%	90,000.00
12020456	School Tuition/Registration/Examination Fees - Others	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
12020458	Unity/Staff/Other School Fees/Levies	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020462	Publication Fees	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020463	Hospital Service Registration Fees	50,000,000.00	-	-	-	-	-
12020465	Sports/Recreational Facilities Fees	4,000,000.00	4,000,000.00	715,000.00	715,000.00	17.9%	3,285,000.00
12020478	Workshop Fees	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020484	Sticker Fees	9,000,000.00	9,000,000.00	2,966,100.00	2,966,100.00	33.0%	6,033,900.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>90,550,000.00</b>	<b>90,550,000.00</b>	<b>5,648,500.00</b>	<b>22,538,894.00</b>	<b>24.9%</b>	<b>68,011,106.00</b>
12020501	Fines/Penalties	90,550,000.00	90,550,000.00	5,648,500.00	22,538,894.00	24.9%	68,011,106.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,867,203,000.00</b>	<b>712,203,000.00</b>	<b>89,404,605.00</b>	<b>289,908,790.00</b>	<b>40.7%</b>	<b>422,294,210.00</b>
12020601	Sales of Journal & Publications	3,800,000.00	33,800,000.00	9,800,000.00	27,630,000.00	81.7%	6,170,000.00
12020604	Sales of Stores/Scraps/Unserviceable Items	10,000,000.00	10,000,000.00	3,186,250.00	3,186,250.00	31.9%	6,813,750.00
12020605	Sales of Vaccines	60,000.00	60,000.00	-	-	0.0%	60,000.00
12020606	Sales of Bills of Entries/Application Forms	315,293,000.00	215,293,000.00	35,999,500.00	63,012,640.00	29.3%	152,280,360.00
12020607	Sales of Consultancy Registration Forms	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020608	Sales of Improved Seeds/Chemicals	135,050,000.00	135,050,000.00	-	-	0.0%	135,050,000.00
12020609	Proceeds from Sales of Farm Produce	355,000,000.00	255,000,000.00	-	1,887,500.00	0.7%	253,112,500.00
12020611	Proceeds from Sales of Government Vehicles	5,000,000.00	20,000,000.00	-	17,000,000.00	85.0%	3,000,000.00
12020614	Proceeds from Sales of Government Building	1,030,000,000.00	30,000,000.00	40,418,855.00	175,302,400.00	584.3%	145,302,400.00
12020617	Sales of Plan Photostat Print/Map	2,500,000.00	2,500,000.00	-	340,000.00	13.6%	2,160,000.00
12020620	Sales of Other Government Properties	10,000,000.00	10,000,000.00	-	1,550,000.00	15.5%	8,450,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>1,019,200,000.00</b>	<b>919,200,000.00</b>	<b>94,676,199.00</b>	<b>553,918,494.00</b>	<b>60.3%</b>	<b>365,281,506.00</b>
12020701	Earnings from Consultancy Services	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020702	Earnings from Laboratory Services	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020703	Earnings from Hire of Plants & Equipment	50,000,000.00	50,000,000.00	500,000.00	1,000,000.00	2.0%	49,000,000.00
12020704	Earnings from the Use of Government Vehicles	57,000,000.00	57,000,000.00	12,100,000.00	32,136,400.00	56.4%	24,863,600.00
12020705	Earnings from the Use of Government Halls	1,600,000.00	1,600,000.00	180,000.00	662,000.00	41.4%	938,000.00
12020707	Earnings from Medical Services	649,000,000.00	649,000,000.00	76,471,968.00	501,530,214.00	77.3%	147,469,786.00
12020709	Earnings from Tourism/Culture/Arts Centres	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020711	Earnings from Commercial Activities	257,350,000.00	157,350,000.00	4,624,231.00	17,789,880.00	11.3%	139,560,120.00
12020720	Earnings from Guest Houses	3,500,000.00	3,500,000.00	800,000.00	800,000.00	22.9%	2,700,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>1,194,500,000.00</b>	<b>124,500,000.00</b>	<b>46,000,000.00</b>	<b>46,000,000.00</b>	<b>36.9%</b>	<b>78,500,000.00</b>
12020901	Rent on Government Land	1,090,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020903	Rent & Premium on the Allocation of Land	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020904	Rent of Plots & Sites Services Programme	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020906	Rent on Government Properties	101,000,000.00	101,000,000.00	46,000,000.00	46,000,000.00	45.5%	55,000,000.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>710,150,000.00</b>	<b>240,150,000.00</b>	<b>55,429,104.00</b>	<b>115,448,876.00</b>	<b>48.1%</b>	<b>124,701,124.00</b>
12021009	Motor Vehicle Refurbishing Loan	440,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
12021011	Refunds	160,150,000.00	160,150,000.00	55,010,704.00	115,030,476.00	71.8%	45,119,524.00
12021012	Animal Traction Repayment	10,000,000.00	10,000,000.00	418,400.00	418,400.00	4.2%	9,581,600.00
12021013	Furniture Loan Repayment	100,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>700,628,000.00</b>	<b>100,628,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,628,000.00</b>
12021102	Dividend Received	700,628,000.00	100,628,000.00	-	-	0.0%	100,628,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>50,000.00</b>	<b>25.0%</b>	<b>150,000.00</b>
12021302	Audit Fees	200,000.00	200,000.00	-	50,000.00	25.0%	150,000.00

Yobe State Government Budget Performance Report 2025 Q3 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>13</b>	<b>AID AND GRANTS</b>	<b>22,500,000,000.00</b>	<b>52,169,000,000.00</b>	<b>20,000,000,000.00</b>	<b>50,000,000,000.00</b>	<b>95.8%</b>	<b>2,169,000,000.00</b>
<b>1302</b>	<b>GRANTS</b>	<b>22,500,000,000.00</b>	<b>52,169,000,000.00</b>	<b>20,000,000,000.00</b>	<b>50,000,000,000.00</b>	<b>95.8%</b>	<b>2,169,000,000.00</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>22,500,000,000.00</b>	<b>52,169,000,000.00</b>	<b>20,000,000,000.00</b>	<b>50,000,000,000.00</b>	<b>95.8%</b>	<b>2,169,000,000.00</b>
13020102	Capital Grants from FGN	22,500,000,000.00	52,169,000,000.00	20,000,000,000.00	50,000,000,000.00	95.8%	2,169,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>91,985,000,000.00</b>	<b>19,985,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>19,985,000,000.00</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>50,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>50,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14020101	Other Capital Receipts	50,000,000,000.00	-	-	-	-	-
<b>1403</b>	<b>LOANS/BORROWINGS RECEIPTS</b>	<b>41,985,000,000.00</b>	<b>19,985,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>19,985,000,000.00</b>
<b>140301</b>	<b>DOMESTIC LOANS/BORROWINGS RECEIPTS</b>	<b>9,985,000,000.00</b>	<b>4,985,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,985,000,000.00</b>
14030101	Domestic Loans/Borrowings from Financial Institutions	9,985,000,000.00	4,985,000,000.00	-	-	0.0%	4,985,000,000.00
<b>140302</b>	<b>INTERNATIONAL LOANS/BORROWINGS RECEIPTS</b>	<b>32,000,000,000.00</b>	<b>15,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000,000.00</b>
14030201	International Loans/Borrowings from Financial Institutions	32,000,000,000.00	15,000,000,000.00	-	-	0.0%	15,000,000,000.00

## 2.C Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>320,796,000,000.00</b>	<b>320,796,000,000.00</b>	<b>114,078,641,593.01</b>	<b>235,436,206,558.91</b>	<b>73.4%</b>	<b>85,359,793,441.09</b>
<b>010000000000</b>	<b>ADMINISTRATION</b>	<b>47,948,971,000.00</b>	<b>66,064,471,000.00</b>	<b>27,201,712,709.50</b>	<b>50,758,096,336.00</b>	<b>76.8%</b>	<b>15,306,374,664.00</b>
<b>011100000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>7,389,765,000.00</b>	<b>13,053,865,000.00</b>	<b>6,937,863,770.00</b>	<b>11,272,558,341.00</b>	<b>86.4%</b>	<b>1,781,306,659.00</b>
011100100100	Government House	4,954,943,000.00	10,456,943,000.00	5,885,684,115.00	9,367,041,450.00	89.6%	1,089,901,550.00
011100100200	Deputy Governor's Office	859,000,000.00	2,156,000,000.00	980,196,379.00	1,757,855,886.00	81.5%	398,144,114.00
011100300100	Special Adviser on Budget	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100300200	Special Adviser on Basic & Secondary Education	6,000,000.00	6,000,000.00	1,190,028.00	2,000,185.00	33.3%	3,999,815.00
011100300300	Special Adviser on Finance	6,000,000.00	6,000,000.00	-	1,490,000.00	24.8%	4,510,000.00
011100300400	Special Adviser on Legal Matters	6,000,000.00	6,000,000.00	500,104.00	1,750,495.00	29.2%	4,249,505.00
011100300500	Special Adviser on Local Government Affairs	6,000,000.00	6,000,000.00	500,000.00	2,000,176.00	33.3%	3,999,824.00
011100300600	Special Adviser on Housing & Urban Development	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100300700	Special Adviser on Political and Legislative Matters	6,000,000.00	6,000,000.00	939,931.00	2,250,029.00	37.5%	3,749,971.00
011100300800	Special Adviser on Security	6,000,000.00	6,000,000.00	750,000.00	2,250,000.00	37.5%	3,750,000.00
011100300900	Special Adviser on Works	6,000,000.00	6,000,000.00	747,732.00	1,998,302.00	33.3%	4,001,698.00
011100301000	Special Adviser on Health	6,000,000.00	6,000,000.00	500,030.00	2,000,195.00	33.3%	3,999,805.00
011100301100	Special Adviser on Agriculture	6,000,000.00	6,000,000.00	500,000.00	1,997,880.00	33.3%	4,002,120.00
011100301200	Special Adviser on Religious Matters	6,000,000.00	6,000,000.00	750,170.00	2,250,290.00	37.5%	3,749,710.00
011100301300	Special Adviser on Commerce	6,000,000.00	6,000,000.00	764,780.00	2,249,936.00	37.5%	3,750,064.00
011100301400	Special Adviser on Water and Sanitation	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100301500	Special Adviser on Transport & Energy	6,000,000.00	6,000,000.00	886,684.00	2,247,776.00	37.5%	3,752,224.00
011100301600	Special Adviser on Humanitarian Affairs	6,000,000.00	6,000,000.00	750,000.00	2,250,655.00	37.5%	3,749,345.00
011100301700	Special Adviser on Environment	6,000,000.00	6,000,000.00	748,233.00	2,248,855.00	37.5%	3,751,145.00
011100301800	Special Adviser on Youth & Sports	6,000,000.00	6,000,000.00	728,929.00	2,229,215.00	37.2%	3,770,785.00
011100301900	Special Adviser on Women Affairs	6,000,000.00	6,000,000.00	1,250,106.00	2,000,328.00	33.3%	3,999,672.00
011100302000	Special Adviser on Small and Medium Enterprises	6,000,000.00	6,000,000.00	3,749,403.00	3,749,403.00	62.5%	2,250,597.00
011100302100	Special Adviser on Higher Education	6,000,000.00	6,000,000.00	751,374.00	2,150,500.00	35.8%	3,849,500.00
011100302200	Special Adviser on Special Duties	6,000,000.00	6,000,000.00	752,108.00	2,002,158.00	33.4%	3,997,842.00
011100302300	Special Adviser on Inter-Party Affairs	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100302400	Special Adviser on Wealth and Job Creation	6,000,000.00	6,000,000.00	500,000.00	2,000,481.00	33.3%	3,999,519.00
011100302500	Special Adviser on Community and Social Development	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100302600	Special Adviser on Inter-Governmental Affairs	6,000,000.00	6,000,000.00	751,433.00	3,496,933.00	58.3%	2,503,067.00
011100302700	Special Adviser on Investment	6,000,000.00	6,000,000.00	500,164.00	1,749,377.00	29.2%	4,250,623.00
011100302800	Special Adviser on Rural Development	6,000,000.00	6,000,000.00	1,250,193.00	2,250,304.00	37.5%	3,749,696.00
011100302900	Special Adviser on Policy Delivery	6,000,000.00	6,000,000.00	1,250,087.00	2,250,304.00	37.5%	3,749,696.00
011100303000	Special Adviser on Rural Electrification	6,000,000.00	6,000,000.00	751,413.00	2,247,913.00	37.5%	3,752,087.00
011100303100	Special Adviser on Livestock Development	6,000,000.00	6,000,000.00	1,050,369.00	3,496,869.00	58.3%	2,503,131.00
011100500100	Sustainable Development Goals (SDG)	1,081,882,000.00	46,982,000.00	2,612,500.00	9,225,000.00	19.6%	37,757,000.00
011101000100	Bureau for Public Procurement (BPP)	307,940,000.00	207,940,000.00	46,557,505.00	79,827,446.00	38.4%	128,112,554.00
<b>011200000000</b>	<b>YOBE STATE HOUSE OF ASSEMBLY</b>	<b>3,935,987,000.00</b>	<b>4,005,987,000.00</b>	<b>1,556,805,037.00</b>	<b>3,224,493,434.00</b>	<b>80.5%</b>	<b>781,493,566.00</b>
011200300100	House of Assembly	3,666,093,000.00	3,756,093,000.00	1,526,519,018.00	3,141,137,090.00	83.6%	614,955,910.00
011200400100	House of Assembly Service Commission	269,894,000.00	249,894,000.00	30,286,019.00	83,356,344.00	33.4%	166,537,656.00
<b>012300000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION &amp; CULTURE</b>	<b>2,278,706,000.00</b>	<b>1,089,706,000.00</b>	<b>199,915,876.00</b>	<b>639,424,424.00</b>	<b>58.7%</b>	<b>450,281,576.00</b>
012300100100	Ministry of Home Affairs, Information & Culture	1,004,220,000.00	336,220,000.00	59,938,589.00	184,361,577.00	54.8%	151,858,423.00
012300300100	Yobe State Television (Ytv)	361,058,000.00	296,058,000.00	52,658,338.00	160,050,515.00	54.1%	136,007,485.00
012300400100	Yobe Broadcasting Corporation (YBC)	356,693,000.00	235,693,000.00	53,113,444.00	153,355,430.00	65.1%	82,337,570.00
012301300100	Yobe State Printing Corporation	285,633,000.00	55,633,000.00	10,414,337.00	31,371,909.00	56.4%	24,261,091.00
012305700100	Yobe State Council for Arts & Culture	271,102,000.00	166,102,000.00	23,791,168.00	110,284,993.00	66.4%	55,817,007.00
<b>012500000000</b>	<b>HEAD OF SERVICE</b>	<b>7,664,201,000.00</b>	<b>11,279,201,000.00</b>	<b>4,338,718,750.00</b>	<b>8,039,156,308.00</b>	<b>71.3%</b>	<b>3,240,044,692.00</b>
012500100100	Office of the Head of Civil Service	7,664,201,000.00	11,279,201,000.00	4,338,718,750.00	8,039,156,308.00	71.3%	3,240,044,692.00
<b>014000000000</b>	<b>AUDIT DEPARTMENT</b>	<b>963,536,000.00</b>	<b>898,536,000.00</b>	<b>314,956,896.00</b>	<b>566,465,145.00</b>	<b>63.0%</b>	<b>332,070,855.00</b>
014000100100	Office of the State Auditor-General	485,236,000.00	500,236,000.00	245,245,644.00	382,529,778.00	76.5%	117,706,222.00
014000200100	Office of the LG Auditor-General	238,211,000.00	228,211,000.00	41,764,089.00	132,529,158.00	58.1%	95,681,842.00
014000300100	Audit Service Board	240,089,000.00	170,089,000.00	27,947,163.00	51,406,209.00	30.2%	118,682,791.00
<b>014400000000</b>	<b>MINISTRY OF HUMANITARIAN AFFAIRS &amp; DISASTER MANAGEMENT</b>	<b>6,663,557,000.00</b>	<b>3,671,557,000.00</b>	<b>618,680,142.00</b>	<b>1,827,040,057.00</b>	<b>49.8%</b>	<b>1,844,516,943.00</b>
014400100100	Ministry of Humanitarian Affairs & Disaster Management	5,419,057,000.00	1,427,057,000.00	128,809,906.00	196,794,821.00	13.8%	1,230,262,179.00
014400800100	State Emergency Management Agency (SEMA)	1,244,500,000.00	2,244,500,000.00	489,870,236.00	1,630,245,236.00	72.6%	614,254,764.00

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>014700000000</b>	<b>SERVICE COMMISSIONS</b>	<b>223,081,000.00</b>	<b>203,081,000.00</b>	<b>39,344,972.00</b>	<b>138,203,679.00</b>	<b>68.1%</b>	<b>64,877,321.00</b>
014700100100	Civil Service Commission	223,081,000.00	203,081,000.00	39,344,972.00	138,203,679.00	68.1%	64,877,321.00
<b>014800000000</b>	<b>ELECTORAL COMMISSION</b>	<b>86,247,000.00</b>	<b>126,247,000.00</b>	<b>26,428,369.00</b>	<b>49,450,994.00</b>	<b>39.2%</b>	<b>76,796,006.00</b>
014800100100	State Independent Electoral Commission (SIEC)	86,247,000.00	126,247,000.00	26,428,369.00	49,450,994.00	39.2%	76,796,006.00
<b>014900000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>248,179,000.00</b>	<b>213,179,000.00</b>	<b>36,227,802.00</b>	<b>119,029,719.00</b>	<b>55.8%</b>	<b>94,149,281.00</b>
014900100100	Local Government Service Commission	172,647,000.00	137,647,000.00	23,724,793.00	81,151,899.00	59.0%	56,495,101.00
014903500100	Local Government Pension Board	75,532,000.00	75,532,000.00	12,503,009.00	37,877,820.00	50.1%	37,554,180.00
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>15,743,468,000.00</b>	<b>30,540,868,000.00</b>	<b>13,029,153,678.50</b>	<b>24,595,336,177.00</b>	<b>80.5%</b>	<b>5,945,531,823.00</b>
016100100100	Office of the Secretary to the State Government	13,271,140,000.00	27,301,140,000.00	12,183,997,926.50	21,919,193,419.00	80.3%	5,381,946,581.00
016100200100	Unicef Coordinator	610,000.00	610,000.00	25,000.00	175,025.00	28.7%	434,975.00
016100300100	Landscape Unit	305,000.00	305,000.00	100,000.00	32,500.00	32.8%	205,000.00
016100400100	National Volunteer Unit	130,000.00	130,000.00	29,000.00	50,000.00	38.5%	80,000.00
016100500100	Maintenance Unit	305,000.00	305,000.00	77,500.00	125,000.00	41.0%	180,000.00
016100600100	Lagos Liaison Office	6,000,000.00	6,000,000.00	2,200,000.00	3,500,000.00	58.3%	2,500,000.00
016100700100	Kaduna Liaison Office	7,812,000.00	7,812,000.00	-	1,000,000.00	12.8%	6,812,000.00
016100800100	Abuja Liaison Office	113,400,000.00	83,400,000.00	300,000.00	30,450,000.00	36.5%	52,950,000.00
016100900100	Maiduguri Liaison Office	3,000,000.00	3,000,000.00	150,000.00	455,000.00	15.2%	2,545,000.00
016101000100	Yobe State Aids Control Agency (YOSACA)	166,745,000.00	144,145,000.00	65,075,000.00	83,225,000.00	57.7%	60,920,000.00
016103700100	Yobe State Pilgrims' Commission	2,174,021,000.00	2,994,021,000.00	777,266,752.00	2,557,062,733.00	85.4%	436,958,267.00
<b>016200000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>2,752,244,000.00</b>	<b>982,244,000.00</b>	<b>103,617,417.00</b>	<b>286,938,058.00</b>	<b>29.2%</b>	<b>695,305,942.00</b>
016200100100	Ministry of Religious Affairs	1,027,844,000.00	457,844,000.00	46,842,418.00	154,554,727.00	33.8%	303,289,273.00
016200100200	Yobe Mosque & Islamic Centre	201,400,000.00	201,400,000.00	48,774,999.00	124,383,331.00	61.8%	77,016,669.00
016200200100	Yobe State Hisbah Commission	1,523,000,000.00	323,000,000.00	8,000,000.00	8,000,000.00	2.5%	315,000,000.00
<b>020000000000</b>	<b>ECONOMIC</b>	<b>148,889,818,000.00</b>	<b>175,307,148,000.00</b>	<b>61,394,123,756.51</b>	<b>130,205,264,789.91</b>	<b>74.3%</b>	<b>45,101,883,210.09</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>16,539,048,000.00</b>	<b>12,693,048,000.00</b>	<b>5,110,277,882.00</b>	<b>7,804,602,089.00</b>	<b>61.5%</b>	<b>4,888,445,911.00</b>
021500100100	Ministry of Agriculture & Natural Resources	15,623,037,000.00	12,258,037,000.00	5,043,242,062.00	7,604,827,441.00	62.0%	4,653,209,559.00
021510200100	Agricultural Development Programme (ADP)	590,406,000.00	350,406,000.00	66,773,320.00	198,987,148.00	56.8%	151,418,852.00
021511000100	Fertilizer Blending Plant	325,605,000.00	84,605,000.00	262,500.00	787,500.00	0.9%	83,817,500.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE &amp; ECONOMIC DEVELOPMENT</b>	<b>41,267,807,000.00</b>	<b>43,844,857,000.00</b>	<b>13,312,594,318.51</b>	<b>33,685,864,743.91</b>	<b>76.8%</b>	<b>10,158,992,256.09</b>
022000100100	Ministry of Finance & Economic Development	1,825,306,000.00	1,821,356,000.00	482,229,349.00	1,151,198,969.00	63.2%	670,157,031.00
022000100300	Miscellaneous Expenses Unit	8,816,195,000.00	15,286,195,000.00	6,119,540,654.00	13,122,533,247.00	85.8%	2,163,661,753.00
022000100400	Consolidated Revenue Fund Charges Unit	28,441,000,000.00	24,901,000,000.00	6,341,943,025.51	18,393,179,349.91	73.9%	6,507,820,650.09
022000200100	Debt Management Office (DMO)	450,000.00	450,000.00	20,000.00	112,500.00	25.0%	337,500.00
022000700100	Office of the Accountant-General	26,620,000.00	26,620,000.00	5,319,102.00	18,686,999.00	70.2%	7,933,001.00
022000700200	Project Financial Management Unit	450,000.00	450,000.00	10,000.00	112,500.00	25.0%	337,500.00
022000700400	Efficiency Unit	300,000.00	300,000.00	-	-	0.0%	300,000.00
022000800100	Yobe Internal Revenue Service (YIRS)	2,157,486,000.00	1,808,486,000.00	363,532,188.00	1,000,041,179.00	55.3%	808,444,821.00
<b>022200000000</b>	<b>MINISTRY OF COMMERCE, INDUSTRY &amp; TOURISM</b>	<b>11,160,199,000.00</b>	<b>25,112,479,000.00</b>	<b>11,971,417,755.00</b>	<b>19,566,202,166.00</b>	<b>77.9%</b>	<b>5,546,276,834.00</b>
022200100100	Ministry of Commerce, Industry & Tourism	8,587,869,000.00	24,216,149,000.00	11,900,143,656.00	19,250,048,912.00	79.5%	4,966,100,088.00
022201800100	Yobe State Investment Promotion Agency	1,186,260,000.00	391,260,000.00	48,226,819.00	122,093,019.00	31.2%	269,166,981.00
022205100100	Small & Medium Scale Industries Credit Board	684,434,000.00	384,434,000.00	8,836,551.00	151,762,639.00	39.5%	232,671,361.00
022205200100	Yobe State Hotels Board	199,756,000.00	99,756,000.00	14,210,729.00	42,297,596.00	42.4%	57,458,404.00
022205900100	Yobe State Micro-Finance Bank	400,000,000.00	-	-	-	-	-
022206100100	Pre-Stress Concrete Pole Industry	101,880,000.00	20,880,000.00	-	-	0.0%	20,880,000.00
<b>022700000000</b>	<b>MINISTRY OF WEALTH CREATION, EMPOWERMENT &amp; EMPLOYMENT GENERATION</b>	<b>3,775,449,000.00</b>	<b>1,380,449,000.00</b>	<b>620,894,197.00</b>	<b>732,038,872.00</b>	<b>53.0%</b>	<b>648,410,128.00</b>
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	3,775,449,000.00	1,380,449,000.00	620,894,197.00	732,038,872.00	53.0%	648,410,128.00
<b>022800000000</b>	<b>INFORMATION TECHNOLOGY DEVELOPMENT AGENCY</b>	<b>1,294,000,000.00</b>	<b>694,000,000.00</b>	<b>193,050,000.00</b>	<b>391,165,500.00</b>	<b>56.4%</b>	<b>302,834,500.00</b>
022800700100	Information Technology Development Agency	1,294,000,000.00	694,000,000.00	193,050,000.00	391,165,500.00	56.4%	302,834,500.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT AND ENERGY</b>	<b>14,269,311,000.00</b>	<b>17,019,311,000.00</b>	<b>6,092,391,742.00</b>	<b>11,270,532,492.00</b>	<b>66.2%</b>	<b>5,748,778,508.00</b>
022900100100	Ministry of Transport and Energy	6,614,859,000.00	3,514,859,000.00	757,421,579.00	1,824,793,109.00	51.9%	1,690,065,891.00
022900300100	Rural Electrification Board (REB)	7,364,677,000.00	13,314,677,000.00	5,313,401,384.00	9,381,033,046.00	70.5%	3,933,643,954.00
022905500100	Yobe Road Traffic Agency (YOROTA)	261,775,000.00	161,775,000.00	20,668,779.00	60,206,337.00	37.2%	101,568,663.00
022905600100	Cargo Airport Agency	28,000,000.00	28,000,000.00	1,500,000.00	4,500,000.00	16.1%	23,500,000.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>32,114,916,000.00</b>	<b>55,477,916,000.00</b>	<b>18,510,535,867.00</b>	<b>45,403,815,297.00</b>	<b>81.8%</b>	<b>10,074,100,703.00</b>
023400100100	Ministry of Works	26,603,917,000.00	50,516,917,000.00	17,047,997,137.00	40,566,789,446.00	80.3%	9,950,127,554.00
023400400100	Yobe Road Maintenance Agency (YORMA)	5,510,999,000.00	4,960,999,000.00	1,462,538,730.00	4,837,025,851.00	97.5%	123,973,149.00
<b>023800000000</b>	<b>MINISTRY OF BUDGET &amp; ECONOMIC PLANNING</b>	<b>3,866,188,000.00</b>	<b>3,486,188,000.00</b>	<b>2,171,529,725.00</b>	<b>2,680,244,940.00</b>	<b>76.9%</b>	<b>805,943,060.00</b>
023800100100	Ministry of Budget & Economic Planning	3,711,115,000.00	3,331,115,000.00	2,169,617,225.00	2,674,644,940.00	80.3%	656,470,060.00
023800100200	Budget Monitoring & Inspection Unit	3,300,000.00	3,300,000.00	225,000.00	600,000.00	18.2%	2,700,000.00
023800100300	Statistics Department	2,550,000.00	2,550,000.00	187,500.00	500,000.00	19.6%	2,050,000.00
023800100400	Donor Coordination Unit	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
023800100500	New Partnership for African Development (NEPAD) Unit	13,500,000.00	13,500,000.00	1,500,000.00	4,500,000.00	33.3%	9,000,000.00
023800100600	State Development Plan (SDP) Unit	7,723,000.00	7,723,000.00	-	-	0.0%	7,723,000.00
023800400100	State Bureau of Statistics (SBS)	122,000,000.00	122,000,000.00	-	-	0.0%	122,000,000.00

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>02500000000</b>	<b>FISCAL RESPONSIBILITY BOARD (FRB)</b>	<b>395,390,000.00</b>	<b>262,390,000.00</b>	<b>19,683,335.00</b>	<b>71,369,023.00</b>	<b>27.2%</b>	<b>191,020,977.00</b>
025000100100	Fiscal Responsibility Board (FRB)	395,390,000.00	262,390,000.00	19,683,335.00	71,369,023.00	27.2%	191,020,977.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>9,472,960,000.00</b>	<b>5,433,960,000.00</b>	<b>712,722,308.00</b>	<b>3,333,713,080.00</b>	<b>61.3%</b>	<b>2,100,246,920.00</b>
025200100100	Ministry of Water Resources	3,416,404,000.00	2,106,404,000.00	270,051,446.00	1,152,302,372.00	54.7%	954,101,628.00
025210200100	Yobe State Water Corporation	3,326,836,000.00	1,316,836,000.00	291,470,450.00	944,668,398.00	71.7%	372,167,602.00
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	2,729,720,000.00	2,010,720,000.00	151,200,412.00	1,236,742,310.00	61.5%	773,977,690.00
<b>02530000000</b>	<b>MINISTRY OF HOUSING &amp; URBAN DEVELOPMENT</b>	<b>11,319,584,000.00</b>	<b>7,129,584,000.00</b>	<b>2,301,569,965.00</b>	<b>4,294,423,606.00</b>	<b>60.2%</b>	<b>2,835,160,394.00</b>
025300100100	Ministry of Housing & Urban Development	8,913,279,000.00	5,863,279,000.00	2,207,670,752.00	4,004,509,638.00	68.3%	1,858,769,362.00
025300700100	Fire and Rescue Service	711,027,000.00	1,071,027,000.00	73,159,550.00	221,540,704.00	20.7%	849,486,296.00
025301000100	Housing & Property Development Corporation	1,695,278,000.00	195,278,000.00	20,739,663.00	68,373,264.00	35.0%	126,904,736.00
<b>02600000000</b>	<b>MINISTRY OF LAND &amp; SOLID MINERALS</b>	<b>2,655,081,000.00</b>	<b>2,305,081,000.00</b>	<b>339,825,202.00</b>	<b>866,368,234.00</b>	<b>37.6%</b>	<b>1,438,712,766.00</b>
026000300100	Yobe Geographic Information Service (YOGIS)	2,655,081,000.00	2,305,081,000.00	339,825,202.00	866,368,234.00	37.6%	1,438,712,766.00
<b>02650000000</b>	<b>MINISTRY OF LIVESTOCK DEVELOPMENT</b>	<b>759,885,000.00</b>	<b>467,885,000.00</b>	<b>37,631,460.00</b>	<b>104,924,747.00</b>	<b>22.4%</b>	<b>362,960,253.00</b>
026500100100	Ministry of Livestock Development	500,000,000.00	350,000,000.00	36,393,960.00	101,112,247.00	28.9%	248,887,753.00
026500100200	Modern Abattoir	108,635,000.00	20,635,000.00	37,500.00	112,500.00	0.5%	20,522,500.00
026500100300	Pilot Livestock	151,250,000.00	97,250,000.00	1,200,000.00	3,700,000.00	3.8%	93,550,000.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE</b>	<b>4,700,845,000.00</b>	<b>4,025,945,000.00</b>	<b>868,476,100.00</b>	<b>2,549,382,869.00</b>	<b>63.3%</b>	<b>1,476,562,131.00</b>
<b>03180000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>3,694,090,000.00</b>	<b>3,179,090,000.00</b>	<b>662,388,633.00</b>	<b>1,955,592,473.00</b>	<b>61.5%</b>	<b>1,223,497,527.00</b>
031801100100	Judicial Service Commission	156,248,000.00	96,248,000.00	18,816,668.00	55,572,554.00	57.7%	40,675,446.00
031805100100	High Court of Justice	1,895,121,000.00	1,745,121,000.00	327,838,072.00	1,010,813,326.00	57.9%	734,307,674.00
031805200100	Sharia Court Division	501,274,000.00	511,274,000.00	149,500,701.00	407,182,407.00	79.6%	104,091,593.00
031805300100	Sharia Court of Appeal	1,109,827,000.00	794,827,000.00	165,828,192.00	480,954,186.00	60.5%	313,872,814.00
031805400300	Rent Tribunal	10,600,000.00	10,600,000.00	150,000.00	400,000.00	3.8%	10,200,000.00
031805400400	Sanitation Court	10,900,000.00	10,900,000.00	225,000.00	600,000.00	5.5%	10,300,000.00
031805400500	Revenue Court	10,120,000.00	10,120,000.00	30,000.00	70,000.00	0.7%	10,050,000.00
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>1,006,755,000.00</b>	<b>846,855,000.00</b>	<b>206,087,467.00</b>	<b>593,790,396.00</b>	<b>70.1%</b>	<b>253,064,604.00</b>
032600100100	Ministry of Justice	749,681,000.00	667,781,000.00	199,231,750.00	541,223,160.00	81.0%	126,557,840.00
032600100200	Prerogative of Mercy	144,074,000.00	66,074,000.00	6,855,717.00	42,567,236.00	64.4%	23,506,764.00
032600200100	Justice Sector Reform Team (JSRT)	33,000,000.00	33,000,000.00	-	-	0.0%	33,000,000.00
032605100200	Administration of Justice	80,000,000.00	80,000,000.00	-	10,000,000.00	12.5%	70,000,000.00
<b>05000000000</b>	<b>SOCIAL</b>	<b>119,256,366,000.00</b>	<b>75,398,436,000.00</b>	<b>24,614,329,027.00</b>	<b>51,923,462,564.00</b>	<b>68.9%</b>	<b>23,474,973,436.00</b>
<b>05130000000</b>	<b>MINISTRY OF YOUTH, SPORTS, SOCIAL &amp; COMMUNITY DEVELOPMENT</b>	<b>3,010,755,000.00</b>	<b>7,499,755,000.00</b>	<b>2,781,931,349.00</b>	<b>3,440,346,895.00</b>	<b>45.9%</b>	<b>4,059,408,105.00</b>
051300100100	Ministry of Youth, Sports, Social & Community Development	2,321,442,000.00	6,860,442,000.00	2,648,598,110.00	2,986,243,878.00	43.5%	3,874,198,122.00
051300100200	Yobe State Sports Council	369,047,000.00	369,047,000.00	48,657,739.00	245,442,017.00	66.5%	123,604,983.00
051300100300	Yobe Desert Stars	319,116,000.00	269,116,000.00	84,638,000.00	208,561,000.00	77.5%	60,555,000.00
051305200100	Nysc Fika	1,150,000.00	1,150,000.00	37,500.00	100,000.00	8.7%	1,050,000.00
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>2,050,373,000.00</b>	<b>851,373,000.00</b>	<b>197,861,601.00</b>	<b>321,685,000.00</b>	<b>37.8%</b>	<b>529,688,000.00</b>
051400100100	Ministry of Women Affairs	2,050,373,000.00	851,373,000.00	197,861,601.00	321,685,000.00	37.8%	529,688,000.00
<b>05170000000</b>	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>	<b>36,097,830,000.00</b>	<b>24,214,850,000.00</b>	<b>8,621,556,888.00</b>	<b>16,665,162,901.00</b>	<b>68.8%</b>	<b>7,549,687,099.00</b>
051700100100	Ministry of Basic & Secondary Education	18,293,653,000.00	7,961,773,000.00	2,661,800,021.00	4,639,581,390.00	58.3%	3,322,191,610.00
051700100200	French, Kanuri & Arabic Centre	1,652,000.00	1,652,000.00	32,586.00	90,096.00	5.5%	1,561,904.00
051700300100	State Universal Basic Education Board (SUBEB)	6,158,569,000.00	5,613,969,000.00	3,397,775,347.00	4,539,098,605.00	80.9%	1,074,870,395.00
051700800100	Yobe State Library Board	266,753,000.00	174,753,000.00	36,177,239.00	110,918,670.00	63.5%	63,834,330.00
051701000100	Agency for Mass Education	567,196,000.00	557,196,000.00	122,412,276.00	371,916,480.00	66.7%	185,279,520.00
051703000100	Zonal Inspectorate	1,351,000.00	1,351,000.00	75,000.00	225,000.00	16.7%	1,126,000.00
051703100100	Arabic & Islamic Education Board	1,685,716,000.00	1,139,716,000.00	172,640,055.00	442,627,922.00	38.8%	697,088,078.00
051705400100	Teaching Service Board	6,250,029,000.00	6,169,029,000.00	1,553,159,393.00	4,580,056,672.00	74.2%	1,588,972,328.00
051705500100	Science & Technical Schools Board	2,862,361,000.00	2,584,861,000.00	677,288,663.00	1,980,178,663.00	76.6%	604,682,337.00
051706400100	Educational Resource Centre	10,550,000.00	10,550,000.00	196,308.00	469,403.00	4.4%	10,080,597.00
<b>05630000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE &amp; TECHNOLOGY</b>	<b>21,933,590,000.00</b>	<b>14,402,590,000.00</b>	<b>4,690,797,737.00</b>	<b>11,516,458,637.00</b>	<b>80.0%</b>	<b>2,886,131,363.00</b>
056300100100	Ministry of Higher Education, Science & Technology	1,295,976,000.00	1,079,976,000.00	478,027,082.00	861,089,546.00	79.7%	218,886,454.00
056300100300	Remedial Programme	1,425,000.00	1,425,000.00	100,731.00	101,012.00	7.1%	1,323,988.00
056301800100	Mai Idniss Alooma Polytechnic, Gaidam	1,496,312,000.00	1,076,312,000.00	450,921,546.00	816,666,734.00	75.9%	259,645,266.00
056302100100	Yobe State University (YSU)	8,965,099,000.00	5,670,099,000.00	2,021,063,219.00	4,955,397,143.00	87.4%	714,701,857.00
056305600100	Yobe State Scholarship Board	2,048,022,000.00	1,048,022,000.00	350,484,294.00	815,346,281.00	77.8%	232,675,719.00
056306500100	Umar Suleiman College of Education, Gashua	2,629,745,000.00	1,971,745,000.00	553,405,406.00	1,461,741,961.00	74.1%	510,003,039.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	2,053,370,000.00	1,458,370,000.00	387,304,698.00	1,114,936,639.00	76.5%	343,433,361.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	1,662,793,000.00	1,087,793,000.00	233,460,656.00	850,717,965.00	78.2%	237,075,035.00
056306800100	College of Education & Legal Studies (COELS), Nguru	1,780,848,000.00	1,008,848,000.00	216,030,105.00	640,461,356.00	63.5%	368,386,644.00

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
031805300100	Sharia Court of Appeal	1,109,827,000.00	794,827,000.00	165,828,192.00	480,954,186.00	60.5%	313,872,814.00
031805400300	Rent Tribunal	10,600,000.00	10,600,000.00	150,000.00	400,000.00	3.8%	10,200,000.00
031805400400	Sanitation Court	10,900,000.00	10,900,000.00	225,000.00	600,000.00	5.5%	10,300,000.00
031805400500	Revenue Court	10,120,000.00	10,120,000.00	30,000.00	70,000.00	0.7%	10,050,000.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>1,006,755,000.00</b>	<b>846,855,000.00</b>	<b>206,087,467.00</b>	<b>593,790,396.00</b>	<b>70.1%</b>	<b>253,064,604.00</b>
032600100100	Ministry of Justice	749,681,000.00	667,781,000.00	199,231,750.00	541,223,160.00	81.0%	126,557,840.00
032600100200	Prerogative of Mercy	144,074,000.00	66,074,000.00	6,855,717.00	42,567,236.00	64.4%	23,506,764.00
032600200100	Justice Sector Reform Team (JSRT)	33,000,000.00	33,000,000.00	-	-	0.0%	33,000,000.00
0326005100200	Administration of Justice	80,000,000.00	80,000,000.00	-	10,000,000.00	12.5%	70,000,000.00
<b>050000000000</b>	<b>SOCIAL</b>	<b>119,256,366,000.00</b>	<b>75,398,436,000.00</b>	<b>24,614,329,027.00</b>	<b>51,923,462,564.00</b>	<b>68.9%</b>	<b>23,474,973,436.00</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTH, SPORTS, SOCIAL &amp; COMMUNITY DEVELOPMENT</b>	<b>3,010,755,000.00</b>	<b>7,499,755,000.00</b>	<b>2,781,931,349.00</b>	<b>3,440,346,895.00</b>	<b>45.9%</b>	<b>4,059,408,105.00</b>
051300100100	Ministry of Youth, Sports, Social & Community Development	2,321,442,000.00	6,860,442,000.00	2,648,598,110.00	2,986,243,878.00	43.5%	3,874,198,122.00
051300100200	Yobe State Sports Council	369,047,000.00	369,047,000.00	48,657,739.00	245,442,017.00	66.5%	123,604,983.00
051300100300	Yobe Desert Stars	319,116,000.00	269,116,000.00	84,638,000.00	208,561,000.00	77.5%	60,555,000.00
051305200100	Nysc Fika	1,150,000.00	1,150,000.00	37,500.00	100,000.00	8.7%	1,050,000.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>2,050,373,000.00</b>	<b>851,373,000.00</b>	<b>197,861,601.00</b>	<b>321,685,000.00</b>	<b>37.8%</b>	<b>529,688,000.00</b>
051400100100	Ministry of Women Affairs	2,050,373,000.00	851,373,000.00	197,861,601.00	321,685,000.00	37.8%	529,688,000.00
<b>051700000000</b>	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>	<b>36,097,830,000.00</b>	<b>24,214,850,000.00</b>	<b>8,621,556,888.00</b>	<b>16,665,162,901.00</b>	<b>68.8%</b>	<b>7,549,687,099.00</b>
051700100100	Ministry of Basic & Secondary Education	18,293,653,000.00	7,961,773,000.00	2,661,800,021.00	4,639,581,390.00	58.3%	3,322,191,610.00
051700100200	French, Kanuri & Arabic Centre	1,652,000.00	1,652,000.00	32,586.00	90,096.00	5.5%	1,561,904.00
051700300100	State Universal Basic Education Board (SUBEB)	6,158,569,000.00	5,613,969,000.00	3,397,775,347.00	4,539,098,605.00	80.9%	1,074,870,395.00
051700800100	Yobe State Library Board	266,753,000.00	174,753,000.00	36,177,239.00	110,918,670.00	63.5%	63,834,330.00
051701000100	Agency for Mass Education	567,196,000.00	557,196,000.00	122,412,276.00	371,916,480.00	66.7%	185,279,520.00
051703000100	Zonal Inspectorate	1,351,000.00	1,351,000.00	75,000.00	225,000.00	16.7%	1,126,000.00
051703100100	Arabic & Islamic Education Board	1,685,716,000.00	1,139,716,000.00	172,640,055.00	442,627,922.00	38.8%	697,088,078.00
051705400100	Teaching Service Board	6,250,029,000.00	6,169,029,000.00	1,553,159,393.00	4,580,056,672.00	74.2%	1,588,972,328.00
051705500100	Science & Technical Schools Board	2,862,361,000.00	2,584,861,000.00	677,288,663.00	1,980,178,663.00	76.6%	604,682,337.00
051706400100	Educational Resource Centre	10,550,000.00	10,550,000.00	196,308.00	469,403.00	4.4%	10,080,597.00
<b>056300000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE &amp; TECHNOLOGY</b>	<b>21,933,590,000.00</b>	<b>14,402,590,000.00</b>	<b>4,690,797,737.00</b>	<b>11,516,458,637.00</b>	<b>80.0%</b>	<b>2,886,131,363.00</b>
056300100100	Ministry of Higher Education, Science & Technology	1,295,976,000.00	1,079,976,000.00	478,027,082.00	861,089,546.00	79.7%	218,886,454.00
056300100300	Remedial Programme	1,425,000.00	1,425,000.00	100,731.00	101,012.00	7.1%	1,323,988.00
056301800100	Mai Idriss Aloomma Polytechnic, Geidam	1,496,312,000.00	1,076,312,000.00	450,921,546.00	816,666,734.00	75.9%	259,645,266.00
056302100100	Yobe State University (YSU)	8,965,099,000.00	5,670,099,000.00	2,021,063,219.00	4,955,397,143.00	87.4%	714,701,857.00
056305600100	Yobe State Scholarship Board	2,048,022,000.00	1,048,022,000.00	350,484,294.00	815,346,281.00	77.8%	232,675,719.00
056306500100	Umar Suleiman College of Education, Gashua	2,629,745,000.00	1,971,745,000.00	553,405,406.00	1,461,741,961.00	74.1%	510,003,039.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	2,053,370,000.00	1,458,370,000.00	387,304,698.00	1,114,936,639.00	76.5%	343,433,361.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	1,662,793,000.00	1,087,793,000.00	233,460,656.00	850,717,965.00	78.2%	237,075,035.00
056306800100	College of Education & Legal Studies (COELS), Nguru	1,780,848,000.00	1,008,848,000.00	216,030,105.00	640,461,356.00	63.5%	368,386,644.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH &amp; HUMAN SERVICES</b>	<b>48,121,898,000.00</b>	<b>25,006,948,000.00</b>	<b>7,041,679,848.00</b>	<b>17,520,999,600.00</b>	<b>70.1%</b>	<b>7,485,948,400.00</b>
052100100100	Ministry of Health & Human Services	16,964,939,000.00	5,652,939,000.00	1,057,504,771.00	3,922,986,035.00	69.4%	1,729,952,965.00
052100100200	Epidemiological Unit	600,000.00	600,000.00	25,000.00	161,000.00	26.8%	439,000.00
052100100300	Npi Unit	600,000.00	600,000.00	25,000.00	201,000.00	33.5%	399,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	1,325,000,000.00	167,150,000.00	3,425,000.00	9,000,000.00	5.4%	158,150,000.00
052100300100	Yobe State Primary Healthcare Board	7,175,565,000.00	1,976,765,000.00	595,863,455.00	1,491,941,883.00	75.5%	484,823,117.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	6,156,987,000.00	4,096,987,000.00	1,695,881,463.00	3,491,383,017.00	85.2%	605,603,983.00
052110200100	Hospital Management Board (HMB)	10,657,826,000.00	10,859,226,000.00	2,926,741,110.00	7,314,143,177.00	67.4%	3,545,082,823.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	2,624,816,000.00	1,144,816,000.00	399,158,740.00	720,676,495.00	63.0%	424,139,505.00
052110500100	Health Facilities Inspection & Monitoring Agency	566,722,000.00	261,022,000.00	20,000,000.00	41,000,000.00	15.7%	220,022,000.00
052110600100	College of Health Sciences & Technology, Nguru	1,468,569,000.00	510,569,000.00	262,324,742.00	407,387,018.00	79.8%	103,181,982.00
052110700100	Family Support MCHC	2,250,000.00	2,250,000.00	187,500.00	562,500.00	25.0%	1,687,500.00
052111300100	Yobe State Drugs & Medical Consumables Management Agency	358,953,000.00	168,953,000.00	76,543,067.00	82,543,067.00	48.9%	86,409,933.00
052111500100	Yobe Emergency Medical Ambulance Services	819,071,000.00	165,071,000.00	4,000,000.00	39,014,408.00	23.6%	126,056,592.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>7,272,935,000.00</b>	<b>2,757,935,000.00</b>	<b>1,125,476,052.00</b>	<b>2,026,187,836.00</b>	<b>73.5%</b>	<b>731,747,164.00</b>
053500100100	Ministry of Environment	5,909,748,000.00	1,704,748,000.00	884,207,326.00	1,360,330,642.00	79.8%	344,417,358.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	1,104,552,000.00	874,552,000.00	213,989,499.00	588,073,913.00	67.2%	286,478,087.00
053505600100	North East Arid Zone Development Programme (NEAZDP)	165,835,000.00	105,835,000.00	12,912,027.00	39,336,081.00	37.2%	66,498,919.00
053505700100	Afforestation Programme	92,800,000.00	72,800,000.00	14,367,200.00	38,447,200.00	52.8%	34,352,800.00
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT &amp; CHIEFTAINCY AFFAIRS</b>	<b>768,985,000.00</b>	<b>664,985,000.00</b>	<b>155,025,552.00</b>	<b>432,621,695.00</b>	<b>65.1%</b>	<b>232,363,305.00</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	310,409,000.00	206,409,000.00	43,859,100.00	99,122,339.00	48.0%	107,286,661.00
055100200100	Emirate Council	458,576,000.00	458,576,000.00	111,166,452.00	333,499,356.00	72.7%	125,076,644.00

**Table 5: Personnel Expenditure by Administrative Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>64,119,572,000.00</b>	<b>65,324,572,000.00</b>	<b>19,134,607,437.00</b>	<b>52,648,662,154.00</b>	<b>80.6%</b>	<b>12,675,909,846.00</b>
<b>01000000000</b>	<b>ADMINISTRATION</b>	<b>6,189,827,000.00</b>	<b>7,459,827,000.00</b>	<b>2,681,301,624.00</b>	<b>5,879,956,140.00</b>	<b>78.8%</b>	<b>1,579,870,860.00</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>503,688,000.00</b>	<b>503,688,000.00</b>	<b>126,639,546.00</b>	<b>375,896,691.00</b>	<b>74.6%</b>	<b>127,791,309.00</b>
01110010010	Government House	459,943,000.00	459,943,000.00	112,977,041.00	336,244,245.00	73.1%	123,698,755.00
01110100010	Bureau for Public Procurement (BPP)	43,745,000.00	43,745,000.00	13,662,505.00	39,652,446.00	90.6%	4,092,554.00
<b>01120000000</b>	<b>YOBE STATE HOUSE OF ASSEMBLY</b>	<b>483,487,000.00</b>	<b>483,487,000.00</b>	<b>142,279,991.00</b>	<b>396,279,334.00</b>	<b>82.0%</b>	<b>87,207,666.00</b>
01120030010	House of Assembly	386,793,000.00	386,793,000.00	115,094,522.00	322,930,986.00	83.5%	63,862,014.00
01120040010	House of Assembly Service Commission	96,694,000.00	96,694,000.00	27,185,469.00	73,348,348.00	75.9%	23,345,652.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION &amp; CULTURE</b>	<b>768,654,000.00</b>	<b>738,654,000.00</b>	<b>177,052,287.00</b>	<b>527,503,887.00</b>	<b>71.4%</b>	<b>211,150,113.00</b>
01230010010	Ministry of Home Affairs, Information & Culture	173,320,000.00	173,320,000.00	41,708,833.00	122,276,458.00	70.5%	51,043,542.00
01230030010	Yobe State Television (Ytv)	212,261,000.00	212,261,000.00	52,658,338.00	156,675,515.00	73.8%	55,585,485.00
01230040010	Yobe Broadcasting Corporation (YBC)	240,342,000.00	210,342,000.00	48,985,944.00	148,568,930.00	70.6%	61,773,070.00
01230130010	Yobe State Printing Corporation	47,458,000.00	47,458,000.00	10,414,337.00	30,846,909.00	65.0%	16,611,091.00
01230570010	Yobe State Council for Arts & Culture	95,273,000.00	95,273,000.00	23,284,835.00	69,136,075.00	72.6%	26,136,925.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>1,690,200,000.00</b>	<b>1,490,200,000.00</b>	<b>531,429,080.00</b>	<b>1,095,845,965.00</b>	<b>73.5%</b>	<b>394,354,035.00</b>
01250010010	Office of the Head of Civil Service	1,690,200,000.00	1,490,200,000.00	531,429,080.00	1,095,845,965.00	73.5%	394,354,035.00
<b>01400000000</b>	<b>AUDIT DEPARTMENT</b>	<b>349,192,000.00</b>	<b>349,192,000.00</b>	<b>92,167,422.00</b>	<b>258,134,978.00</b>	<b>73.9%</b>	<b>91,057,022.00</b>
01400010010	Office of the State Auditor-General	131,536,000.00	131,536,000.00	43,971,196.00	119,117,390.00	90.6%	12,418,610.00
01400020010	Office of the LG Auditor-General	149,598,000.00	149,598,000.00	37,814,063.00	108,676,379.00	72.6%	40,921,621.00
01400030010	Audit Service Board	68,058,000.00	68,058,000.00	10,382,163.00	30,341,209.00	44.6%	37,716,791.00
<b>01440000000</b>	<b>MINISTRY OF HUMANITARIAN AFFAIRS &amp; DISASTER MANAGEMENT</b>	<b>55,380,000.00</b>	<b>55,380,000.00</b>	<b>15,225,955.00</b>	<b>49,169,101.00</b>	<b>88.8%</b>	<b>6,210,899.00</b>
01440010010	Ministry of Humanitarian Affairs & Disaster Management	55,380,000.00	55,380,000.00	15,225,955.00	49,169,101.00	88.8%	6,210,899.00
<b>01470000000</b>	<b>SERVICE COMMISSIONS</b>	<b>128,130,000.00</b>	<b>128,130,000.00</b>	<b>32,308,062.00</b>	<b>97,343,450.00</b>	<b>76.0%</b>	<b>30,786,550.00</b>
01470010010	Civil Service Commission	128,130,000.00	128,130,000.00	32,308,062.00	97,343,450.00	76.0%	30,786,550.00
<b>01480000000</b>	<b>ELECTORAL COMMISSION</b>	<b>46,997,000.00</b>	<b>46,997,000.00</b>	<b>6,298,129.00</b>	<b>18,785,305.00</b>	<b>40.0%</b>	<b>28,211,695.00</b>
01480010010	State Independent Electoral Commission (SIEC)	46,997,000.00	46,997,000.00	6,298,129.00	18,785,305.00	40.0%	28,211,695.00
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>150,939,000.00</b>	<b>150,939,000.00</b>	<b>35,176,635.00</b>	<b>116,010,804.00</b>	<b>76.9%</b>	<b>34,928,196.00</b>
01490010010	Local Government Service Commission	95,857,000.00	95,857,000.00	22,673,626.00	78,357,984.00	81.7%	17,499,016.00
01490030010	Local Government Pension Board	55,082,000.00	55,082,000.00	12,503,009.00	37,652,820.00	68.4%	17,429,180.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>1,395,216,000.00</b>	<b>3,195,216,000.00</b>	<b>1,439,593,191.00</b>	<b>2,715,177,419.00</b>	<b>85.0%</b>	<b>480,038,581.00</b>
01610010010	Office of the Secretary to the State Government	1,323,195,000.00	3,123,195,000.00	1,422,987,688.00	2,666,182,688.00	85.4%	457,012,312.00
01610370010	Yobe State Pilgrims' Commission	72,021,000.00	72,021,000.00	16,605,503.00	48,994,731.00	68.0%	23,026,269.00
<b>01620000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>617,944,000.00</b>	<b>317,944,000.00</b>	<b>83,131,326.00</b>	<b>229,809,206.00</b>	<b>72.3%</b>	<b>88,134,794.00</b>
01620010010	Ministry of Religious Affairs	122,844,000.00	122,844,000.00	34,356,327.00	105,650,875.00	86.0%	17,193,125.00
01620010020	Yobe Mosque & Islamic Centre	195,100,000.00	195,100,000.00	48,774,999.00	124,158,331.00	63.6%	70,941,669.00
01620020010	Yobe State Hisbah Commission	300,000,000.00	-	-	-	-	-
<b>02000000000</b>	<b>ECONOMIC</b>	<b>17,942,061,000.00</b>	<b>18,133,061,000.00</b>	<b>5,025,502,113.00</b>	<b>14,210,806,694.00</b>	<b>78.4%</b>	<b>3,922,254,306.00</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>2,752,768,000.00</b>	<b>2,638,768,000.00</b>	<b>705,861,237.00</b>	<b>1,942,793,022.00</b>	<b>73.6%</b>	<b>695,974,978.00</b>
02150010010	Ministry of Agriculture & Natural Resources	2,407,862,000.00	2,353,862,000.00	640,587,917.00	1,748,305,874.00	74.3%	605,556,126.00
02151020010	Agricultural Development Programme (ADP)	314,906,000.00	254,906,000.00	65,273,320.00	194,487,148.00	76.3%	60,418,852.00
02151100010	Fertilizer Blending Plant	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE &amp; ECONOMIC DEVELOPMENT</b>	<b>11,233,939,000.00</b>	<b>11,558,939,000.00</b>	<b>3,360,979,991.00</b>	<b>9,405,459,863.00</b>	<b>81.4%</b>	<b>2,153,479,137.00</b>
02200010010	Ministry of Finance & Economic Development	871,110,000.00	876,110,000.00	234,408,558.00	699,700,359.00	79.9%	176,409,641.00
02200010030	Miscellaneous Expenses Unit	1,025,195,000.00	1,445,195,000.00	483,261,291.00	1,339,640,779.00	92.7%	105,554,221.00
02200010040	Consolidated Revenue Fund Charges Unit	9,115,000,000.00	9,015,000,000.00	2,587,778,125.00	7,199,888,548.00	79.9%	1,815,111,452.00
02200080010	Yobe Internal Revenue Service (YIRS)	222,634,000.00	222,634,000.00	55,532,017.00	166,230,177.00	74.7%	56,403,823.00
<b>02220000000</b>	<b>MINISTRY OF COMMERCE, INDUSTRY &amp; TOURISM</b>	<b>362,292,000.00</b>	<b>362,292,000.00</b>	<b>84,887,880.00</b>	<b>252,933,954.00</b>	<b>69.8%</b>	<b>109,358,046.00</b>
02220010010	Ministry of Commerce, Industry & Tourism	269,269,000.00	269,269,000.00	63,278,100.00	188,898,719.00	70.2%	80,370,281.00
02220510010	Small & Medium Scale Industries Credit Board	37,388,000.00	37,388,000.00	8,836,551.00	26,237,639.00	70.2%	11,150,361.00
02220520010	Yobe State Hotels Board	51,756,000.00	51,756,000.00	12,773,229.00	37,797,596.00	73.0%	13,958,404.00
02220610010	Pre-Stress Concrete Pole Industry	3,879,000.00	3,879,000.00	-	-	0.0%	3,879,000.00
<b>02270000000</b>	<b>MINISTRY OF WEALTH CREATION, EMPOWERMENT &amp; EMPLOYMENT GENERATION</b>	<b>35,449,000.00</b>	<b>35,449,000.00</b>	<b>8,444,197.00</b>	<b>24,797,945.00</b>	<b>70.0%</b>	<b>10,651,055.00</b>
02270010010	Ministry of Wealth Creation, Empowerment & Employment Generation	35,449,000.00	35,449,000.00	8,444,197.00	24,797,945.00	70.0%	10,651,055.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT AND ENERGY</b>	<b>752,136,000.00</b>	<b>752,136,000.00</b>	<b>175,284,317.00</b>	<b>523,738,829.00</b>	<b>69.6%</b>	<b>228,397,171.00</b>
02290010010	Ministry of Transport and Energy	357,459,000.00	357,459,000.00	89,657,433.00	264,520,723.00	74.0%	92,938,277.00
02290030010	Rural Electrification Board (REB)	364,677,000.00	364,677,000.00	85,626,884.00	259,218,106.00	71.1%	105,458,894.00
02290550010	Yobe Road Traffic Agency (YOROTA)	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00

Yobe State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>527,065,000.00</b>	<b>527,065,000.00</b>	<b>142,151,883.00</b>	<b>425,068,744.00</b>	<b>80.6%</b>	<b>101,996,256.00</b>
023400100100	Ministry of Works	527,065,000.00	527,065,000.00	142,151,883.00	425,068,744.00	80.6%	101,996,256.00
<b>023800000000</b>	<b>MINISTRY OF BUDGET &amp; ECONOMIC PLANNING</b>	<b>210,065,000.00</b>	<b>210,065,000.00</b>	<b>52,218,743.00</b>	<b>155,244,743.00</b>	<b>73.9%</b>	<b>54,820,257.00</b>
023800100100	Ministry of Budget & Economic Planning	210,065,000.00	210,065,000.00	52,218,743.00	155,244,743.00	73.9%	54,820,257.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY BOARD (FRB)</b>	<b>43,640,000.00</b>	<b>43,640,000.00</b>	<b>13,683,335.00</b>	<b>42,469,023.00</b>	<b>97.3%</b>	<b>1,170,977.00</b>
025000100100	Fiscal Responsibility Board (FRB)	43,640,000.00	43,640,000.00	13,683,335.00	42,469,023.00	97.3%	1,170,977.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>967,594,000.00</b>	<b>947,594,000.00</b>	<b>221,423,385.00</b>	<b>665,589,372.00</b>	<b>70.2%</b>	<b>282,004,628.00</b>
025200100100	Ministry of Water Resources	112,404,000.00	112,404,000.00	27,120,265.00	82,322,666.00	73.2%	30,081,334.00
025210200100	Yobe State Water Corporation	639,470,000.00	619,470,000.00	145,642,425.00	435,422,913.00	70.3%	184,047,087.00
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	215,720,000.00	215,720,000.00	48,660,695.00	147,843,793.00	68.5%	67,876,207.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING &amp; URBAN DEVELOPMENT</b>	<b>639,935,000.00</b>	<b>639,935,000.00</b>	<b>154,171,575.00</b>	<b>461,110,794.00</b>	<b>72.1%</b>	<b>178,824,206.00</b>
025300100100	Ministry of Housing & Urban Development	238,280,000.00	238,280,000.00	61,172,362.00	180,801,826.00	75.9%	57,478,174.00
025300700100	Fire and Rescue Service	318,027,000.00	318,027,000.00	72,259,550.00	217,940,704.00	68.5%	100,086,296.00
025301000100	Housing & Property Development Corporation	83,628,000.00	83,628,000.00	20,739,663.00	62,368,264.00	74.6%	21,259,736.00
<b>026000000000</b>	<b>MINISTRY OF LAND &amp; SOLID MINERALS</b>	<b>417,178,000.00</b>	<b>417,178,000.00</b>	<b>106,395,570.00</b>	<b>311,600,405.00</b>	<b>74.7%</b>	<b>105,577,595.00</b>
026000300100	Yobe Geographic Information Service (YOGIS)	417,178,000.00	417,178,000.00	106,395,570.00	311,600,405.00	74.7%	105,577,595.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE</b>	<b>2,194,882,000.00</b>	<b>2,219,882,000.00</b>	<b>650,135,888.00</b>	<b>1,914,335,453.00</b>	<b>86.2%</b>	<b>305,546,547.00</b>
<b>031800000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>1,705,665,000.00</b>	<b>1,705,665,000.00</b>	<b>476,987,451.00</b>	<b>1,413,874,579.00</b>	<b>82.9%</b>	<b>291,790,421.00</b>
031801100100	Judicial Service Commission	52,948,000.00	52,948,000.00	16,366,646.00	47,000,220.00	88.8%	5,947,780.00
031805100100	High Court of Justice	878,316,000.00	878,316,000.00	244,838,072.00	725,883,326.00	82.6%	152,432,674.00
031805200100	Sharia Court Division	457,574,000.00	457,574,000.00	129,704,541.00	384,286,847.00	84.0%	73,287,153.00
031805300100	Sharia Court of Appeal	316,827,000.00	316,827,000.00	86,078,192.00	256,704,186.00	81.0%	60,122,814.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>489,217,000.00</b>	<b>514,217,000.00</b>	<b>173,148,437.00</b>	<b>500,460,874.00</b>	<b>97.3%</b>	<b>13,756,126.00</b>
032600100100	Ministry of Justice	472,143,000.00	497,143,000.00	168,917,720.00	487,783,638.00	98.1%	9,359,362.00
032600100200	Prerogative of Mercy	17,074,000.00	17,074,000.00	4,230,717.00	12,677,236.00	74.2%	4,396,764.00
<b>050000000000</b>	<b>SOCIAL</b>	<b>37,792,802,000.00</b>	<b>37,511,802,000.00</b>	<b>10,777,667,812.00</b>	<b>30,643,563,867.00</b>	<b>81.7%</b>	<b>6,868,238,133.00</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTH, SPORTS, SOCIAL &amp; COMMUNITY DEVELOPMENT</b>	<b>888,380,000.00</b>	<b>838,380,000.00</b>	<b>211,020,198.00</b>	<b>608,736,230.00</b>	<b>72.6%</b>	<b>229,643,770.00</b>
051300100100	Ministry of Youth, Sports, Social & Community Development	551,042,000.00	551,042,000.00	142,602,459.00	402,721,213.00	73.1%	148,320,787.00
051300100200	Yobe State Sports Council	186,322,000.00	186,322,000.00	46,457,739.00	140,135,017.00	75.2%	46,186,983.00
051300100300	Yobe Desert Stars	151,016,000.00	101,016,000.00	21,960,000.00	65,880,000.00	65.2%	35,136,000.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>187,873,000.00</b>	<b>187,873,000.00</b>	<b>46,468,101.00</b>	<b>138,085,000.00</b>	<b>73.5%</b>	<b>49,788,000.00</b>
051400100100	Ministry of Women Affairs	187,873,000.00	187,873,000.00	46,468,101.00	138,085,000.00	73.5%	49,788,000.00
<b>051700000000</b>	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>	<b>10,734,221,000.00</b>	<b>10,734,221,000.00</b>	<b>2,828,187,675.00</b>	<b>8,439,491,972.00</b>	<b>78.6%</b>	<b>2,294,729,028.00</b>
051700100100	Ministry of Basic & Secondary Education	176,257,000.00	176,257,000.00	43,060,016.00	130,235,993.00	73.9%	46,021,007.00
051700300100	State Universal Basic Education Board (SUBEB)	1,864,569,000.00	1,864,569,000.00	508,128,554.00	1,503,825,786.00	80.7%	360,743,214.00
051700800100	Yobe State Library Board	158,353,000.00	158,353,000.00	36,177,239.00	110,168,670.00	69.6%	48,184,330.00
051701000100	Agency for Mass Education	520,796,000.00	520,796,000.00	122,412,276.00	371,316,480.00	71.3%	149,479,520.00
051703100100	Arabic & Islamic Education Board	65,916,000.00	65,916,000.00	15,877,919.00	47,604,786.00	72.2%	18,311,214.00
051705400100	Teaching Service Board	5,572,469,000.00	5,572,469,000.00	1,478,472,785.00	4,400,198,704.00	79.0%	1,172,270,296.00
051705500100	Science & Technical Schools Board	2,375,861,000.00	2,375,861,000.00	624,058,886.00	1,876,141,553.00	79.0%	499,719,447.00
<b>056300000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE &amp; TECHNOLOGY</b>	<b>9,100,143,000.00</b>	<b>9,100,143,000.00</b>	<b>2,863,232,161.00</b>	<b>7,984,356,180.00</b>	<b>87.7%</b>	<b>1,115,786,820.00</b>
056300100100	Ministry of Higher Education, Science & Technology	74,210,000.00	74,210,000.00	19,237,067.00	56,448,532.00	76.1%	17,761,468.00
056301800100	Mai Idriss Aloomo Polytechnic, Geidam	581,812,000.00	581,812,000.00	201,651,513.00	557,118,597.00	95.8%	24,693,403.00
056302100100	Yobe State University (YSU)	3,959,098,000.00	3,959,098,000.00	1,410,926,463.00	3,822,118,660.00	96.5%	136,979,340.00
056305600100	Yobe State Scholarship Board	60,522,000.00	60,522,000.00	15,108,384.00	44,932,617.00	74.2%	15,589,383.00
056306500100	Umar Suleiman College of Education, Gashua	1,691,245,000.00	1,691,245,000.00	437,034,515.00	1,296,501,377.00	76.7%	394,743,623.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	1,074,870,000.00	1,074,870,000.00	336,729,775.00	935,530,091.00	87.0%	139,339,909.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	836,538,000.00	836,538,000.00	229,074,460.00	646,005,565.00	77.2%	190,532,435.00
056306800100	College of Education & Legal Studies (COELS), Nguru	821,848,000.00	821,848,000.00	213,469,984.00	625,700,741.00	76.1%	196,147,259.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH &amp; HUMAN SERVICES</b>	<b>14,742,330,000.00</b>	<b>14,511,330,000.00</b>	<b>4,261,447,016.00</b>	<b>11,850,360,849.00</b>	<b>81.7%</b>	<b>2,660,969,151.00</b>
052100100100	Ministry of Health & Human Services	1,893,162,000.00	1,893,162,000.00	567,397,769.00	1,680,560,499.00	88.8%	212,601,501.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
052100300100	Yobe State Primary Healthcare Board	1,218,365,000.00	1,149,365,000.00	301,363,455.00	838,900,216.00	73.0%	310,464,784.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	2,433,419,000.00	2,433,419,000.00	777,140,547.00	2,132,467,748.00	87.6%	300,951,252.00
052110200100	Hospital Management Board (HMB)	8,254,690,000.00	8,254,690,000.00	2,415,510,635.00	6,624,629,261.00	80.3%	1,630,060,739.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	433,959,000.00	433,959,000.00	132,913,691.00	375,522,930.00	86.5%	58,436,070.00
052110500100	Health Facilities Inspection & Monitoring Agency	70,722,000.00	70,722,000.00	-	-	0.0%	70,722,000.00
052110600100	College of Health Sciences & Technology, Nguru	251,809,000.00	251,809,000.00	67,120,919.00	198,280,195.00	78.7%	53,528,805.00

Yobe State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
052111300100	Yobe State Drugs & Medical Consumables Management Agency	40,953,000.00	953,000.00	-	-	0.0%	953,000.00
052111500100	Yobe Emergency Medical Ambulance Services	125,251,000.00	3,251,000.00	-	-	0.0%	3,251,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,570,870,000.00</b>	<b>1,570,870,000.00</b>	<b>429,405,778.00</b>	<b>1,210,026,322.00</b>	<b>77.0%</b>	<b>360,843,678.00</b>
053500100100	Ministry of Environment	816,723,000.00	816,723,000.00	241,804,252.00	678,927,828.00	83.1%	137,795,172.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	694,752,000.00	694,752,000.00	174,689,499.00	492,362,413.00	70.9%	202,389,587.00
053505600100	North East Arid Zone Development Programme (NEAZDP)	59,395,000.00	59,395,000.00	12,912,027.00	38,736,081.00	65.2%	20,658,919.00
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT &amp; CHIEFTAINCY AFFAIRS</b>	<b>568,985,000.00</b>	<b>568,985,000.00</b>	<b>137,906,883.00</b>	<b>412,507,314.00</b>	<b>72.5%</b>	<b>156,477,686.00</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	110,409,000.00	110,409,000.00	26,740,431.00	79,007,958.00	71.6%	31,401,042.00
055100200100	Emirate Council	458,576,000.00	458,576,000.00	111,166,452.00	333,499,356.00	72.7%	125,076,644.00

**Table 6: Overhead Expenditure by Administrative Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>58,190,677,000.00</b>	<b>80,378,677,000.00</b>	<b>33,064,611,111.50</b>	<b>61,001,027,054.00</b>	<b>75.9%</b>	<b>19,377,649,946.00</b>
<b>01000000000</b>	<b>ADMINISTRATION</b>	<b>22,206,457,000.00</b>	<b>40,802,957,000.00</b>	<b>19,097,849,515.50</b>	<b>33,511,670,991.00</b>	<b>82.1%</b>	<b>7,291,286,009.00</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>5,706,077,000.00</b>	<b>12,490,177,000.00</b>	<b>6,793,724,224.00</b>	<b>10,844,161,650.00</b>	<b>86.8%</b>	<b>1,646,015,350.00</b>
011100100100	Government House	4,455,000,000.00	9,942,000,000.00	5,755,207,074.00	8,978,297,205.00	90.3%	963,702,795.00
011100100200	Deputy Governor's Office	859,000,000.00	2,156,000,000.00	980,196,379.00	1,757,855,886.00	81.5%	398,144,114.00
011100300100	Special Adviser on Budget	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100300200	Special Adviser on Basic & Secondary Education	6,000,000.00	6,000,000.00	1,190,028.00	2,000,185.00	33.3%	3,999,815.00
011100300300	Special Adviser on Finance	6,000,000.00	6,000,000.00	-	1,490,000.00	24.8%	4,510,000.00
011100300400	Special Adviser on Legal Matters	6,000,000.00	6,000,000.00	500,104.00	1,750,495.00	29.2%	4,249,505.00
011100300500	Special Adviser on Local Government Affairs	6,000,000.00	6,000,000.00	500,000.00	2,000,176.00	33.3%	3,999,824.00
011100300600	Special Adviser on Housing & Urban Development	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100300700	Special Adviser on Political and Legislative Matters	6,000,000.00	6,000,000.00	939,931.00	2,250,029.00	37.5%	3,749,971.00
011100300800	Special Adviser on Security	6,000,000.00	6,000,000.00	750,000.00	2,250,000.00	37.5%	3,750,000.00
011100300900	Special Adviser on Works	6,000,000.00	6,000,000.00	747,732.00	1,998,302.00	33.3%	4,001,698.00
011100301000	Special Adviser on Health	6,000,000.00	6,000,000.00	500,030.00	2,000,195.00	33.3%	3,999,805.00
011100301100	Special Adviser on Agriculture	6,000,000.00	6,000,000.00	500,000.00	1,997,880.00	33.3%	4,002,120.00
011100301200	Special Adviser on Religious Matters	6,000,000.00	6,000,000.00	750,170.00	2,250,290.00	37.5%	3,749,710.00
011100301300	Special Adviser on Commerce	6,000,000.00	6,000,000.00	764,780.00	2,249,936.00	37.5%	3,750,064.00
011100301400	Special Adviser on Water and Sanitation	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100301500	Special Adviser on Transport & Energy	6,000,000.00	6,000,000.00	886,684.00	2,247,776.00	37.5%	3,752,224.00
011100301600	Special Adviser on Humanitarian Affairs	6,000,000.00	6,000,000.00	750,000.00	2,250,655.00	37.5%	3,749,345.00
011100301700	Special Adviser on Environment	6,000,000.00	6,000,000.00	748,233.00	2,248,855.00	37.5%	3,751,145.00
011100301800	Special Adviser on Youth & Sports	6,000,000.00	6,000,000.00	728,929.00	2,229,215.00	37.2%	3,770,785.00
011100301900	Special Adviser on Women Affairs	6,000,000.00	6,000,000.00	1,250,106.00	2,000,328.00	33.3%	3,999,672.00
011100302000	Special Adviser on Small and Medium Enterprises	6,000,000.00	6,000,000.00	3,749,403.00	3,749,403.00	62.5%	2,250,597.00
011100302100	Special Adviser on Higher Education	6,000,000.00	6,000,000.00	751,374.00	2,150,500.00	35.8%	3,849,500.00
011100302200	Special Adviser on Special Duties	6,000,000.00	6,000,000.00	752,108.00	2,002,158.00	33.4%	3,997,842.00
011100302300	Special Adviser on Inter-Party Affairs	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100302400	Special Adviser on Wealth and Job Creation	6,000,000.00	6,000,000.00	500,000.00	2,000,481.00	33.3%	3,999,519.00
011100302500	Special Adviser on Community and Social Development	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100302600	Special Adviser on Inter-Governmental Affairs	6,000,000.00	6,000,000.00	751,433.00	3,496,933.00	58.3%	2,503,067.00
011100302700	Special Adviser on Investment	6,000,000.00	6,000,000.00	500,164.00	1,749,377.00	29.2%	4,250,623.00
011100302800	Special Adviser on Rural Development	6,000,000.00	6,000,000.00	1,250,193.00	2,250,304.00	37.5%	3,749,696.00
011100302900	Special Adviser on Policy Delivery	6,000,000.00	6,000,000.00	1,250,087.00	2,250,304.00	37.5%	3,749,696.00
011100303000	Special Adviser on Rural Electrification	6,000,000.00	6,000,000.00	751,413.00	2,247,913.00	37.5%	3,752,087.00
011100303100	Special Adviser on Livestock Development	6,000,000.00	6,000,000.00	1,050,369.00	3,496,869.00	58.3%	2,503,131.00
011100500100	Sustainable Development Goals (SDG)	46,882,000.00	46,982,000.00	2,612,500.00	9,225,000.00	19.6%	37,757,000.00
011101000100	Bureau for Public Procurement (BPP)	159,195,000.00	159,195,000.00	32,895,000.00	40,175,000.00	25.2%	119,020,000.00
<b>01120000000</b>	<b>YOBE STATE HOUSE OF ASSEMBLY</b>	<b>2,821,500,000.00</b>	<b>3,381,500,000.00</b>	<b>1,389,855,046.00</b>	<b>2,786,444,100.00</b>	<b>82.4%</b>	<b>595,055,900.00</b>
011200300100	House of Assembly	2,648,300,000.00	3,228,300,000.00	1,386,754,496.00	2,776,436,104.00	86.0%	451,863,896.00
011200400100	House of Assembly Service Commission	173,200,000.00	153,200,000.00	3,100,550.00	10,007,996.00	6.5%	143,192,004.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION &amp; CULTURE</b>	<b>322,052,000.00</b>	<b>339,052,000.00</b>	<b>22,863,589.00</b>	<b>111,920,537.00</b>	<b>33.0%</b>	<b>227,131,463.00</b>
012300100100	Ministry of Home Affairs, Information & Culture	140,900,000.00	152,900,000.00	18,229,756.00	62,085,119.00	40.6%	90,814,881.00
012300300100	Yobe State Television (Ytv)	83,797,000.00	83,797,000.00	-	3,375,000.00	4.0%	80,422,000.00
012300400100	Yobe Broadcasting Corporation (YBC)	23,351,000.00	23,351,000.00	4,127,500.00	4,786,500.00	20.5%	18,564,500.00
012301300100	Yobe State Printing Corporation	8,175,000.00	8,175,000.00	-	525,000.00	6.4%	7,650,000.00
012305700100	Yobe State Council for Arts & Culture	65,829,000.00	70,829,000.00	506,333.00	41,148,918.00	58.1%	29,680,082.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>2,019,001,000.00</b>	<b>4,979,001,000.00</b>	<b>2,757,247,146.00</b>	<b>4,293,115,106.00</b>	<b>86.2%</b>	<b>685,885,894.00</b>
012500100100	Office of the Head of Civil Service	2,019,001,000.00	4,979,001,000.00	2,757,247,146.00	4,293,115,106.00	86.2%	685,885,894.00
<b>01400000000</b>	<b>AUDIT DEPARTMENT</b>	<b>393,844,000.00</b>	<b>478,844,000.00</b>	<b>202,227,012.00</b>	<b>270,137,705.00</b>	<b>56.4%</b>	<b>208,706,295.00</b>
014000100100	Office of the State Auditor-General	283,700,000.00	368,700,000.00	201,274,448.00	263,412,388.00	71.4%	105,287,612.00
014000200100	Office of the LG Auditor-General	28,613,000.00	28,613,000.00	952,564.00	3,225,317.00	11.3%	25,387,683.00
014000300100	Audit Service Board	81,531,000.00	81,531,000.00	-	3,500,000.00	4.3%	78,031,000.00
<b>01440000000</b>	<b>MINISTRY OF HUMANITARIAN AFFAIRS &amp; DISASTER MANAGEMENT</b>	<b>1,848,005,000.00</b>	<b>2,478,005,000.00</b>	<b>506,865,787.00</b>	<b>1,681,282,556.00</b>	<b>67.8%</b>	<b>796,722,444.00</b>
014400100100	Ministry of Humanitarian Affairs & Disaster Management	603,505,000.00	233,505,000.00	16,995,551.00	51,037,320.00	21.9%	182,467,680.00
014400800100	State Emergency Management Agency (SEMA)	1,244,500,000.00	2,244,500,000.00	489,870,236.00	1,630,245,236.00	72.6%	614,254,764.00
<b>01470000000</b>	<b>SERVICE COMMISSIONS</b>	<b>64,951,000.00</b>	<b>64,951,000.00</b>	<b>7,036,910.00</b>	<b>40,860,229.00</b>	<b>62.9%</b>	<b>24,090,771.00</b>
014700100100	Civil Service Commission	64,951,000.00	64,951,000.00	7,036,910.00	40,860,229.00	62.9%	24,090,771.00
<b>01480000000</b>	<b>ELECTORAL COMMISSION</b>	<b>24,250,000.00</b>	<b>64,250,000.00</b>	<b>20,130,240.00</b>	<b>30,665,689.00</b>	<b>47.7%</b>	<b>33,584,311.00</b>
014800100100	State Independent Electoral Commission (SIEC)	24,250,000.00	64,250,000.00	20,130,240.00	30,665,689.00	47.7%	33,584,311.00

Yobe State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>43,240,000.00</b>	<b>43,240,000.00</b>	<b>1,051,167.00</b>	<b>3,018,915.00</b>	<b>7.0%</b>	<b>40,221,085.00</b>
014900100100	Local Government Service Commission	36,790,000.00	36,790,000.00	1,051,167.00	2,793,915.00	7.6%	33,996,085.00
014903500100	Local Government Pension Board	6,450,000.00	6,450,000.00	-	225,000.00	3.5%	6,225,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>7,457,907,000.00</b>	<b>16,078,307,000.00</b>	<b>7,387,348,394.50</b>	<b>13,436,309,243.00</b>	<b>83.6%</b>	<b>2,641,997,757.00</b>
016100100100	Office of the Secretary to the State Government	5,357,600,000.00	12,917,600,000.00	6,558,798,145.50	10,809,661,216.00	83.7%	2,107,938,784.00
016100200100	Unicef Coordinator	610,000.00	610,000.00	25,000.00	175,025.00	28.7%	434,975.00
016100300100	Landscape Unit	305,000.00	305,000.00	32,500.00	100,000.00	32.8%	205,000.00
016100400100	National Volunteer Unit	130,000.00	130,000.00	29,000.00	50,000.00	38.5%	80,000.00
016100500100	Maintenance Unit	305,000.00	305,000.00	77,500.00	125,000.00	41.0%	180,000.00
016100600100	Lagos Liaison Office	6,000,000.00	6,000,000.00	2,200,000.00	3,500,000.00	58.3%	2,500,000.00
016100700100	Kaduna Liaison Office	7,812,000.00	7,812,000.00	-	1,000,000.00	12.8%	6,812,000.00
016100800100	Abuja Liaison Office	113,400,000.00	83,400,000.00	300,000.00	30,450,000.00	36.5%	52,950,000.00
016100900100	Maiduguri Liaison Office	3,000,000.00	3,000,000.00	150,000.00	455,000.00	15.2%	2,545,000.00
016101000100	Yobe State Aids Control Agency (YOSACA)	146,745,000.00	137,145,000.00	65,075,000.00	82,725,000.00	60.3%	54,420,000.00
016103700100	Yobe State Pilgrims' Commission	1,822,000,000.00	2,922,000,000.00	760,661,249.00	2,508,068,002.00	85.8%	413,931,998.00
<b>01620000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>1,505,630,000.00</b>	<b>405,630,000.00</b>	<b>9,500,000.00</b>	<b>13,755,261.00</b>	<b>3.4%</b>	<b>391,874,739.00</b>
016200100100	Ministry of Religious Affairs	339,330,000.00	89,330,000.00	1,500,000.00	5,530,261.00	6.2%	83,799,739.00
016200100200	Yobe Mosque & Islamic Centre	6,300,000.00	6,300,000.00	-	225,000.00	3.6%	6,075,000.00
016200200100	Yobe State Hisbah Commission	1,160,000,000.00	310,000,000.00	8,000,000.00	8,000,000.00	2.6%	302,000,000.00
<b>02000000000</b>	<b>ECONOMIC</b>	<b>17,682,255,000.00</b>	<b>23,981,585,000.00</b>	<b>8,832,740,941.00</b>	<b>17,929,459,492.00</b>	<b>74.8%</b>	<b>6,052,125,508.00</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>1,849,280,000.00</b>	<b>2,869,280,000.00</b>	<b>1,688,324,003.00</b>	<b>2,403,082,357.00</b>	<b>83.8%</b>	<b>466,197,643.00</b>
021500100100	Ministry of Agriculture & Natural Resources	1,612,175,000.00	2,732,175,000.00	1,688,561,503.00	2,397,794,857.00	87.8%	334,380,143.00
021510200100	Agricultural Development Programme (ADP)	187,500,000.00	87,500,000.00	1,500,000.00	4,500,000.00	5.1%	83,000,000.00
021511000100	Fertilizer Blending Plant	49,605,000.00	49,605,000.00	262,500.00	787,500.00	1.6%	48,817,500.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE &amp; ECONOMIC DEVELOPMENT</b>	<b>9,866,868,000.00</b>	<b>15,871,918,000.00</b>	<b>6,164,358,230.00</b>	<b>13,037,050,722.00</b>	<b>82.1%</b>	<b>2,834,867,278.00</b>
022000100100	Ministry of Finance & Economic Development	620,196,000.00	635,246,000.00	214,729,594.00	401,435,253.00	63.2%	233,810,747.00
022000100300	Miscellaneous Expenses Unit	7,791,000,000.00	13,841,000,000.00	5,636,279,363.00	11,782,892,468.00	85.1%	2,058,107,532.00
022000200100	Debt Management Office (DMO)	450,000.00	450,000.00	20,000.00	112,500.00	25.0%	337,500.00
022000700100	Office of the Accountant-General	26,620,000.00	26,620,000.00	5,319,102.00	18,686,999.00	70.2%	7,933,001.00
022000700200	Project Financial Management Unit	450,000.00	450,000.00	10,000.00	112,500.00	25.0%	337,500.00
022000700400	Efficiency Unit	300,000.00	300,000.00	-	-	0.0%	300,000.00
022000800100	Yobe Internal Revenue Service (YIRS)	1,427,852,000.00	1,367,852,000.00	308,000,171.00	833,811,002.00	61.0%	534,040,998.00
<b>02220000000</b>	<b>MINISTRY OF COMMERCE, INDUSTRY &amp; TOURISM</b>	<b>666,085,000.00</b>	<b>574,365,000.00</b>	<b>167,499,083.00</b>	<b>243,954,742.00</b>	<b>42.5%</b>	<b>330,410,258.00</b>
022200100100	Ministry of Commerce, Industry & Tourism	188,600,000.00	196,880,000.00	119,272,264.00	121,336,723.00	61.6%	75,543,277.00
022201800100	Yobe State Investment Promotion Agency	457,760,000.00	357,760,000.00	48,226,819.00	122,093,019.00	34.1%	235,666,981.00
022205100100	Small & Medium Scale Industries Credit Board	9,725,000.00	9,725,000.00	-	525,000.00	5.4%	9,200,000.00
022206100100	Pre-Stress Concrete Pole Industry	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>02270000000</b>	<b>MINISTRY OF WEALTH CREATION, EMPOWERMENT &amp; EMPLOYMENT GENERATION</b>	<b>240,000,000.00</b>	<b>145,000,000.00</b>	<b>32,024,109.00</b>	<b>41,021,821.00</b>	<b>28.3%</b>	<b>103,978,179.00</b>
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	240,000,000.00	145,000,000.00	32,024,109.00	41,021,821.00	28.3%	103,978,179.00
<b>02280000000</b>	<b>INFORMATION TECHNOLOGY DEVELOPMENT AGENCY</b>	<b>194,000,000.00</b>	<b>194,000,000.00</b>	<b>35,000,000.00</b>	<b>51,000,000.00</b>	<b>26.3%</b>	<b>143,000,000.00</b>
022800700100	Information Technology Development Agency	194,000,000.00	194,000,000.00	35,000,000.00	51,000,000.00	26.3%	143,000,000.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT AND ENERGY</b>	<b>1,835,950,000.00</b>	<b>1,755,950,000.00</b>	<b>480,684,872.00</b>	<b>1,437,104,448.00</b>	<b>81.8%</b>	<b>318,845,552.00</b>
022900100100	Ministry of Transport and Energy	187,400,000.00	207,400,000.00	17,310,593.00	46,981,611.00	22.7%	160,418,389.00
022900300100	Rural Electrification Board (REB)	1,500,000,000.00	1,400,000,000.00	441,805,500.00	1,325,416,500.00	94.7%	74,583,500.00
022905000100	Yobe Road Traffic Agency (YOROTA)	120,550,000.00	120,550,000.00	20,068,779.00	60,206,337.00	49.9%	60,343,663.00
022905600100	Cargo Airport Agency	28,000,000.00	28,000,000.00	1,500,000.00	4,500,000.00	16.1%	23,500,000.00
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>45,573,000.00</b>	<b>45,573,000.00</b>	<b>2,159,107.00</b>	<b>6,258,073.00</b>	<b>13.7%</b>	<b>39,314,927.00</b>
023400100100	Ministry of Works	34,574,000.00	34,574,000.00	1,500,327.00	4,008,072.00	11.6%	30,565,928.00
023400400100	Yobe Road Maintenance Agency (YORMA)	10,999,000.00	10,999,000.00	658,780.00	2,250,001.00	20.5%	8,748,999.00
<b>02380000000</b>	<b>MINISTRY OF BUDGET &amp; ECONOMIC PLANNING</b>	<b>1,467,123,000.00</b>	<b>977,123,000.00</b>	<b>104,500,982.00</b>	<b>301,640,197.00</b>	<b>30.9%</b>	<b>675,482,803.00</b>
023800100100	Ministry of Budget & Economic Planning	1,312,050,000.00	822,050,000.00	102,588,482.00	296,040,197.00	36.0%	526,009,803.00
023800100200	Budget Monitoring & Inspection Unit	3,300,000.00	3,300,000.00	225,000.00	600,000.00	18.2%	2,700,000.00
023800100300	Statistics Department	2,550,000.00	2,550,000.00	187,500.00	500,000.00	19.6%	2,050,000.00
023800100400	Donor Coordination Unit	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
023800100500	New Partnership for African Development (NEPAD) Unit	13,500,000.00	13,500,000.00	1,500,000.00	4,500,000.00	33.3%	9,000,000.00
023800100600	State Development Plan (SDP) Unit	7,723,000.00	7,723,000.00	-	-	0.0%	7,723,000.00
023800400100	State Bureau of Statistics (SBS)	122,000,000.00	122,000,000.00	-	-	0.0%	122,000,000.00
<b>02500000000</b>	<b>FISCAL RESPONSIBILITY BOARD (FRB)</b>	<b>163,750,000.00</b>	<b>163,750,000.00</b>	<b>6,000,000.00</b>	<b>28,900,000.00</b>	<b>17.6%</b>	<b>134,850,000.00</b>
025000100100	Fiscal Responsibility Board (FRB)	163,750,000.00	163,750,000.00	6,000,000.00	28,900,000.00	17.6%	134,850,000.00

Yobe State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>309,366,000.00</b>	<b>340,366,000.00</b>	<b>111,099,095.00</b>	<b>238,369,585.00</b>	<b>70.0%</b>	<b>101,996,415.00</b>
025200100100	Ministry of Water Resources	29,000,000.00	29,000,000.00	1,501,870.00	4,961,902.00	17.1%	24,038,098.00
025210200100	Yobe State Water Corporation	217,366,000.00	247,366,000.00	93,597,225.00	188,407,683.00	76.2%	58,958,317.00
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	63,000,000.00	64,000,000.00	16,000,000.00	45,000,000.00	70.3%	19,000,000.00
<b>02530000000</b>	<b>MINISTRY OF HOUSING &amp; URBAN DEVELOPMENT</b>	<b>273,650,000.00</b>	<b>423,650,000.00</b>	<b>960,000.00</b>	<b>31,252,800.00</b>	<b>7.4%</b>	<b>392,397,200.00</b>
025300100100	Ministry of Housing & Urban Development	72,000,000.00	72,000,000.00	60,000.00	21,647,800.00	30.1%	50,352,200.00
025300700100	Fire and Rescue Service	100,000,000.00	250,000,000.00	900,000.00	3,600,000.00	1.4%	246,400,000.00
025301000100	Housing & Property Development Corporation	101,650,000.00	101,650,000.00	-	6,005,000.00	5.9%	95,645,000.00
<b>02600000000</b>	<b>MINISTRY OF LAND &amp; SOLID MINERALS</b>	<b>166,725,000.00</b>	<b>166,725,000.00</b>	<b>2,500,000.00</b>	<b>4,900,000.00</b>	<b>2.9%</b>	<b>161,825,000.00</b>
026000300100	Yobe Geographic Information Service (YOGIS)	166,725,000.00	166,725,000.00	2,500,000.00	4,900,000.00	2.9%	161,825,000.00
<b>02650000000</b>	<b>MINISTRY OF LIVESTOCK DEVELOPMENT</b>	<b>603,885,000.00</b>	<b>453,885,000.00</b>	<b>37,631,460.00</b>	<b>104,924,747.00</b>	<b>23.1%</b>	<b>348,960,253.00</b>
026500100100	Ministry of Livestock Development	500,000,000.00	350,000,000.00	36,393,960.00	101,112,247.00	28.9%	248,887,753.00
026500100200	Modern Abattoir	20,635,000.00	20,635,000.00	37,500.00	112,500.00	0.5%	20,522,500.00
026500100300	Pilot Livestock	83,250,000.00	83,250,000.00	1,200,000.00	3,700,000.00	4.4%	79,550,000.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE</b>	<b>1,162,963,000.00</b>	<b>1,081,063,000.00</b>	<b>118,340,212.00</b>	<b>365,047,416.00</b>	<b>33.8%</b>	<b>716,015,584.00</b>
<b>03180000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>793,425,000.00</b>	<b>753,425,000.00</b>	<b>85,401,182.00</b>	<b>271,717,894.00</b>	<b>36.1%</b>	<b>481,707,106.00</b>
031801100100	Judicial Service Commission	43,300,000.00	43,300,000.00	2,450,022.00	8,572,334.00	19.8%	34,727,666.00
031805100100	High Court of Justice	436,805,000.00	386,805,000.00	33,000,000.00	164,930,000.00	42.6%	221,875,000.00
031805200100	Sharia Court Division	43,700,000.00	53,700,000.00	19,796,160.00	22,895,560.00	42.6%	30,804,440.00
031805300100	Sharia Court of Appeal	238,000,000.00	238,000,000.00	29,750,000.00	74,250,000.00	31.2%	163,750,000.00
031805400300	Rent Tribunal	10,600,000.00	10,600,000.00	150,000.00	400,000.00	3.8%	10,200,000.00
031805400400	Sanitation Court	10,900,000.00	10,900,000.00	225,000.00	600,000.00	5.5%	10,300,000.00
031805400500	Revenue Court	10,120,000.00	10,120,000.00	30,000.00	70,000.00	0.7%	10,050,000.00
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>369,538,000.00</b>	<b>327,638,000.00</b>	<b>32,939,030.00</b>	<b>93,329,522.00</b>	<b>28.5%</b>	<b>234,308,478.00</b>
032600100100	Ministry of Justice	209,538,000.00	165,638,000.00	30,314,030.00	53,439,522.00	32.3%	112,198,478.00
032600100200	Prerogative of Mercy	47,000,000.00	49,000,000.00	2,625,000.00	29,890,000.00	61.0%	19,110,000.00
032600200100	Justice Sector Reform Team (JSRT)	33,000,000.00	33,000,000.00	-	-	0.0%	33,000,000.00
032605100200	Administration of Justice	80,000,000.00	80,000,000.00	-	10,000,000.00	12.5%	70,000,000.00
<b>05000000000</b>	<b>SOCIAL</b>	<b>17,139,002,000.00</b>	<b>14,513,072,000.00</b>	<b>5,015,680,443.00</b>	<b>9,194,849,155.00</b>	<b>63.4%</b>	<b>5,318,222,845.00</b>
<b>05130000000</b>	<b>MINISTRY OF YOUTH, SPORTS, SOCIAL &amp; COMMUNITY DEVELOPMENT</b>	<b>607,375,000.00</b>	<b>457,375,000.00</b>	<b>81,415,598.00</b>	<b>271,088,183.00</b>	<b>59.3%</b>	<b>186,286,817.00</b>
051300100100	Ministry of Youth, Sports, Social & Community Development	255,400,000.00	105,400,000.00	16,500,098.00	23,000,183.00	21.8%	82,399,817.00
051300100200	Yobe State Sports Council	182,725,000.00	182,725,000.00	2,200,000.00	105,307,000.00	57.6%	77,418,000.00
051300100300	Yobe Desert Stars	168,100,000.00	168,100,000.00	62,678,000.00	142,681,000.00	84.9%	25,419,000.00
051305200100	Nysc Fika	1,150,000.00	1,150,000.00	37,500.00	100,000.00	8.7%	1,050,000.00
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>275,500,000.00</b>	<b>275,500,000.00</b>	<b>84,719,500.00</b>	<b>93,126,000.00</b>	<b>33.8%</b>	<b>182,374,000.00</b>
051400100100	Ministry of Women Affairs	275,500,000.00	275,500,000.00	84,719,500.00	93,126,000.00	33.8%	182,374,000.00
<b>05170000000</b>	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>	<b>9,701,948,000.00</b>	<b>7,799,968,000.00</b>	<b>2,773,627,440.00</b>	<b>5,068,549,847.00</b>	<b>65.0%</b>	<b>2,731,418,153.00</b>
051700100100	Ministry of Basic & Secondary Education	7,347,135,000.00	5,797,255,000.00	2,413,272,232.00	4,236,337,876.00	73.1%	1,560,917,124.00
051700100200	French, Kanuri & Arabic Centre	1,652,000.00	1,652,000.00	32,586.00	90,096.00	5.5%	1,561,904.00
051700300100	State Universal Basic Education Board (SUBEB)	294,000,000.00	267,400,000.00	101,797,793.00	185,584,258.00	69.4%	81,815,742.00
051700800100	Yobe State Library Board	8,400,000.00	8,400,000.00	-	750,000.00	8.9%	7,650,000.00
051701000100	Agency for Mass Education	14,800,000.00	14,800,000.00	-	600,000.00	4.1%	14,200,000.00
051703000100	Zonal Inspectorate	1,351,000.00	1,351,000.00	75,000.00	225,000.00	16.7%	1,126,000.00
051703100100	Arabic & Islamic Education Board	1,260,000,000.00	1,073,000,000.00	156,762,136.00	395,023,136.00	36.8%	677,976,864.00
051705400100	Teaching Service Board	477,560,000.00	496,560,000.00	66,261,608.00	171,432,968.00	34.5%	325,127,032.00
051705500100	Science & Technical Schools Board	286,500,000.00	129,000,000.00	35,229,777.00	78,037,110.00	60.5%	50,962,890.00
051706400100	Educational Resource Centre	10,550,000.00	10,550,000.00	196,308.00	469,403.00	4.4%	10,080,597.00
<b>05630000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE &amp; TECHNOLOGY</b>	<b>3,504,447,000.00</b>	<b>2,609,447,000.00</b>	<b>957,805,744.00</b>	<b>1,731,890,733.00</b>	<b>66.4%</b>	<b>877,556,267.00</b>
056300100100	Ministry of Higher Education, Science & Technology	515,766,000.00	205,766,000.00	13,065,496.00	38,916,495.00	18.9%	166,849,505.00
056300100300	Remedial Programme	1,425,000.00	1,425,000.00	100,731.00	101,012.00	7.1%	1,323,988.00
056301800100	Mai Idriss Alooma Polytechnic, Gaidam	164,500,000.00	94,500,000.00	484,451.00	10,762,555.00	11.4%	83,737,445.00
056302100100	Yobe State University (YSU)	430,001,000.00	950,001,000.00	551,220,625.00	729,666,926.00	76.8%	220,334,074.00
056305600100	Yobe State Scholarship Board	1,970,500,000.00	970,500,000.00	335,375,910.00	770,413,664.00	79.4%	200,086,336.00
056306500100	Umar Suleiman College of Education, Gashua	118,500,000.00	160,500,000.00	50,037,291.00	98,906,984.00	61.6%	61,593,016.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	118,500,000.00	108,500,000.00	574,923.00	44,406,548.00	40.9%	64,093,452.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	86,255,000.00	66,255,000.00	4,386,196.00	23,955,934.00	36.2%	42,299,066.00
056306800100	College of Education & Legal Studies (COELS), Nguru	99,000,000.00	52,000,000.00	2,560,121.00	14,760,615.00	28.4%	37,239,385.00

Yobe State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>05210000000</b>	<b>MINISTRY OF HEALTH &amp; HUMAN SERVICES</b>	<b>2,542,792,000.00</b>	<b>2,973,842,000.00</b>	<b>1,090,509,145.00</b>	<b>1,908,284,424.00</b>	<b>64.2%</b>	<b>1,065,557,576.00</b>
052100100100	Ministry of Health & Human Services	797,000,000.00	697,000,000.00	90,871,106.00	365,048,935.00	52.4%	331,951,065.00
052100100200	Epidemiological Unit	600,000.00	600,000.00	25,000.00	161,000.00	26.8%	439,000.00
052100100300	Npi Unit	600,000.00	600,000.00	25,000.00	201,000.00	33.5%	399,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	25,000,000.00	25,150,000.00	425,000.00	6,000,000.00	23.9%	19,150,000.00
052100300100	Yobe State Primary Healthcare Board	188,400,000.00	188,600,000.00	39,000,000.00	69,000,000.00	36.6%	119,600,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	315,000,000.00	965,000,000.00	598,043,546.00	801,369,631.00	83.0%	163,630,369.00
052110200100	Hospital Management Board (HMB)	426,000,000.00	386,400,000.00	171,580,740.00	349,864,181.00	90.5%	36,535,819.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	120,000,000.00	260,000,000.00	125,275,166.00	175,083,682.00	67.3%	84,916,318.00
052110500100	Health Facilities Inspection & Monitoring Agency	146,000,000.00	146,300,000.00	15,322,264.00	36,322,264.00	24.8%	109,977,736.00
052110600100	College of Health Sciences & Technology, Nguru	115,000,000.00	95,000,000.00	42,753,823.00	56,656,823.00	59.6%	38,343,177.00
052110700100	Family Support MCHC	2,250,000.00	2,250,000.00	187,500.00	562,500.00	25.0%	1,687,500.00
052111300100	Yobe State Drugs & Medical Consumables Management Agency	232,000,000.00	82,000,000.00	3,000,000.00	9,000,000.00	11.0%	73,000,000.00
052111500100	Yobe Emergency Medical Ambulance Services	174,942,000.00	124,942,000.00	4,000,000.00	39,014,408.00	31.2%	85,927,592.00
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>456,940,000.00</b>	<b>346,940,000.00</b>	<b>26,102,274.00</b>	<b>117,413,514.00</b>	<b>33.8%</b>	<b>229,526,486.00</b>
053500100100	Ministry of Environment	241,900,000.00	171,900,000.00	12,503,074.00	46,502,814.00	27.1%	125,397,186.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	189,800,000.00	149,800,000.00	13,500,000.00	69,911,500.00	46.7%	79,888,500.00
053505600100	North East Arid Zone Development Programme (NEAZDP)	18,440,000.00	18,440,000.00	-	600,000.00	3.3%	17,840,000.00
053505700100	Afforestation Programme	6,800,000.00	6,800,000.00	99,200.00	399,200.00	5.9%	6,400,800.00
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT &amp; CHIEFTAINCY AFFAIRS</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>1,500,742.00</b>	<b>4,496,454.00</b>	<b>9.0%</b>	<b>45,503,546.00</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	50,000,000.00	50,000,000.00	1,500,742.00	4,496,454.00	9.0%	45,503,546.00

**Table 7: Capital Expenditure by Administrative Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>175,342,213,000.00</b>	<b>158,089,213,000.00</b>	<b>57,671,517,053.00</b>	<b>109,866,372,958.00</b>	<b>69.5%</b>	<b>48,222,840,042.00</b>
<b>01000000000</b>	<b>ADMINISTRATION</b>	<b>18,585,549,000.00</b>	<b>17,234,549,000.00</b>	<b>5,168,645,479.00</b>	<b>10,857,815,614.00</b>	<b>63.0%</b>	<b>6,376,733,386.00</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>1,105,000,000.00</b>	<b>5,000,000.00</b>	-	-	<b>0.0%</b>	<b>5,000,000.00</b>
011100500100	Sustainable Development Goals (SDG)	1,000,000,000.00	-	-	-	-	-
011101000100	Bureau for Public Procurement (BPP)	105,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>01120000000</b>	<b>YOBE STATE HOUSE OF ASSEMBLY</b>	<b>628,000,000.00</b>	<b>138,000,000.00</b>	<b>24,670,000.00</b>	<b>41,770,000.00</b>	<b>30.3%</b>	<b>96,230,000.00</b>
011200300100	House of Assembly	628,000,000.00	138,000,000.00	24,670,000.00	41,770,000.00	30.3%	96,230,000.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION &amp; CULTURE</b>	<b>1,188,000,000.00</b>	<b>12,000,000.00</b>	-	-	<b>0.0%</b>	<b>12,000,000.00</b>
012300100100	Ministry of Home Affairs, Information & Culture	690,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
012300300100	Yobe State Television (Ytv)	65,000,000.00	-	-	-	-	-
012300400100	Yobe Broadcasting Corporation (YBC)	93,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
012301300100	Yobe State Printing Corporation	230,000,000.00	-	-	-	-	-
012305700100	Yobe State Council for Arts & Culture	110,000,000.00	-	-	-	-	-
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>3,955,000,000.00</b>	<b>4,810,000,000.00</b>	<b>1,050,042,524.00</b>	<b>2,650,195,237.00</b>	<b>55.1%</b>	<b>2,159,804,763.00</b>
012500100100	Office of the Head of Civil Service	3,955,000,000.00	4,810,000,000.00	1,050,042,524.00	2,650,195,237.00	55.1%	2,159,804,763.00
<b>01400000000</b>	<b>AUDIT DEPARTMENT</b>	<b>220,500,000.00</b>	<b>70,500,000.00</b>	<b>20,562,462.00</b>	<b>38,192,462.00</b>	<b>54.2%</b>	<b>32,307,538.00</b>
014000100100	Office of the State Auditor-General	70,000,000.00	-	-	-	-	-
014000200100	Office of the LG Auditor-General	60,000,000.00	50,000,000.00	2,997,462.00	20,627,462.00	41.3%	29,372,538.00
014000300100	Audit Service Board	90,500,000.00	20,500,000.00	17,565,000.00	17,565,000.00	85.7%	2,935,000.00
<b>01440000000</b>	<b>MINISTRY OF HUMANITARIAN AFFAIRS &amp; DISASTER MANAGEMENT</b>	<b>4,391,704,000.00</b>	<b>1,129,704,000.00</b>	<b>96,588,400.00</b>	<b>96,588,400.00</b>	<b>8.5%</b>	<b>1,033,115,600.00</b>
014400100100	Ministry of Humanitarian Affairs & Disaster Management	4,391,704,000.00	1,129,704,000.00	96,588,400.00	96,588,400.00	8.5%	1,033,115,600.00
<b>01470000000</b>	<b>SERVICE COMMISSIONS</b>	<b>30,000,000.00</b>	<b>10,000,000.00</b>	-	-	<b>0.0%</b>	<b>10,000,000.00</b>
014700100100	Civil Service Commission	30,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>01480000000</b>	<b>ELECTORAL COMMISSION</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	-	-	<b>0.0%</b>	<b>15,000,000.00</b>
014800100100	State Independent Electoral Commission (SIEC)	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>54,000,000.00</b>	<b>19,000,000.00</b>	-	-	<b>0.0%</b>	<b>19,000,000.00</b>
014900100100	Local Government Service Commission	40,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
014903500100	Local Government Pension Board	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>6,390,345,000.00</b>	<b>10,787,345,000.00</b>	<b>3,966,882,093.00</b>	<b>7,991,169,515.00</b>	<b>74.1%</b>	<b>2,796,175,485.00</b>
016100100100	Office of the Secretary to the State Government	6,090,345,000.00	10,780,345,000.00	3,966,882,093.00	7,990,669,515.00	74.1%	2,789,675,485.00
016101000100	Yobe State Aids Control Agency (YOSACA)	20,000,000.00	7,000,000.00	-	500,000.00	7.1%	6,500,000.00
016103700100	Yobe State Pilgrims' Commission	280,000,000.00	-	-	-	-	-
<b>01620000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>608,000,000.00</b>	<b>238,000,000.00</b>	<b>9,900,000.00</b>	<b>39,900,000.00</b>	<b>16.8%</b>	<b>198,100,000.00</b>
016200100100	Ministry of Religious Affairs	545,000,000.00	225,000,000.00	9,900,000.00	39,900,000.00	17.7%	185,100,000.00
016200200100	Yobe State Hisbah Commission	63,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
<b>02000000000</b>	<b>ECONOMIC</b>	<b>91,239,502,000.00</b>	<b>116,906,502,000.00</b>	<b>43,598,215,802.00</b>	<b>86,688,207,802.00</b>	<b>74.2%</b>	<b>30,218,294,198.00</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>9,937,004,000.00</b>	<b>6,785,004,000.00</b>	<b>2,532,592,642.00</b>	<b>3,275,226,710.00</b>	<b>48.3%</b>	<b>3,509,773,290.00</b>
021500100100	Ministry of Agriculture & Natural Resources	9,603,000,000.00	6,772,000,000.00	2,532,592,642.00	3,275,226,710.00	48.4%	3,496,773,290.00
021510200100	Agricultural Development Programme (ADP)	88,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
021511000100	Fertilizer Blending Plant	246,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE &amp; ECONOMIC DEVELOPMENT</b>	<b>841,000,000.00</b>	<b>528,000,000.00</b>	<b>33,091,197.00</b>	<b>50,063,357.00</b>	<b>9.5%</b>	<b>477,936,643.00</b>
022000100100	Ministry of Finance & Economic Development	334,000,000.00	310,000,000.00	33,091,197.00	50,063,357.00	16.1%	259,936,643.00
022000800100	Yobe Internal Revenue Service (YIRS)	507,000,000.00	218,000,000.00	-	-	0.0%	218,000,000.00
<b>02220000000</b>	<b>MINISTRY OF COMMERCE, INDUSTRY &amp; TOURISM</b>	<b>9,531,822,000.00</b>	<b>24,175,822,000.00</b>	<b>11,719,030,792.00</b>	<b>19,069,313,470.00</b>	<b>78.9%</b>	<b>5,106,508,530.00</b>
022200100100	Ministry of Commerce, Industry & Tourism	7,930,000,000.00	23,750,000,000.00	11,717,593,292.00	18,939,813,470.00	79.7%	4,810,186,530.00
022201800100	Yobe State Investment Promotion Agency	728,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
022205100100	Small & Medium Scale Industries Credit Board	637,321,000.00	337,321,000.00	-	125,000,000.00	37.1%	212,321,000.00
022205200100	Yobe State Hotels Board	148,000,000.00	48,000,000.00	1,437,500.00	4,500,000.00	9.4%	43,500,000.00
022206100100	Pre-Stress Concrete Pole Industry	88,001,000.00	7,001,000.00	-	-	0.0%	7,001,000.00
<b>02270000000</b>	<b>MINISTRY OF WEALTH CREATION, EMPOWERMENT &amp; EMPLOYMENT GENERATION</b>	<b>3,400,000,000.00</b>	<b>1,200,000,000.00</b>	<b>580,425,891.00</b>	<b>666,219,106.00</b>	<b>55.5%</b>	<b>533,780,894.00</b>
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	3,400,000,000.00	1,200,000,000.00	580,425,891.00	666,219,106.00	55.5%	533,780,894.00
<b>02280000000</b>	<b>INFORMATION TECHNOLOGY DEVELOPMENT AGENCY</b>	<b>1,100,000,000.00</b>	<b>500,000,000.00</b>	<b>158,050,000.00</b>	<b>340,165,500.00</b>	<b>68.0%</b>	<b>159,834,500.00</b>
022800700100	Information Technology Development Agency	1,100,000,000.00	500,000,000.00	158,050,000.00	340,165,500.00	68.0%	159,834,500.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT AND ENERGY</b>	<b>11,681,225,000.00</b>	<b>14,511,225,000.00</b>	<b>5,436,422,553.00</b>	<b>9,309,689,215.00</b>	<b>64.2%</b>	<b>5,201,535,785.00</b>
022900100100	Ministry of Transport and Energy	6,070,000,000.00	2,950,000,000.00	650,453,553.00	1,513,290,775.00	51.3%	1,436,709,225.00
022900300100	Rural Electrification Board (REB)	5,500,000,000.00	11,550,000,000.00	4,785,969,000.00	7,796,398,440.00	67.5%	3,753,601,560.00
022905500100	Yobe Road Traffic Agency (YOROTA)	111,225,000.00	11,225,000.00	-	-	0.0%	11,225,000.00
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>31,542,278,000.00</b>	<b>54,905,278,000.00</b>	<b>18,366,224,877.00</b>	<b>44,972,488,480.00</b>	<b>81.9%</b>	<b>9,932,789,520.00</b>
023400100100	Ministry of Works	26,042,278,000.00	49,955,278,000.00	16,904,344,927.00	40,137,712,630.00	80.3%	9,817,565,370.00
023400400100	Yobe Road Maintenance Agency (YORMA)	5,500,000,000.00	4,950,000,000.00	1,461,879,950.00	4,834,775,850.00	97.7%	115,224,150.00

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>023800000000</b>	<b>MINISTRY OF BUDGET &amp; ECONOMIC PLANNING</b>	<b>2,189,000,000.00</b>	<b>2,299,000,000.00</b>	<b>2,014,810,000.00</b>	<b>2,223,360,000.00</b>	<b>96.7%</b>	<b>75,640,000.00</b>
023800100100	Ministry of Budget & Economic Planning	2,189,000,000.00	2,299,000,000.00	2,014,810,000.00	2,223,360,000.00	96.7%	75,640,000.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY BOARD (FRB)</b>	<b>188,000,000.00</b>	<b>55,000,000.00</b>	-	-	<b>0.0%</b>	<b>55,000,000.00</b>
025000100100	Fiscal Responsibility Board (FRB)	188,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>8,196,000,000.00</b>	<b>4,146,000,000.00</b>	<b>380,199,828.00</b>	<b>2,429,754,123.00</b>	<b>58.6%</b>	<b>1,716,245,877.00</b>
025200100100	Ministry of Water Resources	3,275,000,000.00	1,965,000,000.00	241,429,311.00	1,065,017,804.00	54.2%	899,982,196.00
025210200100	Yobe State Water Corporation	2,470,000,000.00	450,000,000.00	52,230,800.00	320,837,802.00	71.3%	129,162,198.00
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	2,451,000,000.00	1,731,000,000.00	86,539,717.00	1,043,898,517.00	60.3%	687,101,483.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING &amp; URBAN DEVELOPMENT</b>	<b>10,405,999,000.00</b>	<b>6,065,999,000.00</b>	<b>2,146,438,390.00</b>	<b>3,802,060,012.00</b>	<b>62.7%</b>	<b>2,263,938,988.00</b>
025300100100	Ministry of Housing & Urban Development	8,602,999,000.00	5,552,999,000.00	2,146,438,390.00	3,802,060,012.00	68.5%	1,750,938,988.00
025300700100	Fire and Rescue Service	293,000,000.00	503,000,000.00	-	-	0.0%	503,000,000.00
025301000100	Housing & Property Development Corporation	1,510,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>026000000000</b>	<b>MINISTRY OF LAND &amp; SOLID MINERALS</b>	<b>2,071,178,000.00</b>	<b>1,721,178,000.00</b>	<b>230,929,632.00</b>	<b>549,867,829.00</b>	<b>31.9%</b>	<b>1,171,310,171.00</b>
026000300100	Yobe Geographic Information Service (YOGIS)	2,071,178,000.00	1,721,178,000.00	230,929,632.00	549,867,829.00	31.9%	1,171,310,171.00
<b>026500000000</b>	<b>MINISTRY OF LIVESTOCK DEVELOPMENT</b>	<b>156,000,000.00</b>	<b>14,000,000.00</b>	-	-	<b>0.0%</b>	<b>14,000,000.00</b>
026500100200	Modern Abattoir	88,000,000.00	-	-	-	-	-
026500100300	Pilot Livestock	68,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE</b>	<b>1,343,000,000.00</b>	<b>725,000,000.00</b>	<b>100,000,000.00</b>	<b>270,000,000.00</b>	<b>37.2%</b>	<b>455,000,000.00</b>
<b>031800000000</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>1,195,000,000.00</b>	<b>720,000,000.00</b>	<b>100,000,000.00</b>	<b>270,000,000.00</b>	<b>37.5%</b>	<b>450,000,000.00</b>
031801100100	Judicial Service Commission	60,000,000.00	-	-	-	-	-
031805100100	High Court of Justice	580,000,000.00	480,000,000.00	50,000,000.00	120,000,000.00	25.0%	360,000,000.00
031805300100	Sharia Court of Appeal	555,000,000.00	240,000,000.00	50,000,000.00	150,000,000.00	62.5%	90,000,000.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>148,000,000.00</b>	<b>5,000,000.00</b>	-	-	<b>0.0%</b>	<b>5,000,000.00</b>
032600100100	Ministry of Justice	68,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
032600100200	Prerogative of Mercy	80,000,000.00	-	-	-	-	-
<b>050000000000</b>	<b>SOCIAL</b>	<b>64,174,162,000.00</b>	<b>23,223,162,000.00</b>	<b>8,804,655,772.00</b>	<b>12,050,349,542.00</b>	<b>51.9%</b>	<b>11,172,812,458.00</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTH, SPORTS, SOCIAL &amp; COMMUNITY DEVELOPMENT</b>	<b>1,415,000,000.00</b>	<b>6,104,000,000.00</b>	<b>2,474,040,553.00</b>	<b>2,532,692,482.00</b>	<b>41.5%</b>	<b>3,571,307,518.00</b>
051300100100	Ministry of Youth, Sports, Social & Community Development	1,415,000,000.00	6,104,000,000.00	2,474,040,553.00	2,532,692,482.00	41.5%	3,571,307,518.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>1,587,000,000.00</b>	<b>388,000,000.00</b>	<b>66,674,000.00</b>	<b>90,474,000.00</b>	<b>23.3%</b>	<b>297,526,000.00</b>
051400100100	Ministry of Women Affairs	1,587,000,000.00	388,000,000.00	66,674,000.00	90,474,000.00	23.3%	297,526,000.00
<b>051700000000</b>	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>	<b>15,651,061,000.00</b>	<b>5,670,061,000.00</b>	<b>3,019,741,773.00</b>	<b>3,157,121,082.00</b>	<b>55.7%</b>	<b>2,512,939,918.00</b>
051700100100	Ministry of Basic & Secondary Education	10,770,261,000.00	1,988,261,000.00	205,467,773.00	273,007,521.00	13.7%	1,715,253,479.00
051700300100	State Universal Basic Education Board (SUBEB)	4,000,000,000.00	3,482,000,000.00	2,787,849,000.00	2,849,688,561.00	81.8%	632,311,439.00
051700800100	Yobe State Library Board	100,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
051701000100	Agency for Mass Education	21,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
051703100100	Arabic & Islamic Education Board	359,800,000.00	800,000.00	-	-	0.0%	800,000.00
051705400100	Teaching Service Board	200,000,000.00	100,000,000.00	8,425,000.00	8,425,000.00	8.4%	91,575,000.00
051705500100	Science & Technical Schools Board	200,000,000.00	80,000,000.00	18,000,000.00	26,000,000.00	32.5%	54,000,000.00
<b>056300000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE &amp; TECHNOLOGY</b>	<b>9,322,000,000.00</b>	<b>2,686,000,000.00</b>	<b>869,759,832.00</b>	<b>1,800,211,724.00</b>	<b>67.0%</b>	<b>885,788,276.00</b>
056300100100	Ministry of Higher Education, Science & Technology	706,000,000.00	800,000,000.00	445,724,519.00	765,724,519.00	95.7%	34,275,481.00
056301800100	Mai Idniss Aloomo Polytechnic, Geldam	750,000,000.00	400,000,000.00	248,785,582.00	248,785,582.00	62.2%	151,214,418.00
056302100100	Yobe State University (YSU)	4,576,000,000.00	761,000,000.00	58,916,131.00	403,611,557.00	53.0%	357,388,443.00
056305600100	Yobe State Scholarship Board	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
056306500100	Umar Suleiman College of Education, Gashua	820,000,000.00	120,000,000.00	66,333,600.00	66,333,600.00	55.3%	53,666,400.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	860,000,000.00	275,000,000.00	50,000,000.00	135,000,000.00	49.1%	140,000,000.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	740,000,000.00	185,000,000.00	-	180,756,466.00	97.7%	4,243,534.00
056306800100	College of Education & Legal Studies (COELS), Nguru	860,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH &amp; HUMAN SERVICES</b>	<b>30,804,976,000.00</b>	<b>7,489,976,000.00</b>	<b>1,688,853,687.00</b>	<b>3,755,484,327.00</b>	<b>50.1%</b>	<b>3,734,491,673.00</b>
052100100100	Ministry of Health & Human Services	14,271,777,000.00	3,059,777,000.00	398,365,896.00	1,874,506,601.00	61.3%	1,185,270,399.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	1,280,000,000.00	122,000,000.00	3,000,000.00	3,000,000.00	2.5%	119,000,000.00
052100300100	Yobe State Primary Healthcare Board	5,740,000,000.00	610,000,000.00	255,500,000.00	580,041,667.00	95.1%	29,958,333.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	3,408,568,000.00	698,568,000.00	320,697,370.00	557,545,638.00	79.8%	141,022,362.00
052110200100	Hospital Management Board (HMB)	1,977,136,000.00	2,218,136,000.00	339,649,735.00	339,649,735.00	15.3%	1,878,486,265.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	2,070,857,000.00	450,857,000.00	140,969,883.00	170,069,883.00	37.7%	280,787,117.00
052110500100	Health Facilities Inspection & Monitoring Agency	350,000,000.00	40,000,000.00	4,677,736.00	4,677,736.00	10.6%	39,322,264.00
052110600100	College of Health Sciences & Technology, Nguru	1,101,760,000.00	163,760,000.00	152,450,000.00	152,450,000.00	93.1%	11,310,000.00
052111300100	Yobe State Drugs & Medical Consumables Management Agency	86,000,000.00	86,000,000.00	73,543,067.00	73,543,067.00	85.5%	12,456,933.00
052111500100	Yobe Emergency Medical Ambulance Services	518,878,000.00	36,878,000.00	-	-	0.0%	36,878,000.00

## Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>5,244,125,000.00</b>	<b>839,125,000.00</b>	<b>669,968,000.00</b>	<b>698,748,000.00</b>	<b>83.3%</b>	<b>140,377,000.00</b>
053500100100	Ministry of Environment	4,851,125,000.00	716,125,000.00	629,900,000.00	634,900,000.00	88.7%	81,225,000.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	220,000,000.00	30,000,000.00	25,800,000.00	25,800,000.00	86.0%	4,200,000.00
053505600100	North East Arid Zone Development Programme (NEAZDP)	87,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
053505700100	Afforestation Programme	86,000,000.00	66,000,000.00	14,268,000.00	38,048,000.00	57.6%	27,952,000.00
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT &amp; CHIEFTAINCY AFFAIRS</b>	<b>150,000,000.00</b>	<b>46,000,000.00</b>	<b>15,617,927.00</b>	<b>15,617,927.00</b>	<b>34.0%</b>	<b>30,382,073.00</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	150,000,000.00	46,000,000.00	15,617,927.00	15,617,927.00	34.0%	30,382,073.00

**Table 8: Other Expenditure by Administrative Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>23,143,538,000.00</b>	<b>17,003,538,000.00</b>	<b>4,207,905,991.51</b>	<b>11,920,144,392.91</b>	<b>70.1%</b>	<b>5,083,393,607.09</b>
01000000000	<b>ADMINISTRATION</b>	<b>967,138,000.00</b>	<b>567,138,000.00</b>	<b>253,916,091.00</b>	<b>508,653,591.00</b>	<b>89.7%</b>	<b>58,484,409.00</b>
01110000000	<b>GOVERNOR'S OFFICE</b>	<b>75,000,000.00</b>	<b>55,000,000.00</b>	<b>17,500,000.00</b>	<b>52,500,000.00</b>	<b>95.5%</b>	<b>2,500,000.00</b>
01110010010	Government House	40,000,000.00	55,000,000.00	17,500,000.00	52,500,000.00	95.5%	2,500,000.00
01110050010	Sustainable Development Goals (SDG)	35,000,000.00	-	-	-	-	-
01120000000	<b>YOBE STATE HOUSE OF ASSEMBLY</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
01120030010	House of Assembly	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
01440000000	<b>MINISTRY OF HUMANITARIAN AFFAIRS &amp; DISASTER MANAGEMENT</b>	<b>368,468,000.00</b>	<b>8,468,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,468,000.00</b>
01440010010	Ministry of Humanitarian Affairs & Disaster Management	368,468,000.00	8,468,000.00	-	-	0.0%	8,468,000.00
01610000000	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>500,000,000.00</b>	<b>480,000,000.00</b>	<b>235,330,000.00</b>	<b>452,680,000.00</b>	<b>94.3%</b>	<b>27,320,000.00</b>
01610010010	Office of the Secretary to the State Government	500,000,000.00	480,000,000.00	235,330,000.00	452,680,000.00	94.3%	27,320,000.00
01620000000	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>20,670,000.00</b>	<b>20,670,000.00</b>	<b>1,086,091.00</b>	<b>3,473,591.00</b>	<b>16.8%</b>	<b>17,196,409.00</b>
01620010010	Ministry of Religious Affairs	20,670,000.00	20,670,000.00	1,086,091.00	3,473,591.00	16.8%	17,196,409.00
02000000000	<b>ECONOMIC</b>	<b>22,026,000,000.00</b>	<b>16,286,000,000.00</b>	<b>3,937,664,900.51</b>	<b>11,376,790,801.91</b>	<b>69.9%</b>	<b>4,909,209,198.09</b>
02150000000	<b>MINISTRY OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>2,000,000,000.00</b>	<b>400,000,000.00</b>	<b>183,500,000.00</b>	<b>183,500,000.00</b>	<b>45.9%</b>	<b>216,500,000.00</b>
02150010010	Ministry of Agriculture & Natural Resources	2,000,000,000.00	400,000,000.00	183,500,000.00	183,500,000.00	45.9%	216,500,000.00
02200000000	<b>MINISTRY OF FINANCE &amp; ECONOMIC DEVELOPMENT</b>	<b>19,326,000,000.00</b>	<b>15,886,000,000.00</b>	<b>3,754,164,900.51</b>	<b>11,193,290,801.91</b>	<b>70.5%</b>	<b>4,692,709,198.09</b>
02200010040	Consolidated Revenue Fund Charges Unit	19,326,000,000.00	15,886,000,000.00	3,754,164,900.51	11,193,290,801.91	70.5%	4,692,709,198.09
02220000000	<b>MINISTRY OF COMMERCE, INDUSTRY &amp; TOURISM</b>	<b>600,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
02220010010	Ministry of Commerce, Industry & Tourism	600,000,000.00	-	-	-	-	-
02220590010	Yobe State Micro-Finance Bank	400,000,000.00	-	-	-	-	-
02270000000	<b>MINISTRY OF WEALTH CREATION, EMPOWERMENT &amp; EMPLOYMENT GENERATION</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
02270010010	Ministry of Wealth Creation, Empowerment & Employment Generation	100,000,000.00	-	-	-	-	-
05000000000	<b>SOCIAL</b>	<b>150,400,000.00</b>	<b>150,400,000.00</b>	<b>16,325,000.00</b>	<b>34,700,000.00</b>	<b>23.1%</b>	<b>115,700,000.00</b>
05130000000	<b>MINISTRY OF YOUTH, SPORTS, SOCIAL &amp; COMMUNITY DEVELOPMENT</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>15,455,000.00</b>	<b>27,830,000.00</b>	<b>27.8%</b>	<b>72,170,000.00</b>
05130010010	Ministry of Youth, Sports, Social & Community Development	100,000,000.00	100,000,000.00	15,455,000.00	27,830,000.00	27.8%	72,170,000.00
05170000000	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>	<b>10,600,000.00</b>	<b>10,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,600,000.00</b>
05170100010	Agency for Mass Education	10,600,000.00	10,600,000.00	-	-	0.0%	10,600,000.00
05630000000	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE &amp; TECHNOLOGY</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,000,000.00</b>
05630560010	Yobe State Scholarship Board	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
05210000000	<b>MINISTRY OF HEALTH &amp; HUMAN SERVICES</b>	<b>31,800,000.00</b>	<b>31,800,000.00</b>	<b>870,000.00</b>	<b>6,870,000.00</b>	<b>21.6%</b>	<b>24,930,000.00</b>
05210010010	Ministry of Health & Human Services	31,800,000.00	31,800,000.00	870,000.00	6,870,000.00	21.6%	24,930,000.00
05210030010	Yobe State Primary Healthcare Board	28,800,000.00	28,800,000.00	-	4,000,000.00	13.9%	24,800,000.00
05350000000	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
05350560010	North East Arid Zone Development Programme (NEAZDP)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

## 2.D Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>320,796,000,000.00</b>	<b>320,796,000,000.00</b>	<b>114,078,641,593.01</b>	<b>235,436,206,558.91</b>	<b>73.4%</b>	<b>85,359,793,441.09</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>145,453,787,000.00</b>	<b>162,706,787,000.00</b>	<b>56,407,124,540.01</b>	<b>125,569,833,600.91</b>	<b>77.2%</b>	<b>37,136,953,399.09</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>64,119,572,000.00</b>	<b>65,324,572,000.00</b>	<b>19,134,607,437.00</b>	<b>52,648,662,154.00</b>	<b>80.6%</b>	<b>12,675,909,846.00</b>
<b>2101</b>	<b>SALARY</b>	<b>53,793,108,000.00</b>	<b>54,949,108,000.00</b>	<b>16,087,456,495.00</b>	<b>44,175,813,098.00</b>	<b>80.4%</b>	<b>10,773,294,902.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>53,793,108,000.00</b>	<b>54,949,108,000.00</b>	<b>16,087,456,495.00</b>	<b>44,175,813,098.00</b>	<b>80.4%</b>	<b>10,773,294,902.00</b>
21010101	Consolidated Salary	53,668,108,000.00	54,824,108,000.00	16,057,678,021.00	44,087,797,827.00	80.4%	10,736,310,173.00
21010103	Consolidated Revenue Fund Charge - Salaries	125,000,000.00	125,000,000.00	29,778,474.00	88,015,271.00	70.4%	36,984,729.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,336,464,000.00</b>	<b>1,485,464,000.00</b>	<b>489,151,291.00</b>	<b>1,360,975,779.00</b>	<b>91.6%</b>	<b>124,488,221.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>355,406,000.00</b>	<b>154,406,000.00</b>	<b>54,940,000.00</b>	<b>112,335,000.00</b>	<b>72.8%</b>	<b>42,071,000.00</b>
21020101	Non-Regular Allowances	355,406,000.00	154,406,000.00	54,940,000.00	112,335,000.00	72.8%	42,071,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>981,058,000.00</b>	<b>1,331,058,000.00</b>	<b>434,211,291.00</b>	<b>1,248,640,779.00</b>	<b>93.8%</b>	<b>82,417,221.00</b>
21020201	NHIS Contribution	981,058,000.00	1,331,058,000.00	434,211,291.00	1,248,640,779.00	93.8%	82,417,221.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>8,990,000,000.00</b>	<b>8,890,000,000.00</b>	<b>2,557,999,651.00</b>	<b>7,111,873,277.00</b>	<b>80.0%</b>	<b>1,778,126,723.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>8,990,000,000.00</b>	<b>8,890,000,000.00</b>	<b>2,557,999,651.00</b>	<b>7,111,873,277.00</b>	<b>80.0%</b>	<b>1,778,126,723.00</b>
21030101	Gratuity	2,400,000,000.00	2,400,000,000.00	592,615,829.00	1,313,588,070.00	54.7%	1,086,411,930.00
21030102	Pension	4,900,000,000.00	5,600,000,000.00	1,889,750,371.00	5,444,469,285.00	97.2%	155,530,715.00
21030103	Death Benefits	490,000,000.00	490,000,000.00	73,570,951.00	351,753,422.00	71.8%	138,246,578.00
21030106	Severance Gratuity	1,200,000,000.00	400,000,000.00	2,062,500.00	2,062,500.00	0.5%	397,937,500.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>81,334,215,000.00</b>	<b>97,382,215,000.00</b>	<b>37,272,517,103.01</b>	<b>72,921,171,446.91</b>	<b>74.9%</b>	<b>24,461,043,553.09</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>58,190,677,000.00</b>	<b>80,378,677,000.00</b>	<b>33,064,611,111.50</b>	<b>61,001,027,054.00</b>	<b>75.9%</b>	<b>19,377,649,946.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>6,501,601,000.00</b>	<b>10,091,701,000.00</b>	<b>4,014,382,914.00</b>	<b>7,715,928,382.00</b>	<b>76.5%</b>	<b>2,375,772,618.00</b>
22020101	Local Transport & Traveling - Training	955,982,000.00	1,035,982,000.00	225,475,033.00	559,965,474.00	54.1%	476,016,526.00
22020102	Local Transport & Traveling - Others	2,380,819,000.00	3,281,919,000.00	1,361,696,882.00	2,287,097,603.00	69.7%	994,821,397.00
22020103	International Transport & Traveling - Training	207,000,000.00	987,000,000.00	756,834,000.00	804,534,000.00	81.5%	182,466,000.00
22020104	International Transport & Traveling - Others	2,957,800,000.00	4,786,800,000.00	1,670,376,999.00	4,064,331,305.00	84.9%	722,468,695.00
<b>220202</b>	<b>UTILITIES GENERAL</b>	<b>936,498,000.00</b>	<b>1,077,698,000.00</b>	<b>404,235,905.00</b>	<b>747,268,624.00</b>	<b>69.3%</b>	<b>330,429,376.00</b>
22020201	Electricity Charges	661,834,000.00	821,034,000.00	354,038,405.00	668,011,444.00	81.4%	153,022,556.00
22020203	Internet Access Charges	97,961,000.00	129,961,000.00	49,881,500.00	57,988,600.00	44.6%	71,972,400.00
22020204	Satellites Broadcasting Access Charges	24,759,000.00	24,759,000.00	41,000.00	1,166,000.00	4.7%	23,593,000.00
22020205	Water Rates	17,156,000.00	17,156,000.00	120,000.00	245,000.00	1.4%	16,911,000.00
22020206	Sewage Charges	4,138,000.00	4,138,000.00	155,000.00	220,000.00	5.3%	3,918,000.00
22020210	Software Charges/Licence Renewal	130,650,000.00	80,650,000.00	-	19,637,580.00	24.3%	61,012,420.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>10,074,976,000.00</b>	<b>10,575,476,000.00</b>	<b>4,201,009,128.00</b>	<b>7,509,336,446.00</b>	<b>71.0%</b>	<b>3,066,139,554.00</b>
22020301	Office Stationaries/Computer Consumables	679,150,000.00	738,250,000.00	155,075,355.00	335,860,453.00	45.5%	402,389,547.00
22020302	Books	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020303	News Papers	10,237,000.00	10,237,000.00	148,000.00	3,285,000.00	32.1%	6,952,000.00
22020304	Magazines & Periodicals	47,204,000.00	47,204,000.00	-	19,535,001.00	41.4%	27,668,999.00
22020305	Printing of Non-Security Documents	1,114,966,000.00	947,966,000.00	158,222,073.00	363,590,133.00	38.4%	584,375,867.00
22020306	Printing of Security Documents	179,761,000.00	129,761,000.00	23,442,500.00	41,502,500.00	32.0%	88,258,500.00
22020307	Drugs/Laboratory/Medical Supplies	1,506,195,000.00	1,807,595,000.00	762,843,404.00	1,440,587,637.00	79.7%	367,007,363.00
22020308	Field & Camping Materials Supplies	50,215,000.00	52,215,000.00	2,000,000.00	28,960,000.00	55.5%	23,255,000.00
22020309	Uniforms & Other Clothing	242,157,000.00	267,157,000.00	18,130,000.00	34,973,179.00	13.1%	232,183,821.00
22020310	Teaching Aids/Instruction Materials	588,991,000.00	898,991,000.00	613,855,439.00	729,531,240.00	81.2%	169,459,760.00
22020311	Food Stuff/Catering Materials Supplies	5,119,600,000.00	5,169,600,000.00	2,271,118,643.00	4,095,977,589.00	79.2%	1,073,622,411.00
22020312	Production, Publication and Circulation of Annual Financial Statement	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
22020314	Procurement of Seeds & Seedlings	529,000,000.00	499,000,000.00	196,173,714.00	415,533,714.00	83.3%	83,466,286.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,557,913,100.00</b>	<b>8,529,163,100.00</b>	<b>3,733,288,364.00</b>	<b>5,606,196,828.00</b>	<b>65.7%</b>	<b>2,922,966,272.00</b>
22020401	Maintenance of Motor Vehicle	1,138,262,250.00	1,118,262,250.00	197,956,120.00	458,861,950.00	41.0%	659,400,300.00
22020402	Maintenance of Office Furniture	130,853,000.00	130,853,000.00	5,152,000.00	12,917,783.00	9.9%	117,935,217.00
22020403	Maintenance of Office/Residential Building	973,140,000.00	953,140,000.00	459,495,507.00	810,171,831.00	85.0%	142,968,169.00
22020404	Maintenance of Office/It Equipment	175,895,000.00	326,895,000.00	164,916,820.00	176,412,820.00	54.0%	150,482,180.00
22020405	Maintenance of Plants/Generators	407,053,000.00	307,053,000.00	8,740,327.00	57,962,721.00	18.9%	249,090,279.00
22020406	Other Maintenance Services	2,704,744,850.00	5,664,994,850.00	2,897,027,590.00	4,089,869,723.00	72.2%	1,575,125,127.00
22020411	Maintenance of Communication Equipment	27,965,000.00	27,965,000.00	-	-	0.0%	27,965,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>3,292,864,000.00</b>	<b>3,553,664,000.00</b>	<b>1,930,096,459.00</b>	<b>2,473,912,385.00</b>	<b>69.6%</b>	<b>1,079,751,615.00</b>
22020501	Local Training	2,855,864,000.00	3,516,664,000.00	1,928,178,859.00	2,469,477,639.00	70.2%	1,047,186,361.00
22020502	International Training	437,000,000.00	37,000,000.00	1,917,600.00	4,434,746.00	12.0%	32,565,254.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>4,679,583,000.00</b>	<b>11,137,583,000.00</b>	<b>5,142,432,373.50</b>	<b>8,898,035,096.00</b>	<b>79.9%</b>	<b>2,239,547,904.00</b>
22020601	Security Services	1,633,327,000.00	5,763,327,000.00	3,539,505,613.50	5,020,534,265.00	87.1%	742,792,735.00

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
22020602	Office Rent	247,360,000.00	165,360,000.00	24,950,000.00	57,001,071.00	34.5%	108,358,929.00
22020603	Residential Rent	103,963,000.00	83,963,000.00	-	-	0.0%	83,963,000.00
22020605	Cleaning and Fumigation Services	1,301,433,000.00	2,731,433,000.00	1,059,731,524.00	2,140,254,524.00	78.4%	591,178,476.00
22020606	Land Use Charges	2,000,000.00	2,000,000.00	-	2,000,000.00	100.0%	-
22020607	Rescue Services	1,391,500,000.00	2,391,500,000.00	518,245,236.00	1,678,245,236.00	70.2%	713,254,764.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>5,182,445,000.00</b>	<b>10,512,445,000.00</b>	<b>4,539,832,857.00</b>	<b>9,217,707,661.00</b>	<b>87.7%</b>	<b>1,294,737,339.00</b>
22020701	Financial Consulting	4,680,590,000.00	9,880,590,000.00	4,293,213,357.00	8,898,761,811.00	90.1%	981,828,189.00
22020702	Information Technology Consulting	160,000,000.00	360,000,000.00	241,092,000.00	279,493,350.00	77.6%	80,506,650.00
22020703	Legal Services	81,300,000.00	81,300,000.00	-	-	0.0%	81,300,000.00
22020704	Engineering Services	53,645,000.00	33,645,000.00	5,527,500.00	5,527,500.00	16.4%	28,117,500.00
22020706	Surveying Services	195,800,000.00	145,800,000.00	-	33,925,000.00	23.3%	111,875,000.00
22020707	Agricultural Consulting	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020708	Medical Consulting	320,000.00	320,000.00	-	-	0.0%	320,000.00
22020709	Auditing of Accounts	790,000.00	790,000.00	-	-	0.0%	790,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>4,706,585,000.00</b>	<b>4,516,185,000.00</b>	<b>793,753,126.00</b>	<b>3,631,859,728.00</b>	<b>80.4%</b>	<b>884,325,272.00</b>
22020801	Motor Vehicle Fuel	229,349,000.00	225,949,000.00	9,334,500.00	38,333,414.00	17.0%	187,615,586.00
22020802	Other Transport Equipment Fuel	29,126,000.00	29,126,000.00	3,920,715.00	7,223,569.00	24.8%	21,902,431.00
22020803	Plant/Generator Fuel	4,448,110,000.00	4,261,110,000.00	780,497,911.00	3,586,302,745.00	84.2%	674,807,255.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>306,862,900.00</b>	<b>207,032,900.00</b>	<b>14,860,918.00</b>	<b>35,899,438.00</b>	<b>17.3%</b>	<b>171,133,462.00</b>
22020901	Bank Charges (Other than Interest)	292,915,900.00	193,085,900.00	14,860,918.00	35,899,266.00	18.6%	157,186,634.00
22020902	Insurance Premium	13,947,000.00	13,947,000.00	-	172.00	0.0%	13,946,828.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>16,951,349,000.00</b>	<b>20,177,729,000.00</b>	<b>8,290,719,067.00</b>	<b>15,164,882,466.00</b>	<b>75.2%</b>	<b>5,012,846,534.00</b>
22021001	Refreshment & Meals	35,900,000.00	35,900,000.00	4,740,329.00	6,737,329.00	18.8%	29,162,671.00
22021002	Honorarium & Sitting Allowance	3,098,258,000.00	3,218,258,000.00	1,161,736,365.00	2,867,924,595.00	89.1%	350,333,405.00
22021003	Publicity & Advertisements	613,324,000.00	973,324,000.00	335,672,794.00	759,928,235.00	78.1%	213,395,765.00
22021004	Medical Expenses	1,066,169,000.00	1,901,269,000.00	523,910,884.00	1,416,237,436.00	74.5%	485,031,564.00
22021006	Postages & Courier Services	2,150,000.00	2,150,000.00	-	30,000.00	1.4%	2,120,000.00
22021007	Welfare Packages	3,471,442,000.00	7,471,442,000.00	3,825,092,447.00	6,136,221,237.00	82.1%	1,335,220,763.00
22021008	Subscription to Professional Bodies	77,417,000.00	77,417,000.00	-	-	0.0%	77,417,000.00
22021009	Sporting Activities	353,952,000.00	353,952,000.00	64,428,000.00	245,663,000.00	69.4%	108,289,000.00
22021014	Annual Budget Expenses & Administration	160,000,000.00	110,000,000.00	51,350,000.00	53,975,000.00	49.1%	56,025,000.00
22021015	Monitoring and Evaluation	1,507,114,000.00	1,327,114,000.00	191,734,912.00	480,102,341.00	36.2%	847,011,659.00
22021016	Anniversaries/Celebration	588,372,000.00	569,652,000.00	202,569,825.00	316,034,042.00	55.5%	253,617,958.00
22021017	Tuition, Registration & Exam Fees	5,696,041,000.00	3,786,041,000.00	1,893,297,071.00	2,821,922,811.00	74.5%	964,118,189.00
22021020	Election - Logistic Support	-	40,000,000.00	20,130,240.00	20,130,240.00	50.3%	19,869,760.00
22021037	Margin for Increase in Costs	12,910,000.00	12,910,000.00	-	-	0.0%	12,910,000.00
22021044	Advocacy, Enlightenment & Campaign	268,300,000.00	298,300,000.00	16,056,200.00	39,976,200.00	13.4%	258,323,800.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>430,000,000.00</b>	<b>380,000,000.00</b>	<b>342,350,000.00</b>	<b>342,350,000.00</b>	<b>90.1%</b>	<b>37,650,000.00</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>430,000,000.00</b>	<b>380,000,000.00</b>	<b>342,350,000.00</b>	<b>342,350,000.00</b>	<b>90.1%</b>	<b>37,650,000.00</b>
22030106	Motor Vehicle Advance	250,000,000.00	200,000,000.00	165,500,000.00	165,500,000.00	82.8%	34,500,000.00
22030107	Furniture Advances	180,000,000.00	180,000,000.00	176,850,000.00	176,850,000.00	98.3%	3,150,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,857,538,000.00</b>	<b>737,538,000.00</b>	<b>270,241,091.00</b>	<b>543,353,591.00</b>	<b>73.7%</b>	<b>194,184,409.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,857,538,000.00</b>	<b>737,538,000.00</b>	<b>270,241,091.00</b>	<b>543,353,591.00</b>	<b>73.7%</b>	<b>194,184,409.00</b>
22040103	Grants to Local Governments	40,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22040105	Grants to Government Owned Companies	600,000,000.00	-	-	-	-	-
22040109	Grants to Communities/NGOs	1,217,538,000.00	717,538,000.00	270,241,091.00	543,353,591.00	75.7%	174,184,409.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>2,000,000,000.00</b>	<b>400,000,000.00</b>	<b>183,500,000.00</b>	<b>183,500,000.00</b>	<b>45.9%</b>	<b>216,500,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>2,000,000,000.00</b>	<b>400,000,000.00</b>	<b>183,500,000.00</b>	<b>183,500,000.00</b>	<b>45.9%</b>	<b>216,500,000.00</b>
22050106	Agricultural Inputs Subsidy	2,000,000,000.00	400,000,000.00	183,500,000.00	183,500,000.00	45.9%	216,500,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>18,856,000,000.00</b>	<b>15,486,000,000.00</b>	<b>3,411,814,900.51</b>	<b>10,850,940,801.91</b>	<b>70.1%</b>	<b>4,635,059,198.09</b>
<b>220601</b>	<b>FOREIGN INTEREST/DISCOUNT</b>	<b>218,000,000.00</b>	<b>198,000,000.00</b>	<b>56,429,345.00</b>	<b>175,524,375.00</b>	<b>88.6%</b>	<b>22,475,625.00</b>
22060102	Foreign Interest/Discount - Long Term Borrowings	218,000,000.00	198,000,000.00	56,429,345.00	175,524,375.00	88.6%	22,475,625.00
<b>220602</b>	<b>DOMESTIC INTEREST/DISCOUNT</b>	<b>6,500,000,000.00</b>	<b>5,000,000,000.00</b>	<b>891,155,671.00</b>	<b>2,932,122,282.00</b>	<b>58.6%</b>	<b>2,067,877,718.00</b>
22060202	Domestic Interest/Discount - Long Term Borrowings	6,500,000,000.00	5,000,000,000.00	891,155,671.00	2,932,122,282.00	58.6%	2,067,877,718.00
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>1,638,000,000.00</b>	<b>2,088,000,000.00</b>	<b>616,630,973.55</b>	<b>1,953,403,714.23</b>	<b>93.6%</b>	<b>134,596,285.77</b>
22060302	Foreign Principal - Long Term Borrowings	1,638,000,000.00	2,088,000,000.00	616,630,973.55	1,953,403,714.23	93.6%	134,596,285.77
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>10,500,000,000.00</b>	<b>8,200,000,000.00</b>	<b>1,847,598,910.96</b>	<b>5,789,890,430.68</b>	<b>70.6%</b>	<b>2,410,109,569.32</b>
22060402	Domestic Principal - Long Term Borrowings	10,500,000,000.00	8,200,000,000.00	1,847,598,910.96	5,789,890,430.68	70.6%	2,410,109,569.32

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>3</b>	<b>ASSETS</b>	<b>175,342,213,000.00</b>	<b>158,089,213,000.00</b>	<b>57,671,517,053.00</b>	<b>109,866,372,958.00</b>	<b>69.5%</b>	<b>48,222,840,042.00</b>
<b>32</b>	<b>FIXED (NON-CURRENT) ASSETS</b>	<b>175,342,213,000.00</b>	<b>158,089,213,000.00</b>	<b>57,671,517,053.00</b>	<b>109,866,372,958.00</b>	<b>69.5%</b>	<b>48,222,840,042.00</b>
<b>3201</b>	<b>FIXED ASSETS - PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>156,169,973,000.00</b>	<b>147,946,973,000.00</b>	<b>52,869,135,320.00</b>	<b>104,228,083,366.00</b>	<b>70.4%</b>	<b>43,718,889,634.00</b>
<b>320101</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>56,673,387,000.00</b>	<b>52,940,387,000.00</b>	<b>22,292,967,656.00</b>	<b>34,048,470,101.00</b>	<b>64.3%</b>	<b>18,891,916,899.00</b>
32010101	Construction/Provision of Office Building	7,402,140,000.00	3,227,140,000.00	540,761,751.00	1,261,171,063.00	39.1%	1,965,968,937.00
32010102	Construction/Provision of Residential Building	3,495,000,000.00	2,430,000,000.00	280,689,293.00	664,226,825.00	27.3%	1,765,773,175.00
32010104	Other Storage Facilities	300,000,000.00	-	-	-	-	-
32010105	Construction/Provision of School Building	8,401,089,000.00	4,766,089,000.00	3,580,890,363.00	3,912,807,061.00	82.1%	853,281,939.00
32010106	Construction/Provision of Hospital/Health Centres	6,455,000,000.00	958,000,000.00	373,257,016.00	680,498,080.00	71.0%	277,501,920.00
32010107	Rehab./Repairs of Office Building	3,966,910,000.00	5,180,910,000.00	2,373,664,577.00	3,650,787,960.00	70.5%	1,530,122,040.00
32010108	Rehab./Repairs of Residential Building	2,760,183,000.00	2,710,183,000.00	606,523,277.00	1,437,700,408.00	53.0%	1,272,482,592.00
32010109	Rehab./Repairs of School Building	3,080,146,000.00	1,144,146,000.00	42,901,746.00	141,364,357.00	12.4%	1,002,781,643.00
32010110	Rehab./Repairs of Hospital Building	1,820,136,000.00	1,120,136,000.00	181,366,486.00	281,366,486.00	25.1%	838,769,514.00
32010111	Acquisition of Land	800,000,000.00	1,150,000,000.00	138,829,652.00	457,767,849.00	39.8%	692,232,151.00
32010112	Acquisition of Office Building	40,000,000.00	-	-	-	-	-
32010113	Acquisition of Residential Building	2,389,171,000.00	2,189,171,000.00	757,008,249.00	2,018,688,664.00	92.2%	170,482,336.00
32010114	Construction of Toilet	500,000.00	500,000.00	-	-	0.0%	500,000.00
32010116	Construction of Car Porch/Shed	35,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
32010117	Construction of Mosque/Church	380,000,000.00	100,000,000.00	99,305,443.00	99,305,443.00	99.3%	694,557.00
32010119	Construction of Wall Fencing	1,608,337,000.00	74,337,000.00	4,162,609.00	24,162,609.00	32.5%	50,174,391.00
32010121	Construction/Provision of Sporting & Gaming Facilities	235,838,000.00	2,000,838,000.00	1,113,675,860.00	1,113,675,860.00	55.7%	887,162,140.00
32010122	Rehab./Repairs of Sporting & Gaming Facilities	800,000,000.00	4,000,000,000.00	1,360,364,693.00	1,360,364,693.00	34.0%	2,639,635,307.00
32010128	Rehab./Repairs of Libraries	10,000,000.00	-	-	-	-	-
32010129	Tree Planting/Landscaping	1,295,000,000.00	435,000,000.00	221,446,970.00	305,289,470.00	70.2%	129,710,530.00
32010130	Dairy and Artificial Insemination	50,000,000.00	-	-	-	-	-
32010132	Construction of Markets/Parks	6,010,000,000.00	19,500,000,000.00	9,564,938,461.00	15,534,938,461.00	79.7%	3,965,061,539.00
32010133	Construction of Warehouse and Shops	81,706,000.00	81,706,000.00	73,543,067.00	73,543,067.00	90.0%	8,162,933.00
32010134	Fish Pond and Aquaculture	500,000,000.00	-	-	-	-	-
32010199	Construction of Other Building	4,757,231,000.00	1,867,231,000.00	979,638,143.00	1,030,811,745.00	55.2%	836,419,255.00
<b>320102</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>57,419,241,000.00</b>	<b>73,440,241,000.00</b>	<b>23,668,514,420.00</b>	<b>56,073,505,141.00</b>	<b>76.4%</b>	<b>17,366,735,859.00</b>
32010202	Construction of Roads & Bridges	21,039,278,000.00	45,906,278,000.00	16,272,444,697.00	37,311,311,340.00	81.3%	8,594,966,660.00
32010203	Construction of Airports	1,500,000,000.00	1,300,000,000.00	508,601,709.00	1,187,809,344.00	91.4%	112,190,656.00
32010205	Zoos, Parks & Reserves (Recreational)	150,000,000.00	-	-	-	-	-
32010206	Security Installations/Equipment	86,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
32010207	Electricity Transmission Network	11,247,482,000.00	12,224,482,000.00	4,562,378,844.00	7,552,884,871.00	61.8%	4,671,597,129.00
32010208	Water Distribution Network	73,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
32010209	Construction of Sewage/Drainage & Culverts	370,000,000.00	150,000,000.00	-	12,655,787.00	8.4%	137,344,213.00
32010210	Construction of Dams	290,000,000.00	440,000,000.00	207,454,162.00	405,913,323.00	92.3%	34,086,677.00
32010214	Boreholes & Other Water Facilities	5,664,336,000.00	3,675,336,000.00	292,074,111.00	2,059,979,606.00	56.0%	1,615,356,394.00
32010215	Waste Disposal Equipment	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
32010216	Boundary Pillars/Right of Ways/Road Signs	10,000,000.00	-	-	-	-	-
32010218	Rehab./Repairs of Electricity	1,275,000,000.00	-	-	-	-	-
32010219	Water Pollution Control	275,000,000.00	15,000,000.00	5,000,000.00	10,000,000.00	66.7%	5,000,000.00
32010220	Rehab./Repairs of Water Facilities	1,699,000,000.00	350,000,000.00	82,130,717.00	239,779,517.00	68.5%	110,220,483.00
32010221	Rehab./Repairs of Roads	9,600,000,000.00	8,450,000,000.00	1,697,780,180.00	7,252,521,353.00	85.8%	1,197,478,647.00
32010222	Construction/Provision of ICT Infrastructures	320,000,000.00	-	-	-	-	-
32010225	Industrial Pollution Control	400,000,000.00	-	-	-	-	-
32010226	Construction/Provision of Agricultural Facilities	213,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
32010299	Construction/Provision of Other Infrastructures	3,202,645,000.00	902,645,000.00	40,650,000.00	40,650,000.00	4.5%	861,995,000.00
<b>320103</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>17,543,550,000.00</b>	<b>10,952,550,000.00</b>	<b>4,403,804,552.00</b>	<b>6,654,099,347.00</b>	<b>60.8%</b>	<b>4,298,450,653.00</b>
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Rigs etc.	1,510,904,000.00	416,904,000.00	396,000,000.00	396,000,000.00	95.0%	20,904,000.00
32010302	Purchase of Industrial Equipment	1,872,821,000.00	2,639,821,000.00	643,136,495.00	1,758,009,324.00	66.6%	881,811,676.00
32010303	Purchase of Navigational Equipment	550,000,000.00	-	-	-	-	-
32010304	Purchase of Power Plants	500,000,000.00	400,000,000.00	179,125,000.00	179,125,000.00	44.8%	220,875,000.00
32010305	Purchase of Power Generating Sets	971,333,000.00	696,333,000.00	198,406,000.00	401,959,000.00	57.7%	294,374,000.00
32010306	Purchase of Broadcast & Communication Equipment	1,446,000,000.00	500,000,000.00	158,050,000.00	340,165,500.00	68.0%	159,834,500.00
32010307	Purchase of Agricultural Equipment	3,571,000,000.00	1,585,000,000.00	30,000,000.00	240,756,466.00	15.2%	1,344,243,534.00
32010308	Purchase of Surveying Equipment	208,778,000.00	8,778,000.00	-	-	0.0%	8,778,000.00
32010309	Purchase of Water Supply Equipment	2,343,000,000.00	3,500,000,000.00	2,108,960,000.00	2,598,960,000.00	74.3%	901,040,000.00
32010310	Purchase of Sporting & Gaming Equipment	615,000,000.00	75,000,000.00	-	48,997,000.00	65.3%	26,003,000.00

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
32010312	Purchase of Fire Fighting Equipment	152,225,000.00	122,225,000.00	-	-	0.0%	122,225,000.00
32010313	Purchase of Canteen/Kitchen Equipment	77,760,000.00	7,760,000.00	-	-	0.0%	7,760,000.00
32010314	Purchase of Electrical Equipment	31,742,000.00	6,742,000.00	-	-	0.0%	6,742,000.00
32010315	Purchase of Sanitary Equipment	35,000,000.00	35,000,000.00	25,800,000.00	25,800,000.00	73.7%	9,200,000.00
32010317	Purchase of Teaching & Learning Equipment	876,000,000.00	375,000,000.00	130,365,057.00	130,365,057.00	34.8%	244,634,943.00
32010318	Rehab./Repairs of Power Generating Plants	20,500,000.00	500,000.00	-	-	0.0%	500,000.00
32010319	Purchase of Library Books/Equipment	37,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
32010320	Purchase of Building Materials/Equipment	181,764,000.00	11,764,000.00	-	-	0.0%	11,764,000.00
32010322	Purchase of Spare Parts and Tools	516,723,000.00	65,723,000.00	33,962,000.00	33,962,000.00	51.7%	31,761,000.00
32010399	Alternative Energy	2,026,000,000.00	501,000,000.00	500,000,000.00	500,000,000.00	99.8%	1,000,000.00
<b>320104</b>	<b>FIXED ASSETS - GENERAL</b>	<b>5,127,635,000.00</b>	<b>5,353,635,000.00</b>	<b>1,629,379,375.00</b>	<b>4,603,254,375.00</b>	<b>86.0%</b>	<b>750,380,625.00</b>
32010405	Purchase of Motor Vehicles	4,031,635,000.00	4,442,635,000.00	1,604,709,375.00	3,777,334,375.00	85.0%	665,300,625.00
32010406	Purchase of Tricycles	20,000,000.00	-	-	-	-	-
32010407	Purchase of Motor Cycles	62,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
32010409	Purchase of Buses	1,014,000,000.00	894,000,000.00	24,670,000.00	825,920,000.00	92.4%	68,080,000.00
<b>320105</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>1,266,335,000.00</b>	<b>164,335,000.00</b>	<b>4,677,736.00</b>	<b>15,127,736.00</b>	<b>9.2%</b>	<b>149,207,264.00</b>
32010501	Purchase of Computers	1,018,095,000.00	115,095,000.00	4,677,736.00	14,627,736.00	12.7%	100,467,264.00
32010502	Purchase of Printers	90,350,000.00	13,350,000.00	-	500,000.00	3.7%	12,850,000.00
32010503	Purchase of Scanners	30,000,000.00	-	-	-	-	-
32010505	Purchase of Photocopiers	74,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
32010508	Purchase of Projectors	24,390,000.00	14,390,000.00	-	-	0.0%	14,390,000.00
32010510	Purchase of Stabilizers	29,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
<b>320106</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>7,029,753,000.00</b>	<b>1,936,753,000.00</b>	<b>269,985,331.00</b>	<b>679,593,081.00</b>	<b>35.1%</b>	<b>1,257,159,919.00</b>
32010601	Purchase of Chairs	3,972,261,000.00	1,469,261,000.00	237,985,331.00	533,287,612.00	36.3%	935,973,388.00
32010602	Purchase of Tables	824,389,000.00	323,389,000.00	32,000,000.00	146,305,469.00	45.2%	177,083,531.00
32010603	Purchase of Safes/File Cabinets/Cupboards	82,550,000.00	10,550,000.00	-	-	0.0%	10,550,000.00
32010604	Purchase of Television Sets	35,500,000.00	25,500,000.00	-	-	0.0%	25,500,000.00
32010606	Purchase of Air-Conditioner	119,053,000.00	46,053,000.00	-	-	0.0%	46,053,000.00
32010609	Purchase of Ceiling Fans	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
32010610	Purchase of Refrigerators	283,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
32010611	Purchase of Beds & Beddings	1,211,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
32010612	Purchase of Rugs and Carpets	25,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
32010613	Purchase of Desks	469,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
32010615	Purchase of Cushions	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>320109</b>	<b>SPECIALISED ASSETS - GENERAL</b>	<b>11,110,072,000.00</b>	<b>3,159,072,000.00</b>	<b>599,806,250.00</b>	<b>2,154,033,585.00</b>	<b>68.2%</b>	<b>1,005,038,415.00</b>
32010903	Biological Assets (Wildlife Conservation)	159,625,000.00	109,625,000.00	74,000,000.00	74,000,000.00	67.5%	35,625,000.00
32010904	Laboratory/Medical Equipment	10,950,447,000.00	3,049,447,000.00	525,806,250.00	2,080,033,585.00	68.2%	969,413,415.00
<b>3203</b>	<b>INTANGIBLE ASSETS</b>	<b>19,172,240,000.00</b>	<b>10,142,240,000.00</b>	<b>4,802,381,733.00</b>	<b>5,638,289,592.00</b>	<b>55.6%</b>	<b>4,503,950,408.00</b>
<b>320301</b>	<b>INTANGIBLE ASSETS</b>	<b>19,172,240,000.00</b>	<b>10,142,240,000.00</b>	<b>4,802,381,733.00</b>	<b>5,638,289,592.00</b>	<b>55.6%</b>	<b>4,503,950,408.00</b>
32030109	Research & Development	1,141,440,000.00	218,440,000.00	8,997,462.00	147,213,462.00	67.4%	71,226,538.00
32030112	Computer Software Acquisition	52,000,000.00	-	-	-	-	-
32030119	Maps, Survey and Design	1,072,400,000.00	562,400,000.00	92,099,980.00	92,099,980.00	16.4%	470,300,020.00
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project	16,056,400,000.00	9,061,400,000.00	4,701,284,291.00	5,398,976,150.00	59.6%	3,662,423,850.00
32030123	Grant to Tsangaya/Almajiri School Capital Project	850,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00

## 2.E Expenditure by Functional Classification

**Table 10: Total Expenditure by Functional Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>320,796,000,000.00</b>	<b>320,796,000,000.00</b>	<b>114,078,641,593.01</b>	<b>235,436,206,558.91</b>	<b>73.4%</b>	<b>85,359,793,441.09</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>69,286,980,000.00</b>	<b>94,440,130,000.00</b>	<b>37,936,349,125.01</b>	<b>73,405,671,043.91</b>	<b>77.7%</b>	<b>21,034,458,956.09</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>9,749,930,000.00</b>	<b>35,614,566,000.00</b>	<b>15,611,918,004.00</b>	<b>29,327,452,747.00</b>	<b>82.3%</b>	<b>6,287,113,253.00</b>
70111	Executive and Legislative Organs	9,749,930,000.00	16,618,930,000.00	8,422,685,531.00	14,349,390,770.00	86.3%	2,269,539,230.00
70112	Financial and Fiscal Affairs	13,406,586,000.00	18,995,636,000.00	7,189,232,473.00	14,978,061,977.00	78.9%	4,017,574,023.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>27,148,217,000.00</b>	<b>43,193,317,000.00</b>	<b>18,886,187,851.50</b>	<b>33,177,826,501.00</b>	<b>76.8%</b>	<b>10,015,490,499.00</b>
70131	General Personnel Services	8,500,550,000.00	11,990,550,000.00	4,472,017,161.00	8,435,811,186.00	70.4%	3,554,738,814.00
70132	Overall Planning and Statistical Services	4,884,070,000.00	3,539,170,000.00	2,174,142,225.00	2,689,469,940.00	76.0%	849,700,060.00
70133	Other General Services	13,763,597,000.00	27,663,597,000.00	12,240,028,465.50	22,052,545,375.00	79.7%	5,611,051,625.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>86,247,000.00</b>	<b>126,247,000.00</b>	<b>26,428,369.00</b>	<b>49,450,994.00</b>	<b>39.2%</b>	<b>76,796,006.00</b>
70161	General Public Services N.E.C.	86,247,000.00	126,247,000.00	26,428,369.00	49,450,994.00	39.2%	76,796,006.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>18,856,000,000.00</b>	<b>15,486,000,000.00</b>	<b>3,411,814,900.51</b>	<b>10,850,940,801.91</b>	<b>70.1%</b>	<b>4,635,059,198.09</b>
70171	Public Debt Transactions	18,856,000,000.00	15,486,000,000.00	3,411,814,900.51	10,850,940,801.91	70.1%	4,635,059,198.09
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>40,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
70181	Transfers of a General Character Between Different Levels of Government	40,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>6,946,872,000.00</b>	<b>5,431,972,000.00</b>	<b>950,885,754.00</b>	<b>2,782,924,068.00</b>	<b>51.2%</b>	<b>2,649,047,932.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>711,027,000.00</b>	<b>1,071,027,000.00</b>	<b>73,159,550.00</b>	<b>221,540,704.00</b>	<b>20.7%</b>	<b>849,486,296.00</b>
70321	Fire Protection Services	711,027,000.00	1,071,027,000.00	73,159,550.00	221,540,704.00	20.7%	849,486,296.00
<b>7033</b>	<b>LAW COURTS</b>	<b>4,712,845,000.00</b>	<b>4,037,945,000.00</b>	<b>869,726,204.00</b>	<b>2,553,383,364.00</b>	<b>63.2%</b>	<b>1,484,561,636.00</b>
70331	Law Courts	4,712,845,000.00	4,037,945,000.00	869,726,204.00	2,553,383,364.00	63.2%	1,484,561,636.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>1,523,000,000.00</b>	<b>323,000,000.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>2.5%</b>	<b>315,000,000.00</b>
70361	Public Order and Safety N.E.C.	1,523,000,000.00	323,000,000.00	8,000,000.00	8,000,000.00	2.5%	315,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>76,495,994,000.00</b>	<b>111,673,274,000.00</b>	<b>41,945,983,293.00</b>	<b>84,629,268,843.00</b>	<b>75.8%</b>	<b>27,044,005,157.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>10,972,443,000.00</b>	<b>25,024,723,000.00</b>	<b>11,958,471,970.00</b>	<b>19,527,903,883.00</b>	<b>78.0%</b>	<b>5,496,819,117.00</b>
70411	General Economic and Commercial Affairs	10,972,443,000.00	25,024,723,000.00	11,958,471,970.00	19,527,903,883.00	78.0%	5,496,819,117.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>17,563,568,000.00</b>	<b>13,345,568,000.00</b>	<b>5,175,688,569.00</b>	<b>7,989,307,997.00</b>	<b>59.9%</b>	<b>5,356,260,003.00</b>
70421	Agriculture	17,563,568,000.00	13,345,568,000.00	5,175,688,569.00	7,989,307,997.00	59.9%	5,356,260,003.00
70422	Forestry	17,563,568,000.00	13,345,568,000.00	5,175,688,569.00	7,989,307,997.00	59.9%	5,356,260,003.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>7,364,677,000.00</b>	<b>13,314,677,000.00</b>	<b>5,313,401,384.00</b>	<b>9,381,033,046.00</b>	<b>70.5%</b>	<b>3,933,643,954.00</b>
70435	Electricity	7,364,677,000.00	13,314,677,000.00	5,313,401,384.00	9,381,033,046.00	70.5%	3,933,643,954.00
<b>7045</b>	<b>TRANSPORT</b>	<b>39,101,550,000.00</b>	<b>59,194,550,000.00</b>	<b>19,291,160,641.00</b>	<b>47,297,560,821.00</b>	<b>79.9%</b>	<b>11,896,989,179.00</b>
70451	Road Transport	39,101,550,000.00	59,194,550,000.00	19,291,160,641.00	47,297,560,821.00	79.9%	11,896,989,179.00
70454	Air Transport	28,000,000.00	28,000,000.00	1,500,000.00	4,500,000.00	16.1%	23,500,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>1,294,000,000.00</b>	<b>694,000,000.00</b>	<b>193,050,000.00</b>	<b>391,165,500.00</b>	<b>56.4%</b>	<b>302,834,500.00</b>
70461	Communication	1,294,000,000.00	694,000,000.00	193,050,000.00	391,165,500.00	56.4%	302,834,500.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>199,756,000.00</b>	<b>99,756,000.00</b>	<b>14,210,729.00</b>	<b>42,297,596.00</b>	<b>42.4%</b>	<b>57,458,404.00</b>
70472	Hotels and Restaurants	199,756,000.00	99,756,000.00	14,210,729.00	42,297,596.00	42.4%	57,458,404.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>7,020,605,000.00</b>	<b>2,585,605,000.00</b>	<b>1,098,977,558.00</b>	<b>1,950,753,410.00</b>	<b>75.4%</b>	<b>634,851,590.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>1,104,552,000.00</b>	<b>874,552,000.00</b>	<b>213,989,499.00</b>	<b>588,073,913.00</b>	<b>67.2%</b>	<b>286,478,087.00</b>
70511	Waste Management	1,104,552,000.00	874,552,000.00	213,989,499.00	588,073,913.00	67.2%	286,478,087.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>5,916,053,000.00</b>	<b>1,711,053,000.00</b>	<b>884,988,059.00</b>	<b>1,362,679,497.00</b>	<b>79.6%</b>	<b>348,373,503.00</b>
70561	Environmental Protection N.E.C.	5,916,053,000.00	1,711,053,000.00	884,988,059.00	1,362,679,497.00	79.6%	348,373,503.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>23,065,137,000.00</b>	<b>14,022,137,000.00</b>	<b>3,325,346,025.00</b>	<b>8,374,136,731.00</b>	<b>59.7%</b>	<b>5,648,000,269.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>13,269,638,000.00</b>	<b>8,369,638,000.00</b>	<b>2,568,235,617.00</b>	<b>4,939,251,136.00</b>	<b>59.0%</b>	<b>3,430,386,864.00</b>
70611	Housing Development	13,269,638,000.00	8,369,638,000.00	2,568,235,617.00	4,939,251,136.00	59.0%	3,430,386,864.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>316,539,000.00</b>	<b>212,539,000.00</b>	<b>44,388,100.00</b>	<b>101,172,515.00</b>	<b>47.6%</b>	<b>111,366,485.00</b>
70621	Community Development	316,539,000.00	212,539,000.00	44,388,100.00	101,172,515.00	47.6%	111,366,485.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>9,478,960,000.00</b>	<b>5,439,960,000.00</b>	<b>712,722,308.00</b>	<b>3,333,713,080.00</b>	<b>61.3%</b>	<b>2,106,246,920.00</b>
70631	Water Supply	9,478,960,000.00	5,439,960,000.00	712,722,308.00	3,333,713,080.00	61.3%	2,106,246,920.00
<b>707</b>	<b>HEALTH</b>	<b>45,182,316,000.00</b>	<b>24,832,766,000.00</b>	<b>6,879,982,687.00</b>	<b>17,726,802,061.00</b>	<b>71.4%</b>	<b>7,105,963,939.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>358,953,000.00</b>	<b>168,953,000.00</b>	<b>76,543,067.00</b>	<b>82,543,067.00</b>	<b>48.9%</b>	<b>86,409,933.00</b>
70711	Pharmaceutical Products	358,953,000.00	168,953,000.00	76,543,067.00	82,543,067.00	48.9%	86,409,933.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>300,193,000.00</b>	<b>128,193,000.00</b>	<b>4,000,000.00</b>	<b>39,014,408.00</b>	<b>30.4%</b>	<b>89,178,592.00</b>
70721	General Medical Services	300,193,000.00	128,193,000.00	4,000,000.00	39,014,408.00	30.4%	89,178,592.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>16,814,813,000.00</b>	<b>14,956,213,000.00</b>	<b>4,622,622,573.00</b>	<b>10,805,526,194.00</b>	<b>72.2%</b>	<b>4,150,686,806.00</b>
70731	General Hospital Services	16,814,813,000.00	14,956,213,000.00	4,622,622,573.00	10,805,526,194.00	72.2%	4,150,686,806.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>9,756,360,000.00</b>	<b>2,589,410,000.00</b>	<b>684,600,955.00</b>	<b>1,626,091,383.00</b>	<b>62.8%</b>	<b>963,318,617.00</b>
70741	Public Health Services	9,756,360,000.00	2,589,410,000.00	684,600,955.00	1,626,091,383.00	62.8%	963,318,617.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>17,951,997,000.00</b>	<b>6,989,997,000.00</b>	<b>1,492,216,092.00</b>	<b>5,173,627,009.00</b>	<b>74.0%</b>	<b>1,816,369,991.00</b>

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
70761	Health N.E.C.	17,951,997,000.00	6,989,997,000.00	1,492,216,092.00	5,173,627,009.00	74.0%	1,816,369,991.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>9,163,302,000.00</b>	<b>12,713,302,000.00</b>	<b>3,967,376,945.00</b>	<b>7,253,750,971.00</b>	<b>57.1%</b>	<b>5,459,551,029.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>3,016,755,000.00</b>	<b>7,505,755,000.00</b>	<b>2,782,660,278.00</b>	<b>3,442,576,110.00</b>	<b>45.9%</b>	<b>4,063,178,890.00</b>
70811	Recreational and Sporting Services	3,016,755,000.00	7,505,755,000.00	2,782,660,278.00	3,442,576,110.00	45.9%	4,063,178,890.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>729,678,000.00</b>	<b>624,678,000.00</b>	<b>134,957,620.00</b>	<b>443,784,349.00</b>	<b>71.0%</b>	<b>180,893,651.00</b>
70821	Cultural Services	729,678,000.00	624,678,000.00	134,957,620.00	443,784,349.00	71.0%	180,893,651.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>2,007,604,000.00</b>	<b>923,604,000.00</b>	<b>176,124,708.00</b>	<b>529,139,431.00</b>	<b>57.3%</b>	<b>394,464,569.00</b>
70831	Broadcasting and Publishing Services	2,007,604,000.00	923,604,000.00	176,124,708.00	529,139,431.00	57.3%	394,464,569.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>3,409,265,000.00</b>	<b>3,659,265,000.00</b>	<b>873,634,339.00</b>	<b>2,838,251,081.00</b>	<b>77.6%</b>	<b>821,013,919.00</b>
70841	Religious and Other Community Services	3,409,265,000.00	3,659,265,000.00	873,634,339.00	2,838,251,081.00	77.6%	821,013,919.00
<b>709</b>	<b>EDUCATION</b>	<b>62,136,805,000.00</b>	<b>40,284,825,000.00</b>	<b>13,975,779,509.00</b>	<b>29,313,835,736.00</b>	<b>72.8%</b>	<b>10,970,989,264.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
70912	Primary Education	6,158,569,000.00	5,613,969,000.00	3,397,775,347.00	4,539,098,605.00	80.9%	1,074,870,395.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>9,113,741,000.00</b>	<b>8,755,241,000.00</b>	<b>2,230,523,056.00</b>	<b>6,560,460,335.00</b>	<b>74.9%</b>	<b>2,194,780,665.00</b>
70922	Upper-Secondary Education	9,113,741,000.00	8,755,241,000.00	2,230,523,056.00	6,560,460,335.00	74.9%	2,194,780,665.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>24,729,574,000.00</b>	<b>14,976,574,000.00</b>	<b>4,874,153,406.00</b>	<b>11,783,331,592.00</b>	<b>78.7%</b>	<b>3,193,242,408.00</b>
70941	First Stage of Tertiary Education	12,220,141,000.00	7,182,141,000.00	2,051,684,347.00	5,195,921,434.00	72.3%	1,986,219,566.00
70942	Second Stage of Tertiary Education	12,509,433,000.00	7,794,433,000.00	2,822,469,059.00	6,587,410,158.00	84.5%	1,207,022,842.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>2,255,989,000.00</b>	<b>1,699,989,000.00</b>	<b>295,185,648.00</b>	<b>814,735,510.00</b>	<b>47.9%</b>	<b>885,253,490.00</b>
70951	Education Not Definable by Level	2,255,989,000.00	1,699,989,000.00	295,185,648.00	814,735,510.00	47.9%	885,253,490.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>277,303,000.00</b>	<b>185,303,000.00</b>	<b>36,373,547.00</b>	<b>111,388,073.00</b>	<b>60.1%</b>	<b>73,914,927.00</b>
70971	R & D Education	277,303,000.00	185,303,000.00	36,373,547.00	111,388,073.00	60.1%	73,914,927.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>19,601,629,000.00</b>	<b>9,053,749,000.00</b>	<b>3,141,768,505.00</b>	<b>5,504,821,621.00</b>	<b>60.8%</b>	<b>3,548,927,379.00</b>
70981	Education N.E.C	19,601,629,000.00	9,053,749,000.00	3,141,768,505.00	5,504,821,621.00	60.8%	3,548,927,379.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>21,497,989,000.00</b>	<b>14,811,989,000.00</b>	<b>3,997,960,697.00</b>	<b>9,999,063,695.00</b>	<b>67.5%</b>	<b>4,812,925,305.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>8,500,000,000.00</b>	<b>8,400,000,000.00</b>	<b>2,484,428,700.00</b>	<b>6,760,119,855.00</b>	<b>80.5%</b>	<b>1,639,880,145.00</b>
71021	Old Age	8,500,000,000.00	8,400,000,000.00	2,484,428,700.00	6,760,119,855.00	80.5%	1,639,880,145.00
<b>7103</b>	<b>SURVIVORS</b>	<b>490,000,000.00</b>	<b>490,000,000.00</b>	<b>73,570,951.00</b>	<b>351,753,422.00</b>	<b>71.8%</b>	<b>138,246,578.00</b>
71031	Survivors	490,000,000.00	490,000,000.00	73,570,951.00	351,753,422.00	71.8%	138,246,578.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>2,056,983,000.00</b>	<b>857,983,000.00</b>	<b>199,136,707.00</b>	<b>323,860,353.00</b>	<b>37.7%</b>	<b>534,122,647.00</b>
71041	Family and Children	2,056,983,000.00	857,983,000.00	199,136,707.00	323,860,353.00	37.7%	534,122,647.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>3,781,449,000.00</b>	<b>1,386,449,000.00</b>	<b>621,394,197.00</b>	<b>734,039,353.00</b>	<b>52.9%</b>	<b>652,409,647.00</b>
71051	Unemployment	3,781,449,000.00	1,386,449,000.00	621,394,197.00	734,039,353.00	52.9%	652,409,647.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>6,669,557,000.00</b>	<b>3,677,557,000.00</b>	<b>619,430,142.00</b>	<b>1,829,290,712.00</b>	<b>49.7%</b>	<b>1,848,266,288.00</b>
71091	Social Protection N.E.C.	6,669,557,000.00	3,677,557,000.00	619,430,142.00	1,829,290,712.00	49.7%	1,848,266,288.00

**Table 11: Personnel Expenditure by Functional Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>64,119,572,000.00</b>	<b>65,324,572,000.00</b>	<b>19,134,607,437.00</b>	<b>52,648,662,154.00</b>	<b>80.6%</b>	<b>12,675,909,846.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>6,192,414,000.00</b>	<b>7,867,414,000.00</b>	<b>2,823,957,680.00</b>	<b>6,267,138,788.00</b>	<b>79.7%</b>	<b>1,600,275,212.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,462,655,000.00</b>	<b>2,481,085,000.00</b>	<b>689,716,201.00</b>	<b>1,959,716,907.00</b>	<b>79.0%</b>	<b>521,368,093.00</b>
70111	Executive and Legislative Organs	943,430,000.00	943,430,000.00	255,257,032.00	732,523,579.00	77.6%	210,906,421.00
70112	Financial and Fiscal Affairs	1,462,655,000.00	1,537,655,000.00	434,459,169.00	1,227,193,328.00	79.8%	310,461,672.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>3,739,332,000.00</b>	<b>5,339,332,000.00</b>	<b>2,127,943,350.00</b>	<b>4,288,636,576.00</b>	<b>80.3%</b>	<b>1,050,695,424.00</b>
70131	General Personnel Services	2,162,327,000.00	1,962,327,000.00	639,074,414.00	1,427,556,699.00	72.7%	534,770,301.00
70132	Overall Planning and Statistical Services	210,065,000.00	210,065,000.00	52,218,743.00	155,244,743.00	73.9%	54,820,257.00
70133	Other General Services	1,366,940,000.00	3,166,940,000.00	1,436,650,193.00	2,705,835,134.00	85.4%	461,104,866.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>46,997,000.00</b>	<b>46,997,000.00</b>	<b>6,298,129.00</b>	<b>18,785,305.00</b>	<b>40.0%</b>	<b>28,211,695.00</b>
70161	General Public Services N.E.C.	46,997,000.00	46,997,000.00	6,298,129.00	18,785,305.00	40.0%	28,211,695.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,812,909,000.00</b>	<b>2,537,909,000.00</b>	<b>722,395,438.00</b>	<b>2,132,276,157.00</b>	<b>84.0%</b>	<b>405,632,843.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>318,027,000.00</b>	<b>318,027,000.00</b>	<b>72,259,550.00</b>	<b>217,940,704.00</b>	<b>68.5%</b>	<b>100,086,296.00</b>
70321	Fire Protection Services	318,027,000.00	318,027,000.00	72,259,550.00	217,940,704.00	68.5%	100,086,296.00
<b>7033</b>	<b>LAW COURTS</b>	<b>2,194,882,000.00</b>	<b>2,219,882,000.00</b>	<b>650,135,888.00</b>	<b>1,914,335,453.00</b>	<b>86.2%</b>	<b>305,546,547.00</b>
70331	Law Courts	2,194,882,000.00	2,219,882,000.00	650,135,888.00	1,914,335,453.00	86.2%	305,546,547.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>300,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
70361	Public Order and Safety N.E.C.	300,000,000.00	-	-	-	-	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>4,453,656,000.00</b>	<b>4,339,656,000.00</b>	<b>1,121,097,344.00</b>	<b>3,183,270,630.00</b>	<b>73.4%</b>	<b>1,156,385,370.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>310,536,000.00</b>	<b>310,536,000.00</b>	<b>72,114,651.00</b>	<b>215,136,358.00</b>	<b>69.3%</b>	<b>95,399,642.00</b>
70411	General Economic and Commercial Affairs	310,536,000.00	310,536,000.00	72,114,651.00	215,136,358.00	69.3%	95,399,642.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>2,812,163,000.00</b>	<b>2,698,163,000.00</b>	<b>718,273,264.00</b>	<b>1,981,529,103.00</b>	<b>73.4%</b>	<b>716,633,897.00</b>
70421	Agriculture	2,752,768,000.00	2,638,768,000.00	705,861,237.00	1,942,793,022.00	73.6%	695,974,978.00
70422	Forestry	59,395,000.00	59,395,000.00	12,912,027.00	38,736,081.00	65.2%	20,658,919.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>364,677,000.00</b>	<b>364,677,000.00</b>	<b>85,626,884.00</b>	<b>259,218,106.00</b>	<b>71.1%</b>	<b>105,458,894.00</b>
70435	Electricity	364,677,000.00	364,677,000.00	85,626,884.00	259,218,106.00	71.1%	105,458,894.00
<b>7045</b>	<b>TRANSPORT</b>	<b>914,524,000.00</b>	<b>914,524,000.00</b>	<b>231,809,316.00</b>	<b>689,589,467.00</b>	<b>75.4%</b>	<b>224,934,533.00</b>
70451	Road Transport	914,524,000.00	914,524,000.00	231,809,316.00	689,589,467.00	75.4%	224,934,533.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>51,756,000.00</b>	<b>51,756,000.00</b>	<b>12,773,229.00</b>	<b>37,797,596.00</b>	<b>73.0%</b>	<b>13,958,404.00</b>
70472	Hotels and Restaurants	51,756,000.00	51,756,000.00	12,773,229.00	37,797,596.00	73.0%	13,958,404.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1,511,475,000.00</b>	<b>1,511,475,000.00</b>	<b>416,493,751.00</b>	<b>1,171,290,241.00</b>	<b>77.5%</b>	<b>340,184,759.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>694,752,000.00</b>	<b>694,752,000.00</b>	<b>174,689,499.00</b>	<b>492,362,413.00</b>	<b>70.9%</b>	<b>202,389,587.00</b>
70511	Waste Management	694,752,000.00	694,752,000.00	174,689,499.00	492,362,413.00	70.9%	202,389,587.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>816,723,000.00</b>	<b>816,723,000.00</b>	<b>241,804,252.00</b>	<b>678,927,828.00</b>	<b>83.1%</b>	<b>137,795,172.00</b>
70561	Environmental Protection N.E.C.	816,723,000.00	816,723,000.00	241,804,252.00	678,927,828.00	83.1%	137,795,172.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,817,089,000.00</b>	<b>1,797,089,000.00</b>	<b>436,471,411.00</b>	<b>1,299,367,825.00</b>	<b>72.3%</b>	<b>497,721,175.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>739,086,000.00</b>	<b>739,086,000.00</b>	<b>188,307,595.00</b>	<b>554,770,495.00</b>	<b>75.1%</b>	<b>184,315,505.00</b>
70611	Housing Development	739,086,000.00	739,086,000.00	188,307,595.00	554,770,495.00	75.1%	184,315,505.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>110,409,000.00</b>	<b>110,409,000.00</b>	<b>26,740,431.00</b>	<b>79,007,958.00</b>	<b>71.6%</b>	<b>31,401,042.00</b>
70621	Community Development	110,409,000.00	110,409,000.00	26,740,431.00	79,007,958.00	71.6%	31,401,042.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>967,594,000.00</b>	<b>947,594,000.00</b>	<b>221,423,385.00</b>	<b>665,589,372.00</b>	<b>70.2%</b>	<b>282,004,628.00</b>
70631	Water Supply	967,594,000.00	947,594,000.00	221,423,385.00	665,589,372.00	70.2%	282,004,628.00
<b>707</b>	<b>HEALTH</b>	<b>15,037,620,000.00</b>	<b>15,156,620,000.00</b>	<b>4,495,623,697.00</b>	<b>12,525,198,503.00</b>	<b>82.6%</b>	<b>2,631,421,497.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>40,953,000.00</b>	<b>953,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>953,000.00</b>
70711	Pharmaceutical Products	40,953,000.00	953,000.00	-	-	0.0%	953,000.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>125,251,000.00</b>	<b>3,251,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,251,000.00</b>
70721	General Medical Services	125,251,000.00	3,251,000.00	-	-	0.0%	3,251,000.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>10,688,109,000.00</b>	<b>10,688,109,000.00</b>	<b>3,192,651,182.00</b>	<b>8,757,097,009.00</b>	<b>81.9%</b>	<b>1,931,011,991.00</b>
70731	General Hospital Services	10,688,109,000.00	10,688,109,000.00	3,192,651,182.00	8,757,097,009.00	81.9%	1,931,011,991.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>1,309,087,000.00</b>	<b>1,240,087,000.00</b>	<b>301,363,455.00</b>	<b>838,900,216.00</b>	<b>67.6%</b>	<b>401,186,784.00</b>
70741	Public Health Services	1,309,087,000.00	1,240,087,000.00	301,363,455.00	838,900,216.00	67.6%	401,186,784.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>2,874,220,000.00</b>	<b>3,224,220,000.00</b>	<b>1,001,609,060.00</b>	<b>2,929,201,278.00</b>	<b>90.8%</b>	<b>295,018,722.00</b>
70761	Health N.E.C.	2,874,220,000.00	3,224,220,000.00	1,001,609,060.00	2,929,201,278.00	90.8%	295,018,722.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>2,505,575,000.00</b>	<b>2,425,575,000.00</b>	<b>598,975,766.00</b>	<b>1,748,543,410.00</b>	<b>72.1%</b>	<b>677,031,590.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>888,380,000.00</b>	<b>838,380,000.00</b>	<b>211,020,198.00</b>	<b>608,736,230.00</b>	<b>72.6%</b>	<b>229,643,770.00</b>
70811	Recreational and Sporting Services	888,380,000.00	838,380,000.00	211,020,198.00	608,736,230.00	72.6%	229,643,770.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>553,849,000.00</b>	<b>553,849,000.00</b>	<b>134,451,287.00</b>	<b>402,635,431.00</b>	<b>72.7%</b>	<b>151,213,569.00</b>
70821	Cultural Services	553,849,000.00	553,849,000.00	134,451,287.00	402,635,431.00	72.7%	151,213,569.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>673,381,000.00</b>	<b>643,381,000.00</b>	<b>153,767,452.00</b>	<b>458,367,812.00</b>	<b>71.2%</b>	<b>185,013,188.00</b>
70831	Broadcasting and Publishing Services	673,381,000.00	643,381,000.00	153,767,452.00	458,367,812.00	71.2%	185,013,188.00

Yobe State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>389,965,000.00</b>	<b>389,965,000.00</b>	<b>99,736,829.00</b>	<b>278,803,937.00</b>	<b>71.5%</b>	<b>111,161,063.00</b>
70841	Religious and Other Community Services	389,965,000.00	389,965,000.00	99,736,829.00	278,803,937.00	71.5%	111,161,063.00
<b>709</b>	<b>EDUCATION</b>	<b>20,520,132,000.00</b>	<b>20,520,132,000.00</b>	<b>5,891,454,446.00</b>	<b>16,997,651,277.00</b>	<b>82.8%</b>	<b>3,522,480,723.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,864,569,000.00</b>	<b>1,864,569,000.00</b>	<b>508,128,554.00</b>	<b>1,503,825,786.00</b>	<b>80.7%</b>	<b>360,743,214.00</b>
70912	Primary Education	1,864,569,000.00	1,864,569,000.00	508,128,554.00	1,503,825,786.00	80.7%	360,743,214.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>7,948,330,000.00</b>	<b>7,948,330,000.00</b>	<b>2,102,531,671.00</b>	<b>6,276,340,257.00</b>	<b>79.0%</b>	<b>1,671,989,743.00</b>
70922	Upper-Secondary Education	7,948,330,000.00	7,948,330,000.00	2,102,531,671.00	6,276,340,257.00	79.0%	1,671,989,743.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>9,711,701,000.00</b>	<b>9,711,701,000.00</b>	<b>3,044,029,704.00</b>	<b>8,501,710,773.00</b>	<b>87.5%</b>	<b>1,209,990,227.00</b>
70941	First Stage of Tertiary Education	5,110,269,000.00	5,110,269,000.00	1,416,343,344.00	4,077,540,899.00	79.8%	1,032,728,101.00
70942	Second Stage of Tertiary Education	4,601,432,000.00	4,601,432,000.00	1,627,686,360.00	4,424,169,874.00	96.1%	177,262,126.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>586,712,000.00</b>	<b>586,712,000.00</b>	<b>138,290,195.00</b>	<b>418,921,266.00</b>	<b>71.4%</b>	<b>167,790,734.00</b>
70951	Education Not Definable by Level	586,712,000.00	586,712,000.00	138,290,195.00	418,921,266.00	71.4%	167,790,734.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>158,353,000.00</b>	<b>158,353,000.00</b>	<b>36,177,239.00</b>	<b>110,168,670.00</b>	<b>69.6%</b>	<b>48,184,330.00</b>
70971	R & D Education	158,353,000.00	158,353,000.00	36,177,239.00	110,168,670.00	69.6%	48,184,330.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>250,467,000.00</b>	<b>250,467,000.00</b>	<b>62,297,083.00</b>	<b>186,684,525.00</b>	<b>74.5%</b>	<b>63,782,475.00</b>
70981	Education N.E.C	250,467,000.00	250,467,000.00	62,297,083.00	186,684,525.00	74.5%	63,782,475.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>9,268,702,000.00</b>	<b>9,168,702,000.00</b>	<b>2,628,137,904.00</b>	<b>7,323,925,323.00</b>	<b>79.9%</b>	<b>1,844,776,677.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>8,500,000,000.00</b>	<b>8,400,000,000.00</b>	<b>2,484,428,700.00</b>	<b>6,760,119,855.00</b>	<b>80.5%</b>	<b>1,639,880,145.00</b>
71021	Old Age	8,500,000,000.00	8,400,000,000.00	2,484,428,700.00	6,760,119,855.00	80.5%	1,639,880,145.00
<b>7103</b>	<b>SURVIVORS</b>	<b>490,000,000.00</b>	<b>490,000,000.00</b>	<b>73,570,951.00</b>	<b>351,753,422.00</b>	<b>71.8%</b>	<b>138,246,578.00</b>
71031	Survivors	490,000,000.00	490,000,000.00	73,570,951.00	351,753,422.00	71.8%	138,246,578.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>187,873,000.00</b>	<b>187,873,000.00</b>	<b>46,468,101.00</b>	<b>138,085,000.00</b>	<b>73.5%</b>	<b>49,788,000.00</b>
71041	Family and Children	187,873,000.00	187,873,000.00	46,468,101.00	138,085,000.00	73.5%	49,788,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>35,449,000.00</b>	<b>35,449,000.00</b>	<b>8,444,197.00</b>	<b>24,797,945.00</b>	<b>70.0%</b>	<b>10,651,055.00</b>
71051	Unemployment	35,449,000.00	35,449,000.00	8,444,197.00	24,797,945.00	70.0%	10,651,055.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>55,380,000.00</b>	<b>55,380,000.00</b>	<b>15,225,955.00</b>	<b>49,169,101.00</b>	<b>88.8%</b>	<b>6,210,899.00</b>
71091	Social Protection N.E.C.	55,380,000.00	55,380,000.00	15,225,955.00	49,169,101.00	88.8%	6,210,899.00

**Table 12: Overhead Expenditure by Functional Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>58,190,677,000.00</b>	<b>80,378,677,000.00</b>	<b>33,064,611,111.50</b>	<b>61,001,027,054.00</b>	<b>75.9%</b>	<b>19,377,649,946.00</b>
	<b>GENERAL PUBLIC SERVICES</b>	<b>27,944,721,000.00</b>	<b>51,418,871,000.00</b>	<b>23,995,338,268.50</b>	<b>42,445,810,883.00</b>	<b>82.5%</b>	<b>8,973,060,117.00</b>
<b>701</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,180,431,000.00</b>	<b>31,924,481,000.00</b>	<b>14,501,593,144.00</b>	<b>26,860,425,021.00</b>	<b>84.1%</b>	<b>5,064,055,979.00</b>
70111	Executive and Legislative Organs	8,135,500,000.00	15,479,500,000.00	8,125,258,499.00	13,522,597,191.00	87.4%	1,956,902,809.00
70112	Financial and Fiscal Affairs	10,354,931,000.00	16,444,981,000.00	6,376,334,645.00	13,337,827,830.00	81.1%	3,107,153,170.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>9,430,040,000.00</b>	<b>19,430,140,000.00</b>	<b>9,473,614,884.50</b>	<b>15,554,720,173.00</b>	<b>80.1%</b>	<b>3,875,419,827.00</b>
70131	General Personnel Services	2,208,723,000.00	5,168,723,000.00	2,765,335,223.00	4,340,494,250.00	84.0%	828,228,750.00
70132	Overall Planning and Statistical Services	1,520,005,000.00	1,030,105,000.00	107,113,482.00	310,865,197.00	30.2%	719,239,803.00
70133	Other General Services	5,701,312,000.00	13,231,312,000.00	6,601,166,179.50	10,903,360,726.00	82.4%	2,327,951,274.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>24,250,000.00</b>	<b>64,250,000.00</b>	<b>20,130,240.00</b>	<b>30,665,689.00</b>	<b>47.7%</b>	<b>33,584,311.00</b>
70161	General Public Services N.E.C.	24,250,000.00	64,250,000.00	20,130,240.00	30,665,689.00	47.7%	33,584,311.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,434,963,000.00</b>	<b>1,653,063,000.00</b>	<b>128,490,316.00</b>	<b>380,647,911.00</b>	<b>23.0%</b>	<b>1,272,415,089.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>100,000,000.00</b>	<b>250,000,000.00</b>	<b>900,000.00</b>	<b>3,600,000.00</b>	<b>1.4%</b>	<b>246,400,000.00</b>
70321	Fire Protection Services	100,000,000.00	250,000,000.00	900,000.00	3,600,000.00	1.4%	246,400,000.00
<b>7033</b>	<b>LAW COURTS</b>	<b>1,174,963,000.00</b>	<b>1,093,063,000.00</b>	<b>119,590,316.00</b>	<b>369,047,911.00</b>	<b>33.8%</b>	<b>724,015,089.00</b>
70331	Law Courts	1,174,963,000.00	1,093,063,000.00	119,590,316.00	369,047,911.00	33.8%	724,015,089.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>1,160,000,000.00</b>	<b>310,000,000.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>2.6%</b>	<b>302,000,000.00</b>
70361	Public Order and Safety N.E.C.	1,160,000,000.00	310,000,000.00	8,000,000.00	8,000,000.00	2.6%	302,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>5,250,013,000.00</b>	<b>5,948,293,000.00</b>	<b>2,414,797,085.00</b>	<b>4,257,566,838.00</b>	<b>71.6%</b>	<b>1,690,726,162.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>678,085,000.00</b>	<b>586,365,000.00</b>	<b>168,764,027.00</b>	<b>247,954,055.00</b>	<b>42.3%</b>	<b>338,410,945.00</b>
70411	General Economic and Commercial Affairs	678,085,000.00	586,365,000.00	168,764,027.00	247,954,055.00	42.3%	338,410,945.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>2,484,405,000.00</b>	<b>3,354,405,000.00</b>	<b>1,726,554,663.00</b>	<b>2,511,004,184.00</b>	<b>74.9%</b>	<b>843,400,816.00</b>
70421	Agriculture	2,459,165,000.00	3,329,165,000.00	1,726,455,463.00	2,510,004,984.00	75.4%	819,160,016.00
70422	Forestry	25,240,000.00	25,240,000.00	99,200.00	999,200.00	4.0%	24,240,800.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>1,500,000,000.00</b>	<b>1,400,000,000.00</b>	<b>441,805,500.00</b>	<b>1,325,416,500.00</b>	<b>94.7%</b>	<b>74,583,500.00</b>
70435	Electricity	1,500,000,000.00	1,400,000,000.00	441,805,500.00	1,325,416,500.00	94.7%	74,583,500.00
<b>7045</b>	<b>TRANSPORT</b>	<b>393,523,000.00</b>	<b>413,523,000.00</b>	<b>42,672,895.00</b>	<b>122,192,099.00</b>	<b>29.5%</b>	<b>291,330,901.00</b>
70451	Road Transport	365,523,000.00	385,523,000.00	41,172,895.00	117,692,099.00	30.5%	267,830,901.00
70454	Air Transport	28,000,000.00	28,000,000.00	1,500,000.00	4,500,000.00	16.1%	23,500,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>194,000,000.00</b>	<b>194,000,000.00</b>	<b>35,000,000.00</b>	<b>51,000,000.00</b>	<b>26.3%</b>	<b>143,000,000.00</b>
70461	Communication	194,000,000.00	194,000,000.00	35,000,000.00	51,000,000.00	26.3%	143,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>438,005,000.00</b>	<b>328,005,000.00</b>	<b>26,783,807.00</b>	<b>118,763,169.00</b>	<b>36.2%</b>	<b>209,241,831.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>189,800,000.00</b>	<b>149,800,000.00</b>	<b>13,500,000.00</b>	<b>69,911,500.00</b>	<b>46.7%</b>	<b>79,888,500.00</b>
70511	Waste Management	189,800,000.00	149,800,000.00	13,500,000.00	69,911,500.00	46.7%	79,888,500.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>248,205,000.00</b>	<b>178,205,000.00</b>	<b>13,283,807.00</b>	<b>48,851,669.00</b>	<b>27.4%</b>	<b>129,353,331.00</b>
70561	Environmental Protection N.E.C.	248,205,000.00	178,205,000.00	13,283,807.00	48,851,669.00	27.4%	129,353,331.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>717,871,000.00</b>	<b>748,871,000.00</b>	<b>115,688,837.00</b>	<b>277,469,015.00</b>	<b>37.1%</b>	<b>471,401,985.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>346,375,000.00</b>	<b>346,375,000.00</b>	<b>2,560,000.00</b>	<b>32,552,800.00</b>	<b>9.4%</b>	<b>313,822,200.00</b>
70611	Housing Development	346,375,000.00	346,375,000.00	2,560,000.00	32,552,800.00	9.4%	313,822,200.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>56,130,000.00</b>	<b>56,130,000.00</b>	<b>2,029,742.00</b>	<b>6,546,630.00</b>	<b>11.7%</b>	<b>49,583,370.00</b>
70621	Community Development	56,130,000.00	56,130,000.00	2,029,742.00	6,546,630.00	11.7%	49,583,370.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>315,366,000.00</b>	<b>346,366,000.00</b>	<b>111,099,095.00</b>	<b>238,369,585.00</b>	<b>68.8%</b>	<b>107,996,415.00</b>
70631	Water Supply	315,366,000.00	346,366,000.00	111,099,095.00	238,369,585.00	68.8%	107,996,415.00
<b>707</b>	<b>HEALTH</b>	<b>2,460,537,000.00</b>	<b>2,761,987,000.00</b>	<b>988,055,186.00</b>	<b>1,761,269,114.00</b>	<b>63.8%</b>	<b>1,000,717,886.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>232,000,000.00</b>	<b>82,000,000.00</b>	<b>3,000,000.00</b>	<b>9,000,000.00</b>	<b>11.0%</b>	<b>73,000,000.00</b>
70711	Pharmaceutical Products	232,000,000.00	82,000,000.00	3,000,000.00	9,000,000.00	11.0%	73,000,000.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>174,942,000.00</b>	<b>124,942,000.00</b>	<b>4,000,000.00</b>	<b>39,014,408.00</b>	<b>31.2%</b>	<b>85,927,592.00</b>
70721	General Medical Services	174,942,000.00	124,942,000.00	4,000,000.00	39,014,408.00	31.2%	85,927,592.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>741,000,000.00</b>	<b>1,351,400,000.00</b>	<b>769,624,286.00</b>	<b>1,151,233,812.00</b>	<b>85.2%</b>	<b>200,166,188.00</b>
70731	General Hospital Services	741,000,000.00	1,351,400,000.00	769,624,286.00	1,151,233,812.00	85.2%	200,166,188.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>509,595,000.00</b>	<b>500,645,000.00</b>	<b>120,059,764.00</b>	<b>194,971,764.00</b>	<b>38.9%</b>	<b>305,673,236.00</b>
70741	Public Health Services	509,595,000.00	500,645,000.00	120,059,764.00	194,971,764.00	38.9%	305,673,236.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>803,000,000.00</b>	<b>703,000,000.00</b>	<b>91,371,136.00</b>	<b>367,049,130.00</b>	<b>52.2%</b>	<b>335,950,870.00</b>
70761	Health N.E.C.	803,000,000.00	703,000,000.00	91,371,136.00	367,049,130.00	52.2%	335,950,870.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>3,109,057,000.00</b>	<b>3,826,057,000.00</b>	<b>867,919,535.00</b>	<b>2,901,311,488.00</b>	<b>75.8%</b>	<b>924,745,512.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>613,375,000.00</b>	<b>463,375,000.00</b>	<b>82,144,527.00</b>	<b>273,317,398.00</b>	<b>59.0%</b>	<b>190,057,602.00</b>
70811	Recreational and Sporting Services	613,375,000.00	463,375,000.00	82,144,527.00	273,317,398.00	59.0%	190,057,602.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>65,829,000.00</b>	<b>70,829,000.00</b>	<b>506,333.00</b>	<b>41,148,918.00</b>	<b>58.1%</b>	<b>29,680,082.00</b>
70821	Cultural Services	65,829,000.00	70,829,000.00	506,333.00	41,148,918.00	58.1%	29,680,082.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>256,223,000.00</b>	<b>268,223,000.00</b>	<b>22,357,256.00</b>	<b>70,771,619.00</b>	<b>26.4%</b>	<b>197,451,381.00</b>
70831	Broadcasting and Publishing Services	256,223,000.00	268,223,000.00	22,357,256.00	70,771,619.00	26.4%	197,451,381.00

Yobe State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>2,173,630,000.00</b>	<b>3,023,630,000.00</b>	<b>762,911,419.00</b>	<b>2,516,073,553.00</b>	<b>83.2%</b>	<b>507,556,447.00</b>
70841	Religious and Other Community Services	2,173,630,000.00	3,023,630,000.00	762,911,419.00	2,516,073,553.00	83.2%	507,556,447.00
<b>709</b>	<b>EDUCATION</b>	<b>13,453,395,000.00</b>	<b>10,776,415,000.00</b>	<b>3,901,403,575.00</b>	<b>7,036,331,770.00</b>	<b>65.3%</b>	<b>3,740,083,230.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>294,000,000.00</b>	<b>267,400,000.00</b>	<b>101,797,793.00</b>	<b>185,584,258.00</b>	<b>69.4%</b>	<b>81,815,742.00</b>
70912	Primary Education	294,000,000.00	267,400,000.00	101,797,793.00	185,584,258.00	69.4%	81,815,742.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>765,411,000.00</b>	<b>626,911,000.00</b>	<b>101,566,385.00</b>	<b>249,695,078.00</b>	<b>39.8%</b>	<b>377,215,922.00</b>
70922	Upper-Secondary Education	765,411,000.00	626,911,000.00	101,566,385.00	249,695,078.00	39.8%	377,215,922.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>3,222,256,000.00</b>	<b>2,757,256,000.00</b>	<b>1,112,668,506.00</b>	<b>1,924,613,731.00</b>	<b>69.8%</b>	<b>832,642,269.00</b>
70941	First Stage of Tertiary Education	657,255,000.00	742,255,000.00	225,587,520.00	413,770,586.00	55.7%	328,484,414.00
70942	Second Stage of Tertiary Education	2,565,001,000.00	2,015,001,000.00	887,080,986.00	1,510,843,145.00	75.0%	504,157,855.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>1,277,877,000.00</b>	<b>1,090,877,000.00</b>	<b>156,895,453.00</b>	<b>395,814,244.00</b>	<b>36.3%</b>	<b>695,062,756.00</b>
70951	Education Not Definable by Level	1,277,877,000.00	1,090,877,000.00	156,895,453.00	395,814,244.00	36.3%	695,062,756.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>18,950,000.00</b>	<b>18,950,000.00</b>	<b>196,308.00</b>	<b>1,219,403.00</b>	<b>6.4%</b>	<b>17,730,597.00</b>
70971	R & D Education	18,950,000.00	18,950,000.00	196,308.00	1,219,403.00	6.4%	17,730,597.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>7,874,901,000.00</b>	<b>6,015,021,000.00</b>	<b>2,428,279,130.00</b>	<b>4,279,405,056.00</b>	<b>71.1%</b>	<b>1,735,615,944.00</b>
70981	Education N.E.C	7,874,901,000.00	6,015,021,000.00	2,428,279,130.00	4,279,405,056.00	71.1%	1,735,615,944.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>2,382,115,000.00</b>	<b>2,917,115,000.00</b>	<b>626,134,502.00</b>	<b>1,821,856,866.00</b>	<b>62.5%</b>	<b>1,095,258,134.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>282,110,000.00</b>	<b>282,110,000.00</b>	<b>85,994,606.00</b>	<b>95,301,353.00</b>	<b>33.8%</b>	<b>186,808,647.00</b>
71041	Family and Children	282,110,000.00	282,110,000.00	85,994,606.00	95,301,353.00	33.8%	186,808,647.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>246,000,000.00</b>	<b>151,000,000.00</b>	<b>32,524,109.00</b>	<b>43,022,302.00</b>	<b>28.5%</b>	<b>107,977,698.00</b>
71051	Unemployment	246,000,000.00	151,000,000.00	32,524,109.00	43,022,302.00	28.5%	107,977,698.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>1,854,005,000.00</b>	<b>2,484,005,000.00</b>	<b>507,615,787.00</b>	<b>1,683,533,211.00</b>	<b>67.8%</b>	<b>800,471,789.00</b>
71091	Social Protection N.E.C.	1,854,005,000.00	2,484,005,000.00	507,615,787.00	1,683,533,211.00	67.8%	800,471,789.00

**Table 13: Capital Expenditure by Functional Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>175,342,213,000.00</b>	<b>158,089,213,000.00</b>	<b>57,671,517,053.00</b>	<b>109,866,372,958.00</b>	<b>69.5%</b>	<b>48,222,840,042.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>15,245,845,000.00</b>	<b>18,729,845,000.00</b>	<b>7,110,058,276.00</b>	<b>12,994,250,571.00</b>	<b>69.4%</b>	<b>5,735,594,429.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>7,000,000.00</b>	<b>771,000,000.00</b>	<b>60,758,659.00</b>	<b>112,460,819.00</b>	<b>14.6%</b>	<b>658,539,181.00</b>
70111	Executive and Legislative Organs	628,000,000.00	138,000,000.00	24,670,000.00	41,770,000.00	30.3%	96,230,000.00
70112	Financial and Fiscal Affairs	1,159,000,000.00	633,000,000.00	36,088,659.00	70,690,819.00	11.2%	562,309,181.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>13,443,845,000.00</b>	<b>17,943,845,000.00</b>	<b>7,049,299,617.00</b>	<b>12,881,789,752.00</b>	<b>71.8%</b>	<b>5,062,055,248.00</b>
70131	General Personnel Services	4,129,500,000.00	4,859,500,000.00	1,067,607,524.00	2,667,760,237.00	54.9%	2,191,739,763.00
70132	Overall Planning and Statistical Services	3,119,000,000.00	2,299,000,000.00	2,014,810,000.00	2,223,360,000.00	96.7%	75,640,000.00
70133	Other General Services	6,195,345,000.00	10,785,345,000.00	3,966,882,093.00	7,990,669,515.00	74.1%	2,794,675,485.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	-	-	<b>0.0%</b>	<b>15,000,000.00</b>
70161	General Public Services N.E.C.	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,699,000,000.00</b>	<b>1,241,000,000.00</b>	<b>100,000,000.00</b>	<b>270,000,000.00</b>	<b>21.8%</b>	<b>971,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>293,000,000.00</b>	<b>503,000,000.00</b>	-	-	<b>0.0%</b>	<b>503,000,000.00</b>
70321	Fire Protection Services	293,000,000.00	503,000,000.00	-	-	0.0%	503,000,000.00
<b>7033</b>	<b>LAW COURTS</b>	<b>1,343,000,000.00</b>	<b>725,000,000.00</b>	<b>100,000,000.00</b>	<b>270,000,000.00</b>	<b>37.2%</b>	<b>455,000,000.00</b>
70331	Law Courts	1,343,000,000.00	725,000,000.00	100,000,000.00	270,000,000.00	37.2%	455,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>63,000,000.00</b>	<b>13,000,000.00</b>	-	-	<b>0.0%</b>	<b>13,000,000.00</b>
70361	Public Order and Safety N.E.C.	63,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>64,191,325,000.00</b>	<b>100,984,325,000.00</b>	<b>38,226,588,864.00</b>	<b>77,004,931,375.00</b>	<b>76.3%</b>	<b>23,979,393,625.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>9,383,822,000.00</b>	<b>24,127,822,000.00</b>	<b>11,717,593,292.00</b>	<b>19,064,813,470.00</b>	<b>79.0%</b>	<b>5,063,008,530.00</b>
70411	General Economic and Commercial Affairs	9,383,822,000.00	24,127,822,000.00	11,717,593,292.00	19,064,813,470.00	79.0%	5,063,008,530.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>10,266,000,000.00</b>	<b>6,892,000,000.00</b>	<b>2,546,860,642.00</b>	<b>3,313,274,710.00</b>	<b>48.1%</b>	<b>3,578,725,290.00</b>
70421	Agriculture	10,093,000,000.00	6,799,000,000.00	2,532,592,642.00	3,275,226,710.00	48.2%	3,523,773,290.00
70422	Forestry	173,000,000.00	93,000,000.00	14,268,000.00	38,048,000.00	40.9%	54,952,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>5,500,000,000.00</b>	<b>11,550,000,000.00</b>	<b>4,785,969,000.00</b>	<b>7,796,398,440.00</b>	<b>67.5%</b>	<b>3,753,601,560.00</b>
70435	Electricity	5,500,000,000.00	11,550,000,000.00	4,785,969,000.00	7,796,398,440.00	67.5%	3,753,601,560.00
<b>7045</b>	<b>TRANSPORT</b>	<b>37,793,503,000.00</b>	<b>57,866,503,000.00</b>	<b>19,016,678,430.00</b>	<b>46,485,779,255.00</b>	<b>80.3%</b>	<b>11,380,723,745.00</b>
70451	Road Transport	37,793,503,000.00	57,866,503,000.00	19,016,678,430.00	46,485,779,255.00	80.3%	11,380,723,745.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>1,100,000,000.00</b>	<b>500,000,000.00</b>	<b>158,050,000.00</b>	<b>340,165,500.00</b>	<b>68.0%</b>	<b>159,834,500.00</b>
70461	Communication	1,100,000,000.00	500,000,000.00	158,050,000.00	340,165,500.00	68.0%	159,834,500.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>148,000,000.00</b>	<b>48,000,000.00</b>	<b>1,437,500.00</b>	<b>4,500,000.00</b>	<b>9.4%</b>	<b>43,500,000.00</b>
70472	Hotels and Restaurants	148,000,000.00	48,000,000.00	1,437,500.00	4,500,000.00	9.4%	43,500,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>5,071,125,000.00</b>	<b>746,125,000.00</b>	<b>655,700,000.00</b>	<b>660,700,000.00</b>	<b>88.6%</b>	<b>85,425,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>220,000,000.00</b>	<b>30,000,000.00</b>	<b>25,800,000.00</b>	<b>25,800,000.00</b>	<b>86.0%</b>	<b>4,200,000.00</b>
70511	Waste Management	220,000,000.00	30,000,000.00	25,800,000.00	25,800,000.00	86.0%	4,200,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>4,851,125,000.00</b>	<b>716,125,000.00</b>	<b>629,900,000.00</b>	<b>634,900,000.00</b>	<b>88.7%</b>	<b>81,225,000.00</b>
70561	Environmental Protection N.E.C.	4,851,125,000.00	716,125,000.00	629,900,000.00	634,900,000.00	88.7%	81,225,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>20,530,177,000.00</b>	<b>11,476,177,000.00</b>	<b>2,773,185,777.00</b>	<b>6,797,299,891.00</b>	<b>59.2%</b>	<b>4,678,877,109.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>12,184,177,000.00</b>	<b>7,284,177,000.00</b>	<b>2,377,368,022.00</b>	<b>4,351,927,841.00</b>	<b>59.7%</b>	<b>2,932,249,159.00</b>
70611	Housing Development	12,184,177,000.00	7,284,177,000.00	2,377,368,022.00	4,351,927,841.00	59.7%	2,932,249,159.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>150,000,000.00</b>	<b>46,000,000.00</b>	<b>15,617,927.00</b>	<b>15,617,927.00</b>	<b>34.0%</b>	<b>30,382,073.00</b>
70621	Community Development	150,000,000.00	46,000,000.00	15,617,927.00	15,617,927.00	34.0%	30,382,073.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>8,196,000,000.00</b>	<b>4,146,000,000.00</b>	<b>380,199,828.00</b>	<b>2,429,754,123.00</b>	<b>58.6%</b>	<b>1,716,245,877.00</b>
70631	Water Supply	8,196,000,000.00	4,146,000,000.00	380,199,828.00	2,429,754,123.00	58.6%	1,716,245,877.00
<b>707</b>	<b>HEALTH</b>	<b>27,652,359,000.00</b>	<b>6,882,359,000.00</b>	<b>1,395,433,804.00</b>	<b>3,433,464,444.00</b>	<b>49.9%</b>	<b>3,448,894,556.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>86,000,000.00</b>	<b>86,000,000.00</b>	<b>73,543,067.00</b>	<b>73,543,067.00</b>	<b>85.5%</b>	<b>12,456,933.00</b>
70711	Pharmaceutical Products	86,000,000.00	86,000,000.00	73,543,067.00	73,543,067.00	85.5%	12,456,933.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>5,385,704,000.00</b>	<b>2,916,704,000.00</b>	<b>660,347,105.00</b>	<b>897,195,373.00</b>	<b>30.8%</b>	<b>2,019,508,627.00</b>
70731	General Hospital Services	5,385,704,000.00	2,916,704,000.00	660,347,105.00	897,195,373.00	30.8%	2,019,508,627.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>7,908,878,000.00</b>	<b>819,878,000.00</b>	<b>263,177,736.00</b>	<b>588,219,403.00</b>	<b>71.7%</b>	<b>231,658,597.00</b>
70741	Public Health Services	7,908,878,000.00	819,878,000.00	263,177,736.00	588,219,403.00	71.7%	231,658,597.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>14,271,777,000.00</b>	<b>3,059,777,000.00</b>	<b>398,365,896.00</b>	<b>1,874,506,601.00</b>	<b>61.3%</b>	<b>1,185,270,399.00</b>
70761	Health N.E.C.	14,271,777,000.00	3,059,777,000.00	398,365,896.00	1,874,506,601.00	61.3%	1,185,270,399.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>3,428,000,000.00</b>	<b>6,341,000,000.00</b>	<b>2,483,940,553.00</b>	<b>2,572,592,482.00</b>	<b>40.6%</b>	<b>3,768,407,518.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,415,000,000.00</b>	<b>6,104,000,000.00</b>	<b>2,474,040,553.00</b>	<b>2,532,692,482.00</b>	<b>41.5%</b>	<b>3,571,307,518.00</b>
70811	Recreational and Sporting Services	1,415,000,000.00	6,104,000,000.00	2,474,040,553.00	2,532,692,482.00	41.5%	3,571,307,518.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>110,000,000.00</b>	-	-	-	-	-
70821	Cultural Services	110,000,000.00	-	-	-	-	-
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>1,078,000,000.00</b>	<b>12,000,000.00</b>	-	-	<b>0.0%</b>	<b>12,000,000.00</b>
70831	Broadcasting and Publishing Services	1,078,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>825,000,000.00</b>	<b>225,000,000.00</b>	<b>9,900,000.00</b>	<b>39,900,000.00</b>	<b>17.7%</b>	<b>185,100,000.00</b>
70841	Religious and Other Community Services	825,000,000.00	225,000,000.00	9,900,000.00	39,900,000.00	17.7%	185,100,000.00
<b>709</b>	<b>EDUCATION</b>	<b>28,145,678,000.00</b>	<b>8,970,678,000.00</b>	<b>4,182,921,488.00</b>	<b>5,279,852,689.00</b>	<b>58.9%</b>	<b>3,690,825,311.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>4,000,000,000.00</b>	<b>3,482,000,000.00</b>	<b>2,787,849,000.00</b>	<b>2,849,688,561.00</b>	<b>81.8%</b>	<b>632,311,439.00</b>
70912	Primary Education	4,000,000,000.00	3,482,000,000.00	2,787,849,000.00	2,849,688,561.00	81.8%	632,311,439.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>400,000,000.00</b>	<b>180,000,000.00</b>	<b>26,425,000.00</b>	<b>34,425,000.00</b>	<b>19.1%</b>	<b>145,575,000.00</b>
70922	Upper-Secondary Education	400,000,000.00	180,000,000.00	26,425,000.00	34,425,000.00	19.1%	145,575,000.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>11,788,617,000.00</b>	<b>2,500,617,000.00</b>	<b>717,455,196.00</b>	<b>1,357,007,088.00</b>	<b>54.3%</b>	<b>1,143,609,912.00</b>
70941	First Stage of Tertiary Education	6,452,617,000.00	1,329,617,000.00	409,753,483.00	704,609,949.00	53.0%	625,007,051.00
70942	Second Stage of Tertiary Education	5,336,000,000.00	1,171,000,000.00	307,701,713.00	652,397,139.00	55.7%	518,602,861.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>380,800,000.00</b>	<b>11,800,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,800,000.00</b>
70951	Education Not Definable by Level	380,800,000.00	11,800,000.00	-	-	0.0%	11,800,000.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>100,000,000.00</b>	<b>8,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,000,000.00</b>
70971	R & D Education	100,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>11,476,261,000.00</b>	<b>2,788,261,000.00</b>	<b>651,192,292.00</b>	<b>1,038,732,040.00</b>	<b>37.3%</b>	<b>1,749,528,960.00</b>
70981	Education N.E.C	11,476,261,000.00	2,788,261,000.00	651,192,292.00	1,038,732,040.00	37.3%	1,749,528,960.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>9,378,704,000.00</b>	<b>2,717,704,000.00</b>	<b>743,688,291.00</b>	<b>853,281,506.00</b>	<b>31.4%</b>	<b>1,864,422,494.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>1,587,000,000.00</b>	<b>388,000,000.00</b>	<b>66,674,000.00</b>	<b>90,474,000.00</b>	<b>23.3%</b>	<b>297,526,000.00</b>
71041	Family and Children	1,587,000,000.00	388,000,000.00	66,674,000.00	90,474,000.00	23.3%	297,526,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>3,400,000,000.00</b>	<b>1,200,000,000.00</b>	<b>580,425,891.00</b>	<b>666,219,106.00</b>	<b>55.5%</b>	<b>533,780,894.00</b>
71051	Unemployment	3,400,000,000.00	1,200,000,000.00	580,425,891.00	666,219,106.00	55.5%	533,780,894.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>4,391,704,000.00</b>	<b>1,129,704,000.00</b>	<b>96,588,400.00</b>	<b>96,588,400.00</b>	<b>8.5%</b>	<b>1,033,115,600.00</b>
71091	Social Protection N.E.C.	4,391,704,000.00	1,129,704,000.00	96,588,400.00	96,588,400.00	8.5%	1,033,115,600.00

**Table 14: Other Expenditure by Functional Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>23,143,538,000.00</b>	<b>17,003,538,000.00</b>	<b>4,207,905,991.51</b>	<b>11,920,144,392.91</b>	<b>70.1%</b>	<b>5,083,393,607.09</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>19,904,000,000.00</b>	<b>16,424,000,000.00</b>	<b>4,006,994,900.51</b>	<b>11,698,470,801.91</b>	<b>71.2%</b>	<b>4,725,529,198.09</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>438,000,000.00</b>	<b>438,000,000.00</b>	<b>359,850,000.00</b>	<b>394,850,000.00</b>	<b>90.1%</b>	<b>43,150,000.00</b>
70111	Executive and Legislative Organs	43,000,000.00	58,000,000.00	17,500,000.00	52,500,000.00	90.5%	5,500,000.00
70112	Financial and Fiscal Affairs	430,000,000.00	380,000,000.00	342,350,000.00	342,350,000.00	90.1%	37,650,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>535,000,000.00</b>	<b>480,000,000.00</b>	<b>235,330,000.00</b>	<b>452,680,000.00</b>	<b>94.3%</b>	<b>27,320,000.00</b>
70132	Overall Planning and Statistical Services	35,000,000.00	-	-	-	-	-
70133	Other General Services	500,000,000.00	480,000,000.00	235,330,000.00	452,680,000.00	94.3%	27,320,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>18,856,000,000.00</b>	<b>15,486,000,000.00</b>	<b>3,411,814,900.51</b>	<b>10,850,940,801.91</b>	<b>70.1%</b>	<b>4,635,059,198.09</b>
70171	Public Debt Transactions	18,856,000,000.00	15,486,000,000.00	3,411,814,900.51	10,850,940,801.91	70.1%	4,635,059,198.09
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>40,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
70181	Transfers of a General Character Between Different Levels of Government	40,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,601,000,000.00</b>	<b>401,000,000.00</b>	<b>183,500,000.00</b>	<b>183,500,000.00</b>	<b>45.8%</b>	<b>217,500,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>600,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
70411	General Economic and Commercial Affairs	600,000,000.00	-	-	-	-	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>2,001,000,000.00</b>	<b>401,000,000.00</b>	<b>183,500,000.00</b>	<b>183,500,000.00</b>	<b>45.8%</b>	<b>217,500,000.00</b>
70421	Agriculture	2,000,000,000.00	400,000,000.00	183,500,000.00	183,500,000.00	45.9%	216,500,000.00
70422	Forestry	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>31,800,000.00</b>	<b>31,800,000.00</b>	<b>870,000.00</b>	<b>6,870,000.00</b>	<b>21.6%</b>	<b>24,930,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	<b>4,000,000.00</b>	<b>13.9%</b>	<b>24,800,000.00</b>
70741	Public Health Services	28,800,000.00	28,800,000.00	-	4,000,000.00	13.9%	24,800,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>870,000.00</b>	<b>2,870,000.00</b>	<b>95.7%</b>	<b>130,000.00</b>
70761	Health N.E.C.	3,000,000.00	3,000,000.00	870,000.00	2,870,000.00	95.7%	130,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>120,670,000.00</b>	<b>120,670,000.00</b>	<b>16,541,091.00</b>	<b>31,303,591.00</b>	<b>25.9%</b>	<b>89,366,409.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>15,455,000.00</b>	<b>27,830,000.00</b>	<b>27.8%</b>	<b>72,170,000.00</b>
70811	Recreational and Sporting Services	100,000,000.00	100,000,000.00	15,455,000.00	27,830,000.00	27.8%	72,170,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>20,670,000.00</b>	<b>20,670,000.00</b>	<b>1,086,091.00</b>	<b>3,473,591.00</b>	<b>16.8%</b>	<b>17,196,409.00</b>
70841	Religious and Other Community Services	20,670,000.00	20,670,000.00	1,086,091.00	3,473,591.00	16.8%	17,196,409.00
<b>709</b>	<b>EDUCATION</b>	<b>17,600,000.00</b>	<b>17,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>17,600,000.00</b>
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,000,000.00</b>
70942	Second Stage of Tertiary Education	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>10,600,000.00</b>	<b>10,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,600,000.00</b>
70951	Education Not Definable by Level	10,600,000.00	10,600,000.00	-	-	0.0%	10,600,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>468,468,000.00</b>	<b>8,468,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,468,000.00</b>
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
71051	Unemployment	100,000,000.00	-	-	-	-	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>368,468,000.00</b>	<b>8,468,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,468,000.00</b>
71091	Social Protection N.E.C.	368,468,000.00	8,468,000.00	-	-	0.0%	8,468,000.00

## 2.F Expenditure by Programme Classification

**Table 15: Total Expenditure by Programme Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>320,796,000,000.00</b>	<b>320,796,000,000.00</b>	<b>114,078,641,593.01</b>	<b>235,436,206,558.91</b>	<b>73.4%</b>	<b>85,359,793,441.09</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>17,304,933,000.00</b>	<b>13,166,933,000.00</b>	<b>5,148,409,342.00</b>	<b>7,911,524,716.00</b>	<b>60.1%</b>	<b>5,255,408,284.00</b>
0101	Effective governance of the Agriculture Sector	15,629,037,000.00	12,264,037,000.00	5,043,742,062.00	7,606,825,321.00	62.0%	4,657,211,679.00
0102	Development of the livestock value chain	759,885,000.00	467,885,000.00	37,631,460.00	104,924,747.00	22.4%	362,960,253.00
0103	Enhancement of food production and productivity	916,011,000.00	435,011,000.00	67,035,820.00	199,774,648.00	45.9%	235,236,352.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>11,923,816,000.00</b>	<b>9,109,916,000.00</b>	<b>1,951,276,419.00</b>	<b>6,039,058,869.00</b>	<b>66.3%</b>	<b>3,070,857,131.00</b>
0210	Societal Re-orientation - General	11,923,816,000.00	9,109,916,000.00	1,951,276,419.00	6,039,058,869.00	66.3%	3,070,857,131.00
<b>03</b>	<b>POVERTY ALLEVIATION</b>	<b>11,533,628,000.00</b>	<b>5,111,728,000.00</b>	<b>1,243,490,839.00</b>	<b>2,572,780,090.00</b>	<b>50.3%</b>	<b>2,538,947,910.00</b>
0310	Poverty Alleviation - General	11,533,628,000.00	5,111,728,000.00	1,243,490,839.00	2,572,780,090.00	50.3%	2,538,947,910.00
<b>04</b>	<b>HEALTH</b>	<b>48,294,643,000.00</b>	<b>25,157,093,000.00</b>	<b>7,107,254,878.00</b>	<b>17,606,224,795.00</b>	<b>70.0%</b>	<b>7,550,868,205.00</b>
0401	Effective Governance of the Health System	6,054,727,000.00	4,275,927,000.00	1,105,502,360.00	3,242,421,512.00	75.8%	1,033,505,488.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	989,266,000.00	312,666,000.00	69,312,500.00	123,163,908.00	39.4%	189,502,092.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources (PHRS) (PHRS)	1,009,885,000.00	1,655,385,000.00	661,483,482.00	1,128,063,513.00	68.1%	527,321,487.00
0405	Provision of adequate and modern health infrastructure for health services delivery	22,237,826,000.00	12,007,226,000.00	3,299,998,126.00	8,094,641,257.00	67.4%	3,912,584,743.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	358,953,000.00	168,953,000.00	76,543,067.00	82,543,067.00	48.9%	86,409,933.00
0407	Evidence generation and utilisation	566,722,000.00	261,022,000.00	20,000,000.00	41,000,000.00	15.7%	220,022,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	9,760,345,000.00	2,910,345,000.00	495,806,250.00	1,951,554,159.00	67.1%	958,790,841.00
0409	Provision of universal health coverage and financial risk protection for citizens	1,325,000,000.00	167,150,000.00	3,425,000.00	9,000,000.00	5.4%	158,150,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,908,419,000.00	3,398,419,000.00	1,375,184,093.00	2,933,837,379.00	86.3%	464,581,621.00
<b>05</b>	<b>EDUCATION</b>	<b>58,043,420,000.00</b>	<b>38,629,440,000.00</b>	<b>13,314,296,027.00</b>	<b>28,185,772,223.00</b>	<b>73.0%</b>	<b>10,443,667,777.00</b>
0501	Effective governance of the education system	18,533,048,000.00	11,938,568,000.00	5,888,426,560.00	9,032,413,186.00	75.7%	2,906,154,814.00
0503	Equity and inclusiveness in the provision of educational services	2,038,022,000.00	1,038,022,000.00	350,484,294.00	815,346,281.00	78.5%	222,675,719.00
0504	Improved quality of teaching and learning outcomes	6,795,029,000.00	6,444,029,000.00	1,675,099,450.00	4,701,996,729.00	73.0%	1,742,032,271.00
0505	Adequate infrastructure at all levels	10,897,736,000.00	3,460,736,000.00	684,679,205.00	1,353,439,810.00	39.1%	2,107,296,190.00
0506	Improved education information management system (EIMS)	466,551,000.00	101,551,000.00	18,196,308.00	26,469,403.00	26.1%	75,081,597.00
0510	Education Sector Expenditures Not Elsewhere Classified	19,313,034,000.00	15,646,534,000.00	4,697,410,210.00	12,256,106,814.00	78.3%	3,390,427,186.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>13,980,665,000.00</b>	<b>9,440,665,000.00</b>	<b>2,641,395,167.00</b>	<b>5,160,791,840.00</b>	<b>54.7%</b>	<b>4,279,873,160.00</b>
0610	Housing and Urban Development - General	13,980,665,000.00	9,440,665,000.00	2,641,395,167.00	5,160,791,840.00	54.7%	4,279,873,160.00
<b>07</b>	<b>GENDER</b>	<b>2,056,373,000.00</b>	<b>857,373,000.00</b>	<b>199,111,707.00</b>	<b>323,685,328.00</b>	<b>37.8%</b>	<b>533,687,672.00</b>
0710	Gender - General	2,056,373,000.00	857,373,000.00	199,111,707.00	323,685,328.00	37.8%	533,687,672.00
<b>08</b>	<b>YOUTH</b>	<b>3,016,755,000.00</b>	<b>7,505,755,000.00</b>	<b>2,782,660,278.00</b>	<b>3,442,576,110.00</b>	<b>45.9%</b>	<b>4,063,178,890.00</b>
0810	Youth - General	3,016,755,000.00	7,505,755,000.00	2,782,660,278.00	3,442,576,110.00	45.9%	4,063,178,890.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>7,279,240,000.00</b>	<b>2,764,240,000.00</b>	<b>1,126,256,785.00</b>	<b>2,028,536,691.00</b>	<b>73.4%</b>	<b>735,703,309.00</b>
0910	Environmental Improvement - General	7,279,240,000.00	2,764,240,000.00	1,126,256,785.00	2,028,536,691.00	73.4%	735,703,309.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>9,478,960,000.00</b>	<b>5,439,960,000.00</b>	<b>712,722,308.00</b>	<b>3,333,713,080.00</b>	<b>61.3%</b>	<b>2,106,246,920.00</b>
1010	Water Resources and Rural Deve - General	9,478,960,000.00	5,439,960,000.00	712,722,308.00	3,333,713,080.00	61.3%	2,106,246,920.00
<b>11</b>	<b>INFORMATION COMMUNICATION AND TECHNOLOGY</b>	<b>1,294,000,000.00</b>	<b>694,000,000.00</b>	<b>193,050,000.00</b>	<b>391,165,500.00</b>	<b>56.4%</b>	<b>302,834,500.00</b>
1110	Information Communication and Technology - General	1,294,000,000.00	694,000,000.00	193,050,000.00	391,165,500.00	56.4%	302,834,500.00
<b>12</b>	<b>GROWING THE PRIVATE SECTOR</b>	<b>11,172,199,000.00</b>	<b>25,124,479,000.00</b>	<b>11,972,682,699.00</b>	<b>19,570,201,479.00</b>	<b>77.9%</b>	<b>5,554,277,521.00</b>
1210	Growing the Private Sector - General	11,172,199,000.00	25,124,479,000.00	11,972,682,699.00	19,570,201,479.00	77.9%	5,554,277,521.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>79,021,141,000.00</b>	<b>105,285,191,000.00</b>	<b>41,081,473,119.01</b>	<b>82,191,581,970.91</b>	<b>78.1%</b>	<b>23,093,609,029.09</b>
1310	Reform of Government and Governance - General	79,021,141,000.00	105,285,191,000.00	41,081,473,119.01	82,191,581,970.91	78.1%	23,093,609,029.09
<b>14</b>	<b>POWER</b>	<b>7,364,677,000.00</b>	<b>13,314,677,000.00</b>	<b>5,313,401,384.00</b>	<b>9,381,033,046.00</b>	<b>70.5%</b>	<b>3,933,643,954.00</b>
1410	Power - General	7,364,677,000.00	13,314,677,000.00	5,313,401,384.00	9,381,033,046.00	70.5%	3,933,643,954.00
<b>17</b>	<b>ROAD</b>	<b>39,003,550,000.00</b>	<b>59,166,550,000.00</b>	<b>19,289,660,641.00</b>	<b>47,293,060,821.00</b>	<b>79.9%</b>	<b>11,873,489,179.00</b>
1710	Road - General	39,003,550,000.00	59,166,550,000.00	19,289,660,641.00	47,293,060,821.00	79.9%	11,873,489,179.00
<b>18</b>	<b>AIRWAYS</b>	<b>28,000,000.00</b>	<b>28,000,000.00</b>	<b>1,500,000.00</b>	<b>4,500,000.00</b>	<b>16.1%</b>	<b>23,500,000.00</b>
1810	Airways - General	28,000,000.00	28,000,000.00	1,500,000.00	4,500,000.00	16.1%	23,500,000.00

**Table 16: Personnel Expenditure by Programme Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>64,119,572,000.00</b>	<b>65,324,572,000.00</b>	<b>19,134,607,437.00</b>	<b>52,648,662,154.00</b>	<b>80.6%</b>	<b>12,675,909,846.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>2,752,768,000.00</b>	<b>2,638,768,000.00</b>	<b>705,861,237.00</b>	<b>1,942,793,022.00</b>	<b>73.6%</b>	<b>695,974,978.00</b>
0101	Effective governance of the Agriculture Sector	2,407,862,000.00	2,353,862,000.00	640,587,917.00	1,748,305,874.00	74.3%	605,556,126.00
0103	Enhancement of food production and productivity	344,906,000.00	284,906,000.00	65,273,320.00	194,487,148.00	68.3%	90,418,852.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>3,653,501,000.00</b>	<b>3,348,501,000.00</b>	<b>926,925,004.00</b>	<b>2,720,643,277.00</b>	<b>81.2%</b>	<b>627,857,723.00</b>
0210	Societal Re-orientation - General	3,653,501,000.00	3,348,501,000.00	926,925,004.00	2,720,643,277.00	81.2%	627,857,723.00
<b>03</b>	<b>POVERTY ALLEVIATION</b>	<b>90,829,000.00</b>	<b>90,829,000.00</b>	<b>23,670,152.00</b>	<b>73,967,046.00</b>	<b>81.4%</b>	<b>16,861,954.00</b>
0310	Poverty Alleviation - General	90,829,000.00	90,829,000.00	23,670,152.00	73,967,046.00	81.4%	16,861,954.00
<b>04</b>	<b>HEALTH</b>	<b>14,742,330,000.00</b>	<b>14,511,330,000.00</b>	<b>4,261,447,016.00</b>	<b>11,850,360,849.00</b>	<b>81.7%</b>	<b>2,660,969,151.00</b>
0401	Effective Governance of the Health System	3,111,527,000.00	3,042,527,000.00	868,761,224.00	2,519,460,715.00	82.8%	523,066,285.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	125,251,000.00	3,251,000.00	-	-	0.0%	3,251,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources (MHRs) (MHRs)	685,768,000.00	685,768,000.00	200,034,610.00	573,803,125.00	83.7%	111,964,875.00
0405	Provision of adequate and modern health infrastructure for health services delivery	8,254,690,000.00	8,254,690,000.00	2,415,510,635.00	6,624,629,261.00	80.3%	1,630,060,739.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	40,953,000.00	953,000.00	-	-	0.0%	953,000.00
0407	Evidence generation and utilisation	70,722,000.00	70,722,000.00	-	-	0.0%	70,722,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,433,419,000.00	2,433,419,000.00	777,140,547.00	2,132,467,748.00	87.6%	300,951,252.00
<b>05</b>	<b>EDUCATION</b>	<b>19,834,364,000.00</b>	<b>19,834,364,000.00</b>	<b>5,691,419,836.00</b>	<b>16,423,848,152.00</b>	<b>82.8%</b>	<b>3,410,515,848.00</b>
0501	Effective governance of the education system	2,115,036,000.00	2,115,036,000.00	570,425,637.00	1,690,510,311.00	79.9%	424,525,689.00
0503	Equity and inclusiveness in the provision of educational services	60,522,000.00	60,522,000.00	15,108,384.00	44,932,617.00	74.2%	15,589,383.00
0504	Improved quality of teaching and learning outcomes	5,572,469,000.00	5,572,469,000.00	1,478,472,785.00	4,400,198,704.00	79.0%	1,172,270,296.00
0505	Adequate infrastructure at all levels	158,353,000.00	158,353,000.00	36,177,239.00	110,168,670.00	69.6%	48,184,330.00
0510	Education Sector Expenditures Not Elsewhere Classified	11,927,984,000.00	11,927,984,000.00	3,591,235,791.00	10,178,037,850.00	85.3%	1,749,946,150.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>1,057,113,000.00</b>	<b>1,057,113,000.00</b>	<b>260,567,145.00</b>	<b>772,711,199.00</b>	<b>73.1%</b>	<b>284,401,801.00</b>
0610	Housing and Urban Development - General	1,057,113,000.00	1,057,113,000.00	260,567,145.00	772,711,199.00	73.1%	284,401,801.00
<b>07</b>	<b>GENDER</b>	<b>187,873,000.00</b>	<b>187,873,000.00</b>	<b>46,468,101.00</b>	<b>138,085,000.00</b>	<b>73.5%</b>	<b>49,788,000.00</b>
0710	Gender - General	187,873,000.00	187,873,000.00	46,468,101.00	138,085,000.00	73.5%	49,788,000.00
<b>08</b>	<b>YOUTH</b>	<b>888,380,000.00</b>	<b>838,380,000.00</b>	<b>211,020,198.00</b>	<b>608,736,230.00</b>	<b>72.6%</b>	<b>229,643,770.00</b>
0810	Youth - General	888,380,000.00	838,380,000.00	211,020,198.00	608,736,230.00	72.6%	229,643,770.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>1,570,870,000.00</b>	<b>1,570,870,000.00</b>	<b>429,405,778.00</b>	<b>1,210,026,322.00</b>	<b>77.0%</b>	<b>360,843,678.00</b>
0910	Environmental Improvement - General	1,570,870,000.00	1,570,870,000.00	429,405,778.00	1,210,026,322.00	77.0%	360,843,678.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>967,594,000.00</b>	<b>947,594,000.00</b>	<b>221,423,385.00</b>	<b>665,589,372.00</b>	<b>70.2%</b>	<b>282,004,628.00</b>
1010	Water Resources and Rural Deve - General	967,594,000.00	947,594,000.00	221,423,385.00	665,589,372.00	70.2%	282,004,628.00
<b>12</b>	<b>GROWING THE PRIVATE SECTOR</b>	<b>362,292,000.00</b>	<b>362,292,000.00</b>	<b>84,887,880.00</b>	<b>252,933,954.00</b>	<b>69.8%</b>	<b>109,358,046.00</b>
1210	Growing the Private Sector - General	362,292,000.00	362,292,000.00	84,887,880.00	252,933,954.00	69.8%	109,358,046.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>16,732,457,000.00</b>	<b>18,657,457,000.00</b>	<b>5,954,075,505.00</b>	<b>15,040,160,158.00</b>	<b>80.6%</b>	<b>3,617,296,842.00</b>
1310	Reform of Government and Governance - General	16,732,457,000.00	18,657,457,000.00	5,954,075,505.00	15,040,160,158.00	80.6%	3,617,296,842.00
<b>14</b>	<b>POWER</b>	<b>364,677,000.00</b>	<b>364,677,000.00</b>	<b>85,626,884.00</b>	<b>259,218,106.00</b>	<b>71.1%</b>	<b>105,458,894.00</b>
1410	Power - General	364,677,000.00	364,677,000.00	85,626,884.00	259,218,106.00	71.1%	105,458,894.00
<b>17</b>	<b>ROAD</b>	<b>914,524,000.00</b>	<b>914,524,000.00</b>	<b>231,809,316.00</b>	<b>689,589,467.00</b>	<b>75.4%</b>	<b>224,934,533.00</b>
1710	Road - General	914,524,000.00	914,524,000.00	231,809,316.00	689,589,467.00	75.4%	224,934,533.00

**Table 17: Overhead Expenditure by Programme Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>58,190,677,000.00</b>	<b>80,378,677,000.00</b>	<b>33,064,611,111.50</b>	<b>61,001,027,054.00</b>	<b>75.9%</b>	<b>19,377,649,946.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>2,459,165,000.00</b>	<b>3,329,165,000.00</b>	<b>1,726,455,463.00</b>	<b>2,510,004,984.00</b>	<b>75.4%</b>	<b>819,160,016.00</b>
0101	Effective governance of the Agriculture Sector	1,618,175,000.00	2,738,175,000.00	1,687,061,503.00	2,399,792,737.00	87.6%	338,382,263.00
0102	Development of the livestock value chain	603,885,000.00	453,885,000.00	37,631,460.00	104,924,747.00	23.1%	348,960,253.00
0103	Enhancement of food production and productivity	237,105,000.00	137,105,000.00	1,762,500.00	5,287,500.00	3.9%	131,817,500.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>4,830,645,000.00</b>	<b>4,765,745,000.00</b>	<b>913,365,324.00</b>	<b>3,005,042,001.00</b>	<b>63.1%</b>	<b>1,760,702,999.00</b>
0210	Societal Re-orientation - General	4,830,645,000.00	4,765,745,000.00	913,365,324.00	3,005,042,001.00	63.1%	1,760,702,999.00
<b>03</b>	<b>POVERTY ALLEVIATION</b>	<b>2,147,627,000.00</b>	<b>2,682,727,000.00</b>	<b>542,806,396.00</b>	<b>1,736,005,538.00</b>	<b>64.7%</b>	<b>946,721,462.00</b>
0310	Poverty Alleviation - General	2,147,627,000.00	2,682,727,000.00	542,806,396.00	1,736,005,538.00	64.7%	946,721,462.00
<b>04</b>	<b>HEALTH</b>	<b>2,695,537,000.00</b>	<b>3,116,987,000.00</b>	<b>1,156,084,175.00</b>	<b>1,993,009,619.00</b>	<b>63.9%</b>	<b>1,123,977,381.00</b>
0401	Effective Governance of the Health System	991,400,000.00	891,600,000.00	130,371,136.00	436,049,130.00	48.9%	455,550,870.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	325,137,000.00	265,537,000.00	69,312,500.00	122,663,908.00	46.2%	142,873,092.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	685,000,000.00	355,000,000.00	168,028,989.00	231,740,505.00	65.3%	123,259,495.00
0405	Provision of adequate and modern health infrastructure for health services delivery	426,000,000.00	386,400,000.00	171,580,740.00	349,864,181.00	90.5%	36,535,819.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	232,000,000.00	82,000,000.00	3,000,000.00	9,000,000.00	11.0%	73,000,000.00
0407	Evidence generation and utilisation	146,000,000.00	146,300,000.00	15,322,264.00	36,322,264.00	24.8%	109,977,736.00
0409	Provision of universal health coverage and financial risk protection for citizens	25,000,000.00	25,150,000.00	425,000.00	6,000,000.00	23.9%	19,150,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	315,000,000.00	965,000,000.00	598,043,546.00	801,369,631.00	83.0%	163,630,369.00
<b>05</b>	<b>EDUCATION</b>	<b>13,218,395,000.00</b>	<b>10,421,415,000.00</b>	<b>3,733,374,586.00</b>	<b>6,804,591,265.00</b>	<b>65.3%</b>	<b>3,616,823,735.00</b>
0501	Effective governance of the education system	8,170,252,000.00	6,283,772,000.00	2,530,151,923.00	4,465,214,314.00	71.1%	1,818,557,686.00
0503	Equity and inclusiveness in the provision of educational services	1,970,500,000.00	970,500,000.00	335,375,910.00	770,413,664.00	79.4%	200,086,336.00
0504	Improved quality of teaching and learning outcomes	477,560,000.00	496,560,000.00	66,261,608.00	171,432,968.00	34.5%	325,127,032.00
0505	Adequate infrastructure at all levels	8,400,000.00	8,400,000.00	-	750,000.00	8.9%	7,650,000.00
0506	Improved education information management system (EIMS)	10,550,000.00	10,550,000.00	196,308.00	469,403.00	4.4%	10,080,597.00
0510	Education Sector Expenditures Not Elsewhere Classified	2,581,133,000.00	2,651,633,000.00	801,388,837.00	1,396,310,916.00	52.7%	1,255,322,084.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>446,375,000.00</b>	<b>596,375,000.00</b>	<b>3,460,000.00</b>	<b>36,152,800.00</b>	<b>6.1%</b>	<b>560,222,200.00</b>
0610	Housing and Urban Development - General	446,375,000.00	596,375,000.00	3,460,000.00	36,152,800.00	6.1%	560,222,200.00
<b>07</b>	<b>GENDER</b>	<b>281,500,000.00</b>	<b>281,500,000.00</b>	<b>85,969,606.00</b>	<b>95,126,328.00</b>	<b>33.8%</b>	<b>186,373,672.00</b>
0710	Gender - General	281,500,000.00	281,500,000.00	85,969,606.00	95,126,328.00	33.8%	186,373,672.00
<b>08</b>	<b>YOUTH</b>	<b>613,375,000.00</b>	<b>463,375,000.00</b>	<b>82,144,527.00</b>	<b>273,317,398.00</b>	<b>59.0%</b>	<b>190,057,602.00</b>
0810	Youth - General	613,375,000.00	463,375,000.00	82,144,527.00	273,317,398.00	59.0%	190,057,602.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>463,245,000.00</b>	<b>353,245,000.00</b>	<b>26,883,007.00</b>	<b>119,762,369.00</b>	<b>33.9%</b>	<b>233,482,631.00</b>
0910	Environmental Improvement - General	463,245,000.00	353,245,000.00	26,883,007.00	119,762,369.00	33.9%	233,482,631.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>315,366,000.00</b>	<b>346,366,000.00</b>	<b>111,099,095.00</b>	<b>238,369,585.00</b>	<b>68.8%</b>	<b>107,996,415.00</b>
1010	Water Resources and Rural Deve - General	315,366,000.00	346,366,000.00	111,099,095.00	238,369,585.00	68.8%	107,996,415.00
<b>11</b>	<b>INFORMATION COMMUNICATION AND TECHNOLOGY</b>	<b>194,000,000.00</b>	<b>194,000,000.00</b>	<b>35,000,000.00</b>	<b>51,000,000.00</b>	<b>26.3%</b>	<b>143,000,000.00</b>
1110	Information Communication and Technology - General	194,000,000.00	194,000,000.00	35,000,000.00	51,000,000.00	26.3%	143,000,000.00
<b>12</b>	<b>GROWING THE PRIVATE SECTOR</b>	<b>678,085,000.00</b>	<b>586,365,000.00</b>	<b>168,764,027.00</b>	<b>247,954,055.00</b>	<b>42.3%</b>	<b>338,410,945.00</b>
1210	Growing the Private Sector - General	678,085,000.00	586,365,000.00	168,764,027.00	247,954,055.00	42.3%	338,410,945.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>27,953,839,000.00</b>	<b>51,427,889,000.00</b>	<b>23,994,726,510.50</b>	<b>42,443,082,513.00</b>	<b>82.5%</b>	<b>8,984,806,487.00</b>
1310	Reform of Government and Governance - General	27,953,839,000.00	51,427,889,000.00	23,994,726,510.50	42,443,082,513.00	82.5%	8,984,806,487.00
<b>14</b>	<b>POWER</b>	<b>1,500,000,000.00</b>	<b>1,400,000,000.00</b>	<b>441,805,500.00</b>	<b>1,325,416,500.00</b>	<b>94.7%</b>	<b>74,583,500.00</b>
1410	Power - General	1,500,000,000.00	1,400,000,000.00	441,805,500.00	1,325,416,500.00	94.7%	74,583,500.00
<b>17</b>	<b>ROAD</b>	<b>365,523,000.00</b>	<b>385,523,000.00</b>	<b>41,172,895.00</b>	<b>117,692,099.00</b>	<b>30.5%</b>	<b>267,830,901.00</b>
1710	Road - General	365,523,000.00	385,523,000.00	41,172,895.00	117,692,099.00	30.5%	267,830,901.00
<b>18</b>	<b>AIRWAYS</b>	<b>28,000,000.00</b>	<b>28,000,000.00</b>	<b>1,500,000.00</b>	<b>4,500,000.00</b>	<b>16.1%</b>	<b>23,500,000.00</b>
1810	Airways - General	28,000,000.00	28,000,000.00	1,500,000.00	4,500,000.00	16.1%	23,500,000.00

**Table 18: Capital Expenditure by Programme Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>175,342,213,000.00</b>	<b>158,089,213,000.00</b>	<b>57,671,517,053.00</b>	<b>109,866,372,958.00</b>	<b>69.5%</b>	<b>48,222,840,042.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>10,093,000,000.00</b>	<b>6,799,000,000.00</b>	<b>2,532,592,642.00</b>	<b>3,275,226,710.00</b>	<b>48.2%</b>	<b>3,523,773,290.00</b>
0101	Effective governance of the Agriculture Sector	9,603,000,000.00	6,772,000,000.00	2,532,592,642.00	3,275,226,710.00	48.4%	3,496,773,290.00
0102	Development of the livestock value chain	156,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
0103	Enhancement of food production and productivity	334,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>3,419,000,000.00</b>	<b>975,000,000.00</b>	<b>109,900,000.00</b>	<b>309,900,000.00</b>	<b>31.8%</b>	<b>665,100,000.00</b>
0210	Societal Re-orientation - General	3,419,000,000.00	975,000,000.00	109,900,000.00	309,900,000.00	31.8%	665,100,000.00
<b>03</b>	<b>POVERTY ALLEVIATION</b>	<b>8,791,704,000.00</b>	<b>2,329,704,000.00</b>	<b>677,014,291.00</b>	<b>762,807,506.00</b>	<b>32.7%</b>	<b>1,566,896,494.00</b>
0310	Poverty Alleviation - General	8,791,704,000.00	2,329,704,000.00	677,014,291.00	762,807,506.00	32.7%	1,566,896,494.00
<b>04</b>	<b>HEALTH</b>	<b>30,824,976,000.00</b>	<b>7,496,976,000.00</b>	<b>1,688,853,687.00</b>	<b>3,755,984,327.00</b>	<b>50.1%</b>	<b>3,740,991,673.00</b>
0401	Effective Governance of the Health System	1,920,000,000.00	310,000,000.00	105,500,000.00	280,041,667.00	90.3%	29,958,333.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	538,878,000.00	43,878,000.00	-	500,000.00	1.1%	43,378,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	13,557,136,000.00	614,617,000.00	293,419,883.00	322,519,883.00	52.5%	292,097,117.00
0405	Provision of adequate and modern health infrastructure for health services delivery	13,557,136,000.00	3,366,136,000.00	712,906,751.00	1,120,147,815.00	33.3%	2,245,988,185.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	86,000,000.00	86,000,000.00	73,543,067.00	73,543,067.00	85.5%	12,456,933.00
0407	Evidence generation and utilisation	350,000,000.00	44,000,000.00	4,677,736.00	4,677,736.00	10.6%	39,322,264.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	9,760,345,000.00	2,910,345,000.00	495,806,250.00	1,951,554,159.00	67.1%	958,790,841.00
0409	Provision of universal health coverage and financial risk protection for citizens	1,280,000,000.00	122,000,000.00	3,000,000.00	3,000,000.00	2.5%	119,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	160,000,000.00	-	-	-	-	-
<b>05</b>	<b>EDUCATION</b>	<b>24,973,061,000.00</b>	<b>8,356,061,000.00</b>	<b>3,889,501,605.00</b>	<b>4,957,332,806.00</b>	<b>59.3%</b>	<b>3,398,728,194.00</b>
0501	Effective governance of the education system	8,247,760,000.00	3,539,760,000.00	2,787,849,000.00	2,876,688,561.00	81.3%	663,071,439.00
0504	Improved quality of teaching and learning outcomes	745,000,000.00	375,000,000.00	130,365,057.00	130,365,057.00	34.8%	244,634,943.00
0505	Adequate infrastructure at all levels	10,730,983,000.00	3,293,983,000.00	648,501,966.00	1,242,521,140.00	37.7%	2,051,461,860.00
0506	Improved education information management system (EIMS)	456,001,000.00	91,001,000.00	18,000,000.00	26,000,000.00	28.6%	65,001,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	4,793,317,000.00	1,056,317,000.00	304,785,582.00	681,758,048.00	64.5%	374,558,952.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>12,477,177,000.00</b>	<b>7,787,177,000.00</b>	<b>2,377,368,022.00</b>	<b>4,351,927,841.00</b>	<b>55.9%</b>	<b>3,435,249,159.00</b>
0610	Housing and Urban Development - General	12,477,177,000.00	7,787,177,000.00	2,377,368,022.00	4,351,927,841.00	55.9%	3,435,249,159.00
<b>07</b>	<b>GENDER</b>	<b>1,587,000,000.00</b>	<b>388,000,000.00</b>	<b>66,674,000.00</b>	<b>90,474,000.00</b>	<b>23.3%</b>	<b>297,526,000.00</b>
0710	Gender - General	1,587,000,000.00	388,000,000.00	66,674,000.00	90,474,000.00	23.3%	297,526,000.00
<b>08</b>	<b>YOUTH</b>	<b>1,415,000,000.00</b>	<b>6,104,000,000.00</b>	<b>2,474,040,553.00</b>	<b>2,532,692,482.00</b>	<b>41.5%</b>	<b>3,571,307,518.00</b>
0810	Youth - General	1,415,000,000.00	6,104,000,000.00	2,474,040,553.00	2,532,692,482.00	41.5%	3,571,307,518.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>5,244,125,000.00</b>	<b>839,125,000.00</b>	<b>669,968,000.00</b>	<b>698,748,000.00</b>	<b>83.3%</b>	<b>140,377,000.00</b>
0910	Environmental Improvement - General	5,244,125,000.00	839,125,000.00	669,968,000.00	698,748,000.00	83.3%	140,377,000.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>8,196,000,000.00</b>	<b>4,146,000,000.00</b>	<b>380,199,828.00</b>	<b>2,429,754,123.00</b>	<b>58.6%</b>	<b>1,716,245,877.00</b>
1010	Water Resources and Rural Deve - General	8,196,000,000.00	4,146,000,000.00	380,199,828.00	2,429,754,123.00	58.6%	1,716,245,877.00
<b>11</b>	<b>INFORMATION COMMUNICATION AND TECHNOLOGY</b>	<b>1,100,000,000.00</b>	<b>500,000,000.00</b>	<b>158,050,000.00</b>	<b>340,165,500.00</b>	<b>68.0%</b>	<b>159,834,500.00</b>
1110	Information Communication and Technology - General	1,100,000,000.00	500,000,000.00	158,050,000.00	340,165,500.00	68.0%	159,834,500.00
<b>12</b>	<b>GROWING THE PRIVATE SECTOR</b>	<b>9,531,822,000.00</b>	<b>24,175,822,000.00</b>	<b>11,719,030,792.00</b>	<b>19,069,313,470.00</b>	<b>78.9%</b>	<b>5,106,508,530.00</b>
1210	Growing the Private Sector - General	9,531,822,000.00	24,175,822,000.00	11,719,030,792.00	19,069,313,470.00	78.9%	5,106,508,530.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>14,465,845,000.00</b>	<b>18,775,845,000.00</b>	<b>7,125,676,203.00</b>	<b>13,009,868,498.00</b>	<b>69.3%</b>	<b>5,765,976,502.00</b>
1310	Reform of Government and Governance - General	14,465,845,000.00	18,775,845,000.00	7,125,676,203.00	13,009,868,498.00	69.3%	5,765,976,502.00
<b>14</b>	<b>POWER</b>	<b>5,500,000,000.00</b>	<b>11,550,000,000.00</b>	<b>4,785,969,000.00</b>	<b>7,796,398,440.00</b>	<b>67.5%</b>	<b>3,753,601,560.00</b>
1410	Power - General	5,500,000,000.00	11,550,000,000.00	4,785,969,000.00	7,796,398,440.00	67.5%	3,753,601,560.00
<b>17</b>	<b>ROAD</b>	<b>37,723,503,000.00</b>	<b>57,866,503,000.00</b>	<b>19,016,678,430.00</b>	<b>46,485,779,255.00</b>	<b>80.3%</b>	<b>11,380,723,745.00</b>
1710	Road - General	37,723,503,000.00	57,866,503,000.00	19,016,678,430.00	46,485,779,255.00	80.3%	11,380,723,745.00

**Table 19: Other Expenditure by Programme Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>23,143,538,000.00</b>	<b>17,003,538,000.00</b>	<b>4,207,905,991.51</b>	<b>11,920,144,392.91</b>	<b>70.1%</b>	<b>5,083,393,607.09</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>2,000,000,000.00</b>	<b>400,000,000.00</b>	<b>183,500,000.00</b>	<b>183,500,000.00</b>	<b>45.9%</b>	<b>216,500,000.00</b>
0101	Effective governance of the Agriculture Sector	2,000,000,000.00	400,000,000.00	183,500,000.00	183,500,000.00	45.9%	216,500,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>20,670,000.00</b>	<b>20,670,000.00</b>	<b>1,086,091.00</b>	<b>3,473,591.00</b>	<b>16.8%</b>	<b>17,196,409.00</b>
0210	Societal Re-orientation - General	20,670,000.00	20,670,000.00	1,086,091.00	3,473,591.00	16.8%	17,196,409.00
<b>03</b>	<b>POVERTY ALLEVIATION</b>	<b>503,468,000.00</b>	<b>8,468,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,468,000.00</b>
0310	Poverty Alleviation - General	503,468,000.00	8,468,000.00	-	-	0.0%	8,468,000.00
<b>04</b>	<b>HEALTH</b>	<b>31,800,000.00</b>	<b>31,800,000.00</b>	<b>870,000.00</b>	<b>6,870,000.00</b>	<b>21.6%</b>	<b>24,930,000.00</b>
0401	Effective Governance of the Health System	31,800,000.00	31,800,000.00	870,000.00	6,870,000.00	21.6%	24,930,000.00
<b>05</b>	<b>EDUCATION</b>	<b>17,600,000.00</b>	<b>17,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>17,600,000.00</b>
0503	Equity and inclusiveness in the provision of educational services	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	10,600,000.00	10,600,000.00	-	-	0.0%	10,600,000.00
<b>08</b>	<b>YOUTH</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>15,455,000.00</b>	<b>27,830,000.00</b>	<b>27.8%</b>	<b>72,170,000.00</b>
0810	Youth - General	100,000,000.00	100,000,000.00	15,455,000.00	27,830,000.00	27.8%	72,170,000.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
0910	Environmental Improvement - General	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>12</b>	<b>GROWING THE PRIVATE SECTOR</b>	<b>600,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1210	Growing the Private Sector - General	600,000,000.00	-	-	-	-	-
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>19,869,000,000.00</b>	<b>16,424,000,000.00</b>	<b>4,006,994,900.51</b>	<b>11,698,470,801.91</b>	<b>71.2%</b>	<b>4,725,529,198.09</b>
1310	Reform of Government and Governance - General	19,869,000,000.00	16,424,000,000.00	4,006,994,900.51	11,698,470,801.91	71.2%	4,725,529,198.09

### 3 Capital Expenditure Details

For emphasis's sake, the Capital Expenditure Projects related to **Primary Healthcare** have a blue marker (second column right), whilst those related to **Basic Education** have a green marker (first column right).

**Table 20: Capital Expenditure by Project**

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
<b>Total Capital Expenditure</b>		<b>175,342,213,000.00</b>	<b>158,089,213,000.00</b>	<b>57,671,517,053.00</b>	<b>109,866,372,958.00</b>	<b>69.5%</b>	<b>48,222,840,042.00</b>	<b>PHC BED</b>
011100500100 - Sustainable Development Goals (SDG)	Repairs of 2nos primary schools at 3 senatorial districts	200,000,000.00	-	-	-	-	-	
011100500100 - Sustainable Development Goals (SDG)	Drilling of solar-powered boreholes at 3 senatorial districts	200,000,000.00	-	-	-	-	-	
011100500100 - Sustainable Development Goals (SDG)	Procurement of laboratory and medical equipment at Geidam & Jakusko SDG clinics	50,000,000.00	-	-	-	-	-	
011100500100 - Sustainable Development Goals (SDG)	Empowerment general and support to small and medium scale businesses across the State	550,000,000.00	-	-	-	-	-	
011101000100 - Bureau for Public Procurement (BPP)	Procurement of 4nos. of Hp laptop core i5 computers	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
011101000100 - Bureau for Public Procurement (BPP)	Procurement of 2nos. of Toyota 4x4 Hilux 2020 model	100,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Construction of briefing office to The Rt. Hon. Speaker and other principal officers, construction of printing press	150,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Renovation and expansion of existing Office Buildings YBHA/HASC	120,000,000.00	40,000,000.00	-	17,100,000.00	42.8%	22,900,000.00	
011200300100 - House of Assembly	Provisions of solar energy to designated offices in house of assembly office complex	15,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Complete overhauling of the House Water system	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
011200300100 - House of Assembly	Purchase of 2nos Canon image CLASS MF264dw II Wireless Monochrome Laser Printer machines and other accessories	45,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Purchase of fighter fighting equipment and rehabilitation of the existing ones	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
011200300100 - House of Assembly	Procurement of library materials and subscription of e-libraries	10,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Procurement of 33nos 18 seater buses and departmental utility vehicles	200,000,000.00	80,000,000.00	24,670,000.00	24,670,000.00	30.8%	55,330,000.00	
011200300100 - House of Assembly	Purchase of 2nos HP Elitebook Dragonfly intel Core i7 1TB SSD 32GB RAM 13.5" laptop computers and other ICT gadget	10,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Purchase of 3 no of enterprise Photocopiers at house of assembly	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
011200300100 - House of Assembly	Purchase of Chairs to replaced old ones and to furnish the newly constructed office	30,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Purchase of Tables to replaced old ones and to furnish the newly constructed office	30,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Purchase of Laboratory and Medical Equipment to upgrade the House Clinic to meet WHO standards	20,000,000.00	-	-	-	-	-	
011200300100 - House of Assembly	Provision of hard and soft landscape elements	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
011200300100 - House of Assembly	Preparation of proposed master plan for House of Assembly office complex	10,000,000.00	-	-	-	-	-	
012300100100 - Ministry of Home Affairs, Information & Culture	Construction of modular TV station	220,000,000.00	-	-	-	-	-	
012300100100 - Ministry of Home Affairs, Information & Culture	Purchase of sound system electronic, computer PTZ cameras, lighting system and other accessories; Rotary Perforating	5,000,000.00	-	-	-	-	-	
012300100100 - Ministry of Home Affairs, Information & Culture	Purchase of 5nos. of Hp core i7 touch screen laptop computers and other accessories to 2 executives, 6 directors and other ministry	5,000,000.00	-	-	-	0.0%	5,000,000.00	
012300100100 - Ministry of Home Affairs, Information & Culture	Procurement of 3nos. Epson Power Lite W49 3LCD WXGA Classroom Projector with HDMI for the ministry and for council	5,000,000.00	-	-	-	0.0%	5,000,000.00	
012300100100 - Ministry of Home Affairs, Information & Culture	Production of documentaries and media specials	10,000,000.00	-	-	-	-	-	
012300300100 - Yobe State Television (YTV)	Completion of Rehabilitation of Headquarters Office Complex	30,000,000.00	-	-	-	-	-	
012300300100 - Yobe State Television (YTV)	Upgrading and replacement of worn-out sound system, cameras, lighting system and other accessories.	35,000,000.00	-	-	-	-	-	
012300400100 - Yobe Broadcasting Corporation (YBC)	Construction of wall fencing to demarcate YBC and University farm.	30,000,000.00	-	-	-	-	-	
012300400100 - Yobe Broadcasting Corporation (YBC)	Renovation of dilapidated Transit Camp at YBC Premises	10,000,000.00	-	-	-	-	-	
012300400100 - Yobe Broadcasting Corporation (YBC)	Procurement of 3no. Omni dimensional microphone for studio, 3no. Sure interview microphone and 2no. Professional microphone	5,000,000.00	-	-	-	0.0%	2,000,000.00	
012300400100 - Yobe Broadcasting Corporation (YBC)	Procurement of 4no. of Zones AC Compressors to replace faulty ones of our Air-conditioners and Procurement of some parts	10,000,000.00	-	-	-	-	-	
012301300100 - Yobe State Printing Corporation	Dwarf wall fencing ironstage	12,000,000.00	-	-	-	-	-	
012301300100 - Yobe State Printing Corporation	Procurement of 3nos. of computer to plate machine at Headquarters office	218,000,000.00	-	-	-	-	-	
012305700100 - Yobe State Council for Arts & Culture	Renovation of Headquarters Office Complex	70,000,000.00	-	-	-	-	-	
012305700100 - Yobe State Council for Arts & Culture	40 sheets of Roofing sheet, 20 doors, 80 no's windows, quarter rods, 12mm	40,000,000.00	-	-	-	-	-	
012500100100 - Office of the Head of Civil Service	Const. of office complex for BPP, Fiscal Resp. Board, and Statistics Bureau N1.6b; new Admin Block at Coll. of Nursing	200,000,000.00	195,169,000.00	195,169,000.00	195,169,000.00	38.2%	1,049,961,868.00	
012500100100 - Office of the Head of Civil Service	Rehab. of YIRS Office; SLOGOR office for YoSACA N40.5M; State INEC Office N47.7M; REB Office N21.3M; Yobe Micro-Enterprise	900,000,000.00	900,000,000.00	900,000,000.00	900,000,000.00	83.2%	829,756,815.00	
012500100100 - Office of the Head of Civil Service	External work (landscaping) for new building of Ministry of Budget & Economic Planning (40,000,000.00) Yobe State Agency	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00	216,278,970.00	43,721,030.00	
012500100100 - Office of the Head of Civil Service	Provision of 40nos. Hp core i7 Laptop Computers for Office of the Head of Service (70,000,000.00)	45,000,000.00	-	-	-	-	-	
012500100100 - Office of the Head of Civil Service	Furnishing of State Civil Service Commission Office N77.291M; Ministry of Budget office N182.53M; and Teaching Service	200,000,000.00	151,66m 270,000,000.00	49,544,200.00	137,329,481.00	50.9%	132,670,519.00	
012500100100 - Office of the Head of Civil Service	Furnishing of Yobe Printing Corporation office N67.22m; Head of Service office N236.93m; Yobe Agency for Control of	180,000,000.00	180,000,000.00	32,000,000.00	76,305,469.00	42.4%	103,694,531.00	
014000100100 - Office of the State Auditor-General	Procurement and Installation of CCTV Camera, Purchase of 2 Fire Proof Cabinets	20,000,000.00	-	-	-	-	-	
014000100100 - Office of the State Auditor-General	Provisions 20 Sets of Computers for upgrading of ICT unit	10,000,000.00	-	-	-	-	-	
014000100100 - Office of the State Auditor-General	Support the establishment of a Forensic & Investigation Laboratory Department for Value-for-money-audit investigation	40,000,000.00	-	-	-	-	-	
014000200100 - Office of the LG Auditor-General	Interlocking and construction of a walkway at the Headquarters Office complex premises	40,000,000.00	30,000,000.00	-	7,680,000.00	25.6%	22,320,000.00	
014000200100 - Office of the LG Auditor-General	Forensic Audit Research	10,000,000.00	10,000,000.00	2,997,462.00	2,997,462.00	30.0%	7,002,538.00	
014000200100 - Office of the LG Auditor-General	Purchase of Computers	10,000,000.00	10,000,000.00	-	9,950,000.00	99.5%	50,000.00	
014000300100 - Audit Service Board	Installation of Alternative Hybrid Solar Energy System with Capacity of 30KVA three Phase Inverter	20,000,000.00	20,000,000.00	17,565,000.00	17,565,000.00	87.8%	2,435,000.00	
014000300100 - Audit Service Board	Installation of Server and Networking of all Offices	10,000,000.00	-	-	-	-	-	
014000300100 - Audit Service Board	Purchase of 30KVA Generator (Parkings) Branded	10,000,000.00	-	-	-	-	-	
014000300100 - Audit Service Board	Purchase of one Unit of Toyota Hilux 4x4 2019 Model (Utility Vehicle)	50,000,000.00	-	-	-	-	-	
014000300100 - Audit Service Board	Establishment of MSE Unit	500,000.00	500,000.00	-	-	0.0%	500,000.00	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Establishment of Transit Camps with Equipment at the 3 Senatorial Zones.	30,000,000.00	-	-	-	-	-	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Procurement of agricultural equipments such as water pump machine, knapsack sprayer etc as part of support IDPs. PWD	100,000,000.00	-	-	-	-	-	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Procurement of building materials such as zinc, cement, wood, nails etc for distribution to victims of disaster across the	11,764,000.00	-	-	-	0.0%	11,764,000.00	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Procurement of 20 Android Tablets and 28 laptops for 17 LG Community Development Officers and 11 MHA ADM technical	1,000,000.00	-	-	-	-	-	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Procurement of 6no. hp LaserJet Enterprise Mfp M528dn Monochrome All-in-one Printer With Built-in Ethernet for 6 departments	500,000.00	-	-	-	0.0%	500,000.00	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Procurement of 6no of Epson Power Lite W49 3LCD WXGA Classroom Projector with HDMI, 3800 Lumens	3,040,000.00	-	-	-	0.0%	3,040,000.00	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Procurement of office furniture's and other equipment. Executive armchairs/tables filling cabinet (fire proof)	77,000,000.00	-	-	-	-	-	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Livelihood Support Register Data validation	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
014400100100 - Ministry of Humanitarian Affairs & Disaster Management	Development of livelihood support schemes: Provision of trade kits and cash grants to empower IDPs, PWD	4,000,000.00	4,000,000.00	1,000,000.00	95,588,400.00	8.7%	1,009,811,600.00	

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
014700100100 - Civil Service Commission	Purchase of 1no 20KVA Perkins Engine Mikano Diesel Generating Set	20,000,000.00	-	-	-	-	-	
014700100100 - Civil Service Commission	Purchase of 4 Desktops and 2 Laptop computers for the ICT units	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
014700100100 - Civil Service Commission	Purchase of 50nos tables for the newly renovated office complex	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
014800100100 - State Independent Electoral Commission (SIEC)	Purchase of 5no Desktop and 5no Laptop Computers for the ICT Unit and Directors	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
014800100100 - State Independent Electoral Commission (SIEC)	Procurement of 30no office chairs	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
014800100100 - State Independent Electoral Commission (SIEC)	Replacement of 25nos work out office tables	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
014800100100 - State Independent Electoral Commission (SIEC)	Procurement of 5nos office file cabinets	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
014900100100 - Local Government Service Commission	Rehabilitation of Headquarters office building complex	35,000,000.00	-	-	-	-	-	
014900100100 - Local Government Service Commission	Purchase of 3no. hp core i7 laptop	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
014900100100 - Local Government Service Commission	Purchase of 5no. YF Avery Executive Office Table With Extension(1.6M) Y.F	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
014903500100 - Local Government Pension Board	Repairs of the Executive Chairman office and other offices	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
014903500100 - Local Government Pension Board	Purchase of 3nos. hp laptop Core i3 computers	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
014903500100 - Local Government Pension Board	Furnishing of Executive Chairman office and other offices	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
014903500100 - Local Government Pension Board	Furnishing of Executive Chairman office and other offices	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
016100100100 - Office of the Secretary to the State Government	Expansion of Advisers' Office Complex, Damaturu	180,000,000.00	80,000,000.00	-	50,000,000.00	62.5%	30,000,000.00	
016100100100 - Office of the Secretary to the State Government	Construction of additional five chalets each at Kaduna and Maiduguri Liaison Offices	450,000,000.00	2,250,000,000.00	280,689,293.00	564,226,825.00	25.1%	1,685,773,175.00	
016100100100 - Office of the Secretary to the State Government	Renovation of 5 blocks of Emir's Lodge at the Presidential Lodge, Damaturu; Fuel Pump at Governor's Office	500,000,000.00	700,000,000.00	123,298,425.00	608,707,951.00	87.0%	91,292,049.00	
016100100100 - Office of the Secretary to the State Government	Landscaping of the State Secretariat and Governor's Office	90,000,000.00	-	-	-	-	-	
016100100100 - Office of the Secretary to the State Government	Repairs of solar street lights and other electrical appliances at the Governors Office	50,000,000.00	-	-	-	-	-	
016100100100 - Office of the Secretary to the State Government	Purchase of 2nos 150KVA Heavy Duty Generator to Governor's Office and Presidential Lodge, Damaturu	100,000,000.00	-	-	-	-	-	
016100100100 - Office of the Secretary to the State Government	Pur. of 2 Camry Official vehicles for new High Court Judges and Khadis @ N24m; 30 Toyota Hilux pick-ups @ MDAs @ 20m; 20 Toyota Land Cruiser @ 20m; 20 Toyota Camry @ 20m; 20 Toyota University @ 20m	300,000,000.00	-	-	-	90.5%	398,665,625.00	
016100100100 - Office of the Secretary to the State Government	Purchase of 20 HP Core i7 laptops and 10 desktop computers	30,000,000.00	-	-	-	-	-	
016100100100 - Office of the Secretary to the State Government	Furnishing of newly renovated SSGs Office Complex	100,345,000.00	180,345,000.00	98,625,000.00	162,042,000.00	89.9%	18,303,000.00	
016100100100 - Office of the Secretary to the State Government	Furnishing of newly renovated SSGs Office Complex	100,000,000.00	80,000,000.00	-	70,000,000.00	87.5%	10,000,000.00	
016100100100 - Office of the Secretary to the State Government	NG CARES Programme - Community-driven projects and grants to communities and vulnerable groups. Implementation of 1000 projects	600,000,000.00	2,900,000,000.00	1,859,560,000.00	1,957,108,364.00	78.3%	542,891,636.00	
016100100100 - Office of the Secretary to the State Government	Pur. of 2 CNG Passenger City Bus @ N540m	814,000,000.00	814,000,000.00	-	801,250,000.00	98.4%	12,750,000.00	
016101000100 - Yobe State Aids Control Agency (YOSACA)	Procurement of 1no 150KVA Power Generating Set	13,000,000.00	-	-	-	-	-	
016101000100 - Yobe State Aids Control Agency (YOSACA)	Procurement of 3nos Laptop Computers, Emv x360 convertible, 13.3", 8 GB Ram, 1 TB SSD	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
016101000100 - Yobe State Aids Control Agency (YOSACA)	Procurement of 1no HP Laser Jet P2035 printer	1,000,000.00	1,000,000.00	-	500,000.00	50.0%	500,000.00	
016101000100 - Yobe State Aids Control Agency (YOSACA)	Procurement of 1no Sharp Ar-7024d digital multifunctional System photocopier	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
016103700100 - Yobe State Pilgrims' Commission	Construction of Mini Haji Camp at the Headquarter	200,000,000.00	-	-	-	-	-	
016103700100 - Yobe State Pilgrims' Commission	Renovation of Headquarters Office Complex	20,000,000.00	-	-	-	-	-	
016103700100 - Yobe State Pilgrims' Commission	Provision of solar light at the Office Complex and Haji Camp	60,000,000.00	-	-	-	-	-	
016200100100 - Ministry of Religious Affairs	Construction of 3 Schools, One in each Zone A,B,C	195,000,000.00	-	-	-	-	-	
016200100100 - Ministry of Religious Affairs	Construction of 6nos Constituency Mosques, 2 in each Zone A,B and C	250,000,000.00	-	-	-	-	-	
016200100100 - Ministry of Religious Affairs	Launching & distribution of measuring scale (Mudu) in major markets and Ethical Re-Orientation Programme in major markets	100,000,000.00	225,000,000.00	9,900,000.00	39,900,000.00	17.7%	185,100,000.00	
016200200100 - Yobe State Hisbah Commission	purchase of 30nos fans for headquarter and LGAs offices	50,000,000.00	-	-	-	-	-	
016200200100 - Yobe State Hisbah Commission	purchase of 30nos Hisense refrigerators for headquarter and LGAs offices	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
016200200100 - Yobe State Hisbah Commission	purchase of 30nos 5000 WATS Stabiliser for headquarter and LGAs offices	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
016200200100 - Yobe State Hisbah Commission	purchase of 30nos fans for headquarter and LGAs offices	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Construction of admin block at Badeqana LDC	250,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Construction of 15nos each Herdsman settlement at Guriate and Badeqana LDC	180,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Construction of 3 blocks of classrooms Nomadic Primary School at Badeqana Livestock Development Center (LDC)	140,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Construction of Veterinary & Human Clinic at Badeqana LDC	100,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Completion of Rehabilitation work at Damaturu and Gulba ADP Zonal Offices; Renovation of 2 Offices (Fika & Damaqum) @ 100m each	100,000,000.00	100,000,000.00	145,189,822.00	145,189,822.00	72.0%	84,089,774.00	
021500100100 - Ministry of Agriculture & Natural Resources	Construction of Masjid at Badeqana LDC	30,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Fencing of Fika, Damaqum , Badeqana LDC Admin Block and Poultry Production Unit Potiskum	100,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of A.I Kits and Small Ruminant breed improvement.	50,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Upgrade of Cattle/Produce Market at Kulkareta	10,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Construction of Aquaculture at Badeqana LDC	100,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Construction of Modern Abattoir and Meat Processing Factory at Damaturu; Construction of Security Outpost at Badeqana LDC	800,000,000.00	160,000,000.00	13,017,548.00	13,017,548.00	8.1%	146,982,452.00	
021500100100 - Ministry of Agriculture & Natural Resources	Repairs of Electrical Installations at Badeqana	40,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Construction of earth Dam at Badeqana LDC and settlement of outstanding liabilities	150,000,000.00	300,000,000.00	198,459,162.00	266,918,323.00	89.0%	33,081,677.00	
021500100100 - Ministry of Agriculture & Natural Resources	Drilling of 3Nos. Borehole at Badeqana LDC	120,000,000.00	30,000,000.00	3,000,000.00	9,000,000.00	30.0%	21,000,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Rehabilitation of Earth Dams at Badeqana LDC	30,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of Milking Machine at Jakusko LDC	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of Power tillers, threshers, Planters, Fertilizer spreader machines	3,000,000,000.00	1,400,000,000.00	30,000,000.00	60,000,000.00	4.3%	1,340,000,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of Solar Water Pumps for Small Scale Irrigation Farmers to be distributed across 3 senatorial zones	1,500,000,000.00	3,500,000,000.00	2,108,960,000.00	2,598,960,000.00	74.3%	901,040,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of Spare part and tools for Agricultural Machineries	80,000,000.00	60,000,000.00	33,962,000.00	33,962,000.00	56.6%	26,038,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Procurement of Computers for ICT unit at the state capital	15,500,000.00	500,000.00	-	-	0.0%	500,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of Chairs for Jakusko LDC Nomadic Primary school	11,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of Table for Jakusko LDC Primary school	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00	

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of Safes/File Cabinet/Cupboards at the office complex	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of 2no Samsung 10 Hp Floor Standing Inverter Air conditioners	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00	
021500100100 - Ministry of Agriculture & Natural Resources	Purchase of Medical Equipment for humans/velts. Clinic for Headquarters, Zonal offices, Badeqana LDC and Nasari Graz	8,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	Establishment of Weather Stations at Potiskum, Damaturu, Gashua and Buni Yadi	50,000,000.00	-	-	-	-	-	
021500100100 - Ministry of Agriculture & Natural Resources	L-Press, SAP2, IPAD, A1DP and NC-Cares Programmes implementation	2,500,000,000.00	1,000,000,000.00	-	77,458,613.00	7.7%	922,541,387.00	
021510200100 - Agricultural Development Programme (ADP)	Construction of a small green house at Damaturu which will serve as FSS	30,000,000.00	-	-	-	-	-	
021510200100 - Agricultural Development Programme (ADP)	Purchase of 12nos. self profiling threshers	30,000,000.00	-	-	-	-	-	
021510200100 - Agricultural Development Programme (ADP)	Purchase of Spare part and tools like toolbox, bench, vice, grease gun, trailing pack and other workshop items to equip	10,000,000.00	-	-	-	-	-	
021510200100 - Agricultural Development Programme (ADP)	Purchase of 4nos. Laptop Computers and 2nos. of hp desktop computers for zonal office	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
021511000100 - Fertilizer Blending Plant	Acquisition and development of new site in Damaturu industrial layout	70,000,000.00	-	-	-	-	-	
021511000100 - Fertilizer Blending Plant	Reconstruction of Plant building weight bridge & control room	40,000,000.00	-	-	-	-	-	
021511000100 - Fertilizer Blending Plant	Purchase of 1no Rio heavy-duty machine	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
021511000100 - Fertilizer Blending Plant	Procurement of materials such as Urea, DAP, MOP limestone and other raw material for test run	56,000,000.00	-	-	-	-	-	
021511000100 - Fertilizer Blending Plant	Procurement of mixer blade, conveyor, belts rollers, electric sensors, complete toolbox welding machine and others.	25,000,000.00	-	-	-	-	-	
022000100100 - Ministry of Finance & Economic Development	Replacement of granite tile to reception, corridors downstairs & upstairs of the office building complex and staircase	25,000,000.00	20,000,000.00	-	3,061,768.00	25.0%	149,938,643.00	
022000100100 - Ministry of Finance & Economic Development	Wall fencing of ministry of finance office complex	15,000,000.00	-	-	-	-	-	
022000100100 - Ministry of Finance & Economic Development	Procurement of solar to 15 MDAs in order to facilitate SIFMIS operation.	50,000,000.00	52,000,000.00	-	-	0.0%	52,000,000.00	
022000100100 - Ministry of Finance & Economic Development	Reconstruction of the overhead tank of the Headquarters office complex	24,000,000.00	-	-	-	-	-	
022000100100 - Ministry of Finance & Economic Development	Provision of additional Fibre Optic and networking of 10 MDAs for SIFMIS.	41,000,000.00	-	-	-	-	-	
022000100100 - Ministry of Finance & Economic Development	Procurement of 1no. 150kVA power generator	40,000,000.00	-	-	-	-	-	
022000100100 - Ministry of Finance & Economic Development	Procurement of 3no. additional FM-200 Fire Extinguishers	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
022000100100 - Ministry of Finance & Economic Development	Procurement of 50no. of computers and other peripherals devices at 15 MDAs to facilitate operations of SIFMIS	55,000,000.00	-	-	-	-	-	
022000100100 - Ministry of Finance & Economic Development	Procurement of 10no. of chairs to Deputy Director Office 30no. of Quality Mesh Swivel Office Chair to other staff and 50no.	40,500,000.00	40,500,000.00	-	-	-	-	
022000100100 - Ministry of Finance & Economic Development	Procurement of 10no. Executive Office Tables to 7 directors and PAs' 10no. YF Avery Executive Office Table With Extension	5,000,000.00	5,000,000.00	-	-	0.0%	24,000,000.00	
022000100100 - Ministry of Finance & Economic Development	Procurement of 10no. of Hisense 43" Full High Definition LED SMART TV With Wi-Fi to executives & directors	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
022000100100 - Ministry of Finance & Economic Development	Procurement of 10no. of 1.5hp inverter air conditioners to Executives & Directors' offices 7no 1.0hp inverter air conditioners	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
022000100100 - Ministry of Finance & Economic Development	Procurement of 10no. Hisense Ref 176L No Frost, Low Noise Rs 230S Silver to Executives & directors	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 2no Power Generating Sets to headquarter & 6 zonal offices	10,000,000.00	-	-	-	-	-	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 2no Toyota Hilux 2024 GR Sport Official Vehicle for the Executive Chairman and Board Secretary	250,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of Olink X-ranger 200 2024 Motor Cycles to 4 zonal offices	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 41nos Laptop Computers for headquarters and 6 zonal offices	20,000,000.00	-	-	-	-	-	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 23no Printers for chairman, board secretary, directors and other senior staff at the headquarters and 6 zonal	2,000,000.00	-	-	-	-	-	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 35no Scanners for chairman, board secretary, directors and other senior staff at the headquarters and 6 zonal	2,000,000.00	-	-	-	-	-	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 18no Photocopiers for chairman, board secretary, directors and other senior staff at the headquarters and 6 zonal	2,000,000.00	-	-	-	-	-	
02200800100 - Yobe Internal Revenue Service (YIRS)	Procurement of Executive Chairs, Cushion Chairs and Visitors Chairs for Directors and other Senior Officers' offices	100,000,000.00	-	-	-	-	-	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 22no of Television Sets to directors & deputy directors offices and 6 zonal offices	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 22no of air condition to directors & deputy directors offices and 6 zonal offices	15,000,000.00	-	-	-	-	-	
02200800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 22no of refrigerators to directors & deputy directors offices and 6 zonal offices	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
02200800100 - Yobe Internal Revenue Service (YIRS)	Conduct Tax Compliance, Tax Law and Data Analytics Research, and Study tour to Kaduna, Cross River & Lagos states	10,000,000.00	10,000,000.00	-	-	-	-	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of Trade Office Building (N50m) Construction of Office Building to Government Owned Companies Yobe Flour Mills (N50m), Sahel Aluminium (N50m) and Dofarqa Spr	100,000,000.00	100,000,000.00	-	37,652,651.00	62.3%	37,652,651.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of Chalets at Garamam and Tula-Tulwa	50,000,000.00	-	-	-	-	-	
022200100100 - Ministry of Commerce, Industry & Tourism	Rehabilitation of Yobe Investment Company Office Complex (N180m), and Damaturu, Potiskum, Gashua and Geidam Zones	1,850,000,000.00	1,509,518,336.00	1,509,518,336.00	1,709,518,336.00	92.4%	140,481,664.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Provision of car shed at Headquarters (N10m) and Sahel Aluminium Company, and Yobe Flour Mills Potiskum, Polythene (N5m each)	20,000,000.00	-	-	-	-	-	
022200100100 - Ministry of Commerce, Industry & Tourism	Completion of Potiskum Modern Market	400,000,000.00	1,300,000,000.00	890,000,000.00	1,280,000,000.00	98.5%	20,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Completion of Geidam Modern Market	700,000,000.00	2,275,000,000.00	1,550,000,000.00	2,250,000,000.00	98.9%	25,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Completion of Naalda Modern Market	400,000,000.00	1,300,000,000.00	890,000,000.00	1,290,000,000.00	99.2%	10,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Completion of Yunusan Modern Market	400,000,000.00	1,300,000,000.00	895,000,000.00	1,285,000,000.00	98.8%	15,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Completion of Mega Shopping Mall Damaturu	700,000,000.00	2,275,000,000.00	1,570,000,000.00	2,270,000,000.00	99.8%	5,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Completion of Potiskum Trailer Park	400,000,000.00	1,300,000,000.00	895,000,000.00	1,285,000,000.00	98.8%	15,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of Motor park at Damaturu	700,000,000.00	2,275,000,000.00	570,000,000.00	1,270,000,000.00	55.8%	1,005,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of Industrial Park at Damaturu	1,200,000,000.00	3,900,000,000.00	844,938,461.00	2,044,938,461.00	52.4%	1,855,061,539.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of Groceries Markets at Damaturu	100,000,000.00	325,000,000.00	220,000,000.00	320,000,000.00	98.5%	5,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of Industrial Cluster at Damaturu	300,000,000.00	975,000,000.00	670,000,000.00	970,000,000.00	99.5%	5,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of EIA, and facilities (Police outpost, fire station, clinics, CCTV, microfinance bank) at new markets.	700,000,000.00	2,275,000,000.00	580,000,000.00	1,270,000,000.00	55.8%	1,005,000,000.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of recreational centre at Damaturu	150,000,000.00	-	-	-	-	-	
022200100100 - Ministry of Commerce, Industry & Tourism	Construction of 2no Fire fighting trucks. 1no delivery van, and 1no utility vehicle	260,000,000.00	-	-	-	-	-	
022200100100 - Ministry of Commerce, Industry & Tourism	Recapitalisation and upgrading of Dofarqa/Sonar Factory, Yobe Flour Mill, Guiba Fertiliser Company, Sahel Aluminium (N50m) and Dofarqa Spr	1,000,000,000.00	1,000,000,000.00	-	666,990,676.00	71.0%	666,990,676.00	
022200100100 - Ministry of Commerce, Industry & Tourism	Procurement of 250 numbers of fire extinguishers for installation at newly constructed markets	10,000,000.00	-	-	-	-	-	
022200100100 - Ministry of Commerce, Industry & Tourism	Provision of 25no executive chairs for Headquarters, and zonal offices	10,000,000.00	-	-	-	-	-	
022200100100 - Ministry of Commerce, Industry & Tourism	Provision of 35no executive tables for Headquarters, and zonal offices	20,000,000.00	-	-	-	-	-	
022201800100 - Yobe State Investment Promotion Agency	Construction of car parking space for DG, and 4 Directors	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
022201800100 - Yobe State Investment Promotion Agency	Procurement of 1 No. 20kVA Hilvano Perkins Diesel for the Office	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
022201800100 - Yobe State Investment Promotion Agency	Procurement of 18 Nos. HP Core i5 laptop and desktop computers for staff of the Agency	15,000,000.00	-	-	-	-	-	





Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
02530010010 - Ministry of Housing & Urban Development	Renovation of Housing and Property Development Corporation Office Complex	100,000,000.00	100,000,000.00	-	-	-	-	-
02530010010 - Ministry of Housing & Urban Development	Construction of Renewed Hope Estate; Renovation of 50 units of 2-bedrooms staff quarters at Yobe State University, Damaturu	700,183,000.00	700,183,000.00	323,504,103.00	666,271,708.00	95.2%	33,911,292.00	-
02530010010 - Ministry of Housing & Urban Development	Purchase of 208 Houses constructed under Federal Government Housing Scheme; Purchase of 4 units of houses at Babura, Damaturu	2,189,171,000.00	2,189,171,000.00	757,008,249.00	2,018,688,664.00	92.2%	170,482,336.00	-
02530010010 - Ministry of Housing & Urban Development	Renovation of Islamic Centre at 300 Housing Estate along Maiduguri, Damaturu	100,000,000.00	100,000,000.00	99,305,443.00	99,305,443.00	99.3%	694,557.00	-
02530010010 - Ministry of Housing & Urban Development	Const. of 5 Blocks Staff Qtrs at FMC Nauru, 1-storey Plaza & accomm., and 1-storey Hotel at Kaduna State	1,500,000,000.00	1,500,000,000.00	746,000,000.00	1,046,000,000.00	59.8%	682,951,803.00	-
02530010010 - Ministry of Housing & Urban Development	Const. of Damaturu Green Economic City (30% Yobe State Government - 70% Mutual Commitment Co. Ltd.)	150,000,000.00	150,000,000.00	-	-	0.0%	852,645,000.00	-
02530070010 - Fire and Rescue Service	Constructions of modern office at Buni Yadi, Damaturu, Nauru and Potiskum	100,000,000.00	100,000,000.00	-	-	0.0%	400,000,000.00	-
02530070010 - Fire and Rescue Service	Purchase of 2000 fire fighting, protection, operational, rescue equipment and other accessories	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	-
02530070010 - Fire and Rescue Service	Purchase of 2500 Semi Chairs and cushion Chairs	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	-
02530070010 - Fire and Rescue Service	Purchase of 6nos of Executive Table	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	-
02530100010 - Housing & Property Development Corporation	Construction of 50 unit of 2bedroom detached house site clearance etc. and completion of ongoing 2350 Mala Mala Housing Estate	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	-
02530100010 - Housing & Property Development Corporation	Purchase of 10nos. of Hp Core I3 Laptop computers and other accessories	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	-
02530100010 - Housing & Property Development Corporation	Purchase of 6no vibrators, concrete mixers and other working tools	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	-
02600030010 - Yobe Geographic Information Service (YOGIS)	Compensation of Buni Yadi Farms for Army, Al-Islamiya, City gate Damaturu, land at Nauru, Asibirin Mala	1,150,000,000.00	1,150,000,000.00	138,829,652.00	457,767,849.00	39.8%	692,232,151.00	-
02600030010 - Yobe Geographic Information Service (YOGIS)	Purchase of survey equipment and Damaturu master plan	208,778,000.00	8,778,000.00	-	-	0.0%	8,778,000.00	-
02600030010 - Yobe Geographic Information Service (YOGIS)	Design and installation of YOGIS GIS Phase II and House Numbering	1,062,400,000.00	562,400,000.00	92,099,980.00	92,099,980.00	16.4%	470,300,020.00	-
026500100200 - Modern Abattoir	Rehabilitation of Office building in Damaturu	48,000,000.00	-	-	-	-	-	-
026500100200 - Modern Abattoir	Repairs of water reticulation system at the headquarters	20,000,000.00	-	-	-	-	-	-
026500100200 - Modern Abattoir	Purchase of Abattoir Spare Parts and Tools, Damaturu	20,000,000.00	-	-	-	-	-	-
026500100300 - Pilot Livestock	Construction/provision of Hospital/Health centres (A unit in Geidam Zonal Veterinary Office)	35,000,000.00	-	-	-	-	-	-
026500100300 - Pilot Livestock	Borehole & Other Water Facilities (A unit in Kallalawa Water Point, Damaturu)	19,500,000.00	500,000.00	-	-	0.0%	500,000.00	-
026500100300 - Pilot Livestock	Stock Route demarcation and beaconing (State wide)	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00	-
026500100300 - Pilot Livestock	Research & Development (Livestock Data/Inventory, spatial figure of livestock, production yield/facilities, disaster affect)	6,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	-
031801100100 - Judicial Service Commission	Construction of 3 VIP Toilets and Junior Staff Offices at Headquarters	40,000,000.00	-	-	-	-	-	-
031801100100 - Judicial Service Commission	Construction of Drainages at Headquarters Office Premises	20,000,000.00	-	-	-	-	-	-
031805100100 - High Court of Justice	Construction of office and additional court buildings at Gashua, Nauru, Geidam and Potiskum for Judges	300,000,000.00	250,000,000.00	50,000,000.00	50,000,000.00	20.0%	200,000,000.00	-
031805100100 - High Court of Justice	Construction of residential buildings at Geidam, Gashua, Nauru and Potiskum for Judges	80,000,000.00	80,000,000.00	-	-	0.0%	30,000,000.00	-
031805100100 - High Court of Justice	Rehabilitation of area offices in major towns	200,000,000.00	150,000,000.00	-	20,000,000.00	13.3%	130,000,000.00	-
031805300100 - Sharia Court of Appeal	Construction of additional offices for Judges and other offices	130,000,000.00	130,000,000.00	50,000,000.00	100,000,000.00	76.9%	30,000,000.00	-
031805300100 - Sharia Court of Appeal	Construction of Judges Residence in Garin Alkali, Buni Yadi, Bara, Degubi, Geidam, Bukarti, Damaturu and Garsari	150,000,000.00	100,000,000.00	-	50,000,000.00	50.0%	50,000,000.00	-
031805300100 - Sharia Court of Appeal	Rehabilitation of the office complex at Damaturu and zonal offices	100,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Rehabilitation of the judges residence at Damaturu and zonal offices	50,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Acquisition and development of the new site in Damaturu and other major towns for lower courts	40,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Procurement of 20kva Perkins generating set	20,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Procurement of Toyota Corolla vehicle	10,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Purchase of 5no Hp Laptop Core I5 computers	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	-
031805300100 - Sharia Court of Appeal	Procurement of 45no executive chairs for judges and other offices and courts	15,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Procurement of 50no executive and junior tables for judges and other offices and courts	10,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Procurement of 50no smart TVs, judges and other offices and courts	10,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Furnishing of judges and other offices with Panasonic air conditioner	10,000,000.00	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal	Purchase of 5nos Turkey carpets and rugs	5,000,000.00	-	-	-	0.0%	5,000,000.00	-
032600100100 - Ministry of Justice	Rehabilitation of 2 blocks of 2 bedroom flat Housing building at Afghanistan housing estate behind Yobe state teaching hospital, Potiskum road Damaturu, Yobe state.	100,000,000.00	-	-	-	-	-	-
032600100100 - Ministry of Justice	Construction of 2no. 2 Bedroom Flat Residential Building at Potiskum zonal office, the building would be used by the Residuals and his team.	100,000,000.00	-	-	-	-	-	-
032600100100 - Ministry of Justice	Procurement of e-Library books/ Equipment's for the lawyers for easy research	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	-
032600100100 - Ministry of Justice	Procurement of 20no. of HP Laptop COREI 5 to be use by the lawyers during court proceedings	13,000,000.00	-	-	-	-	-	-
032600100200 - Prerogative of Mercy	Proc. of tailoring (zig-zag sewing machine), carpentry (MBF/ordinary plywood), shoe making, pot making (aluminum, wheel, engine welding, filing machine), soap making (caustic soda, stamp) materials for teaching inmates.	300,000,000.00	-	-	-	-	-	-
051300100100 - Ministry of Youth, Sports, Social & Community Development	Construction of Remand-Home and Transit Camp, Damaturu	30,000,000.00	-	-	-	-	-	-
051300100100 - Ministry of Youth, Sports, Social & Community Development	Renovation of Remand-Home Gashua and Expansion of Hall in NYSC Camp, Dazigau	180,000,000.00	30,000,000.00	-	9,654,929.00	32.2%	20,345,071.00	-
051300100100 - Ministry of Youth, Sports, Social & Community Development	Construction of Desert Stars Hostels and Construction of Seating Segment in 27 August Stadium, Damaturu	200,000,000.00	2,000,000,000.00	1,113,675,860.00	1,113,675,860.00	55.7%	886,324,140.00	-
051300100100 - Ministry of Youth, Sports, Social & Community Development	Remodelling of August Stadium, Damaturu	500,000,000.00	4,000,000,000.00	1,360,364,693.00	1,360,364,693.00	34.0%	2,639,635,307.00	-
051300100100 - Ministry of Youth, Sports, Social & Community Development	Purchase of Gym and Other Gaming Equipment	150,000,000.00	70,000,000.00	-	48,997,000.00	70.0%	21,003,000.00	-
051300100100 - Ministry of Youth, Sports, Social & Community Development	Purchase of Modern Teaching & learning materials to the newly renovated blind workshop in Potiskum and Damaturu	51,000,000.00	-	-	-	-	-	-
051300100100 - Ministry of Youth, Sports, Social & Community Development	Purchase of Building Materials (I.e. Shovels, Zinc, Cement and Others) to cooperative Societies	30,000,000.00	-	-	-	-	-	-
051300100100 - Ministry of Youth, Sports, Social & Community Development	Purchase of 10no. Hp Core I3 Laptops computers	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	-
051400100100 - Ministry of Women Affairs	Construction of Women Development Centres in Gulba, Fune and Nauru LGA (300m); Construction of conference hall at Potiskum (100m)	40,000,000.00	-	-	-	-	-	-
051400100100 - Ministry of Women Affairs	Repairs and interlocking of women development centre in Potiskum and Gashua	40,000,000.00	-	-	-	-	-	-
051400100100 - Ministry of Women Affairs	Installation of CCTV Camera at ministry's office complex	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	-
051400100100 - Ministry of Women Affairs	Establishment of Gender Data Bank at Headquarters office	19,000,000.00	-	-	-	-	-	-
051400100100 - Ministry of Women Affairs	Upgrading of Solar Facilities at Headquarters Office	40,000,000.00	40,000,000.00	35,174,000.00	35,174,000.00	87.9%	4,826,000.00	-
051400100100 - Ministry of Women Affairs	Purchase of fire 1000 extinguishers and other safety gadgets at the headquarters office, other offices, empowerment hubs and centres	20,000,000.00	-	-	-	-	-	-
051400100100 - Ministry of Women Affairs	Purchase of 20nos. Hp Laptop core I7 computers and other accessories for directors, Deputy Directors and other senior staff at ministry	20,000,000.00	-	-	-	-	-	-
051400100100 - Ministry of Women Affairs	Mass wedding programme, women in agriculture and women economic empowerment support initiatives	1,040,000,000.00	340,000,000.00	31,500,000.00	55,300,000.00	16.3%	284,700,000.00	-
051700100100 - Ministry of Basic & Secondary Education	Reconstruction of ERC office in Damaturu; construction of 3 blocks of 3 classrooms each at GGDSSS Potiskum, Damaturu	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	27.4%	363,123,732.00	-
051700100100 - Ministry of Basic & Secondary Education	Rehabilitation /Renovation of Education zonal offices	600,000,000.00	-	-	-	-	-	-

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
051700100100 - Ministry of Basic & Secondary Education	Rehabilitation of GSS Daura, GDSS Damaturu, GSS Jakusko, GSS Geidam, GSTC Nguru, GGSS Gadaka.	1,923,000,000.00	923,000,000.00	24,901,746.00	53,524,796.00	5.8%	869,475,204.00	
051700100100 - Ministry of Basic & Secondary Education	Construction of perimeter wall fence at GSTC Damagum, GHIC Nguru, GSS Dagona, GSS Jakusko	1,100,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	Rehabilitation of courts, and field in an effort to revive sporting activities in schools.	300,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	Purchase of improved seedlings and improved on fish farming at schools	150,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	Provision of 4,429 Solar lights in 72 secondary schools across the state.	2,300,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	Purchase of Jesso, footballs, volleyballs, basketball nets and other sporting facilities.	400,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	Purchase of food warmers and cooking aluminium pots size 50 for distribution to 72 schools.	77,750,000.00	7,750,000.00	-	-	0.0%	7,750,000.00	
051700100100 - Ministry of Basic & Secondary Education	Procurement of boards, relevant textbooks and other equipment's for distributions to 52 senior secondary schools	400,000,000.00	200,000,000.00	55,606,457.00	55,606,457.00	27.8%	144,393,543.00	
051700100100 - Ministry of Basic & Secondary Education	Procurement of 50 set of computers for E-Examinations WAEC/NECO in 52 senior sec schools.; DELL brand new laptop	33,800,000.00	33,800,000.00	-	-	0.0%	7,501,000.00	
051700100100 - Ministry of Basic & Secondary Education	Purchase of photocopies for Directors and education zonal offices.	20,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	To procure and distribute 5000 pieces of chairs to schools	250,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	Purchase of 100 File Cabinets and 15 safes for Directors, Zonal education offices and other schools in the state	10,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	3500 sets of school beds and bedding for distribution to boarding Senior Secondary Schools across the State	270,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	8500 three seater desks in number for distribution to schools across the state	432,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	laboratory chemicals and reagents for distribution to schools GDSS Gashua, GSS Damaturu, GGUC Damaturu, GGSS Noel	500,000,000.00	-	-	-	-	-	
051700100100 - Ministry of Basic & Secondary Education	Conduct Annual School Census, Safe School activities and ANCOPPS	150,000,000.00	50,000,000.00	-	27,000,000.00	54.0%	23,000,000.00	
051700100100 - Ministry of Basic & Secondary Education	For the construction of 150 learning shades, 50 in each senatorial zone across the state.	750,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
051700300100 - State Universal Basic Education Board (SUBEB)	Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State	2,238,703,000.00	2,788,703,000.00	2,737,849,000.00	2,737,849,000.00	98.2%	50,854,000.00	
051700300100 - State Universal Basic Education Board (SUBEB)	Renovation of 70no Classrooms for Junior Secondary and Primary Schools across the State	549,146,000.00	149,146,000.00	-	61,839,561.00	41.5%	87,306,439.00	
051700300100 - State Universal Basic Education Board (SUBEB)	Construction of 5000 Perimeter wall fence at Gwiokura Primary School	48,300,000.00	300,000.00	-	-	0.0%	300,000.00	
051700300100 - State Universal Basic Education Board (SUBEB)	Construction of 4 Holes of 3nos VIP Toilets for Primary Schools and Junior Secondary Schools across the State	306,485,000.00	6,485,000.00	-	-	0.0%	6,485,000.00	
051700300100 - State Universal Basic Education Board (SUBEB)	Drilling of 8no boreholes and water reticulation at Zanoo 1 Primary School	124,366,000.00	4,366,000.00	-	-	0.0%	4,366,000.00	
051700300100 - State Universal Basic Education Board (SUBEB)	Procurement of 14000 2-seater pupils furniture for primary and junior secondary schools across the state	733,000,000.00	533,000,000.00	50,000,000.00	50,000,000.00	9.4%	483,000,000.00	
051700800100 - Yobe State Library Board	Renovation of Headquarters Office Complex	55,000,000.00	-	-	-	-	-	
051700800100 - Yobe State Library Board	Procurement of additional office chairs and replacement of worn-out ones	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
051700800100 - Yobe State Library Board	Procurement of additional office tables and replacement of worn-out ones	10,000,000.00	-	-	-	-	-	
051700800100 - Yobe State Library Board	Purchase of software for the State Library	27,000,000.00	-	-	-	-	-	
051701000100 - Agency for Mass Education	Purchase of Dustbin to all Adult Education Learning Centres	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
051701000100 - Agency for Mass Education	Construction of learning shades, toilets and other facilities at Headquarters	10,000,000.00	-	-	-	-	-	
051701000100 - Agency for Mass Education	Purchase of books, chalks, white board, dusters etc for distribution to all Adult Education Learning Centres	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051701000100 - Agency for Mass Education	Teachers Career Development	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
051703100100 - Arabic & Islamic Education Board	Rehabilitation of Headquarters Office Building Damaturu	10,000,000.00	-	-	-	-	-	
051703100100 - Arabic & Islamic Education Board	Construction of Tsangava Shades in the three Senatorial Zone in Gujba, Gulani, Damaturu, Geidam, Potiskum, Fika, Dapchi, Gashua and Machina.	900,000,000.00	-	-	-	-	-	
051703100100 - Arabic & Islamic Education Board	Procurement of 10 Executive Chairs for the Office of the Executive Secretary, Directors and other Senior Staff	49,800,000.00	800,000.00	-	-	0.0%	800,000.00	
051705400100 - Teaching Service Board	Purchase of School Diaries, Chalks, Class Register, White Board, Demonstration Chart, Dusters/ Rulers	50,000,000.00	50,000,000.00	8,425,000.00	8,425,000.00	16.9%	41,575,000.00	
051705400100 - Teaching Service Board	Pur. of 12 DELL Inspiron 15 (3520) Touch Laptops for 8 Directors and 4 EMIS Officers; 12 MFP 28a 3-1 Laser Jet Printers for 52 Secondary Schools under the Board; and 44 MFP 28a 3-1 Laser Jet Printer	50,000,000.00	-	-	-	-	-	
051705400100 - Teaching Service Board	Purchase of Executive Chairs in the Board Headquarters, and 25 HD Flat Screen TV Sets (Hisense)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051705400100 - Teaching Service Board	Purchase of School Sporting and Gaming Equipment, Organise inter-School Competition at State Level,	50,000,000.00	-	-	-	-	-	
051705500100 - Science & Technical Schools Board	Procurement of Sporting Equipment to schools under the Board	10,000,000.00	-	-	-	-	-	
051705500100 - Science & Technical Schools Board	Procurement of Sanitary Equipment to JGSTCs Potiskum and Dapchi	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051705500100 - Science & Technical Schools Board	Procurement of 3nos. hp core 17 laptop computers at the board	30,000,000.00	-	-	-	-	-	
051705500100 - Science & Technical Schools Board	Purchase of HP Printers to 9 GGSTC/GSTC and 11 BEST Centres	10,000,000.00	-	-	-	-	-	
051705500100 - Science & Technical Schools Board	Purchase of Projectors to 9 GGSTC/GSTC and 11 BEST Centres	10,000,000.00	-	-	-	-	-	
051705500100 - Science & Technical Schools Board	Take off of Machina, Jakusko BEST Centres, fencing of Potiskum BEST Centre and rehabilitation of BEST Centres	2,000,000.00	18,000,000.00	25,000,000.00	25,000,000.00	36.1%	46,000,000.00	
051705500100 - Science & Technical Schools Board	Procurement of practical equipment, laboratory equipment, and whiteboards to twelve (12) GSTCs/GGSTCs, seven (7) GGSTCs/GGSTCs, and twelve (12) BEST Centres.	3,000,000.00	-	-	-	-	-	
051705500100 - Science & Technical Schools Board	Purchase of sundry spare parts for maintenance of machines and equipment to twelve (12) and twelve (12) BEST Centres	3,000,000.00	-	-	-	0.0%	3,000,000.00	
051705500100 - Science & Technical Schools Board	Procurement of 1,200 3-seater classroom desks to twelve (12) BEST Centres under the Board	30,000,000.00	-	-	-	-	-	
052100100100 - Ministry of Health & Human Services	Construction of 2 units of 2 bed room semi detached at SSH Gashua, Geidam and Potiskum.	610,000,000.00	-	-	-	-	-	
052100100100 - Ministry of Health & Human Services	Construction of additional ward at GH Jajjimi; Construction maternal and child health complex at SSH Damaturu; Construction of Special Paediatric Ward at SSH Potiskum	185,482,058.00	-	-	-	-	-	
052100100100 - Ministry of Health & Human Services	Construction of one storey building Doctors' quarters at SSH Buni Yadi	100,000,000.00	-	-	-	0.0%	70,000,000.00	
052100100100 - Ministry of Health & Human Services	Renov. and expan. of maternity at SSH Potiskum; GH Fika; Paediatric ward at SSH Potiskum; Labour room and ward at SSH Damaturu; A&E ward at SSH Damaturu; Renov. of Special Paediatric Ward at SSH Geidam	20,000,000.00	-	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health & Human Services	Provision of Solar Electricity to Secondary Health Facilities	1,000,000,000.00	-	-	-	-	-	
052100100100 - Ministry of Health & Human Services	Purchase of 15nos printers	20,000,000.00	-	-	-	-	-	
052100100100 - Ministry of Health & Human Services	purchase of 15nos photocopyers	20,000,000.00	-	-	-	-	-	
052100100100 - Ministry of Health & Human Services	Procurement of 20nos. HP Core/i7 laptop computers	70,000,000.00	-	-	-	-	-	
052100100100 - Ministry of Health & Human Services	Procurement of laboratory and medical equipment	8,401,777,000.00	2,401,777,000.00	186,240,750.00	1,491,988,659.00	62.1%	909,788,341.00	
052100200100 - Yobe State Contributory Healthcare Management Agency (YSC)	Procurement of Security Wireless Camera 360 (14)	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
052100200100 - Yobe State Contributory Healthcare Management Agency (YSC)	Procurement of electric water to all the offices in the agency for conducive working environment	13,000,000.00	-	-	-	-	-	
052100200100 - Yobe State Contributory Healthcare Management Agency (YSC)	Purchase of 3 HP Emv 14 x360 Core i7 touch screens, 10 HP Elitebook840 Core i7, and 2 Lenovo IDEAPAD SLIM 3 Core	20,000,000.00	-	-	-	-	-	
052100200100 - Yobe State Contributory Healthcare Management Agency (YSC)	Purchase of P1202 Pro 4k portable 220 Ansi Lumen wireless projector (3)	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
052100200100 - Yobe State Contributory Healthcare Management Agency (YSC)	Procurement of 17nos executive chairs for secretary and other offices	17,000,000.00	-	-	-	-	-	
052100200100 - Yobe State Contributory Healthcare Management Agency (YSC)	Procurement of 7nos. executive tables for the secretary and other offices	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
052100200100 - Yobe State Contributory Healthcare Management Agency (YSC)	Procurement of 100 Turkey Rugs and carpets	12,000,000.00	-	-	-	-	-	



Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
05211300100 - Yobe State Drugs & Medical Consumables Management Agency	State commitment on construction and equipping of new warehouse at Central Medical Store Damaturu to	4,294,000.00	4,294,000.00	73,543,067.00	73,543,067.00	90.0%	8,162,933.00	
05211300100 - Yobe State Drugs & Medical Consumables Management Agency	Purchase of HP EliteBook 845 G8 - Ryzen 5 Pro 5650U/AMD 2.3 - 16GB RAM/512GB SSD WIN 11 PRO-BAG	4,294,000.00	4,294,000.00	-	-	0.0%	4,294,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Procurement of 2 units of 25KVA lithium facility batteries and 24 units of 500 watts facility solar panels with	8,350,000.00	8,350,000.00	-	-	0.0%	8,350,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Construction of 8 Nos of Emergency Ambulance Point At Damaturu 4, Potiskum 2, And Gashua 2 (It Consist	583,000.00	583,000.00	-	-	0.0%	583,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Purchase of 1 Nos FG Wilson PERKINS 85KVA sound proof generator including installations.	583,000.00	583,000.00	-	-	0.0%	583,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Rewiring and equipping of YEMBA/US office complex and minor maintenance of Building leaking	6,743,000.00	6,743,000.00	-	-	0.0%	6,743,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Purchase of fairly use motor vehicle 1- Toyota Haise 18 seater bus (2016 model), 2- Toyota Hilux (SRS 2016	1,650,000.00	1,650,000.00	-	-	0.0%	1,650,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Purchase of 15 Nos laptops computer LENOVO ThinkPad E15, Intel-core 17-116597, 8GB Ram, 256GB SSD	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Procurement of 7 Fujitsu Scan Snap IX1600 Versatile Document Scanner	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Procurement of 3nos photocopier machines (Xevos)	5,553,000.00	5,553,000.00	-	-	0.0%	5,553,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Procurements of 2 units of 2 Tonnes Hisense Air conditioners and accessories and 6 Nos of LG 1.5 HP slits A/Cs.	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Purchase of 1 unit of 150 litres (LG) solar vaccine refrigerator and 60 litres (5Nos) of LG refrigerators.	2,750,000.00	2,750,000.00	-	-	0.0%	2,750,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	To carryout research on the brousis in health (BIP) to serve as a baseline for the activity.	2,750,000.00	2,750,000.00	-	-	0.0%	2,750,000.00	
05211500100 - Yobe Emergency Medical Ambulance Services	Design/development of integrated digital solution (IDS) and automation of response process from call centre	2,750,000.00	2,750,000.00	-	-	0.0%	2,750,000.00	
053500100100 - Ministry of Environment	Raising of 3,384,700 Seedlings and establishment of 13 plantation across the state. B) reclamation of 3077	50,900,000.00	50,900,000.00	50,900,000.00	50,900,000.00	50.9%	49,100,000.00	
053500100100 - Ministry of Environment	Decantamination of polluted water in 17 LGA in case of emergency	15,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00	66.7%	5,000,000.00	
053500100100 - Ministry of Environment	Evacuation of Drainages and control of insect vectors in major towns of the state b)Channel of waste ways in	490,000,000.00	490,000,000.00	-	-	-	490,000,000.00	
053500100100 - Ministry of Environment	Waste management in major towns of the state especially at Potiskum, Gashua, Geidam, Nauru, Buni Yadi	490,000,000.00	490,000,000.00	-	-	-	490,000,000.00	
053500100100 - Ministry of Environment	a) Oases and ecosystem restoration activities B) Community livelihood programmes stabilization of active and	490,000,000.00	490,000,000.00	-	-	-	490,000,000.00	
053500100100 - Ministry of Environment	the CVRES Programme. Procurement and distribution of fuel-efficient cook stoves, gas cookers, cylinders, and solar	490,000,000.00	490,000,000.00	-	-	-	490,000,000.00	
053500100100 - Ministry of Environment	Protection and safeguard of biodiversity and endanger species through re-demarcation of gazetted forest and	125,000,000.00	125,000,000.00	74,000,000.00	74,000,000.00	73.2%	27,125,000.00	
053501600100 - Yobe State Environmental Protection Agency (YOSEPA)	Building of 1 new disposal site and Repairs of 5 Disposal site within Damaturu metropolis	30,000,000.00	30,000,000.00	-	-	-	30,000,000.00	
053501600100 - Yobe State Environmental Protection Agency (YOSEPA)	Purchase of 2 Tippers lorry (6 Tyre) and 1 roll-on roll up truck for Evacuation and Disposal of Waste	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00	
053501600100 - Yobe State Environmental Protection Agency (YOSEPA)	Purchase of 10 Metal waste bin, 20 Plastic waste bin, 50 Wheel Barrow, 200 Rakes, 100 Shovels, Chemicals etc.	30,000,000.00	30,000,000.00	25,800,000.00	25,800,000.00	86.0%	4,200,000.00	
053501600100 - Yobe State Environmental Protection Agency (YOSEPA)	Purchase of Spare Parts & Tools for repairs and Routing Maintenance of 2 existing Tipper Lorries.	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00	
053505600100 - North East Arid Zone Development Programme (NEAZDP)	Rehabilitation of 3 blocks of office building at headquarter	10,500,000.00	10,500,000.00	500,000.00	500,000.00	0.0%	500,000.00	
053505600100 - North East Arid Zone Development Programme (NEAZDP)	Water distribution to communities at the vicinity of the headquarters office	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
053505600100 - North East Arid Zone Development Programme (NEAZDP)	Provision of 50 sets of Ox-trek (2nos. of Work Bulls, 1no. Ox-cart, 1no. Plough, 1no. Cultivator) and Provision	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00	
053505600100 - North East Arid Zone Development Programme (NEAZDP)	Procurement of 1no. 20kva Mikano Perkins Diesel Generator at the headquarter	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
053505600100 - North East Arid Zone Development Programme (NEAZDP)	Procurement of 1no. Hp core i3 laptop and 4nos. Hp desktop computers	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
053505600100 - North East Arid Zone Development Programme (NEAZDP)	Procurement of executive chairs at the headquarters office	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
053505600100 - North East Arid Zone Development Programme (NEAZDP)	Procurement of 12no Executive tables at the office	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
053505600100 - North East Arid Zone Development Programme (NEAZDP)	Procurement of Microscopes and other related laboratory and medical equipment's at the laboratory centre	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
053505700100 - Afforestation Programme	Planting of 10 km roadside plants at Damaturu	85,000,000.00	85,000,000.00	14,268,000.00	14,268,000.00	58.3%	26,952,000.00	
053505700100 - Afforestation Programme	Purchase of 3 Himalayan Electric Power Generators	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Repairs and rehabilitation of zonal office at Geidam, Potiskum and Gashua.	60,000,000.00	60,000,000.00	15,617,927.00	15,617,927.00	39.0%	24,382,073.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Purchase of motor vehicle 4wd 2019 model (Hilux) Toyota full option	59,000,000.00	59,000,000.00	-	-	-	59,000,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Procurement of motor circles Suzuki AX 100 Haemus Model to juniors staff of zonal & Min office.	15,000,000.00	15,000,000.00	-	-	-	15,000,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Procurement of 4nos computers/laptops, 5 other office accessories/equipment	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Procurement of office furniture for the ministry and zonal offices.1 senior ex table, 2senior ex chair, 3file cabinet.	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00	
056300100100 - Ministry of Higher Education, Science & Technology	Construction of ICT unit office	100,000,000.00	100,000,000.00	-	-	-	100,000,000.00	
056300100100 - Ministry of Higher Education, Science & Technology	Construction of Student hostels for remedial studies programme	320,000,000.00	800,000,000.00	445,724,519.00	765,724,519.00	95.7%	34,275,481.00	
056300100100 - Ministry of Higher Education, Science & Technology	Procurement of 10nos Hp X360 Pavilion Intel Core I5 computers for Directors and Deputy Directors	15,000,000.00	15,000,000.00	-	-	-	15,000,000.00	
056300100100 - Ministry of Higher Education, Science & Technology	Procurement of 56no executive and junior office chairs for Headquarters office complex	30,000,000.00	30,000,000.00	-	-	-	30,000,000.00	
056300100100 - Ministry of Higher Education, Science & Technology	Procurement of 56no executive and junior office tables for Headquarters office complex	20,000,000.00	20,000,000.00	-	-	-	20,000,000.00	
056300100100 - Ministry of Higher Education, Science & Technology	Procurement of laboratory equipment such as microscopes, beakers, testubes , graduated cylinders etc for	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00	
056300100100 - Ministry of Higher Education, Science & Technology	Provision of adequate research to facilitate the accreditation of courses and facilities for Tertiary Schools in	170,000,000.00	170,000,000.00	-	-	-	170,000,000.00	
056301800100 - Mai Idress Alcoma Polytechnic, Geidam	Construction of additional office buildings for lecturers at the polytechnic	500,000,000.00	400,000,000.00	248,785,582.00	248,785,582.00	62.2%	151,214,418.00	
056301800100 - Mai Idress Alcoma Polytechnic, Geidam	Rehabilitation of students hostel in the polytechnic	200,000,000.00	200,000,000.00	-	-	-	200,000,000.00	
056301800100 - Mai Idress Alcoma Polytechnic, Geidam	procurement of 2unit of peugeot 406 for Rector N15m each and Registrar and 1 unit of utility vehicle (bus) 120m	50,000,000.00	50,000,000.00	-	-	-	50,000,000.00	
056302100100 - Yobe State University (YSU)	Construction, Equiping and Publication of university printing press and Extension/ Reconstruction of faculty	6,886,000.00	6,886,000.00	-	-	0.0%	6,886,000.00	
056302100100 - Yobe State University (YSU)	Construction of three blocks of 2 storey building of 20 hostel, 60 in each block (50% of N1,719,124,181.37). Const	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
056302100100 - Yobe State University (YSU)	Renovation of Central Admin Block and Rehabilitation of 8km perimeter wall fencing; Repairs Car Park and	50,132,000.00	50,132,000.00	-	-	0.0%	50,132,000.00	
056302100100 - Yobe State University (YSU)	Construction of long tennis court	838,000.00	838,000.00	-	-	0.0%	838,000.00	
056302100100 - Yobe State University (YSU)	Supply and installation of solar powered all-in-one street light at YSU (50% of N855,118,027.25); Provision	4,132,000.00	4,132,000.00	-	-	0.0%	4,132,000.00	
056302100100 - Yobe State University (YSU)	Drilling of 1no. Complete hybrid borehole at faculty of agriculture including reclamation	9,970,000.00	9,970,000.00	-	-	0.0%	9,970,000.00	
056302100100 - Yobe State University (YSU)	Purchase of water tanker	10,904,000.00	10,904,000.00	-	-	0.0%	10,904,000.00	
056302100100 - Yobe State University (YSU)	Purchase of 4nos. motor vehicles	27,485,000.00	27,485,000.00	-	-	0.0%	27,485,000.00	
056302100100 - Yobe State University (YSU)	Purchase of chairs for the main campus and clinical section, lecture theatre, auditorium and other offices	276,527,000.00	276,527,000.00	22,916,131.00	157,916,131.00	57.1%	118,610,869.00	
056302100100 - Yobe State University (YSU)	Purchase of medical equipment university clinic, laboratories and pathology lab	134,102,000.00	134,102,000.00	30,000,000.00	128,479,426.00	95.8%	5,622,574.00	
056302100100 - Yobe State University (YSU)	Research and development for centres, colleges and faculties	139,940,000.00	139,940,000.00	6,000,000.00	117,216,000.00	83.8%	22,724,000.00	
056305600100 - Yobe State Scholarship Board	Procurement of 3nos. Hp core i7 laptop computers at the board	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00	
056305600100 - Yobe State Scholarship Board	Procurement of 4nos. of LaserJet Mfp Q137nw Monochrome Multi-Function Printer	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	
056305600100 - Yobe State Scholarship Board	Procurement of 2nos. of Kyocera Triumph-Adler P-5035i MFP 4in1 Uk for the board	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	

Yobe State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
056305600100 - Yobe State Scholarship Board	Procurement of 25 Quality Mesh Swivel Office Chair at the board	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
056305600100 - Yobe State Scholarship Board	Procurement of 8 executive tables and 15 semi executive tables	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
056306500100 - Umar Suleiman College of Education, Gashua	Construction of Male and Female and Additional Lecture Theatre at College premises	250,000,000.00	-	-	-	-	-	
056306500100 - Umar Suleiman College of Education, Gashua	Renovation of 3 Charlette of Teachers Quarters	290,000,000.00	-	-	-	-	-	
056306500100 - Umar Suleiman College of Education, Gashua	Purchase of Teaching materials	220,000,000.00	120,000,000.00	66,333,600.00	66,333,600.00	55.3%	53,666,400.00	
056306500100 - Umar Suleiman College of Education, Gashua	Purchase of 30 Sitting Chairs for the admin block	40,000,000.00	-	-	-	-	-	
056306500100 - Umar Suleiman College of Education, Gashua	Purchase of 40 tables to offices for the admin block	10,000,000.00	-	-	-	-	-	
056306500100 - Umar Suleiman College of Education, Gashua	Purchase of 30 File Cabinets and Cupboards for admin block and library	10,000,000.00	-	-	-	-	-	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of 1 Lecture Theatre of 500 Seats Capacity	250,000,000.00	150,000,000.00	50,000,000.00	100,000,000.00	66.7%	50,000,000.00	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of Completed Construction of 2 Blocks of Classrooms and Lecture Theatre	102,500,000.00	22,500,000.00	-	-	0.0%	22,500,000.00	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of 1 Block of 40 Offices	270,000,000.00	70,000,000.00	-	35,000,000.00	50.0%	35,000,000.00	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of White Boards, Projectors, Markers, etc.	20,000,000.00	-	-	-	-	-	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of 400 Desktop Computers	22,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of 1000 Classroom Seats, lecture theatre, auditorium and other Office Furniture	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of 100 File Cabinet, 15 Safes, 25 Cupboards	20,000,000.00	-	-	-	-	-	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of Clinic Laboratory and Medical Equipment	110,000,000.00	-	-	-	-	-	
056306600100 - College of Administration, Management & Technology (CAMTEC)	Procurement of courses and facilities to meet the Tetfund criteria and requirement	35,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Construction/Provision of School Building (Library Complex)	250,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Rehab/Repairs of Admin Block and Class Room	136,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Provision of solar light at the School Premises	70,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Purchase of Agricultural Equipment Soil cultivation equipment planting and seeding machinery harvest equipment, transport equipment, etc	185,000,000.00	185,000,000.00	180,756,466.00	180,756,466.00	97.7%	4,243,534.00	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Purchase of archival, audiovisual, and book jacket cover dispensers for the college	22,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Procurement of computer sets for the ICT Unit	20,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Purchase of Chairs, Executive Chairs, Meeting Chairs	10,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Purchase of Table, Central Table, Executive Table	10,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Purchase of Laboratory/Medical Equipment to the college labs	20,000,000.00	-	-	-	-	-	
056306700100 - College of Agriculture, Science & Technology (COAST), Gujba	Establishment of Agricultural Research Unit in the College, Facilitate the Accreditation of Courses and sponsorship of Lecturers to attend further research	135,000,000.00	135,000,000.00	-	-	-	-	
056306800100 - College of Education & Legal Studies (COELS), Nguru	Construction of convocation square	155,000,000.00	-	-	-	0.0%	135,000,000.00	
056306800100 - College of Education & Legal Studies (COELS), Nguru	Rehabilitation of Provost House Boys Quarters and External Works & Registrar House main building and external works	250,000,000.00	-	-	-	-	-	
056306800100 - College of Education & Legal Studies (COELS), Nguru	Rehabilitation of 5 Block of 2 Classes & Lecture Hall/ One block of 3 Classes and Admin Block and Renovation of 3 theatres	150,000,000.00	-	-	-	-	-	
056306800100 - College of Education & Legal Studies (COELS), Nguru	Procurement of Teaching and Learning Equipment	20,000,000.00	-	-	-	-	-	
056306800100 - College of Education & Legal Studies (COELS), Nguru	Procurement of 100 set of school furniture and other office equipment for schools and departments	35,000,000.00	-	-	-	-	-	
056306800100 - College of Education & Legal Studies (COELS), Nguru	To research on activities that developed and evaluate teaching strategies and legal studies	250,000,000.00	-	-	-	-	-	

## 4 Primary Healthcare Budget Performance

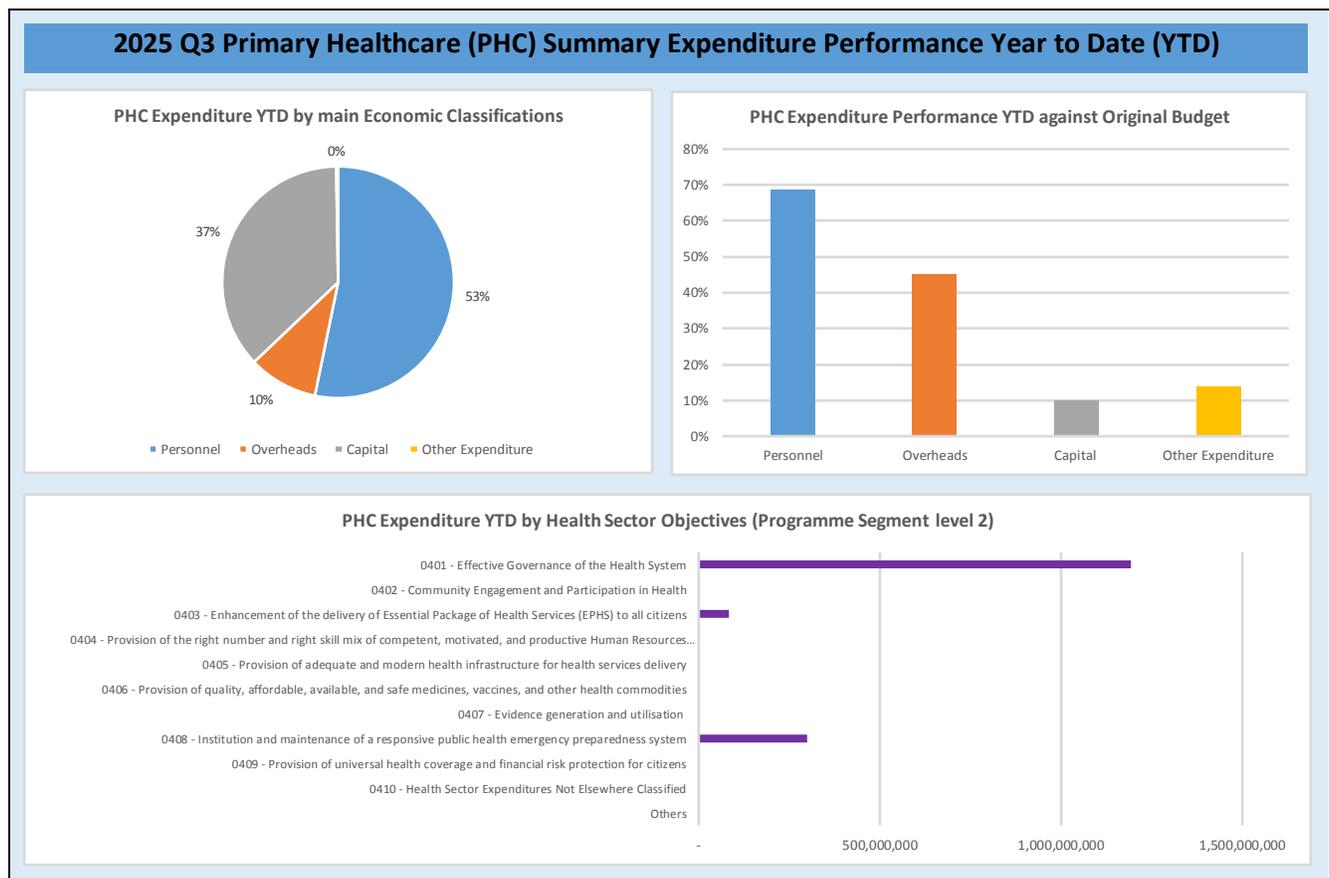
### 4.A Overview

During the period under review, the overall expenditure performance YTD stood at ₦1,576,091,383, representing 74.2% of the total revised budget. A breakdown of this performance shows that the Yobe State Primary Healthcare Board, as the lead agency, achieved an impressive ₦1,491,941,883 (75.5%) performance rate. The State Aids Control Agency recorded ₦83,225,000 (57.7%), while the Family Support MCHC attained ₦562,500 (25.0%) of its total allocation.

As illustrated in Figure 3, the expenditure composition shows that personnel costs accounted for 73%, capital expenditure 94%, and overhead costs formed the remaining portion.

The overall performance demonstrates a strong budget execution rate, particularly by the Yobe State Primary Healthcare Board, which reflects effective utilization of funds and sustained delivery of health services. However, lower performance levels in the State Aids Control Agency and Family Support MCHC indicate areas requiring improved budget absorption and implementation efficiency in the final quarter.

**Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date**



### 4.B Budget Implementation Reports by NCOA Segment

**Table 21: Primary Healthcare Expenditure by Administrative Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>7,345,760,000.00</b>	<b>2,124,360,000.00</b>	<b>661,175,955.00</b>	<b>1,576,091,383.00</b>	<b>74.2%</b>	<b>548,268,617.00</b>
<b>01000000000</b>	<b>ADMINISTRATION</b>	<b>166,745,000.00</b>	<b>144,145,000.00</b>	<b>65,075,000.00</b>	<b>83,225,000.00</b>	<b>57.7%</b>	<b>60,920,000.00</b>
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT</b>	<b>166,745,000.00</b>	<b>144,145,000.00</b>	<b>65,075,000.00</b>	<b>83,225,000.00</b>	<b>57.7%</b>	<b>60,920,000.00</b>
016101000100	Yobe State Aids Control Agency (YOSACA)	166,745,000.00	144,145,000.00	65,075,000.00	83,225,000.00	57.7%	60,920,000.00
<b>05000000000</b>	<b>SOCIAL</b>	<b>7,179,015,000.00</b>	<b>1,980,215,000.00</b>	<b>596,100,955.00</b>	<b>1,492,866,383.00</b>	<b>75.4%</b>	<b>487,348,617.00</b>
<b>05210000000</b>	<b>MINISTRY OF HEALTH &amp; HUMAN SERVICES</b>	<b>7,179,015,000.00</b>	<b>1,980,215,000.00</b>	<b>596,100,955.00</b>	<b>1,492,866,383.00</b>	<b>75.4%</b>	<b>487,348,617.00</b>
052100100200	Epidemiological Unit	600,000.00	600,000.00	25,000.00	161,000.00	26.8%	439,000.00
052100100300	Npi Unit	600,000.00	600,000.00	25,000.00	201,000.00	33.5%	399,000.00
052100300100	Yobe State Primary Healthcare Board	7,175,565,000.00	1,976,765,000.00	595,863,455.00	1,491,941,883.00	75.5%	484,823,117.00
052110700100	Family Support MCHC	2,250,000.00	2,250,000.00	187,500.00	562,500.00	25.0%	1,687,500.00

**Table 22: Primary Healthcare Expenditure by Functional Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>7,345,760,000.00</b>	<b>2,124,360,000.00</b>	<b>661,175,955.00</b>	<b>1,576,091,383.00</b>	<b>74.2%</b>	<b>548,268,617.00</b>
<b>707</b>	<b>HEALTH</b>	<b>7,345,760,000.00</b>	<b>2,124,360,000.00</b>	<b>661,175,955.00</b>	<b>1,576,091,383.00</b>	<b>74.2%</b>	<b>548,268,617.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>7,345,760,000.00</b>	<b>2,124,360,000.00</b>	<b>661,175,955.00</b>	<b>1,576,091,383.00</b>	<b>74.2%</b>	<b>548,268,617.00</b>
70741	Public Health Services	7,345,760,000.00	2,124,360,000.00	661,175,955.00	1,576,091,383.00	74.2%	548,268,617.00

**Table 23: Primary Healthcare Expenditure by Programme Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>7,345,760,000.00</b>	<b>2,124,360,000.00</b>	<b>661,175,955.00</b>	<b>1,576,091,383.00</b>	<b>74.2%</b>	<b>548,268,617.00</b>
<b>04</b>	<b>HEALTH</b>	<b>7,345,760,000.00</b>	<b>2,124,360,000.00</b>	<b>661,175,955.00</b>	<b>1,576,091,383.00</b>	<b>74.2%</b>	<b>548,268,617.00</b>
0401	Effective Governance of the Health System	3,245,565,000.00	1,676,765,000.00	445,863,455.00	1,191,941,883.00	71.1%	484,823,117.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	170,195,000.00	147,595,000.00	65,312,500.00	84,149,500.00	57.0%	63,445,500.00
0405	Provision of adequate and modern health infrastructure for health services delivery	3,380,000,000.00	-	-	-	-	-
0408	Institution and maintenance of a responsive public health emergency preparedness system	550,000,000.00	300,000,000.00	150,000,000.00	300,000,000.00	100.0%	-

**Table 24: Primary Healthcare Expenditure by Economic Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>7,345,760,000.00</b>	<b>2,124,360,000.00</b>	<b>661,175,955.00</b>	<b>1,576,091,383.00</b>	<b>74.2%</b>	<b>548,268,617.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,585,760,000.00</b>	<b>1,507,360,000.00</b>	<b>405,675,955.00</b>	<b>995,549,716.00</b>	<b>66.0%</b>	<b>511,810,284.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,218,365,000.00</b>	<b>1,149,365,000.00</b>	<b>301,363,455.00</b>	<b>838,900,216.00</b>	<b>73.0%</b>	<b>310,464,784.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,218,365,000.00</b>	<b>1,149,365,000.00</b>	<b>301,363,455.00</b>	<b>838,900,216.00</b>	<b>73.0%</b>	<b>310,464,784.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,218,365,000.00</b>	<b>1,149,365,000.00</b>	<b>301,363,455.00</b>	<b>838,900,216.00</b>	<b>73.0%</b>	<b>310,464,784.00</b>
21010101	Consolidated Salary	1,218,365,000.00	1,149,365,000.00	301,363,455.00	838,900,216.00	73.0%	310,464,784.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>367,395,000.00</b>	<b>357,995,000.00</b>	<b>104,312,500.00</b>	<b>156,649,500.00</b>	<b>43.8%</b>	<b>201,345,500.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>338,595,000.00</b>	<b>329,195,000.00</b>	<b>104,312,500.00</b>	<b>152,649,500.00</b>	<b>46.4%</b>	<b>176,545,500.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>1,582,500.00</b>	<b>7,757,500.00</b>	<b>64.6%</b>	<b>4,242,500.00</b>
22020101	Local Transport & Traveling - Training	11,850,000.00	11,850,000.00	1,582,500.00	7,757,500.00	65.5%	4,092,500.00
22020102	Local Transport & Traveling - Others	150,000.00	150,000.00	-	-	0.0%	150,000.00
<b>220202</b>	<b>UTILITIES GENERAL</b>	<b>800,000.00</b>	<b>1,000,000.00</b>	<b>600,000.00</b>	<b>1,000,000.00</b>	<b>100.0%</b>	<b>-</b>
22020201	Electricity Charges	800,000.00	1,000,000.00	600,000.00	1,000,000.00	100.0%	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>135,135,000.00</b>	<b>135,535,000.00</b>	<b>68,180,000.00</b>	<b>72,048,000.00</b>	<b>53.2%</b>	<b>63,487,000.00</b>
22020301	Office Stationaries/Computer Consumables	1,070,000.00	1,070,000.00	155,000.00	489,000.00	45.7%	581,000.00
22020305	Printing of Non-Security Documents	30,870,000.00	30,870,000.00	25,000.00	2,059,000.00	6.7%	28,811,000.00
22020307	Drugs/Laboratory/Medical Supplies	103,195,000.00	103,595,000.00	68,000,000.00	69,500,000.00	67.1%	34,095,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>53,980,000.00</b>	<b>43,980,000.00</b>	<b>3,150,000.00</b>	<b>17,244,000.00</b>	<b>39.2%</b>	<b>26,736,000.00</b>
22020401	Maintenance of Motor Vehicle	25,530,000.00	15,530,000.00	2,550,000.00	2,747,000.00	17.7%	12,783,000.00
22020403	Maintenance of Office/Residential Building	450,000.00	450,000.00	-	60,000.00	13.3%	390,000.00
22020405	Maintenance of Plants/Generators	28,000,000.00	28,000,000.00	600,000.00	14,437,000.00	51.6%	13,563,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>4,440,000.00</b>	<b>4,440,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>33.8%</b>	<b>2,940,000.00</b>
22020501	Local Training	4,440,000.00	4,440,000.00	1,500,000.00	1,500,000.00	33.8%	2,940,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>1,800,000.00</b>	<b>6,600,000.00</b>	<b>22.0%</b>	<b>23,400,000.00</b>
22020803	Plant/Generator Fuel	30,000,000.00	30,000,000.00	1,800,000.00	6,600,000.00	22.0%	23,400,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>6,005,000.00</b>	<b>6,005,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,005,000.00</b>
22020901	Bank Charges (Other than Interest)	6,005,000.00	6,005,000.00	-	-	0.0%	6,005,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>96,235,000.00</b>	<b>96,235,000.00</b>	<b>27,500,000.00</b>	<b>46,500,000.00</b>	<b>48.3%</b>	<b>49,735,000.00</b>
22021015	Monitoring and Evaluation	64,235,000.00	64,235,000.00	27,500,000.00	31,500,000.00	49.0%	32,735,000.00
22021016	Anniversaries/Celebration	25,000,000.00	25,000,000.00	-	15,000,000.00	60.0%	10,000,000.00
22021044	Advocacy, Enlightenment & Campaign	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	<b>4,000,000.00</b>	<b>13.9%</b>	<b>24,800,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>28,800,000.00</b>	<b>28,800,000.00</b>	<b>-</b>	<b>4,000,000.00</b>	<b>13.9%</b>	<b>24,800,000.00</b>
22040109	Grants to Communities/NGOs	28,800,000.00	28,800,000.00	-	4,000,000.00	13.9%	24,800,000.00
<b>3</b>	<b>ASSETS</b>	<b>5,760,000,000.00</b>	<b>617,000,000.00</b>	<b>255,500,000.00</b>	<b>580,541,667.00</b>	<b>94.1%</b>	<b>36,458,333.00</b>
<b>32</b>	<b>FIXED (NON-CURRENT) ASSETS</b>	<b>5,760,000,000.00</b>	<b>617,000,000.00</b>	<b>255,500,000.00</b>	<b>580,541,667.00</b>	<b>94.1%</b>	<b>36,458,333.00</b>
<b>3201</b>	<b>FIXED ASSETS - PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>4,850,000,000.00</b>	<b>307,000,000.00</b>	<b>150,000,000.00</b>	<b>300,500,000.00</b>	<b>97.9%</b>	<b>6,500,000.00</b>
<b>320101</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>1,900,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
32010101	Construction/Provision of Office Building	300,000,000.00	-	-	-	-	-
32010102	Construction/Provision of Residential Building	300,000,000.00	-	-	-	-	-
32010104	Other Storage Facilities	300,000,000.00	-	-	-	-	-
32010106	Construction/Provision of Hospital/Health Centres	1,000,000,000.00	-	-	-	-	-
<b>320103</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>13,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
32010305	Purchase of Power Generating Sets	13,000,000.00	-	-	-	-	-
<b>320105</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>-</b>	<b>500,000.00</b>	<b>7.1%</b>	<b>6,500,000.00</b>
32010501	Purchase of Computers	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
32010502	Purchase of Printers	1,000,000.00	1,000,000.00	-	500,000.00	50.0%	500,000.00
32010505	Purchase of Photocopiers	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>320106</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>2,380,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
32010601	Purchase of Chairs	1,490,000,000.00	-	-	-	-	-
32010611	Purchase of Beds & Beddings	890,000,000.00	-	-	-	-	-
<b>320109</b>	<b>SPECIALISED ASSETS - GENERAL</b>	<b>550,000,000.00</b>	<b>300,000,000.00</b>	<b>150,000,000.00</b>	<b>300,000,000.00</b>	<b>100.0%</b>	<b>-</b>
32010904	Laboratory/Medical Equipment	550,000,000.00	300,000,000.00	150,000,000.00	300,000,000.00	100.0%	-
<b>3203</b>	<b>INTANGIBLE ASSETS</b>	<b>910,000,000.00</b>	<b>310,000,000.00</b>	<b>105,500,000.00</b>	<b>280,041,667.00</b>	<b>90.3%</b>	<b>29,958,333.00</b>
<b>320301</b>	<b>INTANGIBLE ASSETS</b>	<b>910,000,000.00</b>	<b>310,000,000.00</b>	<b>105,500,000.00</b>	<b>280,041,667.00</b>	<b>90.3%</b>	<b>29,958,333.00</b>
32030122	Grant to Communities/Private Institutions/Small-Scale Farmers for Capital Project	910,000,000.00	310,000,000.00	105,500,000.00	280,041,667.00	90.3%	29,958,333.00

## 5 Basic Education Budget Performance

### 5.A Overview

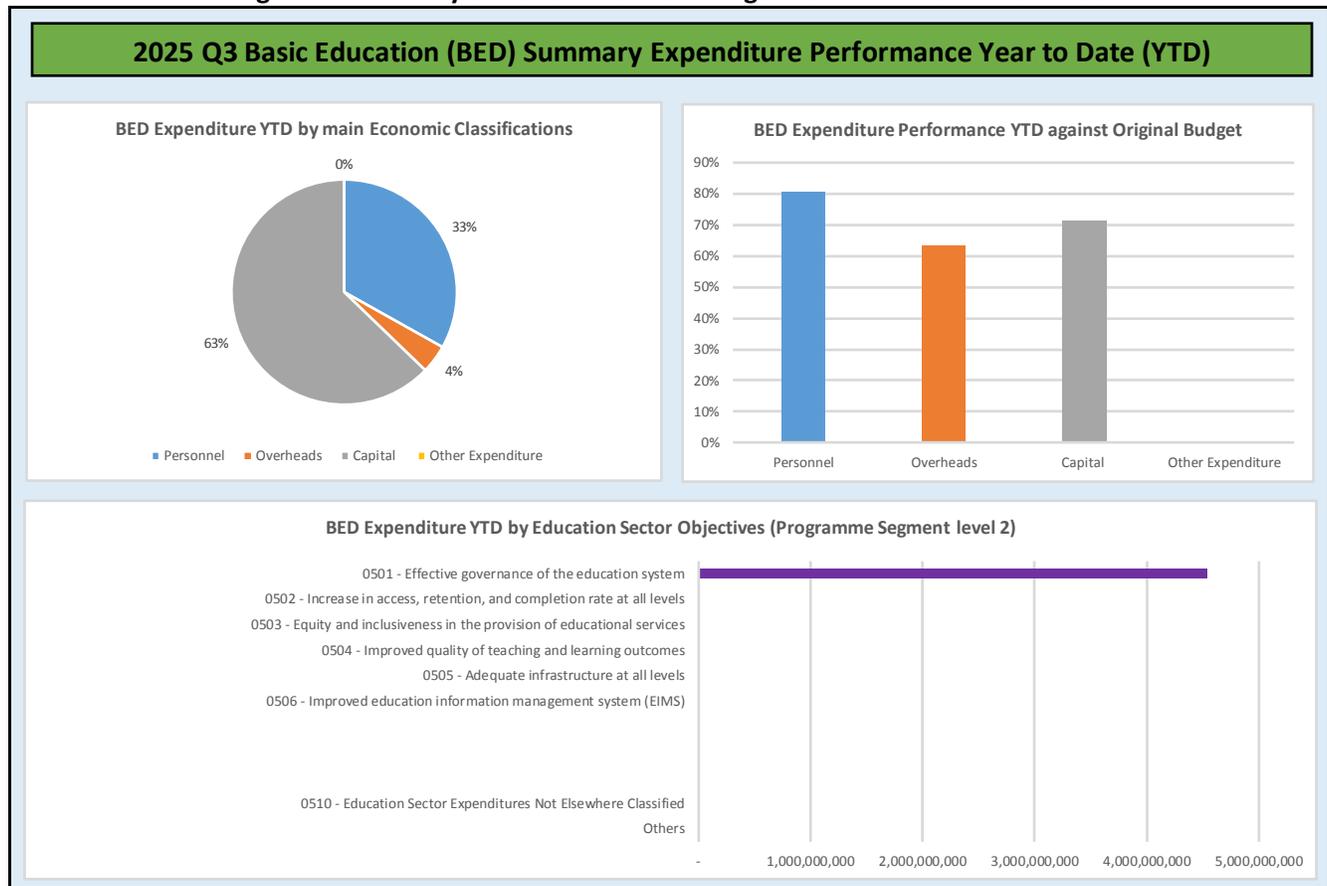
For the 2025 fiscal year, the total revised budget for Basic Education was ₦5,613,969,000, distributed as follows: ₦1,864,569,000 for personnel costs, ₦267,400,000 for overheads and other recurrent expenses, and ₦3,482,000,000 for capital expenditure.

As of the end of the third quarter, total expenditure amounted to ₦4,539,098,605, representing an overall budget performance of 80.9%. Within this, personnel expenses recorded a utilization of ₦1,503,825,786 (80.7%), showing consistent performance with projections. Overheads and other recurrent costs amounted to ₦185,584,258 (69.4%), indicating moderate utilization during the period.

Meanwhile, capital expenditure recorded the highest utilization rate, with ₦2,849,688,561 (81.8%) expended, reflecting strong implementation of infrastructure and development projects within the sector.

The overall performance of the Basic Education budget demonstrates commendable progress, with most expenditure categories performing within acceptable thresholds. The notable capital spending underscores the government’s commitment to improving educational infrastructure and service delivery. However, the slightly lower performance in overheads and recurrent costs suggests a need for improved operational efficiency and timely disbursement to support programme sustainability in the subsequent quarter.

**Figure 4: Summary of Basic Education Budget Performance Year to Date**



### 5.B Budget Implementation Reports by NCOA Segment

**Table 25: Basic Education Expenditure by Administrative Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
050000000000	<b>SOCIAL</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
051700000000	<b>MINISTRY OF BASIC &amp; SECONDARY EDUCATION</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
051700300100	State Universal Basic Education Board (SUBEB)	6,158,569,000.00	5,613,969,000.00	3,397,775,347.00	4,539,098,605.00	80.9%	1,074,870,395.00

**Table 26: Basic Education Expenditure by Functional Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
709	<b>EDUCATION</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
7091	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
70912	Primary Education	6,158,569,000.00	5,613,969,000.00	3,397,775,347.00	4,539,098,605.00	80.9%	1,074,870,395.00

**Table 27: Basic Education Expenditure by Programme Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
05	<b>EDUCATION</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
0501	Effective governance of the education system	6,158,569,000.00	5,613,969,000.00	3,397,775,347.00	4,539,098,605.00	80.9%	1,074,870,395.00

**Table 28: Basic Education Expenditure by Economic Classification**

Yobe State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>6,158,569,000.00</b>	<b>5,613,969,000.00</b>	<b>3,397,775,347.00</b>	<b>4,539,098,605.00</b>	<b>80.9%</b>	<b>1,074,870,395.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>2,158,569,000.00</b>	<b>2,131,969,000.00</b>	<b>609,926,347.00</b>	<b>1,689,410,044.00</b>	<b>79.2%</b>	<b>442,558,956.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,864,569,000.00</b>	<b>1,864,569,000.00</b>	<b>508,128,554.00</b>	<b>1,503,825,786.00</b>	<b>80.7%</b>	<b>360,743,214.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,864,569,000.00</b>	<b>1,864,569,000.00</b>	<b>508,128,554.00</b>	<b>1,503,825,786.00</b>	<b>80.7%</b>	<b>360,743,214.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,864,569,000.00</b>	<b>1,864,569,000.00</b>	<b>508,128,554.00</b>	<b>1,503,825,786.00</b>	<b>80.7%</b>	<b>360,743,214.00</b>
21010101	Consolidated Salary	1,864,569,000.00	1,864,569,000.00	508,128,554.00	1,503,825,786.00	80.7%	360,743,214.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>294,000,000.00</b>	<b>267,400,000.00</b>	<b>101,797,793.00</b>	<b>185,584,258.00</b>	<b>69.4%</b>	<b>81,815,742.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>294,000,000.00</b>	<b>267,400,000.00</b>	<b>101,797,793.00</b>	<b>185,584,258.00</b>	<b>69.4%</b>	<b>81,815,742.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>17,669,000.00</b>	<b>17,669,000.00</b>	<b>1,000,000.00</b>	<b>9,917,250.00</b>	<b>56.1%</b>	<b>7,751,750.00</b>
22020101	Local Transport & Traveling - Training	7,669,000.00	7,669,000.00	-	3,917,250.00	51.1%	3,751,750.00
22020102	Local Transport & Traveling - Others	10,000,000.00	10,000,000.00	1,000,000.00	6,000,000.00	60.0%	4,000,000.00
<b>220202</b>	<b>UTILITIES GENERAL</b>	<b>3,500,000.00</b>	<b>7,500,000.00</b>	<b>3,265,043.00</b>	<b>5,523,666.00</b>	<b>73.6%</b>	<b>1,976,334.00</b>
22020201	Electricity Charges	3,000,000.00	7,000,000.00	3,265,043.00	5,398,666.00	77.1%	1,601,334.00
22020205	Water Rates	500,000.00	500,000.00	-	125,000.00	25.0%	375,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>245,831,000.00</b>	<b>195,831,000.00</b>	<b>80,982,750.00</b>	<b>135,407,750.00</b>	<b>69.1%</b>	<b>60,423,250.00</b>
22020301	Office Stationaries/Computer Consumables	10,000,000.00	10,000,000.00	300,000.00	6,300,000.00	63.0%	3,700,000.00
22020305	Printing of Non-Security Documents	8,000,000.00	8,000,000.00	-	2,000,000.00	25.0%	6,000,000.00
22020310	Teaching Aids/Instruction Materials	227,831,000.00	177,831,000.00	80,682,750.00	127,107,750.00	71.5%	50,723,250.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>10,300,000.00</b>	<b>10,300,000.00</b>	<b>-</b>	<b>8,110,592.00</b>	<b>78.7%</b>	<b>2,189,408.00</b>
22020401	Maintenance of Motor Vehicle	4,100,000.00	4,100,000.00	-	4,025,000.00	98.2%	75,000.00
22020403	Maintenance of Office/Residential Building	5,000,000.00	5,000,000.00	-	3,485,592.00	69.7%	1,514,408.00
22020404	Maintenance of Office/It Equipment	700,000.00	700,000.00	-	350,000.00	50.0%	350,000.00
22020406	Other Maintenance Services	500,000.00	500,000.00	-	250,000.00	50.0%	250,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>400,000.00</b>	<b>1,200,000.00</b>	<b>800,000.00</b>	<b>1,100,000.00</b>	<b>91.7%</b>	<b>100,000.00</b>
22020501	Local Training	400,000.00	1,200,000.00	800,000.00	1,100,000.00	91.7%	100,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,000,000.00</b>	<b>19,000,000.00</b>	<b>14,950,000.00</b>	<b>15,250,000.00</b>	<b>80.3%</b>	<b>3,750,000.00</b>
22020602	Office Rent	200,000.00	18,200,000.00	14,950,000.00	15,050,000.00	82.7%	3,150,000.00
22020605	Cleaning and Fumigation Services	800,000.00	800,000.00	-	200,000.00	25.0%	600,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,400,000.00</b>	<b>3,400,000.00</b>	<b>-</b>	<b>2,375,000.00</b>	<b>69.9%</b>	<b>1,025,000.00</b>
22020706	Surveying Services	3,400,000.00	3,400,000.00	-	2,375,000.00	69.9%	1,025,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>800,000.00</b>	<b>1,400,000.00</b>	<b>800,000.00</b>	<b>1,400,000.00</b>	<b>100.0%</b>	<b>-</b>
22020801	Motor Vehicle Fuel	800,000.00	1,400,000.00	800,000.00	1,400,000.00	100.0%	-
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000.00</b>
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	-	-	0.0%	100,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>-</b>	<b>6,500,000.00</b>	<b>59.1%</b>	<b>4,500,000.00</b>
22021003	Publicity & Advertisements	3,000,000.00	3,000,000.00	-	1,500,000.00	50.0%	1,500,000.00
22021004	Medical Expenses	3,000,000.00	3,000,000.00	-	750,000.00	25.0%	2,250,000.00
22021015	Monitoring and Evaluation	5,000,000.00	5,000,000.00	-	4,250,000.00	85.0%	750,000.00
<b>3</b>	<b>ASSETS</b>	<b>4,000,000,000.00</b>	<b>3,482,000,000.00</b>	<b>2,787,849,000.00</b>	<b>2,849,688,561.00</b>	<b>81.8%</b>	<b>632,311,439.00</b>
<b>32</b>	<b>FIXED (NON-CURRENT) ASSETS</b>	<b>4,000,000,000.00</b>	<b>3,482,000,000.00</b>	<b>2,787,849,000.00</b>	<b>2,849,688,561.00</b>	<b>81.8%</b>	<b>632,311,439.00</b>
<b>3201</b>	<b>FIXED ASSETS - PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>4,000,000,000.00</b>	<b>3,482,000,000.00</b>	<b>2,787,849,000.00</b>	<b>2,849,688,561.00</b>	<b>81.8%</b>	<b>632,311,439.00</b>
<b>320101</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>3,142,634,000.00</b>	<b>2,944,634,000.00</b>	<b>2,737,849,000.00</b>	<b>2,799,688,561.00</b>	<b>95.1%</b>	<b>144,945,439.00</b>
32010105	Construction/Provision of School Building	2,238,703,000.00	2,788,703,000.00	2,737,849,000.00	2,737,849,000.00	98.2%	50,854,000.00
32010109	Rehab./Repairs of School Building	549,146,000.00	149,146,000.00	-	61,839,561.00	41.5%	87,306,439.00
32010119	Construction of Wall Fencing	48,300,000.00	300,000.00	-	-	0.0%	300,000.00
32010199	Construction of Other Building	306,485,000.00	6,485,000.00	-	-	0.0%	6,485,000.00
<b>320102</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>124,366,000.00</b>	<b>4,366,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,366,000.00</b>
32010214	Boreholes & Other Water Facilities	124,366,000.00	4,366,000.00	-	-	0.0%	4,366,000.00
<b>320106</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>733,000,000.00</b>	<b>533,000,000.00</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>9.4%</b>	<b>483,000,000.00</b>
32010601	Purchase of Chairs	733,000,000.00	533,000,000.00	50,000,000.00	50,000,000.00	9.4%	483,000,000.00