Yobe State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q2 2026

27th July 2026

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Yobe State is prepared quarterly and issued within 28 days from the end of each quarter.

This report includes the original approved budget for the year 2026 against each organisational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for Quarter 2, attributed to each organisational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure Appropriation.

This Q2 report is assessed against the 2026 Original Budget.
The core economic classifications, as per the National Chart of Accounts (NCOA), refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 32
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes sections 4 and 5 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Ministry of Budget and Economic Planning and published on the Yobe State website.

1.B Revenue Performance

Total revenue for the 2026 fiscal year to date stood at **₦175,232,040,433.19**, representing 34.0% performance against the original budget. This includes an actual Opening Balance of **₦19,872,028,375.12** as at 1st January 2026 and **₦112,187,768,596.36** from the Government Share of FAAC, equivalent to 48.8% of the full-year FAAC budget. The FAAC inflow comprises Statutory Allocation, Share of VAT, State Infrastructure and Security, Ecological Fund, Augmentation, and the Electronic Money Transfer Levy (EMTL). Statutory Allocation, VAT, State Infrastructure and Security, and Ecological Fund recorded strong performance, while EMTL remained significantly below expectation at 9.6%. The mixed performance across FAAC components underscores the continuing volatility and unpredictability of Federation Account receipts.

Independent Revenue contributed **₦8,454,472,985.06**, representing 52.4% of the annual target. Tax revenue performed particularly well, reaching 79.0% of the full-year budget, supported by the State's continued integration of payment transactions through the State Integrated Financial Management Information System (SIFMIS). Notable overperformance was also recorded by the College of Health Science and Technology, Nguru, due to higher admissions and reviewed tuition fees, and by the Ministry of Housing and Urban Development, which benefited from additional collections under the owner-occupier housing scheme. However, several revenue lines recorded no receipts during the quarter, largely because of timing lags, seasonal collection patterns, and delayed operational activities among some revenue-generating agencies.

Other Receipts amounted to **₦34,717,770,476.65,** representing 14.6% performance against the full-year budget and remaining below the expected year-to-date benchmark. This underperformance was mainly driven by delays in the drawdown of key grants, particularly those linked to the Adolescent Girls Initiative for Learning and Empowerment (AGILE) project under the Ministry of Basic and Secondary Education and the Rural Access and Agricultural Marketing Project (RAAMP) under the Ministry of Works. Nevertheless, the State secured the SABER PforR loan during the quarter, which contributed to the recorded inflow under this category.

1.C Recurrent Expenditure Performance

Yobe State allocated **₦223,628,350,000.00** for recurrent services in the 2026 Budget. Year-to-date recurrent expenditure stood at **₦90,404,731,534.80**, representing 40.4% performance against the full year provision. Of this amount, **₦43,020,028,921.66** was spent on personnel costs and **₦47,384,702,613.14** on other recurrent costs, corresponding to 50.0% and 34.4% performance levels respectively. Personnel costs remained broadly on target, while social benefits recorded high implementation, with gratuities and death benefits reflecting the State Government's continued effort to settle retirees' entitlements and death benefits.

Overhead cost performance stood at 40.2%. Other Recurrent Cost, including Public Debt Charges, performance stood at 24.4%, with public debt charges performing at 61.5% above the expected benchmark, mainly due to foreign exchange fluctuations. However, several MDAs and economic lines recorded limited or no expenditure because cash backing was still being awaited.

1.D Capital Expenditure Performance

During the period under review, the State expended **₦46,504,869,689.17** on capital expenditure, representing 15.9% of the full-year capital budget and remaining below the expected year-to-date target. The low performance reflects delays in approvals and cash backing for several MDA projects.

1.E Conclusions

Aggregate revenue performance for the period stood at **₦175,232,040,433.19**, representing 34.0% of the full year 2026 budget. Government Share of Federation Account contributed **₦112,187,768,596.36,** representing 48.8% performance, while Independent Revenue accounted for **₦8,454,472,985.06,** reflecting 52.4% performance. Other Receipts amounted to **₦34,717,770,476.65** and remained below the expected year-to-date benchmark.

On the expenditure side, total spending amounted to **₦136,909,601,223.97**. Recurrent expenditure was **₦90,404,731,534.80**, representing 40.4% of the recurrent budget, while capital expenditure accounted for **₦46,504,869,689.17**, representing 15.9% of the capital budget. Overall, recurrent expenditure was closer to the expected implementation path, while capital expenditure remained significantly below target.

1.F Summary Budget Implementation Graphs

Figures 1 and 2 show the graphical presentation of performance. Total Revenue performed at 59% of the period target, while expenditure stood at 59%. Performance by economic classification indicates that the Opening Balance, Statutory Allocation, VAT and IGR exceeded their expected benchmarks, whereas Other FAAC, Aids and Grants and Other Receipts remained below target.

In terms of expenditure, Personnel and Debt Service exceeded their expected benchmarks, while Overhead, Other Recurrent and Capital Expenditure remained below target. Performance by main sector shows stronger implementation in Administration and Law and Justice, while Economic and Social sectors recorded comparatively lower performance.

Figure 1: Fiscal Performance Overview for Quarter

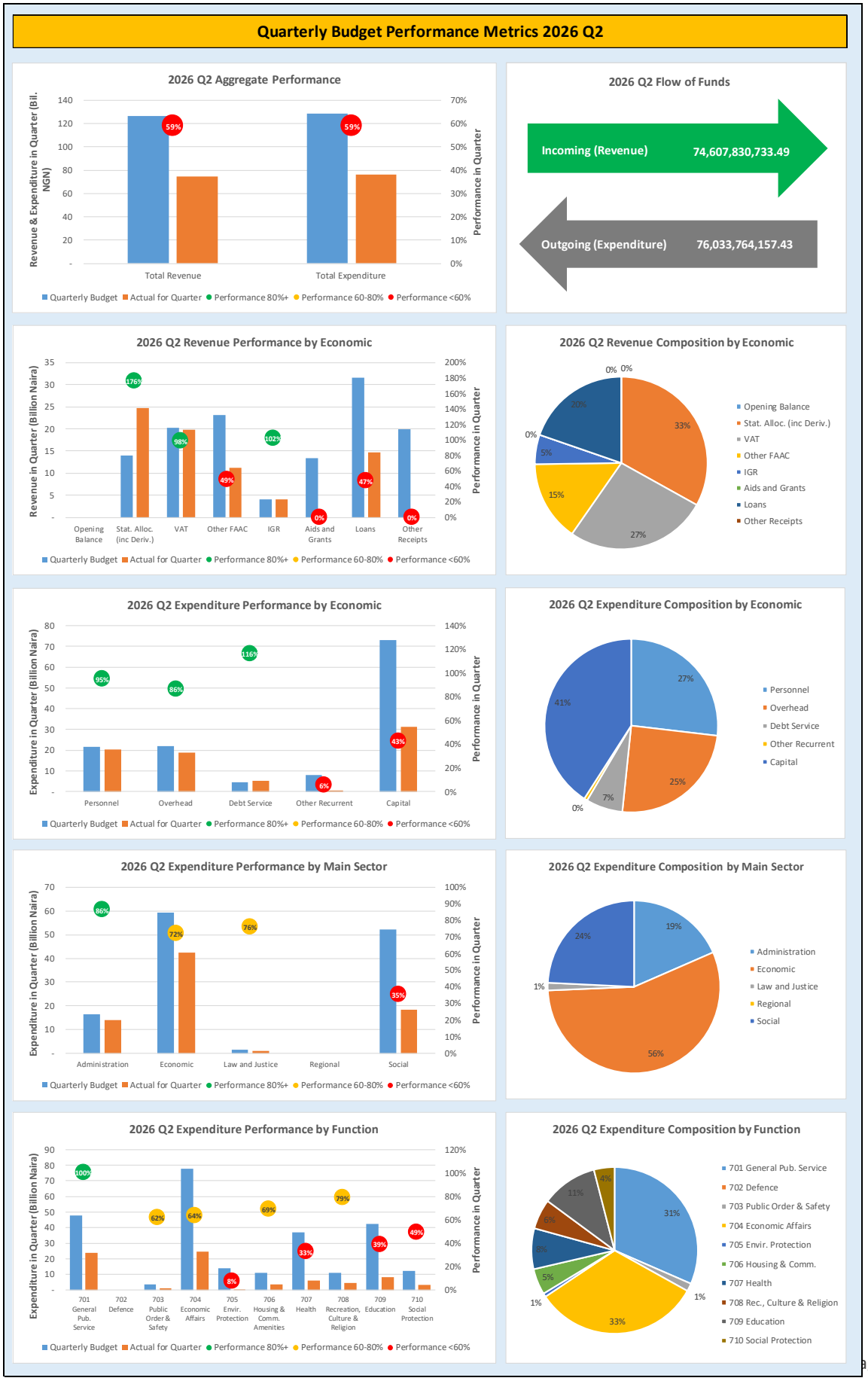
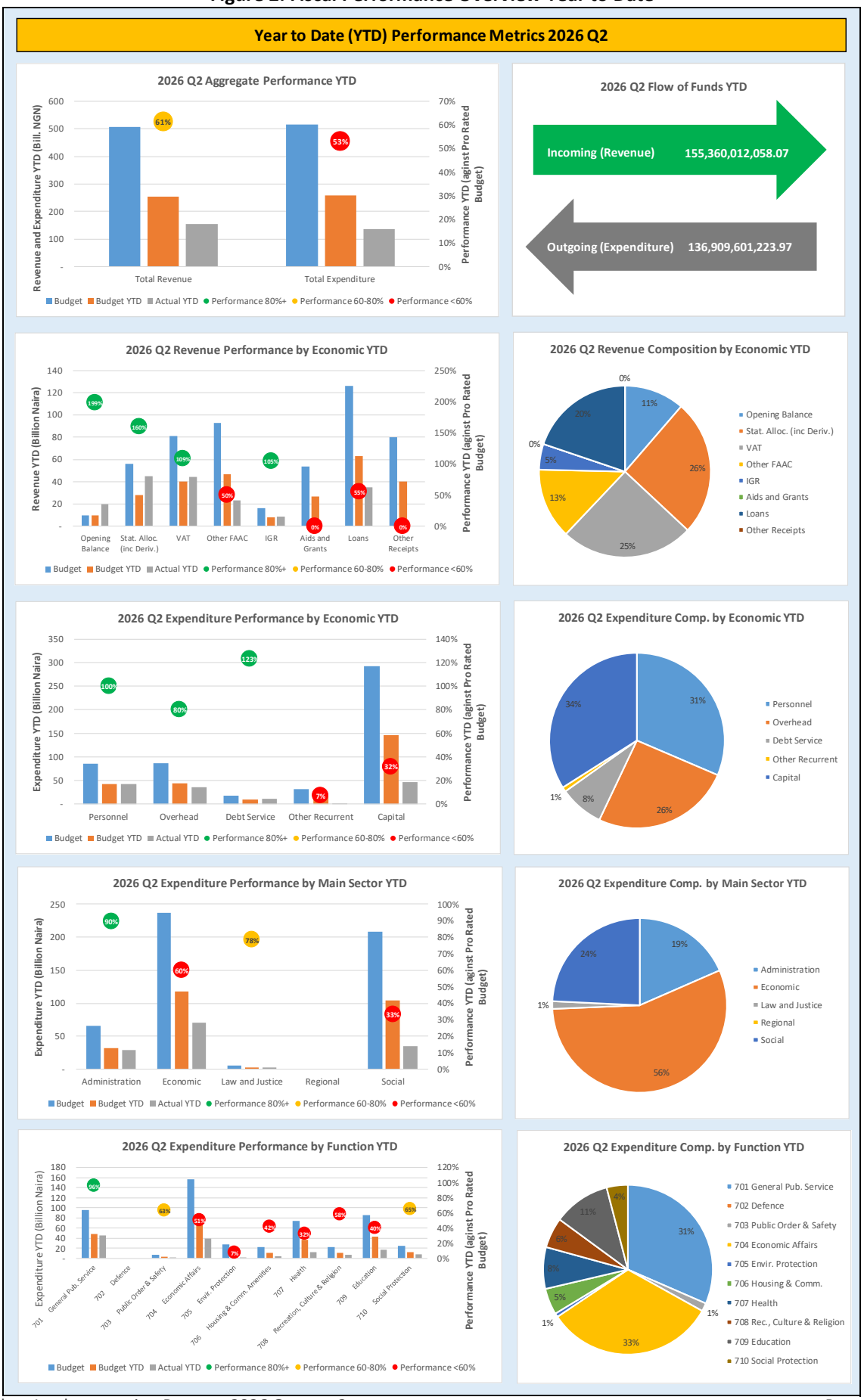


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Yobe State Government 2026 Q2 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	**10,000,000,000.00**	**-**	**19,872,028,375.12**	**198.7%**	**- 9,872,028,375.12**
Recurrent Revenue	**245,832,000,000.00**	**59,890,060,256.84**	**120,642,241,581.42**	**49.1%**	**125,189,758,418.58**
11 - GOVERNMENT SHARE OF FAAC	229,700,000,000.00	55,785,696,790.77	112,187,768,596.36	48.8%	117,512,231,403.64
12 - INDEPENDENT REVENUE	16,132,000,000.00	4,104,363,466.07	8,454,472,985.06	52.4%	7,677,527,014.94
Recurrent Expenditure	**223,628,350,000.00**	**44,942,471,113.15**	**90,404,731,534.80**	**40.4%**	**133,223,618,465.20**
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	86,029,000,000.00	20,399,524,664.82	43,020,028,921.66	50.0%	43,008,971,078.34
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	137,599,350,000.00	24,542,946,448.33	47,384,702,613.14	34.4%	90,214,647,386.86
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	87,323,627,000.00	18,855,298,452.77	35,092,323,727.17	40.2%	52,231,303,272.83
OTHER RECURRENT (2203-2209)	50,275,723,000.00	5,687,647,995.56	12,292,378,885.97	24.4%	37,983,344,114.03
Transfer to Capital Account	**32,203,650,000.00**	**14,947,589,143.69**	**50,109,538,421.74**	**155.6%**	**- 17,905,888,421.74**
Other Receipts	**259,700,000,000.00**	**14,717,770,476.65**	**34,717,770,476.65**	**13.4%**	**224,982,229,523.35**
13 - AID AND GRANTS	53,700,000,000.00	-	-	0.0%	53,700,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	206,000,000,000.00	14,717,770,476.65	34,717,770,476.65	16.9%	171,282,229,523.35
Capital Expenditure	**291,903,650,000.00**	**31,091,293,044.28**	**46,504,869,689.17**	**15.9%**	**245,398,780,310.83**
32 - FIXED (NON-CURRENT) ASSETS	291,903,650,000.00	31,091,293,044.28	46,504,869,689.17	15.9%	245,398,780,310.83
Total Revenue (including OB)	**515,532,000,000.00**	**74,607,830,733.49**	**175,232,040,433.19**	**34.0%**	**340,299,959,566.81**
Total Expenditure	**515,532,000,000.00**	**76,033,764,157.43**	**136,909,601,223.97**	**26.6%**	**378,622,398,776.03**

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 2026 Q2 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	*505,532,000,000.00*	*74,607,830,733.49*	*155,360,012,058.07*	*30.7%*	*350,171,987,941.93*
010000000000	**ADMINISTRATION**	**108,800,000.00**	**17,209,767.61**	**37,716,567.61**	**34.7%**	**71,083,432.39**
011100000000	**GOVERNOR'S OFFICE**	**85,500,000.00**	**14,381,017.61**	**29,381,017.61**	**34.4%**	**56,118,982.39**
011101000100	Bureau for Public Procurement (BPP)	85,500,000.00	14,381,017.61	29,381,017.61	34.4%	56,118,982.39
011200000000	**YOBE STATE HOUSE OF ASSEMBLY**	**100,000.00**	**-**	**-**	**0.0%**	**100,000.00**
011200400100	House of Assembly Service Commission	100,000.00	-	-	0.0%	100,000.00
012300000000	**MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE**	**14,500,000.00**	**1,620,000.00**	**5,730,000.00**	**39.5%**	**8,770,000.00**
012300100100	Ministry of Home Affairs, Information & Culture	1,000,000.00	120,000.00	180,000.00	18.0%	820,000.00
012300300100	Yobe State Television (Ytv)	3,500,000.00	-	2,500,000.00	71.4%	1,000,000.00
012300400100	Yobe Broadcasting Corporation (YBC)	9,000,000.00	1,500,000.00	3,000,000.00	33.3%	6,000,000.00
012305700100	Yobe State Council for Arts & Culture	1,000,000.00	-	50,000.00	5.0%	950,000.00
012500000000	**HEAD OF SERVICE**	**700,000.00**	**908,750.00**	**996,750.00**	**142.4%**	**- 296,750.00**
012500100100	Office of the Head of Civil Service	700,000.00	908,750.00	996,750.00	142.4%	- 296,750.00
014000000000	**AUDIT DEPARTMENT**	**1,300,000.00**	**150,000.00**	**660,000.00**	**50.8%**	**640,000.00**
014000100100	Office of the State Auditor-General	500,000.00	150,000.00	150,000.00	30.0%	350,000.00
014000200100	Office of the LG Auditor-General	800,000.00	-	510,000.00	63.8%	290,000.00
014700000000	**SERVICE COMMISSIONS**	**6,200,000.00**	**150,000.00**	**948,800.00**	**15.3%**	**5,251,200.00**
014700100100	Civil Service Commission	6,200,000.00	150,000.00	948,800.00	15.3%	5,251,200.00
016200000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**500,000.00**	**-**	**-**	**0.0%**	**500,000.00**
016200200100	Yobe State Hisbah Commission	500,000.00	-	-	0.0%	500,000.00
020000000000	**ECONOMIC**	**453,765,300,000.00**	**74,168,130,991.66**	**153,662,562,522.05**	**33.9%**	**300,102,737,477.95**
021500000000	**MINISTRY OF AGRICULTURE & NATURAL RESOURCES**	**926,600,000.00**	**2,957,200.00**	**8,218,000.00**	**0.9%**	**918,382,000.00**
021500100100	Ministry of Agriculture & Natural Resources	676,500,000.00	2,957,200.00	8,218,000.00	1.2%	668,282,000.00
021510200100	Agricultural Development Programme (ADP)	250,100,000.00	-	-	0.0%	250,100,000.00
022000000000	**MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT**	**426,399,400,000.00**	**73,963,213,395.83**	**153,291,842,563.92**	**36.0%**	**273,107,557,436.08**
022000100100	Ministry of Finance & Economic Development	418,510,000,000.00	70,687,355,813.36	147,313,218,577.34	35.2%	271,196,781,422.66
022000800100	Yobe Internal Revenue Service (YIRS)	7,889,400,000.00	3,275,857,582.47	5,978,623,986.58	75.8%	1,910,776,013.42
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**330,500,000.00**	**59,175,000.00**	**63,478,800.00**	**19.2%**	**267,021,200.00**
022200100100	Ministry of Commerce, Industry & Tourism	229,500,000.00	2,825,000.00	6,558,800.00	2.9%	222,941,200.00
022201800200	Yobe Investment Company	100,000,000.00	55,000,000.00	55,000,000.00	55.0%	45,000,000.00
022205200100	Yobe State Hotels Board	1,000,000.00	1,350,000.00	1,920,000.00	192.0%	- 920,000.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**239,000,000.00**	**64,117,750.00**	**116,787,000.00**	**48.9%**	**122,213,000.00**
022900100100	Ministry of Transport and Energy	85,000,000.00	12,220,250.00	24,612,100.00	29.0%	60,387,900.00
022905300100	Yobe Transport Corporation (Yobe Line)	55,000,000.00	10,506,000.00	19,106,000.00	34.7%	35,894,000.00
022905500100	Yobe Road Traffic Agency (YOROTA)	99,000,000.00	41,391,500.00	73,068,900.00	73.8%	25,931,100.00
023400000000	**MINISTRY OF WORKS**	**25,015,300,000.00**	**-**	**600,000.00**	**0.0%**	**25,014,700,000.00**
023400100100	Ministry of Works	25,015,300,000.00	-	600,000.00	0.0%	25,014,700,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**40,000,000.00**	**7,126,700.00**	**13,709,400.00**	**34.3%**	**26,290,600.00**
025210200100	Yobe State Water Corporation	40,000,000.00	7,126,700.00	13,709,400.00	34.3%	26,290,600.00
025300000000	**MINISTRY OF HOUSING & URBAN DEVELOPMENT**	**360,500,000.00**	**58,727,812.48**	**137,312,058.78**	**38.1%**	**223,187,941.22**
025300100100	Ministry of Housing & Urban Development	35,000,000.00	30,595,000.00	70,317,333.00	200.9%	- 35,317,333.00
025300700100	Fire and Rescue Service	3,500,000.00	-	500,000.00	14.3%	3,000,000.00
025301000100	Housing & Property Development Corporation	322,000,000.00	28,132,812.48	66,494,725.78	20.7%	255,505,274.22
026000000000	**MINISTRY OF LAND & SOLID MINERALS**	**228,000,000.00**	**10,217,433.35**	**26,098,699.35**	**11.4%**	**201,901,300.65**
026000300100	Yobe Geographic Information Service (YOGIS)	228,000,000.00	10,217,433.35	26,098,699.35	11.4%	201,901,300.65
026500000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**226,000,000.00**	**2,595,700.00**	**4,516,000.00**	**2.0%**	**221,484,000.00**
026500100100	Ministry of Livestock Development	225,000,000.00	2,485,700.00	4,356,000.00	1.9%	220,644,000.00
026500200100	Modern Abattoir	1,000,000.00	110,000.00	160,000.00	16.0%	840,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
030000000000	**LAW & JUSTICE**	**1,493,100,000.00**	**72,131,527.16**	**91,237,023.55**	**6.1%**	**1,401,862,976.45**
031800000000	**JUDICIAL SERVICE COMMISSION**	**26,100,000.00**	**6,509,994.38**	**7,961,694.38**	**30.5%**	**18,138,305.62**
031801100100	Judicial Service Commission	-	-	10,000.00		- 10,000.00
031805100100	High Court of Justice	15,900,000.00	1,065,000.00	1,848,700.00	11.6%	14,051,300.00
031805200100	Sharia Court Division	5,200,000.00	2,893,087.76	3,129,587.76	60.2%	2,070,412.24
031805300100	Sharia Court of Appeal	5,000,000.00	2,551,906.62	2,973,406.62	59.5%	2,026,593.38
032600000000	**MINISTRY OF JUSTICE**	**1,467,000,000.00**	**65,621,532.78**	**83,275,329.17**	**5.7%**	**1,383,724,670.83**
032600100100	Ministry of Justice	1,467,000,000.00	65,621,532.78	83,275,329.17	5.7%	1,383,724,670.83
050000000000	**SOCIAL**	**50,164,800,000.00**	**350,358,447.06**	**1,568,495,944.86**	**3.1%**	**48,596,304,055.14**
051300000000	**MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT**	**17,000,000.00**	**500,000.00**	**500,000.00**	**2.9%**	**16,500,000.00**
051300100100	Ministry of Youth, Sports, Social & Community Development	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
051300100200	Yobe State Sports Council	10,000,000.00	-	-	0.0%	10,000,000.00
051300100300	Yobe Desert Stars	5,000,000.00	-	-	0.0%	5,000,000.00
051400000000	**MINISTRY OF WOMEN AFFAIRS**	**1,000,000,000.00**	**-**	**-**	**0.0%**	**1,000,000,000.00**
051400100100	Ministry of Women Affairs	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**25,250,100,000.00**	**-**	**-**	**0.0%**	**25,250,100,000.00**
051700100100	Ministry of Basic & Secondary Education	22,050,000,000.00	-	-	0.0%	22,050,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	3,200,000,000.00	-	-	0.0%	3,200,000,000.00
051701000100	Agency for Mass Education	100,000.00	-	-	0.0%	100,000.00
052100000000	**MINISTRY OF HEALTH & HUMAN SERVICES**	**1,677,000,000.00**	**184,100,832.06**	**826,037,862.36**	**49.3%**	**850,962,137.64**
052100100100	Ministry of Health & Human Services	8,250,000.00	-	-	0.0%	8,250,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	243,750,000.00	-	-	0.0%	243,750,000.00
052100300100	Yobe State Primary Healthcare Board	225,000,000.00	-	-	0.0%	225,000,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	760,000,000.00	149,243,522.08	509,673,571.58	67.1%	250,326,428.42
052110200100	Hospital Management Board (HMB)	64,500,000.00	8,727,532.48	14,293,838.28	22.2%	50,206,161.72
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	155,000,000.00	21,483,777.50	133,928,880.00	86.4%	21,071,120.00
052110500100	Health Facilities Inspection & Monitoring Agency	65,500,000.00	2,567,000.00	6,594,500.00	10.1%	58,905,500.00
052110600100	College of Health Sciences & Technology, Nguru	130,000,000.00	2,079,000.00	161,547,072.50	124.3%	- 31,547,072.50
052111500100	Yobe Emergency Medical Ambulance Services	25,000,000.00	-	-	0.0%	25,000,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**21,025,600,000.00**	**373,600.00**	**683,600.00**	**0.0%**	**21,024,916,400.00**
053500100100	Ministry of Environment	21,024,600,000.00	333,600.00	533,600.00	0.0%	21,024,066,400.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	1,000,000.00	40,000.00	150,000.00	15.0%	850,000.00
056300000000	**MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY**	**1,195,100,000.00**	**165,384,015.00**	**741,274,482.50**	**62.0%**	**453,825,517.50**
056301800100	Mai Idriss Alooma Polytechnic, Geidam	35,100,000.00	1,278,010.00	1,907,970.00	5.4%	33,192,030.00
056302100100	Yobe State University (YSU)	770,000,000.00	62,007,830.00	538,281,260.00	69.9%	231,718,740.00
056305600100	Yobe State Scholarship Board	10,000,000.00	-	-	0.0%	10,000,000.00
056306500100	Umar Suleiman College of Education, Gashua	175,000,000.00	66,569,000.00	97,450,000.00	55.7%	77,550,000.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	135,000,000.00	13,005,900.00	55,315,250.00	41.0%	79,684,750.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	25,000,000.00	20,680,890.00	32,364,600.00	129.5%	- 7,364,600.00
056306800100	College of Education & Legal Studies (COELS), Nguru	45,000,000.00	1,842,385.00	15,955,402.50	35.5%	29,044,597.50

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Yobe State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	***REVENUE***	***505,532,000,000.00***	***74,607,830,733.49***	***155,360,012,058.07***	***30.7%***	***350,171,987,941.93***
11	***GOVERNMENT SHARE OF FAAC***	***229,700,000,000.00***	***55,785,696,790.77***	***112,187,768,596.36***	***48.8%***	***117,512,231,403.64***
1101	**GOVERNMENT SHARE OF FAAC**	***229,700,000,000.00***	***55,785,696,790.77***	***112,187,768,596.36***	***48.8%***	***117,512,231,403.64***
110101	**GOVERNMENT SHARE OF STATUTORY ALLOCATION**	**56,118,000,000.00**	**24,689,548,644.89**	**44,837,061,543.02**	**79.9%**	**11,280,938,456.98**
11010101	Statutory Allocation	56,118,000,000.00	24,689,548,644.89	44,837,061,543.02	79.9%	11,280,938,456.98
110102	**GOVERNMENT SHARE OF VAT**	**80,819,000,000.00**	**19,832,508,184.10**	**43,977,785,333.45**	**54.4%**	**36,841,214,666.55**
11010201	Share of VAT	80,819,000,000.00	19,832,508,184.10	43,977,785,333.45	54.4%	36,841,214,666.55
110103	**OTHER FAAC REVENUES**	**92,763,000,000.00**	**11,263,639,961.78**	**23,372,921,719.89**	**25.2%**	**69,390,078,280.11**
11010301	Excess Crude	6,645,000,000.00	-	-	0.0%	6,645,000,000.00
11010303	Exchange Gain	5,863,000,000.00	-	-	0.0%	5,863,000,000.00
11010304	Ecological Fund	2,475,000,000.00	787,409,421.08	1,345,340,547.49	54.4%	1,129,659,452.51
11010305	Electronic Money Transfer Levy (EMTL)	3,875,000,000.00	-	370,499,640.81	9.6%	3,504,500,359.19
11010308	Solid Mineral	274,000,000.00	412,401,081.72	412,401,081.72	150.5%	- 138,401,081.72
11010311	NLNG Dividend	25,000,000,000.00	-	-	0.0%	25,000,000,000.00
11010313	State Infrastructure & Security	36,492,000,000.00	7,000,000,000.00	17,500,000,000.00	48.0%	18,992,000,000.00
11010315	Augmentation	-	3,063,829,458.98	3,744,680,449.87		- 3,744,680,449.87
11010399	Other FAAC Distributions	12,139,000,000.00	-	-	0.0%	12,139,000,000.00
12	***INDEPENDENT REVENUE***	***16,132,000,000.00***	***4,104,363,466.07***	***8,454,472,985.06***	***52.4%***	***7,677,527,014.94***
1201	**TAX REVENUE**	***7,471,400,000.00***	***3,242,606,732.47***	***5,919,137,211.58***	***79.2%***	***1,552,262,788.42***
120101	**PERSONAL TAXES**	**6,664,400,000.00**	**2,693,210,169.54**	**5,167,404,573.30**	**77.5%**	**1,496,995,426.70**
12010101	Personal Taxes (e.g PAYE)	6,564,400,000.00	2,667,376,557.50	5,121,151,395.35	78.0%	1,443,248,604.65
12010102	Direct Assessment Tax	100,000,000.00	25,833,612.04	46,253,177.95	46.3%	53,746,822.05
120103	**OTHER TAXES**	**807,000,000.00**	**549,396,562.93**	**751,732,638.28**	**93.2%**	**55,267,361.72**
12010304	Stamp Duty	5,000,000.00	54,970.00	1,066,137.76	21.3%	3,933,862.24
12010309	Other Service Taxes	2,000,000.00	1,044,500.00	1,071,500.00	53.6%	928,500.00
12010311	Withholding Tax	800,000,000.00	548,297,092.93	749,595,000.52	93.7%	50,404,999.48
1202	**NON-TAX REVENUE**	***8,660,600,000.00***	***861,756,733.60***	***2,535,335,773.48***	***29.3%***	***6,125,264,226.52***
120201	**LICENCES - GENERAL**	**657,900,000.00**	**49,002,500.00**	**90,319,725.00**	**13.7%**	**567,580,275.00**
12020105	Radio/Television Station Licences	40,000,000.00	120,000.00	120,000.00	0.3%	39,880,000.00
12020109	Registration of Voluntary Organizations	1,800,000.00	500,000.00	500,000.00	27.8%	1,300,000.00
12020111	Bake House Licences	500,000.00	-	-	0.0%	500,000.00
12020115	Dane Gun Licences	100,000.00	-	-	0.0%	100,000.00
12020116	Cattle Dealer Licences	5,000,000.00	-	-	0.0%	5,000,000.00
12020117	Dried Fish & Meat Licences	89,000,000.00	726,500.00	726,500.00	0.8%	88,273,500.00
12020119	Fishing Permits	4,000,000.00	645,300.00	863,600.00	21.6%	3,136,400.00
12020121	Hunting Permits	100,000.00	-	-	0.0%	100,000.00
12020122	Produce Buying Licences	10,000,000.00	2,480,400.00	5,741,200.00	57.4%	4,258,800.00
12020126	Tractor Hiring Services	250,000,000.00	-	-	0.0%	250,000,000.00
12020130	Cinematograph Licences	400,000.00	-	-	0.0%	400,000.00
12020132	Motor Vehicle Licences	135,000,000.00	44,530,300.00	82,368,425.00	61.0%	52,631,575.00
12020133	Drivers' Licences	65,000,000.00	-	-	0.0%	65,000,000.00
12020134	Patent Medicine & Drug Stores Licences	2,000,000.00	-	-	0.0%	2,000,000.00
12020135	Private Schools Licences	45,000,000.00	-	-	0.0%	45,000,000.00
12020136	Health Facilities Licences	10,000,000.00	-	-	0.0%	10,000,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
120204	**FEES - GENERAL**	**3,974,500,000.00**	**281,003,358.39**	**1,182,347,492.52**	**29.7%**	**2,792,152,507.48**
12020401	Court Fees	25,800,000.00	6,509,994.38	7,951,694.38	30.8%	17,848,305.62
12020417	Contractor Registration Fees	24,000,000.00	1,300,000.00	4,500,000.00	18.8%	19,500,000.00
12020426	Court Sermons/Oath Fees	300,000.00	-	-	0.0%	300,000.00
12020427	Tender Fees	25,000,000.00	-	-	0.0%	25,000,000.00
12020428	Fire Safety Certificate Fees	3,500,000.00	-	500,000.00	14.3%	3,000,000.00
12020430	Professional Registration Fees	1,000,000.00	-	300,000.00	30.0%	700,000.00
12020431	Environmental Impact Assessment Fees	21,000,000.00	-	110,000.00	0.5%	20,890,000.00
12020436	Bill Board Advertisement Fees	1,100,000.00	333,600.00	333,600.00	30.3%	766,400.00
12020437	Deeds Registration Fees	29,000,000.00	10,217,433.35	26,098,699.35	90.0%	2,901,300.65
12020438	Survey/Planning/Building Fees	108,000,000.00	-	-	0.0%	108,000,000.00
12020440	Medical Consultancy Fees	10,000,000.00	505.38	2,533,405.38	25.3%	7,466,594.62
12020441	Laboratory Fees	109,500,000.00	-	1,777,879.24	1.6%	107,722,120.76
12020442	Association Fees	200,000.00	-	-	0.0%	200,000.00
12020445	Change of Ownership Fees	1,000,000.00	940,800.00	1,730,450.00	173.0%	- 730,450.00
12020446	Agricultural/Veterinary Services Fees	4,000,000.00	1,700,700.00	3,402,700.00	85.1%	597,300.00
12020447	Land Use Fees	45,000,000.00	-	-	0.0%	45,000,000.00
12020448	Contract Vetting Fees	1,467,000,000.00	65,621,532.78	83,275,329.17	5.7%	1,383,724,670.83
12020449	Business/Trade Operating Fees	212,500,000.00	2,825,000.00	6,358,800.00	3.0%	206,141,200.00
12020450	Inspection Fees	174,900,000.00	2,567,000.00	6,684,500.00	3.8%	168,215,500.00
12020451	Timber & Forest Fees	500,000.00	-	-	0.0%	500,000.00
12020452	School/Tuition/Registration/Examination Fees - Undergraduate	1,405,100,000.00	188,946,792.50	1,036,750,435.00	73.8%	368,349,565.00
12020453	Application Fees	10,000,000.00	-	-	0.0%	10,000,000.00
12020454	Parking Fees	700,000.00	40,000.00	40,000.00	5.7%	660,000.00
12020456	School Tuition/Registration/Examination Fees - Others	100,000.00	-	-	0.0%	100,000.00
12020460	Building Plan Approval Fees	2,000,000.00	-	-	0.0%	2,000,000.00
12020463	Hospital Service Registration Fees	50,000,000.00	-	-	0.0%	50,000,000.00
12020465	Sports/Recreational Facilities Fees	15,000,000.00	-	-	0.0%	15,000,000.00
12020478	Workshop Fees	300,000.00	-	-	0.0%	300,000.00
12020482	Haulage Fees	149,000,000.00	-	-	0.0%	149,000,000.00
12020484	Sticker Fees	69,000,000.00	-	-	0.0%	69,000,000.00
12020489	Land Extension Fees	10,000,000.00	-	-	0.0%	10,000,000.00
120205	**FINES - GENERAL**	**106,800,000.00**	**41,391,500.00**	**73,925,900.00**	**69.2%**	**32,874,100.00**
12020501	Fines/Penalties	106,800,000.00	41,391,500.00	73,925,900.00	69.2%	32,874,100.00
120206	**SALES - GENERAL**	**1,403,300,000.00**	**72,308,830.09**	**163,049,876.39**	**11.6%**	**1,240,250,123.61**
12020601	Sales of Journal & Publications	32,700,000.00	13,081,017.61	24,881,017.61	76.1%	7,818,982.39
12020604	Sales of Stores/Scraps/Unserviceable Items	10,000,000.00	-	-	0.0%	10,000,000.00
12020606	Sales of Bills of Entries/Application Forms	141,500,000.00	500,000.00	3,723,655.49	2.6%	137,776,344.51
12020608	Sales of Improved Seeds/Chemicals	550,100,000.00	-	-	0.0%	550,100,000.00
12020609	Proceeds from Sales of Farm Produce	50,000,000.00	-	-	0.0%	50,000,000.00
12020610	Proceeds from Sales of Goods by Publication Auction	5,000,000.00	-	-	0.0%	5,000,000.00
12020611	Proceeds from Sales of Government Vehicles	28,000,000.00	-	-	0.0%	28,000,000.00
12020614	Proceeds from Sales of Government Building	530,000,000.00	58,727,812.48	134,445,203.29	25.4%	395,554,796.71
12020616	Sales of Forms	1,000,000.00	-	-	0.0%	1,000,000.00
12020617	Sales of Plan Photostat Print/Map	5,000,000.00	-	-	0.0%	5,000,000.00
12020620	Sales of Other Government Properties	30,000,000.00	-	-	0.0%	30,000,000.00
12020623	Sales of Government Land	10,000,000.00	-	-	0.0%	10,000,000.00
12020625	Sales of Shops	10,000,000.00	-	-	0.0%	10,000,000.00
120207	**EARNINGS - GENERAL**	**842,900,000.00**	**179,011,999.18**	**560,653,275.24**	**66.5%**	**282,246,724.76**
12020703	Earnings from Hire of Plants & Equipment	3,000,000.00	-	-	0.0%	3,000,000.00
12020704	Earnings from the Use of Government Vehicles	62,000,000.00	10,506,000.00	19,706,000.00	31.8%	42,294,000.00
12020705	Earnings from the Use of Government Halls	1,500,000.00	558,750.00	648,750.00	43.3%	851,250.00
12020707	Earnings from Medical Services	705,000,000.00	157,970,549.18	519,656,125.24	73.7%	185,343,874.76
12020708	Earnings from Agricultural Produce	4,000,000.00	-	-	0.0%	4,000,000.00
12020709	Earnings from Tourism/Culture/Arts Centres	100,000.00	-	-	0.0%	100,000.00
12020711	Earnings from Commercial Activities	66,300,000.00	8,626,700.00	18,722,400.00	28.2%	47,577,600.00
12020720	Earnings from Guest Houses	1,000,000.00	1,350,000.00	1,920,000.00	192.0%	- 920,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
12020801	Rent on Government Quarters	5,000,000.00	-	-	0.0%	5,000,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**445,000,000.00**	**55,000,000.00**	**55,000,000.00**	**12.4%**	**390,000,000.00**
12020901	Rent on Government Land	325,000,000.00	-	-	0.0%	325,000,000.00
12020903	Rent & Premium on the Allocation of Land	8,000,000.00	-	-	0.0%	8,000,000.00
12020904	Rent of Plots & Sites Services Programme	5,000,000.00	-	-	0.0%	5,000,000.00
12020905	Lease Rentals	6,000,000.00	-	-	0.0%	6,000,000.00
12020906	Rent on Government Properties	101,000,000.00	55,000,000.00	55,000,000.00	54.5%	46,000,000.00
120210	**REPAYMENTS - GENERAL**	**1,125,000,000.00**	**183,888,545.94**	**409,679,504.33**	**36.4%**	**715,320,495.67**
12021009	Motor Vehicle Refurbishing Loan Repayment	500,000,000.00	-	-	0.0%	500,000,000.00
12021011	Refunds	500,000,000.00	183,888,545.94	407,679,504.33	81.5%	92,320,495.67
12021012	Animal Traction Repayment	25,000,000.00	-	2,000,000.00	8.0%	23,000,000.00
12021013	Furniture Loan Repayment	100,000,000.00	-	-	0.0%	100,000,000.00
120211	**INVESTMENT INCOME**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
12021102	Dividend Received	100,000,000.00	-	-	0.0%	100,000,000.00
120213	**RE-IMBURSEMENT GENERAL**	**200,000.00**	**150,000.00**	**360,000.00**	**180.0%**	**- 160,000.00**
12021302	Audit Fees	200,000.00	150,000.00	360,000.00	180.0%	- 160,000.00
13	***AID AND GRANTS***	***53,700,000,000.00***	***-***	***-***	***0.0%***	***53,700,000,000.00***
1302	**GRANTS**	***53,700,000,000.00***	**-**	**-**	***0.0%***	***53,700,000,000.00***
130201	**DOMESTIC GRANTS**	**53,700,000,000.00**	**-**	**-**	**0.0%**	**53,700,000,000.00**
13020101	Current Grants from FGN	243,750,000.00	-	-	0.0%	243,750,000.00
13020102	Capital Grants from FGN	53,456,250,000.00	-	-	0.0%	53,456,250,000.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***206,000,000,000.00***	***14,717,770,476.65***	***34,717,770,476.65***	***16.9%***	***171,282,229,523.35***
1402	**OTHER CAPITAL RECEIPTS**	***80,000,000,000.00***	**-**	**-**	***0.0%***	***80,000,000,000.00***
140201	**OTHER CAPITAL RECEIPTS**	**80,000,000,000.00**	**-**	**-**	**0.0%**	**80,000,000,000.00**
14020101	Other Capital Receipts	80,000,000,000.00	-	-	0.0%	80,000,000,000.00
1403	**LOANS/BORROWINGS RECEIPTS**	***126,000,000,000.00***	***14,717,770,476.65***	***34,717,770,476.65***	***27.6%***	***91,282,229,523.35***
140301	**DOMESTIC LOANS/BORROWINGS RECEIPTS**	**25,000,000,000.00**	**-**	**20,000,000,000.00**	**80.0%**	**5,000,000,000.00**
14030101	Domestic Loans/Borrowings from Financial Institutions	25,000,000,000.00	-	20,000,000,000.00	80.0%	5,000,000,000.00
140302	**INTERNATIONAL LOANS/BORROWINGS RECEIPTS**	**101,000,000,000.00**	**14,717,770,476.65**	**14,717,770,476.65**	**14.6%**	**86,282,229,523.35**
14030201	International Loans/Borrowings from Financial Institutions	101,000,000,000.00	14,717,770,476.65	14,717,770,476.65	14.6%	86,282,229,523.35

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***515,532,000,000.00***	***76,033,764,157.43***	***136,909,601,223.97***	***26.6%***	***378,622,398,776.03***
010000000000	**ADMINISTRATION**	**65,137,788,000.00**	**14,040,205,412.01**	**29,150,380,223.39**	**44.8%**	**35,987,407,776.61**
011100000000	**GOVERNOR'S OFFICE**	**12,468,366,000.00**	**3,901,427,070.76**	**6,906,248,187.67**	**55.4%**	**5,562,117,812.33**
011100100100	Government House	8,052,188,000.00	3,131,847,262.84	5,538,128,471.68	68.8%	2,514,059,528.32
011100100200	Deputy Governor's Office	1,587,000,000.00	724,074,966.90	1,281,777,846.69	80.8%	305,222,153.31
011100300100	Special Adviser on Budget	6,000,000.00	-	-	0.0%	6,000,000.00
011100300200	Special Adviser on Basic & Secondary Education	6,000,000.00	750,000.00	1,500,806.00	25.0%	4,499,194.00
011100300300	Special Adviser on Finance	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100300400	Special Adviser on Legal Matters	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100300500	Special Adviser on Local Government Affairs	6,000,000.00	1,000,000.00	1,500,012.00	25.0%	4,499,988.00
011100300600	Special Adviser on Housing & Urban Development	6,000,000.00	750,137.50	1,500,309.50	25.0%	4,499,690.50
011100300700	Special Adviser on Political and Legislative Matters	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100300800	Special Adviser on Security	6,000,000.00	750,000.00	1,500,500.00	25.0%	4,499,500.00
011100300900	Special Adviser on Works	6,000,000.00	750,055.00	1,500,755.26	25.0%	4,499,244.74
011100301000	Special Adviser on Health	6,000,000.00	750,000.00	1,500,150.00	25.0%	4,499,850.00
011100301100	Special Adviser on Agriculture	6,000,000.00	750,000.00	1,502,000.00	25.0%	4,498,000.00
011100301200	Special Adviser on Religious Matters	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100301300	Special Adviser on Commerce	6,000,000.00	750,000.00	1,499,322.85	25.0%	4,500,677.15
011100301400	Special Adviser on Water and Sanitation	6,000,000.00	-	-	0.0%	6,000,000.00
011100301500	Special Adviser on Transport & Energy	6,000,000.00	750,050.00	1,500,130.63	25.0%	4,499,869.37
011100301600	Special Adviser on Humanitarian Affairs	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100301700	Special Adviser on Environment	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100301800	Special Adviser on Youth & Sports	6,000,000.00	750,000.00	1,500,093.00	25.0%	4,499,907.00
011100301900	Special Adviser on Women Affairs	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100302000	Special Adviser on Small and Medium Enterprises	6,000,000.00	600,144.00	1,350,288.00	22.5%	4,649,712.00
011100302100	Special Adviser on Higher Education	6,000,000.00	750,340.75	1,500,451.75	25.0%	4,499,548.25
011100302200	Special Adviser on Special Duties	6,000,000.00	650,000.00	1,400,110.00	23.3%	4,599,890.00
011100302300	Special Adviser on Inter-Party Affairs	6,000,000.00	-	-	0.0%	6,000,000.00
011100302400	Special Adviser on Wealth and Job Creation	6,000,000.00	750,050.00	1,500,350.00	25.0%	4,499,650.00
011100302500	Special Adviser on Community and Social Development	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100302600	Special Adviser on Inter-Governmental Affairs	6,000,000.00	750,132.50	1,500,337.00	25.0%	4,499,663.00
011100302700	Special Adviser on Investment	6,000,000.00	750,000.00	1,502,300.00	25.0%	4,497,700.00
011100302800	Special Adviser on Rural Development	6,000,000.00	750,000.00	1,500,084.00	25.0%	4,499,916.00
011100302900	Special Adviser on Policy Delivery	6,000,000.00	750,000.00	1,500,372.25	25.0%	4,499,627.75
011100303000	Special Adviser on Rural Electrification	6,000,000.00	750,116.00	1,500,266.50	25.0%	4,499,733.50
011100303100	Special Adviser on Livestock Development	6,000,000.00	750,137.50	1,495,443.25	24.9%	4,504,556.75
011100500100	Sustainable Development Goals (SDG)	2,150,000,000.00	3,187,000.00	6,374,500.00	0.3%	2,143,625,500.00
011101000100	Bureau for Public Procurement (BPP)	493,178,000.00	21,316,677.77	38,213,287.31	7.7%	454,964,712.69
011200000000	**YOBE STATE HOUSE OF ASSEMBLY**	**7,134,400,000.00**	**886,006,840.19**	**2,069,790,734.29**	**29.0%**	**5,064,609,265.71**
011200300100	House of Assembly	6,872,800,000.00	857,232,006.80	1,991,688,556.97	29.0%	4,881,111,443.03
011200400100	House of Assembly Service Commission	261,600,000.00	28,774,833.39	78,102,177.32	29.9%	183,497,822.68
012300000000	**MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE**	**4,343,868,000.00**	**252,390,979.10**	**484,730,955.65**	**11.2%**	**3,859,137,044.35**
012300100100	Ministry of Home Affairs, Information & Culture	951,520,000.00	70,792,842.04	168,318,325.24	17.7%	783,201,674.76
012300300100	Yobe State Television (Ytv)	372,885,000.00	64,849,969.93	116,044,123.90	31.1%	256,840,876.10
012300400100	Yobe Broadcasting Corporation (YBC)	2,495,634,000.00	59,992,278.80	108,458,035.28	4.3%	2,387,175,964.72
012301300100	Yobe State Printing Corporation	266,127,000.00	20,109,407.12	29,384,388.62	11.0%	236,742,611.38
012305700100	Yobe State Council for Arts & Culture	257,702,000.00	36,646,481.21	62,526,082.61	24.3%	195,175,917.39
012500000000	**HEAD OF SERVICE**	**11,589,000,000.00**	**2,158,326,661.61**	**6,030,469,684.91**	**52.0%**	**5,558,530,315.09**
012500100100	Office of the Head of Civil Service	11,589,000,000.00	2,158,326,661.61	6,030,469,684.91	52.0%	5,558,530,315.09

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014000000000	**AUDIT DEPARTMENT**	**1,046,723,000.00**	**130,138,201.53**	**372,785,564.25**	**35.6%**	**673,937,435.75**
014000100100	Office of the State Auditor-General	539,600,000.00	71,375,639.51	257,419,197.20	47.7%	282,180,802.80
014000200100	Office of the LG Auditor-General	321,713,000.00	46,416,582.12	91,747,388.97	28.5%	229,965,611.03
014000300100	Audit Service Board	185,410,000.00	12,345,979.90	23,618,978.08	12.7%	161,791,021.92
014700000000	**SERVICE COMMISSIONS**	**246,224,000.00**	**42,148,638.13**	**85,264,548.54**	**34.6%**	**160,959,451.46**
014700100100	Civil Service Commission	246,224,000.00	42,148,638.13	85,264,548.54	34.6%	160,959,451.46
014800000000	**ELECTORAL COMMISSION**	**147,472,000.00**	**22,304,286.31**	**82,979,930.43**	**56.3%**	**64,492,069.57**
014800100100	State Independent Electoral Commission (SIEC)	147,472,000.00	22,304,286.31	82,979,930.43	56.3%	64,492,069.57
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**289,076,000.00**	**48,454,662.84**	**90,445,954.55**	**31.3%**	**198,630,045.45**
014900100100	Local Government Service Commission	193,296,000.00	35,080,367.05	64,015,895.64	33.1%	129,280,104.36
014903500100	Local Government Pension Board	95,780,000.00	13,374,295.79	26,430,058.91	27.6%	69,349,941.09
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**24,501,755,000.00**	**6,478,611,231.32**	**12,604,546,636.19**	**51.4%**	**11,897,208,363.81**
016100100100	Office of the Secretary to the State Government	20,285,936,000.00	5,434,635,253.70	10,933,875,300.94	53.9%	9,352,060,699.06
016100200100	Unicef Coordinator	610,000.00	-	75,000.00	12.3%	535,000.00
016100300100	Landscape Unit	305,000.00	37,500.00	50,000.00	16.4%	255,000.00
016100400100	National Volunteer Unit	130,000.00	10,000.00	10,000.00	7.7%	120,000.00
016100500100	Maintenance Unit	305,000.00	37,500.00	62,500.00	20.5%	242,500.00
016100600100	Lagos Liaison Office	6,000,000.00	1,050,000.00	2,100,000.00	35.0%	3,900,000.00
016100700100	Kaduna Liaison Office	7,812,000.00	300,000.00	600,000.00	7.7%	7,212,000.00
016100800100	Abuja Liaison Office	113,400,000.00	13,645,758.00	28,895,758.00	25.5%	84,504,242.00
016100900100	Maiduguri Liaison Office	3,000,000.00	150,000.00	300,000.00	10.0%	2,700,000.00
016101100100	Yobe State Agency for Community and Social Development	200,000,000.00	-	-	0.0%	200,000,000.00
016103700100	Yobe State Pilgrims' Commission	3,884,257,000.00	1,028,745,219.62	1,638,578,077.25	42.2%	2,245,678,922.75
016200000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**3,370,904,000.00**	**120,396,840.22**	**423,118,026.91**	**12.6%**	**2,947,785,973.09**
016200100100	Ministry of Religious Affairs	2,232,816,000.00	59,546,841.22	301,418,028.91	13.5%	1,931,397,971.09
016200100200	Yobe Mosque & Islamic Centre	215,088,000.00	48,849,999.00	97,699,998.00	45.4%	117,388,002.00
016200200100	Yobe State Hisbah Commission	923,000,000.00	12,000,000.00	24,000,000.00	2.6%	899,000,000.00
020000000000	**ECONOMIC**	**236,499,454,000.00**	**42,496,933,657.15**	**70,867,053,931.22**	**30.0%**	**165,632,400,068.78**
021500000000	**MINISTRY OF AGRICULTURE & NATURAL RESOURCES**	**23,743,219,000.00**	**1,528,976,854.78**	**2,888,123,658.42**	**12.2%**	**20,855,095,341.58**
021500100100	Ministry of Agriculture & Natural Resources	22,691,000,000.00	1,457,049,436.14	2,743,736,099.38	12.1%	19,947,263,900.62
021510200100	Agricultural Development Programme (ADP)	759,069,000.00	71,664,918.64	143,862,559.04	19.0%	615,206,440.96
021511000100	Fertilizer Blending Plant	293,150,000.00	262,500.00	525,000.00	0.2%	292,625,000.00
022000000000	**MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT**	**48,379,714,000.00**	**13,742,695,478.38**	**26,415,522,924.47**	**54.6%**	**21,964,191,075.53**
022000100100	Ministry of Finance & Economic Development	2,128,859,000.00	389,201,983.96	800,722,548.59	37.6%	1,328,136,451.41
022000100300	Miscellaneous Expenses Unit	13,462,900,000.00	5,510,134,098.89	6,933,781,340.41	51.5%	6,529,118,659.59
022000100400	Consolidated Revenue Fund Charges Unit	30,144,400,000.00	7,405,575,726.37	17,940,758,153.42	59.5%	12,203,641,846.58
022000200100	Debt Management Office (DMO)	450,000.00	37,500.00	75,000.00	16.7%	375,000.00
022000700100	Office of the Accountant-General	31,155,000.00	5,423,246.50	13,341,120.68	42.8%	17,813,879.32
022000700200	Project Financial Management Unit	450,000.00	37,500.00	75,000.00	16.7%	375,000.00
022000700400	Efficiency Unit	300,000.00	-	-	0.0%	300,000.00
022000800100	Yobe Internal Revenue Service (YIRS)	2,611,200,000.00	432,285,422.66	726,769,761.37	27.8%	1,884,430,238.63
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**30,499,457,000.00**	**10,870,603,220.65**	**11,041,013,019.43**	**36.2%**	**19,458,443,980.57**
022200100100	Ministry of Commerce, Industry & Tourism	25,290,966,000.00	10,672,097,966.58	10,799,457,114.27	42.7%	14,491,508,885.73
022201800100	Yobe State Agency for Public Private Partnership & Investment Promotion	2,433,550,000.00	20,400,000.00	40,800,000.00	1.7%	2,392,750,000.00
022205100100	Small & Medium Scale Industries Credit Board	2,049,008,000.00	11,318,929.62	20,213,894.05	1.0%	2,028,794,105.95
022205200100	Yobe State Hotels Board	204,054,000.00	16,786,324.45	30,542,011.11	15.0%	173,511,988.89
022205900100	Yobe State Micro-Finance Bank	440,000,000.00	150,000,000.00	150,000,000.00	34.1%	290,000,000.00
022206100100	Pre-Stress Concrete Pole Industry	81,879,000.00	-	-	0.0%	81,879,000.00
022700000000	**MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERA**	**3,866,979,000.00**	**16,625,082.50**	**32,284,834.56**	**0.8%**	**3,834,694,165.44**
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	3,866,979,000.00	16,625,082.50	32,284,834.56	0.8%	3,834,694,165.44
022800000000	**INFORMATION TECHNOLOGY DEVELOPMENT AGENCY**	**1,754,000,000.00**	**146,000,000.00**	**302,487,780.00**	**17.2%**	**1,451,512,220.00**
022800700100	Information Technology Development Agency (YITDA)	1,754,000,000.00	146,000,000.00	302,487,780.00	17.2%	1,451,512,220.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**22,478,600,000.00**	**2,465,463,458.65**	**5,271,345,428.78**	**23.5%**	**17,207,254,571.22**
022900100100	Ministry of Transport and Energy	14,346,100,000.00	795,984,323.79	1,171,687,184.93	8.2%	13,174,412,815.07
022900300100	Rural Electrification Commission (REC)	7,382,500,000.00	1,647,910,355.86	4,056,520,685.85	54.9%	3,325,979,314.15

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022905500100	Yobe Road Traffic Agency (YOROTA)	230,000,000.00	20,068,779.00	40,137,558.00	17.5%	189,862,442.00
022905600100	Cargo Airport Agency	520,000,000.00	1,500,000.00	3,000,000.00	0.6%	517,000,000.00
023400000000	**MINISTRY OF WORKS**	**69,447,672,000.00**	**9,616,517,444.16**	**19,689,137,836.67**	**28.4%**	**49,758,534,163.33**
023400100100	Ministry of Works	39,796,992,000.00	8,277,907,444.16	15,938,279,536.67	40.0%	23,858,712,463.33
023400400100	Yobe Road Maintenance Agency (YORMA)	6,156,000,000.00	1,314,610,000.00	3,726,858,300.00	60.5%	2,429,141,700.00
023400500100	Rural Road Fund Authority	244,125,000.00	12,000,000.00	12,000,000.00	4.9%	232,125,000.00
023400600100	Rural Access Road Authority	23,250,555,000.00	12,000,000.00	12,000,000.00	0.1%	23,238,555,000.00
023800000000	**MINISTRY OF BUDGET & ECONOMIC PLANNING**	**6,800,121,000.00**	**186,313,980.33**	**403,368,460.77**	**5.9%**	**6,396,752,539.23**
023800100100	Ministry of Budget & Economic Planning	4,454,561,000.00	175,513,980.33	384,868,460.77	8.6%	4,069,692,539.23
023800100200	Budget Monitoring & Inspection Unit	3,300,000.00	300,000.00	300,000.00	9.1%	3,000,000.00
023800100400	Donor Coordination Unit	6,000,000.00	-	-	0.0%	6,000,000.00
023800100500	New Partnership for African Development (NEPAD) Unit	13,500,000.00	1,500,000.00	3,000,000.00	22.2%	10,500,000.00
023800100600	State Development Plan (SDP) Unit	400,000,000.00	-	-	0.0%	400,000,000.00
023800100700	Human Capital Development & Demograpic Dividend Office	363,700,000.00	-	6,200,000.00	1.7%	357,500,000.00
023800100800	Open Government Partnership (OGP) Office	200,550,000.00	-	-	0.0%	200,550,000.00
023800400100	State Bureau of Statistics (SBS)	1,358,510,000.00	9,000,000.00	9,000,000.00	0.7%	1,349,510,000.00
025000000000	**FISCAL RESPONSIBILITY BOARD (FRB)**	**515,079,000.00**	**36,440,953.14**	**65,740,630.92**	**12.8%**	**449,338,369.08**
025000100100	Fiscal Responsibility Board (FRB)	515,079,000.00	36,440,953.14	65,740,630.92	12.8%	449,338,369.08
025200000000	**MINISTRY OF WATER RESOURCES**	**9,349,422,000.00**	**539,979,055.79**	**1,111,247,329.21**	**11.9%**	**8,238,174,670.79**
025200100100	Ministry of Water Resources	3,880,476,000.00	205,549,653.98	377,633,859.22	9.7%	3,502,842,140.78
025210200100	Yobe State Water Corporation	2,463,518,000.00	198,029,422.13	523,008,591.40	21.2%	1,940,509,408.60
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	3,005,428,000.00	136,399,979.68	210,604,878.59	7.0%	2,794,823,121.41
025300000000	**MINISTRY OF HOUSING & URBAN DEVELOPMENT**	**10,823,392,000.00**	**2,310,528,272.86**	**2,491,367,401.58**	**23.0%**	**8,332,024,598.42**
025300100100	Ministry of Housing & Urban Development	7,977,185,000.00	2,190,011,672.99	2,262,682,777.21	28.4%	5,714,502,222.79
025300700100	Fire and Rescue Service	1,013,624,000.00	90,254,916.20	171,114,324.79	16.9%	842,509,675.21
025301000100	Housing & Property Development Corporation	1,832,583,000.00	30,261,683.67	57,570,299.58	3.1%	1,775,012,700.42
026000000000	**MINISTRY OF LAND & SOLID MINERALS**	**2,583,201,000.00**	**1,016,388,169.16**	**1,124,987,337.91**	**43.6%**	**1,458,213,662.09**
026000300100	Yobe Geographic Information Service (YOGIS)	2,583,201,000.00	1,016,388,169.16	1,124,987,337.91	43.6%	1,458,213,662.09
026500000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**6,258,598,000.00**	**20,401,686.75**	**30,427,288.50**	**0.5%**	**6,228,170,711.50**
026500100100	Ministry of Livestock Development	5,650,000,000.00	18,852,186.75	27,340,288.50	0.5%	5,622,659,711.50
026500200100	Modern Abattoir	336,600,000.00	49,500.00	87,000.00	0.0%	336,513,000.00
026500300100	Pilot Livestock	271,998,000.00	1,500,000.00	3,000,000.00	1.1%	268,998,000.00
030000000000	**LAW & JUSTICE**	**5,607,798,000.00**	**1,066,207,618.15**	**2,194,422,369.81**	**39.1%**	**3,413,375,630.19**
031800000000	**JUDICIAL SERVICE COMMISSION**	**4,147,585,000.00**	**798,082,639.23**	**1,613,585,188.18**	**38.9%**	**2,533,999,811.82**
031801100100	Judicial Service Commission	164,700,000.00	29,059,368.10	79,348,043.00	48.2%	85,351,957.00
031805100100	High Court of Justice	2,043,105,000.00	410,060,388.04	817,445,707.24	40.0%	1,225,659,292.76
031805200100	Sharia Court Division	737,782,000.00	141,283,011.44	282,197,478.22	38.2%	455,584,521.78
031805300100	Sharia Court of Appeal	1,170,378,000.00	217,264,871.65	434,053,959.72	37.1%	736,324,040.28
031805400300	Rent Tribunal	10,600,000.00	150,000.00	200,000.00	1.9%	10,400,000.00
031805400400	Sanitation Court	10,900,000.00	225,000.00	300,000.00	2.8%	10,600,000.00
031805400500	Revenue Court	10,120,000.00	40,000.00	40,000.00	0.4%	10,080,000.00
032600000000	**MINISTRY OF JUSTICE**	**1,460,213,000.00**	**268,124,978.92**	**580,837,181.63**	**39.8%**	**879,375,818.37**
032600100100	Ministry of Justice	968,900,000.00	217,215,528.83	462,981,088.07	47.8%	505,918,911.93
032600100200	Prerogative of Mercy	185,283,000.00	20,909,450.09	67,896,093.56	36.6%	117,386,906.44
032600200100	Justice Sector Reform Team (JSRT)	33,000,000.00	-	-	0.0%	33,000,000.00
032600200200	Victim Support Fund Office	193,030,000.00	-	-	0.0%	193,030,000.00
032605100200	Administration of Justice	80,000,000.00	30,000,000.00	49,960,000.00	62.5%	30,040,000.00
050000000000	**SOCIAL**	**208,286,960,000.00**	**18,430,417,470.12**	**34,697,744,699.55**	**16.7%**	**173,589,215,300.45**
051300000000	**MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT**	**12,220,771,000.00**	**2,812,017,234.31**	**3,553,508,704.04**	**29.1%**	**8,667,262,295.96**
051300100100	Ministry of Youth, Sports, Social & Community Development	10,462,500,000.00	2,713,094,973.39	3,386,007,966.49	32.4%	7,076,492,033.51
051300100200	Yobe State Sports Council	462,100,000.00	48,249,760.92	94,155,737.55	20.4%	367,944,262.45
051300100300	Yobe Desert Stars	390,021,000.00	50,635,000.00	73,270,000.00	18.8%	316,751,000.00
051305200100	NYSC Fika	1,150,000.00	37,500.00	75,000.00	6.5%	1,075,000.00
051305300100	Yobe State Commission for Persons with Disability (PWD)	905,000,000.00	-	-	0.0%	905,000,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051400000000	**MINISTRY OF WOMEN AFFAIRS**	**2,215,058,000.00**	**223,490,142.88**	**336,547,531.09**	**15.2%**	**1,878,510,468.91**
051400100100	Ministry of Women Affairs	2,215,058,000.00	223,490,142.88	336,547,531.09	15.2%	1,878,510,468.91
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**52,167,862,000.00**	**4,238,702,759.95**	**8,121,585,134.60**	**15.6%**	**44,046,276,865.40**
051700100100	Ministry of Basic & Secondary Education	28,571,239,000.00	861,185,526.91	1,395,287,094.31	4.9%	27,175,951,905.69
051700100200	French, Kanuri & Arabic Centre	2,000,000.00	11,544.75	46,075.73	2.3%	1,953,924.27
051700300100	State Universal Basic Education Board (SUBEB)	9,900,534,000.00	809,715,463.21	1,633,234,146.54	16.5%	8,267,299,853.46
051700800100	Yobe State Library Board	271,182,000.00	49,623,374.96	98,485,901.18	36.3%	172,696,098.82
051701000100	Agency for Mass Education	611,990,000.00	132,525,148.13	266,152,565.96	43.5%	345,837,434.04
051703000100	Zonal Inspectorate	1,351,000.00	37,500.00	150,000.00	11.1%	1,201,000.00
051703100100	Arabic & Islamic Education Board	1,923,458,000.00	90,997,422.41	293,713,579.62	15.3%	1,629,744,420.38
051705400100	Teaching Service Board	7,406,747,000.00	1,539,303,556.71	3,035,764,198.16	41.0%	4,370,982,801.84
051705500100	Science & Technical Schools Board	3,468,811,000.00	755,250,158.65	1,398,541,185.58	40.3%	2,070,269,814.42
051706400100	Educational Resource Centre	10,550,000.00	53,064.22	210,387.52	2.0%	10,339,612.48
052100000000	**MINISTRY OF HEALTH & HUMAN SERVICES**	**77,350,000,000.00**	**5,859,036,505.17**	**11,874,434,060.77**	**15.4%**	**65,475,565,939.23**
052100100100	Ministry of Health & Human Services	25,861,170,000.00	1,003,537,867.41	1,821,577,348.17	7.0%	24,039,592,651.83
052100100200	Epidemiological Unit	600,000.00	35,000.00	125,000.00	20.8%	475,000.00
052100100300	National Programme on Immunisation (NPI) Unit	600,000.00	65,000.00	125,000.00	20.8%	475,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	568,750,000.00	3,000,000.00	6,000,000.00	1.1%	562,750,000.00
052100300100	Yobe State Primary Healthcare Board	14,166,400,000.00	388,630,943.03	770,244,706.36	5.4%	13,396,155,293.64
052102600100	Yobe State University Teaching Hospital (YSUTH)	9,926,200,000.00	1,014,340,697.48	2,279,247,860.23	23.0%	7,646,952,139.77
052103300100	Yobe State Aids Control Agency (YOSACA)	594,550,000.00	1,650,000.00	3,150,000.00	0.5%	591,400,000.00
052110200100	Hospital Management Board (HMB)	18,896,900,000.00	3,109,218,479.85	6,144,015,383.11	32.5%	12,752,884,616.89
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	4,349,600,000.00	239,572,275.55	547,027,023.35	12.6%	3,802,572,976.65
052110500100	Health Facilities Inspection & Monitoring Agency	566,722,000.00	10,500,000.00	21,000,000.00	3.7%	545,722,000.00
052110600100	College of Health Sciences & Technology, Nguru	757,700,000.00	75,298,741.85	250,546,739.55	33.1%	507,153,260.45
052110700100	Family Support MCHC	2,250,000.00	187,500.00	375,000.00	16.7%	1,875,000.00
052111300100	Yobe State Drugs & Medical Consumables Management Agency	572,953,000.00	3,000,000.00	6,000,000.00	1.0%	566,953,000.00
052111500100	Yobe Emergency Medical Ambulance Services	1,085,605,000.00	10,000,000.00	25,000,000.00	2.3%	1,060,605,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**29,735,453,000.00**	**641,224,969.36**	**1,179,100,203.57**	**4.0%**	**28,556,352,796.43**
053500100100	Ministry of Environment	25,412,500,000.00	320,412,438.35	624,623,851.83	2.5%	24,787,876,148.17
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	2,655,900,000.00	213,482,504.01	419,516,297.74	15.8%	2,236,383,702.26
053505600100	North East Arid Zone Development Programme (NEAZDP)	824,253,000.00	92,912,027.00	106,124,054.00	12.9%	718,128,946.00
053505700100	Afforestation Programme	92,800,000.00	14,418,000.00	28,836,000.00	31.1%	63,964,000.00
053505800100	Great Green World Agency	750,000,000.00	-	-	0.0%	750,000,000.00
055100000000	**MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS**	**807,122,000.00**	**260,175,504.29**	**511,463,895.24**	**63.4%**	**295,658,104.76**
055100100100	Ministry for Local Government & Chieftaincy Affairs	317,989,000.00	36,403,843.52	63,920,573.70	20.1%	254,068,426.30
055100200100	Emirate Council	489,133,000.00	223,771,660.77	447,543,321.54	91.5%	41,589,678.46
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT**	**6,204,648,000.00**	**691,826,595.73**	**966,549,006.61**	**15.6%**	**5,238,098,993.39**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	4,199,648,000.00	27,823,374.23	77,963,502.11	1.9%	4,121,684,497.89
055400800100	State Emergency Management Agency (SEMA)	2,005,000,000.00	664,003,221.50	888,585,504.50	44.3%	1,116,414,495.50
056300000000	**MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY**	**27,586,046,000.00**	**3,703,943,758.43**	**8,154,556,163.63**	**29.6%**	**19,431,489,836.37**
056300100100	Ministry of Higher Education, Science & Technology	3,790,866,000.00	36,764,183.16	69,289,647.83	1.8%	3,721,576,352.17
056300100300	Remedial Programme	1,500,000.00	55,170.75	55,182.75	3.7%	1,444,817.25
056301800100	Mai Idriss Alooma Polytechnic, Geidam	1,664,100,000.00	210,670,029.46	517,044,222.49	31.1%	1,147,055,777.51
056302100100	Yobe State University (YSU)	11,693,183,000.00	1,577,804,575.77	3,677,856,541.63	31.5%	8,015,326,458.37
056305600100	Yobe State Scholarship Board	2,018,114,000.00	438,698,672.25	874,946,908.79	43.4%	1,143,167,091.21
056306500100	Umar Suleiman College of Education, Gashua	2,849,328,000.00	503,067,307.37	1,107,129,479.11	38.9%	1,742,198,520.89
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	2,099,100,000.00	371,475,807.50	779,499,763.79	37.1%	1,319,600,236.21
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	1,953,055,000.00	321,572,335.78	576,310,477.35	29.5%	1,376,744,522.65
056306800100	College of Education & Legal Studies (COELS), Nguru	1,516,800,000.00	243,835,676.39	552,423,939.89	36.4%	964,376,060.11

Table 5: Personnel Expenditure by Administrative Classification

Yobe State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***86,029,000,000.00***	***20,399,524,664.82***	***43,020,028,921.66***	***50.0%***	***43,008,971,078.34***
010000000000	**ADMINISTRATION**	**11,601,630,000.00**	**2,567,459,949.76**	**5,242,568,222.33**	**45.2%**	**6,359,061,777.67**
011100000000	**GOVERNOR'S OFFICE**	**551,366,000.00**	**123,807,321.20**	**244,005,663.41**	**44.3%**	**307,360,336.59**
011100100100	Government House	493,188,000.00	105,940,643.43	212,692,376.10	43.1%	280,495,623.90
011101000100	Bureau for Public Procurement (BPP)	58,178,000.00	17,866,677.77	31,313,287.31	53.8%	26,864,712.69
011200000000	**YOBE STATE HOUSE OF ASSEMBLY**	**656,200,000.00**	**156,695,425.07**	**315,302,511.43**	**48.0%**	**340,897,488.57**
011200300100	House of Assembly	527,800,000.00	130,045,772.18	262,748,259.61	49.8%	265,051,740.39
011200400100	House of Assembly Service Commission	128,400,000.00	26,649,652.89	52,554,251.82	40.9%	75,845,748.18
012300000000	**MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE**	**812,195,000.00**	**233,092,763.60**	**403,185,910.65**	**49.6%**	**409,009,089.35**
012300100100	Ministry of Home Affairs, Information & Culture	180,249,000.00	56,499,626.54	96,784,530.24	53.7%	83,464,469.76
012300300100	Yobe State Television (Ytv)	229,838,000.00	63,724,969.93	113,794,123.90	49.5%	116,043,876.10
012300400100	Yobe Broadcasting Corporation (YBC)	254,283,000.00	59,654,778.80	107,783,035.28	42.4%	146,499,964.72
012301300100	Yobe State Printing Corporation	45,952,000.00	19,846,907.12	28,859,388.62	62.8%	17,092,611.38
012305700100	Yobe State Council for Arts & Culture	101,873,000.00	33,366,481.21	55,964,832.61	54.9%	45,908,167.39
012500000000	**HEAD OF SERVICE**	**4,080,000,000.00**	**557,275,062.28**	**1,307,253,451.82**	**32.0%**	**2,772,746,548.18**
012500100100	Office of the Head of Civil Service	4,080,000,000.00	557,275,062.28	1,307,253,451.82	32.0%	2,772,746,548.18
014000000000	**AUDIT DEPARTMENT**	**413,910,000.00**	**100,062,701.53**	**196,727,352.75**	**47.5%**	**217,182,647.25**
014000100100	Office of the State Auditor-General	185,900,000.00	43,887,639.51	86,506,089.70	46.5%	99,393,910.30
014000200100	Office of the LG Auditor-General	183,100,000.00	45,329,082.12	89,602,284.97	48.9%	93,497,715.03
014000300100	Audit Service Board	44,910,000.00	10,845,979.90	20,618,978.08	45.9%	24,291,021.92
014700000000	**SERVICE COMMISSIONS**	**135,078,000.00**	**35,036,929.43**	**71,189,512.96**	**52.7%**	**63,888,487.04**
014700100100	Civil Service Commission	135,078,000.00	35,036,929.43	71,189,512.96	52.7%	63,888,487.04
014800000000	**ELECTORAL COMMISSION**	**28,472,000.00**	**14,194,347.56**	**24,944,067.30**	**87.6%**	**3,527,932.70**
014800100100	State Independent Electoral Commission (SIEC)	28,472,000.00	14,194,347.56	24,944,067.30	87.6%	3,527,932.70
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**165,836,000.00**	**43,348,137.94**	**84,181,620.50**	**50.8%**	**81,654,379.50**
014900100100	Local Government Service Commission	110,506,000.00	30,086,342.15	57,976,561.59	52.5%	52,529,438.41
014903500100	Local Government Pension Board	55,330,000.00	13,261,795.79	26,205,058.91	47.4%	29,124,941.09
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**4,092,969,000.00**	**1,200,368,508.18**	**2,405,585,373.38**	**58.8%**	**1,687,383,626.62**
016100100100	Office of the Secretary to the State Government	4,000,712,000.00	1,178,938,631.56	2,367,689,785.85	59.2%	1,633,022,214.15
016101100100	Yobe State Agency for Community and Social Development	20,000,000.00	-	-	0.0%	20,000,000.00
016103700100	Yobe State Pilgrims' Commission	72,257,000.00	21,429,876.62	37,895,587.53	52.4%	34,361,412.47
016200000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**665,604,000.00**	**103,578,752.97**	**190,192,758.13**	**28.6%**	**475,411,241.87**
016200100100	Ministry of Religious Affairs	156,816,000.00	54,803,753.97	92,642,760.13	59.1%	64,173,239.87
016200100200	Yobe Mosque & Islamic Centre	208,788,000.00	48,774,999.00	97,549,998.00	46.7%	111,238,002.00
016200200100	Yobe State Hisbah Commission	300,000,000.00	-	-	0.0%	300,000,000.00
020000000000	**ECONOMIC**	**22,737,619,000.00**	**4,898,274,257.65**	**12,133,751,980.18**	**53.4%**	**10,603,867,019.82**
021500000000	**MINISTRY OF AGRICULTURE & NATURAL RESOURCES**	**3,319,569,000.00**	**873,667,425.70**	**1,716,506,076.14**	**51.7%**	**1,603,062,923.86**
021500100100	Ministry of Agriculture & Natural Resources	2,936,000,000.00	803,502,507.06	1,575,643,517.10	53.7%	1,360,356,482.90
021510200100	Agricultural Development Programme (ADP)	353,569,000.00	70,164,918.64	140,862,559.04	39.8%	212,706,440.96
021511000100	Fertilizer Blending Plant	30,000,000.00	-	-	0.0%	30,000,000.00
022000000000	**MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT**	**15,101,999,000.00**	**2,967,743,664.82**	**8,396,085,586.29**	**55.6%**	**6,705,913,413.71**
022000100100	Ministry of Finance & Economic Development	1,031,663,000.00	259,555,088.96	498,614,553.59	48.3%	533,048,446.41
022000100300	Miscellaneous Expenses Unit	2,211,400,000.00	482,485,333.47	946,415,226.18	42.8%	1,264,984,773.82
022000100400	Consolidated Revenue Fund Charges Unit	11,614,400,000.00	2,166,378,781.81	6,836,839,818.45	58.9%	4,777,560,181.55
022000800100	Yobe Internal Revenue Service (YIRS)	244,536,000.00	59,324,460.58	114,215,988.07	46.7%	130,320,011.93
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**416,582,000.00**	**92,989,513.49**	**175,839,711.77**	**42.2%**	**240,742,288.23**
022200100100	Ministry of Commerce, Industry & Tourism	277,366,000.00	66,646,759.42	128,608,806.61	46.4%	148,757,193.39
022205100100	Small & Medium Scale Industries Credit Board	39,283,000.00	11,056,429.62	19,688,894.05	50.1%	19,594,105.95
022205200100	Yobe State Hotels Board	56,054,000.00	15,286,324.45	27,542,011.11	49.1%	28,511,988.89
022205900100	Yobe State Micro-Finance Bank	40,000,000.00	-	-	0.0%	40,000,000.00
022206100100	Pre-Stress Concrete Pole Industry	3,879,000.00	-	-	0.0%	3,879,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022700000000	**MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERA**	**36,979,000.00**	**9,176,082.50**	**17,352,834.56**	**46.9%**	**19,626,165.44**
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	36,979,000.00	9,176,082.50	17,352,834.56	46.9%	19,626,165.44
022800000000	**INFORMATION TECHNOLOGY DEVELOPMENT AGENCY**	**3,000,000.00**	**-**	**-**	**0.0%**	**3,000,000.00**
022800700100	Information Technology Development Agency (YITDA)	3,000,000.00	-	-	0.0%	3,000,000.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**801,200,000.00**	**199,240,740.09**	**372,266,920.55**	**46.5%**	**428,933,079.45**
022900100100	Ministry of Transport and Energy	388,700,000.00	93,312,234.23	181,198,584.70	46.6%	207,501,415.30
022900300100	Rural Electrification Commission (REC)	382,500,000.00	105,928,505.86	191,068,335.85	50.0%	191,431,664.15
022905500100	Yobe Road Traffic Agency (YOROTA)	30,000,000.00	-	-	0.0%	30,000,000.00
023400000000	**MINISTRY OF WORKS**	**624,418,000.00**	**180,090,034.88**	**338,972,127.39**	**54.3%**	**285,445,872.61**
023400100100	Ministry of Works	624,418,000.00	180,090,034.88	338,972,127.39	54.3%	285,445,872.61
023800000000	**MINISTRY OF BUDGET & ECONOMIC PLANNING**	**228,658,000.00**	**57,533,572.20**	**107,748,285.64**	**47.1%**	**120,909,714.36**
023800100100	Ministry of Budget & Economic Planning	228,658,000.00	57,533,572.20	107,748,285.64	47.1%	120,909,714.36
025000000000	**FISCAL RESPONSIBILITY BOARD (FRB)**	**63,329,000.00**	**11,990,953.14**	**34,840,630.92**	**55.0%**	**28,488,369.08**
025000100100	Fiscal Responsibility Board (FRB)	63,329,000.00	11,990,953.14	34,840,630.92	55.0%	28,488,369.08
025200000000	**MINISTRY OF WATER RESOURCES**	**1,003,167,000.00**	**226,424,270.42**	**440,696,009.04**	**43.9%**	**562,470,990.96**
025200100100	Ministry of Water Resources	121,446,000.00	29,028,663.81	55,399,794.14	45.6%	66,046,205.86
025210200100	Yobe State Water Corporation	663,518,000.00	139,212,586.93	280,732,696.31	42.3%	382,785,303.69
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	218,203,000.00	58,183,019.68	104,563,518.59	47.9%	113,639,481.41
025300000000	**MINISTRY OF HOUSING & URBAN DEVELOPMENT**	**681,267,000.00**	**173,429,831.25**	**326,056,459.97**	**47.9%**	**355,210,540.03**
025300100100	Ministry of Housing & Urban Development	267,185,000.00	68,175,731.38	127,896,835.60	47.9%	139,288,164.40
025300700100	Fire and Rescue Service	322,499,000.00	81,254,916.20	153,114,324.79	47.5%	169,384,675.21
025301000100	Housing & Property Development Corporation	91,583,000.00	23,999,183.67	45,045,299.58	49.2%	46,537,700.42
026000000000	**MINISTRY OF LAND & SOLID MINERALS**	**457,451,000.00**	**105,988,169.16**	**207,387,337.91**	**45.3%**	**250,063,662.09**
026000300100	Yobe Geographic Information Service (YOGIS)	457,451,000.00	105,988,169.16	207,387,337.91	45.3%	250,063,662.09
030000000000	**LAW & JUSTICE**	**2,814,643,000.00**	**672,003,230.90**	**1,426,023,309.06**	**50.7%**	**1,388,619,690.94**
031800000000	**JUDICIAL SERVICE COMMISSION**	**2,079,160,000.00**	**484,942,617.73**	**992,497,145.18**	**47.7%**	**1,086,662,854.82**
031801100100	Judicial Service Commission	72,400,000.00	22,934,346.60	72,000,000.00	99.4%	400,000.00
031805100100	High Court of Justice	1,065,300,000.00	247,060,388.04	491,445,707.24	46.1%	573,854,292.76
031805200100	Sharia Court Division	564,082,000.00	127,683,011.44	254,997,478.22	45.2%	309,084,521.78
031805300100	Sharia Court of Appeal	377,378,000.00	87,264,871.65	174,053,959.72	46.1%	203,324,040.28
032600000000	**MINISTRY OF JUSTICE**	**735,483,000.00**	**187,060,613.17**	**433,526,163.88**	**58.9%**	**301,956,836.12**
032600100100	Ministry of Justice	715,900,000.00	181,151,163.08	422,150,070.32	59.0%	293,749,929.68
032600100200	Prerogative of Mercy	19,583,000.00	5,909,450.09	11,376,093.56	58.1%	8,206,906.44
050000000000	**SOCIAL**	**48,875,108,000.00**	**12,261,787,226.51**	**24,217,685,410.09**	**49.6%**	**24,657,422,589.91**
051300000000	**MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT**	**971,821,000.00**	**232,032,173.07**	**454,323,494.80**	**46.7%**	**517,497,505.20**
051300100100	Ministry of Youth, Sports, Social & Community Development	631,100,000.00	162,084,912.15	316,772,757.25	50.2%	314,327,242.75
051300100200	Yobe State Sports Council	206,100,000.00	47,987,260.92	93,630,737.55	45.4%	112,469,262.45
051300100300	Yobe Desert Stars	134,621,000.00	21,960,000.00	43,920,000.00	32.6%	90,701,000.00
051400000000	**MINISTRY OF WOMEN AFFAIRS**	**202,558,000.00**	**52,513,796.23**	**101,671,184.44**	**50.2%**	**100,886,815.56**
051400100100	Ministry of Women Affairs	202,558,000.00	52,513,796.23	101,671,184.44	50.2%	100,886,815.56
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**12,838,992,000.00**	**3,177,608,790.69**	**6,260,523,642.92**	**48.8%**	**6,578,468,357.08**
051700100100	Ministry of Basic & Secondary Education	191,788,000.00	38,432,010.46	76,071,726.39	39.7%	115,716,273.61
051700300100	State Universal Basic Education Board (SUBEB)	2,206,534,000.00	789,886,148.69	1,546,082,841.16	70.1%	660,451,158.84
051700800100	Yobe State Library Board	162,782,000.00	49,248,374.96	97,735,901.18	60.0%	65,046,098.82
051701000100	Agency for Mass Education	565,590,000.00	132,525,148.13	265,852,565.96	47.0%	299,737,434.04
051703100100	Arabic & Islamic Education Board	70,800,000.00	19,234,922.41	35,494,979.62	50.1%	35,305,020.38
051705400100	Teaching Service Board	6,749,187,000.00	1,500,109,406.35	2,972,717,556.27	44.0%	3,776,469,443.73
051705500100	Science & Technical Schools Board	2,892,311,000.00	648,172,779.69	1,266,568,072.34	43.8%	1,625,742,927.66
052100000000	**MINISTRY OF HEALTH & HUMAN SERVICES**	**20,213,196,000.00**	**5,062,221,008.73**	**9,981,909,417.26**	**49.4%**	**10,231,286,582.74**
052100100100	Ministry of Health & Human Services	2,468,970,000.00	678,101,158.79	1,289,309,036.05	52.2%	1,179,660,963.95
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	20,000,000.00	-	-	0.0%	20,000,000.00
052100300100	Yobe State Primary Healthcare Board	1,385,400,000.00	344,630,943.03	665,252,706.36	48.0%	720,147,293.64

Yobe State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052102600100	Yobe State University Teaching Hospital (YSUTH)	3,684,200,000.00	912,750,192.10	1,815,124,454.85	49.3%	1,869,075,545.15
052110200100	Hospital Management Board (HMB)	11,458,400,000.00	2,914,353,910.50	5,788,154,852.69	50.5%	5,670,245,147.31
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	566,600,000.00	139,320,062.46	279,542,207.76	49.3%	287,057,792.24
052110500100	Health Facilities Inspection & Monitoring Agency	70,722,000.00	-	-	0.0%	70,722,000.00
052110600100	College of Health Sciences & Technology, Nguru	292,700,000.00	73,064,741.85	144,526,159.55	49.4%	148,173,840.45
052111300100	Yobe State Drugs & Medical Consumables Management Agency	140,953,000.00	-	-	0.0%	140,953,000.00
052111500100	Yobe Emergency Medical Ambulance Services	125,251,000.00	-	-	0.0%	125,251,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**2,085,513,000.00**	**505,570,175.36**	**993,289,449.43**	**47.6%**	**1,092,223,550.57**
053500100100	Ministry of Environment	1,180,600,000.00	293,013,144.35	575,624,097.69	48.8%	604,975,902.31
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	846,100,000.00	199,645,004.01	391,841,297.74	46.3%	454,258,702.26
053505600100	North East Arid Zone Development Programme (NEAZDP)	58,813,000.00	12,912,027.00	25,824,054.00	43.9%	32,988,946.00
055100000000	**MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS**	**607,122,000.00**	**258,675,202.29**	**508,463,187.49**	**83.7%**	**98,658,812.51**
055100100100	Ministry for Local Government & Chieftaincy Affairs	117,989,000.00	34,903,541.52	60,919,865.95	51.6%	57,069,134.05
055100200100	Emirate Council	489,133,000.00	223,771,660.77	447,543,321.54	91.5%	41,589,678.46
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT**	**74,675,000.00**	**17,401,909.14**	**32,547,944.72**	**43.6%**	**42,127,055.28**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	74,675,000.00	17,401,909.14	32,547,944.72	43.6%	42,127,055.28
056300000000	**MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY**	**11,881,231,000.00**	**2,955,764,171.00**	**5,884,957,089.03**	**49.5%**	**5,996,273,910.97**
056300100100	Ministry of Higher Education, Science & Technology	82,866,000.00	7,310,335.77	30,662,168.27	37.0%	52,203,831.73
056301800100	Mai Idriss Alooma Polytechnic, Geidam	874,600,000.00	208,781,359.46	417,615,019.49	47.7%	456,984,980.51
056302100100	Yobe State University (YSU)	5,606,623,000.00	1,407,199,076.48	2,806,348,612.34	50.1%	2,800,274,387.66
056305600100	Yobe State Scholarship Board	66,614,000.00	18,066,172.25	32,389,408.79	48.6%	34,224,591.21
056306500100	Umar Suleiman College of Education, Gashua	1,900,828,000.00	449,864,307.37	904,426,979.11	47.6%	996,401,020.89
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	1,449,100,000.00	358,094,907.50	723,434,513.79	49.9%	725,665,486.21
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	982,800,000.00	262,987,335.78	506,353,154.85	51.5%	476,446,845.15
056306800100	College of Education & Legal Studies (COELS), Nguru	917,800,000.00	243,460,676.39	463,727,232.39	50.5%	454,072,767.61

Table 6: Overhead Expenditure by Administrative Classification

Yobe State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***87,323,627,000.00***	***18,855,298,452.77***	***35,092,323,727.17***	***40.2%***	***52,231,303,272.83***
010000000000	**ADMINISTRATION**	**31,670,330,000.00**	**9,433,547,619.11**	**20,033,873,787.73**	**63.3%**	**11,636,456,212.27**
011100000000	**GOVERNOR'S OFFICE**	**9,433,882,000.00**	**3,777,619,749.56**	**6,662,242,524.26**	**70.6%**	**2,771,639,475.74**
011100100100	Government House	7,499,000,000.00	3,025,906,619.41	5,325,436,095.58	71.0%	2,173,563,904.42
011100100200	Deputy Governor's Office	1,587,000,000.00	724,074,966.90	1,281,777,846.69	80.8%	305,222,153.31
011100300100	Special Adviser on Budget	6,000,000.00	-	-	0.0%	6,000,000.00
011100300200	Special Adviser on Basic & Secondary Education	6,000,000.00	750,000.00	1,500,806.00	25.0%	4,499,194.00
011100300300	Special Adviser on Finance	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100300400	Special Adviser on Legal Matters	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100300500	Special Adviser on Local Government Affairs	6,000,000.00	1,000,000.00	1,500,012.00	25.0%	4,499,988.00
011100300600	Special Adviser on Housing & Urban Development	6,000,000.00	750,137.50	1,500,309.50	25.0%	4,499,690.50
011100300700	Special Adviser on Political and Legislative Matters	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100300800	Special Adviser on Security	6,000,000.00	750,000.00	1,500,500.00	25.0%	4,499,500.00
011100300900	Special Adviser on Works	6,000,000.00	750,055.00	1,500,755.26	25.0%	4,499,244.74
011100301000	Special Adviser on Health	6,000,000.00	750,000.00	1,500,150.00	25.0%	4,499,850.00
011100301100	Special Adviser on Agriculture	6,000,000.00	750,000.00	1,502,000.00	25.0%	4,498,000.00
011100301200	Special Adviser on Religious Matters	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100301300	Special Adviser on Commerce	6,000,000.00	750,000.00	1,499,322.85	25.0%	4,500,677.15
011100301400	Special Adviser on Water and Sanitation	6,000,000.00	-	-	0.0%	6,000,000.00
011100301500	Special Adviser on Transport & Energy	6,000,000.00	750,050.00	1,500,130.63	25.0%	4,499,869.37
011100301600	Special Adviser on Humanitarian Affairs	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100301700	Special Adviser on Environment	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100301800	Special Adviser on Youth & Sports	6,000,000.00	750,000.00	1,500,093.00	25.0%	4,499,907.00
011100301900	Special Adviser on Women Affairs	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100302000	Special Adviser on Small and Medium Enterprises	6,000,000.00	600,144.00	1,350,288.00	22.5%	4,649,712.00
011100302100	Special Adviser on Higher Education	6,000,000.00	750,340.75	1,500,451.75	25.0%	4,499,548.25
011100302200	Special Adviser on Special Duties	6,000,000.00	650,000.00	1,400,110.00	23.3%	4,599,890.00
011100302300	Special Adviser on Inter-Party Affairs	6,000,000.00	-	-	0.0%	6,000,000.00
011100302400	Special Adviser on Wealth and Job Creation	6,000,000.00	750,050.00	1,500,350.00	25.0%	4,499,650.00
011100302500	Special Adviser on Community and Social Development	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
011100302600	Special Adviser on Inter-Governmental Affairs	6,000,000.00	750,132.50	1,500,337.00	25.0%	4,499,663.00
011100302700	Special Adviser on Investment	6,000,000.00	750,000.00	1,502,300.00	25.0%	4,497,700.00
011100302800	Special Adviser on Rural Development	6,000,000.00	750,000.00	1,500,084.00	25.0%	4,499,916.00
011100302900	Special Adviser on Policy Delivery	6,000,000.00	750,000.00	1,500,372.25	25.0%	4,499,627.75
011100303000	Special Adviser on Rural Electrification	6,000,000.00	750,116.00	1,500,266.50	25.0%	4,499,733.50
011100303100	Special Adviser on Livestock Development	6,000,000.00	750,137.50	1,495,443.25	24.9%	4,504,556.75
011100500100	Sustainable Development Goals (SDG)	26,882,000.00	3,187,000.00	6,374,500.00	23.7%	20,507,500.00
011101000100	Bureau for Public Procurement (BPP)	135,000,000.00	3,450,000.00	6,900,000.00	5.1%	128,100,000.00
011200000000	**YOBE STATE HOUSE OF ASSEMBLY**	**4,751,200,000.00**	**700,476,415.12**	**1,725,653,222.86**	**36.3%**	**3,025,546,777.14**
011200300100	House of Assembly	4,618,000,000.00	698,351,234.62	1,700,105,297.36	36.8%	2,917,894,702.64
011200400100	House of Assembly Service Commission	133,200,000.00	2,125,180.50	25,547,925.50	19.2%	107,652,074.50
012300000000	**MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE**	**426,673,000.00**	**19,298,215.50**	**81,545,045.00**	**19.1%**	**345,127,955.00**
012300100100	Ministry of Home Affairs, Information & Culture	241,271,000.00	14,293,215.50	71,533,795.00	29.6%	169,737,205.00
012300300100	Yobe State Television (Ytv)	63,047,000.00	1,125,000.00	2,250,000.00	3.6%	60,797,000.00
012300400100	Yobe Broadcasting Corporation (YBC)	48,351,000.00	337,500.00	675,000.00	1.4%	47,676,000.00
012301300100	Yobe State Printing Corporation	8,175,000.00	262,500.00	525,000.00	6.4%	7,650,000.00
012305700100	Yobe State Council for Arts & Culture	65,829,000.00	3,280,000.00	6,561,250.00	10.0%	59,267,750.00
012500000000	**HEAD OF SERVICE**	**3,754,000,000.00**	**776,230,939.13**	**2,903,539,702.70**	**77.3%**	**850,460,297.30**
012500100100	Office of the Head of Civil Service	3,754,000,000.00	776,230,939.13	2,903,539,702.70	77.3%	850,460,297.30
014000000000	**AUDIT DEPARTMENT**	**382,313,000.00**	**30,075,500.00**	**176,058,211.50**	**46.1%**	**206,254,788.50**
014000100100	Office of the State Auditor-General	283,700,000.00	27,488,000.00	170,913,107.50	60.2%	112,786,892.50

Yobe State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014000200100	Office of the LG Auditor-General	48,613,000.00	1,087,500.00	2,145,104.00	4.4%	46,467,896.00
014000300100	Audit Service Board	50,000,000.00	1,500,000.00	3,000,000.00	6.0%	47,000,000.00
014700000000	**SERVICE COMMISSIONS**	**81,146,000.00**	**7,111,708.70**	**14,075,035.58**	**17.3%**	**67,070,964.42**
014700100100	Civil Service Commission	81,146,000.00	7,111,708.70	14,075,035.58	17.3%	67,070,964.42
014800000000	**ELECTORAL COMMISSION**	**104,000,000.00**	**8,109,938.75**	**58,035,863.13**	**55.8%**	**45,964,136.87**
014800100100	State Independent Electoral Commission (SIEC)	104,000,000.00	8,109,938.75	58,035,863.13	55.8%	45,964,136.87
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**49,240,000.00**	**1,163,154.90**	**2,320,964.05**	**4.7%**	**46,919,035.95**
014900100100	Local Government Service Commission	42,790,000.00	1,050,654.90	2,095,964.05	4.9%	40,694,035.95
014903500100	Local Government Pension Board	6,450,000.00	112,500.00	225,000.00	3.5%	6,225,000.00
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**11,607,246,000.00**	**4,097,729,910.20**	**8,374,827,449.87**	**72.2%**	**3,232,418,550.13**
016100100100	Office of the Secretary to the State Government	7,906,684,000.00	3,075,183,809.20	6,742,051,702.15	85.3%	1,164,632,297.85
016100200100	Unicef Coordinator	610,000.00	-	75,000.00	12.3%	535,000.00
016100300100	Landscape Unit	305,000.00	37,500.00	50,000.00	16.4%	255,000.00
016100400100	National Volunteer Unit	130,000.00	10,000.00	10,000.00	7.7%	120,000.00
016100500100	Maintenance Unit	305,000.00	37,500.00	62,500.00	20.5%	242,500.00
016100600100	Lagos Liaison Office	6,000,000.00	1,050,000.00	2,100,000.00	35.0%	3,900,000.00
016100700100	Kaduna Liaison Office	7,812,000.00	300,000.00	600,000.00	7.7%	7,212,000.00
016100800100	Abuja Liaison Office	113,400,000.00	13,645,758.00	28,895,758.00	25.5%	84,504,242.00
016100900100	Maiduguri Liaison Office	3,000,000.00	150,000.00	300,000.00	10.0%	2,700,000.00
016101100100	Yobe State Agency for Community and Social Development	27,000,000.00	-	-	0.0%	27,000,000.00
016103700100	Yobe State Pilgrims' Commission	3,542,000,000.00	1,007,315,343.00	1,600,682,489.72	45.2%	1,941,317,510.28
016200000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**1,080,630,000.00**	**15,732,087.25**	**35,575,768.78**	**3.3%**	**1,045,054,231.22**
016200100100	Ministry of Religious Affairs	514,330,000.00	3,657,087.25	11,425,768.78	2.2%	502,904,231.22
016200100200	Yobe Mosque & Islamic Centre	6,300,000.00	75,000.00	150,000.00	2.4%	6,150,000.00
016200200100	Yobe State Hisbah Commission	560,000,000.00	12,000,000.00	24,000,000.00	4.3%	536,000,000.00
020000000000	**ECONOMIC**	**25,837,210,000.00**	**6,534,721,176.94**	**8,934,433,810.87**	**34.6%**	**16,902,776,189.13**
021500000000	**MINISTRY OF AGRICULTURE & NATURAL RESOURCES**	**1,788,650,000.00**	**93,222,095.75**	**128,723,752.75**	**7.2%**	**1,659,926,247.25**
021500100100	Ministry of Agriculture & Natural Resources	1,576,000,000.00	91,459,595.75	125,198,752.75	7.9%	1,450,801,247.25
021510200100	Agricultural Development Programme (ADP)	195,500,000.00	1,500,000.00	3,000,000.00	1.5%	192,500,000.00
021511000100	Fertilizer Blending Plant	17,150,000.00	262,500.00	525,000.00	3.1%	16,625,000.00
022000000000	**MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT**	**13,673,715,000.00**	**5,535,754,869.00**	**6,915,519,003.21**	**50.6%**	**6,758,195,996.79**
022000100100	Ministry of Finance & Economic Development	587,196,000.00	129,646,895.00	302,107,995.00	51.4%	285,088,005.00
022000100300	Miscellaneous Expenses Unit	11,251,500,000.00	5,027,648,765.42	5,987,366,114.23	53.2%	5,264,133,885.77
022000200100	Debt Management Office (DMO)	450,000.00	37,500.00	75,000.00	16.7%	375,000.00
022000700100	Office of the Accountant-General	31,155,000.00	5,423,246.50	13,341,120.68	42.8%	17,813,879.32
022000700200	Project Financial Management Unit	450,000.00	37,500.00	75,000.00	16.7%	375,000.00
022000700400	Efficiency Unit	300,000.00	-	-	0.0%	300,000.00
022000800100	Yobe Internal Revenue Service (YIRS)	1,802,664,000.00	372,960,962.08	612,553,773.30	34.0%	1,190,110,226.70
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**1,559,875,000.00**	**21,661,036.43**	**107,720,636.93**	**6.9%**	**1,452,154,363.07**
022200100100	Ministry of Commerce, Industry & Tourism	228,600,000.00	998,536.43	66,395,636.93	29.0%	162,204,363.07
022201800100	Yobe State Agency for Public Private Partnership & Investment Promotion	1,311,550,000.00	20,400,000.00	40,800,000.00	3.1%	1,270,750,000.00
022205100100	Small & Medium Scale Industries Credit Board	9,725,000.00	262,500.00	525,000.00	5.4%	9,200,000.00
022206100100	Pre-Stress Concrete Pole Industry	10,000,000.00	-	-	0.0%	10,000,000.00
022700000000	**MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERA**	**256,000,000.00**	**7,449,000.00**	**14,932,000.00**	**5.8%**	**241,068,000.00**
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	256,000,000.00	7,449,000.00	14,932,000.00	5.8%	241,068,000.00
022800000000	**INFORMATION TECHNOLOGY DEVELOPMENT AGENCY**	**251,000,000.00**	**6,000,000.00**	**51,000,000.00**	**20.3%**	**200,000,000.00**
022800700100	Information Technology Development Agency (YITDA)	251,000,000.00	6,000,000.00	51,000,000.00	20.3%	200,000,000.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**2,305,400,000.00**	**542,870,756.51**	**1,047,156,874.18**	**45.4%**	**1,258,243,125.82**
022900100100	Ministry of Transport and Energy	185,400,000.00	79,496,477.51	120,408,316.18	64.9%	64,991,683.82
022900300100	Rural Electrification Commission (REC)	1,500,000,000.00	441,805,500.00	883,611,000.00	58.9%	616,389,000.00
022905500100	Yobe Road Traffic Agency (YOROTA)	100,000,000.00	20,068,779.00	40,137,558.00	40.1%	59,862,442.00

Yobe State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022905600100	Cargo Airport Agency	520,000,000.00	1,500,000.00	3,000,000.00	0.6%	517,000,000.00
023400000000	**MINISTRY OF WORKS**	**618,254,000.00**	**24,750,000.00**	**26,990,000.00**	**4.4%**	**591,264,000.00**
023400100100	Ministry of Works	34,574,000.00	-	1,490,000.00	4.3%	33,084,000.00
023400400100	Yobe Road Maintenance Agency (YORMA)	6,000,000.00	750,000.00	1,500,000.00	25.0%	4,500,000.00
023400500100	Rural Road Fund Authority	244,125,000.00	12,000,000.00	12,000,000.00	4.9%	232,125,000.00
023400600100	Rural Access Road Authority	333,555,000.00	12,000,000.00	12,000,000.00	3.6%	321,555,000.00
023800000000	**MINISTRY OF BUDGET & ECONOMIC PLANNING**	**3,229,463,000.00**	**128,780,408.13**	**295,620,175.13**	**9.2%**	**2,933,842,824.87**
023800100100	Ministry of Budget & Economic Planning	1,303,903,000.00	117,980,408.13	277,120,175.13	21.3%	1,026,782,824.87
023800100200	Budget Monitoring & Inspection Unit	3,300,000.00	300,000.00	300,000.00	9.1%	3,000,000.00
023800100400	Donor Coordination Unit	6,000,000.00	-	-	0.0%	6,000,000.00
023800100500	New Partnership for African Development (NEPAD) Unit	13,500,000.00	1,500,000.00	3,000,000.00	22.2%	10,500,000.00
023800100600	State Development Plan (SDP) Unit	400,000,000.00	-	-	0.0%	400,000,000.00
023800100700	Human Capital Development & Demograpic Dividend Office	363,700,000.00	-	6,200,000.00	1.7%	357,500,000.00
023800100800	Open Government Partnership (OGP) Office	200,550,000.00	-	-	0.0%	200,550,000.00
023800400100	State Bureau of Statistics (SBS)	938,510,000.00	9,000,000.00	9,000,000.00	1.0%	929,510,000.00
025000000000	**FISCAL RESPONSIBILITY BOARD (FRB)**	**196,350,000.00**	**24,450,000.00**	**30,900,000.00**	**15.7%**	**165,450,000.00**
025000100100	Fiscal Responsibility Board (FRB)	196,350,000.00	24,450,000.00	30,900,000.00	15.7%	165,450,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**379,030,000.00**	**79,688,824.37**	**200,339,080.17**	**52.9%**	**178,690,919.83**
025200100100	Ministry of Water Resources	64,030,000.00	1,521,989.17	19,773,785.08	30.9%	44,256,214.92
025210200100	Yobe State Water Corporation	250,000,000.00	58,816,835.20	133,390,895.09	53.4%	116,609,104.91
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	65,000,000.00	19,350,000.00	47,174,400.00	72.6%	17,825,600.00
025300000000	**MINISTRY OF HOUSING & URBAN DEVELOPMENT**	**324,125,000.00**	**43,292,500.00**	**71,505,000.00**	**22.1%**	**252,620,000.00**
025300100100	Ministry of Housing & Urban Development	72,000,000.00	28,030,000.00	40,980,000.00	56.9%	31,020,000.00
025300700100	Fire and Rescue Service	161,125,000.00	9,000,000.00	18,000,000.00	11.2%	143,125,000.00
025301000100	Housing & Property Development Corporation	91,000,000.00	6,262,500.00	12,525,000.00	13.8%	78,475,000.00
026000000000	**MINISTRY OF LAND & SOLID MINERALS**	**99,750,000.00**	**6,400,000.00**	**13,600,000.00**	**13.6%**	**86,150,000.00**
026000300100	Yobe Geographic Information Service (YOGIS)	99,750,000.00	6,400,000.00	13,600,000.00	13.6%	86,150,000.00
026500000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**1,155,598,000.00**	**20,401,686.75**	**30,427,288.50**	**2.6%**	**1,125,170,711.50**
026500100100	Ministry of Livestock Development	970,000,000.00	18,852,186.75	27,340,288.50	2.8%	942,659,711.50
026500200100	Modern Abattoir	48,600,000.00	49,500.00	87,000.00	0.2%	48,513,000.00
026500300100	Pilot Livestock	136,998,000.00	1,500,000.00	3,000,000.00	2.2%	133,998,000.00
030000000000	**LAW & JUSTICE**	**1,259,155,000.00**	**194,204,387.25**	**408,399,060.75**	**32.4%**	**850,755,939.25**
031800000000	**JUDICIAL SERVICE COMMISSION**	**768,425,000.00**	**113,140,021.50**	**261,088,043.00**	**34.0%**	**507,336,957.00**
031801100100	Judicial Service Commission	37,300,000.00	6,125,021.50	7,348,043.00	19.7%	29,951,957.00
031805100100	High Court of Justice	397,805,000.00	63,000,000.00	166,000,000.00	41.7%	231,805,000.00
031805200100	Sharia Court Division	63,700,000.00	13,600,000.00	27,200,000.00	42.7%	36,500,000.00
031805300100	Sharia Court of Appeal	238,000,000.00	30,000,000.00	60,000,000.00	25.2%	178,000,000.00
031805400300	Rent Tribunal	10,600,000.00	150,000.00	200,000.00	1.9%	10,400,000.00
031805400400	Sanitation Court	10,900,000.00	225,000.00	300,000.00	2.8%	10,600,000.00
031805400500	Revenue Court	10,120,000.00	40,000.00	40,000.00	0.4%	10,080,000.00
032600000000	**MINISTRY OF JUSTICE**	**490,730,000.00**	**81,064,365.75**	**147,311,017.75**	**30.0%**	**343,418,982.25**
032600100100	Ministry of Justice	185,000,000.00	36,064,365.75	40,831,017.75	22.1%	144,168,982.25
032600100200	Prerogative of Mercy	85,700,000.00	15,000,000.00	56,520,000.00	66.0%	29,180,000.00
032600200100	Justice Sector Reform Team (JSRT)	33,000,000.00	-	-	0.0%	33,000,000.00
032600200200	Victim Support Fund Office	107,030,000.00	-	-	0.0%	107,030,000.00
032605100200	Administration of Justice	80,000,000.00	30,000,000.00	49,960,000.00	62.5%	30,040,000.00
050000000000	**SOCIAL**	**28,556,932,000.00**	**2,692,825,269.47**	**5,715,617,067.82**	**20.0%**	**22,841,314,932.18**
051300000000	**MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT**	**1,253,950,000.00**	**32,492,320.24**	**34,967,468.24**	**2.8%**	**1,218,982,531.76**
051300100100	Ministry of Youth, Sports, Social & Community Development	236,400,000.00	3,517,320.24	5,017,468.24	2.1%	231,382,531.76
051300100200	Yobe State Sports Council	256,000,000.00	262,500.00	525,000.00	0.2%	255,475,000.00
051300100300	Yobe Desert Stars	255,400,000.00	28,675,000.00	29,350,000.00	11.5%	226,050,000.00
051305200100	NYSC Fika	1,150,000.00	37,500.00	75,000.00	6.5%	1,075,000.00
051305300100	Yobe State Commission for Persons with Disability (PWD)	505,000,000.00	-	-	0.0%	505,000,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051400000000	**MINISTRY OF WOMEN AFFAIRS**	**275,500,000.00**	**4,500,346.65**	**9,000,346.65**	**3.3%**	**266,499,653.35**
051400100100	Ministry of Women Affairs	275,500,000.00	4,500,346.65	9,000,346.65	3.3%	266,499,653.35
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**11,062,612,000.00**	**833,325,986.19**	**1,483,338,178.61**	**13.4%**	**9,579,273,821.39**
051700100100	Ministry of Basic & Secondary Education	8,356,451,000.00	594,985,533.38	941,492,054.85	11.3%	7,414,958,945.15
051700100200	French, Kanuri & Arabic Centre	2,000,000.00	11,544.75	46,075.73	2.3%	1,953,924.27
051700300100	State Universal Basic Education Board (SUBEB)	694,000,000.00	19,829,314.52	87,151,305.38	12.6%	606,848,694.62
051700800100	Yobe State Library Board	8,400,000.00	375,000.00	750,000.00	8.9%	7,650,000.00
051701000100	Agency for Mass Education	16,800,000.00	-	300,000.00	1.8%	16,500,000.00
051703000100	Zonal Inspectorate	1,351,000.00	37,500.00	150,000.00	11.1%	1,201,000.00
051703100100	Arabic & Islamic Education Board	1,240,000,000.00	71,762,500.00	258,218,600.00	20.8%	981,781,400.00
051705400100	Teaching Service Board	457,560,000.00	39,194,150.36	63,046,641.89	13.8%	394,513,358.11
051705500100	Science & Technical Schools Board	275,500,000.00	107,077,378.96	131,973,113.24	47.9%	143,526,886.76
051706400100	Educational Resource Centre	10,550,000.00	53,064.22	210,387.52	2.0%	10,339,612.48
052100000000	**MINISTRY OF HEALTH & HUMAN SERVICES**	**4,334,642,000.00**	**429,634,283.35**	**1,365,197,180.42**	**31.5%**	**2,969,444,819.58**
052100100100	Ministry of Health & Human Services	738,200,000.00	159,722,708.62	236,220,562.12	32.0%	501,979,437.88
052100100200	Epidemiological Unit	600,000.00	35,000.00	125,000.00	20.8%	475,000.00
052100100300	National Programme on Immunisation (NPI) Unit	600,000.00	65,000.00	125,000.00	20.8%	475,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	70,000,000.00	3,000,000.00	6,000,000.00	8.6%	64,000,000.00
052100300100	Yobe State Primary Healthcare Board	346,000,000.00	12,000,000.00	67,992,000.00	19.7%	278,008,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	615,000,000.00	3,000,505.38	365,533,405.38	59.4%	249,466,594.62
052103300100	Yobe State Aids Control Agency (YOSACA)	574,550,000.00	1,650,000.00	3,150,000.00	0.5%	571,400,000.00
052110200100	Hospital Management Board (HMB)	795,500,000.00	194,864,569.35	355,860,530.42	44.7%	439,639,469.58
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	420,000,000.00	29,375,000.00	171,795,102.50	40.9%	248,204,897.50
052110500100	Health Facilities Inspection & Monitoring Agency	146,000,000.00	10,500,000.00	21,000,000.00	14.4%	125,000,000.00
052110600100	College of Health Sciences & Technology, Nguru	115,000,000.00	2,234,000.00	106,020,580.00	92.2%	8,979,420.00
052110700100	Family Support MCHC	2,250,000.00	187,500.00	375,000.00	16.7%	1,875,000.00
052111300100	Yobe State Drugs & Medical Consumables Management Agency	232,000,000.00	3,000,000.00	6,000,000.00	2.6%	226,000,000.00
052111500100	Yobe Emergency Medical Ambulance Services	278,942,000.00	10,000,000.00	25,000,000.00	9.0%	253,942,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**4,176,940,000.00**	**36,386,794.00**	**67,274,754.14**	**1.6%**	**4,109,665,245.86**
053500100100	Ministry of Environment	3,573,900,000.00	22,399,294.00	38,999,754.14	1.1%	3,534,900,245.86
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	309,800,000.00	13,837,500.00	27,675,000.00	8.9%	282,125,000.00
053505600100	North East Arid Zone Development Programme (NEAZDP)	36,440,000.00	-	300,000.00	0.8%	36,140,000.00
053505700100	Afforestation Programme	6,800,000.00	150,000.00	300,000.00	4.4%	6,500,000.00
053505800100	Great Green World Agency	250,000,000.00	-	-	0.0%	250,000,000.00
055100000000	**MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS**	**50,000,000.00**	**1,500,302.00**	**3,000,707.75**	**6.0%**	**46,999,292.25**
055100100100	Ministry for Local Government & Chieftaincy Affairs	50,000,000.00	1,500,302.00	3,000,707.75	6.0%	46,999,292.25
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT**	**2,843,973,000.00**	**674,424,686.59**	**934,001,061.89**	**32.8%**	**1,909,971,938.11**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	838,973,000.00	10,421,465.09	45,415,557.39	5.4%	793,557,442.61
055400800100	State Emergency Management Agency (SEMA)	2,005,000,000.00	664,003,221.50	888,585,504.50	44.3%	1,116,414,495.50
056300000000	**MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY**	**4,559,315,000.00**	**680,560,550.45**	**1,818,837,370.12**	**39.9%**	**2,740,477,629.88**
056300100100	Ministry of Higher Education, Science & Technology	858,000,000.00	9,209,649.70	18,383,281.87	2.1%	839,616,718.13
056300100300	Remedial Programme	1,500,000.00	55,170.75	55,182.75	3.7%	1,444,817.25
056301800100	Mai Idriss Alooma Polytechnic, Geidam	264,500,000.00	1,888,670.00	99,429,203.00	37.6%	165,070,797.00
056302100100	Yobe State University (YSU)	1,047,560,000.00	123,230,660.00	573,005,922.50	54.7%	474,554,077.50
056305600100	Yobe State Scholarship Board	1,934,500,000.00	420,632,500.00	842,557,500.00	43.6%	1,091,942,500.00
056306500100	Umar Suleiman College of Education, Gashua	118,500,000.00	53,203,000.00	70,687,000.00	59.7%	47,813,000.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	143,500,000.00	13,380,900.00	56,065,250.00	39.1%	87,434,750.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	92,255,000.00	58,585,000.00	69,957,322.50	75.8%	22,297,677.50
056306800100	College of Education & Legal Studies (COELS), Nguru	99,000,000.00	375,000.00	88,696,707.50	89.6%	10,303,292.50

Table 7: Capital Expenditure by Administrative Classification

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***291,903,650,000.00***	***31,091,293,044.28***	***46,504,869,689.17***	***15.9%***	***245,398,780,310.83***
010000000000	**ADMINISTRATION**	**16,144,455,000.00**	**1,934,147,843.14**	**3,109,003,713.33**	**19.3%**	**13,035,451,286.67**
011100000000	**GOVERNOR'S OFFICE**	**450,000,000.00**	**-**	**-**	**0.0%**	**450,000,000.00**
011100500100	Sustainable Development Goals (SDG)	150,000,000.00	-	-	0.0%	150,000,000.00
011101000100	Bureau for Public Procurement (BPP)	300,000,000.00	-	-	0.0%	300,000,000.00
011200000000	**YOBE STATE HOUSE OF ASSEMBLY**	**1,727,000,000.00**	**28,835,000.00**	**28,835,000.00**	**1.7%**	**1,698,165,000.00**
011200300100	House of Assembly	1,727,000,000.00	28,835,000.00	28,835,000.00	1.7%	1,698,165,000.00
012300000000	**MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE**	**3,105,000,000.00**	**-**	**-**	**0.0%**	**3,105,000,000.00**
012300100100	Ministry of Home Affairs, Information & Culture	530,000,000.00	-	-	0.0%	530,000,000.00
012300300100	Yobe State Television (Ytv)	80,000,000.00	-	-	0.0%	80,000,000.00
012300400100	Yobe Broadcasting Corporation (YBC)	2,193,000,000.00	-	-	0.0%	2,193,000,000.00
012301300100	Yobe State Printing Corporation	212,000,000.00	-	-	0.0%	212,000,000.00
012305700100	Yobe State Council for Arts & Culture	90,000,000.00	-	-	0.0%	90,000,000.00
012500000000	**HEAD OF SERVICE**	**3,755,000,000.00**	**824,820,660.20**	**1,819,676,530.39**	**48.5%**	**1,935,323,469.61**
012500100100	Office of the Head of Civil Service	3,755,000,000.00	824,820,660.20	1,819,676,530.39	48.5%	1,935,323,469.61
014000000000	**AUDIT DEPARTMENT**	**250,500,000.00**	**-**	**-**	**0.0%**	**250,500,000.00**
014000100100	Office of the State Auditor-General	70,000,000.00	-	-	0.0%	70,000,000.00
014000200100	Office of the LG Auditor-General	90,000,000.00	-	-	0.0%	90,000,000.00
014000300100	Audit Service Board	90,500,000.00	-	-	0.0%	90,500,000.00
014700000000	**SERVICE COMMISSIONS**	**30,000,000.00**	**-**	**-**	**0.0%**	**30,000,000.00**
014700100100	Civil Service Commission	30,000,000.00	-	-	0.0%	30,000,000.00
014800000000	**ELECTORAL COMMISSION**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
014800100100	State Independent Electoral Commission (SIEC)	15,000,000.00	-	-	0.0%	15,000,000.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**74,000,000.00**	**3,943,370.00**	**3,943,370.00**	**5.3%**	**70,056,630.00**
014900100100	Local Government Service Commission	40,000,000.00	3,943,370.00	3,943,370.00	9.9%	36,056,630.00
014903500100	Local Government Pension Board	34,000,000.00	-	-	0.0%	34,000,000.00
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**5,633,955,000.00**	**1,076,548,812.94**	**1,256,548,812.94**	**22.3%**	**4,377,406,187.06**
016100100100	Office of the Secretary to the State Government	5,310,955,000.00	1,076,548,812.94	1,256,548,812.94	23.7%	4,054,406,187.06
016101100100	Yobe State Agency for Community and Social Development	53,000,000.00	-	-	0.0%	53,000,000.00
016103700100	Yobe State Pilgrims' Commission	270,000,000.00	-	-	0.0%	270,000,000.00
016200000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**1,104,000,000.00**	**-**	**-**	**0.0%**	**1,104,000,000.00**
016200100100	Ministry of Religious Affairs	1,041,000,000.00	-	-	0.0%	1,041,000,000.00
016200200100	Yobe State Hisbah Commission	63,000,000.00	-	-	0.0%	63,000,000.00
020000000000	**ECONOMIC**	**152,802,625,000.00**	**25,674,741,278.00**	**38,544,949,805.20**	**25.2%**	**114,257,675,194.80**
021500000000	**MINISTRY OF AGRICULTURE & NATURAL RESOURCES**	**12,376,000,000.00**	**562,087,333.33**	**1,042,893,829.53**	**8.4%**	**11,333,106,170.47**
021500100100	Ministry of Agriculture & Natural Resources	11,920,000,000.00	562,087,333.33	1,042,893,829.53	8.7%	10,877,106,170.47
021510200100	Agricultural Development Programme (ADP)	210,000,000.00	-	-	0.0%	210,000,000.00
021511000100	Fertilizer Blending Plant	246,000,000.00	-	-	0.0%	246,000,000.00
022000000000	**MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT**	**1,074,000,000.00**	**-**	**-**	**0.0%**	**1,074,000,000.00**
022000100100	Ministry of Finance & Economic Development	510,000,000.00	-	-	0.0%	510,000,000.00
022000800100	Yobe Internal Revenue Service (YIRS)	564,000,000.00	-	-	0.0%	564,000,000.00
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**26,773,000,000.00**	**10,605,952,670.73**	**10,607,452,670.73**	**39.6%**	**16,165,547,329.27**
022200100100	Ministry of Commerce, Industry & Tourism	24,385,000,000.00	10,604,452,670.73	10,604,452,670.73	43.5%	13,780,547,329.27
022201800100	Yobe State Agency for Public Private Partnership & Investment Promotion	172,000,000.00	-	-	0.0%	172,000,000.00
022205100100	Small & Medium Scale Industries Credit Board	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
022205200100	Yobe State Hotels Board	148,000,000.00	1,500,000.00	3,000,000.00	2.0%	145,000,000.00
022206100100	Pre-Stress Concrete Pole Industry	68,000,000.00	-	-	0.0%	68,000,000.00
022700000000	**MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERA**	**1,610,000,000.00**	**-**	**-**	**0.0%**	**1,610,000,000.00**
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	1,610,000,000.00	-	-	0.0%	1,610,000,000.00
022800000000	**INFORMATION TECHNOLOGY DEVELOPMENT AGENCY**	**1,500,000,000.00**	**140,000,000.00**	**251,487,780.00**	**16.8%**	**1,248,512,220.00**
022800700100	Information Technology Development Agency (YITDA)	1,500,000,000.00	140,000,000.00	251,487,780.00	16.8%	1,248,512,220.00

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**19,370,000,000.00**	**1,723,351,962.05**	**3,851,921,634.05**	**19.9%**	**15,518,078,365.95**
022900100100	Ministry of Transport and Energy	13,770,000,000.00	623,175,612.05	870,080,284.05	6.3%	12,899,919,715.95
022900300100	Rural Electrification Commission (REC)	5,500,000,000.00	1,100,176,350.00	2,981,841,350.00	54.2%	2,518,158,650.00
022905500100	Yobe Road Traffic Agency (YOROTA)	100,000,000.00	-	-	0.0%	100,000,000.00
023400000000	**MINISTRY OF WORKS**	**63,288,000,000.00**	**9,411,677,409.28**	**19,323,175,709.28**	**30.5%**	**43,964,824,290.72**
023400100100	Ministry of Works	39,138,000,000.00	8,097,817,409.28	15,597,817,409.28	39.9%	23,540,182,590.72
023400400100	Yobe Road Maintenance Agency (YORMA)	6,150,000,000.00	1,313,860,000.00	3,725,358,300.00	60.6%	2,424,641,700.00
023400600100	Rural Access Road Authority	18,000,000,000.00	-	-	0.0%	18,000,000,000.00
023800000000	**MINISTRY OF BUDGET & ECONOMIC PLANNING**	**1,642,000,000.00**	**-**	**-**	**0.0%**	**1,642,000,000.00**
023800100100	Ministry of Budget & Economic Planning	1,222,000,000.00	-	-	0.0%	1,222,000,000.00
023800400100	State Bureau of Statistics (SBS)	420,000,000.00	-	-	0.0%	420,000,000.00
025000000000	**FISCAL RESPONSIBILITY BOARD (FRB)**	**255,400,000.00**	**-**	**-**	**0.0%**	**255,400,000.00**
025000100100	Fiscal Responsibility Board (FRB)	255,400,000.00	-	-	0.0%	255,400,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**7,967,225,000.00**	**233,865,961.00**	**470,212,240.00**	**5.9%**	**7,497,012,760.00**
025200100100	Ministry of Water Resources	3,695,000,000.00	174,999,001.00	302,460,280.00	8.2%	3,392,539,720.00
025210200100	Yobe State Water Corporation	1,550,000,000.00	-	108,885,000.00	7.0%	1,441,115,000.00
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	2,722,225,000.00	58,866,960.00	58,866,960.00	2.2%	2,663,358,040.00
025300000000	**MINISTRY OF HOUSING & URBAN DEVELOPMENT**	**9,818,000,000.00**	**2,093,805,941.61**	**2,093,805,941.61**	**21.3%**	**7,724,194,058.39**
025300100100	Ministry of Housing & Urban Development	7,638,000,000.00	2,093,805,941.61	2,093,805,941.61	27.4%	5,544,194,058.39
025300700100	Fire and Rescue Service	530,000,000.00	-	-	0.0%	530,000,000.00
025301000100	Housing & Property Development Corporation	1,650,000,000.00	-	-	0.0%	1,650,000,000.00
026000000000	**MINISTRY OF LAND & SOLID MINERALS**	**2,026,000,000.00**	**904,000,000.00**	**904,000,000.00**	**44.6%**	**1,122,000,000.00**
026000300100	Yobe Geographic Information Service (YOGIS)	2,026,000,000.00	904,000,000.00	904,000,000.00	44.6%	1,122,000,000.00
026500000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**5,103,000,000.00**	**-**	**-**	**0.0%**	**5,103,000,000.00**
026500100100	Ministry of Livestock Development	4,680,000,000.00	-	-	0.0%	4,680,000,000.00
026500200100	Modern Abattoir	288,000,000.00	-	-	0.0%	288,000,000.00
026500300100	Pilot Livestock	135,000,000.00	-	-	0.0%	135,000,000.00
030000000000	**LAW & JUSTICE**	**1,448,000,000.00**	**200,000,000.00**	**360,000,000.00**	**24.9%**	**1,088,000,000.00**
031800000000	**JUDICIAL SERVICE COMMISSION**	**1,300,000,000.00**	**200,000,000.00**	**360,000,000.00**	**27.7%**	**940,000,000.00**
031801100100	Judicial Service Commission	55,000,000.00	-	-	0.0%	55,000,000.00
031805100100	High Court of Justice	580,000,000.00	100,000,000.00	160,000,000.00	27.6%	420,000,000.00
031805200100	Sharia Court Division	110,000,000.00	-	-	0.0%	110,000,000.00
031805300100	Sharia Court of Appeal	555,000,000.00	100,000,000.00	200,000,000.00	36.0%	355,000,000.00
032600000000	**MINISTRY OF JUSTICE**	**148,000,000.00**	**-**	**-**	**0.0%**	**148,000,000.00**
032600100100	Ministry of Justice	68,000,000.00	-	-	0.0%	68,000,000.00
032600100200	Prerogative of Mercy	80,000,000.00	-	-	0.0%	80,000,000.00
050000000000	**SOCIAL**	**121,508,570,000.00**	**3,282,403,923.14**	**4,490,916,170.64**	**3.7%**	**117,017,653,829.36**
051300000000	**MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT**	**9,745,000,000.00**	**2,520,567,690.00**	**3,020,567,690.00**	**31.0%**	**6,724,432,310.00**
051300100100	Ministry of Youth, Sports, Social & Community Development	9,495,000,000.00	2,520,567,690.00	3,020,567,690.00	31.8%	6,474,432,310.00
051305300100	Yobe State Commission for Persons with Disability (PWD)	250,000,000.00	-	-	0.0%	250,000,000.00
051400000000	**MINISTRY OF WOMEN AFFAIRS**	**737,000,000.00**	**-**	**-**	**0.0%**	**737,000,000.00**
051400100100	Ministry of Women Affairs	737,000,000.00	-	-	0.0%	737,000,000.00
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**27,055,658,000.00**	**227,767,983.07**	**377,723,313.07**	**1.4%**	**26,677,934,686.93**
051700100100	Ministry of Basic & Secondary Education	18,823,000,000.00	227,767,983.07	377,723,313.07	2.0%	18,445,276,686.93
051700300100	State Universal Basic Education Board (SUBEB)	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
051700800100	Yobe State Library Board	100,000,000.00	-	-	0.0%	100,000,000.00
051701000100	Agency for Mass Education	19,000,000.00	-	-	0.0%	19,000,000.00
051703100100	Arabic & Islamic Education Board	612,658,000.00	-	-	0.0%	612,658,000.00
051705400100	Teaching Service Board	200,000,000.00	-	-	0.0%	200,000,000.00
051705500100	Science & Technical Schools Board	301,000,000.00	-	-	0.0%	301,000,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052100000000	**MINISTRY OF HEALTH & HUMAN SERVICES**	**50,657,412,000.00**	**367,181,213.09**	**523,327,463.09**	**1.0%**	**50,134,084,536.91**
052100100100	Ministry of Health & Human Services	22,653,000,000.00	165,714,000.00	295,047,750.00	1.3%	22,357,952,250.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	95,000,000.00	-	-	0.0%	95,000,000.00
052100300100	Yobe State Primary Healthcare Board	10,675,000,000.00	32,000,000.00	34,000,000.00	0.3%	10,641,000,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	5,627,000,000.00	98,590,000.00	98,590,000.00	1.8%	5,528,410,000.00
052103300100	Yobe State Aids Control Agency (YOSACA)	20,000,000.00	-	-	0.0%	20,000,000.00
052110200100	Hospital Management Board (HMB)	6,643,000,000.00	-	-	0.0%	6,643,000,000.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	3,363,000,000.00	70,877,213.09	95,689,713.09	2.8%	3,267,310,286.91
052110500100	Health Facilities Inspection & Monitoring Agency	350,000,000.00	-	-	0.0%	350,000,000.00
052110600100	College of Health Sciences & Technology, Nguru	350,000,000.00	-	-	0.0%	350,000,000.00
052111300100	Yobe State Drugs & Medical Consumables Management Agency	200,000,000.00	-	-	0.0%	200,000,000.00
052111500100	Yobe Emergency Medical Ambulance Services	681,412,000.00	-	-	0.0%	681,412,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**21,789,000,000.00**	**99,268,000.00**	**118,536,000.00**	**0.5%**	**21,670,464,000.00**
053500100100	Ministry of Environment	19,158,000,000.00	5,000,000.00	10,000,000.00	0.1%	19,148,000,000.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
053505600100	North East Arid Zone Development Programme (NEAZDP)	545,000,000.00	80,000,000.00	80,000,000.00	14.7%	465,000,000.00
053505700100	Afforestation Programme	86,000,000.00	14,268,000.00	28,536,000.00	33.2%	57,464,000.00
053505800100	Great Green World Agency	500,000,000.00	-	-	0.0%	500,000,000.00
055100000000	**MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS**	**150,000,000.00**	**-**	**-**	**0.0%**	**150,000,000.00**
055100100100	Ministry for Local Government & Chieftaincy Affairs	150,000,000.00	-	-	0.0%	150,000,000.00
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT**	**236,000,000.00**	**-**	**-**	**0.0%**	**236,000,000.00**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	236,000,000.00	-	-	0.0%	236,000,000.00
056300000000	**MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY**	**11,138,500,000.00**	**67,619,036.98**	**450,761,704.48**	**4.0%**	**10,687,738,295.52**
056300100100	Ministry of Higher Education, Science & Technology	2,850,000,000.00	20,244,197.69	20,244,197.69	0.7%	2,829,755,802.31
056301800100	Mai Idriss Alooma Polytechnic, Geidam	525,000,000.00	-	-	0.0%	525,000,000.00
056302100100	Yobe State University (YSU)	5,039,000,000.00	47,374,839.29	298,502,006.79	5.9%	4,740,497,993.21
056305600100	Yobe State Scholarship Board	10,000,000.00	-	-	0.0%	10,000,000.00
056306500100	Umar Suleiman College of Education, Gashua	830,000,000.00	-	132,015,500.00	15.9%	697,984,500.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	506,500,000.00	-	-	0.0%	506,500,000.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	878,000,000.00	-	-	0.0%	878,000,000.00
056306800100	College of Education & Legal Studies (COELS), Nguru	500,000,000.00	-	-	0.0%	500,000,000.00

Table 8: Other Expenditure by Administrative Classification

Yobe State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***50,275,723,000.00***	***5,687,647,995.56***	***12,292,378,885.97***	***24.4%***	***37,983,344,114.03***
010000000000	**ADMINISTRATION**	**5,721,373,000.00**	**105,050,000.00**	**764,934,500.00**	**13.4%**	**4,956,438,500.00**
011100000000	**GOVERNOR'S OFFICE**	**2,033,118,000.00**	**-**	**-**	**0.0%**	**2,033,118,000.00**
011100100100	Government House	60,000,000.00	-	-	0.0%	60,000,000.00
011100500100	Sustainable Development Goals (SDG)	1,973,118,000.00	-	-	0.0%	1,973,118,000.00
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**3,167,585,000.00**	**103,964,000.00**	**567,585,000.00**	**17.9%**	**2,600,000,000.00**
016100100100	Office of the Secretary to the State Government	3,067,585,000.00	103,964,000.00	567,585,000.00	18.5%	2,500,000,000.00
016101100100	Yobe State Agency for Community and Social Development	100,000,000.00	-	-	0.0%	100,000,000.00
016200000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**520,670,000.00**	**1,086,000.00**	**197,349,500.00**	**37.9%**	**323,320,500.00**
016200100100	Ministry of Religious Affairs	520,670,000.00	1,086,000.00	197,349,500.00	37.9%	323,320,500.00
020000000000	**ECONOMIC**	**35,122,000,000.00**	**5,389,196,944.56**	**11,253,918,334.97**	**32.0%**	**23,868,081,665.03**
021500000000	**MINISTRY OF AGRICULTURE & NATURAL RESOURCES**	**6,259,000,000.00**	**-**	**-**	**0.0%**	**6,259,000,000.00**
021500100100	Ministry of Agriculture & Natural Resources	6,259,000,000.00	-	-	0.0%	6,259,000,000.00
022000000000	**MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT**	**18,530,000,000.00**	**5,239,196,944.56**	**11,103,918,334.97**	**59.9%**	**7,426,081,665.03**
022000100400	Consolidated Revenue Fund Charges Unit	18,530,000,000.00	5,239,196,944.56	11,103,918,334.97	59.9%	7,426,081,665.03
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**1,750,000,000.00**	**150,000,000.00**	**150,000,000.00**	**8.6%**	**1,600,000,000.00**
022200100100	Ministry of Commerce, Industry & Tourism	400,000,000.00	-	-	0.0%	400,000,000.00
022201800100	Yobe State Agency for Public Private Partnership & Investment Promotion	950,000,000.00	-	-	0.0%	950,000,000.00
022205900100	Yobe State Micro-Finance Bank	400,000,000.00	150,000,000.00	150,000,000.00	37.5%	250,000,000.00
022700000000	**MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERA**	**1,964,000,000.00**	**-**	**-**	**0.0%**	**1,964,000,000.00**
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	1,964,000,000.00	-	-	0.0%	1,964,000,000.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
022900100100	Ministry of Transport and Energy	2,000,000.00	-	-	0.0%	2,000,000.00
023400000000	**MINISTRY OF WORKS**	**4,917,000,000.00**	**-**	**-**	**0.0%**	**4,917,000,000.00**
023400600100	Rural Access Road Authority	4,917,000,000.00	-	-	0.0%	4,917,000,000.00
023800000000	**MINISTRY OF BUDGET & ECONOMIC PLANNING**	**1,700,000,000.00**	**-**	**-**	**0.0%**	**1,700,000,000.00**
023800100100	Ministry of Budget & Economic Planning	1,700,000,000.00	-	-	0.0%	1,700,000,000.00
030000000000	**LAW & JUSTICE**	**86,000,000.00**	**-**	**-**	**0.0%**	**86,000,000.00**
032600000000	**MINISTRY OF JUSTICE**	**86,000,000.00**	**-**	**-**	**0.0%**	**86,000,000.00**
032600200200	Victim Support Fund Office	86,000,000.00	-	-	0.0%	86,000,000.00
050000000000	**SOCIAL**	**9,346,350,000.00**	**193,401,051.00**	**273,526,051.00**	**2.9%**	**9,072,823,949.00**
051300000000	**MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT**	**250,000,000.00**	**26,925,051.00**	**43,650,051.00**	**17.5%**	**206,349,949.00**
051300100100	Ministry of Youth, Sports, Social & Community Development	100,000,000.00	26,925,051.00	43,650,051.00	43.7%	56,349,949.00
051305300100	Yobe State Commission for Persons with Disability (PWD)	150,000,000.00	-	-	0.0%	150,000,000.00
051400000000	**MINISTRY OF WOMEN AFFAIRS**	**1,000,000,000.00**	**166,476,000.00**	**225,876,000.00**	**22.6%**	**774,124,000.00**
051400100100	Ministry of Women Affairs	1,000,000,000.00	166,476,000.00	225,876,000.00	22.6%	774,124,000.00
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**1,210,600,000.00**	**-**	**-**	**0.0%**	**1,210,600,000.00**
051700100100	Ministry of Basic & Secondary Education	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
051701000100	Agency for Mass Education	10,600,000.00	-	-	0.0%	10,600,000.00
052100000000	**MINISTRY OF HEALTH & HUMAN SERVICES**	**2,144,750,000.00**	**-**	**4,000,000.00**	**0.2%**	**2,140,750,000.00**
052100100100	Ministry of Health & Human Services	1,000,000.00	-	1,000,000.00	100.0%	-
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	383,750,000.00	-	-	0.0%	383,750,000.00
052100300100	Yobe State Primary Healthcare Board	1,760,000,000.00	-	3,000,000.00	0.2%	1,757,000,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**1,684,000,000.00**	**-**	**-**	**0.0%**	**1,684,000,000.00**
053500100100	Ministry of Environment	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
053505600100	North East Arid Zone Development Programme (NEAZDP)	184,000,000.00	-	-	0.0%	184,000,000.00
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT**	**3,050,000,000.00**	**-**	**-**	**0.0%**	**3,050,000,000.00**
055400100100	Ministry of Humanitarian Affairs & Disaster Management	3,050,000,000.00	-	-	0.0%	3,050,000,000.00
056300000000	**MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY**	**7,000,000.00**	**-**	**-**	**0.0%**	**7,000,000.00**
056305600100	Yobe State Scholarship Board	7,000,000.00	-	-	0.0%	7,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**515,532,000,000.00**	**76,033,764,157.43**	**136,909,601,223.97**	**26.6%**	**378,622,398,776.03**
2	***EXPENDITURES***	***223,628,350,000.00***	***44,942,471,113.15***	***90,404,731,534.80***	***40.4%***	***133,223,618,465.20***
21	***PERSONNEL COST***	***86,029,000,000.00***	***20,399,524,664.82***	***43,020,028,921.66***	***50.0%***	***43,008,971,078.34***
2101	**SALARY**	***71,809,331,000.00***	***17,775,221,942.97***	***35,258,480,076.57***	***49.1%***	***36,550,850,923.43***
210101	**SALARIES AND WAGES**	**71,809,331,000.00**	**17,775,221,942.97**	**35,258,480,076.57**	**49.1%**	**36,550,850,923.43**
21010101	Consolidated Salary	71,679,331,000.00	17,744,510,549.54	35,200,573,877.03	49.1%	36,478,757,122.97
21010103	Consolidated Revenue Fund Charge - Salaries	130,000,000.00	30,711,393.43	57,906,199.54	44.5%	72,093,800.46
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***2,735,269,000.00***	***488,635,333.47***	***982,615,226.18***	***35.9%***	***1,752,653,773.82***
210201	**ALLOWANCES**	**871,569,000.00**	**9,750,000.00**	**39,800,000.00**	**4.6%**	**831,769,000.00**
21020101	Non-Regular Allowances	871,569,000.00	9,750,000.00	39,800,000.00	4.6%	831,769,000.00
210202	**SOCIAL CONTRIBUTIONS**	**1,863,700,000.00**	**478,885,333.47**	**942,815,226.18**	**50.6%**	**920,884,773.82**
21020201	NHIS Contribution	1,863,700,000.00	478,885,333.47	942,815,226.18	50.6%	920,884,773.82
2103	**SOCIAL BENEFITS**	***11,484,400,000.00***	***2,135,667,388.38***	***6,778,933,618.91***	***59.0%***	***4,705,466,381.09***
210301	**SOCIAL BENEFITS**	**11,484,400,000.00**	**2,135,667,388.38**	**6,778,933,618.91**	**59.0%**	**4,705,466,381.09**
21030101	Gratuity	2,148,500,000.00	-	2,148,000,000.00	100.0%	500,000.00
21030102	Pension	7,785,900,000.00	2,110,667,388.38	4,082,183,288.91	52.4%	3,703,716,711.09
21030103	Death Benefits	550,000,000.00	25,000,000.00	545,000,000.00	99.1%	5,000,000.00
21030106	Severance Gratuity	1,000,000,000.00	-	3,750,330.00	0.4%	996,249,670.00
22	***OTHER RECURRENT COSTS***	***137,599,350,000.00***	***24,542,946,448.33***	***47,384,702,613.14***	***34.4%***	***90,214,647,386.86***
2202	**OVERHEAD COST**	***87,323,627,000.00***	***18,855,298,452.77***	***35,092,323,727.17***	***40.2%***	***52,231,303,272.83***
220201	**TRAVEL & TRANSPORT - GENERAL**	**11,311,025,121.20**	**2,219,625,597.34**	**3,682,925,233.21**	**32.6%**	**7,628,099,887.99**
22020101	Local Transport & Traveling - Training	1,281,604,009.20	119,277,507.82	322,377,643.56	25.2%	959,226,365.64
22020102	Local Transport & Traveling - Others	3,928,871,112.00	725,307,746.52	1,355,890,099.93	34.5%	2,572,981,012.07
22020103	International Transport & Traveling - Training	654,000,000.00	-	18,000,000.00	2.8%	636,000,000.00
22020104	International Transport & Traveling - Others	5,446,550,000.00	1,375,040,343.00	1,986,657,489.72	36.5%	3,459,892,510.28
220202	**UTILITIES GENERAL**	**1,321,690,989.90**	**320,963,069.64**	**622,624,858.60**	**47.1%**	**699,066,131.30**
22020201	Electricity Charges	979,890,499.90	305,125,569.64	594,303,358.60	60.6%	385,587,141.30
22020202	Telephone Charges	500,000.00	-	-	0.0%	500,000.00
22020203	Internet Access Charges	144,934,213.00	1,575,000.00	3,090,000.00	2.1%	141,844,213.00
22020204	Satellites Broadcasting Access Charges	23,365,221.00	-	425,000.00	1.8%	22,940,221.00
22020205	Water Rates	8,401,000.00	-	-	0.0%	8,401,000.00
22020206	Sewage Charges	5,088,056.00	255,000.00	255,000.00	5.0%	4,833,056.00
22020210	Software Charges/Licence Renewal	159,512,000.00	14,007,500.00	24,551,500.00	15.4%	134,960,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**12,609,310,730.60**	**960,454,158.20**	**2,467,437,047.69**	**19.6%**	**10,141,873,682.91**
22020301	Office Stationaries/Computer Consumables	824,028,843.50	47,364,191.68	195,147,277.87	23.7%	628,881,565.63
22020302	Books	27,500,000.00	-	-	0.0%	27,500,000.00
22020303	News Papers	17,319,325.00	51,500.00	353,100.00	2.0%	16,966,225.00
22020304	Magazines & Periodicals	56,091,102.00	10,000.00	10,000.00	0.0%	56,081,102.00
22020305	Printing of Non-Security Documents	1,094,841,000.00	20,520,654.90	315,129,546.95	28.8%	779,711,453.05
22020306	Printing of Security Documents	138,183,826.10	34,074,440.00	47,139,440.00	34.1%	91,044,386.10
22020307	Drugs/Laboratory/Medical Supplies	2,668,155,000.00	242,907,746.12	772,089,796.12	28.9%	1,896,065,203.88
22020308	Field & Camping Materials Supplies	118,945,000.00	23,002,000.00	64,537,000.00	54.3%	54,408,000.00
22020309	Uniforms & Other Clothing	361,655,891.00	2,207,200.00	3,763,200.00	1.0%	357,892,691.00
22020310	Teaching Aids/Instruction Materials	753,265,743.00	15,812,310.00	226,712,310.00	30.1%	526,553,433.00
22020311	Food Stuff/Catering Materials Supplies	5,910,000,000.00	490,819,115.50	757,320,376.75	12.8%	5,152,679,623.25
22020312	Production, Publication and Circulation of Annual Financial Statement	7,500,000.00	-	-	0.0%	7,500,000.00
22020314	Procurement of Seeds & Seedlings	596,825,000.00	83,565,000.00	84,995,000.00	14.2%	511,830,000.00
22020315	Sanitary Kits & Supplies	35,000,000.00	120,000.00	240,000.00	0.7%	34,760,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220204	**MAINTENANCE SERVICES - GENERAL**	**7,098,172,007.00**	**1,321,669,458.25**	**2,681,942,487.06**	**37.8%**	**4,416,229,519.94**
22020401	Maintenance of Motor Vehicle	1,206,556,400.00	40,780,162.64	102,848,754.62	8.5%	1,103,707,645.38
22020402	Maintenance of Office Furniture	91,252,000.00	5,093,750.00	12,040,750.00	13.2%	79,211,250.00
22020403	Maintenance of Office/Residential Building	956,806,292.00	126,022,995.00	342,165,495.00	35.8%	614,640,797.00
22020404	Maintenance of Office/IT Equipment	231,826,994.00	21,676,400.00	38,898,846.50	16.8%	192,928,147.50
22020405	Maintenance of Plants/Generators	184,105,700.00	9,995,500.00	22,044,450.00	12.0%	162,061,250.00
22020406	Other Maintenance Services	4,407,833,621.00	1,117,590,650.61	2,163,059,190.94	49.1%	2,244,774,430.06
22020407	Maintenance of Aircrafts	1,000,000.00	-	-	0.0%	1,000,000.00
22020410	Maintenance of Street Lightings	6,000,000.00	510,000.00	510,000.00	8.5%	5,490,000.00
22020411	Maintenance of Communication Equipment	12,791,000.00	-	375,000.00	2.9%	12,416,000.00
220205	**TRAINING - GENERAL**	**7,657,408,094.00**	**639,194,446.81**	**1,771,604,721.69**	**23.1%**	**5,885,803,372.31**
22020501	Local Training	7,112,408,094.00	638,194,446.81	1,763,498,014.19	24.8%	5,348,910,079.81
22020502	International Training	545,000,000.00	1,000,000.00	8,106,707.50	1.5%	536,893,292.50
220206	**OTHER SERVICES - GENERAL**	**7,070,532,183.00**	**2,180,448,385.38**	**5,209,477,467.80**	**73.7%**	**1,861,054,715.20**
22020601	Security Services	2,906,262,878.00	1,206,518,663.88	2,825,000,000.00	97.2%	81,262,878.00
22020602	Office Rent	258,360,000.00	18,000,000.00	18,000,000.00	7.0%	240,360,000.00
22020603	Residential Rent	126,648,305.00	-	53,467,159.00	42.2%	73,181,146.00
22020605	Cleaning and Fumigation Services	1,629,023,000.00	262,176,500.00	1,365,049,804.30	83.8%	263,973,195.70
22020606	Land Use Charges	2,000,000.00	-	-	0.0%	2,000,000.00
22020607	Rescue Services	2,148,238,000.00	693,753,221.50	947,960,504.50	44.1%	1,200,277,495.50
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**6,787,305,000.00**	**4,111,039,107.04**	**4,396,191,761.95**	**64.8%**	**2,391,113,238.05**
22020701	Financial Consulting	5,788,390,000.00	4,072,288,601.66	4,286,190,256.57	74.0%	1,502,199,743.43
22020702	Information Technology Consulting	187,000,000.00	16,375,000.00	86,750,000.00	46.4%	100,250,000.00
22020703	Legal Services	39,875,000.00	20,500,000.00	20,500,000.00	51.4%	19,375,000.00
22020704	Engineering Services	50,000.00	-	-	0.0%	50,000.00
22020706	Surveying Services	759,180,000.00	1,865,000.00	2,741,000.00	0.4%	756,439,000.00
22020707	Agricultural Consulting	10,000,000.00	10,000.00	10,000.00	0.1%	9,990,000.00
22020708	Medical Consulting	320,000.00	-	-	0.0%	320,000.00
22020709	Auditing of Accounts	2,490,000.00	505.38	505.38	0.0%	2,489,494.62
220208	**FUEL & LUBRICANTS - GENERAL**	**5,221,474,731.00**	**1,942,536,725.45**	**3,422,152,067.00**	**65.5%**	**1,799,322,664.00**
22020801	Motor Vehicle Fuel	296,975,430.00	13,470,825.00	35,757,325.00	12.0%	261,218,105.00
22020802	Other Transport Equipment Fuel	18,026,000.00	-	-	0.0%	18,026,000.00
22020803	Plant/Generator Fuel	4,906,473,301.00	1,929,065,900.45	3,386,394,742.00	69.0%	1,520,078,559.00
220209	**FINANCIAL CHARGES - GENERAL**	**313,644,895.10**	**3,795,563.24**	**56,284,607.28**	**17.9%**	**257,360,287.82**
22020901	Bank Charges (Other than Interest)	290,144,895.10	3,795,563.24	56,284,607.28	19.4%	233,860,287.82
22020902	Insurance Premium	23,500,000.00	-	-	0.0%	23,500,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**27,933,063,248.20**	**5,155,571,941.42**	**10,781,683,474.89**	**38.6%**	**17,151,379,773.31**
22021001	Refreshment & Meals	73,630,000.00	7,535,500.00	9,364,593.00	12.7%	64,265,407.00
22021002	Honorarium & Sitting Allowance	5,406,227,830.00	959,511,664.62	2,238,802,343.86	41.4%	3,167,425,486.14
22021003	Publicity & Advertisements	1,495,462,378.00	422,222,184.81	720,198,482.58	48.2%	775,263,895.42
22021004	Medical Expenses	2,220,378,541.00	699,947,810.00	1,356,169,360.00	61.1%	864,209,181.00
22021006	Postages & Courier Services	2,150,000.00	-	-	0.0%	2,150,000.00
22021007	Welfare Packages	5,195,757,281.00	2,040,049,702.36	3,983,875,793.49	76.7%	1,211,881,487.51
22021008	Subscription to Professional Bodies	348,228,321.00	-	168,629,000.00	48.4%	179,599,321.00
22021009	Sporting Activities	571,723,321.00	40,161,535.00	40,161,535.00	7.0%	531,561,786.00
22021014	Annual Budget Expenses & Administration	200,000,000.00	12,250,000.00	54,625,000.00	27.3%	145,375,000.00
22021015	Monitoring and Evaluation	4,755,027,576.20	296,976,894.63	862,426,277.63	18.1%	3,892,601,298.57
22021016	Anniversaries/Celebration	1,141,853,000.00	3,000,000.00	84,660,000.00	7.4%	1,057,193,000.00
22021017	Tuition, Registration & Exam Fees	5,339,925,000.00	659,688,650.00	1,192,753,089.33	22.3%	4,147,171,910.67
22021020	Election - Logistic Support	50,000,000.00	-	49,800,000.00	99.6%	200,000.00
22021044	Advocacy, Enlightenment & Campaign	456,700,000.00	228,000.00	228,000.00	0.0%	456,472,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22021045	Operational and Logistic Expenses	676,000,000.00	14,000,000.00	19,990,000.00	3.0%	656,010,000.00
2203	**LOANS AND ADVANCES**	***472,000,000.00***	**-**	**-**	***0.0%***	***472,000,000.00***
220301	**STAFF LOANS & ADVANCES**	**472,000,000.00**	**-**	**-**	**0.0%**	**472,000,000.00**
22030101	Motor Cycle Advances	2,000,000.00	-	-	0.0%	2,000,000.00
22030106	Motor Vehicle Advance	250,000,000.00	-	-	0.0%	250,000,000.00
22030107	Furniture Advances	220,000,000.00	-	-	0.0%	220,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***27,184,723,000.00***	***448,451,051.00***	***1,188,460,551.00***	***4.4%***	***25,996,262,449.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**27,184,723,000.00**	**448,451,051.00**	**1,188,460,551.00**	**4.4%**	**25,996,262,449.00**
22040105	Grants to Government Owned Companies	550,000,000.00	150,000,000.00	150,000,000.00	27.3%	400,000,000.00
22040109	Grants to Communities/NGOs	26,634,723,000.00	298,451,051.00	1,038,460,551.00	3.9%	25,596,262,449.00
2205	**SUBSIDIES GENERAL**	***4,559,000,000.00***	**-**	**-**	***0.0%***	***4,559,000,000.00***
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**4,559,000,000.00**	**-**	**-**	**0.0%**	**4,559,000,000.00**
22050106	Agricultural Inputs Subsidy	4,559,000,000.00	-	-	0.0%	4,559,000,000.00
2206	**PUBLIC DEBT CHARGES**	***18,060,000,000.00***	***5,239,196,944.56***	***11,103,918,334.97***	***61.5%***	***6,956,081,665.03***
220601	**FOREIGN INTEREST/DISCOUNT**	**240,000,000.00**	**100,000,000.00**	**236,967,789.85**	**98.7%**	**3,032,210.15**
22060102	Foreign Interest/Discount - Long Term Borrowings	240,000,000.00	100,000,000.00	236,967,789.85	98.7%	3,032,210.15
220602	**DOMESTIC INTEREST/DISCOUNT**	**6,372,000,000.00**	**3,071,735,480.38**	**6,370,000,000.00**	**100.0%**	**2,000,000.00**
22060202	Domestic Interest/Discount - Long Term Borrowings	6,372,000,000.00	3,071,735,480.38	6,370,000,000.00	100.0%	2,000,000.00
220603	**FOREIGN PRINCIPAL**	**2,430,000,000.00**	**602,695,378.23**	**1,117,955,159.06**	**46.0%**	**1,312,044,840.94**
22060302	Foreign Principal - Long Term Borrowings	2,430,000,000.00	602,695,378.23	1,117,955,159.06	46.0%	1,312,044,840.94
220604	**DOMESTIC PRINCIPAL**	**9,018,000,000.00**	**1,464,766,085.95**	**3,378,995,386.06**	**37.5%**	**5,639,004,613.94**
22060402	Domestic Principal - Long Term Borrowings	9,018,000,000.00	1,464,766,085.95	3,378,995,386.06	37.5%	5,639,004,613.94
3	***ASSETS***	***291,903,650,000.00***	***31,091,293,044.28***	***46,504,869,689.17***	***15.9%***	***245,398,780,310.83***
32	***FIXED (NON-CURRENT) ASSETS***	***291,903,650,000.00***	***31,091,293,044.28***	***46,504,869,689.17***	***15.9%***	***245,398,780,310.83***
3201	**FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT**	***290,117,650,000.00***	***30,191,293,044.28***	***45,604,869,689.17***	***15.7%***	***244,512,780,310.83***
320101	**LAND & BUILDING - GENERAL**	**124,915,790,000.00**	**16,423,672,785.17**	**18,303,065,681.56**	**14.7%**	**106,612,724,318.44**
32010101	Construction/Provision of Office Building	10,481,500,000.00	897,313,473.08	1,045,460,323.58	10.0%	9,436,039,676.42
32010102	Construction/Provision of Residential Building	6,617,000,000.00	86,360,995.43	136,360,995.43	2.1%	6,480,639,004.57
32010104	Other Storage Facilities	300,000,000.00	-	-	0.0%	300,000,000.00
32010105	Construction/Provision of School Building	16,334,539,360.00	70,394,161.77	220,349,491.77	1.3%	16,114,189,868.23
32010106	Construction/Provision of Hospital/Health Centres	23,127,000,000.00	-	-	0.0%	23,127,000,000.00
32010107	Rehab./Repairs of Office Building	6,936,500,000.00	224,084,495.00	804,522,544.23	11.6%	6,131,977,455.77
32010108	Rehab./Repairs of Residential Building	2,258,000,000.00	224,042,561.63	225,542,561.63	10.0%	2,032,457,438.37
32010109	Rehab./Repairs of School Building	6,080,000,000.00	5,214,094.20	5,214,094.20	0.1%	6,074,785,905.80
32010110	Rehab./Repairs of Hospital Building	6,420,000,000.00	-	-	0.0%	6,420,000,000.00
32010111	Acquisition of Land	1,700,000,000.00	217,542,333.33	652,626,999.99	38.4%	1,047,373,000.01
32010113	Acquisition of Residential Building	1,897,000,000.00	-	-	0.0%	1,897,000,000.00
32010114	Construction of Toilet	6,000,000.00	-	-	0.0%	6,000,000.00
32010116	Construction of Car Porch/Shed	55,000,000.00	-	-	0.0%	55,000,000.00
32010117	Construction of Mosque/Church	472,000,000.00	-	-	0.0%	472,000,000.00
32010119	Construction of Wall Fencing	2,842,000,000.00	-	-	0.0%	2,842,000,000.00
32010121	Construction/Provision of Sporting & Gaming Facilities	5,053,000,000.00	-	-	0.0%	5,053,000,000.00
32010122	Rehab./Repairs of Sporting & Gaming Facilities	3,050,000,000.00	2,500,000,000.00	3,000,000,000.00	98.4%	50,000,000.00
32010128	Rehab./Repairs of Libraries	185,000,000.00	-	-	0.0%	185,000,000.00
32010129	Tree Planting/Landscaping	5,447,000,000.00	94,268,000.00	108,536,000.00	2.0%	5,338,464,000.00
32010130	Dairy and Artificial Insemination	152,500,000.00	-	-	0.0%	152,500,000.00
32010132	Construction of Markets/Parks	17,395,000,000.00	10,604,452,670.73	10,604,452,670.73	61.0%	6,790,547,329.27
32010133	Construction of Warehouse and Shops	352,848,607.00	-	-	0.0%	352,848,607.00
32010134	Fish Pond and Aquaculture	308,028,481.00	-	-	0.0%	308,028,481.00
32010199	Construction of Other Building	7,445,873,552.00	1,500,000,000.00	1,500,000,000.00	20.1%	5,945,873,552.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
320102	**INFRASTRUCTURE - GENERAL**	**99,832,710,000.00**	**11,854,457,351.82**	**24,135,871,602.82**	**24.2%**	**75,696,838,397.18**
32010202	Construction of Roads & Bridges	41,304,000,000.00	6,933,241,029.56	7,433,241,029.56	18.0%	33,870,758,970.44
32010203	Construction of Airports	2,000,000,000.00	201,319,562.05	448,224,234.05	22.4%	1,551,775,765.95
32010205	Zoos, Parks & Reserves (Recreational)	150,000,000.00	-	-	0.0%	150,000,000.00
32010206	Security Installations/Equipment	82,000,000.00	-	-	0.0%	82,000,000.00
32010207	Electricity Transmission Network	17,866,710,000.00	1,522,032,400.00	3,403,697,400.00	19.1%	14,463,012,600.00
32010208	Water Distribution Network	1,345,000,000.00	-	-	0.0%	1,345,000,000.00
32010209	Construction of Sewage/Drainage & Culverts	15,000,000.00	-	-	0.0%	15,000,000.00
32010210	Construction of Dams	520,000,000.00	-	-	0.0%	520,000,000.00
32010212	Monuments	20,000,000.00	-	-	0.0%	20,000,000.00
32010214	Boreholes & Other Water Facilities	7,652,000,000.00	165,910,960.00	381,832,240.00	5.0%	7,270,167,760.00
32010215	Waste Disposal Equipment	4,000,000.00	-	-	0.0%	4,000,000.00
32010216	Boundary Pillars/Right of Ways/Road Signs	10,000,000.00	-	-	0.0%	10,000,000.00
32010218	Rehab./Repairs of Electricity	545,000,000.00	-	-	0.0%	545,000,000.00
32010219	Water Pollution Control	1,300,000,000.00	5,000,000.00	10,000,000.00	0.8%	1,290,000,000.00
32010220	Rehab./Repairs of Water Facilities	2,185,000,000.00	9,575,001.00	30,000,000.00	1.4%	2,155,000,000.00
32010221	Rehab./Repairs of Roads	19,784,000,000.00	2,478,436,379.72	11,889,934,679.72	60.1%	7,894,065,320.28
32010222	Construction/Provision of ICT Infrastructures	1,277,000,000.00	-	-	0.0%	1,277,000,000.00
32010225	Industrial Pollution Control	245,000,000.00	-	-	0.0%	245,000,000.00
32010226	Construction/Provision of Agricultural Facilities	438,000,000.00	-	-	0.0%	438,000,000.00
32010299	Construction/Provision of Other Infrastructures	3,090,000,000.00	538,942,019.49	538,942,019.49	17.4%	2,551,057,980.51
320103	**PLANT & MACHINERY - GENERAL**	**41,639,987,000.00**	**567,492,690.00**	**852,036,470.00**	**2.0%**	**40,787,950,530.00**
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Rigs etc.	5,104,000,000.00	-	-	0.0%	5,104,000,000.00
32010302	Purchase of Industrial Equipment	4,773,000,000.00	-	-	0.0%	4,773,000,000.00
32010303	Purchase of Navigational Equipment	274,000,000.00	-	-	0.0%	274,000,000.00
32010304	Purchase of Power Plants	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
32010305	Purchase of Power Generating Sets	1,510,487,000.00	-	-	0.0%	1,510,487,000.00
32010306	Purchase of Broadcast & Communication Equipment	3,785,000,000.00	140,000,000.00	251,487,780.00	6.6%	3,533,512,220.00
32010307	Purchase of Agricultural Equipment	8,560,000,000.00	313,500,000.00	343,500,000.00	4.0%	8,216,500,000.00
32010308	Purchase of Surveying Equipment	1,586,500,000.00	4,000,000.00	4,000,000.00	0.3%	1,582,500,000.00
32010309	Purchase of Water Supply Equipment	3,400,000,000.00	-	-	0.0%	3,400,000,000.00
32010310	Purchase of Sporting & Gaming Equipment	360,000,000.00	20,567,690.00	20,567,690.00	5.7%	339,432,310.00
32010312	Purchase of Fire Fighting Equipment	290,000,000.00	-	-	0.0%	290,000,000.00
32010313	Purchase of Canteen/Kitchen Equipment	100,000,000.00	-	-	0.0%	100,000,000.00
32010314	Purchase of Electrical Equipment	50,000,000.00	-	-	0.0%	50,000,000.00
32010315	Purchase of Sanitary Equipment	55,000,000.00	-	-	0.0%	55,000,000.00
32010317	Purchase of Teaching & Learning Equipment	2,720,000,000.00	-	118,243,500.00	4.3%	2,601,756,500.00
32010318	Rehab./Repairs of Power Generating Plants	25,000,000.00	-	-	0.0%	25,000,000.00
32010319	Purchase of Library Books/Equipment	110,000,000.00	-	24,812,500.00	22.6%	85,187,500.00
32010320	Purchase of Building Materials/Equipment	110,000,000.00	-	-	0.0%	110,000,000.00
32010322	Purchase of Spare Parts and Tools	913,000,000.00	89,425,000.00	89,425,000.00	9.8%	823,575,000.00
32010399	Alternative Energy	6,514,000,000.00	-	-	0.0%	6,514,000,000.00
320104	**FIXED ASSETS - GENERAL**	**5,681,000,000.00**	**786,871,178.00**	**966,871,178.00**	**17.0%**	**4,714,128,822.00**
32010405	Purchase of Motor Vehicles	4,531,000,000.00	786,871,178.00	966,871,178.00	21.3%	3,564,128,822.00
32010406	Purchase of Tricycles	370,000,000.00	-	-	0.0%	370,000,000.00
32010407	Purchase of Motor Cycles	180,000,000.00	-	-	0.0%	180,000,000.00
32010409	Purchase of Buses	600,000,000.00	-	-	0.0%	600,000,000.00
320105	**OFFICE EQUIPMENT - GENERAL**	**2,023,733,000.00**	**-**	**-**	**0.0%**	**2,023,733,000.00**
32010501	Purchase of Computers	1,713,833,000.00	-	-	0.0%	1,713,833,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
32010502	Purchase of Printers	96,050,000.00	-	-	0.0%	96,050,000.00
32010503	Purchase of Scanners	14,750,000.00	-	-	0.0%	14,750,000.00
32010505	Purchase of Photocopiers	91,200,000.00	-	-	0.0%	91,200,000.00
32010506	Purchase of Type-Writers	10,000,000.00	-	-	0.0%	10,000,000.00
32010507	Purchase of Shredding Machines	7,000,000.00	-	-	0.0%	7,000,000.00
32010508	Purchase of Projectors	56,400,000.00	-	-	0.0%	56,400,000.00
32010510	Purchase of Stabilizers	34,500,000.00	-	-	0.0%	34,500,000.00
320106	**FURNITURE & FITTINGS - GENERAL**	**7,509,430,000.00**	**414,370,039.29**	**1,071,262,006.79**	**14.3%**	**6,438,167,993.21**
32010601	Purchase of Chairs	3,846,830,000.00	91,020,039.29	734,140,006.79	19.1%	3,112,689,993.21
32010602	Purchase of Tables	1,219,050,000.00	-	-	0.0%	1,219,050,000.00
32010603	Purchase of Safes/File Cabinets/Cupboards	62,050,000.00	-	13,772,000.00	22.2%	48,278,000.00
32010604	Purchase of Television Sets	27,000,000.00	-	-	0.0%	27,000,000.00
32010606	Purchase of Air-Conditioner	75,000,000.00	-	-	0.0%	75,000,000.00
32010609	Purchase of Ceiling Fans	5,000,000.00	-	-	0.0%	5,000,000.00
32010610	Purchase of Refrigerators	223,500,000.00	-	-	0.0%	223,500,000.00
32010611	Purchase of Beds & Beddings	1,810,000,000.00	128,350,000.00	128,350,000.00	7.1%	1,681,650,000.00
32010612	Purchase of Rugs and Carpets	6,000,000.00	-	-	0.0%	6,000,000.00
32010613	Purchase of Desks	235,000,000.00	195,000,000.00	195,000,000.00	83.0%	40,000,000.00
320109	**SPECIALISED ASSETS - GENERAL**	**8,515,000,000.00**	**144,429,000.00**	**275,762,750.00**	**3.2%**	**8,239,237,250.00**
32010903	Biological Assets (Wildlife Conservation)	150,000,000.00	-	-	0.0%	150,000,000.00
32010904	Laboratory/Medical Equipment	8,365,000,000.00	144,429,000.00	275,762,750.00	3.3%	8,089,237,250.00
3203	**INTANGIBLE ASSETS**	***1,786,000,000.00***	***900,000,000.00***	***900,000,000.00***	***50.4%***	***886,000,000.00***
320301	**INTANGIBLE ASSETS**	**1,786,000,000.00**	**900,000,000.00**	**900,000,000.00**	**50.4%**	**886,000,000.00**
32030112	Computer Software Acquisition	345,000,000.00	-	-	0.0%	345,000,000.00
32030119	Maps, Survey and Design	1,441,000,000.00	900,000,000.00	900,000,000.00	62.5%	541,000,000.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***515,532,000,000.00***	***76,033,764,157.43***	***136,909,601,223.97***	***26.6%***	***378,622,398,776.03***
701	**GENERAL PUBLIC SERVICES**	**95,564,528,000.00**	**23,975,021,929.82**	**45,738,194,069.66**	**47.9%**	**49,826,333,930.34**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**35,003,594,000.00**	**10,755,746,807.24**	**16,839,404,102.62**	**48.1%**	**18,164,189,897.38**
70111	Executive and Legislative Organs	16,773,588,000.00	4,741,929,069.93	8,889,697,052.66	53.0%	7,883,890,947.34
70112	Financial and Fiscal Affairs	18,230,006,000.00	6,013,817,737.31	7,949,707,049.96	43.6%	10,280,298,950.04
7013	**GENERAL SERVICES**	**42,353,462,000.00**	**7,957,773,891.71**	**17,711,891,701.64**	**41.8%**	**24,641,570,298.36**
70131	General Personnel Services	12,439,710,000.00	2,291,987,335.91	6,287,705,365.62	50.5%	6,152,004,634.38
70132	Overall Planning and Statistical Services	8,956,121,000.00	189,500,980.33	409,742,960.77	4.6%	8,546,378,039.23
70133	Other General Services	20,957,631,000.00	5,476,285,575.47	11,014,443,375.25	52.6%	9,943,187,624.75
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**147,472,000.00**	**22,304,286.31**	**82,979,930.43**	**56.3%**	**64,492,069.57**
70161	General Public Services N.E.C.	147,472,000.00	22,304,286.31	82,979,930.43	56.3%	64,492,069.57
7017	**PUBLIC DEBT TRANSACTIONS**	**18,060,000,000.00**	**5,239,196,944.56**	**11,103,918,334.97**	**61.5%**	**6,956,081,665.03**
70171	Public Debt Transactions	18,060,000,000.00	5,239,196,944.56	11,103,918,334.97	61.5%	6,956,081,665.03
703	**PUBLIC ORDER AND SAFETY**	**7,556,422,000.00**	**1,169,962,534.35**	**2,392,537,194.60**	**31.7%**	**5,163,884,805.40**
7032	**FIRE PROTECTION SERVICES**	**1,013,624,000.00**	**90,254,916.20**	**171,114,324.79**	**16.9%**	**842,509,675.21**
70321	Fire Protection Services	1,013,624,000.00	90,254,916.20	171,114,324.79	16.9%	842,509,675.21
7033	**LAW COURTS**	**5,619,798,000.00**	**1,067,707,618.15**	**2,197,422,869.81**	**39.1%**	**3,422,375,130.19**
70331	Law Courts	5,619,798,000.00	1,067,707,618.15	2,197,422,869.81	39.1%	3,422,375,130.19
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**923,000,000.00**	**12,000,000.00**	**24,000,000.00**	**2.6%**	**899,000,000.00**
70361	Public Order and Safety N.E.C.	923,000,000.00	12,000,000.00	24,000,000.00	2.6%	899,000,000.00
704	**ECONOMIC AFFAIRS**	**155,878,599,000.00**	**24,759,042,796.99**	**39,364,999,574.54**	**25.3%**	**116,513,599,425.46**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**30,307,403,000.00**	**10,855,316,896.20**	**11,013,472,631.17**	**36.3%**	**19,293,930,368.83**
70411	General Economic and Commercial Affairs	30,307,403,000.00	10,855,316,896.20	11,013,472,631.17	36.3%	19,293,930,368.83
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**31,674,870,000.00**	**1,657,458,568.53**	**3,055,013,000.92**	**9.6%**	**28,619,856,999.08**
70421	Agriculture	30,007,817,000.00	1,550,128,541.53	2,920,052,946.92	9.7%	27,087,764,053.08
70422	Forestry	1,667,053,000.00	107,330,027.00	134,960,054.00	8.1%	1,532,092,946.00
7043	**FUEL AND ENERGY**	**7,382,500,000.00**	**1,647,910,355.86**	**4,056,520,685.85**	**54.9%**	**3,325,979,314.15**
70435	Electricity	7,382,500,000.00	1,647,910,355.86	4,056,520,685.85	54.9%	3,325,979,314.15
7045	**TRANSPORT**	**84,555,772,000.00**	**10,435,570,651.95**	**20,906,963,465.49**	**24.7%**	**63,648,808,534.51**
70451	Road Transport	84,035,772,000.00	10,434,070,651.95	20,903,963,465.49	24.9%	63,131,808,534.51
70454	Air Transport	520,000,000.00	1,500,000.00	3,000,000.00	0.6%	517,000,000.00
7046	**COMMUNICATION**	**1,754,000,000.00**	**146,000,000.00**	**302,487,780.00**	**17.2%**	**1,451,512,220.00**
70461	Communication	1,754,000,000.00	146,000,000.00	302,487,780.00	17.2%	1,451,512,220.00
7047	**OTHER INDUSTRIES**	**204,054,000.00**	**16,786,324.45**	**30,542,011.11**	**15.0%**	**173,511,988.89**
70472	Hotels and Restuarants	204,054,000.00	16,786,324.45	30,542,011.11	15.0%	173,511,988.89
705	**ENVIRONMENTAL PROTECTION**	**28,074,705,000.00**	**534,682,442.36**	**1,045,690,149.57**	**3.7%**	**27,029,014,850.43**
7051	**WASTE MANAGEMENT**	**2,655,900,000.00**	**213,482,504.01**	**419,516,297.74**	**15.8%**	**2,236,383,702.26**
70511	Waste Management	2,655,900,000.00	213,482,504.01	419,516,297.74	15.8%	2,236,383,702.26
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**25,418,805,000.00**	**321,199,938.35**	**626,173,851.83**	**2.5%**	**24,792,631,148.17**
70561	Environmental Protection N.E.C.	25,418,805,000.00	321,199,938.35	626,173,851.83	2.5%	24,792,631,148.17
706	**HOUSING AND COMMUNITY AMMENITIES**	**22,084,510,000.00**	**3,815,554,903.38**	**4,624,919,090.86**	**20.9%**	**17,459,590,909.14**
7061	**HOUSING DEVELOPMENT**	**12,404,969,000.00**	**3,238,162,004.07**	**3,448,241,175.95**	**27.8%**	**8,956,727,824.05**
70611	Housing Development	12,404,969,000.00	3,238,162,004.07	3,448,241,175.95	27.8%	8,956,727,824.05
7062	**COMMUNITY DEVELOPMENT**	**324,119,000.00**	**37,413,843.52**	**65,430,585.70**	**20.2%**	**258,688,414.30**
70621	Community Development	324,119,000.00	37,413,843.52	65,430,585.70	20.2%	258,688,414.30
7063	**WATER SUPPLY**	**9,355,422,000.00**	**539,979,055.79**	**1,111,247,329.21**	**11.9%**	**8,244,174,670.79**
70631	Water Supply	9,355,422,000.00	539,979,055.79	1,111,247,329.21	11.9%	8,244,174,670.79

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	**HEALTH**	**74,112,400,000.00**	**6,023,800,821.24**	**12,021,175,674.05**	**16.2%**	**62,091,224,325.95**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**572,953,000.00**	**3,000,000.00**	**6,000,000.00**	**1.0%**	**566,953,000.00**
70711	Pharmaceutical Products	572,953,000.00	3,000,000.00	6,000,000.00	1.0%	566,953,000.00
7073	**HOSPITAL SERVICES**	**29,910,955,000.00**	**4,133,746,677.33**	**8,448,638,243.34**	**28.2%**	**21,462,316,756.66**
70731	General Hospital Services	29,908,705,000.00	4,133,559,177.33	8,448,263,243.34	28.2%	21,460,441,756.66
70732	Specialized Hospital Services	2,250,000.00	187,500.00	375,000.00	16.7%	1,875,000.00
7074	**PUBLIC HEALTH SERVICES**	**15,897,622,000.00**	**403,880,943.03**	**800,644,706.36**	**5.0%**	**15,096,977,293.64**
70741	Public Health Services	15,897,622,000.00	403,880,943.03	800,644,706.36	5.0%	15,096,977,293.64
7076	**HEALTH N.E.C.**	**27,730,870,000.00**	**1,483,173,200.88**	**2,765,892,724.35**	**10.0%**	**24,964,977,275.65**
70761	Health N.E.C.	27,730,870,000.00	1,483,173,200.88	2,765,892,724.35	10.0%	24,964,977,275.65
708	**RECREATION, CULTURE AND RELIGION**	**22,492,933,000.00**	**4,426,821,934.02**	**6,526,479,178.39**	**29.0%**	**15,966,453,821.61**
7081	**RECREATIONAL AND SPORTING SERVICES**	**11,321,771,000.00**	**2,812,767,234.31**	**3,555,008,797.04**	**31.4%**	**7,766,762,202.96**
70811	Recreational and Sporting Services	11,321,771,000.00	2,812,767,234.31	3,555,008,797.04	31.4%	7,766,762,202.96
7082	**CULTURAL SERVICES**	**746,835,000.00**	**260,418,141.98**	**510,069,404.15**	**68.3%**	**236,765,595.85**
70821	Cultural Services	746,835,000.00	260,418,141.98	510,069,404.15	68.3%	236,765,595.85
7083	**BROADCASTING AND PUBLISHING SERVICES**	**4,086,166,000.00**	**215,744,497.89**	**422,204,873.04**	**10.3%**	**3,663,961,126.96**
70831	Broadcasting and Publishing Services	4,086,166,000.00	215,744,497.89	422,204,873.04	10.3%	3,663,961,126.96
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**6,338,161,000.00**	**1,137,892,059.84**	**2,039,196,104.16**	**32.2%**	**4,298,964,895.84**
70841	Religious and Other Community Services	6,338,161,000.00	1,137,892,059.84	2,039,196,104.16	32.2%	4,298,964,895.84
709	**EDUCATION**	**84,867,208,000.00**	**8,258,267,535.78**	**17,075,215,867.13**	**20.1%**	**67,791,992,132.87**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**9,900,534,000.00**	**809,715,463.21**	**1,633,234,146.54**	**16.5%**	**8,267,299,853.46**
70912	Primary Education	9,900,534,000.00	809,715,463.21	1,633,234,146.54	16.5%	8,267,299,853.46
7092	**SECONDARY EDUCATION**	**10,876,909,000.00**	**2,294,591,215.36**	**4,434,455,383.74**	**40.8%**	**6,442,453,616.26**
70922	Upper-Secondary Education	10,876,909,000.00	2,294,591,215.36	4,434,455,383.74	40.8%	6,442,453,616.26
7094	**TERTIARY EDUCATION**	**28,900,980,000.00**	**3,981,995,421.92**	**8,882,785,095.95**	**30.7%**	**20,018,194,904.05**
70941	First Stage of Tertiary Education	13,525,583,000.00	1,754,822,144.44	3,812,937,423.04	28.2%	9,712,645,576.96
70942	Second Stage of Tertiary Education	15,375,397,000.00	2,227,173,277.48	5,069,847,672.91	33.0%	10,305,549,327.09
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**2,538,948,000.00**	**223,589,286.04**	**559,967,404.06**	**22.1%**	**1,978,980,595.94**
70951	Education Not Definable by Level	2,538,948,000.00	223,589,286.04	559,967,404.06	22.1%	1,978,980,595.94
7097	**R & D EDUCATION**	**281,732,000.00**	**49,676,439.18**	**98,696,288.70**	**35.0%**	**183,035,711.30**
70971	R & D Education	281,732,000.00	49,676,439.18	98,696,288.70	35.0%	183,035,711.30
7098	**EDUCATION N.E.C.**	**32,368,105,000.00**	**898,699,710.07**	**1,466,077,548.14**	**4.5%**	**30,902,027,451.86**
70981	Education N.E.C	32,368,105,000.00	898,699,710.07	1,466,077,548.14	4.5%	30,902,027,451.86
710	**SOCIAL PROTECTION**	**24,900,695,000.00**	**3,070,609,259.49**	**8,120,390,425.17**	**32.6%**	**16,780,304,574.83**
7101	**SICKNESS AND DISABILITY**	**905,000,000.00**	**-**	**-**	**0.0%**	**905,000,000.00**
71012	Disability	905,000,000.00	-	-	0.0%	905,000,000.00
7102	**OLD AGE**	**10,934,400,000.00**	**2,110,667,388.38**	**6,233,933,618.91**	**57.0%**	**4,700,466,381.09**
71021	Old Age	10,934,400,000.00	2,110,667,388.38	6,233,933,618.91	57.0%	4,700,466,381.09
7103	**SURVIVORS**	**550,000,000.00**	**25,000,000.00**	**545,000,000.00**	**99.1%**	**5,000,000.00**
71031	Survivors	550,000,000.00	25,000,000.00	545,000,000.00	99.1%	5,000,000.00
7104	**FAMILY AND CHILDREN**	**2,221,668,000.00**	**224,240,142.88**	**338,122,531.09**	**15.2%**	**1,883,545,468.91**
71041	Family and Children	2,221,668,000.00	224,240,142.88	338,122,531.09	15.2%	1,883,545,468.91
7105	**UNEMPLOYMENT**	**3,878,979,000.00**	**18,125,132.50**	**35,285,268.56**	**0.9%**	**3,843,693,731.44**
71051	Unemployment	3,878,979,000.00	18,125,132.50	35,285,268.56	0.9%	3,843,693,731.44
7109	**SOCIAL PROTECTION N.E.C.**	**6,410,648,000.00**	**692,576,595.73**	**968,049,006.61**	**15.1%**	**5,442,598,993.39**
71091	Social Protection N.E.C.	6,410,648,000.00	692,576,595.73	968,049,006.61	15.1%	5,442,598,993.39

Table 11: Personnel Expenditure by Functional Classification

Yobe State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***86,029,000,000.00***	***20,399,524,664.82***	***43,020,028,921.66***	***50.0%***	***43,008,971,078.34***
701	**GENERAL PUBLIC SERVICES**	**12,077,460,000.00**	**2,632,074,024.88**	**5,428,219,623.78**	**44.9%**	**6,649,240,376.22**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**3,205,616,000.00**	**686,323,292.81**	**1,355,374,434.78**	**42.3%**	**1,850,241,565.22**
70111	Executive and Legislative Organs	1,149,388,000.00	262,636,068.50	527,994,887.53	45.9%	621,393,112.47
70112	Financial and Fiscal Affairs	2,056,228,000.00	423,687,224.31	827,379,547.25	40.2%	1,228,848,452.75
7013	**GENERAL SERVICES**	**8,843,372,000.00**	**1,931,556,384.51**	**4,047,901,121.70**	**45.8%**	**4,795,470,878.30**
70131	General Personnel Services	4,555,824,000.00	677,217,502.98	1,541,149,762.90	33.8%	3,014,674,237.10
70132	Overall Planning and Statistical Services	228,658,000.00	57,533,572.20	107,748,285.64	47.1%	120,909,714.36
70133	Other General Services	4,058,890,000.00	1,196,805,309.33	2,399,003,073.16	59.1%	1,659,886,926.84
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**28,472,000.00**	**14,194,347.56**	**24,944,067.30**	**87.6%**	**3,527,932.70**
70161	General Public Services N.E.C.	28,472,000.00	14,194,347.56	24,944,067.30	87.6%	3,527,932.70
703	**PUBLIC ORDER AND SAFETY**	**3,437,142,000.00**	**753,258,147.10**	**1,579,137,633.85**	**45.9%**	**1,858,004,366.15**
7032	**FIRE PROTECTION SERVICES**	**322,499,000.00**	**81,254,916.20**	**153,114,324.79**	**47.5%**	**169,384,675.21**
70321	Fire Protection Services	322,499,000.00	81,254,916.20	153,114,324.79	47.5%	169,384,675.21
7033	**LAW COURTS**	**2,814,643,000.00**	**672,003,230.90**	**1,426,023,309.06**	**50.7%**	**1,388,619,690.94**
70331	Law Courts	2,814,643,000.00	672,003,230.90	1,426,023,309.06	50.7%	1,388,619,690.94
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**300,000,000.00**	**-**	**-**	**0.0%**	**300,000,000.00**
70361	Public Order and Safety N.E.C.	300,000,000.00	-	-	0.0%	300,000,000.00
704	**ECONOMIC AFFAIRS**	**5,223,582,000.00**	**1,358,899,741.16**	**2,629,408,889.85**	**50.3%**	**2,594,173,110.15**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**360,528,000.00**	**77,703,189.04**	**148,297,700.66**	**41.1%**	**212,230,299.34**
70411	General Economic and Commercial Affairs	360,528,000.00	77,703,189.04	148,297,700.66	41.1%	212,230,299.34
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**3,378,382,000.00**	**886,579,452.70**	**1,742,330,130.14**	**51.6%**	**1,636,051,869.86**
70421	Agriculture	3,319,569,000.00	873,667,425.70	1,716,506,076.14	51.7%	1,603,062,923.86
70422	Forestry	58,813,000.00	12,912,027.00	25,824,054.00	43.9%	32,988,946.00
7043	**FUEL AND ENERGY**	**382,500,000.00**	**105,928,505.86**	**191,068,335.85**	**50.0%**	**191,431,664.15**
70435	Electricity	382,500,000.00	105,928,505.86	191,068,335.85	50.0%	191,431,664.15
7045	**TRANSPORT**	**1,043,118,000.00**	**273,402,269.11**	**520,170,712.09**	**49.9%**	**522,947,287.91**
70451	Road Transport	1,043,118,000.00	273,402,269.11	520,170,712.09	49.9%	522,947,287.91
7046	**COMMUNICATION**	**3,000,000.00**	**-**	**-**	**0.0%**	**3,000,000.00**
70461	Communication	3,000,000.00	-	-	0.0%	3,000,000.00
7047	**OTHER INDUSTRIES**	**56,054,000.00**	**15,286,324.45**	**27,542,011.11**	**49.1%**	**28,511,988.89**
70472	Hotels and Restuarants	56,054,000.00	15,286,324.45	27,542,011.11	49.1%	28,511,988.89
705	**ENVIRONMENTAL PROTECTION**	**2,026,700,000.00**	**492,658,148.36**	**967,465,395.43**	**47.7%**	**1,059,234,604.57**
7051	**WASTE MANAGEMENT**	**846,100,000.00**	**199,645,004.01**	**391,841,297.74**	**46.3%**	**454,258,702.26**
70511	Waste Management	846,100,000.00	199,645,004.01	391,841,297.74	46.3%	454,258,702.26
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**1,180,600,000.00**	**293,013,144.35**	**575,624,097.69**	**48.8%**	**604,975,902.31**
70561	Environmental Protection N.E.C.	1,180,600,000.00	293,013,144.35	575,624,097.69	48.8%	604,975,902.31
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,937,375,000.00**	**459,490,896.15**	**881,945,348.08**	**45.5%**	**1,055,429,651.92**
7061	**HOUSING DEVELOPMENT**	**816,219,000.00**	**198,163,084.21**	**380,329,473.09**	**46.6%**	**435,889,526.91**
70611	Housing Development	816,219,000.00	198,163,084.21	380,329,473.09	46.6%	435,889,526.91
7062	**COMMUNITY DEVELOPMENT**	**117,989,000.00**	**34,903,541.52**	**60,919,865.95**	**51.6%**	**57,069,134.05**
70621	Community Development	117,989,000.00	34,903,541.52	60,919,865.95	51.6%	57,069,134.05
7063	**WATER SUPPLY**	**1,003,167,000.00**	**226,424,270.42**	**440,696,009.04**	**43.9%**	**562,470,990.96**
70631	Water Supply	1,003,167,000.00	226,424,270.42	440,696,009.04	43.9%	562,470,990.96

Yobe State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	**HEALTH**	**21,217,596,000.00**	**5,328,721,537.89**	**10,500,656,276.13**	**49.5%**	**10,716,939,723.87**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**140,953,000.00**	**-**	**-**	**0.0%**	**140,953,000.00**
70711	Pharmaceutical Products	140,953,000.00	-	-	0.0%	140,953,000.00
7073	**HOSPITAL SERVICES**	**15,267,851,000.00**	**3,827,104,102.60**	**7,603,279,307.54**	**49.8%**	**7,664,571,692.46**
70731	General Hospital Services	15,267,851,000.00	3,827,104,102.60	7,603,279,307.54	49.8%	7,664,571,692.46
7074	**PUBLIC HEALTH SERVICES**	**1,476,122,000.00**	**344,630,943.03**	**665,252,706.36**	**45.1%**	**810,869,293.64**
70741	Public Health Services	1,476,122,000.00	344,630,943.03	665,252,706.36	45.1%	810,869,293.64
7076	**HEALTH N.E.C.**	**4,332,670,000.00**	**1,156,986,492.26**	**2,232,124,262.23**	**51.5%**	**2,100,545,737.77**
70761	Health N.E.C.	4,332,670,000.00	1,156,986,492.26	2,232,124,262.23	51.5%	2,100,545,737.77
708	**RECREATION, CULTURE AND RELIGION**	**2,711,010,000.00**	**813,905,227.03**	**1,533,141,072.65**	**56.6%**	**1,177,868,927.35**
7081	**RECREATIONAL AND SPORTING SERVICES**	**971,821,000.00**	**232,032,173.07**	**454,323,494.80**	**46.7%**	**517,497,505.20**
70811	Recreational and Sporting Services	971,821,000.00	232,032,173.07	454,323,494.80	46.7%	517,497,505.20
7082	**CULTURAL SERVICES**	**591,006,000.00**	**257,138,141.98**	**503,508,154.15**	**85.2%**	**87,497,845.85**
70821	Cultural Services	591,006,000.00	257,138,141.98	503,508,154.15	85.2%	87,497,845.85
7083	**BROADCASTING AND PUBLISHING SERVICES**	**710,322,000.00**	**199,726,282.39**	**347,221,078.04**	**48.9%**	**363,100,921.96**
70831	Broadcasting and Publishing Services	710,322,000.00	199,726,282.39	347,221,078.04	48.9%	363,100,921.96
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**437,861,000.00**	**125,008,629.59**	**228,088,345.66**	**52.1%**	**209,772,654.34**
70841	Religious and Other Community Services	437,861,000.00	125,008,629.59	228,088,345.66	52.1%	209,772,654.34
709	**EDUCATION**	**25,579,523,000.00**	**6,345,757,766.00**	**12,569,549,099.26**	**49.1%**	**13,009,973,900.74**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**2,206,534,000.00**	**789,886,148.69**	**1,546,082,841.16**	**70.1%**	**660,451,158.84**
70912	Primary Education	2,206,534,000.00	789,886,148.69	1,546,082,841.16	70.1%	660,451,158.84
7092	**SECONDARY EDUCATION**	**9,641,498,000.00**	**2,148,282,186.04**	**4,239,285,628.61**	**44.0%**	**5,402,212,371.39**
70922	Upper-Secondary Education	9,641,498,000.00	2,148,282,186.04	4,239,285,628.61	44.0%	5,402,212,371.39
7094	**TERTIARY EDUCATION**	**12,657,665,000.00**	**3,160,838,639.54**	**6,278,363,288.07**	**49.6%**	**6,379,301,711.93**
70941	First Stage of Tertiary Education	6,109,828,000.00	1,526,792,031.35	3,022,010,247.45	49.5%	3,087,817,752.55
70942	Second Stage of Tertiary Education	6,547,837,000.00	1,634,046,608.19	3,256,353,040.62	49.7%	3,291,483,959.38
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**636,390,000.00**	**151,760,070.54**	**301,347,545.58**	**47.4%**	**335,042,454.42**
70951	Education Not Definable by Level	636,390,000.00	151,760,070.54	301,347,545.58	47.4%	335,042,454.42
7097	**R & D EDUCATION**	**162,782,000.00**	**49,248,374.96**	**97,735,901.18**	**60.0%**	**65,046,098.82**
70971	R & D Education	162,782,000.00	49,248,374.96	97,735,901.18	60.0%	65,046,098.82
7098	**EDUCATION N.E.C.**	**274,654,000.00**	**45,742,346.23**	**106,733,894.66**	**38.9%**	**167,920,105.34**
70981	Education N.E.C	274,654,000.00	45,742,346.23	106,733,894.66	38.9%	167,920,105.34
710	**SOCIAL PROTECTION**	**11,818,612,000.00**	**2,214,759,176.25**	**6,930,505,582.63**	**58.6%**	**4,888,106,417.37**
7102	**OLD AGE**	**10,934,400,000.00**	**2,110,667,388.38**	**6,233,933,618.91**	**57.0%**	**4,700,466,381.09**
71021	Old Age	10,934,400,000.00	2,110,667,388.38	6,233,933,618.91	57.0%	4,700,466,381.09
7103	**SURVIVORS**	**550,000,000.00**	**25,000,000.00**	**545,000,000.00**	**99.1%**	**5,000,000.00**
71031	Survivors	550,000,000.00	25,000,000.00	545,000,000.00	99.1%	5,000,000.00
7104	**FAMILY AND CHILDREN**	**202,558,000.00**	**52,513,796.23**	**101,671,184.44**	**50.2%**	**100,886,815.56**
71041	Family and Children	202,558,000.00	52,513,796.23	101,671,184.44	50.2%	100,886,815.56
7105	**UNEMPLOYMENT**	**36,979,000.00**	**9,176,082.50**	**17,352,834.56**	**46.9%**	**19,626,165.44**
71051	Unemployment	36,979,000.00	9,176,082.50	17,352,834.56	46.9%	19,626,165.44
7109	**SOCIAL PROTECTION N.E.C.**	**94,675,000.00**	**17,401,909.14**	**32,547,944.72**	**34.4%**	**62,127,055.28**
71091	Social Protection N.E.C.	94,675,000.00	17,401,909.14	32,547,944.72	34.4%	62,127,055.28

Table 12: Overhead Expenditure by Functional Classification

Yobe State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***87,323,627,000.00***	***18,855,298,452.77***	***35,092,323,727.17***	***40.2%***	***52,231,303,272.83***
701	**GENERAL PUBLIC SERVICES**	**43,572,510,000.00**	**14,065,639,117.24**	**25,529,467,397.58**	**58.6%**	**18,043,042,602.42**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**28,051,578,000.00**	**10,040,588,514.43**	**15,455,194,667.84**	**55.1%**	**12,596,383,332.16**
70111	Executive and Legislative Organs	13,837,200,000.00	4,450,458,001.43	8,332,867,165.13	60.2%	5,504,332,834.87
70112	Financial and Fiscal Affairs	14,214,378,000.00	5,590,130,513.00	7,122,327,502.71	50.1%	7,092,050,497.29
7013	**GENERAL SERVICES**	**15,416,932,000.00**	**4,016,940,664.06**	**10,016,236,866.61**	**65.0%**	**5,400,695,133.39**
70131	General Personnel Services	3,934,386,000.00	786,005,802.73	2,922,935,702.33	74.3%	1,011,450,297.67
70132	Overall Planning and Statistical Services	3,262,345,000.00	131,967,408.13	301,994,675.13	9.3%	2,960,350,324.87
70133	Other General Services	8,220,201,000.00	3,098,967,453.20	6,791,306,489.15	82.6%	1,428,894,510.85
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**104,000,000.00**	**8,109,938.75**	**58,035,863.13**	**55.8%**	**45,964,136.87**
70161	General Public Services N.E.C.	104,000,000.00	8,109,938.75	58,035,863.13	55.8%	45,964,136.87
703	**PUBLIC ORDER AND SAFETY**	**1,992,280,000.00**	**216,704,387.25**	**453,399,560.75**	**22.8%**	**1,538,880,439.25**
7032	**FIRE PROTECTION SERVICES**	**161,125,000.00**	**9,000,000.00**	**18,000,000.00**	**11.2%**	**143,125,000.00**
70321	Fire Protection Services	161,125,000.00	9,000,000.00	18,000,000.00	11.2%	143,125,000.00
7033	**LAW COURTS**	**1,271,155,000.00**	**195,704,387.25**	**411,399,560.75**	**32.4%**	**859,755,439.25**
70331	Law Courts	1,271,155,000.00	195,704,387.25	411,399,560.75	32.4%	859,755,439.25
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**560,000,000.00**	**12,000,000.00**	**24,000,000.00**	**4.3%**	**536,000,000.00**
70361	Public Order and Safety N.E.C.	560,000,000.00	12,000,000.00	24,000,000.00	4.3%	536,000,000.00
704	**ECONOMIC AFFAIRS**	**8,002,017,000.00**	**712,805,680.44**	**1,400,123,061.10**	**17.5%**	**6,601,893,938.90**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**1,571,875,000.00**	**23,161,036.43**	**110,722,259.78**	**7.0%**	**1,461,152,740.22**
70411	General Economic and Commercial Affairs	1,571,875,000.00	23,161,036.43	110,722,259.78	7.0%	1,461,152,740.22
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**3,243,488,000.00**	**114,523,782.50**	**161,253,041.25**	**5.0%**	**3,082,234,958.75**
70421	Agriculture	2,950,248,000.00	114,373,782.50	160,653,041.25	5.4%	2,789,594,958.75
70422	Forestry	293,240,000.00	150,000.00	600,000.00	0.2%	292,640,000.00
7043	**FUEL AND ENERGY**	**1,500,000,000.00**	**441,805,500.00**	**883,611,000.00**	**58.9%**	**616,389,000.00**
70435	Electricity	1,500,000,000.00	441,805,500.00	883,611,000.00	58.9%	616,389,000.00
7045	**TRANSPORT**	**1,435,654,000.00**	**127,315,361.51**	**193,536,760.07**	**13.5%**	**1,242,117,239.93**
70451	Road Transport	915,654,000.00	125,815,361.51	190,536,760.07	20.8%	725,117,239.93
70454	Air Transport	520,000,000.00	1,500,000.00	3,000,000.00	0.6%	517,000,000.00
7046	**COMMUNICATION**	**251,000,000.00**	**6,000,000.00**	**51,000,000.00**	**20.3%**	**200,000,000.00**
70461	Communication	251,000,000.00	6,000,000.00	51,000,000.00	20.3%	200,000,000.00
705	**ENVIRONMENTAL PROTECTION**	**3,890,005,000.00**	**37,024,294.00**	**68,224,754.14**	**1.8%**	**3,821,780,245.86**
7051	**WASTE MANAGEMENT**	**309,800,000.00**	**13,837,500.00**	**27,675,000.00**	**8.9%**	**282,125,000.00**
70511	Waste Management	309,800,000.00	13,837,500.00	27,675,000.00	8.9%	282,125,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**3,580,205,000.00**	**23,186,794.00**	**40,549,754.14**	**1.1%**	**3,539,655,245.86**
70561	Environmental Protection N.E.C.	3,580,205,000.00	23,186,794.00	40,549,754.14	1.1%	3,539,655,245.86
706	**HOUSING AND COMMUNITY AMMENITIES**	**715,910,000.00**	**124,392,104.62**	**274,955,561.17**	**38.4%**	**440,954,438.83**
7061	**HOUSING DEVELOPMENT**	**274,750,000.00**	**42,192,978.25**	**70,105,761.25**	**25.5%**	**204,644,238.75**
70611	Housing Development	274,750,000.00	42,192,978.25	70,105,761.25	25.5%	204,644,238.75
7062	**COMMUNITY DEVELOPMENT**	**56,130,000.00**	**2,510,302.00**	**4,510,719.75**	**8.0%**	**51,619,280.25**
70621	Community Development	56,130,000.00	2,510,302.00	4,510,719.75	8.0%	51,619,280.25
7063	**WATER SUPPLY**	**385,030,000.00**	**79,688,824.37**	**200,339,080.17**	**52.0%**	**184,690,919.83**
70631	Water Supply	385,030,000.00	79,688,824.37	200,339,080.17	52.0%	184,690,919.83

Yobe State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	**HEALTH**	**3,805,642,000.00**	**398,775,283.35**	**1,088,881,647.92**	**28.6%**	**2,716,760,352.08**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**232,000,000.00**	**3,000,000.00**	**6,000,000.00**	**2.6%**	**226,000,000.00**
70711	Pharmaceutical Products	232,000,000.00	3,000,000.00	6,000,000.00	2.6%	226,000,000.00
7073	**HOSPITAL SERVICES**	**1,691,692,000.00**	**208,052,574.73**	**746,768,935.80**	**44.1%**	**944,923,064.20**
70731	General Hospital Services	1,689,442,000.00	207,865,074.73	746,393,935.80	44.2%	943,048,064.20
70732	Specialized Hospital Services	2,250,000.00	187,500.00	375,000.00	16.7%	1,875,000.00
7074	**PUBLIC HEALTH SERVICES**	**1,137,750,000.00**	**27,250,000.00**	**98,392,000.00**	**8.6%**	**1,039,358,000.00**
70741	Public Health Services	1,137,750,000.00	27,250,000.00	98,392,000.00	8.6%	1,039,358,000.00
7076	**HEALTH N.E.C.**	**744,200,000.00**	**160,472,708.62**	**237,720,712.12**	**31.9%**	**506,479,287.88**
70761	Health N.E.C.	744,200,000.00	160,472,708.62	237,720,712.12	31.9%	506,479,287.88
708	**RECREATION, CULTURE AND RELIGION**	**5,250,253,000.00**	**1,064,337,965.99**	**1,731,770,864.74**	**33.0%**	**3,518,482,135.26**
7081	**RECREATIONAL AND SPORTING SERVICES**	**754,950,000.00**	**33,242,320.24**	**36,467,561.24**	**4.8%**	**718,482,438.76**
70811	Recreational and Sporting Services	754,950,000.00	33,242,320.24	36,467,561.24	4.8%	718,482,438.76
7082	**CULTURAL SERVICES**	**65,829,000.00**	**3,280,000.00**	**6,561,250.00**	**10.0%**	**59,267,750.00**
70821	Cultural Services	65,829,000.00	3,280,000.00	6,561,250.00	10.0%	59,267,750.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**360,844,000.00**	**16,018,215.50**	**74,983,795.00**	**20.8%**	**285,860,205.00**
70831	Broadcasting and Publishing Services	360,844,000.00	16,018,215.50	74,983,795.00	20.8%	285,860,205.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**4,068,630,000.00**	**1,011,797,430.25**	**1,613,758,258.50**	**39.7%**	**2,454,871,741.50**
70841	Religious and Other Community Services	4,068,630,000.00	1,011,797,430.25	1,613,758,258.50	39.7%	2,454,871,741.50
709	**EDUCATION**	**16,162,927,000.00**	**1,546,245,536.64**	**3,581,492,037.23**	**22.2%**	**12,581,434,962.77**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**694,000,000.00**	**19,829,314.52**	**87,151,305.38**	**12.6%**	**606,848,694.62**
70912	Primary Education	694,000,000.00	19,829,314.52	87,151,305.38	12.6%	606,848,694.62
7092	**SECONDARY EDUCATION**	**734,411,000.00**	**146,309,029.32**	**195,169,755.13**	**26.6%**	**539,241,244.87**
70922	Upper-Secondary Education	734,411,000.00	146,309,029.32	195,169,755.13	26.6%	539,241,244.87
7094	**TERTIARY EDUCATION**	**4,234,815,000.00**	**702,904,730.00**	**2,078,214,588.00**	**49.1%**	**2,156,600,412.00**
70941	First Stage of Tertiary Education	988,255,000.00	157,152,900.00	563,221,962.50	57.0%	425,033,037.50
70942	Second Stage of Tertiary Education	3,246,560,000.00	545,751,830.00	1,514,992,625.50	46.7%	1,731,567,374.50
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,260,300,000.00**	**71,829,215.50**	**258,619,858.48**	**20.5%**	**1,001,680,141.52**
70951	Education Not Definable by Level	1,260,300,000.00	71,829,215.50	258,619,858.48	20.5%	1,001,680,141.52
7097	**R & D EDUCATION**	**18,950,000.00**	**428,064.22**	**960,387.52**	**5.1%**	**17,989,612.48**
70971	R & D Education	18,950,000.00	428,064.22	960,387.52	5.1%	17,989,612.48
7098	**EDUCATION N.E.C.**	**9,220,451,000.00**	**604,945,183.08**	**961,376,142.72**	**10.4%**	**8,259,074,857.28**
70981	Education N.E.C	9,220,451,000.00	604,945,183.08	961,376,142.72	10.4%	8,259,074,857.28
710	**SOCIAL PROTECTION**	**3,932,083,000.00**	**689,374,083.24**	**964,008,842.54**	**24.5%**	**2,968,074,157.46**
7101	**SICKNESS AND DISABILITY**	**505,000,000.00**	**-**	**-**	**0.0%**	**505,000,000.00**
71012	Disability	505,000,000.00	-	-	0.0%	505,000,000.00
7104	**FAMILY AND CHILDREN**	**282,110,000.00**	**5,250,346.65**	**10,575,346.65**	**3.7%**	**271,534,653.35**
71041	Family and Children	282,110,000.00	5,250,346.65	10,575,346.65	3.7%	271,534,653.35
7105	**UNEMPLOYMENT**	**268,000,000.00**	**8,949,050.00**	**17,932,434.00**	**6.7%**	**250,067,566.00**
71051	Unemployment	268,000,000.00	8,949,050.00	17,932,434.00	6.7%	250,067,566.00
7109	**SOCIAL PROTECTION N.E.C.**	**2,876,973,000.00**	**675,174,686.59**	**935,501,061.89**	**32.5%**	**1,941,471,938.11**
71091	Social Protection N.E.C.	2,876,973,000.00	675,174,686.59	935,501,061.89	32.5%	1,941,471,938.11

Table 13: Capital Expenditure by Functional Classification

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***291,903,650,000.00***	***31,091,293,044.28***	***46,504,869,689.17***	***15.9%***	***245,398,780,310.83***
701	**GENERAL PUBLIC SERVICES**	**14,583,855,000.00**	**1,934,147,843.14**	**3,109,003,713.33**	**21.3%**	**11,474,851,286.67**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**3,216,400,000.00**	**28,835,000.00**	**28,835,000.00**	**0.9%**	**3,187,565,000.00**
70111	Executive and Legislative Organs	1,727,000,000.00	28,835,000.00	28,835,000.00	1.7%	1,698,165,000.00
70112	Financial and Fiscal Affairs	1,489,400,000.00	-	-	0.0%	1,489,400,000.00
7013	**GENERAL SERVICES**	**11,352,455,000.00**	**1,905,312,843.14**	**3,080,168,713.33**	**27.1%**	**8,272,286,286.67**
70131	General Personnel Services	3,949,500,000.00	828,764,030.20	1,823,619,900.39	46.2%	2,125,880,099.61
70132	Overall Planning and Statistical Services	1,792,000,000.00	-	-	0.0%	1,792,000,000.00
70133	Other General Services	5,610,955,000.00	1,076,548,812.94	1,256,548,812.94	22.4%	4,354,406,187.06
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
70161	General Public Services N.E.C.	15,000,000.00	-	-	0.0%	15,000,000.00
703	**PUBLIC ORDER AND SAFETY**	**2,041,000,000.00**	**200,000,000.00**	**360,000,000.00**	**17.6%**	**1,681,000,000.00**
7032	**FIRE PROTECTION SERVICES**	**530,000,000.00**	**-**	**-**	**0.0%**	**530,000,000.00**
70321	Fire Protection Services	530,000,000.00	-	-	0.0%	530,000,000.00
7033	**LAW COURTS**	**1,448,000,000.00**	**200,000,000.00**	**360,000,000.00**	**24.9%**	**1,088,000,000.00**
70331	Law Courts	1,448,000,000.00	200,000,000.00	360,000,000.00	24.9%	1,088,000,000.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**63,000,000.00**	**-**	**-**	**0.0%**	**63,000,000.00**
70361	Public Order and Safety N.E.C.	63,000,000.00	-	-	0.0%	63,000,000.00
704	**ECONOMIC AFFAIRS**	**129,541,000,000.00**	**22,537,337,375.39**	**35,185,467,623.59**	**27.2%**	**94,355,532,376.41**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**26,625,000,000.00**	**10,604,452,670.73**	**10,604,452,670.73**	**39.8%**	**16,020,547,329.27**
70411	General Economic and Commercial Affairs	26,625,000,000.00	10,604,452,670.73	10,604,452,670.73	39.8%	16,020,547,329.27
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**18,610,000,000.00**	**656,355,333.33**	**1,151,429,829.53**	**6.2%**	**17,458,570,170.47**
70421	Agriculture	17,479,000,000.00	562,087,333.33	1,042,893,829.53	6.0%	16,436,106,170.47
70422	Forestry	1,131,000,000.00	94,268,000.00	108,536,000.00	9.6%	1,022,464,000.00
7043	**FUEL AND ENERGY**	**5,500,000,000.00**	**1,100,176,350.00**	**2,981,841,350.00**	**54.2%**	**2,518,158,650.00**
70435	Electricity	5,500,000,000.00	1,100,176,350.00	2,981,841,350.00	54.2%	2,518,158,650.00
7045	**TRANSPORT**	**77,158,000,000.00**	**10,034,853,021.33**	**20,193,255,993.33**	**26.2%**	**56,964,744,006.67**
70451	Road Transport	77,158,000,000.00	10,034,853,021.33	20,193,255,993.33	26.2%	56,964,744,006.67
7046	**COMMUNICATION**	**1,500,000,000.00**	**140,000,000.00**	**251,487,780.00**	**16.8%**	**1,248,512,220.00**
70461	Communication	1,500,000,000.00	140,000,000.00	251,487,780.00	16.8%	1,248,512,220.00
7047	**OTHER INDUSTRIES**	**148,000,000.00**	**1,500,000.00**	**3,000,000.00**	**2.0%**	**145,000,000.00**
70472	Hotels and Restuarants	148,000,000.00	1,500,000.00	3,000,000.00	2.0%	145,000,000.00
705	**ENVIRONMENTAL PROTECTION**	**20,658,000,000.00**	**5,000,000.00**	**10,000,000.00**	**0.0%**	**20,648,000,000.00**
7051	**WASTE MANAGEMENT**	**1,500,000,000.00**	**-**	**-**	**0.0%**	**1,500,000,000.00**
70511	Waste Management	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**19,158,000,000.00**	**5,000,000.00**	**10,000,000.00**	**0.1%**	**19,148,000,000.00**
70561	Environmental Protection N.E.C.	19,158,000,000.00	5,000,000.00	10,000,000.00	0.1%	19,148,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**19,431,225,000.00**	**3,231,671,902.61**	**3,468,018,181.61**	**17.8%**	**15,963,206,818.39**
7061	**HOUSING DEVELOPMENT**	**11,314,000,000.00**	**2,997,805,941.61**	**2,997,805,941.61**	**26.5%**	**8,316,194,058.39**
70611	Housing Development	11,314,000,000.00	2,997,805,941.61	2,997,805,941.61	26.5%	8,316,194,058.39
7062	**COMMUNITY DEVELOPMENT**	**150,000,000.00**	**-**	**-**	**0.0%**	**150,000,000.00**
70621	Community Development	150,000,000.00	-	-	0.0%	150,000,000.00
7063	**WATER SUPPLY**	**7,967,225,000.00**	**233,865,961.00**	**470,212,240.00**	**5.9%**	**7,497,012,760.00**
70631	Water Supply	7,967,225,000.00	233,865,961.00	470,212,240.00	5.9%	7,497,012,760.00

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	**HEALTH**	**46,944,412,000.00**	**296,304,000.00**	**427,637,750.00**	**0.9%**	**46,516,774,250.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**200,000,000.00**	**-**	**-**	**0.0%**	**200,000,000.00**
70711	Pharmaceutical Products	200,000,000.00	-	-	0.0%	200,000,000.00
7073	**HOSPITAL SERVICES**	**12,951,412,000.00**	**98,590,000.00**	**98,590,000.00**	**0.8%**	**12,852,822,000.00**
70731	General Hospital Services	12,951,412,000.00	98,590,000.00	98,590,000.00	0.8%	12,852,822,000.00
7074	**PUBLIC HEALTH SERVICES**	**11,140,000,000.00**	**32,000,000.00**	**34,000,000.00**	**0.3%**	**11,106,000,000.00**
70741	Public Health Services	11,140,000,000.00	32,000,000.00	34,000,000.00	0.3%	11,106,000,000.00
7076	**HEALTH N.E.C.**	**22,653,000,000.00**	**165,714,000.00**	**295,047,750.00**	**1.3%**	**22,357,952,250.00**
70761	Health N.E.C.	22,653,000,000.00	165,714,000.00	295,047,750.00	1.3%	22,357,952,250.00
708	**RECREATION, CULTURE AND RELIGION**	**13,911,000,000.00**	**2,520,567,690.00**	**3,020,567,690.00**	**21.7%**	**10,890,432,310.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**9,495,000,000.00**	**2,520,567,690.00**	**3,020,567,690.00**	**31.8%**	**6,474,432,310.00**
70811	Recreational and Sporting Services	9,495,000,000.00	2,520,567,690.00	3,020,567,690.00	31.8%	6,474,432,310.00
7082	**CULTURAL SERVICES**	**90,000,000.00**	**-**	**-**	**0.0%**	**90,000,000.00**
70821	Cultural Services	90,000,000.00	-	-	0.0%	90,000,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**3,015,000,000.00**	**-**	**-**	**0.0%**	**3,015,000,000.00**
70831	Broadcasting and Publishing Services	3,015,000,000.00	-	-	0.0%	3,015,000,000.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**1,311,000,000.00**	**-**	**-**	**0.0%**	**1,311,000,000.00**
70841	Religious and Other Community Services	1,311,000,000.00	-	-	0.0%	1,311,000,000.00
709	**EDUCATION**	**41,907,158,000.00**	**366,264,233.14**	**924,174,730.64**	**2.2%**	**40,982,983,269.36**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**7,000,000,000.00**	**-**	**-**	**0.0%**	**7,000,000,000.00**
70912	Primary Education	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
7092	**SECONDARY EDUCATION**	**501,000,000.00**	**-**	**-**	**0.0%**	**501,000,000.00**
70922	Upper-Secondary Education	501,000,000.00	-	-	0.0%	501,000,000.00
7094	**TERTIARY EDUCATION**	**12,001,500,000.00**	**118,252,052.38**	**526,207,219.88**	**4.4%**	**11,475,292,780.12**
70941	First Stage of Tertiary Education	6,427,500,000.00	70,877,213.09	227,705,213.09	3.5%	6,199,794,786.91
70942	Second Stage of Tertiary Education	5,574,000,000.00	47,374,839.29	298,502,006.79	5.4%	5,275,497,993.21
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**631,658,000.00**	**-**	**-**	**0.0%**	**631,658,000.00**
70951	Education Not Definable by Level	631,658,000.00	-	-	0.0%	631,658,000.00
7097	**R & D EDUCATION**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
70971	R & D Education	100,000,000.00	-	-	0.0%	100,000,000.00
7098	**EDUCATION N.E.C.**	**21,673,000,000.00**	**248,012,180.76**	**397,967,510.76**	**1.8%**	**21,275,032,489.24**
70981	Education N.E.C	21,673,000,000.00	248,012,180.76	397,967,510.76	1.8%	21,275,032,489.24
710	**SOCIAL PROTECTION**	**2,886,000,000.00**	**-**	**-**	**0.0%**	**2,886,000,000.00**
7101	**SICKNESS AND DISABILITY**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
71012	Disability	250,000,000.00	-	-	0.0%	250,000,000.00
7104	**FAMILY AND CHILDREN**	**737,000,000.00**	**-**	**-**	**0.0%**	**737,000,000.00**
71041	Family and Children	737,000,000.00	-	-	0.0%	737,000,000.00
7105	**UNEMPLOYMENT**	**1,610,000,000.00**	**-**	**-**	**0.0%**	**1,610,000,000.00**
71051	Unemployment	1,610,000,000.00	-	-	0.0%	1,610,000,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**289,000,000.00**	**-**	**-**	**0.0%**	**289,000,000.00**
71091	Social Protection N.E.C.	289,000,000.00	-	-	0.0%	289,000,000.00

Table 14: Other Expenditure by Functional Classification

Yobe State Government Budget Performance Report 2026 Q2 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***50,275,723,000.00***	***5,687,647,995.56***	***12,292,378,885.97***	***24.4%***	***37,983,344,114.03***
701	**GENERAL PUBLIC SERVICES**	**25,330,703,000.00**	**5,343,160,944.56**	**11,671,503,334.97**	**46.1%**	**13,659,199,665.03**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**530,000,000.00**	**-**	**-**	**0.0%**	**530,000,000.00**
70111	Executive and Legislative Organs	60,000,000.00	-	-	0.0%	60,000,000.00
70112	Financial and Fiscal Affairs	470,000,000.00	-	-	0.0%	470,000,000.00
7013	**GENERAL SERVICES**	**6,740,703,000.00**	**103,964,000.00**	**567,585,000.00**	**8.4%**	**6,173,118,000.00**
70132	Overall Planning and Statistical Services	3,673,118,000.00	-	-	0.0%	3,673,118,000.00
70133	Other General Services	3,067,585,000.00	103,964,000.00	567,585,000.00	18.5%	2,500,000,000.00
7017	**PUBLIC DEBT TRANSACTIONS**	**18,060,000,000.00**	**5,239,196,944.56**	**11,103,918,334.97**	**61.5%**	**6,956,081,665.03**
70171	Public Debt Transactions	18,060,000,000.00	5,239,196,944.56	11,103,918,334.97	61.5%	6,956,081,665.03
703	**PUBLIC ORDER AND SAFETY**	**86,000,000.00**	**-**	**-**	**0.0%**	**86,000,000.00**
7033	**LAW COURTS**	**86,000,000.00**	**-**	**-**	**0.0%**	**86,000,000.00**
70331	Law Courts	86,000,000.00	-	-	0.0%	86,000,000.00
704	**ECONOMIC AFFAIRS**	**13,112,000,000.00**	**150,000,000.00**	**150,000,000.00**	**1.1%**	**12,962,000,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**1,750,000,000.00**	**150,000,000.00**	**150,000,000.00**	**8.6%**	**1,600,000,000.00**
70411	General Economic and Commercial Affairs	1,750,000,000.00	150,000,000.00	150,000,000.00	8.6%	1,600,000,000.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**6,443,000,000.00**	**-**	**-**	**0.0%**	**6,443,000,000.00**
70421	Agriculture	6,259,000,000.00	-	-	0.0%	6,259,000,000.00
70422	Forestry	184,000,000.00	-	-	0.0%	184,000,000.00
7045	**TRANSPORT**	**4,919,000,000.00**	**-**	**-**	**0.0%**	**4,919,000,000.00**
70451	Road Transport	4,919,000,000.00	-	-	0.0%	4,919,000,000.00
705	**ENVIRONMENTAL PROTECTION**	**1,500,000,000.00**	**-**	**-**	**0.0%**	**1,500,000,000.00**
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**1,500,000,000.00**	**-**	**-**	**0.0%**	**1,500,000,000.00**
70561	Environmental Protection N.E.C.	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
707	**HEALTH**	**2,144,750,000.00**	**-**	**4,000,000.00**	**0.2%**	**2,140,750,000.00**
7074	**PUBLIC HEALTH SERVICES**	**2,143,750,000.00**	**-**	**3,000,000.00**	**0.1%**	**2,140,750,000.00**
70741	Public Health Services	2,143,750,000.00	-	3,000,000.00	0.1%	2,140,750,000.00
7076	**HEALTH N.E.C.**	**1,000,000.00**	**-**	**1,000,000.00**	**100.0%**	**-**
70761	Health N.E.C.	1,000,000.00	-	1,000,000.00	100.0%	-
708	**RECREATION, CULTURE AND RELIGION**	**620,670,000.00**	**28,011,051.00**	**240,999,551.00**	**38.8%**	**379,670,449.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**100,000,000.00**	**26,925,051.00**	**43,650,051.00**	**43.7%**	**56,349,949.00**
70811	Recreational and Sporting Services	100,000,000.00	26,925,051.00	43,650,051.00	43.7%	56,349,949.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**520,670,000.00**	**1,086,000.00**	**197,349,500.00**	**37.9%**	**323,320,500.00**
70841	Religious and Other Community Services	520,670,000.00	1,086,000.00	197,349,500.00	37.9%	323,320,500.00
709	**EDUCATION**	**1,217,600,000.00**	**-**	**-**	**0.0%**	**1,217,600,000.00**
7094	**TERTIARY EDUCATION**	**7,000,000.00**	**-**	**-**	**0.0%**	**7,000,000.00**
70942	Second Stage of Tertiary Education	7,000,000.00	-	-	0.0%	7,000,000.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**10,600,000.00**	**-**	**-**	**0.0%**	**10,600,000.00**
70951	Education Not Definable by Level	10,600,000.00	-	-	0.0%	10,600,000.00
7098	**EDUCATION N.E.C.**	**1,200,000,000.00**	**-**	**-**	**0.0%**	**1,200,000,000.00**
70981	Education N.E.C	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
710	**SOCIAL PROTECTION**	**6,264,000,000.00**	**166,476,000.00**	**225,876,000.00**	**3.6%**	**6,038,124,000.00**
7101	**SICKNESS AND DISABILITY**	**150,000,000.00**	**-**	**-**	**0.0%**	**150,000,000.00**
71012	Disability	150,000,000.00	-	-	0.0%	150,000,000.00
7104	**FAMILY AND CHILDREN**	**1,000,000,000.00**	**166,476,000.00**	**225,876,000.00**	**22.6%**	**774,124,000.00**
71041	Family and Children	1,000,000,000.00	166,476,000.00	225,876,000.00	22.6%	774,124,000.00
7105	**UNEMPLOYMENT**	**1,964,000,000.00**	**-**	**-**	**0.0%**	**1,964,000,000.00**
71051	Unemployment	1,964,000,000.00	-	-	0.0%	1,964,000,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**3,150,000,000.00**	**-**	**-**	**0.0%**	**3,150,000,000.00**
71091	Social Protection N.E.C.	3,150,000,000.00	-	-	0.0%	3,150,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***515,532,000,000.00***	***76,033,764,157.43***	***136,909,601,223.97***	***26.6%***	***378,622,398,776.03***
01	**AGRICULTURE**	**30,007,817,000.00**	**1,550,128,541.53**	**2,920,052,946.92**	**9.7%**	**27,087,764,053.08**
0101	Effective governance of the Agriculture Sector	12,312,000,000.00	1,144,299,436.14	2,401,738,099.38	19.5%	9,910,261,900.62
0102	Development of the livestock value chain	4,650,220,912.00	20,401,686.75	30,427,288.50	0.7%	4,619,793,623.50
0103	Enhancement of food production and productivity	1,052,219,000.00	71,927,418.64	144,387,559.04	13.7%	907,831,440.96
0104	Reduction of post-harvest losses	1,067,848,607.00	-	-	0.0%	1,067,848,607.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisana	115,528,481.00	-	-	0.0%	115,528,481.00
0106	Promotion of forest resource conservation and preservation of biodiversity	50,000,000.00	-	-	0.0%	50,000,000.00
0107	Promotion of enabling environment for increased agricultural development	10,000,000,000.00	313,500,000.00	343,500,000.00	3.4%	9,656,500,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	760,000,000.00	-	-	0.0%	760,000,000.00
02	**SOCIETAL RE-ORIENTATION**	**17,224,827,000.00**	**2,469,990,657.09**	**4,745,349,929.62**	**27.5%**	**12,479,477,070.38**
0210	Societal Re-orientation - General	17,224,827,000.00	2,469,990,657.09	4,745,349,929.62	27.5%	12,479,477,070.38
03	**POVERTY ALLEVIATION**	**2,186,740,000.00**	**7,697,303.50**	**15,456,016.00**	**0.7%**	**2,171,283,984.00**
0310	Poverty Alleviation - General	2,186,740,000.00	7,697,303.50	15,456,016.00	0.7%	2,171,283,984.00
04	**HEALTH**	**77,350,000,000.00**	**5,859,036,505.17**	**11,874,434,060.77**	**15.4%**	**65,475,565,939.23**
0401	Effective Governance of the Health System	8,758,570,000.00	1,247,739,810.44	2,316,059,304.53	26.4%	6,442,510,695.47
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	2,983,605,000.00	11,937,500.00	28,775,000.00	1.0%	2,954,830,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	5,314,600,000.00	241,806,275.55	653,047,603.35	12.3%	4,661,552,396.65
0405	Provision of adequate and modern health infrastructure for health services delivery	58,584,800,000.00	4,341,052,919.18	8,843,552,152.89	15.1%	49,741,247,847.11
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other healt	572,953,000.00	3,000,000.00	6,000,000.00	1.0%	566,953,000.00
0407	Evidence generation and utilisation	566,722,000.00	10,500,000.00	21,000,000.00	3.7%	545,722,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	568,750,000.00	3,000,000.00	6,000,000.00	1.1%	562,750,000.00
05	**EDUCATION**	**79,759,908,000.00**	**7,943,396,518.38**	**16,277,642,104.23**	**20.4%**	**63,482,265,895.77**
0501	Effective governance of the education system	14,546,456,000.00	669,246,167.19	1,086,781,175.26	7.5%	13,459,674,824.74
0502	Increase in access, retention, and completion rate at all levels	3,350,534,000.00	809,715,463.21	1,633,234,146.54	48.7%	1,717,299,853.46
0503	Equity and inclusiveness in the provision of educational services	2,008,114,000.00	438,698,672.25	874,946,908.79	43.6%	1,133,167,091.21
0504	Improved quality of teaching and learning outcomes	9,816,747,000.00	1,539,303,556.71	3,154,007,698.16	32.1%	6,662,739,301.84
0505	Adequate infrastructure at all levels	27,238,340,000.00	326,489,257.13	790,206,280.85	2.9%	26,448,133,719.15
0506	Improved education information management system (EIMS)	318,550,000.00	53,064.22	210,387.52	0.1%	318,339,612.48
0510	Education Sector Expenditures Not Elsewhere Classified	22,481,167,000.00	4,159,890,337.67	8,738,255,507.11	38.9%	13,742,911,492.89
06	**HOUSING AND URBAN DEVELOPMENT**	**14,114,103,000.00**	**3,328,416,920.27**	**3,619,355,500.74**	**25.6%**	**10,494,747,499.26**
0610	Housing and Urban Development - General	14,114,103,000.00	3,328,416,920.27	3,619,355,500.74	25.6%	10,494,747,499.26
08	**YOUTH**	**11,321,771,000.00**	**2,812,767,234.31**	**3,555,008,797.04**	**31.4%**	**7,766,762,202.96**
0810	Youth - General	11,321,771,000.00	2,812,767,234.31	3,555,008,797.04	31.4%	7,766,762,202.96
09	**ENVIRONMENTAL IMPROVEMENT**	**29,741,758,000.00**	**642,012,469.36**	**1,180,650,203.57**	**4.0%**	**28,561,107,796.43**
0910	Environmental Improvement - General	29,741,758,000.00	642,012,469.36	1,180,650,203.57	4.0%	28,561,107,796.43
10	**WATER RESOURCES AND RURAL DEVELOPMENT**	**9,355,422,000.00**	**539,979,055.79**	**1,111,247,329.21**	**11.9%**	**8,244,174,670.79**
1010	Water Resources and Rural Deve - General	9,355,422,000.00	539,979,055.79	1,111,247,329.21	11.9%	8,244,174,670.79
11	**INFORMATION COMMUNICATION AND TECHNOLOGY**	**1,754,000,000.00**	**146,000,000.00**	**302,487,780.00**	**17.2%**	**1,451,512,220.00**
1110	Information Communication and Technology - General	1,754,000,000.00	146,000,000.00	302,487,780.00	17.2%	1,451,512,220.00
12	**GROWING THE PRIVATE SECTOR**	**30,511,457,000.00**	**10,872,103,220.65**	**11,044,014,642.28**	**36.2%**	**19,467,442,357.72**
1210	Growing the Private Sector - General	30,511,457,000.00	10,872,103,220.65	11,044,014,642.28	36.2%	19,467,442,357.72
13	**REFORM OF GOVERNMENT AND GOVERNANCE**	**95,403,840,000.00**	**24,710,395,514.08**	**47,184,602,771.08**	**49.5%**	**48,219,237,228.92**
1310	Reform of Government and Governance - General	95,403,840,000.00	24,710,395,514.08	47,184,602,771.08	49.5%	48,219,237,228.92
14	**POWER**	**7,382,500,000.00**	**1,647,910,355.86**	**4,056,520,685.85**	**54.9%**	**3,325,979,314.15**
1410	Power - General	7,382,500,000.00	1,647,910,355.86	4,056,520,685.85	54.9%	3,325,979,314.15
17	**ROAD**	**84,035,772,000.00**	**10,434,070,651.95**	**20,903,963,465.49**	**24.9%**	**63,131,808,534.51**
1710	Road - General	84,035,772,000.00	10,434,070,651.95	20,903,963,465.49	24.9%	63,131,808,534.51
18	**AIRWAYS**	**520,000,000.00**	**1,500,000.00**	**3,000,000.00**	**0.6%**	**517,000,000.00**
1810	Airways - General	520,000,000.00	1,500,000.00	3,000,000.00	0.6%	517,000,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23	**SOCIAL PROTECTION**	**24,862,085,000.00**	**3,068,359,209.49**	**8,115,814,991.17**	**32.6%**	**16,746,270,008.83**
2302	Reduce Poverty and Vulnerability	4,046,979,000.00	16,625,082.50	32,284,834.56	0.8%	4,014,694,165.44
2303	Promote Gender Equity and Social Justice	3,126,058,000.00	224,240,142.88	338,047,531.09	10.8%	2,788,010,468.91
2305	Social Pensions and Old Age Support	10,934,400,000.00	2,110,667,388.38	6,233,933,618.91	57.0%	4,700,466,381.09
2306	Disability and Survival Support	550,000,000.00	25,000,000.00	545,000,000.00	99.1%	5,000,000.00
2307	Promote Emergency and Humanitarian Assistance	6,204,648,000.00	691,826,595.73	966,549,006.61	15.6%	5,238,098,993.39

Table 16: Personnel Expenditure by Programme Classification

Yobe State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***86,029,000,000.00***	***20,399,524,664.82***	***43,020,028,921.66***	***50.0%***	***43,008,971,078.34***
01	**AGRICULTURE**	**3,319,569,000.00**	**873,667,425.70**	**1,716,506,076.14**	**51.7%**	**1,603,062,923.86**
0101	Effective governance of the Agriculture Sector	2,936,000,000.00	803,502,507.06	1,575,643,517.10	53.7%	1,360,356,482.90
0103	Enhancement of food production and productivity	383,569,000.00	70,164,918.64	140,862,559.04	36.7%	242,706,440.96
02	**SOCIETAL RE-ORIENTATION**	**4,364,699,000.00**	**1,030,104,624.09**	**2,057,297,565.37**	**47.1%**	**2,307,401,434.63**
0210	Societal Re-orientation - General	4,364,699,000.00	1,030,104,624.09	2,057,297,565.37	47.1%	2,307,401,434.63
04	**HEALTH**	**20,213,196,000.00**	**5,062,221,008.73**	**9,981,909,417.26**	**49.4%**	**10,231,286,582.74**
0401	Effective Governance of the Health System	3,854,370,000.00	1,022,732,101.82	1,954,561,742.41	50.7%	1,899,808,257.59
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	125,251,000.00	-	-	0.0%	125,251,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	566,600,000.00	139,320,062.46	279,542,207.76	49.3%	287,057,792.24
0405	Provision of adequate and modern health infrastructure for health services delivery	15,435,300,000.00	3,900,168,844.45	7,747,805,467.09	50.2%	7,687,494,532.91
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other healt	140,953,000.00	-	-	0.0%	140,953,000.00
0407	Evidence generation and utilisation	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	-	-	0.0%	20,000,000.00
05	**EDUCATION**	**24,720,223,000.00**	**6,133,372,961.69**	**12,145,480,731.95**	**49.1%**	**12,574,742,268.05**
0501	Effective governance of the education system	274,654,000.00	45,742,346.23	106,733,894.66	38.9%	167,920,105.34
0502	Increase in access, retention, and completion rate at all levels	2,206,534,000.00	789,886,148.69	1,546,082,841.16	70.1%	660,451,158.84
0503	Equity and inclusiveness in the provision of educational services	66,614,000.00	18,066,172.25	32,389,408.79	48.6%	34,224,591.21
0504	Improved quality of teaching and learning outcomes	6,749,187,000.00	1,500,109,406.35	2,972,717,556.27	44.0%	3,776,469,443.73
0505	Adequate infrastructure at all levels	162,782,000.00	49,248,374.96	97,735,901.18	60.0%	65,046,098.82
0510	Education Sector Expenditures Not Elsewhere Classified	15,260,452,000.00	3,730,320,513.21	7,389,821,129.89	48.4%	7,870,630,870.11
06	**HOUSING AND URBAN DEVELOPMENT**	**1,138,718,000.00**	**279,418,000.41**	**533,443,797.88**	**46.8%**	**605,274,202.12**
0610	Housing and Urban Development - General	1,138,718,000.00	279,418,000.41	533,443,797.88	46.8%	605,274,202.12
08	**YOUTH**	**971,821,000.00**	**232,032,173.07**	**454,323,494.80**	**46.7%**	**517,497,505.20**
0810	Youth - General	971,821,000.00	232,032,173.07	454,323,494.80	46.7%	517,497,505.20
09	**ENVIRONMENTAL IMPROVEMENT**	**2,085,513,000.00**	**505,570,175.36**	**993,289,449.43**	**47.6%**	**1,092,223,550.57**
0910	Environmental Improvement - General	2,085,513,000.00	505,570,175.36	993,289,449.43	47.6%	1,092,223,550.57
10	**WATER RESOURCES AND RURAL DEVELOPMENT**	**1,003,167,000.00**	**226,424,270.42**	**440,696,009.04**	**43.9%**	**562,470,990.96**
1010	Water Resources and Rural Deve - General	1,003,167,000.00	226,424,270.42	440,696,009.04	43.9%	562,470,990.96
11	**INFORMATION COMMUNICATION AND TECHNOLOGY**	**3,000,000.00**	**-**	**-**	**0.0%**	**3,000,000.00**
1110	Information Communication and Technology - General	3,000,000.00	-	-	0.0%	3,000,000.00
12	**GROWING THE PRIVATE SECTOR**	**416,582,000.00**	**92,989,513.49**	**175,839,711.77**	**42.2%**	**240,742,288.23**
1210	Growing the Private Sector - General	416,582,000.00	92,989,513.49	175,839,711.77	42.2%	240,742,288.23
13	**REFORM OF GOVERNMENT AND GOVERNANCE**	**14,568,282,000.00**	**3,369,634,560.64**	**6,879,498,037.45**	**47.2%**	**7,688,783,962.55**
1310	Reform of Government and Governance - General	14,568,282,000.00	3,369,634,560.64	6,879,498,037.45	47.2%	7,688,783,962.55
14	**POWER**	**382,500,000.00**	**105,928,505.86**	**191,068,335.85**	**50.0%**	**191,431,664.15**
1410	Power - General	382,500,000.00	105,928,505.86	191,068,335.85	50.0%	191,431,664.15
17	**ROAD**	**1,043,118,000.00**	**273,402,269.11**	**520,170,712.09**	**49.9%**	**522,947,287.91**
1710	Road - General	1,043,118,000.00	273,402,269.11	520,170,712.09	49.9%	522,947,287.91
23	**SOCIAL PROTECTION**	**11,798,612,000.00**	**2,214,759,176.25**	**6,930,505,582.63**	**58.7%**	**4,868,106,417.37**
2302	Reduce Poverty and Vulnerability	36,979,000.00	9,176,082.50	17,352,834.56	46.9%	19,626,165.44
2303	Promote Gender Equity and Social Justice	202,558,000.00	52,513,796.23	101,671,184.44	50.2%	100,886,815.56
2305	Social Pensions and Old Age Support	10,934,400,000.00	2,110,667,388.38	6,233,933,618.91	57.0%	4,700,466,381.09
2306	Disability and Survival Support	550,000,000.00	25,000,000.00	545,000,000.00	99.1%	5,000,000.00
2307	Promote Emergency and Humanitarian Assistance	74,675,000.00	17,401,909.14	32,547,944.72	43.6%	42,127,055.28

Table 17: Overhead Expenditure by Programme Classification

Yobe State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***87,323,627,000.00***	***18,855,298,452.77***	***35,092,323,727.17***	***40.2%***	***52,231,303,272.83***
01	**AGRICULTURE**	**2,950,248,000.00**	**114,373,782.50**	**160,653,041.25**	**5.4%**	**2,789,594,958.75**
0101	Effective governance of the Agriculture Sector	1,582,000,000.00	92,209,595.75	126,700,752.75	8.0%	1,455,299,247.25
0102	Development of the livestock value chain	1,155,598,000.00	20,401,686.75	30,427,288.50	2.6%	1,125,170,711.50
0103	Enhancement of food production and productivity	212,650,000.00	1,762,500.00	3,525,000.00	1.7%	209,125,000.00
02	**SOCIETAL RE-ORIENTATION**	**6,326,458,000.00**	**1,238,800,033.00**	**2,130,702,864.25**	**33.7%**	**4,195,755,135.75**
0210	Societal Re-orientation - General	6,326,458,000.00	1,238,800,033.00	2,130,702,864.25	33.7%	4,195,755,135.75
03	**POVERTY ALLEVIATION**	**63,622,000.00**	**7,697,303.50**	**15,456,016.00**	**24.3%**	**48,165,984.00**
0310	Poverty Alleviation - General	63,622,000.00	7,697,303.50	15,456,016.00	24.3%	48,165,984.00
04	**HEALTH**	**4,334,642,000.00**	**429,634,283.35**	**1,365,197,180.42**	**31.5%**	**2,969,444,819.58**
0401	Effective Governance of the Health System	1,084,200,000.00	171,722,708.62	304,212,562.12	28.1%	779,987,437.88
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	856,942,000.00	11,937,500.00	28,775,000.00	3.4%	828,167,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	535,000,000.00	31,609,000.00	277,815,682.50	51.9%	257,184,317.50
0405	Provision of adequate and modern health infrastructure for health services delivery	1,410,500,000.00	197,865,074.73	721,393,935.80	51.1%	689,106,064.20
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other healt	232,000,000.00	3,000,000.00	6,000,000.00	2.6%	226,000,000.00
0407	Evidence generation and utilisation	146,000,000.00	10,500,000.00	21,000,000.00	14.4%	125,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	70,000,000.00	3,000,000.00	6,000,000.00	8.6%	64,000,000.00
05	**EDUCATION**	**15,627,927,000.00**	**1,514,636,536.64**	**3,303,676,354.73**	**21.1%**	**12,324,250,645.27**
0501	Effective governance of the education system	9,221,802,000.00	604,982,683.08	961,526,142.72	10.4%	8,260,275,857.28
0502	Increase in access, retention, and completion rate at all levels	694,000,000.00	19,829,314.52	87,151,305.38	12.6%	606,848,694.62
0503	Equity and inclusiveness in the provision of educational services	1,934,500,000.00	420,632,500.00	842,557,500.00	43.6%	1,091,942,500.00
0504	Improved quality of teaching and learning outcomes	457,560,000.00	39,194,150.36	63,046,641.89	13.8%	394,513,358.11
0505	Adequate infrastructure at all levels	8,400,000.00	375,000.00	750,000.00	8.9%	7,650,000.00
0506	Improved education information management system (EIMS)	10,550,000.00	53,064.22	210,387.52	2.0%	10,339,612.48
0510	Education Sector Expenditures Not Elsewhere Classified	3,301,115,000.00	429,569,824.46	1,348,434,377.22	40.8%	1,952,680,622.78
06	**HOUSING AND URBAN DEVELOPMENT**	**1,131,385,000.00**	**51,192,978.25**	**88,105,761.25**	**7.8%**	**1,043,279,238.75**
0610	Housing and Urban Development - General	1,131,385,000.00	51,192,978.25	88,105,761.25	7.8%	1,043,279,238.75
08	**YOUTH**	**754,950,000.00**	**33,242,320.24**	**36,467,561.24**	**4.8%**	**718,482,438.76**
0810	Youth - General	754,950,000.00	33,242,320.24	36,467,561.24	4.8%	718,482,438.76
09	**ENVIRONMENTAL IMPROVEMENT**	**4,183,245,000.00**	**37,174,294.00**	**68,824,754.14**	**1.6%**	**4,114,420,245.86**
0910	Environmental Improvement - General	4,183,245,000.00	37,174,294.00	68,824,754.14	1.6%	4,114,420,245.86
10	**WATER RESOURCES AND RURAL DEVELOPMENT**	**385,030,000.00**	**79,688,824.37**	**200,339,080.17**	**52.0%**	**184,690,919.83**
1010	Water Resources and Rural Deve - General	385,030,000.00	79,688,824.37	200,339,080.17	52.0%	184,690,919.83
11	**INFORMATION COMMUNICATION AND TECHNOLOGY**	**251,000,000.00**	**6,000,000.00**	**51,000,000.00**	**20.3%**	**200,000,000.00**
1110	Information Communication and Technology - General	251,000,000.00	6,000,000.00	51,000,000.00	20.3%	200,000,000.00
12	**GROWING THE PRIVATE SECTOR**	**1,571,875,000.00**	**23,161,036.43**	**110,722,259.78**	**7.0%**	**1,461,152,740.22**
1210	Growing the Private Sector - General	1,571,875,000.00	23,161,036.43	110,722,259.78	7.0%	1,461,152,740.22
13	**REFORM OF GOVERNMENT AND GOVERNANCE**	**42,894,118,000.00**	**14,063,452,165.74**	**25,524,597,685.33**	**59.5%**	**17,369,520,314.67**
1310	Reform of Government and Governance - General	42,894,118,000.00	14,063,452,165.74	25,524,597,685.33	59.5%	17,369,520,314.67
14	**POWER**	**1,500,000,000.00**	**441,805,500.00**	**883,611,000.00**	**58.9%**	**616,389,000.00**
1410	Power - General	1,500,000,000.00	441,805,500.00	883,611,000.00	58.9%	616,389,000.00
17	**ROAD**	**915,654,000.00**	**125,815,361.51**	**190,536,760.07**	**20.8%**	**725,117,239.93**
1710	Road - General	915,654,000.00	125,815,361.51	190,536,760.07	20.8%	725,117,239.93
18	**AIRWAYS**	**520,000,000.00**	**1,500,000.00**	**3,000,000.00**	**0.6%**	**517,000,000.00**
1810	Airways - General	520,000,000.00	1,500,000.00	3,000,000.00	0.6%	517,000,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23	**SOCIAL PROTECTION**	**3,913,473,000.00**	**687,124,033.24**	**959,433,408.54**	**24.5%**	**2,954,039,591.46**
2302	Reduce Poverty and Vulnerability	283,000,000.00	7,449,000.00	14,932,000.00	5.3%	268,068,000.00
2303	Promote Gender Equity and Social Justice	786,500,000.00	5,250,346.65	10,500,346.65	1.3%	775,999,653.35
2307	Promote Emergency and Humanitarian Assistance	2,843,973,000.00	674,424,686.59	934,001,061.89	32.8%	1,909,971,938.11

Table 18: Capital Expenditure by Programme Classification

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***291,903,650,000.00***	***31,091,293,044.28***	***46,504,869,689.17***	***15.9%***	***245,398,780,310.83***
01	**AGRICULTURE**	**17,479,000,000.00**	**562,087,333.33**	**1,042,893,829.53**	**6.0%**	**16,436,106,170.47**
0101	Effective governance of the Agriculture Sector	1,535,000,000.00	248,587,333.33	699,393,829.53	45.6%	835,606,170.47
0102	Development of the livestock value chain	3,494,622,912.00	-	-	0.0%	3,494,622,912.00
0103	Enhancement of food production and productivity	456,000,000.00	-	-	0.0%	456,000,000.00
0104	Reduction of post-harvest losses	1,067,848,607.00	-	-	0.0%	1,067,848,607.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal	115,528,481.00	-	-	0.0%	115,528,481.00
0106	Promotion of forest resource conservation and preservation of biodiversity	50,000,000.00	-	-	0.0%	50,000,000.00
0107	Promotion of enabling environment for increased agricultural development	10,000,000,000.00	313,500,000.00	343,500,000.00	3.4%	9,656,500,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	760,000,000.00	-	-	0.0%	760,000,000.00
02	**SOCIETAL RE-ORIENTATION**	**5,927,000,000.00**	**200,000,000.00**	**360,000,000.00**	**6.1%**	**5,567,000,000.00**
0210	Societal Re-orientation - General	5,927,000,000.00	200,000,000.00	360,000,000.00	6.1%	5,567,000,000.00
03	**POVERTY ALLEVIATION**	**150,000,000.00**	**-**	**-**	**0.0%**	**150,000,000.00**
0310	Poverty Alleviation - General	150,000,000.00	-	-	0.0%	150,000,000.00
04	**HEALTH**	**50,657,412,000.00**	**367,181,213.09**	**523,327,463.09**	**1.0%**	**50,134,084,536.91**
0401	Effective Governance of the Health System	2,059,000,000.00	53,285,000.00	53,285,000.00	2.6%	2,005,715,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	2,001,412,000.00	-	-	0.0%	2,001,412,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	4,213,000,000.00	70,877,213.09	95,689,713.09	2.3%	4,117,310,286.91
0405	Provision of adequate and modern health infrastructure for health services delivery	41,739,000,000.00	243,019,000.00	374,352,750.00	0.9%	41,364,647,250.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other healt	200,000,000.00	-	-	0.0%	200,000,000.00
0407	Evidence generation and utilisation	350,000,000.00	-	-	0.0%	350,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	95,000,000.00	-	-	0.0%	95,000,000.00
05	**EDUCATION**	**38,194,158,000.00**	**295,387,020.05**	**828,485,017.55**	**2.2%**	**37,365,672,982.45**
0501	Effective governance of the education system	3,850,000,000.00	18,521,137.88	18,521,137.88	0.5%	3,831,478,862.12
0502	Increase in access, retention, and completion rate at all levels	450,000,000.00	-	-	0.0%	450,000,000.00
0504	Improved quality of teaching and learning outcomes	2,610,000,000.00	-	118,243,500.00	4.5%	2,491,756,500.00
0505	Adequate infrastructure at all levels	27,067,158,000.00	276,865,882.17	691,720,379.67	2.6%	26,375,437,620.33
0506	Improved education information management system (EIMS)	308,000,000.00	-	-	0.0%	308,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	3,909,000,000.00	-	-	0.0%	3,909,000,000.00
06	**HOUSING AND URBAN DEVELOPMENT**	**11,844,000,000.00**	**2,997,805,941.61**	**2,997,805,941.61**	**25.3%**	**8,846,194,058.39**
0610	Housing and Urban Development - General	11,844,000,000.00	2,997,805,941.61	2,997,805,941.61	25.3%	8,846,194,058.39
08	**YOUTH**	**9,495,000,000.00**	**2,520,567,690.00**	**3,020,567,690.00**	**31.8%**	**6,474,432,310.00**
0810	Youth - General	9,495,000,000.00	2,520,567,690.00	3,020,567,690.00	31.8%	6,474,432,310.00
09	**ENVIRONMENTAL IMPROVEMENT**	**21,789,000,000.00**	**99,268,000.00**	**118,536,000.00**	**0.5%**	**21,670,464,000.00**
0910	Environmental Improvement - General	21,789,000,000.00	99,268,000.00	118,536,000.00	0.5%	21,670,464,000.00
10	**WATER RESOURCES AND RURAL DEVELOPMENT**	**7,967,225,000.00**	**233,865,961.00**	**470,212,240.00**	**5.9%**	**7,497,012,760.00**
1010	Water Resources and Rural Deve - General	7,967,225,000.00	233,865,961.00	470,212,240.00	5.9%	7,497,012,760.00
11	**INFORMATION COMMUNICATION AND TECHNOLOGY**	**1,500,000,000.00**	**140,000,000.00**	**251,487,780.00**	**16.8%**	**1,248,512,220.00**
1110	Information Communication and Technology - General	1,500,000,000.00	140,000,000.00	251,487,780.00	16.8%	1,248,512,220.00
12	**GROWING THE PRIVATE SECTOR**	**26,773,000,000.00**	**10,605,952,670.73**	**10,607,452,670.73**	**39.6%**	**16,165,547,329.27**
1210	Growing the Private Sector - General	26,773,000,000.00	10,605,952,670.73	10,607,452,670.73	39.6%	16,165,547,329.27
13	**REFORM OF GOVERNMENT AND GOVERNANCE**	**14,583,855,000.00**	**1,934,147,843.14**	**3,109,003,713.33**	**21.3%**	**11,474,851,286.67**
1310	Reform of Government and Governance - General	14,583,855,000.00	1,934,147,843.14	3,109,003,713.33	21.3%	11,474,851,286.67
14	**POWER**	**5,500,000,000.00**	**1,100,176,350.00**	**2,981,841,350.00**	**54.2%**	**2,518,158,650.00**
1410	Power - General	5,500,000,000.00	1,100,176,350.00	2,981,841,350.00	54.2%	2,518,158,650.00
17	**ROAD**	**77,158,000,000.00**	**10,034,853,021.33**	**20,193,255,993.33**	**26.2%**	**56,964,744,006.67**
1710	Road - General	77,158,000,000.00	10,034,853,021.33	20,193,255,993.33	26.2%	56,964,744,006.67
23	**SOCIAL PROTECTION**	**2,886,000,000.00**	**-**	**-**	**0.0%**	**2,886,000,000.00**
2302	Reduce Poverty and Vulnerability	1,663,000,000.00	-	-	0.0%	1,663,000,000.00
2303	Promote Gender Equity and Social Justice	987,000,000.00	-	-	0.0%	987,000,000.00
2307	Promote Emergency and Humanitarian Assistance	236,000,000.00	-	-	0.0%	236,000,000.00

Table 19: Other Expenditure by Programme Classification

Yobe State Government Budget Performance Report 2026 Q2 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***50,275,723,000.00***	***5,687,647,995.56***	***12,292,378,885.97***	***24.4%***	***37,983,344,114.03***
01	**AGRICULTURE**	**6,259,000,000.00**	**-**	**-**	**0.0%**	**6,259,000,000.00**
0101	Effective governance of the Agriculture Sector	6,259,000,000.00	-	-	0.0%	6,259,000,000.00
02	**SOCIETAL RE-ORIENTATION**	**606,670,000.00**	**1,086,000.00**	**197,349,500.00**	**32.5%**	**409,320,500.00**
0210	Societal Re-orientation - General	606,670,000.00	1,086,000.00	197,349,500.00	32.5%	409,320,500.00
03	**POVERTY ALLEVIATION**	**1,973,118,000.00**	**-**	**-**	**0.0%**	**1,973,118,000.00**
0310	Poverty Alleviation - General	1,973,118,000.00	-	-	0.0%	1,973,118,000.00
04	**HEALTH**	**2,144,750,000.00**	**-**	**4,000,000.00**	**0.2%**	**2,140,750,000.00**
0401	Effective Governance of the Health System	1,761,000,000.00	-	4,000,000.00	0.2%	1,757,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	383,750,000.00	-	-	0.0%	383,750,000.00
05	**EDUCATION**	**1,217,600,000.00**	**-**	**-**	**0.0%**	**1,217,600,000.00**
0501	Effective governance of the education system	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
0503	Equity and inclusiveness in the provision of educational services	7,000,000.00	-	-	0.0%	7,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	10,600,000.00	-	-	0.0%	10,600,000.00
08	**YOUTH**	**100,000,000.00**	**26,925,051.00**	**43,650,051.00**	**43.7%**	**56,349,949.00**
0810	Youth - General	100,000,000.00	26,925,051.00	43,650,051.00	43.7%	56,349,949.00
09	**ENVIRONMENTAL IMPROVEMENT**	**1,684,000,000.00**	**-**	**-**	**0.0%**	**1,684,000,000.00**
0910	Environmental Improvement - General	1,684,000,000.00	-	-	0.0%	1,684,000,000.00
12	**GROWING THE PRIVATE SECTOR**	**1,750,000,000.00**	**150,000,000.00**	**150,000,000.00**	**8.6%**	**1,600,000,000.00**
1210	Growing the Private Sector - General	1,750,000,000.00	150,000,000.00	150,000,000.00	8.6%	1,600,000,000.00
13	**REFORM OF GOVERNMENT AND GOVERNANCE**	**23,357,585,000.00**	**5,343,160,944.56**	**11,671,503,334.97**	**50.0%**	**11,686,081,665.03**
1310	Reform of Government and Governance - General	23,357,585,000.00	5,343,160,944.56	11,671,503,334.97	50.0%	11,686,081,665.03
17	**ROAD**	**4,919,000,000.00**	**-**	**-**	**0.0%**	**4,919,000,000.00**
1710	Road - General	4,919,000,000.00	-	-	0.0%	4,919,000,000.00
23	**SOCIAL PROTECTION**	**6,264,000,000.00**	**166,476,000.00**	**225,876,000.00**	**3.6%**	**6,038,124,000.00**
2302	Reduce Poverty and Vulnerability	2,064,000,000.00	-	-	0.0%	2,064,000,000.00
2303	Promote Gender Equity and Social Justice	1,150,000,000.00	166,476,000.00	225,876,000.00	19.6%	924,124,000.00
2307	Promote Emergency and Humanitarian Assistance	3,050,000,000.00	-	-	0.0%	3,050,000,000.00

3 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare have a blue marker** whilst those related to **Basic Education have a green marker**.

Table 20: Capital Expenditure by Project

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**291,903,650,000.00**	**31,091,293,044.28**	**46,504,869,689.17**	**15.9%**	**245,398,780,310.83**	**PHC**	**BED**
011100500100 - Sustainable Development Goals (SDG)	Procurement of laboratory and medical equipment at Geidam & Jakusko SDG clinics	150,000,000.00	-	-	0.0%	150,000,000.00		
011101000100 - Bureau for Public Procurement (BPP)	Procurement of 20nos. of Hp laptop core i7 computers	50,000,000.00	-	-	0.0%	50,000,000.00		
011101000100 - Bureau for Public Procurement (BPP)	Procurement of 2nos. of Toyota 4x4 Hilux 2020 model	150,000,000.00	-	-	0.0%	150,000,000.00		
011101000100 - Bureau for Public Procurement (BPP)	Procurement of Digital Data Collection Tools	100,000,000.00	-	-	0.0%	100,000,000.00		
011200300100 - House of Assembly	Construction of befitting office to the Rt. Hon. Speaker and other Principal Officers, and	1,009,000,000.00	28,835,000.00	28,835,000.00	2.9%	980,165,000.00		
011200300100 - House of Assembly	Renovation and expansion of existing Office Buildings for Yobe State House of	160,000,000.00	-	-	0.0%	160,000,000.00		
011200300100 - House of Assembly	Provisions of solar energy to designated offices in the House of Assembly Office	215,000,000.00	-	-	0.0%	215,000,000.00		
011200300100 - House of Assembly	Complete overhauling and reticulation of water system at the State House of Assembly	5,000,000.00	-	-	0.0%	5,000,000.00		
011200300100 - House of Assembly	Purchase of 2nos Canon image CLASS MF264dw II Wireless Monochrome Industrial	15,000,000.00	-	-	0.0%	15,000,000.00		
011200300100 - House of Assembly	Purchase of fighter fighting equipment and rehabilitation of the existing ones	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	-	-	0.0%	10,000,000.00		
011200300100 - House of Assembly	Procurement of 33 and 18 seater buses and departmental utility vehicles	200,000,000.00	-	-	0.0%	200,000,000.00		
011200300100 - House of Assembly	Purchase of 3nos HP Elitebook Dragonfly intel Core i7 1TB SSD 32GB RAM 13.5" laptop	10,000,000.00	-	-	0.0%	10,000,000.00		
011200300100 - House of Assembly	Purchase of 3 no of enterprise Photocopiers at House of Assembly Complex	3,000,000.00	-	-	0.0%	3,000,000.00		
011200300100 - House of Assembly	Purchase of office chairs to replaced old ones and to furnish the newly constructed	30,000,000.00	-	-	0.0%	30,000,000.00		
011200300100 - House of Assembly	Purchase of office tables to replaced old ones and to furnish the newly constructed	30,000,000.00	-	-	0.0%	30,000,000.00		
011200300100 - House of Assembly	Purchase of laboratory and medical equipment to upgrade the House Clinic to meet	20,000,000.00	-	-	0.0%	20,000,000.00		
011200300100 - House of Assembly	Landscaping and beautifiction of House of Assembly Office Complex with assorted	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	-	-	0.0%	10,000,000.00		
012300100100 - Ministry of Home Affairs, Information &	Construction of modular YTV station Building in Damaturu	220,000,000.00	-	-	0.0%	220,000,000.00		
012300100100 - Ministry of Home Affairs, Information &	Purchase of sound system electronic, computer PTZ cameras, lighting system and	300,000,000.00	-	-	0.0%	300,000,000.00		
012300100100 - Ministry of Home Affairs, Information &	Purchase of 5nos. of Hp core i7 touch screen laptop computers and other accessories	5,000,000.00	-	-	0.0%	5,000,000.00		
012300100100 - Ministry of Home Affairs, Information &	Procurement of 3nos. Epson Power Lite W49 3LCD WXGA	5,000,000.00	-	-	0.0%	5,000,000.00		
012300300100 - Yobe State Television (Ytv)	Completion of Rehabilitation of Headquarters Office Complex	50,000,000.00	-	-	0.0%	50,000,000.00		
012300300100 - Yobe State Television (Ytv)	Upgrading and replacement of worn-out sound system, cameras, lighting system and	30,000,000.00	-	-	0.0%	30,000,000.00		
012300400100 - Yobe Broadcasting Corporation (YBC)	Construction of wall fencing to demarcate YBC and University farm.	130,000,000.00	-	-	0.0%	130,000,000.00		
012300400100 - Yobe Broadcasting Corporation (YBC)	Renovation of dilapidated Transit Camp at YBC Premises	10,000,000.00	-	-	0.0%	10,000,000.00		
012300400100 - Yobe Broadcasting Corporation (YBC)	Procurement of 3no. Omni dimensional microphone for studio, 3no. Sure interview	2,051,000,000.00	-	-	0.0%	2,051,000,000.00		
012300400100 - Yobe Broadcasting Corporation (YBC)	Procurement of 4no. of 2tones AC Compressors to replace faulty ones of our Air-	2,000,000.00	-	-	0.0%	2,000,000.00		
012301300100 - Yobe State Printing Corporation	Dwarf wall fencing frontage for the corporation	12,000,000.00	-	-	0.0%	12,000,000.00		
012301300100 - Yobe State Printing Corporation	Purchase of 1no. 10ft Dx5 Large Format Machine, Direct image-DI-Konica Minolta	200,000,000.00	-	-	0.0%	200,000,000.00		
012305700100 - Yobe State Council for Arts & Culture	Upgrade of Hall of Fame of the Council	30,000,000.00	-	-	0.0%	30,000,000.00		
012305700100 - Yobe State Council for Arts & Culture	Purchase of 100nos assorted costomes and set props in Art Theaters	20,000,000.00	-	-	0.0%	20,000,000.00		
012305700100 - Yobe State Council for Arts & Culture	Purchase of 50no of 25kg ceramics such as pocelain, stoneware, earthenware for the	40,000,000.00	-	-	0.0%	40,000,000.00		
012500100100 - Office of the Head of Civil Service	Constr. of Office for MOH, HMB, and 5 Agenc(BPP, FRB, EoDB, PPP, BoS); Admin. Block	2,000,000,000.00	799,957,335.20	898,104,185.70	44.9%	1,101,895,814.30		
012500100100 - Office of the Head of Civil Service	Ren. of YOSACA, MOW, MORAE, MoTE, LGS Comm, LG Audit, RUWASA, INEC,	950,000,000.00	16,856,125.00	521,572,344.69	54.9%	428,427,655.31		
012500100100 - Office of the Head of Civil Service	External work (landscaping) for building of Min. of Budget, Landscaping for Yobe State	60,000,000.00	-	-	0.0%	60,000,000.00		
012500100100 - Office of the Head of Civil Service	Procurement of Computer Laptop to the Office of the Head of service, Supply of Loptop	45,000,000.00	-	-	0.0%	45,000,000.00		
012500100100 - Office of the Head of Civil Service	Procurement of 500 sets of Executive Chairs for Office of the Head of Service, Min. of	400,000,000.00	8,007,200.00	400,000,000.00	100.0%	-		
012500100100 - Office of the Head of Civil Service	Procurement/Supply of 1000 units of Executive tables for RUWASA, SDG, YOSACA,	300,000,000.00	-	-	0.0%	300,000,000.00		
014000100100 - Office of the State Auditor-General	Pro.t of Forensic Audit & Invest. Tools (e.g., Data Analysis/Audit Software, ACL,	70,000,000.00	-	-	0.0%	70,000,000.00		
014000200100 - Office of the LG Auditor-General	Interlocking & renovation of walkway at the Headquarters Office Complex premises	40,000,000.00	-	-	0.0%	40,000,000.00		
014000200100 - Office of the LG Auditor-General	Purchase of I No. Toyota Camry for the LG Auditor General	50,000,000.00	-	-	0.0%	50,000,000.00		
014000300100 - Audit Service Board	Purchase of one Unit of Toyota Hilux 4x4 2019 Model (Utility Vehicle)	70,000,000.00	-	-	0.0%	70,000,000.00		
014000300100 - Audit Service Board	Purchase of 20nos. Core i7 laptop computers for officers at the board and M&E Unit	20,500,000.00	-	-	0.0%	20,500,000.00		
014700100100 - Civil Service Commission	Purchase of 1no. 20KVA perkins Engine Mikano Diesel generator	20,000,000.00	-	-	0.0%	20,000,000.00		
014700100100 - Civil Service Commission	Purchase of computers(2 Hp Core i3 Desktop and 2 Hp Core i3 Laptop computers)	2,000,000.00	-	-	0.0%	2,000,000.00		
014700100100 - Civil Service Commission	Purchase of 20no sets of office tables for newly renovated office complex at the	8,000,000.00	-	-	0.0%	8,000,000.00		
014800100100 - State Independent Electoral Commission	Purchase of 5no Desktop and 5no Laptop Computers for the ICT Unit and Directors	5,000,000.00	-	-	0.0%	5,000,000.00		
014800100100 - State Independent Electoral Commission	Procurement of 30no office chairs	5,000,000.00	-	-	0.0%	5,000,000.00		
014800100100 - State Independent Electoral Commission	Replacement of 25nos worn-out office tables	3,000,000.00	-	-	0.0%	3,000,000.00		
014800100100 - State Independent Electoral Commission	Procurement of 5nos office file cabinets	2,000,000.00	-	-	0.0%	2,000,000.00		
014900100100 - Local Government Service Commission	Rehabilitation of Headquarters office building complex	13,500,000.00	3,943,370.00	3,943,370.00	29.2%	9,556,630.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
014900100100 - Local Government Service Commission	Purchase of 3no. hp core i7 laptop	10,000,000.00	-	-	0.0%	10,000,000.00		
014900100100 - Local Government Service Commission	Purchase of 2 High Hp Photocopiers	6,000,000.00	-	-	0.0%	6,000,000.00		
014900100100 - Local Government Service Commission	purchase of office chairs to the offices of Executive Chairman, Secretary, Directors and	5,500,000.00	-	-	0.0%	5,500,000.00		
014900100100 - Local Government Service Commission	Purchase of 5no. YF Avery Executive Office Table With Extension(1.6M) Y.F	5,000,000.00	-	-	0.0%	5,000,000.00		
014903500100 - Local Government Pension Board	Repairs of the Executive Chairman office and other offices	6,000,000.00	-	-	0.0%	6,000,000.00		
014903500100 - Local Government Pension Board	Construction of store for keeping files and other documents for retirees	20,000,000.00	-	-	0.0%	20,000,000.00		
014903500100 - Local Government Pension Board	Purchase of 3nos. hp laptop Core i3 computers	2,000,000.00	-	-	0.0%	2,000,000.00		
014903500100 - Local Government Pension Board	Purchase of 1no. Kyosera printer	1,050,000.00	-	-	0.0%	1,050,000.00		
014903500100 - Local Government Pension Board	Purchase of 1no. Hp scanner	750,000.00	-	-	0.0%	750,000.00		
014903500100 - Local Government Pension Board	Purchase of 1no. Hp photocopier	1,200,000.00	-	-	0.0%	1,200,000.00		
014903500100 - Local Government Pension Board	Purchase of 5 sets of office chairs for the Executive Chairman Office and other Offices	1,000,000.00	-	-	0.0%	1,000,000.00		
014903500100 - Local Government Pension Board	Purchase of 5 sets of office tables for the Executive Chairman Office and other Offices	2,000,000.00	-	-	0.0%	2,000,000.00		
016100100100 - Office of the Secretary to the State	Construction of New Office building for New Permanents Secretaries at Governors	180,000,000.00	-	-	0.0%	180,000,000.00		
016100100100 - Office of the Secretary to the State	Construction of additional five chalets each at Kaduna and Maiduguri Liaison Offices	1,100,000,000.00	86,360,995.43	86,360,995.43	7.9%	1,013,639,004.57		
016100100100 - Office of the Secretary to the State	Renovation of 5 blocks of Emir's Lodge at the Presidential Lodge Damaturu; Fuel Pump	500,000,000.00	167,678,639.51	167,678,639.51	33.5%	332,321,360.49		
016100100100 - Office of the Secretary to the State	Landcaping and beautification of the State Secretariat and Governor's Office Premises	50,000,000.00	-	-	0.0%	50,000,000.00		
016100100100 - Office of the Secretary to the State	Repairs of solar street lights and other electrical appliances at the Governors Office	30,000,000.00	-	-	0.0%	30,000,000.00		
016100100100 - Office of the Secretary to the State	Purchase of 2nos 500KVA Heavy Duty Generator to Governor's Office and Presidential	100,000,000.00	-	-	0.0%	100,000,000.00		
016100100100 - Office of the Secretary to the State	Procurement of motor vehicle for the Head of Service, Special Advisers, additional	3,220,000,000.00	786,871,178.00	966,871,178.00	30.0%	2,253,128,822.00		
016100100100 - Office of the Secretary to the State	Purchase of 20 HP Core i7 laptops and 10 desktop computers	30,333,000.00	-	-	0.0%	30,333,000.00		
016100100100 - Office of the Secretary to the State	Procurement of 20 sets of office chairs for the renovated Directors Office Complex	50,622,000.00	35,638,000.00	35,638,000.00	70.4%	14,984,000.00		
016100100100 - Office of the Secretary to the State	Procurement of 20 sets of office tables for the renovated Directors Office Complex	50,000,000.00	-	-	0.0%	50,000,000.00		
016101100100 - Yobe State Agency for Community and	Construction of Community Schools	20,000,000.00	-	-	0.0%	20,000,000.00		
016101100100 - Yobe State Agency for Community and	Construction of Dispensary	15,000,000.00	-	-	0.0%	15,000,000.00		
016101100100 - Yobe State Agency for Community and	Construction of Community Mosques	15,000,000.00	-	-	0.0%	15,000,000.00		
016101100100 - Yobe State Agency for Community and	Wall Fencing of Community School	3,000,000.00	-	-	0.0%	3,000,000.00		
016103700100 - Yobe State Pilgrims' Commission	Construction of Mini Hajj Camp at the Headquarters	200,000,000.00	-	-	0.0%	200,000,000.00		
016103700100 - Yobe State Pilgrims' Commission	Renovation of Headquarters Office Complex	20,000,000.00	-	-	0.0%	20,000,000.00		
016103700100 - Yobe State Pilgrims' Commission	Provision of solar light at the Office Complex and Hajj Camp	50,000,000.00	-	-	0.0%	50,000,000.00		
016200100100 - Ministry of Religious Affairs	Construction of 3 schools, one in each zone A,B,C at the cost of N48m for imparting	144,000,000.00	-	-	0.0%	144,000,000.00		
016200100100 - Ministry of Religious Affairs	Construction of 6nos constituency mosques, 2 in each zone A,B,C at the cost of N197m	397,000,000.00	-	-	0.0%	397,000,000.00		
016200100100 - Ministry of Religious Affairs	Construction of new Damaturu Grave Yard 1km by 1km along Gashua Road	500,000,000.00	-	-	0.0%	500,000,000.00		
016200200100 - Yobe State Hisbah Commission	Purchase of 30nos Hisense refrigerators for headquarter and LGAs offices	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	-	-	0.0%	3,000,000.00		
016200200100 - Yobe State Hisbah Commission	Purchase of 30nos ceiling and standing fans for Hadquarter and LGA Offices	2,000,000.00	-	-	0.0%	2,000,000.00		
016200200100 - Yobe State Hisbah Commission	Installations of CCTV Camera at the commission	50,000,000.00	-	-	0.0%	50,000,000.00		
021500100100 - Ministry of Agriculture & Natural	Renovation of Office Building, NAPRI, Zonal and Area offices at Damagum, Fika,	150,000,000.00	-	15,721,829.54	10.5%	134,278,170.46		
021500100100 - Ministry of Agriculture & Natural	Chain link fencing of Zonal and Area Offices at Damagum, Fika, Amshi, Nguru and	150,000,000.00	-	-	0.0%	150,000,000.00		
021500100100 - Ministry of Agriculture & Natural	Upgrade and rehabilitation of produce markets at Buni Yadi, Geidam, Ngalda, Garin	35,000,000.00	-	-	0.0%	35,000,000.00		
021500100100 - Ministry of Agriculture & Natural	Construction of new and rehabilitation of existing warehouses for bulk storage of	180,000,000.00	-	-	0.0%	180,000,000.00		
021500100100 - Ministry of Agriculture & Natural	NUT.1.WASH. Construction of Ngabuturu Dam in Fune Local Government	170,000,000.00	-	-	0.0%	170,000,000.00		
021500100100 - Ministry of Agriculture & Natural	Rehabilitation of irrigation facilities and installation of River Gauges	180,000,000.00	-	-	0.0%	180,000,000.00		
021500100100 - Ministry of Agriculture & Natural	Purchase of Agricultural Equipment such as 3000 Power tillers, 1000 multipurporse	7,000,000,000.00	313,500,000.00	343,500,000.00	4.9%	6,656,500,000.00		
021500100100 - Ministry of Agriculture & Natural	Purchase of 3000nos Solar Powered water pumps for Youth Empowerment	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
021500100100 - Ministry of Agriculture & Natural	Purchase of 200nos spare parts for Agricultural Machineries and soil testing kits for	221,000,000.00	31,045,000.00	31,045,000.00	14.0%	189,955,000.00		
021500100100 - Ministry of Agriculture & Natural	Purchase of 15no HP Core i 9 Laptop Computers and other accessories	28,000,000.00	-	-	0.0%	28,000,000.00		
021500100100 - Ministry of Agriculture & Natural	Purchase of 2no Samsung 10 Hp Floor Standing Inverter Air conditioners	6,000,000.00	-	-	0.0%	6,000,000.00		
021500100100 - Ministry of Agriculture & Natural	Compensation of land acquired for Fanzar Youth Farm	800,000,000.00	217,542,333.33	652,626,999.99	81.6%	147,373,000.01		
021510200100 - Agricultural Development Programme	Construction of 100 sitting capacity hall at Headquarters' (Damaturu).	70,000,000.00	-	-	0.0%	70,000,000.00		
021510200100 - Agricultural Development Programme	Construction of a small green house at Damaturu which will serve as FSS	40,000,000.00	-	-	0.0%	40,000,000.00		
021510200100 - Agricultural Development Programme	Purchase of Spare Parts and Tools including companents like rear tyres, hydraulic	100,000,000.00	-	-	0.0%	100,000,000.00		
021511000100 - Fertilizer Blending Plant	Contruction and Acquisition development of new site in Damaturu industrial layout	158,000,000.00	-	-	0.0%	158,000,000.00		
021511000100 - Fertilizer Blending Plant	Reconstruction of Plant building weight bridge & control room	20,000,000.00	-	-	0.0%	20,000,000.00		
021511000100 - Fertilizer Blending Plant	Purchase of 1no heavy-duty machine	35,000,000.00	-	-	0.0%	35,000,000.00		
021511000100 - Fertilizer Blending Plant	Procurement of materials such as Urea, DAP, MOP limestone and other raw material	15,000,000.00	-	-	0.0%	15,000,000.00		
021511000100 - Fertilizer Blending Plant	Purchase of mixer blade, conveyor, belts rollers, electric sensors, electric motor valves,	10,000,000.00	-	-	0.0%	10,000,000.00		
021511000100 - Fertilizer Blending Plant	Purchase of 15no. Stabilizers	500,000.00	-	-	0.0%	500,000.00		
021511000100 - Fertilizer Blending Plant	Purchase of 20no. Swivel Chairs	5,000,000.00	-	-	0.0%	5,000,000.00		
021511000100 - Fertilizer Blending Plant	Purchase of 4no. Hisense Television Sets	1,000,000.00	-	-	0.0%	1,000,000.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
021511000100 - Fertilizer Blending Plant	Purchase of 3no. Hisense Air-Conditioner	1,000,000.00	-	-	0.0%	1,000,000.00		
021511000100 - Fertilizer Blending Plant	Purchase of 1no. Hisense Refrigerators	500,000.00	-	-	0.0%	500,000.00		
022000100100 - Ministry of Finance & Economic	Construction of additional office building at the Headquarters	200,000,000.00	-	-	0.0%	200,000,000.00		
022000100100 - Ministry of Finance & Economic	Replacement of granite tile to reception, corridors downstairs & upstairs of the office	60,000,000.00	-	-	0.0%	60,000,000.00		
022000100100 - Ministry of Finance & Economic	Additional Fibre Optics networking of MDAs.	42,000,000.00	-	-	0.0%	42,000,000.00		
022000100100 - Ministry of Finance & Economic	Procurement of 1no. 150KVA power generator	40,000,000.00	-	-	0.0%	40,000,000.00		
022000100100 - Ministry of Finance & Economic	Procurement of 3no. additional FM-200 Fire Extinguishers	5,000,000.00	-	-	0.0%	5,000,000.00		
022000100100 - Ministry of Finance & Economic	Procurement of 50nos all-in-one solar powered streetlights	30,000,000.00	-	-	0.0%	30,000,000.00		
022000100100 - Ministry of Finance & Economic	Procurement of 50no. of computers and peripherals at 15 MDAs to pacilitate	75,000,000.00	-	-	0.0%	75,000,000.00		
022000100100 - Ministry of Finance & Economic	Procurement of 1no. 110" 4k UHD Touch interactive flat panel Display and its	30,000,000.00	-	-	0.0%	30,000,000.00		
022000100100 - Ministry of Finance & Economic	Procurement of 10no. of office chairs to Deputy Director Office 30no. of Quality Mesh	10,000,000.00	-	-	0.0%	10,000,000.00		
022000100100 - Ministry of Finance & Economic	Proc. of 10no. Executive Office (2.5m) Tables to 7 directors and PAs', 10no. YF Avery	15,000,000.00	-	-	0.0%	15,000,000.00		
022000100100 - Ministry of Finance & Economic	Procurement of 5no. Hisense Ref 176L No Frost, Low Noise Rs 230S Silver to	3,000,000.00	-	-	0.0%	3,000,000.00		
022000800100 - Yobe Internal Revenue Service (YIRS)	Renovation of 6 zonal offices (Potiskum, Damaturu, Gashua, Geidam, Gujba and	300,000,000.00	-	-	0.0%	300,000,000.00		
022000800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 1No of Mikano for Headquarter & 6No of smaller Power Generating Sets to	25,000,000.00	-	-	0.0%	25,000,000.00		
022000800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 5Nos of Motor Cycles to 5 of zonal offices	15,000,000.00	-	-	0.0%	15,000,000.00		
022000800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 15Nos Laptop Computers for headquarters	99,000,000.00	-	-	0.0%	99,000,000.00		
022000800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 15Nos Printers for chairman, Service secretary, Directors and other senior	5,000,000.00	-	-	0.0%	5,000,000.00		
022000800100 - Yobe Internal Revenue Service (YIRS)	Purchase of 16Nos Scanners for Chairman, Service Secretary, Directors & zonal offices	20,000,000.00	-	-	0.0%	20,000,000.00		
022000800100 - Yobe Internal Revenue Service (YIRS)	provision of solar light to 6 zonal offices across the state	100,000,000.00	-	-	0.0%	100,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Completion of construction office building for the Yobe Investment Company limited	470,000,000.00	-	-	0.0%	470,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Constructions of chalets at Yunusari, Tulo-Tulowa and Gogaram	470,000,000.00	-	-	0.0%	470,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Rehabilitations of zonal offices buildings at Damaturu, Gujba, Potiskum, Gashua and	470,000,000.00	-	-	0.0%	470,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Provisions of car sheds to Ministry HQ	25,000,000.00	-	-	0.0%	25,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Completion of the construction of Modern Market at Machina LGA	950,000,000.00	950,000,000.00	950,000,000.00	100.0%	-		
022200100100 - Ministry of Commerce, Industry &	Completion of the construction of Modern Market at Buni-Yadi, Gujba LGA	2,950,000,000.00	2,950,000,000.00	2,950,000,000.00	100.0%	-		
022200100100 - Ministry of Commerce, Industry &	Completion of the construction of Modern Market at Geidam LGA	680,000,000.00	504,452,670.73	504,452,670.73	74.2%	175,547,329.27		
022200100100 - Ministry of Commerce, Industry &	Construction of new markets at Jajere & Damagum in Fune LGA	1,800,000,000.00	-	-	0.0%	1,800,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Construction of new markets at Jajimaji, Karasuwa	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00	100.0%	-		
022200100100 - Ministry of Commerce, Industry &	Construction of new markets at Yusufari	950,000,000.00	-	-	0.0%	950,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Construction of new markets at Gadaka, Fika LGA	950,000,000.00	-	-	0.0%	950,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Additional works at DTR modern mkts; const. of livestock & grains mkts	4,800,000,000.00	4,800,000,000.00	4,800,000,000.00	100.0%	-		
022200100100 - Ministry of Commerce, Industry &	Additional works at modern markets in Potiskum	200,000,000.00	-	-	0.0%	200,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Additional works at modern markets in Gashua	200,000,000.00	-	-	0.0%	200,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Additional works at modern markets in Nguru	200,000,000.00	-	-	0.0%	200,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Additional works at modern markets in Geidam	200,000,000.00	-	-	0.0%	200,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Construction of Modern Motor Parks in the other 16 LGAs.	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Constructions of Sahel Aluminium Factory, Soda ash factory, Rice mills processing	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Construction of recreational centre at Damaturu	150,000,000.00	-	-	0.0%	150,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Purchase of 1 each Excavator, Bulldozer, and Delivery Van at the Headquarter	500,000,000.00	-	-	0.0%	500,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Provision of Soda Ash Machines, Rice Mill Proces. Machines, and Hydro Form Machines.	2,500,000,000.00	-	-	0.0%	2,500,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Procurements of Geographical and geophysics instruments, Explorations equipments,	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
022200100100 - Ministry of Commerce, Industry &	Purchase of 30 no office tables to headquarters and and raw material/industrial	70,000,000.00	-	-	0.0%	70,000,000.00		
022200100100 - Ministry of Commerce, Industry &	HCD Construction of Skills Acquisation Center in Damaturu	150,000,000.00	-	-	0.0%	150,000,000.00		
022201800100 - Yobe State Agency for Public Private	Construction of Car Porch/Shed, construction car parking space for &DG & 4Diretors	10,000,000.00	-	-	0.0%	10,000,000.00		
022201800100 - Yobe State Agency for Public Private	Procurement of 1No. 20KVA Mikano perins diesel for the office	20,000,000.00	-	-	0.0%	20,000,000.00		
022201800100 - Yobe State Agency for Public Private	Procurement of 18NoHP core i5 laptop & desktop computer for staff of the Agency	20,000,000.00	-	-	0.0%	20,000,000.00		
022201800100 - Yobe State Agency for Public Private	Purchase of 1 no.HP Leaser jet MFP all in 1 &6 nos.HP Leaser jet pro MFP M28wall in	5,000,000.00	-	-	0.0%	5,000,000.00		
022201800100 - Yobe State Agency for Public Private	Procurement of 3 nos. Kyocera Ecosys M3645dn A4 3 in 1 Photocopiers	1,000,000.00	-	-	0.0%	1,000,000.00		
022201800100 - Yobe State Agency for Public Private	Proc. of 6 nos Ex. Chairs,20 nos. 30 chairs,30 nos. conference chairs & 4 set of cushion	30,000,000.00	-	-	0.0%	30,000,000.00		
022201800100 - Yobe State Agency for Public Private	Proc. of 5 nos Ex. Table/Chairs,20 nos. table/chairs, conference table & 6 set of	30,000,000.00	-	-	0.0%	30,000,000.00		
022201800100 - Yobe State Agency for Public Private	Purchase of 2 nos. safe, 6 nos. Firefroop Cabinet, 8 nos. file cabinet and 2 nos shelves	15,000,000.00	-	-	0.0%	15,000,000.00		
022201800100 - Yobe State Agency for Public Private	Procurement of 1 no. 120` multi media screen, 50inch LG TV, 4 nos. 32 inch LG TV, 1	10,000,000.00	-	-	0.0%	10,000,000.00		
022201800100 - Yobe State Agency for Public Private	Procurement of 10 nos. 1.5hp split Hisense AC & 6 nos. 3 tonnes standing AC	20,000,000.00	-	-	0.0%	20,000,000.00		
022201800100 - Yobe State Agency for Public Private	Purchase of 11 nos. ceiling fan, 11 nos. standing fan & 15 nos stablizers	3,000,000.00	-	-	0.0%	3,000,000.00		
022201800100 - Yobe State Agency for Public Private	Procurement 2 nos. 436L Hisense refrigerator and 8 nos. RS230S Hisense refrigerator	8,000,000.00	-	-	0.0%	8,000,000.00		
022205100100 - Small & Medium Scale Industries Credit	Procurement of starter pack to Internally Displaced Persons (IDPs); Starter pack kits	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
022205200100 - Yobe State Hotels Board	Renovation of Hotels Charlet at the State Hotel Damaturu	20,000,000.00	1,500,000.00	3,000,000.00	15.0%	17,000,000.00		
022205200100 - Yobe State Hotels Board	Construction of Toilet VIP at the State Hotel, Damaturu	6,000,000.00	-	-	0.0%	6,000,000.00		
022205200100 - Yobe State Hotels Board	Reconstruction of Damaged Wall Fence of the State Hotel	47,000,000.00	-	-	0.0%	47,000,000.00		
022205200100 - Yobe State Hotels Board	Complete landscaping and beautification of the Damaturu State Hotel Premises with	10,000,000.00	-	-	0.0%	10,000,000.00		
022205200100 - Yobe State Hotels Board	Procurement of 2nos submersible pumps for the State Hotel and conversion of the	5,000,000.00	-	-	0.0%	5,000,000.00		
022205200100 - Yobe State Hotels Board	Procurement of 1no sound system for the State Hotels conference hall	4,000,000.00	-	-	0.0%	4,000,000.00		
022205200100 - Yobe State Hotels Board	Repairs of Power Generating set at the State Hotel	10,000,000.00	-	-	0.0%	10,000,000.00		
022205200100 - Yobe State Hotels Board	Provision of 10 double-arm solar power and panels at the State Hotel	7,000,000.00	-	-	0.0%	7,000,000.00		
022205200100 - Yobe State Hotels Board	procurement of 1no Epson projector	4,000,000.00	-	-	0.0%	4,000,000.00		
022205200100 - Yobe State Hotels Board	Procurement of 3nos 1HP split air conditioners at the State Hotel	5,000,000.00	-	-	0.0%	5,000,000.00		
022205200100 - Yobe State Hotels Board	Procurement of 120nos bed sheets and matreses for the State Hotel	30,000,000.00	-	-	0.0%	30,000,000.00		
022206100100 - Pre-Stress Concrete Pole Industry	Renovation of General Manager's office Building and factory production site.	30,000,000.00	-	-	0.0%	30,000,000.00		
022206100100 - Pre-Stress Concrete Pole Industry	Purchase of No 2 of Crane Hois	10,000,000.00	-	-	0.0%	10,000,000.00		
022206100100 - Pre-Stress Concrete Pole Industry	Purchase of 1No Concrete Electric Mixser Machine	8,000,000.00	-	-	0.0%	8,000,000.00		
022206100100 - Pre-Stress Concrete Pole Industry	Repairs of Low Tension (LT)35 and High Tension (HT)35 Moulds	20,000,000.00	-	-	0.0%	20,000,000.00		
022700100100 - Ministry of Wealth Creation,	Establishment of entrepreneurship and ICT development centres in six (6) major towns	1,050,000,000.00	-	-	0.0%	1,050,000,000.00		
022700100100 - Ministry of Wealth Creation,	Establishment of Youth Farms and creation of access to farm implements across the	100,000,000.00	-	-	0.0%	100,000,000.00		
022700100100 - Ministry of Wealth Creation,	Purchase of machines to support youth to go into agro-processing business	260,000,000.00	-	-	0.0%	260,000,000.00		
022700100100 - Ministry of Wealth Creation,	Empowerment support to 500 women with deep freezers to start ice block making	200,000,000.00	-	-	0.0%	200,000,000.00		
022800700100 - Information Technology Development	Purchase of 200 pcs smart solar-powered outlets to expand internet access statewide -	1,400,000,000.00	140,000,000.00	251,487,780.00	18.0%	1,148,512,220.00		
022800700100 - Information Technology Development	Purchase of 200 pcs Hp Computer with accessories	80,000,000.00	-	-	0.0%	80,000,000.00		
022800700100 - Information Technology Development	Procurement of 15 swivel chairs, 25 executive chairs for the Headquarters office	20,000,000.00	-	-	0.0%	20,000,000.00		
022900100100 - Ministry of Transport and Energy	Additional works at Damaturu Cargo International Airport	2,000,000,000.00	201,319,562.05	448,224,234.05	22.4%	1,551,775,765.95		
022900100100 - Ministry of Transport and Energy	Solar Streetlights & Industrial Power. ₦2.8B for 1200 poles (Immigration–Airport),	10,000,000,000.00	421,856,050.00	421,856,050.00	4.2%	9,578,143,950.00		
022900100100 - Ministry of Transport and Energy	Proc. & install All-in-One Solar Street Lights to maintain 10,000 units (₦1.5B):	500,000,000.00	-	-	0.0%	500,000,000.00		
022900100100 - Ministry of Transport and Energy	Rehabilitation and Re-construction of Driving School (300,000,000)Yobe Rehabilitation	200,000,000.00	-	-	0.0%	200,000,000.00		
022900100100 - Ministry of Transport and Energy	Purchase of 6 no.navigation equipments for Damaturu Cargo International Airport	200,000,000.00	-	-	0.0%	200,000,000.00		
022900100100 - Ministry of Transport and Energy	Purchase of 20KVA Maikano Power Generating Set	200,000,000.00	-	-	0.0%	200,000,000.00		
022900100100 - Ministry of Transport and Energy	Purchased of 60 no Tricycle for youth empowerment	200,000,000.00	-	-	0.0%	200,000,000.00		
022900100100 - Ministry of Transport and Energy	Procurement of Motor cycle for commercial purpose @1,200,000x500 in order to	50,000,000.00	-	-	0.0%	50,000,000.00		
022900100100 - Ministry of Transport and Energy	Procurement of 20 units 2025 model buses (₦28M each, full option w/AC) for Yobe	400,000,000.00	-	-	0.0%	400,000,000.00		
022900100100 - Ministry of Transport and Energy	Procurment of 10 Lap-top Computers soft toach Lenevo 64 Bite	20,000,000.00	-	-	0.0%	20,000,000.00		
022900300100 - Rural Electrification Commission (REC)	Electri. of 1 town/LGA incl. Kanamma Lado, Zajibiri, Kuajari; Re-electrification: Gujba	3,300,000,000.00	1,100,176,350.00	2,981,841,350.00	90.4%	318,158,650.00		
022900300100 - Rural Electrification Commission (REC)	Provision of Power Substation in 6 Major towns of the state	1,400,000,000.00	-	-	0.0%	1,400,000,000.00		
022900300100 - Rural Electrification Commission (REC)	Provision of 8Nos 250KVA, 230KVA, 500KVA and 800KVA Diesel Soundproof Generator	800,000,000.00	-	-	0.0%	800,000,000.00		
022905500100 - Yobe Road Traffic Agency (YOROTA)	Renovation of Zonal offices at Damaturu, Potiskum, Geidam and Gashua	5,000,000.00	-	-	0.0%	5,000,000.00		
022905500100 - Yobe Road Traffic Agency (YOROTA)	Constructions of Road Signs in Damaturu, Potiskum, Geidam and Gashua	10,000,000.00	-	-	0.0%	10,000,000.00		
022905500100 - Yobe Road Traffic Agency (YOROTA)	Purchase of 1 No. Heavy Truck Crane for Evacuation of Damaged Vehicles due to Road	55,000,000.00	-	-	0.0%	55,000,000.00		
022905500100 - Yobe Road Traffic Agency (YOROTA)	Purchase of 3No. Patrol Power Bikes	30,000,000.00	-	-	0.0%	30,000,000.00		
023400100100 - Ministry of Works	Construction of Area Engineers Office at Potiskum	20,000,000.00	-	-	0.0%	20,000,000.00		
023400100100 - Ministry of Works	Construction of 20.4km road for Damaturu Urban Renewal (₦8.991b) and 2km road at	2,000,000,000.00	1,500,000,000.00	2,000,000,000.00	100.0%	-		
023400100100 - Ministry of Works	Construction of 3km Nguru Township Road (₦1.102b); 1km road at College of	1,171,000,000.00	-	-	0.0%	1,171,000,000.00		
023400100100 - Ministry of Works	Construction of 2.7km Geidam/Bukardi-Dumbol Road (₦957m)	957,000,000.00	-	-	0.0%	957,000,000.00		
023400100100 - Ministry of Works	Construction of 20km Road from Nangere to Kayeri (₦2.497b) and 10km road from	1,932,000,000.00	-	-	0.0%	1,932,000,000.00		
023400100100 - Ministry of Works	Construction of 1.5km Road at Mai Idriss Alooma Polytechnic, Geidam	632,000,000.00	-	-	0.0%	632,000,000.00		
023400100100 - Ministry of Works	Construction of 3km Buni Yadi Township road (₦1.044b) and 750 metres Road at	1,530,000,000.00	-	-	0.0%	1,530,000,000.00		
023400100100 - Ministry of Works	Construction of 72km Bunigari-Teteba Road	1,718,000,000.00	-	-	0.0%	1,718,000,000.00		
023400100100 - Ministry of Works	Construction of a 31km road from Kumaganam-Karasuwa road (₦11.872b) and 4km	1,527,000,000.00	-	-	0.0%	1,527,000,000.00		
023400100100 - Ministry of Works	Construction of 9km Potiskum - Degubi Road (Phase 1) (₦660b)	660,000,000.00	660,000,000.00	660,000,000.00	100.0%	-		
023400100100 - Ministry of Works	Construction of 3km Potiskum Township road (₦1.038b)	1,038,000,000.00	-	-	0.0%	1,038,000,000.00		
023400100100 - Ministry of Works	Construction of 35km Babbangida - Shekau - Koriyel road (Phase 1) (₦1.044b)	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400100100 - Ministry of Works	Construction of 25.5km Roads from Gashua - Masaba Road (710.2m)	700,000,000.00	-	-	0.0%	700,000,000.00		
023400100100 - Ministry of Works	Const. of 25.5km dual carri. DTR–Kalallawa Rd (₦1.121B); City Gates/Sec. Posts at 4	2,705,000,000.00	-	-	0.0%	2,705,000,000.00		
023400100100 - Ministry of Works	Construction of 30km Balanguwa - Kumaganam Road (1.45b)	1,455,000,000.00	-	-	0.0%	1,455,000,000.00		
023400100100 - Ministry of Works	Construction of 18km Bukarti - Toshia Road (1.65b) and Completion of 18km Earth	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023400100100 - Ministry of Works	Construction of Double Coat Surface Dressing on the Fika -Maluri Road (837.6); Survey	853,000,000.00	138,858,730.00	138,858,730.00	16.3%	714,141,270.00		
023400100100 - Ministry of Works	Construction of 12km Damagum - Gubana Surface Dressed Road (395.5m); Tripple Cell	1,791,000,000.00	1,631,116,832.34	1,631,116,832.34	91.1%	159,883,167.66		
023400100100 - Ministry of Works	Construction of 16.5km Road from Kukuri - Chukuriwa - Dawasa Road (111.3m)	112,000,000.00	-	-	0.0%	112,000,000.00		
023400100100 - Ministry of Works	Construction of 4.2km Roads and Drainages at Potiskum (149.4m) and 18km Garin	233,000,000.00	-	-	0.0%	233,000,000.00		
023400100100 - Ministry of Works	Construction of 3.2km Township Roads and Drinages at Gashua Town (525.1m) and	541,000,000.00	-	-	0.0%	541,000,000.00		
023400100100 - Ministry of Works	Construction of 4km Nguru Highway - Karasuwa Galu Road (40.4m) and Jajimaji -	92,000,000.00	-	-	0.0%	92,000,000.00		
023400100100 - Ministry of Works	Construction of 16km Nguru - Balanguwa Road (Stone Base) (356.1m) and 16km	457,000,000.00	-	-	0.0%	457,000,000.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
023400100100 - Ministry of Works	Completion of construction of flyover & underpass at the central roundabout,	5,500,000,000.00	3,003,265,467.22	3,003,265,467.22	54.6%	2,496,734,532.78		
023400100100 - Ministry of Works	Rehabilitation of 59km of Kaliyari-Bayamari road (5.52b)	4,000,000,000.00	-	4,000,000,000.00	100.0%	-		
023400100100 - Ministry of Works	Rehabilitation of 53km of Bayamari-Geidam road (6.024b)	3,000,000,000.00	-	3,000,000,000.00	100.0%	-		
023400100100 - Ministry of Works	Rehabilitation of 4.6km Roads and Drainages at Geidam Town	384,000,000.00	164,576,379.72	164,576,379.72	42.9%	219,423,620.28		
023400100100 - Ministry of Works	Rehabilitation of Carriage Way and Bridge Along Geidam - Bukarti Road (135.3m);	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	-		
023400100100 - Ministry of Works	Procurement of Tyres, Engines and other spare parts of Heavy Duty Equipment of the	130,000,000.00	-	-	0.0%	130,000,000.00		
023400400100 - Yobe Road Maintenance Agency	Rehab. of Road Bayamari-Geidam, Nguru- Machina, Bakin Kasuwa Gashua, behind	5,400,000,000.00	1,313,860,000.00	3,725,358,300.00	69.0%	1,674,641,700.00		
023400400100 - Yobe Road Maintenance Agency	Purchase of 5no each double dram rollers, tipper trailer/tractor, road cutter and	750,000,000.00	-	-	0.0%	750,000,000.00		
023400600100 - Rural Access Road Authority	Construction of 187 Km Road Across the 17 LGA in the State	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
023400600100 - Rural Access Road Authority	Construction of 20.4km road for Damaturu Urban Renewal (₦8.991b) and 2km road at	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023400600100 - Rural Access Road Authority	Construction of 3km Nguru Township Road (₦1.102b); 1km road at College of	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023400600100 - Rural Access Road Authority	Construction of 2.7km Geidam/Bukardi-Dumbol Road (₦957m)	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400600100 - Rural Access Road Authority	Construction of 20km Road from Nangere to Kayeri (₦2.497b) and 10km road from	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400600100 - Rural Access Road Authority	Construction of 1.5km Road at Mai Idriss Alooma Polytechnic, Geidam	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400600100 - Rural Access Road Authority	Rehabilitation of rural roads	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023400600100 - Rural Access Road Authority	Rehab. of Ngelzarma – Mashio (Asphalt); Geidam – Gumsa Road; Bukarti – Toshia;	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400600100 - Rural Access Road Authority	Rehabilitation of 59km of Kaliyari-Bayamari road (5.52b)	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400600100 - Rural Access Road Authority	Rehabilitation of 53km of Bayamari-Geidam road (6.024b)	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400600100 - Rural Access Road Authority	Rehabilitation of Carriage Way and Bridge Along Geidam - Bukarti Road (135.3m);	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400600100 - Rural Access Road Authority	Purchase of 5no each double dram rollers, tipper trailer/tractor, road cutter and	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Installation of solar powered light (8no single arm with in-built batteries, 8no inverter	30,000,000.00	-	-	0.0%	30,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Construction of a 300-person capacity conference hall at Governors Office	450,000,000.00	-	-	0.0%	450,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Purchase of 3no boxer 150 brand new motorcycles to dispatch clerks of the Ministry	6,000,000.00	-	-	0.0%	6,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Purchase of 40nos. HP Core i7 x360 16 GB RAM laptop computers for budget and	60,000,000.00	-	-	0.0%	60,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Purchase of 2nos Epson Projectors and accessories for the Conference Hall	2,000,000.00	-	-	0.0%	2,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Purchase of 20nos 5000 watts stabilizers to newly constructed office	20,000,000.00	-	-	0.0%	20,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Furnishing new office with 86 exec. chairs, visitors chairs, mini confe. chairs, and	300,000,000.00	-	-	0.0%	300,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Furnishing new office complex with 86 executive and visitors tables for Hon. Comm.,	300,000,000.00	-	-	0.0%	300,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Purchase of 8no file cabinets for the newly constructed office complex	5,000,000.00	-	-	0.0%	5,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Purchase of 18no 32" Smart Television sets for conference hall, PS, HC and 6 Directors	10,000,000.00	-	-	0.0%	10,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Purchase of 28no Hisense split air-conditioners for the conference hall, and newly	33,000,000.00	-	-	0.0%	33,000,000.00		
023800100100 - Ministry of Budget & Economic Planning	Purchase of 20nos rugs and carpets to newly constructed office	6,000,000.00	-	-	0.0%	6,000,000.00		
023800400100 - State Bureau of Statistics (SBS)	Purchase of 25 nos of Motor Cycles for the Headquarters, Zonal and Area Offices	60,000,000.00	-	-	0.0%	60,000,000.00		
023800400100 - State Bureau of Statistics (SBS)	20no HP Core i5 8GB RAM Touchscreen 12th Gen INTEL and 11no Core i7 16GB RAM	150,000,000.00	-	-	0.0%	150,000,000.00		
023800400100 - State Bureau of Statistics (SBS)	1n0. HP colour Laserjet pro MFP M282nw all in one with additional cartridges	1,500,000.00	-	-	0.0%	1,500,000.00		
023800400100 - State Bureau of Statistics (SBS)	5no Sharp Digital AR-6031 Photocopier for the Headquarter and Zonal Offices	7,500,000.00	-	-	0.0%	7,500,000.00		
023800400100 - State Bureau of Statistics (SBS)	Purchase of 2nos Epson Projectors and accessories	1,000,000.00	-	-	0.0%	1,000,000.00		
023800400100 - State Bureau of Statistics (SBS)	Development of sophisticated data collection software to support and facilitate data	200,000,000.00	-	-	0.0%	200,000,000.00		
025000100100 - Fiscal Responsibility Board (FRB)	Rehabilitation of Fiscal Responsibility Board Office Building, Damaturu.	15,000,000.00	-	-	0.0%	15,000,000.00		
025000100100 - Fiscal Responsibility Board (FRB)	Purchase of 2No. Toyota Hilux Vehicles	210,000,000.00	-	-	0.0%	210,000,000.00		
025000100100 - Fiscal Responsibility Board (FRB)	Purchase of 8Nos. Lap top HP (torch sreen) Pabilion x 360 15-cr0010nr Computers	2,000,000.00	-	-	0.0%	2,000,000.00		
025000100100 - Fiscal Responsibility Board (FRB)	Purchase of 1 No.Projectors	400,000.00	-	-	0.0%	400,000.00		
025000100100 - Fiscal Responsibility Board (FRB)	Purchase of 9Nos. Executive Chairs, 4Nos. Semi Executive Chairs and 7Nos. Chairs	20,000,000.00	-	-	0.0%	20,000,000.00		
025000100100 - Fiscal Responsibility Board (FRB)	Purchase of 9Nos. Executive Table, 4Nos. Semi Executive Table and 7Nos. Table	7,000,000.00	-	-	0.0%	7,000,000.00		
025000100100 - Fiscal Responsibility Board (FRB)	5no GPS gadgets	1,000,000.00	-	-	0.0%	1,000,000.00		
025200100100 - Ministry of Water Resources	Construction of Dams across the state	100,000,000.00	-	-	0.0%	100,000,000.00		
025200100100 - Ministry of Water Resources	Completion of Damaturu Regional Water Supply and Reticulation	1,200,000,000.00	-	-	0.0%	1,200,000,000.00		
025200100100 - Ministry of Water Resources	Construction of boreholes 26 Nos for constituency across the state and drilling of more	2,100,000,000.00	107,044,000.00	214,080,280.00	10.2%	1,885,919,720.00		
025200100100 - Ministry of Water Resources	15 Nos of borehole to be rehabilited across the 3 senatorial zones	30,000,000.00	9,575,001.00	30,000,000.00	100.0%	-		
025200100100 - Ministry of Water Resources	15 Nos of borehole to be rehabilited across the 3 senatorial zones	55,000,000.00	-	-	0.0%	55,000,000.00		
025200100100 - Ministry of Water Resources	Purchase of spare part and tools which including 30 Nos tires, 30liters gallon 50 in Nos	150,000,000.00	58,380,000.00	58,380,000.00	38.9%	91,620,000.00		
025200100100 - Ministry of Water Resources	10 Nos computer (5 desktop and 5 laptop)	10,000,000.00	-	-	0.0%	10,000,000.00		
025200100100 - Ministry of Water Resources	NUT.1.WASH. Purchase of chemicals disinfection of boreholes Nitric Acid, Hydrochloric	50,000,000.00	-	-	0.0%	50,000,000.00		
025210200100 - Yobe State Water Corporation	Renovation of Area offices at Nguru, Potiskum, Buni Yadi and Damaturu	10,000,000.00	-	-	0.0%	10,000,000.00		
025210200100 - Yobe State Water Corporation	Distribution of pipelines in the major towns of Damaturu, potiskum, Nguru, Geidam,	20,000,000.00	-	-	0.0%	20,000,000.00		
025210200100 - Yobe State Water Corporation	Drilling of 25 numbers of Boreholes completed with accsessories across the state	320,000,000.00	-	108,885,000.00	34.0%	211,115,000.00		
025210200100 - Yobe State Water Corporation	repairs/replacement of transformers Oil, Electtric poles, wires, insultors and other	15,000,000.00	-	-	0.0%	15,000,000.00		
025210200100 - Yobe State Water Corporation	Reparis and replacement of Riser Pipes, extenions/repairs of pipelines, Boreholes and	350,000,000.00	-	-	0.0%	350,000,000.00		
025210200100 - Yobe State Water Corporation	Purchase of 1 number Drilling Rig with supporting Truck and 2 numbers fule	140,000,000.00	-	-	0.0%	140,000,000.00		
025210200100 - Yobe State Water Corporation	Purchase of 10 numbers Power Generating Sets	200,000,000.00	-	-	0.0%	200,000,000.00		
025210200100 - Yobe State Water Corporation	Procurement of Submersible Pumps, Cables, Starters and others Accessories	300,000,000.00	-	-	0.0%	300,000,000.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
025210200100 - Yobe State Water Corporation	Procurement of contactors, relays, changeovers, voltage regulators, phase failure,	20,000,000.00	-	-	0.0%	20,000,000.00		
025210200100 - Yobe State Water Corporation	Overhauling of 25 numers Generating Sets across the State	15,000,000.00	-	-	0.0%	15,000,000.00		
025210200100 - Yobe State Water Corporation	Purchase of Spare Parts Plumbing Tools and other Kits	10,000,000.00	-	-	0.0%	10,000,000.00		
025210200100 - Yobe State Water Corporation	Purchase of 3 numbers Utility Vehicles for smooth operation of Water facilities	130,000,000.00	-	-	0.0%	130,000,000.00		
025210200100 - Yobe State Water Corporation	Purchase of 4 numbers Tricycles foe supervision and revenue collection	20,000,000.00	-	-	0.0%	20,000,000.00		
025210300100 - Rural Water Supply & Sanitation Agency	NUT.1.WASH. Drilling of new boreholes in rural communities. Public places and	1,500,000,000.00	58,866,960.00	58,866,960.00	3.9%	1,441,133,040.00		
025210300100 - Rural Water Supply & Sanitation Agency	NUT.1.WASH. Rehabilitations of existing bereholes in rural communities, public places	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
025210300100 - Rural Water Supply & Sanitation Agency	Const. of VIP toilets & sanitation facilities in rural areas, public spaces & schools	50,000,000.00	-	-	0.0%	50,000,000.00		
025210300100 - Rural Water Supply & Sanitation Agency	Being for the replacement of some aged generators in the existing motorized boreholes	52,075,000.00	-	-	0.0%	52,075,000.00		
025210300100 - Rural Water Supply & Sanitation Agency	Submersible pumps of various sizes and other water consumables	100,000,000.00	-	-	0.0%	100,000,000.00		
025210300100 - Rural Water Supply & Sanitation Agency	To provide spares tools for the bHeavy Duty plants such as Compressor, Service Rig,	20,000,000.00	-	-	0.0%	20,000,000.00		
025210300100 - Rural Water Supply & Sanitation Agency	2no office chair	50,000.00	-	-	0.0%	50,000.00		
025210300100 - Rural Water Supply & Sanitation Agency	2no office tables	50,000.00	-	-	0.0%	50,000.00		
025210300100 - Rural Water Supply & Sanitation Agency	2no file cabinet	50,000.00	-	-	0.0%	50,000.00		
025300100100 - Ministry of Housing & Urban	Constructions of One Storey Building Office Complex for the Ministry of Housing and	200,000,000.00	-	-	0.0%	200,000,000.00		
025300100100 - Ministry of Housing & Urban	Renovation of Housing and Property Development Corporation Office Complex, Fire	10,000,000.00	-	-	0.0%	10,000,000.00		
025300100100 - Ministry of Housing & Urban	Renovation of Housing Estate Newly Acquired From Federal Government	500,000,000.00	54,863,922.12	54,863,922.12	11.0%	445,136,077.88		
025300100100 - Ministry of Housing & Urban	Purchase of Houses Constructed By Federal Mortgage Bank	1,897,000,000.00	-	-	0.0%	1,897,000,000.00		
025300100100 - Ministry of Housing & Urban	Construction of Green Economic City	4,000,000,000.00	1,500,000,000.00	1,500,000,000.00	37.5%	2,500,000,000.00		
025300100100 - Ministry of Housing & Urban	Construction of City Gate as part of the Implementation of Yobe Urban Development	1,031,000,000.00	538,942,019.49	538,942,019.49	52.3%	492,057,980.51		
025300700100 - Fire and Rescue Service	Construction of zonal and area ofices across the state	190,000,000.00	-	-	0.0%	190,000,000.00		
025300700100 - Fire and Rescue Service	Drilling of boreholes and other water facilities in headquarter, zonal and area offices	93,000,000.00	-	-	0.0%	93,000,000.00		
025300700100 - Fire and Rescue Service	Purchase of 2000 fire fighting, protection, operational, rescue equipment and other	244,000,000.00	-	-	0.0%	244,000,000.00		
025300700100 - Fire and Rescue Service	Purchase of 25no Semi Chairs and cushion Chairs	1,500,000.00	-	-	0.0%	1,500,000.00		
025300700100 - Fire and Rescue Service	Purchase of 6nos of Executive Table	1,500,000.00	-	-	0.0%	1,500,000.00		
025301000100 - Housing & Property Development	Construction of 50 unit of 2bedroom detached house site clearance etc. and completion	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
025301000100 - Housing & Property Development	Purchase of 2no Toyota Hilux	150,000,000.00	-	-	0.0%	150,000,000.00		
026000300100 - Yobe Geographic Information Service	Compensation of land acquired for the construction of Mai Malah Buni College of	900,000,000.00	-	-	0.0%	900,000,000.00		
026000300100 - Yobe Geographic Information Service	Purchase of surveying equipments, demarcation materials and other ligistics and	226,000,000.00	4,000,000.00	4,000,000.00	1.8%	222,000,000.00		
026000300100 - Yobe Geographic Information Service	GIS Phase II Project and procurement of GIS equipment	900,000,000.00	900,000,000.00	900,000,000.00	100.0%	-		
026500100100 - Ministry of Livestock Development	Construction and Furnishing of Admin Block at Badegana and Gurjaje LDCs	275,000,000.00	-	-	0.0%	275,000,000.00		
026500100100 - Ministry of Livestock Development	Construction of 20Nos Herdsmen\ settlement each at Badegana and Gurjaje LDCs	600,000,000.00	-	-	0.0%	600,000,000.00		
026500100100 - Ministry of Livestock Development	Construction of Veterinary & Human Clinic at Badegana LDC.	235,000,000.00	-	-	0.0%	235,000,000.00		
026500100100 - Ministry of Livestock Development	Renovations of offices at Fika and Damagum	100,000,000.00	-	-	0.0%	100,000,000.00		
026500100100 - Ministry of Livestock Development	Construction of Masjid at Badegana and Gurjaje LDCs	60,000,000.00	-	-	0.0%	60,000,000.00		
026500100100 - Ministry of Livestock Development	Wall Fencing of Badegana and Gurjaje Admin Blocks LDCs	200,000,000.00	-	-	0.0%	200,000,000.00		
026500100100 - Ministry of Livestock Development	Purchase of 10 A.I Kits and Liquid Nitrogen Continer, Small Ruminant Breed	152,500,000.00	-	-	0.0%	152,500,000.00		
026500100100 - Ministry of Livestock Development	Upgrade of Cattle Markets	80,000,000.00	-	-	0.0%	80,000,000.00		
026500100100 - Ministry of Livestock Development	Construction of 1No. of warehouse at Badegana	72,848,607.00	-	-	0.0%	72,848,607.00		
026500100100 - Ministry of Livestock Development	Establishement of Aquaculture at Badegana	115,528,481.00	-	-	0.0%	115,528,481.00		
026500100100 - Ministry of Livestock Development	Construction of Small Ruminat, Milk Center, Milk Palour, Feeds Mill and Feed Lot at	780,873,552.00	-	-	0.0%	780,873,552.00		
026500100100 - Ministry of Livestock Development	Construction of 6 Kilomiter Rural access from Dapchi to Badegana LDC	700,000,000.00	-	-	0.0%	700,000,000.00		
026500100100 - Ministry of Livestock Development	Construction of Security Outpost at Badegana and Gurjaje LDCs	30,000,000.00	-	-	0.0%	30,000,000.00		
026500100100 - Ministry of Livestock Development	Extension of electrical isntallation at Badegana DLC	82,710,000.00	-	-	0.0%	82,710,000.00		
026500100100 - Ministry of Livestock Development	Construction of 5 earth Dams 3 at Badegana and 2 at Gurjaje LDCs	250,000,000.00	-	-	0.0%	250,000,000.00		
026500100100 - Ministry of Livestock Development	Drilling of 5Nos. of Boreholes, Construction of Animals and Human drinking point at	290,000,000.00	-	-	0.0%	290,000,000.00		
026500100100 - Ministry of Livestock Development	Purchase of Milking Machine at Jakusko LDC and Badegana	50,000,000.00	-	-	0.0%	50,000,000.00		
026500100100 - Ministry of Livestock Development	Purchase of 15 sets of office chairs for Badegana and Gurjaje LDCs Nomadic Primary	20,000,000.00	-	-	0.0%	20,000,000.00		
026500100100 - Ministry of Livestock Development	Purchase of 5 sets office tables for Badegana and Gurjaje LDCs	6,000,000.00	-	-	0.0%	6,000,000.00		
026500100100 - Ministry of Livestock Development	Purchase of Medical Equipment for Humans/Vets. at Badegana and Gurjaje LDCs	265,000,000.00	-	-	0.0%	265,000,000.00		
026500100100 - Ministry of Livestock Development	Construction of Nomadic School at Nasari	314,539,360.00	-	-	0.0%	314,539,360.00		
026500200100 - Modern Abattoir	Renovation of Headquarters Office Building	48,000,000.00	-	-	0.0%	48,000,000.00		
026500200100 - Modern Abattoir	Construction of 2 bedroom flat for Inspectors	80,000,000.00	-	-	0.0%	80,000,000.00		
026500200100 - Modern Abattoir	Conversion of submersibles borehole to solar powered borehole and reticulation of	100,000,000.00	-	-	0.0%	100,000,000.00		
026500200100 - Modern Abattoir	purchase of spare parts and tools for the abattoir machineries	20,000,000.00	-	-	0.0%	20,000,000.00		
026500200100 - Modern Abattoir	Construction of Laboratory	40,000,000.00	-	-	0.0%	40,000,000.00		
026500300100 - Pilot Livestock	Construction of Geidam Zonal Veterinary Office	35,000,000.00	-	-	0.0%	35,000,000.00		
026500300100 - Pilot Livestock	Provision of water source for herders	50,000,000.00	-	-	0.0%	50,000,000.00		
026500300100 - Pilot Livestock	Livestock production facility and productivity inventory	50,000,000.00	-	-	0.0%	50,000,000.00		
031801100100 - Judicial Service Commission	Construction of 3 VIP Toilets and Junior Staff Offices at Headquarters	40,000,000.00	-	-	0.0%	40,000,000.00		
031801100100 - Judicial Service Commission	Construction of Drainages at Headquarters Office Premises	15,000,000.00	-	-	0.0%	15,000,000.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
031805100100 - High Court of Justice	Construction of office and additional court buildings at Gashua, Nguru, Geidam and	300,000,000.00	-	-	0.0%	300,000,000.00		
031805100100 - High Court of Justice	Construction of residential buildings at Geidam, Gashua, Nguru and Potiskum for	80,000,000.00	-	-	0.0%	80,000,000.00		
031805100100 - High Court of Justice	Rehabilitation of area offices in major towns	200,000,000.00	100,000,000.00	160,000,000.00	80.0%	40,000,000.00		
031805200100 - Sharia Court Division	Purchase of 1no utility vehicle	75,000,000.00	-	-	0.0%	75,000,000.00		
031805200100 - Sharia Court Division	Purchase of 5no. Hp Laptop Computers for Officers	5,000,000.00	-	-	0.0%	5,000,000.00		
031805200100 - Sharia Court Division	Purchase of Swivel Chairs for the Division	15,000,000.00	-	-	0.0%	15,000,000.00		
031805200100 - Sharia Court Division	Purchase of Executive Tables for the offices of the Division	15,000,000.00	-	-	0.0%	15,000,000.00		
031805300100 - Sharia Court of Appeal	Construction of additional offices for Judges and other offices	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,	150,000,000.00	-	50,000,000.00	33.3%	100,000,000.00		
031805300100 - Sharia Court of Appeal	Rehabilitation of the office complex at Damaturu and zonal offices	100,000,000.00	50,000,000.00	50,000,000.00	50.0%	50,000,000.00		
031805300100 - Sharia Court of Appeal	Rehabilitation of the judges residence at Damaturu and zonal offices	40,000,000.00	-	-	0.0%	40,000,000.00		
031805300100 - Sharia Court of Appeal	Construction of Car Porch for Headquarters, Divisional Office and Potiskum	20,000,000.00	-	-	0.0%	20,000,000.00		
031805300100 - Sharia Court of Appeal	Procurement of 20kva Perkins generating set	40,000,000.00	-	-	0.0%	40,000,000.00		
031805300100 - Sharia Court of Appeal	Procurement of Toyota Corolla vehicle	20,000,000.00	-	-	0.0%	20,000,000.00		
031805300100 - Sharia Court of Appeal	Purchase of 5no Hp Laptop Core i5 computers	20,000,000.00	-	-	0.0%	20,000,000.00		
031805300100 - Sharia Court of Appeal	Procurement of 45no executive chairs for judges and other offices and courts	20,000,000.00	-	-	0.0%	20,000,000.00		
031805300100 - Sharia Court of Appeal	Procurement of 50no executive and junior tables for judges and other offices and	15,000,000.00	-	-	0.0%	15,000,000.00		
032600100100 - Ministry of Justice	Construction/Provision of Residential Building at Potiskum Zonal Office in Potiskum	37,000,000.00	-	-	0.0%	37,000,000.00		
032600100100 - Ministry of Justice	Rehab/Repairs of Residential Building, 2 blocks of 2 beedroom flat housing at	20,000,000.00	-	-	0.0%	20,000,000.00		
032600100100 - Ministry of Justice	Purchase/Procurement 0f 22 number of HP COREi 3 computer laptops	11,000,000.00	-	-	0.0%	11,000,000.00		
032600100200 - Prerogative of Mercy	Procurement of tailoring (zig-zag/sewing machines), carpentry (MBF/plywood),	80,000,000.00	-	-	0.0%	80,000,000.00		
051300100100 - Ministry of Youth, Sports, Social &	Construction of rehabilitation center in Damaturu and Nguru, Construction of office for	700,000,000.00	-	-	0.0%	700,000,000.00		
051300100100 - Ministry of Youth, Sports, Social &	Repairs/upgrading of remand home Potiskum, youth center in each of the three	535,000,000.00	-	-	0.0%	535,000,000.00		
051300100100 - Ministry of Youth, Sports, Social &	Construction of Mini-stadium in each of the three Senatorial district and Yobe desert	5,000,000,000.00	-	-	0.0%	5,000,000,000.00		
051300100100 - Ministry of Youth, Sports, Social &	Refurbishment of Potiskum Stadium; upgrade of Dabo Aliyu Stadium & athletes'	3,000,000,000.00	2,500,000,000.00	3,000,000,000.00	100.0%	-		
051300100100 - Ministry of Youth, Sports, Social &	Purchase of Gym equipment, jerseys, boots, hockey equipment's, footballs etc	200,000,000.00	20,567,690.00	20,567,690.00	10.3%	179,432,310.00		
051300100100 - Ministry of Youth, Sports, Social &	Purchase of Modern Teaching & learning materials to the newly renovated blind	30,000,000.00	-	-	0.0%	30,000,000.00		
051300100100 - Ministry of Youth, Sports, Social &	Purchase of wheel-barrows, shovels, zinc, cement, iron rode etc	20,000,000.00	-	-	0.0%	20,000,000.00		
051300100100 - Ministry of Youth, Sports, Social &	Purchase of 10 numbers of Hp laptops to Directors	10,000,000.00	-	-	0.0%	10,000,000.00		
051305300100 - Yobe State Commission for Persons with	15nos Desktop computer with accessibility features for blind students of S.E.S Tudun	50,000,000.00	-	-	0.0%	50,000,000.00		
051305300100 - Yobe State Commission for Persons with	1no embosser machie for large scale production for S.E.S Tudun Maliki and 5nos	40,000,000.00	-	-	0.0%	40,000,000.00		
051305300100 - Yobe State Commission for Persons with	50nos typewriters for blind students of some selected special schools	10,000,000.00	-	-	0.0%	10,000,000.00		
051305300100 - Yobe State Commission for Persons with	50nos wheel chairs for people with spinal cord injury and 50nos tricycle for people with	150,000,000.00	-	-	0.0%	150,000,000.00		
051400100100 - Ministry of Women Affairs	Construction of Women Development Centre in Gujba	120,000,000.00	-	-	0.0%	120,000,000.00		
051400100100 - Ministry of Women Affairs	Construction of Women Development Centre in Fune	120,000,000.00	-	-	0.0%	120,000,000.00		
051400100100 - Ministry of Women Affairs	Construction of Women Development Centre in Nguru	120,000,000.00	-	-	0.0%	120,000,000.00		
051400100100 - Ministry of Women Affairs	Construction of Conference Hall at Ministry's office complex	97,000,000.00	-	-	0.0%	97,000,000.00		
051400100100 - Ministry of Women Affairs	Additional wall fencing and security wiring at office complex	100,000,000.00	-	-	0.0%	100,000,000.00		
051400100100 - Ministry of Women Affairs	Construction of Data Centre at the HQ Ministry of Women Affairs	20,000,000.00	-	-	0.0%	20,000,000.00		
051400100100 - Ministry of Women Affairs	Provision of solar facilities at Empowerment Hub Damaturu	40,000,000.00	-	-	0.0%	40,000,000.00		
051400100100 - Ministry of Women Affairs	Provision of solar facilities at WDC Potiskum	40,000,000.00	-	-	0.0%	40,000,000.00		
051400100100 - Ministry of Women Affairs	Provision of solar facilities at WDC Gashua	40,000,000.00	-	-	0.0%	40,000,000.00		
051400100100 - Ministry of Women Affairs	Provision of fire extinguishers and other safety gadgets	20,000,000.00	-	-	0.0%	20,000,000.00		
051400100100 - Ministry of Women Affairs	Purchase of 20nos. Hp Laptop core i7 computers and other accessories for directors,	20,000,000.00	-	-	0.0%	20,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Construction of 25 New Junior and 25 Senior Secondary Schools	6,000,000,000.00	27,553,888.87	177,509,218.87	3.0%	5,822,490,781.13		
051700100100 - Ministry of Basic & Secondary Education	Rehabilitation /Renovation of Education zonal offices	500,000,000.00	-	-	0.0%	500,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Rehabilitation of 79 JSS & SSS existing schools	4,573,000,000.00	5,214,094.20	5,214,094.20	0.1%	4,567,785,905.80		
051700100100 - Ministry of Basic & Secondary Education	Construction of perimeter wall fence at GSTC Damagum, GSS Daura,GHIC Nguru,GSS	1,400,000,000.00	-	-	0.0%	1,400,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Rehabilitation of Sport courts, and field in an effort to revive sporting activities in	50,000,000.00	-	-	0.0%	50,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	NUT.4.FNS. Establishment of fish farming sites at senior secondary schools across the	150,000,000.00	-	-	0.0%	150,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Installation of solar light at the 77 Senior Secondary Schools across the state	2,500,000,000.00	-	-	0.0%	2,500,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Purchase of Jessy, footballs, volleyballs, basketball nets and other sporting facilities.	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Purchase of food warmers and cooking aluminium pots size 50 for distribution to 72	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Provision of Instructional/Learning materials to 25 JSSs + 25 SSs.	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Procurement of 50 set of computers for E-Examinations WAEC/NECO in 52 senior	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Purchase of photocopies for Directors and education zonal offices.	40,000,000.00	-	-	0.0%	40,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Provision of ICT Lab furniture, Laboratories and Admin Block for 25 SSS	700,000,000.00	-	-	0.0%	700,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Purchase of 100 File Cabinets and 15 safes for Directors, Zonal education offices and	10,000,000.00	-	-	0.0%	10,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	3500 sets of school beds and beddings for distribution to boarding Senior Secondary	200,000,000.00	-	-	0.0%	200,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	Procurement of 10000 sets of single seater metal/HDF table and chair for SSs	200,000,000.00	195,000,000.00	195,000,000.00	97.5%	5,000,000.00		
051700100100 - Ministry of Basic & Secondary Education	laboratory chemicals and reagents for distribution to schools GDSS Gashua,GSS	200,000,000.00	-	-	0.0%	200,000,000.00		

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051700300100 - State Universal Basic Education Board	Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the	500,000,000.00	-	-	0.0%	500,000,000.00		
051700300100 - State Universal Basic Education Board	Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the	3,520,000,000.00	-	-	0.0%	3,520,000,000.00		
051700300100 - State Universal Basic Education Board	Renovation of 70no Classrooms for Junior Secondary and Primary Schools across the	1,150,000,000.00	-	-	0.0%	1,150,000,000.00		
051700300100 - State Universal Basic Education Board	Construction of 500m Perimeter wall fence at Gwiokura Primary School	100,000,000.00	-	-	0.0%	100,000,000.00		
051700300100 - State Universal Basic Education Board	Drilling of 8no boreholes and water reticulation at Zango 1 Primary School	180,000,000.00	-	-	0.0%	180,000,000.00		
051700300100 - State Universal Basic Education Board	Provision of Instructional/Learning materials to primary schools	330,000,000.00	-	-	0.0%	330,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of 14000 2-seater pupils furniture for primary and junior secondary	1,220,000,000.00	-	-	0.0%	1,220,000,000.00		
051700800100 - Yobe State Library Board	Renovation of Headquarters Office Complex	84,000,000.00	-	-	0.0%	84,000,000.00		
051700800100 - Yobe State Library Board	Procurement of additional office chairs and replacement of worn-out ones	2,000,000.00	-	-	0.0%	2,000,000.00		
051700800100 - Yobe State Library Board	Procurement of additional office tables and replacement of worn-out ones	4,000,000.00	-	-	0.0%	4,000,000.00		
051700800100 - Yobe State Library Board	Purchase of software for e-Library	10,000,000.00	-	-	0.0%	10,000,000.00		
051701000100 - Agency for Mass Education	Purchase of Dustbin to all Adult Education Learning Centres	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	-	-	0.0%	10,000,000.00		
051701000100 - Agency for Mass Education	Purchase of books, chalks, white board, dusters etc for distribution to all Adult	5,000,000.00	-	-	0.0%	5,000,000.00		
051703100100 - Arabic & Islamic Education Board	Rehabilitation of Headquarters Office	10,000,000.00	-	-	0.0%	10,000,000.00		
051703100100 - Arabic & Islamic Education Board	Construction of Tsangaya Shades in the three Senatorial Zone in Gujba, Gulani,	550,000,000.00	-	-	0.0%	550,000,000.00		
051703100100 - Arabic & Islamic Education Board	Procurement of 10 Executive Chairs for the Office of the Executive Secretary, Directors	52,658,000.00	-	-	0.0%	52,658,000.00		
051705400100 - Teaching Service Board	Purchase of School Sporting & Gaming Equipment, Organizing inter Schools	50,000,000.00	-	-	0.0%	50,000,000.00		
051705400100 - Teaching Service Board	Purchase of Chalk, School Diaries, Class Attendance Registers, White Board, Charts,	50,000,000.00	-	-	0.0%	50,000,000.00		
051705400100 - Teaching Service Board	Purchase of HP Computers, Printers & UPSs to senior Secondary Schools.	50,000,000.00	-	-	0.0%	50,000,000.00		
051705400100 - Teaching Service Board	Purchase of Executive Chairs, Tables for the office of Executive Chairman and 8	50,000,000.00	-	-	0.0%	50,000,000.00		
051705500100 - Science & Technical Schools Board	Take off of Machina, Jakusko BEST Centres, fencing of Potiskum BEST Cenre and	77,000,000.00	-	-	0.0%	77,000,000.00		
051705500100 - Science & Technical Schools Board	Procurement of 5,000 packets of sanitary materials for female students in GGSTC	5,000,000.00	-	-	0.0%	5,000,000.00		
051705500100 - Science & Technical Schools Board	Procurement of technical/practical equipment, science lab tools, chemicals/reagents,	25,000,000.00	-	-	0.0%	25,000,000.00		
051705500100 - Science & Technical Schools Board	Purchase of sundry spare parts for maintenance of machines and equipment to twelve	8,000,000.00	-	-	0.0%	8,000,000.00		
051705500100 - Science & Technical Schools Board	Purchase of 120 HP Desktop computer systems to eight (8) GSTCs/GGSTCs under the	28,000,000.00	-	-	0.0%	28,000,000.00		
051705500100 - Science & Technical Schools Board	Purchase of 25 HP LaserJet printers to eight (8) GSTCs/GGSTCs, five (5) GGDSSSS and	9,000,000.00	-	-	0.0%	9,000,000.00		
051705500100 - Science & Technical Schools Board	Purchase of 20 ACER Projectors and accessories to eight (8) GSTCs/GGSTCs, and	8,000,000.00	-	-	0.0%	8,000,000.00		
051705500100 - Science & Technical Schools Board	Procurement of 1,200 3-searer classroom desks to twelve (12) BEST Centres under the	35,000,000.00	-	-	0.0%	35,000,000.00		
051705500100 - Science & Technical Schools Board	Construction of Classrooms for Technical Schools across the State	56,000,000.00	-	-	0.0%	56,000,000.00		
051705500100 - Science & Technical Schools Board	Procurement of Laboratory and Medical Equipment	50,000,000.00	-	-	0.0%	50,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of 2 unit of 2 bedroom and 1 unit of 1 storey 20 rooms self contained	300,000,000.00	-	-	0.0%	300,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of 2 unit of 2 bedroom at SSH Potiskum	150,000,000.00	-	-	0.0%	150,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of 2 unit of 2 bedroom at SSH Gashua	150,000,000.00	-	-	0.0%	150,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of 2 unit of 2 bedroom at SSH Geidam	150,000,000.00	-	-	0.0%	150,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of wards at newly establish General Hospital Gadaka	3,377,000,000.00	-	-	0.0%	3,377,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of new General Hospital at Postiskum	3,500,000,000.00	-	-	0.0%	3,500,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of ward at General Hospital Jajimaji	300,000,000.00	-	-	0.0%	300,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of SCBU at SSH Buni Yadi	100,000,000.00	-	-	0.0%	100,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of ward at Women and children Hospital Damaturu; Contruction of labour	350,000,000.00	-	-	0.0%	350,000,000.00		
052100100100 - Ministry of Health & Human Services	Construction of New Kidney Center at Gashua	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
052100100100 - Ministry of Health & Human Services	Renovation of the Ministry of Health Headquarters	2,014,000,000.00	53,285,000.00	53,285,000.00	2.6%	1,960,715,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Fika	531,000,000.00	-	-	0.0%	531,000,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Nangere	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Renovation of SSH Damaturu	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Damagum	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Renovation SCBU at SSH Geidam	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Jajimaji	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Nguru	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Bara	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Machina	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Tarmuwa	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Upgrading of GH Potiskum	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health & Human Services	Provision of Solar Electricity to Secondary Health Facilities	800,000,000.00	-	-	0.0%	800,000,000.00		
052100100100 - Ministry of Health & Human Services	Purchase of 30 core i5 hp Computers	30,000,000.00	-	-	0.0%	30,000,000.00		
052100100100 - Ministry of Health & Human Services	Purchase of 10no. Hp Printers	10,000,000.00	-	-	0.0%	10,000,000.00		
052100100100 - Ministry of Health & Human Services	Purchase of 2no. all in one kyosera Photocopiers	5,000,000.00	-	-	0.0%	5,000,000.00		
052100100100 - Ministry of Health & Human Services	NUT.3.MS. Procurement of laboratory and medical equipment, 7nos of PCR Machine,	2,386,000,000.00	112,429,000.00	241,762,750.00	10.1%	2,144,237,250.00		
052100100100 - Ministry of Health & Human Services	Establishiment of setelite campuses (school of nursing and mid-wife in Potiskum and	500,000,000.00	-	-	0.0%	500,000,000.00		
052100200100 - Yobe State Contributory Healthcare	Renovation of offices at the agency	55,000,000.00	-	-	0.0%	55,000,000.00		
052100200100 - Yobe State Contributory Healthcare	Provision of 15 fire extingushers to ensure office environment to be safe and	10,000,000.00	-	-	0.0%	10,000,000.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
052100200100 - Yobe State Contributory Healthcare	To conduct processes assessment, FGD, Town hall meetings on the scheme	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - Yobe State Primary Healthcare Board	Construction of 6 LGA NPI/Cold store offices at	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100300100 - Yobe State Primary Healthcare Board	NUT.1.FNS, Construction of Pharmagrade store for RUTF and other supplements	300,000,000.00	-	-	0.0%	300,000,000.00		
052100300100 - Yobe State Primary Healthcare Board	Revatalization of 30 PHCCs to standard with provision of solar energr and boreholes	6,601,000,000.00	-	-	0.0%	6,601,000,000.00		
052100300100 - Yobe State Primary Healthcare Board	Purcase of beds and medical equipment to Revatalizes PHCCs	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100300100 - Yobe State Primary Healthcare Board	Provision of Laboratory Equipment and Consumables to 10 PHC Centres	1,774,000,000.00	32,000,000.00	34,000,000.00	1.9%	1,740,000,000.00		
052102600100 - Yobe State University Teaching Hospital	Construction of New Amenity ward, Admin Block, linear Accelerator	3,500,000,000.00	-	-	0.0%	3,500,000,000.00		
052102600100 - Yobe State University Teaching Hospital	Procurement of 85 laptop and 25 desktop computers to equip the teaching hospital ICT	55,000,000.00	-	-	0.0%	55,000,000.00		
052102600100 - Yobe State University Teaching Hospital	Procurement of 3000 sets of Hospital Beds to New Amenity Ward	550,000,000.00	98,590,000.00	98,590,000.00	17.9%	451,410,000.00		
052102600100 - Yobe State University Teaching Hospital	3 HD machines; 1 Reverse Osmosis unit; 30 vital sign monitors; 5 ventilators for	1,522,000,000.00	-	-	0.0%	1,522,000,000.00		
052103300100 - Yobe State Aids Control Agency	Purchase of 1no. 100kVA large Diesel soundproof unit generator	5,000,000.00	-	-	0.0%	5,000,000.00		
052103300100 - Yobe State Aids Control Agency	Purchase of 4no. hp Lap top G3 8Gen, core I 7, 8GB RAM/256GB SSD	11,000,000.00	-	-	0.0%	11,000,000.00		
052103300100 - Yobe State Aids Control Agency	Purchase of 3no. Epson workforce pro WF-4734 All- in- one printer4-i	2,000,000.00	-	-	0.0%	2,000,000.00		
052103300100 - Yobe State Aids Control Agency	Procurement of 1no Sharp Ar-7024d digital multifunctional Systen photocopier	2,000,000.00	-	-	0.0%	2,000,000.00		
052110200100 - Hospital Management Board (HMB)	Renovation /Construction of 5 blocks of 3 bedroom @ YSSH Damaturu, 6 blocks of 3	1,850,000,000.00	-	-	0.0%	1,850,000,000.00		
052110200100 - Hospital Management Board (HMB)	Construction/ Renovation of 5 maternity complex across Damagum GH, Jakusko GH,	1,664,000,000.00	-	-	0.0%	1,664,000,000.00		
052110200100 - Hospital Management Board (HMB)	Construction of 10 blocks of 3-BDR @ YSSH Potiskum;Construction of 6 blocks of 3-	618,000,000.00	-	-	0.0%	618,000,000.00		
052110200100 - Hospital Management Board (HMB)	Renov. of Maternity wards at SSH Geidam and GH Dapchi; Expan. of O&G Theatre at	889,000,000.00	-	-	0.0%	889,000,000.00		
052110200100 - Hospital Management Board (HMB)	Procurement of 50 computers, 50 tablets for EMR	100,000,000.00	-	-	0.0%	100,000,000.00		
052110200100 - Hospital Management Board (HMB)	Purchase of 20 Printers for HMB and Facilities	7,000,000.00	-	-	0.0%	7,000,000.00		
052110200100 - Hospital Management Board (HMB)	Purchase of 30 Scanning machines for HMB and Facilities	10,000,000.00	-	-	0.0%	10,000,000.00		
052110200100 - Hospital Management Board (HMB)	Purchase of 30 Havy duty sterbilizers for HMB and Facilities	5,000,000.00	-	-	0.0%	5,000,000.00		
052110200100 - Hospital Management Board (HMB)	Purchase of 30 Havy duty sterbilizers for HMB and Facilities	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
052110400100 - Shehu Sule College of Nursing &	Construction of 200 Bed Capacity Male Student Hostel and Construction of 700	2,120,000,000.00	41,117,213.09	41,117,213.09	1.9%	2,078,882,786.91		
052110400100 - Shehu Sule College of Nursing &	Renovation of Administrative Block (Offices of Deputie) and Male Hostel and Nursing	200,000,000.00	-	-	0.0%	200,000,000.00		
052110400100 - Shehu Sule College of Nursing &	Landscaping College Administrative Block	5,000,000.00	-	-	0.0%	5,000,000.00		
052110400100 - Shehu Sule College of Nursing &	Purchase of 100 Fire Extinguishers of Powder, CO2 Water Mist and Wet Chemicals in	8,000,000.00	-	-	0.0%	8,000,000.00		
052110400100 - Shehu Sule College of Nursing &	Purchase of Library Books/Equipment	100,000,000.00	-	24,812,500.00	24.8%	75,187,500.00		
052110400100 - Shehu Sule College of Nursing &	Purchase of 100 Desktop Computers	250,000,000.00	-	-	0.0%	250,000,000.00		
052110400100 - Shehu Sule College of Nursing &	Purchase of Office and Classroom Furnirure (Public Health and General Studies	350,000,000.00	-	-	0.0%	350,000,000.00		
052110400100 - Shehu Sule College of Nursing &	Procurement of 200nos tables for libraries and other offices	300,000,000.00	-	-	0.0%	300,000,000.00		
052110400100 - Shehu Sule College of Nursing &	Purchase of 100 Mattresses for Female and Male Hostels	30,000,000.00	29,760,000.00	29,760,000.00	99.2%	240,000.00		
052110500100 - Health Facilities Inspection & Monitoring	To construct 1 block of 4 offices, main store and two toilets for information and	60,000,000.00	-	-	0.0%	60,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Sand filling/ interlocking of 14320 Square meter and drainage for water way at the	49,000,000.00	-	-	0.0%	49,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	CCTV surveilliance Cameras	2,000,000.00	-	-	0.0%	2,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Upgrading of Solar powered Energy from 5kva to 15kva	20,000,000.00	-	-	0.0%	20,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Purchase of 2no 4 x 4 Wheel Drive Toyota Hilux 2020 model	150,000,000.00	-	-	0.0%	150,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Procurement of 2no Motor cycle Kasea RC 125 2022 Model for Monitoring visit within	4,000,000.00	-	-	0.0%	4,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Purchase of 14 Lenovo Ideapad1 laptops (15.6" FHD Touch, Ryzen7 5700U, 16GB RAM,	20,000,000.00	-	-	0.0%	20,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Purchase of 10 nos cross cut shredders to cut papers into small particles for enhanced	7,000,000.00	-	-	0.0%	7,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Purchase of 24 (Firman) wall stabilizers 5000 watts to all the Agency offices to	6,000,000.00	-	-	0.0%	6,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	9 semi-executive chairs and 1 semi-exec. table for the Dir. ICT; 8 tables for ICT staff;	25,000,000.00	-	-	0.0%	25,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Procurement of 1 unit 50" Smart Ad-ou TV; 5 units of 32" Hisense Smart	2,000,000.00	-	-	0.0%	2,000,000.00		
052110500100 - Health Facilities Inspection & Monitoring	Proc. of 1 Hi-sense 2HP floor-standing AC; 11 Hi-sense 1.5HP inverter split copper ACs.	5,000,000.00	-	-	0.0%	5,000,000.00		
052110600100 - College of Health Sciences & Technology,	Construction of staff room office complex at new site of the college	163,000,000.00	-	-	0.0%	163,000,000.00		
052110600100 - College of Health Sciences & Technology,	Rehabilitation of lecture rooms and upgrading of wall fencing with also repairs of public	97,000,000.00	-	-	0.0%	97,000,000.00		
052110600100 - College of Health Sciences & Technology,	Repairs of Library Complex at the College	15,000,000.00	-	-	0.0%	15,000,000.00		
052110600100 - College of Health Sciences & Technology,	Purchasing of 1000 Jerseys, balls and other sporting equipment's	10,000,000.00	-	-	0.0%	10,000,000.00		
052110600100 - College of Health Sciences & Technology,	Purchasing of 1000 Jerseys, balls and other sporting equipment's	45,000,000.00	-	-	0.0%	45,000,000.00		
052110600100 - College of Health Sciences & Technology,	Procurement of 1500 Lab balance, mixers, shakers, stirrers, Autoclave Freezer/	20,000,000.00	-	-	0.0%	20,000,000.00		
052111300100 - Yobe State Drugs & Medical	State commitment on construction and equipping of new warehouse at Central Medical	100,000,000.00	-	-	0.0%	100,000,000.00		
052111300100 - Yobe State Drugs & Medical	Construction of Drugs Manufacturing Unit.	100,000,000.00	-	-	0.0%	100,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement of 3 units of 35KVA Lithium felicity batteries and 24 units of 900 watts	33,000,000.00	-	-	0.0%	33,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement ICT infrastructures (50 Ambulance trackers, GPS - 303 vehicle tracking	58,000,000.00	-	-	0.0%	58,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement of office furnitures at newly constructed 4 Ambulance Points in Damaturu	4,000,000.00	-	-	0.0%	4,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Purchase of 1 No of FG Wilson Perkins 85KVA sound proove generator including	7,412,000.00	-	-	0.0%	7,412,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procuremets of 500 tyres and other spare parts for 60 ambulance buses across the	300,000,000.00	-	-	0.0%	300,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement of 1 unit of farly used motor vehicle Toyota Hiace 18 seater Bus 2016	80,000,000.00	-	-	0.0%	80,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	20 desktop computers, 50 headphones, 28 nos: laptop computer HP corel 7, 11 Gen	67,000,000.00	-	-	0.0%	67,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement of 7 Fujitsu Scan Snap iX1600 Versatile Document Scanner	4,000,000.00	-	-	0.0%	4,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement of 3 nos of photocopier machines (Xevos)	5,000,000.00	-	-	0.0%	5,000,000.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
052111500100 - Yobe Emergency Medical Ambulance	Proc. of 2 new Ambulance Points in PTK and GSH: each to receive 2 stainless airport	20,000,000.00	-	-	0.0%	20,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement of executive tables includes: 1 mini conference table set (12 seaters) and	20,000,000.00	-	-	0.0%	20,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement Fire Proove Saves 7Nos, File Cabinets and Cupboards 7Nos	5,000,000.00	-	-	0.0%	5,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement 6Nos of 32" Hisense TV, 50" Hisense TV 6Nos	4,000,000.00	-	-	0.0%	4,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Procurement of 2 units of 2 tonnes Hisense Air Conditioners and accessories and 6 nos	5,000,000.00	-	-	0.0%	5,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Purchase of 1 unit of 150 liters (LG) Solar vaccine Refrigerator and 60 liters (5Nos) of	4,000,000.00	-	-	0.0%	4,000,000.00		
052111500100 - Yobe Emergency Medical Ambulance	Design/deployment of integrated digital solution (IDS) and automation of response	65,000,000.00	-	-	0.0%	65,000,000.00		
053500100100 - Ministry of Environment	Raising of 3.38M seedlings, set up 12 plantations, reclaimed 3,070 hectares from	4,620,000,000.00	-	-	0.0%	4,620,000,000.00		
053500100100 - Ministry of Environment	Erection of embankments, sand filling of streets, and water waste channeling carried	1,300,000,000.00	5,000,000.00	10,000,000.00	0.8%	1,290,000,000.00		
053500100100 - Ministry of Environment	Rehabilitation and evacuation of drainages and control of insect vectors in 7 major	525,000,000.00	-	-	0.0%	525,000,000.00		
053500100100 - Ministry of Environment	Waste Management Evacuation of Refuse in 7 major towns Damaturu, Potiskum,	245,000,000.00	-	-	0.0%	245,000,000.00		
053500100100 - Ministry of Environment	Procurement of navigational equipment, 5 Oasis in Desert Prone areas of the state. 2	74,000,000.00	-	-	0.0%	74,000,000.00		
053500100100 - Ministry of Environment	Procurement & distribution of fuel-efficient cook stoves, gas cookers, cylinders, & solar-	6,487,000,000.00	-	-	0.0%	6,487,000,000.00		
053500100100 - Ministry of Environment	Re-demarcation of 5 gazzatted forest reserves , Ngeji Stream and provision of patrol	100,000,000.00	-	-	0.0%	100,000,000.00		
053500100100 - Ministry of Environment	Wall Fencing of IT Training Centres, Boreholes Constructed and Tree Nurseries	300,000,000.00	-	-	0.0%	300,000,000.00		
053500100100 - Ministry of Environment	Construction of Nurseries	300,000,000.00	-	-	0.0%	300,000,000.00		
053500100100 - Ministry of Environment	Electrification of Youth and Women IT Traing Centres	700,000,000.00	-	-	0.0%	700,000,000.00		
053500100100 - Ministry of Environment	Construction of Solar Powered Boreholes to address Water Scarcity and drought	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
053500100100 - Ministry of Environment	Construction of Youth and Women IT Training Centres accross the state	7,000,000.00	-	-	0.0%	7,000,000.00		
053500100100 - Ministry of Environment	Purchase of Water Pumps, Soil Preparation Tools, Threshers and other equipments	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
053500100100 - Ministry of Environment	Design and construction, supervision of schemes (Nurseries, Sand Dunes, Shelter	500,000,000.00	-	-	0.0%	500,000,000.00		
053501600100 - Yobe State Environmental Protection	Repairs of 5 Disposal site within Damaturu metropolis	20,000,000.00	-	-	0.0%	20,000,000.00		
053501600100 - Yobe State Environmental Protection	Purchase of 2 Tippers lorry (6 Tyre) and 1 roll-on roll up truck for Evacuation and	1,400,000,000.00	-	-	0.0%	1,400,000,000.00		
053501600100 - Yobe State Environmental Protection	Purchase of 10 Metal waste bin, 20 Plastic waste bin, 50 Wheel Barrow, 200 Rakes,	50,000,000.00	-	-	0.0%	50,000,000.00		
053501600100 - Yobe State Environmental Protection	Purchase of Spare Parts & Tools for repairs and Routing Maintenance of 2 existing	30,000,000.00	-	-	0.0%	30,000,000.00		
053505600100 - North East Arid Zone Development	Renovation of Tsangaya and Pri.Schools at 9 LGA'S; Upgrading of NEAZDP	15,000,000.00	-	-	0.0%	15,000,000.00		
053505600100 - North East Arid Zone Development	Raising of 4,400 Seedlings and establishment of 13 plantation across the state.	110,000,000.00	80,000,000.00	80,000,000.00	72.7%	30,000,000.00		
053505600100 - North East Arid Zone Development	Water Distribution and reticulation to communities at 9 LGAs of the State	125,000,000.00	-	-	0.0%	125,000,000.00		
053505600100 - North East Arid Zone Development	Construction of Nursery/Seedlings production center at the NEAZDP HQ	278,000,000.00	-	-	0.0%	278,000,000.00		
053505600100 - North East Arid Zone Development	Procurement of spare parts for the overhaulings of 5no of vehicles	5,000,000.00	-	-	0.0%	5,000,000.00		
053505600100 - North East Arid Zone Development	Procurement of 3no HP laptop computers, 1no each printers and photocopiers	5,000,000.00	-	-	0.0%	5,000,000.00		
053505600100 - North East Arid Zone Development	Provision of 10nos office chairs for headquarters	3,000,000.00	-	-	0.0%	3,000,000.00		
053505600100 - North East Arid Zone Development	Provision of 5nos office tables for headquarters	4,000,000.00	-	-	0.0%	4,000,000.00		
053505700100 - Afforestation Programme	Ongoing road side landscaping and tree planting and repairs at highways and strategic	85,000,000.00	14,268,000.00	28,536,000.00	33.6%	56,464,000.00		
053505700100 - Afforestation Programme	1no. Mini Electrical Generator	1,000,000.00	-	-	0.0%	1,000,000.00		
053505800100 - Great Green World Agency	Embark on road side landscaping and tree planting and repairs at highways and	500,000,000.00	-	-	0.0%	500,000,000.00		
055100100100 - Ministry for Local Government &	Renovation of zonal office at Geidam and Gashua.	60,000,000.00	-	-	0.0%	60,000,000.00		
055100100100 - Ministry for Local Government &	Purchase of 4WD 2019 model (Hilux) Toyota Vehicle full option	59,000,000.00	-	-	0.0%	59,000,000.00		
055100100100 - Ministry for Local Government &	Procurement of motor circles Suzuki AX 100 Haemus Model to juniors staff of zonal &	15,000,000.00	-	-	0.0%	15,000,000.00		
055100100100 - Ministry for Local Government &	Procurement of 4nos computers/laptops. 5 other office accessories/equipment	6,000,000.00	-	-	0.0%	6,000,000.00		
055100100100 - Ministry for Local Government &	Procurement of office furniture for the ministry and zonal offices.1 senior ex table.	10,000,000.00	-	-	0.0%	10,000,000.00		
055400100100 - Ministry of Humanitarian Affairs &	Construction of 1 Transit Camp each at the 3 Senatorial zones of the State	45,000,000.00	-	-	0.0%	45,000,000.00		
055400100100 - Ministry of Humanitarian Affairs &	Procurement of agricultural equipment such as water pump machine, knapsack sprayer	35,000,000.00	-	-	0.0%	35,000,000.00		
055400100100 - Ministry of Humanitarian Affairs &	Procurement and distribution of zinc, cement, wood, nails to support victims of fire and	50,000,000.00	-	-	0.0%	50,000,000.00		
055400100100 - Ministry of Humanitarian Affairs &	Proc. of 20 Andr. Tablets and 28 Laptop Computers/Access for 17 LGAs Com. Dev.	80,000,000.00	-	-	0.0%	80,000,000.00		
055400100100 - Ministry of Humanitarian Affairs &	Procurement of 6 No. of HP Laserjet Enterprise MFP M528Dn monochrome All-in-one	15,000,000.00	-	-	0.0%	15,000,000.00		
055400100100 - Ministry of Humanitarian Affairs &	Procurement of 6 No. of Epson powerlite W49 3LCD WXGA Classroom Projector with	6,000,000.00	-	-	0.0%	6,000,000.00		
055400100100 - Ministry of Humanitarian Affairs &	Procurement of 5no fireproof filling cabinets and 1no Safe for registry, other offices and	5,000,000.00	-	-	0.0%	5,000,000.00		
056300100100 - Ministry of Higher Education, Science &	Construction 200 Bed capacity Female Student Hostels at Yobe State University,	600,000,000.00	18,521,137.88	18,521,137.88	3.1%	581,478,862.12		
056300100100 - Ministry of Higher Education, Science &	Construction 200 Bed capacity Female Student Hostels at Yobe State University,	900,000,000.00	1,723,059.81	1,723,059.81	0.2%	898,276,940.19		
056300100100 - Ministry of Higher Education, Science &	Construction of Enterpreneurship Centre at Shehu Sule College of Nursing & Midwifery	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
056300100100 - Ministry of Higher Education, Science &	Procurement of 10nos Hp x360 Pavilion Intel Core I5 computers for Directors and	50,000,000.00	-	-	0.0%	50,000,000.00		
056301800100 - Mai Idriss Alooma Polytechnic, Geidam	Construction of additional office buildings for lecturers at the polytechnic	175,000,000.00	-	-	0.0%	175,000,000.00		
056301800100 - Mai Idriss Alooma Polytechnic, Geidam	Rehabilitation of students hostel in the polytechnic	350,000,000.00	-	-	0.0%	350,000,000.00		
056302100100 - Yobe State University (YSU)	Construction, Equipping and Publication of university printing press and Extension/	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
056302100100 - Yobe State University (YSU)	Construction of three blocks of 2 storey building of two hostel, 60 in each block (50%	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
056302100100 - Yobe State University (YSU)	Renovation of Central Admin Block and Rehabilitation of 8km perimeter wall fencing;	500,000,000.00	-	-	0.0%	500,000,000.00		
056302100100 - Yobe State University (YSU)	Construction of long tennis court	53,000,000.00	-	-	0.0%	53,000,000.00		
056302100100 - Yobe State University (YSU)	Supply and installation of solar powered all-in-one street light at YSU (50% of	56,000,000.00	-	-	0.0%	56,000,000.00		
056302100100 - Yobe State University (YSU)	Drilling of 1no. Complete hybrid borehole at faculty of agriculture including reticulation	109,000,000.00	-	-	0.0%	109,000,000.00		
056302100100 - Yobe State University (YSU)	Purchase of water tanker	84,000,000.00	-	-	0.0%	84,000,000.00		

Yobe State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

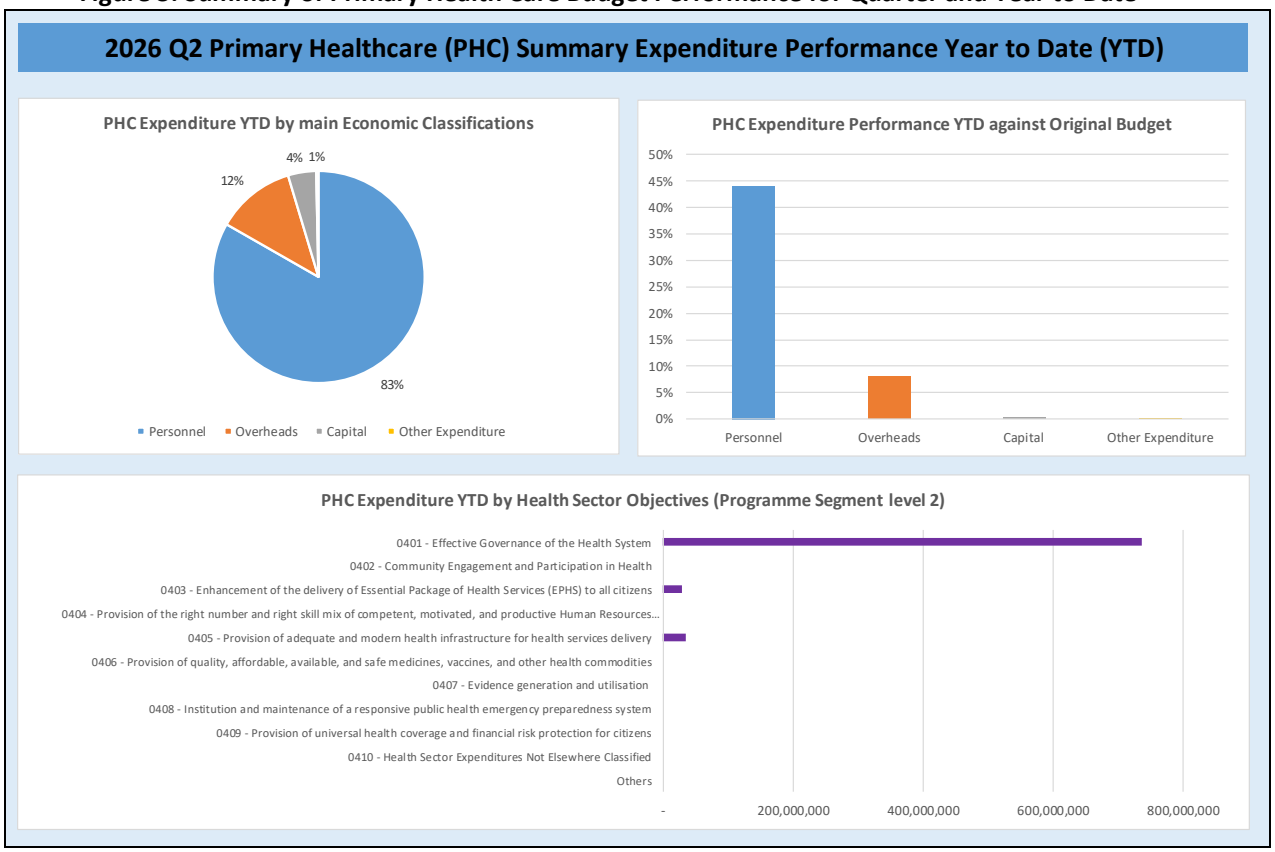
Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
056302100100 - Yobe State University (YSU)	Purchase of 4nos. motor vehicles	167,000,000.00	-	-	0.0%	167,000,000.00		
056302100100 - Yobe State University (YSU)	Purchase of 2000 sets of office and classromm chairs for the main campus and clinical	350,000,000.00	47,374,839.29	298,502,006.79	85.3%	51,497,993.21		
056302100100 - Yobe State University (YSU)	Purchase of 600nos medical equipment for university clinic, laboratories and pathology	220,000,000.00	-	-	0.0%	220,000,000.00		
056305600100 - Yobe State Scholarship Board	Purchase of 3nos. HP corei7 Laptop computers at the Board	2,000,000.00	-	-	0.0%	2,000,000.00		
056305600100 - Yobe State Scholarship Board	Purchase of 1nos. of Laserjet 137fnw Monochrome Multi-function printer	500,000.00	-	-	0.0%	500,000.00		
056305600100 - Yobe State Scholarship Board	Purchase of 1nos. of Kyocera Truiumph Adler P-5035i MFP 4ini UK for the Board	500,000.00	-	-	0.0%	500,000.00		
056305600100 - Yobe State Scholarship Board	Purchase of 25 quality Mesh Swivel office chairs at the Board	3,500,000.00	-	-	0.0%	3,500,000.00		
056305600100 - Yobe State Scholarship Board	Purchase of 10nos Executive Tables and 15 semi executive tables at the Board	3,500,000.00	-	-	0.0%	3,500,000.00		
056306500100 - Umar Suleiman College of Education,	Construction of Male and Female Hostels and Additional Lecture Theatre at College	350,000,000.00	-	-	0.0%	350,000,000.00		
056306500100 - Umar Suleiman College of Education,	Renovation of 3 Charlette of Teachers Quarters	200,000,000.00	-	-	0.0%	200,000,000.00		
056306500100 - Umar Suleiman College of Education,	Purchase of Modern Teaching and Learning materials	200,000,000.00	-	118,243,500.00	59.1%	81,756,500.00		
056306500100 - Umar Suleiman College of Education,	Purchase of 30 Sitting Chairs for the admin block	40,000,000.00	-	-	0.0%	40,000,000.00		
056306500100 - Umar Suleiman College of Education,	Purchase of 40 tables to offices for the admin block	20,000,000.00	-	-	0.0%	20,000,000.00		
056306500100 - Umar Suleiman College of Education,	Purchase of 30 File Cabinets and Cupboards for admin block and library	20,000,000.00	-	13,772,000.00	68.9%	6,228,000.00		
056306600100 - College of Administration, Management	Constrction of College Library Complex	124,500,000.00	-	-	0.0%	124,500,000.00		
056306600100 - College of Administration, Management	Contract Retention of Completed Construction of 2 Blocks of Classrooms and Lecture	10,000,000.00	-	-	0.0%	10,000,000.00		
056306600100 - College of Administration, Management	Construction of 1 Block of 40 Offices	150,000,000.00	-	-	0.0%	150,000,000.00		
056306600100 - College of Administration, Management	Supply of 100 Computer Desktop/Labtop	20,000,000.00	-	-	0.0%	20,000,000.00		
056306600100 - College of Administration, Management	Procurement of 1000 Classroom Seats, Lecture Theatre, Auditorium And Other Office	42,000,000.00	-	-	0.0%	42,000,000.00		
056306600100 - College of Administration, Management	Purchase of 25 classroom and office tables for Lecture Hall, laboratory, Library, and	10,000,000.00	-	-	0.0%	10,000,000.00		
056306600100 - College of Administration, Management	Procurement of Laboratory and Medical Equipment	150,000,000.00	-	-	0.0%	150,000,000.00		
056306700100 - College of Agriculture, Science &	Construction of veterinary clinic at the College	450,000,000.00	-	-	0.0%	450,000,000.00		
056306700100 - College of Agriculture, Science &	Purchases of Water Aerators, Fish Pond 9 Aquaculture Inproves Fish Survival;10 fry	42,500,000.00	-	-	0.0%	42,500,000.00		
056306700100 - College of Agriculture, Science &	Purchase of soil harrow, planting/harvest machines, transport/storage tools. 25 poultry	250,000,000.00	-	-	0.0%	250,000,000.00		
056306700100 - College of Agriculture, Science &	Proc.of 1 Station kit w/ tripod & access.; 8 compasses for field mapping; 8 Gunter	60,500,000.00	-	-	0.0%	60,500,000.00		
056306700100 - College of Agriculture, Science &	Safety And Protective Equipment 40 sets of PPE Gloves, Boots, Maks, Helment, Overall	17,000,000.00	-	-	0.0%	17,000,000.00		
056306700100 - College of Agriculture, Science &	Surgical instrument sterilization units & veterinary machines for medical funct. Includes	58,000,000.00	-	-	0.0%	58,000,000.00		
056306800100 - College of Education & Legal Studies	Construction of convocation square	250,000,000.00	-	-	0.0%	250,000,000.00		
056306800100 - College of Education & Legal Studies	Rehabilitation of 5 Block of 2 Classes & Lecture Hall/ One block of 3 Classes and Admin	80,000,000.00	-	-	0.0%	80,000,000.00		
056306800100 - College of Education & Legal Studies	Remodelling of Library Complex	170,000,000.00	-	-	0.0%	170,000,000.00		

4 Primary Healthcare Budget Performance

4.A Overview

The sum of **₦15,850,005,000.00** was appropriated for primary healthcare in the 2026 full year budget. During the period under review (Q2 Year to Date), **₦799,019,706.36** was expended, translating to 5.0% performance. This remains far below the expected benchmark, largely because most MDAs are still awaiting approval and cash backing for their projects.

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 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***15,850,005,000.00***	***400,568,443.03***	***799,019,706.36***	***5.0%***	***15,050,985,293.64***
050000000000	**SOCIAL**	**15,850,005,000.00**	**400,568,443.03**	**799,019,706.36**	**5.0%**	**15,050,985,293.64**
052100000000	**MINISTRY OF HEALTH & HUMAN SERVICES**	**15,850,005,000.00**	**400,568,443.03**	**799,019,706.36**	**5.0%**	**15,050,985,293.64**
052100100200	Epidemiological Unit	600,000.00	35,000.00	125,000.00	20.8%	475,000.00
052100100300	National Programme on Immunisation (NPI) Unit	600,000.00	65,000.00	125,000.00	20.8%	475,000.00
052100300100	Yobe State Primary Healthcare Board	14,166,400,000.00	388,630,943.03	770,244,706.36	5.4%	13,396,155,293.64
052103300100	Yobe State Aids Control Agency (YOSACA)	594,550,000.00	1,650,000.00	3,150,000.00	0.5%	591,400,000.00
052110700100	Family Support MCHC	2,250,000.00	187,500.00	375,000.00	16.7%	1,875,000.00
052111500100	Yobe Emergency Medical Ambulance Services	1,085,605,000.00	10,000,000.00	25,000,000.00	2.3%	1,060,605,000.00

Table 22: Primary Healthcare Expenditure by Functional Classification

Yobe State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***15,850,005,000.00***	***400,568,443.03***	***799,019,706.36***	***5.0%***	***15,050,985,293.64***
707	**HEALTH**	**15,850,005,000.00**	**400,568,443.03**	**799,019,706.36**	**5.0%**	**15,050,985,293.64**
7073	**HOSPITAL SERVICES**	**1,087,855,000.00**	**10,187,500.00**	**25,375,000.00**	**2.3%**	**1,062,480,000.00**
70731	General Hospital Services	1,085,605,000.00	10,000,000.00	25,000,000.00	2.3%	1,060,605,000.00
70732	Specialized Hospital Services	2,250,000.00	187,500.00	375,000.00	16.7%	1,875,000.00
7074	**PUBLIC HEALTH SERVICES**	**14,762,150,000.00**	**390,380,943.03**	**773,644,706.36**	**5.2%**	**13,988,505,293.64**
70741	Public Health Services	14,762,150,000.00	390,380,943.03	773,644,706.36	5.2%	13,988,505,293.64

Table 23: Primary Healthcare Expenditure by Programme Classification

Yobe State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***15,850,005,000.00***	***400,568,443.03***	***799,019,706.36***	***5.0%***	***15,050,985,293.64***
04	**HEALTH**	**15,850,005,000.00**	**400,568,443.03**	**799,019,706.36**	**5.0%**	**15,050,985,293.64**
0401	Effective Governance of the Health System	3,491,400,000.00	356,630,943.03	736,244,706.36	21.1%	2,755,155,293.64
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	2,983,605,000.00	11,937,500.00	28,775,000.00	1.0%	2,954,830,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	9,375,000,000.00	32,000,000.00	34,000,000.00	0.4%	9,341,000,000.00

Table 24: Primary Healthcare Expenditure by Economic Classification

Yobe State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	15,850,005,000.00	400,568,443.03	799,019,706.36	5.0%	15,050,985,293.64
2	*EXPENDITURES*	*4,473,593,000.00*	*368,568,443.03*	*765,019,706.36*	*17.1%*	*3,708,573,293.64*
21	*PERSONNEL COST*	*1,510,651,000.00*	*344,630,943.03*	*665,252,706.36*	*44.0%*	*845,398,293.64*
2101	**SALARY**	***1,468,651,000.00***	***344,630,943.03***	***665,252,706.36***	***45.3%***	***803,398,293.64***
210101	**SALARIES AND WAGES**	**1,468,651,000.00**	**344,630,943.03**	**665,252,706.36**	**45.3%**	**803,398,293.64**
21010101	Consolidated Salary	1,468,651,000.00	344,630,943.03	665,252,706.36	45.3%	803,398,293.64
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***42,000,000.00***	**-**	**-**	***0.0%***	***42,000,000.00***
210201	**ALLOWANCES**	**42,000,000.00**	**-**	**-**	**0.0%**	**42,000,000.00**
21020101	Non-Regular Allowances	42,000,000.00	-	-	0.0%	42,000,000.00
22	*OTHER RECURRENT COSTS*	*2,962,942,000.00*	*23,937,500.00*	*99,767,000.00*	*3.4%*	*2,863,175,000.00*
2202	**OVERHEAD COST**	***1,202,942,000.00***	***23,937,500.00***	***96,767,000.00***	***8.0%***	***1,106,175,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**123,000,000.00**	**1,567,500.00**	**3,135,000.00**	**2.5%**	**119,865,000.00**
22020101	Local Transport & Traveling - Training	22,850,000.00	1,567,500.00	3,135,000.00	13.7%	19,715,000.00
22020102	Local Transport & Traveling - Others	100,150,000.00	-	-	0.0%	100,150,000.00
220202	**UTILITIES GENERAL**	**24,872,000.00**	**600,000.00**	**1,200,000.00**	**4.8%**	**23,672,000.00**
22020201	Electricity Charges	12,000,000.00	600,000.00	1,200,000.00	10.0%	10,800,000.00
22020203	Internet Access Charges	12,872,000.00	-	-	0.0%	12,872,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**603,570,000.00**	**1,810,000.00**	**53,487,000.00**	**8.9%**	**550,083,000.00**
22020301	Office Stationaries/Computer Consumables	9,570,000.00	310,000.00	495,000.00	5.2%	9,075,000.00
22020305	Printing of Non-Security Documents	29,000,000.00	-	-	0.0%	29,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	560,000,000.00	1,500,000.00	52,992,000.00	9.5%	507,008,000.00
22020309	Uniforms & Other Clothing	5,000,000.00	-	-	0.0%	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**87,380,000.00**	**10,660,000.00**	**26,345,000.00**	**30.1%**	**61,035,000.00**
22020401	Maintenance of Motor Vehicle	29,530,000.00	15,000.00	45,000.00	0.2%	29,485,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	-	-	0.0%	2,000,000.00
22020403	Maintenance of Office/Residential Building	450,000.00	30,000.00	60,000.00	13.3%	390,000.00
22020405	Maintenance of Plants/Generators	30,400,000.00	615,000.00	1,240,000.00	4.1%	29,160,000.00
22020406	Other Maintenance Services	25,000,000.00	10,000,000.00	25,000,000.00	100.0%	-
220205	**TRAINING - GENERAL**	**141,065,000.00**	**1,500,000.00**	**3,000,000.00**	**2.1%**	**138,065,000.00**
22020501	Local Training	141,065,000.00	1,500,000.00	3,000,000.00	2.1%	138,065,000.00
220206	**OTHER SERVICES - GENERAL**	**1,000,000.00**	**-**	**-**	**0.0%**	**1,000,000.00**
22020605	Cleaning and Fumigation Services	1,000,000.00	-	-	0.0%	1,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**39,535,000.00**	**1,800,000.00**	**3,600,000.00**	**9.1%**	**35,935,000.00**
22020801	Motor Vehicle Fuel	22,535,000.00	-	-	0.0%	22,535,000.00
22020803	Plant/Generator Fuel	17,000,000.00	1,800,000.00	3,600,000.00	21.2%	13,400,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,020,000.00**	**-**	**-**	**0.0%**	**5,020,000.00**
22020901	Bank Charges (Other than Interest)	5,020,000.00	-	-	0.0%	5,020,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**177,500,000.00**	**6,000,000.00**	**6,000,000.00**	**3.4%**	**171,500,000.00**
22021004	Medical Expenses	6,500,000.00	-	-	0.0%	6,500,000.00
22021015	Monitoring and Evaluation	107,000,000.00	6,000,000.00	6,000,000.00	5.6%	101,000,000.00
22021016	Anniversaries/Celebration	35,000,000.00	-	-	0.0%	35,000,000.00
22021044	Advocacy, Enlightenment & Campaign	29,000,000.00	-	-	0.0%	29,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***1,760,000,000.00***	**-**	***3,000,000.00***	***0.2%***	***1,757,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,760,000,000.00**	**-**	**3,000,000.00**	**0.2%**	**1,757,000,000.00**
22040109	Grants to Communities/NGOs	1,760,000,000.00	-	3,000,000.00	0.2%	1,757,000,000.00

Yobe State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

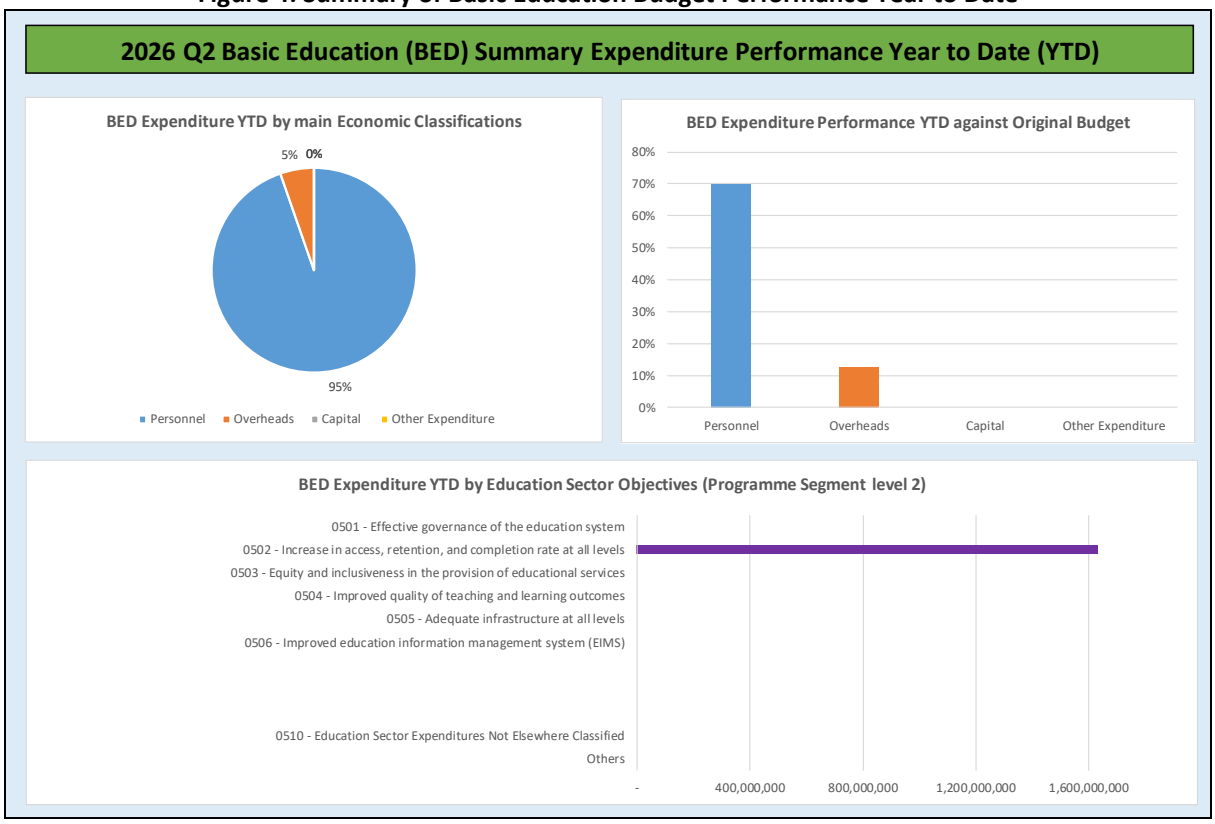
Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**15,850,005,000.00**	**400,568,443.03**	**799,019,706.36**	**5.0%**	**15,050,985,293.64**
3	***ASSETS***	***11,376,412,000.00***	***32,000,000.00***	***34,000,000.00***	***0.3%***	***11,342,412,000.00***
32	***FIXED (NON-CURRENT) ASSETS***	***11,376,412,000.00***	***32,000,000.00***	***34,000,000.00***	***0.3%***	***11,342,412,000.00***
3201	**FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT**	***11,311,412,000.00***	***32,000,000.00***	***34,000,000.00***	***0.3%***	***11,277,412,000.00***
320101	**LAND & BUILDING - GENERAL**	**7,901,000,000.00**	**-**	**-**	**0.0%**	**7,901,000,000.00**
32010101	Construction/Provision of Office Building	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
32010104	Other Storage Facilities	300,000,000.00	-	-	0.0%	300,000,000.00
32010106	Construction/Provision of Hospital/Health Centres	6,601,000,000.00	-	-	0.0%	6,601,000,000.00
320102	**INFRASTRUCTURE - GENERAL**	**95,000,000.00**	**-**	**-**	**0.0%**	**95,000,000.00**
32010207	Electricity Transmission Network	33,000,000.00	-	-	0.0%	33,000,000.00
32010222	Construction/Provision of ICT Infrastructures	58,000,000.00	-	-	0.0%	58,000,000.00
32010299	Construction/Provision of Other Infrastructures	4,000,000.00	-	-	0.0%	4,000,000.00
320103	**PLANT & MACHINERY - GENERAL**	**312,412,000.00**	**-**	**-**	**0.0%**	**312,412,000.00**
32010305	Purchase of Power Generating Sets	12,412,000.00	-	-	0.0%	12,412,000.00
32010322	Purchase of Spare Parts and Tools	300,000,000.00	-	-	0.0%	300,000,000.00
320104	**FIXED ASSETS - GENERAL**	**80,000,000.00**	**-**	**-**	**0.0%**	**80,000,000.00**
32010405	Purchase of Motor Vehicles	80,000,000.00	-	-	0.0%	80,000,000.00
320105	**OFFICE EQUIPMENT - GENERAL**	**91,000,000.00**	**-**	**-**	**0.0%**	**91,000,000.00**
32010501	Purchase of Computers	78,000,000.00	-	-	0.0%	78,000,000.00
32010502	Purchase of Printers	2,000,000.00	-	-	0.0%	2,000,000.00
32010503	Purchase of Scanners	4,000,000.00	-	-	0.0%	4,000,000.00
32010505	Purchase of Photocopiers	7,000,000.00	-	-	0.0%	7,000,000.00
320106	**FURNITURE & FITTINGS - GENERAL**	**1,058,000,000.00**	**-**	**-**	**0.0%**	**1,058,000,000.00**
32010601	Purchase of Chairs	20,000,000.00	-	-	0.0%	20,000,000.00
32010602	Purchase of Tables	20,000,000.00	-	-	0.0%	20,000,000.00
32010603	Purchase of Safes/File Cabinets/Cupboards	5,000,000.00	-	-	0.0%	5,000,000.00
32010604	Purchase of Television Sets	4,000,000.00	-	-	0.0%	4,000,000.00
32010606	Purchase of Air-Conditioner	5,000,000.00	-	-	0.0%	5,000,000.00
32010610	Purchase of Refrigerators	4,000,000.00	-	-	0.0%	4,000,000.00
32010611	Purchase of Beds & Beddings	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
320109	**SPECIALISED ASSETS - GENERAL**	**1,774,000,000.00**	**32,000,000.00**	**34,000,000.00**	**1.9%**	**1,740,000,000.00**
32010904	Laboratory/Medical Equipment	1,774,000,000.00	32,000,000.00	34,000,000.00	1.9%	1,740,000,000.00
3203	**INTANGIBLE ASSETS**	***65,000,000.00***	**-**	**-**	***0.0%***	***65,000,000.00***
320301	**INTANGIBLE ASSETS**	**65,000,000.00**	**-**	**-**	**0.0%**	**65,000,000.00**
32030112	Computer Software Acquisition	65,000,000.00	-	-	0.0%	65,000,000.00

5 Basic Education Budget Performance

5.A Overview

Basic Education Expenditure was allocated **₦9,900,534,000.00** in the 2026 full year budget. During the period under review (Q2 Year to Date), **₦1,633,234,146.54** was expended, representing 16.5% performance. The low implementation rate reflects delays in approvals and cash backing for projects across the relevant MDAs.

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 2026 Q2 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***9,900,534,000.00***	***809,715,463.21***	***1,633,234,146.54***	***16.5%***	***8,267,299,853.46***
050000000000	**SOCIAL**	**9,900,534,000.00**	**809,715,463.21**	**1,633,234,146.54**	**16.5%**	**8,267,299,853.46**
051700000000	**MINISTRY OF BASIC & SECONDARY EDUCATION**	**9,900,534,000.00**	**809,715,463.21**	**1,633,234,146.54**	**16.5%**	**8,267,299,853.46**
051700300100	State Universal Basic Education Board (SUBEB)	9,900,534,000.00	809,715,463.21	1,633,234,146.54	16.5%	8,267,299,853.46

Table 26: Basic Education Expenditure by Functional Classification

Yobe State Government Budget Performance Report 2026 Q2 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***9,900,534,000.00***	***809,715,463.21***	***1,633,234,146.54***	***16.5%***	***8,267,299,853.46***
709	**EDUCATION**	**9,900,534,000.00**	**809,715,463.21**	**1,633,234,146.54**	**16.5%**	**8,267,299,853.46**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**9,900,534,000.00**	**809,715,463.21**	**1,633,234,146.54**	**16.5%**	**8,267,299,853.46**
70912	Primary Education	9,900,534,000.00	809,715,463.21	1,633,234,146.54	16.5%	8,267,299,853.46

Table 27: Basic Education Expenditure by Programme Classification

Yobe State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***9,900,534,000.00***	***809,715,463.21***	***1,633,234,146.54***	***16.5%***	***8,267,299,853.46***
05	**EDUCATION**	**9,900,534,000.00**	**809,715,463.21**	**1,633,234,146.54**	**16.5%**	**8,267,299,853.46**
0502	Increase in access, retention, and completion rate at all levels	2,900,534,000.00	809,715,463.21	1,633,234,146.54	56.3%	1,267,299,853.46
0504	Improved quality of teaching and learning outcomes	330,000,000.00	-	-	0.0%	330,000,000.00
0505	Adequate infrastructure at all levels	6,670,000,000.00	-	-	0.0%	6,670,000,000.00

Table 28: Basic Education Expenditure by Economic Classification

Yobe State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**9,900,534,000.00**	**809,715,463.21**	**1,633,234,146.54**	**16.5%**	**8,267,299,853.46**
2	***EXPENDITURES***	***2,900,534,000.00***	***809,715,463.21***	***1,633,234,146.54***	***56.3%***	***1,267,299,853.46***
21	***PERSONNEL COST***	***2,206,534,000.00***	***789,886,148.69***	***1,546,082,841.16***	***70.1%***	***660,451,158.84***
2101	**SALARY**	***2,206,534,000.00***	***789,886,148.69***	***1,546,082,841.16***	***70.1%***	***660,451,158.84***
210101	**SALARIES AND WAGES**	**2,206,534,000.00**	**789,886,148.69**	**1,546,082,841.16**	**70.1%**	**660,451,158.84**
21010101	Consolidated Salary	2,206,534,000.00	789,886,148.69	1,546,082,841.16	70.1%	660,451,158.84
22	***OTHER RECURRENT COSTS***	***694,000,000.00***	***19,829,314.52***	***87,151,305.38***	***12.6%***	***606,848,694.62***
2202	**OVERHEAD COST**	***694,000,000.00***	***19,829,314.52***	***87,151,305.38***	***12.6%***	***606,848,694.62***
220201	**TRAVEL & TRANSPORT - GENERAL**	**80,000,000.00**	**12,000,000.00**	**12,000,000.00**	**15.0%**	**68,000,000.00**
22020101	Local Transport & Traveling - Training	40,000,000.00	-	-	0.0%	40,000,000.00
22020102	Local Transport & Traveling - Others	40,000,000.00	12,000,000.00	12,000,000.00	30.0%	28,000,000.00
220202	**UTILITIES GENERAL**	**3,500,000.00**	**829,314.52**	**1,761,305.38**	**50.3%**	**1,738,694.62**
22020201	Electricity Charges	3,000,000.00	829,314.52	1,761,305.38	58.7%	1,238,694.62
22020205	Water Rates	500,000.00	-	-	0.0%	500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**418,000,000.00**	**7,000,000.00**	**43,000,000.00**	**10.3%**	**375,000,000.00**
22020301	Office Stationaries/Computer Consumables	10,000,000.00	2,000,000.00	2,000,000.00	20.0%	8,000,000.00
22020305	Printing of Non-Security Documents	8,000,000.00	-	-	0.0%	8,000,000.00
22020310	Teaching Aids/Instruction Materials	400,000,000.00	5,000,000.00	41,000,000.00	10.3%	359,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,300,000.00**	**-**	**-**	**0.0%**	**10,300,000.00**
22020401	Maintenance of Motor Vehicle	4,100,000.00	-	-	0.0%	4,100,000.00
22020403	Maintenance of Office/Residential Building	5,000,000.00	-	-	0.0%	5,000,000.00
22020404	Maintenance of Office/IT Equipment	700,000.00	-	-	0.0%	700,000.00
22020406	Other Maintenance Services	500,000.00	-	-	0.0%	500,000.00
220205	**TRAINING - GENERAL**	**30,400,000.00**	**-**	**30,390,000.00**	**100.0%**	**10,000.00**
22020501	Local Training	30,400,000.00	-	30,390,000.00	100.0%	10,000.00
220206	**OTHER SERVICES - GENERAL**	**1,000,000.00**	**-**	**-**	**0.0%**	**1,000,000.00**
22020602	Office Rent	200,000.00	-	-	0.0%	200,000.00
22020605	Cleaning and Fumigation Services	800,000.00	-	-	0.0%	800,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**53,400,000.00**	**-**	**-**	**0.0%**	**53,400,000.00**
22020706	Surveying Services	53,400,000.00	-	-	0.0%	53,400,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**800,000.00**	**-**	**-**	**0.0%**	**800,000.00**
22020801	Motor Vehicle Fuel	800,000.00	-	-	0.0%	800,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**100,000.00**	**-**	**-**	**0.0%**	**100,000.00**
22020901	Bank Charges (Other than Interest)	100,000.00	-	-	0.0%	100,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**96,500,000.00**	**-**	**-**	**0.0%**	**96,500,000.00**
22021003	Publicity & Advertisements	3,000,000.00	-	-	0.0%	3,000,000.00
22021004	Medical Expenses	3,000,000.00	-	-	0.0%	3,000,000.00
22021007	Welfare Packages	30,000,000.00	-	-	0.0%	30,000,000.00
22021009	Sporting Activities	55,500,000.00	-	-	0.0%	55,500,000.00
22021015	Monitoring and Evaluation	5,000,000.00	-	-	0.0%	5,000,000.00
3	***ASSETS***	***7,000,000,000.00***	***-***	***-***	***0.0%***	***7,000,000,000.00***
32	***FIXED (NON-CURRENT) ASSETS***	***7,000,000,000.00***	***-***	***-***	***0.0%***	***7,000,000,000.00***
3201	**FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT**	***7,000,000,000.00***	**-**	**-**	***0.0%***	***7,000,000,000.00***
320101	**LAND & BUILDING - GENERAL**	**5,270,000,000.00**	**-**	**-**	**0.0%**	**5,270,000,000.00**
32010101	Construction/Provision of Office Building	500,000,000.00	-	-	0.0%	500,000,000.00
32010105	Construction/Provision of School Building	3,520,000,000.00	-	-	0.0%	3,520,000,000.00
32010109	Rehab./Repairs of School Building	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
32010119	Construction of Wall Fencing	100,000,000.00	-	-	0.0%	100,000,000.00
320102	**INFRASTRUCTURE - GENERAL**	**180,000,000.00**	**-**	**-**	**0.0%**	**180,000,000.00**
32010214	Boreholes & Other Water Facilities	180,000,000.00	-	-	0.0%	180,000,000.00
320103	**PLANT & MACHINERY - GENERAL**	**330,000,000.00**	**-**	**-**	**0.0%**	**330,000,000.00**
32010317	Purchase of Teaching & Learning Equipment	330,000,000.00	-	-	0.0%	330,000,000.00
320106	**FURNITURE & FITTINGS - GENERAL**	**1,220,000,000.00**	**-**	**-**	**0.0%**	**1,220,000,000.00**
32010601	Purchase of Chairs	1,220,000,000.00	-	-	0.0%	1,220,000,000.00