



YOBE STATE GOVERNMENT

2026

APPROVED BUDGET

Budget of Economic Growth and Infrastructural Transformation

Yobe State Ministry of Budget and
Economic Planning, P.M.B 1015,
Governors Office, Damaturu, Yobe State
ybmobep@hotmail.com

Assented: 30/Dec/2025

Yobe State Government 2026 Approved Budget Summary

Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Opening Balance	5,000,000,000.00	5,000,000,000.00	6,378,664,197.00	10,000,000,000.00	
Recurrent Revenue	201,311,000,000.00	243,642,000,000.00	207,366,722,540.14	245,832,000,000.00	-
11 - GOVERNMENT SHARE OF FAAC	186,748,138,000.00	229,079,138,000.00	196,133,521,739.00	229,700,000,000.00	-
12 - INDEPENDENT REVENUE	14,562,862,000.00	14,562,862,000.00	11,233,200,801.14	16,132,000,000.00	-
Recurrent Expenditure	145,453,787,000.00	162,706,787,000.00	125,569,833,600.91	223,628,350,000.00	6,842,455,000.00
21 - PERSONNEL COST	64,119,572,000.00	65,324,572,000.00	52,648,662,154.00	86,029,000,000.00	-
22 - OTHER RECURRENT COSTS, of which:	81,334,215,000.00	97,382,215,000.00	72,921,171,446.91	137,599,350,000.00	6,842,455,000.00
<i>Other Non Debt Recurrent</i>	<i>62,478,215,000.00</i>	<i>81,896,215,000.00</i>	<i>62,070,230,645.00</i>	<i>119,539,350,000.00</i>	<i>6,842,455,000.00</i>
<i>Debt Service</i>	<i>18,856,000,000.00</i>	<i>15,486,000,000.00</i>	<i>10,850,940,801.91</i>	<i>18,060,000,000.00</i>	<i>-</i>
Transfer to Capital Account	60,857,213,000.00	85,935,213,000.00	88,175,553,136.23	32,203,650,000.00	-6,842,455,000.00
Other Receipts	114,485,000,000.00	72,154,000,000.00	50,000,000,000.00	259,700,000,000.00	-
13 - AID AND GRANTS	22,500,000,000.00	52,169,000,000.00	50,000,000,000.00	53,700,000,000.00	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	91,985,000,000.00	19,985,000,000.00	-	206,000,000,000.00	-
32 - FIXED (NON-CURRENT) ASSETS (Capital Expenditure)	175,342,213,000.00	158,089,213,000.00	109,866,372,958.00	291,903,650,000.00	750,000,000.00
Total Revenue (including OB)	320,796,000,000.00	320,796,000,000.00	263,745,386,737.14	515,532,000,000.00	-
Total Expenditure	320,796,000,000.00	320,796,000,000.00	235,436,206,558.91	515,532,000,000.00	7,592,455,000.00
Closing Balance	-	-	28,309,180,178.23	-	-7,592,455,000.00

Yobe State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	229,700,000,000.00	16,132,000,000.00	245,832,000,000.00	53,700,000,000.00	206,000,000,000.00	259,700,000,000.00	505,532,000,000.00
010000000000	ADMINISTRATION	-	108,800,000.00	108,800,000.00	-	-	-	108,800,000.00
011100000000	GOVERNOR'S OFFICE	-	85,500,000.00	85,500,000.00	-	-	-	85,500,000.00
011101000100	Bureau for Public Procurement (BPP)	-	85,500,000.00	85,500,000.00	-	-	-	85,500,000.00
011200000000	YOBE STATE HOUSE OF ASSEMBLY	-	100,000.00	100,000.00	-	-	-	100,000.00
011200400100	House of Assembly Service Commission	-	100,000.00	100,000.00	-	-	-	100,000.00
012300000000	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	-	14,500,000.00	14,500,000.00	-	-	-	14,500,000.00
012300100100	Ministry of Home Affairs, Information & Culture	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
012300300100	Yobe State Television (Ytv)	-	3,500,000.00	3,500,000.00	-	-	-	3,500,000.00
012300400100	Yobe Broadcasting Corporation (YBC)	-	9,000,000.00	9,000,000.00	-	-	-	9,000,000.00
012305700100	Yobe State Council for Arts & Culture	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
012500000000	HEAD OF SERVICE	-	700,000.00	700,000.00	-	-	-	700,000.00
012500100100	Office of the Head of Civil Service	-	700,000.00	700,000.00	-	-	-	700,000.00
014000000000	AUDIT DEPARTMENT	-	1,300,000.00	1,300,000.00	-	-	-	1,300,000.00
014000100100	Office of the State Auditor-General	-	500,000.00	500,000.00	-	-	-	500,000.00
014000200100	Office of the LG Auditor-General	-	800,000.00	800,000.00	-	-	-	800,000.00
014700000000	SERVICE COMMISSIONS	-	6,200,000.00	6,200,000.00	-	-	-	6,200,000.00
014700100100	Civil Service Commission	-	6,200,000.00	6,200,000.00	-	-	-	6,200,000.00
016200000000	MINISTRY OF RELIGIOUS AFFAIRS	-	500,000.00	500,000.00	-	-	-	500,000.00
016200200100	Yobe State Hisbah Commission	-	500,000.00	500,000.00	-	-	-	500,000.00
020000000000	ECONOMIC	229,700,000,000.00	12,065,300,000.00	241,765,300,000.00	50,000,000,000.00	162,000,000,000.00	212,000,000,000.00	453,765,300,000.00
021500000000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	-	926,600,000.00	926,600,000.00	-	-	-	926,600,000.00
021500100100	Ministry of Agriculture & Natural Resources	-	676,500,000.00	676,500,000.00	-	-	-	676,500,000.00
021510200100	Agricultural Development Programme (ADP)	-	250,100,000.00	250,100,000.00	-	-	-	250,100,000.00
022000000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	229,700,000,000.00	9,699,400,000.00	239,399,400,000.00	50,000,000,000.00	137,000,000,000.00	187,000,000,000.00	426,399,400,000.00
022000100100	Ministry of Finance & Economic Development	229,700,000,000.00	1,810,000,000.00	231,510,000,000.00	50,000,000,000.00	137,000,000,000.00	187,000,000,000.00	418,510,000,000.00
022000800100	Yobe Internal Revenue Service (YIRS)	-	7,889,400,000.00	7,889,400,000.00	-	-	-	7,889,400,000.00
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	-	330,500,000.00	330,500,000.00	-	-	-	330,500,000.00
022200100100	Ministry of Commerce, Industry & Tourism	-	229,500,000.00	229,500,000.00	-	-	-	229,500,000.00
022201800200	Yobe Investment Company	-	100,000,000.00	100,000,000.00	-	-	-	100,000,000.00
022205200100	Yobe State Hotels Board	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	-	239,000,000.00	239,000,000.00	-	-	-	239,000,000.00
022900100100	Ministry of Transport and Energy	-	85,000,000.00	85,000,000.00	-	-	-	85,000,000.00
022905300100	Yobe Transport Corporation (Yobe Line)	-	55,000,000.00	55,000,000.00	-	-	-	55,000,000.00
022905500100	Yobe Road Traffic Agency (YOROTA)	-	99,000,000.00	99,000,000.00	-	-	-	99,000,000.00
023400000000	MINISTRY OF WORKS	-	15,300,000.00	15,300,000.00	-	25,000,000,000.00	25,000,000,000.00	25,015,300,000.00
023400100100	Ministry of Works	-	15,300,000.00	15,300,000.00	-	25,000,000,000.00	25,000,000,000.00	25,015,300,000.00
025200000000	MINISTRY OF WATER RESOURCES	-	40,000,000.00	40,000,000.00	-	-	-	40,000,000.00
025210200100	Yobe State Water Corporation	-	40,000,000.00	40,000,000.00	-	-	-	40,000,000.00
025300000000	MINISTRY OF HOUSING & URBAN DEVELOPMENT	-	360,500,000.00	360,500,000.00	-	-	-	360,500,000.00
025300100100	Ministry of Housing & Urban Development	-	35,000,000.00	35,000,000.00	-	-	-	35,000,000.00
025300700100	Fire and Rescue Service	-	3,500,000.00	3,500,000.00	-	-	-	3,500,000.00
025301000100	Housing & Property Development Corporation	-	322,000,000.00	322,000,000.00	-	-	-	322,000,000.00
026000000000	MINISTRY OF LAND & SOLID MINERALS	-	228,000,000.00	228,000,000.00	-	-	-	228,000,000.00
026000300100	Yobe Geographic Information Service (YOGIS)	-	228,000,000.00	228,000,000.00	-	-	-	228,000,000.00
026500000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	226,000,000.00	226,000,000.00	-	-	-	226,000,000.00
026500100100	Ministry of Livestock Development	-	225,000,000.00	225,000,000.00	-	-	-	225,000,000.00
026500200100	Modern Abattoir	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
030000000000	LAW & JUSTICE	-	1,493,100,000.00	1,493,100,000.00	-	-	-	1,493,100,000.00
031800000000	JUDICIAL SERVICE COMMISSION	-	26,100,000.00	26,100,000.00	-	-	-	26,100,000.00
031805100100	High Court of Justice	-	15,900,000.00	15,900,000.00	-	-	-	15,900,000.00
031805200100	Sharia Court Division	-	5,200,000.00	5,200,000.00	-	-	-	5,200,000.00
031805300100	Sharia Court of Appeal	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
032600000000	MINISTRY OF JUSTICE	-	1,467,000,000.00	1,467,000,000.00	-	-	-	1,467,000,000.00
032600100100	Ministry of Justice	-	1,467,000,000.00	1,467,000,000.00	-	-	-	1,467,000,000.00
050000000000	SOCIAL	-	2,464,800,000.00	2,464,800,000.00	3,700,000,000.00	44,000,000,000.00	47,700,000,000.00	50,164,800,000.00
051300000000	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT	-	17,000,000.00	17,000,000.00	-	-	-	17,000,000.00

Yobe State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
051300100100	Ministry of Youth, Sports, Social & Community Development	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
051300100200	Yobe State Sports Council	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
051300100300	Yobe Desert Stars	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS	-	-	-	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
051400100100	Ministry of Women Affairs	-	-	-	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	-	50,100,000.00	50,100,000.00	3,200,000,000.00	22,000,000,000.00	25,200,000,000.00	25,250,100,000.00
051700100100	Ministry of Basic & Secondary Education	-	50,000,000.00	50,000,000.00	-	22,000,000,000.00	22,000,000,000.00	22,050,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	-	-	-	3,200,000,000.00	-	3,200,000,000.00	3,200,000,000.00
051701000100	Agency for Mass Education	-	100,000.00	100,000.00	-	-	-	100,000.00
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	-	1,177,000,000.00	1,177,000,000.00	500,000,000.00	-	500,000,000.00	1,677,000,000.00
052100100100	Ministry of Health & Human Services	-	2,000,000.00	2,000,000.00	6,250,000.00	-	6,250,000.00	8,250,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	-	-	-	243,750,000.00	-	243,750,000.00	243,750,000.00
052100300100	Yobe State Primary Healthcare Board	-	-	-	225,000,000.00	-	225,000,000.00	225,000,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	-	760,000,000.00	760,000,000.00	-	-	-	760,000,000.00
052110200100	Hospital Management Board (HMB)	-	64,500,000.00	64,500,000.00	-	-	-	64,500,000.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	-	155,000,000.00	155,000,000.00	-	-	-	155,000,000.00
052110500100	Health Facilities Inspection & Monitoring Agency	-	65,500,000.00	65,500,000.00	-	-	-	65,500,000.00
052110600100	College of Health Sciences & Technology, Nguru	-	130,000,000.00	130,000,000.00	-	-	-	130,000,000.00
052111500100	Yobe Emergency Medical Ambulance Services	-	-	-	25,000,000.00	-	25,000,000.00	25,000,000.00
053500000000	MINISTRY OF ENVIRONMENT	-	25,600,000.00	25,600,000.00	-	21,000,000,000.00	21,000,000,000.00	21,025,600,000.00
053500100100	Ministry of Environment	-	24,600,000.00	24,600,000.00	-	21,000,000,000.00	21,000,000,000.00	21,024,600,000.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
056300000000	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY	-	1,195,100,000.00	1,195,100,000.00	-	-	-	1,195,100,000.00
056301800100	Mai Idriss Alooma Polytechnic, Geidam	-	35,100,000.00	35,100,000.00	-	-	-	35,100,000.00
056302100100	Yobe State University (YSU)	-	770,000,000.00	770,000,000.00	-	-	-	770,000,000.00
056305600100	Yobe State Scholarship Board	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
056306500100	Umar Suleiman College of Education, Gashua	-	175,000,000.00	175,000,000.00	-	-	-	175,000,000.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	-	135,000,000.00	135,000,000.00	-	-	-	135,000,000.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	-	25,000,000.00	25,000,000.00	-	-	-	25,000,000.00
056306800100	College of Education & Legal Studies (COELS), Nguru	-	45,000,000.00	45,000,000.00	-	-	-	45,000,000.00

Yobe State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	86,029,000,000.00	137,599,350,000.00	223,628,350,000.00	291,903,650,000.00	515,532,000,000.00
010000000000	ADMINISTRATION	11,601,630,000.00	37,391,703,000.00	48,993,333,000.00	16,144,455,000.00	65,137,788,000.00
011100000000	GOVERNOR'S OFFICE	551,366,000.00	11,467,000,000.00	12,018,366,000.00	450,000,000.00	12,468,366,000.00
011100100100	Government House	493,188,000.00	7,559,000,000.00	8,052,188,000.00	-	8,052,188,000.00
011100100200	Deputy Governor's Office	-	1,587,000,000.00	1,587,000,000.00	-	1,587,000,000.00
011100300100	Special Adviser on Budget	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100300200	Special Adviser on Basic & Secondary Education	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100300300	Special Adviser on Finance	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100300400	Special Adviser on Legal Matters	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100300500	Special Adviser on Local Government Affairs	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100300600	Special Adviser on Housing & Urban Development	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100300700	Special Adviser on Political and Legislative Matters	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100300800	Special Adviser on Security	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100300900	Special Adviser on Works	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301000	Special Adviser on Health	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301100	Special Adviser on Agriculture	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301200	Special Adviser on Religious Matters	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301300	Special Adviser on Commerce	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301400	Special Adviser on Water and Sanitation	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301500	Special Adviser on Transport & Energy	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301600	Special Adviser on Humanitarian Affairs	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301700	Special Adviser on Environment	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301800	Special Adviser on Youth & Sports	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100301900	Special Adviser on Women Affairs	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302000	Special Adviser on Small and Medium Enterprises	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302100	Special Adviser on Higher Education	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302200	Special Adviser on Special Duties	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302300	Special Adviser on Inter-Party Affairs	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302400	Special Adviser on Wealth and Job Creation	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302500	Special Adviser on Community and Social Development	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302600	Special Adviser on Inter-Governmental Affairs	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302700	Special Adviser on Investment	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302800	Special Adviser on Rural Development	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100302900	Special Adviser on Policy Delivery	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100303000	Special Adviser on Rural Electrification	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100303100	Special Adviser on Livestock Development	-	6,000,000.00	6,000,000.00	-	6,000,000.00
011100500100	Sustainable Development Goals (SDG)	-	2,000,000,000.00	2,000,000,000.00	150,000,000.00	2,150,000,000.00
011101000100	Bureau for Public Procurement (BPP)	58,178,000.00	135,000,000.00	193,178,000.00	300,000,000.00	493,178,000.00
011200000000	YOBE STATE HOUSE OF ASSEMBLY	656,200,000.00	4,751,200,000.00	5,407,400,000.00	1,727,000,000.00	7,134,400,000.00
011200300100	House of Assembly	527,800,000.00	4,618,000,000.00	5,145,800,000.00	1,727,000,000.00	6,872,800,000.00
011200400100	House of Assembly Service Commission	128,400,000.00	133,200,000.00	261,600,000.00	-	261,600,000.00
012300000000	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	812,195,000.00	426,673,000.00	1,238,868,000.00	3,105,000,000.00	4,343,868,000.00
012300100100	Ministry of Home Affairs, Information & Culture	180,249,000.00	241,271,000.00	421,520,000.00	530,000,000.00	951,520,000.00
012300300100	Yobe State Television (Ytv)	229,838,000.00	63,047,000.00	292,885,000.00	80,000,000.00	372,885,000.00
012300400100	Yobe Broadcasting Corporation (YBC)	254,283,000.00	48,351,000.00	302,634,000.00	2,193,000,000.00	2,495,634,000.00
012301300100	Yobe State Printing Corporation	45,952,000.00	8,175,000.00	54,127,000.00	212,000,000.00	266,127,000.00
012305700100	Yobe State Council for Arts & Culture	101,873,000.00	65,829,000.00	167,702,000.00	90,000,000.00	257,702,000.00
012500000000	HEAD OF SERVICE	4,080,000,000.00	3,754,000,000.00	7,834,000,000.00	3,755,000,000.00	11,589,000,000.00
012500100100	Office of the Head of Civil Service	4,080,000,000.00	3,754,000,000.00	7,834,000,000.00	3,755,000,000.00	11,589,000,000.00

Yobe State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
014000000000	AUDIT DEPARTMENT	413,910,000.00	382,313,000.00	796,223,000.00	250,500,000.00	1,046,723,000.00
014000100100	Office of the State Auditor-General	185,900,000.00	283,700,000.00	469,600,000.00	70,000,000.00	539,600,000.00
014000200100	Office of the LG Auditor-General	183,100,000.00	48,613,000.00	231,713,000.00	90,000,000.00	321,713,000.00
014000300100	Audit Service Board	44,910,000.00	50,000,000.00	94,910,000.00	90,500,000.00	185,410,000.00
014700000000	SERVICE COMMISSIONS	135,078,000.00	81,146,000.00	216,224,000.00	30,000,000.00	246,224,000.00
014700100100	Civil Service Commission	135,078,000.00	81,146,000.00	216,224,000.00	30,000,000.00	246,224,000.00
014800000000	ELECTORAL COMMISSION	28,472,000.00	104,000,000.00	132,472,000.00	15,000,000.00	147,472,000.00
014800100100	State Independent Electoral Commission (SIEC)	28,472,000.00	104,000,000.00	132,472,000.00	15,000,000.00	147,472,000.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	165,836,000.00	49,240,000.00	215,076,000.00	74,000,000.00	289,076,000.00
014900100100	Local Government Service Commission	110,506,000.00	42,790,000.00	153,296,000.00	40,000,000.00	193,296,000.00
014903500100	Local Government Pension Board	55,330,000.00	6,450,000.00	61,780,000.00	34,000,000.00	95,780,000.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,092,969,000.00	14,774,831,000.00	18,867,800,000.00	5,633,955,000.00	24,501,755,000.00
016100100100	Office of the Secretary to the State Government	4,000,712,000.00	10,974,269,000.00	14,974,981,000.00	5,310,955,000.00	20,285,936,000.00
016100200100	Unicef Coordinator	-	610,000.00	610,000.00	-	610,000.00
016100300100	Landscape Unit	-	305,000.00	305,000.00	-	305,000.00
016100400100	National Volunteer Unit	-	130,000.00	130,000.00	-	130,000.00
016100500100	Maintenance Unit	-	305,000.00	305,000.00	-	305,000.00
016100600100	Lagos Liaison Office	-	6,000,000.00	6,000,000.00	-	6,000,000.00
016100700100	Kaduna Liaison Office	-	7,812,000.00	7,812,000.00	-	7,812,000.00
016100800100	Abuja Liaison Office	-	113,400,000.00	113,400,000.00	-	113,400,000.00
016100900100	Maiduguri Liaison Office	-	3,000,000.00	3,000,000.00	-	3,000,000.00
016101100100	Yobe State Agency for Community and Social Development	20,000,000.00	127,000,000.00	147,000,000.00	53,000,000.00	200,000,000.00
016103700100	Yobe State Pilgrims' Commission	72,257,000.00	3,542,000,000.00	3,614,257,000.00	270,000,000.00	3,884,257,000.00
016200000000	MINISTRY OF RELIGIOUS AFFAIRS	665,604,000.00	1,601,300,000.00	2,266,904,000.00	1,104,000,000.00	3,370,904,000.00
016200100100	Ministry of Religious Affairs	156,816,000.00	1,035,000,000.00	1,191,816,000.00	1,041,000,000.00	2,232,816,000.00
016200100200	Yobe Mosque & Islamic Centre	208,788,000.00	6,300,000.00	215,088,000.00	-	215,088,000.00
016200200100	Yobe State Hisbah Commission	300,000,000.00	560,000,000.00	860,000,000.00	63,000,000.00	923,000,000.00
020000000000	ECONOMIC	22,737,619,000.00	60,959,210,000.00	83,696,829,000.00	152,802,625,000.00	236,499,454,000.00
021500000000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	3,319,569,000.00	8,047,650,000.00	11,367,219,000.00	12,376,000,000.00	23,743,219,000.00
021500100100	Ministry of Agriculture & Natural Resources	2,936,000,000.00	7,835,000,000.00	10,771,000,000.00	11,920,000,000.00	22,691,000,000.00
021510200100	Agricultural Development Programme (ADP)	353,569,000.00	195,500,000.00	549,069,000.00	210,000,000.00	759,069,000.00
021511000100	Fertilizer Blending Plant	30,000,000.00	17,150,000.00	47,150,000.00	246,000,000.00	293,150,000.00
022000000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	15,101,999,000.00	32,203,715,000.00	47,305,714,000.00	1,074,000,000.00	48,379,714,000.00
022000100100	Ministry of Finance & Economic Development	1,031,663,000.00	587,196,000.00	1,618,859,000.00	510,000,000.00	2,128,859,000.00
022000100300	Miscellaneous Expenses Unit	2,211,400,000.00	11,251,500,000.00	13,462,900,000.00	-	13,462,900,000.00
022000100400	Consolidated Revenue Fund Charges Unit	11,614,400,000.00	18,530,000,000.00	30,144,400,000.00	-	30,144,400,000.00
022000200100	Debt Management Office (DMO)	-	450,000.00	450,000.00	-	450,000.00
022000700100	Office of the Accountant-General	-	31,155,000.00	31,155,000.00	-	31,155,000.00
022000700200	Project Financial Management Unit	-	450,000.00	450,000.00	-	450,000.00
022000700400	Efficiency Unit	-	300,000.00	300,000.00	-	300,000.00
022000800100	Yobe Internal Revenue Service (YIRS)	244,536,000.00	1,802,664,000.00	2,047,200,000.00	564,000,000.00	2,611,200,000.00
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	416,582,000.00	3,309,875,000.00	3,726,457,000.00	26,773,000,000.00	30,499,457,000.00
022200100100	Ministry of Commerce, Industry & Tourism	277,366,000.00	628,600,000.00	905,966,000.00	24,385,000,000.00	25,290,966,000.00
022201800100	Yobe State Agency for Public Private Partnership & Investment Promotion (YAPPIP)	-	2,261,550,000.00	2,261,550,000.00	172,000,000.00	2,433,550,000.00
022205100100	Small & Medium Scale Industries Credit Board	39,283,000.00	9,725,000.00	49,008,000.00	2,000,000,000.00	2,049,008,000.00
022205200100	Yobe State Hotels Board	56,054,000.00	-	56,054,000.00	148,000,000.00	204,054,000.00
022205900100	Yobe State Micro-Finance Bank	40,000,000.00	400,000,000.00	440,000,000.00	-	440,000,000.00
022206100100	Pre-Stress Concrete Pole Industry	3,879,000.00	10,000,000.00	13,879,000.00	68,000,000.00	81,879,000.00
022700000000	MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GEN	36,979,000.00	2,220,000,000.00	2,256,979,000.00	1,610,000,000.00	3,866,979,000.00

Yobe State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
022700100100	Ministry of Wealth Creation, Empowerment & Employment Generation	36,979,000.00	2,220,000,000.00	2,256,979,000.00	1,610,000,000.00	3,866,979,000.00
022800000000	INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	3,000,000.00	251,000,000.00	254,000,000.00	1,500,000,000.00	1,754,000,000.00
022800700100	Information Technology Development Agency (YITDA)	3,000,000.00	251,000,000.00	254,000,000.00	1,500,000,000.00	1,754,000,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	801,200,000.00	2,307,400,000.00	3,108,600,000.00	19,370,000,000.00	22,478,600,000.00
022900100100	Ministry of Transport and Energy	388,700,000.00	187,400,000.00	576,100,000.00	13,770,000,000.00	14,346,100,000.00
022900300100	Rural Electrification Board (REB)	382,500,000.00	1,500,000,000.00	1,882,500,000.00	5,500,000,000.00	7,382,500,000.00
022905500100	Yobe Road Traffic Agency (YOROTA)	30,000,000.00	100,000,000.00	130,000,000.00	100,000,000.00	230,000,000.00
022905600100	Cargo Airport Agency	-	520,000,000.00	520,000,000.00	-	520,000,000.00
023400000000	MINISTRY OF WORKS	624,418,000.00	5,535,254,000.00	6,159,672,000.00	63,288,000,000.00	69,447,672,000.00
023400100100	Ministry of Works	624,418,000.00	34,574,000.00	658,992,000.00	39,138,000,000.00	39,796,992,000.00
023400400100	Yobe Road Maintenance Agency (YORMA)	-	6,000,000.00	6,000,000.00	6,150,000,000.00	6,156,000,000.00
023400500100	Rural Road Fund Authority	-	244,125,000.00	244,125,000.00	-	244,125,000.00
023400600100	Rural Access Road Authority	-	5,250,555,000.00	5,250,555,000.00	18,000,000,000.00	23,250,555,000.00
023800000000	MINISTRY OF BUDGET & ECONOMIC PLANNING	228,658,000.00	4,929,463,000.00	5,158,121,000.00	1,642,000,000.00	6,800,121,000.00
023800100100	Ministry of Budget & Economic Planning	228,658,000.00	3,003,903,000.00	3,232,561,000.00	1,222,000,000.00	4,454,561,000.00
023800100200	Budget Monitoring & Inspection Unit	-	3,300,000.00	3,300,000.00	-	3,300,000.00
023800100400	Donor Coordination Unit	-	6,000,000.00	6,000,000.00	-	6,000,000.00
023800100500	New Partnership for African Development (NEPAD) Unit	-	13,500,000.00	13,500,000.00	-	13,500,000.00
023800100600	State Development Plan (SDP) Unit	-	400,000,000.00	400,000,000.00	-	400,000,000.00
023800100700	Human Capital Development & Demographic Dividend Office	-	363,700,000.00	363,700,000.00	-	363,700,000.00
023800100800	Open Government Partnership (OGP) Office	-	200,550,000.00	200,550,000.00	-	200,550,000.00
023800400100	State Bureau of Statistics (SBS)	-	938,510,000.00	938,510,000.00	420,000,000.00	1,358,510,000.00
025000000000	FISCAL RESPONSIBILITY BOARD (FRB)	63,329,000.00	196,350,000.00	259,679,000.00	255,400,000.00	515,079,000.00
025000100100	Fiscal Responsibility Board (FRB)	63,329,000.00	196,350,000.00	259,679,000.00	255,400,000.00	515,079,000.00
025200000000	MINISTRY OF WATER RESOURCES	1,003,167,000.00	379,030,000.00	1,382,197,000.00	7,967,225,000.00	9,349,422,000.00
025200100100	Ministry of Water Resources	121,446,000.00	64,030,000.00	185,476,000.00	3,695,000,000.00	3,880,476,000.00
025210200100	Yobe State Water Corporation	663,518,000.00	250,000,000.00	913,518,000.00	1,550,000,000.00	2,463,518,000.00
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	218,203,000.00	65,000,000.00	283,203,000.00	2,722,225,000.00	3,005,428,000.00
025300000000	MINISTRY OF HOUSING & URBAN DEVELOPMENT	681,267,000.00	324,125,000.00	1,005,392,000.00	9,818,000,000.00	10,823,392,000.00
025300100100	Ministry of Housing & Urban Development	267,185,000.00	72,000,000.00	339,185,000.00	7,638,000,000.00	7,977,185,000.00
025300700100	Fire and Rescue Service	322,499,000.00	161,125,000.00	483,624,000.00	530,000,000.00	1,013,624,000.00
025301000100	Housing & Property Development Corporation	91,583,000.00	91,000,000.00	182,583,000.00	1,650,000,000.00	1,832,583,000.00
026000000000	MINISTRY OF LAND & SOLID MINERALS	457,451,000.00	99,750,000.00	557,201,000.00	2,026,000,000.00	2,583,201,000.00
026000300100	Yobe Geographic Information Service (YOGIS)	457,451,000.00	99,750,000.00	557,201,000.00	2,026,000,000.00	2,583,201,000.00
026500000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	1,155,598,000.00	1,155,598,000.00	5,103,000,000.00	6,258,598,000.00
026500100100	Ministry of Livestock Development	-	970,000,000.00	970,000,000.00	4,680,000,000.00	5,650,000,000.00
026500200100	Modern Abattoir	-	48,600,000.00	48,600,000.00	288,000,000.00	336,600,000.00
026500300100	Pilot Livestock	-	136,998,000.00	136,998,000.00	135,000,000.00	271,998,000.00
030000000000	LAW & JUSTICE	2,814,643,000.00	1,345,155,000.00	4,159,798,000.00	1,448,000,000.00	5,607,798,000.00
031800000000	JUDICIAL SERVICE COMMISSION	2,079,160,000.00	768,425,000.00	2,847,585,000.00	1,300,000,000.00	4,147,585,000.00
031801100100	Judicial Service Commission	72,400,000.00	37,300,000.00	109,700,000.00	55,000,000.00	164,700,000.00
031805100100	High Court of Justice	1,065,300,000.00	397,805,000.00	1,463,105,000.00	580,000,000.00	2,043,105,000.00
031805200100	Sharia Court Division	564,082,000.00	63,700,000.00	627,782,000.00	110,000,000.00	737,782,000.00
031805300100	Sharia Court of Appeal	377,378,000.00	238,000,000.00	615,378,000.00	555,000,000.00	1,170,378,000.00
031805400300	Rent Tribunal	-	10,600,000.00	10,600,000.00	-	10,600,000.00
031805400400	Sanitation Court	-	10,900,000.00	10,900,000.00	-	10,900,000.00
031805400500	Revenue Court	-	10,120,000.00	10,120,000.00	-	10,120,000.00
032600000000	MINISTRY OF JUSTICE	735,483,000.00	576,730,000.00	1,312,213,000.00	148,000,000.00	1,460,213,000.00
032600100100	Ministry of Justice	715,900,000.00	185,000,000.00	900,900,000.00	68,000,000.00	968,900,000.00

Yobe State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
032600100200	Prerogative of Mercy	19,583,000.00	85,700,000.00	105,283,000.00	80,000,000.00	185,283,000.00
032600200100	Justice Sector Reform Team (JSRT)	-	33,000,000.00	33,000,000.00	-	33,000,000.00
032600200200	Victim Support Fund Office	-	193,030,000.00	193,030,000.00	-	193,030,000.00
032605100200	Administration of Justice	-	80,000,000.00	80,000,000.00	-	80,000,000.00
050000000000	SOCIAL	48,875,108,000.00	37,903,282,000.00	86,778,390,000.00	121,508,570,000.00	208,286,960,000.00
051300000000	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT	971,821,000.00	1,503,950,000.00	2,475,771,000.00	9,745,000,000.00	12,220,771,000.00
051300100100	Ministry of Youth, Sports, Social & Community Development	631,100,000.00	336,400,000.00	967,500,000.00	9,495,000,000.00	10,462,500,000.00
051300100200	Yobe State Sports Council	206,100,000.00	256,000,000.00	462,100,000.00	-	462,100,000.00
051300100300	Yobe Desert Stars	134,621,000.00	255,400,000.00	390,021,000.00	-	390,021,000.00
051305200100	NYSC Fika	-	1,150,000.00	1,150,000.00	-	1,150,000.00
051305300100	Yobe State Commission for Persons with Disability (PWD)	-	655,000,000.00	655,000,000.00	250,000,000.00	905,000,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS	202,558,000.00	1,275,500,000.00	1,478,058,000.00	737,000,000.00	2,215,058,000.00
051400100100	Ministry of Women Affairs	202,558,000.00	1,275,500,000.00	1,478,058,000.00	737,000,000.00	2,215,058,000.00
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	12,838,992,000.00	12,273,212,000.00	25,112,204,000.00	27,055,658,000.00	52,167,862,000.00
051700100100	Ministry of Basic & Secondary Education	191,788,000.00	9,556,451,000.00	9,748,239,000.00	18,823,000,000.00	28,571,239,000.00
051700100200	French, Kanuri & Arabic Centre	-	2,000,000.00	2,000,000.00	-	2,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	2,206,534,000.00	694,000,000.00	2,900,534,000.00	7,000,000,000.00	9,900,534,000.00
051700800100	Yobe State Library Board	162,782,000.00	8,400,000.00	171,182,000.00	100,000,000.00	271,182,000.00
051701000100	Agency for Mass Education	565,590,000.00	27,400,000.00	592,990,000.00	19,000,000.00	611,990,000.00
051703000100	Zonal Inspectorate	-	1,351,000.00	1,351,000.00	-	1,351,000.00
051703100100	Arabic & Islamic Education Board	70,800,000.00	1,240,000,000.00	1,310,800,000.00	612,658,000.00	1,923,458,000.00
051705400100	Teaching Service Board	6,749,187,000.00	457,560,000.00	7,206,747,000.00	200,000,000.00	7,406,747,000.00
051705500100	Science & Technical Schools Board	2,892,311,000.00	275,500,000.00	3,167,811,000.00	301,000,000.00	3,468,811,000.00
051706400100	Educational Resource Centre	-	10,550,000.00	10,550,000.00	-	10,550,000.00
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	20,213,196,000.00	6,479,392,000.00	26,692,588,000.00	50,657,412,000.00	77,350,000,000.00
052100100100	Ministry of Health & Human Services	2,468,970,000.00	739,200,000.00	3,208,170,000.00	22,653,000,000.00	25,861,170,000.00
052100100200	Epidemiological Unit	-	600,000.00	600,000.00	-	600,000.00
052100100300	National Programme on Immunisation (NPI) Unit	-	600,000.00	600,000.00	-	600,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	20,000,000.00	453,750,000.00	473,750,000.00	95,000,000.00	568,750,000.00
052100300100	Yobe State Primary Healthcare Board	1,385,400,000.00	2,106,000,000.00	3,491,400,000.00	10,675,000,000.00	14,166,400,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	3,684,200,000.00	615,000,000.00	4,299,200,000.00	5,627,000,000.00	9,926,200,000.00
052103300100	Yobe State Aids Control Agency (YOSACA)	-	574,550,000.00	574,550,000.00	20,000,000.00	594,550,000.00
052110200100	Hospital Management Board (HMB)	11,458,400,000.00	795,500,000.00	12,253,900,000.00	6,643,000,000.00	18,896,900,000.00
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	566,600,000.00	420,000,000.00	986,600,000.00	3,363,000,000.00	4,349,600,000.00
052110500100	Health Facilities Inspection & Monitoring Agency	70,722,000.00	146,000,000.00	216,722,000.00	350,000,000.00	566,722,000.00
052110600100	College of Health Sciences & Technology, Nguru	292,700,000.00	115,000,000.00	407,700,000.00	350,000,000.00	757,700,000.00
052110700100	Family Support MCHC	-	2,250,000.00	2,250,000.00	-	2,250,000.00
052111300100	Yobe State Drugs & Medical Consumables Management Agency	140,953,000.00	232,000,000.00	372,953,000.00	200,000,000.00	572,953,000.00
052111500100	Yobe Emergency Medical Ambulance Services	125,251,000.00	278,942,000.00	404,193,000.00	681,412,000.00	1,085,605,000.00
053500000000	MINISTRY OF ENVIRONMENT	2,085,513,000.00	5,860,940,000.00	7,946,453,000.00	21,789,000,000.00	29,735,453,000.00
053500100100	Ministry of Environment	1,180,600,000.00	5,073,900,000.00	6,254,500,000.00	19,158,000,000.00	25,412,500,000.00
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	846,100,000.00	309,800,000.00	1,155,900,000.00	1,500,000,000.00	2,655,900,000.00
053505600100	North East Arid Zone Development Programme (NEAZDP)	58,813,000.00	220,440,000.00	279,253,000.00	545,000,000.00	824,253,000.00
053505700100	Afforestation Programme	-	6,800,000.00	6,800,000.00	86,000,000.00	92,800,000.00
053505800100	Great Green World Agency	-	250,000,000.00	250,000,000.00	500,000,000.00	750,000,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS	607,122,000.00	50,000,000.00	657,122,000.00	150,000,000.00	807,122,000.00
055100100100	Ministry for Local Government & Chieftaincy Affairs	117,989,000.00	50,000,000.00	167,989,000.00	150,000,000.00	317,989,000.00
055100200100	Emirate Council	489,133,000.00	-	489,133,000.00	-	489,133,000.00
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT	74,675,000.00	5,893,973,000.00	5,968,648,000.00	236,000,000.00	6,204,648,000.00

Yobe State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
055400100100	Ministry of Humanitarian Affairs & Disaster Management	74,675,000.00	3,888,973,000.00	3,963,648,000.00	236,000,000.00	4,199,648,000.00
055400800100	State Emergency Management Agency (SEMA)	-	2,005,000,000.00	2,005,000,000.00	-	2,005,000,000.00
056300000000	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY	11,881,231,000.00	4,566,315,000.00	16,447,546,000.00	11,138,500,000.00	27,586,046,000.00
056300100100	Ministry of Higher Education, Science & Technology	82,866,000.00	858,000,000.00	940,866,000.00	2,850,000,000.00	3,790,866,000.00
056300100300	Remedial Programme	-	1,500,000.00	1,500,000.00	-	1,500,000.00
056301800100	Mai Idriss Aloomaa Polytechnic, Geidam	874,600,000.00	264,500,000.00	1,139,100,000.00	525,000,000.00	1,664,100,000.00
056302100100	Yobe State University (YSU)	5,606,623,000.00	1,047,560,000.00	6,654,183,000.00	5,039,000,000.00	11,693,183,000.00
056305600100	Yobe State Scholarship Board	66,614,000.00	1,941,500,000.00	2,008,114,000.00	10,000,000.00	2,018,114,000.00
056306500100	Umar Suleiman College of Education, Gashua	1,900,828,000.00	118,500,000.00	2,019,328,000.00	830,000,000.00	2,849,328,000.00
056306600100	College of Administration, Management & Technology (CAMTech), Potiskum	1,449,100,000.00	143,500,000.00	1,592,600,000.00	506,500,000.00	2,099,100,000.00
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	982,800,000.00	92,255,000.00	1,075,055,000.00	878,000,000.00	1,953,055,000.00
056306800100	College of Education & Legal Studies (COELS), Nguru	917,800,000.00	99,000,000.00	1,016,800,000.00	500,000,000.00	1,516,800,000.00

Yobe State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Revenue	315,796,000,000.00	315,796,000,000.00	257,366,722,540.14	505,532,000,000.00	-
010000000000	ADMINISTRATION	112,243,000.00	145,243,000.00	64,203,200.00	108,800,000.00	-
011100000000	GOVERNOR'S OFFICE	70,000,000.00	103,000,000.00	54,645,000.00	85,500,000.00	-
011101000100	Bureau for Public Procurement (BPP)	70,000,000.00	103,000,000.00	54,645,000.00	85,500,000.00	-
011200000000	YOBE STATE HOUSE OF ASSEMBLY	89,000.00	89,000.00	45,000.00	100,000.00	-
011200400100	House of Assembly Service Commission	89,000.00	89,000.00	45,000.00	100,000.00	-
012300000000	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	17,650,000.00	17,650,000.00	5,470,000.00	14,500,000.00	-
012300100100	Ministry of Home Affairs, Information & Culture	900,000.00	900,000.00	450,000.00	1,000,000.00	-
012300300100	Yobe State Television (Ytv)	3,000,000.00	3,000,000.00	1,500,000.00	3,500,000.00	-
012300400100	Yobe Broadcasting Corporation (YBC)	10,450,000.00	10,450,000.00	3,200,000.00	9,000,000.00	-
012301300100	Yobe State Printing Corporation	3,000,000.00	3,000,000.00	-	-	-
012305700100	Yobe State Council for Arts & Culture	300,000.00	300,000.00	320,000.00	1,000,000.00	-
012500000000	HEAD OF SERVICE	3,000,000.00	3,000,000.00	492,000.00	700,000.00	-
012500100100	Office of the Head of Civil Service	3,000,000.00	3,000,000.00	492,000.00	700,000.00	-
014000000000	AUDIT DEPARTMENT	1,000,000.00	1,000,000.00	700,000.00	1,300,000.00	-
014000100100	Office of the State Auditor-General	350,000.00	350,000.00	-	500,000.00	-
014000200100	Office of the LG Auditor-General	600,000.00	600,000.00	700,000.00	800,000.00	-
014000300100	Audit Service Board	50,000.00	50,000.00	-	-	-
014700000000	SERVICE COMMISSIONS	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	-
014700100100	Civil Service Commission	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	-
014800000000	ELECTORAL COMMISSION	10,004,000.00	10,004,000.00	-	-	-
014800100100	State Independent Electoral Commission (SIEC)	10,004,000.00	10,004,000.00	-	-	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	1,000,000.00	1,000,000.00	-	-	-
014900100100	Local Government Service Commission	1,000,000.00	1,000,000.00	-	-	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	6,000,000.00	6,000,000.00	-	-	-
016100100100	Office of the Secretary to the State Government	2,500,000.00	2,500,000.00	-	-	-
016103700100	Yobe State Pilgrims' Commission	3,500,000.00	3,500,000.00	-	-	-
016200000000	MINISTRY OF RELIGIOUS AFFAIRS	-	-	-	500,000.00	-
016200200100	Yobe State Hisbah Commission	-	-	-	500,000.00	-
020000000000	ECONOMIC	308,564,547,000.00	310,344,547,000.00	254,503,643,716.14	453,765,300,000.00	-
021500000000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	1,090,450,000.00	700,450,000.00	13,495,702.00	926,600,000.00	-
021500100100	Ministry of Agriculture & Natural Resources	1,084,900,000.00	694,900,000.00	13,495,702.00	676,500,000.00	-
021510200100	Agricultural Development Programme (ADP)	5,550,000.00	5,550,000.00	-	250,100,000.00	-
022000000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	305,997,067,000.00	308,634,067,000.00	254,079,162,884.14	426,399,400,000.00	-
022000100100	Ministry of Finance & Economic Development	300,643,766,000.00	299,904,766,000.00	246,251,738,465.00	418,510,000,000.00	-
022000800100	Yobe Internal Revenue Service (YIRS)	5,353,301,000.00	8,729,301,000.00	7,827,424,419.14	7,889,400,000.00	-
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	485,650,000.00	268,650,000.00	53,659,462.00	330,500,000.00	-
022200100100	Ministry of Commerce, Industry & Tourism	379,500,000.00	162,500,000.00	6,859,462.00	229,500,000.00	-
022201800200	Yobe Investment Company	100,000,000.00	100,000,000.00	46,000,000.00	100,000,000.00	-
022205100100	Small & Medium Scale Industries Credit Board	150,000.00	150,000.00	-	-	-
022205200100	Yobe State Hotels Board	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	-
022206100100	Pre-Stress Concrete Pole Industry	5,000,000.00	5,000,000.00	-	-	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	214,000,000.00	214,000,000.00	83,270,274.00	239,000,000.00	-

Yobe State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
022900100100	Ministry of Transport and Energy	80,000,000.00	80,000,000.00	29,221,460.00	85,000,000.00	-
022905300100	Yobe Transport Corporation (Yobe Line)	45,000,000.00	45,000,000.00	30,725,000.00	55,000,000.00	-
022905500100	Yobe Road Traffic Agency (YOROTA)	89,000,000.00	89,000,000.00	23,323,814.00	99,000,000.00	-
023400000000	MINISTRY OF WORKS	66,000,000.00	66,000,000.00	2,411,400.00	25,015,300,000.00	-
023400100100	Ministry of Works	66,000,000.00	66,000,000.00	2,411,400.00	25,015,300,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	227,000,000.00	127,000,000.00	13,877,351.00	40,000,000.00	-
025200100100	Ministry of Water Resources	7,000,000.00	7,000,000.00	-	-	-
025210200100	Yobe State Water Corporation	220,000,000.00	120,000,000.00	13,877,351.00	40,000,000.00	-
025300000000	MINISTRY OF HOUSING & URBAN DEVELOPMENT	233,400,000.00	133,400,000.00	213,781,870.00	360,500,000.00	-
025300100100	Ministry of Housing & Urban Development	28,900,000.00	28,900,000.00	23,685,539.00	35,000,000.00	-
025300700100	Fire and Rescue Service	3,500,000.00	3,500,000.00	950,000.00	3,500,000.00	-
025301000100	Housing & Property Development Corporation	201,000,000.00	101,000,000.00	189,146,331.00	322,000,000.00	-
026000000000	MINISTRY OF LAND & SOLID MINERALS	250,000,000.00	200,000,000.00	43,789,773.00	228,000,000.00	-
026000300100	Yobe Geographic Information Service (YOGIS)	250,000,000.00	200,000,000.00	43,789,773.00	228,000,000.00	-
026500000000	MINISTRY OF LIVESTOCK DEVELOPMENT	980,000.00	980,000.00	195,000.00	226,000,000.00	-
026500100100	Ministry of Livestock Development	-	-	-	225,000,000.00	-
026500200100	Modern Abattoir	980,000.00	980,000.00	195,000.00	1,000,000.00	-
030000000000	LAW & JUSTICE	472,260,000.00	1,475,260,000.00	1,308,491,584.00	1,493,100,000.00	-
031800000000	JUDICIAL SERVICE COMMISSION	11,400,000.00	14,400,000.00	9,259,968.00	26,100,000.00	-
031801100100	Judicial Service Commission	100,000.00	100,000.00	-	-	-
031805100100	High Court of Justice	5,900,000.00	5,900,000.00	3,625,889.00	15,900,000.00	-
031805200100	Sharia Court Division	4,900,000.00	4,900,000.00	3,023,172.00	5,200,000.00	-
031805300100	Sharia Court of Appeal	500,000.00	3,500,000.00	2,610,907.00	5,000,000.00	-
032600000000	MINISTRY OF JUSTICE	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	-
032600100100	Ministry of Justice	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	-
050000000000	SOCIAL	6,646,950,000.00	3,830,950,000.00	1,490,384,040.00	50,164,800,000.00	-
051300000000	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DE	6,000,000.00	6,000,000.00	1,135,000.00	17,000,000.00	-
051300100100	Ministry of Youth, Sports, Social & Community Development	2,000,000.00	2,000,000.00	420,000.00	2,000,000.00	-
051300100200	Yobe State Sports Council	2,000,000.00	2,000,000.00	15,000.00	10,000,000.00	-
051300100300	Yobe Desert Stars	2,000,000.00	2,000,000.00	700,000.00	5,000,000.00	-
051400000000	MINISTRY OF WOMEN AFFAIRS	1,000,000,000.00	-	-	1,000,000,000.00	-
051400100100	Ministry of Women Affairs	1,000,000,000.00	-	-	1,000,000,000.00	-
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	1,555,200,000.00	1,505,200,000.00	100,000.00	25,250,100,000.00	-
051700100100	Ministry of Basic & Secondary Education	55,000,000.00	5,000,000.00	-	22,050,000,000.00	-
051700300100	State Universal Basic Education Board (SUBEB)	1,500,000,000.00	1,500,000,000.00	-	3,200,000,000.00	-
051700800100	Yobe State Library Board	100,000.00	100,000.00	-	-	-
051701000100	Agency for Mass Education	100,000.00	100,000.00	100,000.00	100,000.00	-
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	1,871,000,000.00	1,100,000,000.00	669,215,052.00	1,677,000,000.00	-
052100100100	Ministry of Health & Human Services	8,250,000.00	8,250,000.00	-	8,250,000.00	-
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	243,750,000.00	43,750,000.00	-	243,750,000.00	-
052100300100	Yobe State Primary Healthcare Board	225,000,000.00	94,000,000.00	-	225,000,000.00	-
052102600100	Yobe State University Teaching Hospital (YSUTH)	850,000,000.00	560,000,000.00	490,171,070.00	760,000,000.00	-
052110200100	Hospital Management Board (HMB)	108,500,000.00	108,500,000.00	11,911,724.00	64,500,000.00	-

Yobe State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	150,000,000.00	150,000,000.00	159,257,612.00	155,000,000.00	-
052110500100	Health Facilities Inspection & Monitoring Agency	105,500,000.00	5,500,000.00	-	65,500,000.00	-
052110600100	College of Health Sciences & Technology, Nguru	155,000,000.00	105,000,000.00	7,874,646.00	130,000,000.00	-
052111500100	Yobe Emergency Medical Ambulance Services	25,000,000.00	25,000,000.00	-	25,000,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	1,012,150,000.00	12,150,000.00	323,180.00	21,025,600,000.00	-
053500100100	Ministry of Environment	1,011,900,000.00	11,900,000.00	213,000.00	21,024,600,000.00	-
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	250,000.00	250,000.00	110,180.00	1,000,000.00	-
056300000000	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY	1,202,600,000.00	1,207,600,000.00	819,610,808.00	1,195,100,000.00	-
056300100100	Ministry of Higher Education, Science & Technology	300,000.00	300,000.00	-	-	-
056301800100	Mai Idriss Aloom Polytechnic, Geidam	55,300,000.00	55,300,000.00	10,313,484.00	35,100,000.00	-
056302100100	Yobe State University (YSU)	760,000,000.00	760,000,000.00	621,732,946.00	770,000,000.00	-
056305600100	Yobe State Scholarship Board	10,000,000.00	10,000,000.00	-	10,000,000.00	-
056306500100	Umar Suleiman College of Education, Gashua	170,000,000.00	170,000,000.00	99,790,972.00	175,000,000.00	-
056306600100	College of Administration, Management & Technology (CAMTech),	140,000,000.00	140,000,000.00	47,584,625.00	135,000,000.00	-
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	27,000,000.00	32,000,000.00	23,511,186.00	25,000,000.00	-
056306800100	College of Education & Legal Studies (COELS), Nguru	40,000,000.00	40,000,000.00	16,677,595.00	45,000,000.00	-

Yobe State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Recurrent Revenue	201,311,000,000.00	243,642,000,000.00	207,366,722,540.14	245,832,000,000.00	-
010000000000	ADMINISTRATION	112,243,000.00	145,243,000.00	64,203,200.00	108,800,000.00	-
011100000000	GOVERNOR'S OFFICE	70,000,000.00	103,000,000.00	54,645,000.00	85,500,000.00	-
011101000100	Bureau for Public Procurement (BPP)	70,000,000.00	103,000,000.00	54,645,000.00	85,500,000.00	-
011200000000	YOBE STATE HOUSE OF ASSEMBLY	89,000.00	89,000.00	45,000.00	100,000.00	-
011200400100	House of Assembly Service Commission	89,000.00	89,000.00	45,000.00	100,000.00	-
012300000000	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	17,650,000.00	17,650,000.00	5,470,000.00	14,500,000.00	-
012300100100	Ministry of Home Affairs, Information & Culture	900,000.00	900,000.00	450,000.00	1,000,000.00	-
012300300100	Yobe State Television (Ytv)	3,000,000.00	3,000,000.00	1,500,000.00	3,500,000.00	-
012300400100	Yobe Broadcasting Corporation (YBC)	10,450,000.00	10,450,000.00	3,200,000.00	9,000,000.00	-
012301300100	Yobe State Printing Corporation	3,000,000.00	3,000,000.00	-	-	-
012305700100	Yobe State Council for Arts & Culture	300,000.00	300,000.00	320,000.00	1,000,000.00	-
012500000000	HEAD OF SERVICE	3,000,000.00	3,000,000.00	492,000.00	700,000.00	-
012500100100	Office of the Head of Civil Service	3,000,000.00	3,000,000.00	492,000.00	700,000.00	-
014000000000	AUDIT DEPARTMENT	1,000,000.00	1,000,000.00	700,000.00	1,300,000.00	-
014000100100	Office of the State Auditor-General	350,000.00	350,000.00	-	500,000.00	-
014000200100	Office of the LG Auditor-General	600,000.00	600,000.00	700,000.00	800,000.00	-
014000300100	Audit Service Board	50,000.00	50,000.00	-	-	-
014700000000	SERVICE COMMISSIONS	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	-
014700100100	Civil Service Commission	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	-
014800000000	ELECTORAL COMMISSION	10,004,000.00	10,004,000.00	-	-	-
014800100100	State Independent Electoral Commission (SIEC)	10,004,000.00	10,004,000.00	-	-	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	1,000,000.00	1,000,000.00	-	-	-
014900100100	Local Government Service Commission	1,000,000.00	1,000,000.00	-	-	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	6,000,000.00	6,000,000.00	-	-	-
016100100100	Office of the Secretary to the State Government	2,500,000.00	2,500,000.00	-	-	-
016103700100	Yobe State Pilgrims' Commission	3,500,000.00	3,500,000.00	-	-	-
016200000000	MINISTRY OF RELIGIOUS AFFAIRS	-	-	-	500,000.00	-
016200200100	Yobe State Hisbah Commission	-	-	-	500,000.00	-
020000000000	ECONOMIC	198,079,547,000.00	239,859,547,000.00	204,503,643,716.14	241,765,300,000.00	-
021500000000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	1,090,450,000.00	700,450,000.00	13,495,702.00	926,600,000.00	-
021500100100	Ministry of Agriculture & Natural Resources	1,084,900,000.00	694,900,000.00	13,495,702.00	676,500,000.00	-
021510200100	Agricultural Development Programme (ADP)	5,550,000.00	5,550,000.00	-	250,100,000.00	-
022000000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	195,512,067,000.00	238,149,067,000.00	204,079,162,884.14	239,399,400,000.00	-
022000100100	Ministry of Finance & Economic Development	190,158,766,000.00	229,419,766,000.00	196,251,738,465.00	231,510,000,000.00	-
022000800100	Yobe Internal Revenue Service (YIRS)	5,353,301,000.00	8,729,301,000.00	7,827,424,419.14	7,889,400,000.00	-
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	485,650,000.00	268,650,000.00	53,659,462.00	330,500,000.00	-
022200100100	Ministry of Commerce, Industry & Tourism	379,500,000.00	162,500,000.00	6,859,462.00	229,500,000.00	-
022201800200	Yobe Investment Company	100,000,000.00	100,000,000.00	46,000,000.00	100,000,000.00	-
022205100100	Small & Medium Scale Industries Credit Board	150,000.00	150,000.00	-	-	-
022205200100	Yobe State Hotels Board	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	-
022206100100	Pre-Stress Concrete Pole Industry	5,000,000.00	5,000,000.00	-	-	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	214,000,000.00	214,000,000.00	83,270,274.00	239,000,000.00	-

Yobe State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
022900100100	Ministry of Transport and Energy	80,000,000.00	80,000,000.00	29,221,460.00	85,000,000.00	-
022905300100	Yobe Transport Corporation (Yobe Line)	45,000,000.00	45,000,000.00	30,725,000.00	55,000,000.00	-
022905500100	Yobe Road Traffic Agency (YOROTA)	89,000,000.00	89,000,000.00	23,323,814.00	99,000,000.00	-
023400000000	MINISTRY OF WORKS	66,000,000.00	66,000,000.00	2,411,400.00	15,300,000.00	-
023400100100	Ministry of Works	66,000,000.00	66,000,000.00	2,411,400.00	15,300,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	227,000,000.00	127,000,000.00	13,877,351.00	40,000,000.00	-
025200100100	Ministry of Water Resources	7,000,000.00	7,000,000.00	-	-	-
025210200100	Yobe State Water Corporation	220,000,000.00	120,000,000.00	13,877,351.00	40,000,000.00	-
025300000000	MINISTRY OF HOUSING & URBAN DEVELOPMENT	233,400,000.00	133,400,000.00	213,781,870.00	360,500,000.00	-
025300100100	Ministry of Housing & Urban Development	28,900,000.00	28,900,000.00	23,685,539.00	35,000,000.00	-
025300700100	Fire and Rescue Service	3,500,000.00	3,500,000.00	950,000.00	3,500,000.00	-
025301000100	Housing & Property Development Corporation	201,000,000.00	101,000,000.00	189,146,331.00	322,000,000.00	-
026000000000	MINISTRY OF LAND & SOLID MINERALS	250,000,000.00	200,000,000.00	43,789,773.00	228,000,000.00	-
026000300100	Yobe Geographic Information Service (YOGIS)	250,000,000.00	200,000,000.00	43,789,773.00	228,000,000.00	-
026500000000	MINISTRY OF LIVESTOCK DEVELOPMENT	980,000.00	980,000.00	195,000.00	226,000,000.00	-
026500100100	Ministry of Livestock Development	-	-	-	225,000,000.00	-
026500200100	Modern Abattoir	980,000.00	980,000.00	195,000.00	1,000,000.00	-
030000000000	LAW & JUSTICE	472,260,000.00	1,475,260,000.00	1,308,491,584.00	1,493,100,000.00	-
031800000000	JUDICIAL SERVICE COMMISSION	11,400,000.00	14,400,000.00	9,259,968.00	26,100,000.00	-
031801100100	Judicial Service Commission	100,000.00	100,000.00	-	-	-
031805100100	High Court of Justice	5,900,000.00	5,900,000.00	3,625,889.00	15,900,000.00	-
031805200100	Sharia Court Division	4,900,000.00	4,900,000.00	3,023,172.00	5,200,000.00	-
031805300100	Sharia Court of Appeal	500,000.00	3,500,000.00	2,610,907.00	5,000,000.00	-
032600000000	MINISTRY OF JUSTICE	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	-
032600100100	Ministry of Justice	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	-
050000000000	SOCIAL	2,646,950,000.00	2,161,950,000.00	1,490,384,040.00	2,464,800,000.00	-
051300000000	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DE	6,000,000.00	6,000,000.00	1,135,000.00	17,000,000.00	-
051300100100	Ministry of Youth, Sports, Social & Community Development	2,000,000.00	2,000,000.00	420,000.00	2,000,000.00	-
051300100200	Yobe State Sports Council	2,000,000.00	2,000,000.00	15,000.00	10,000,000.00	-
051300100300	Yobe Desert Stars	2,000,000.00	2,000,000.00	700,000.00	5,000,000.00	-
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	55,200,000.00	5,200,000.00	100,000.00	50,100,000.00	-
051700100100	Ministry of Basic & Secondary Education	55,000,000.00	5,000,000.00	-	50,000,000.00	-
051700800100	Yobe State Library Board	100,000.00	100,000.00	-	-	-
051701000100	Agency for Mass Education	100,000.00	100,000.00	100,000.00	100,000.00	-
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	1,371,000,000.00	931,000,000.00	669,215,052.00	1,177,000,000.00	-
052100100100	Ministry of Health & Human Services	2,000,000.00	2,000,000.00	-	2,000,000.00	-
052102600100	Yobe State University Teaching Hospital (YSUTH)	850,000,000.00	560,000,000.00	490,171,070.00	760,000,000.00	-
052110200100	Hospital Management Board (HMB)	108,500,000.00	108,500,000.00	11,911,724.00	64,500,000.00	-
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	150,000,000.00	150,000,000.00	159,257,612.00	155,000,000.00	-
052110500100	Health Facilities Inspection & Monitoring Agency	105,500,000.00	5,500,000.00	-	65,500,000.00	-
052110600100	College of Health Sciences & Technology, Nguru	155,000,000.00	105,000,000.00	7,874,646.00	130,000,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	12,150,000.00	12,150,000.00	323,180.00	25,600,000.00	-
053500100100	Ministry of Environment	11,900,000.00	11,900,000.00	213,000.00	24,600,000.00	-

Yobe State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	250,000.00	250,000.00	110,180.00	1,000,000.00	-
056300000000	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY	1,202,600,000.00	1,207,600,000.00	819,610,808.00	1,195,100,000.00	-
056300100100	Ministry of Higher Education, Science & Technology	300,000.00	300,000.00	-	-	-
056301800100	Mai Idriss Aloomo Polytechnic, Geidam	55,300,000.00	55,300,000.00	10,313,484.00	35,100,000.00	-
056302100100	Yobe State University (YSU)	760,000,000.00	760,000,000.00	621,732,946.00	770,000,000.00	-
056305600100	Yobe State Scholarship Board	10,000,000.00	10,000,000.00	-	10,000,000.00	-
056306500100	Umar Suleiman College of Education, Gashua	170,000,000.00	170,000,000.00	99,790,972.00	175,000,000.00	-
056306600100	College of Administration, Management & Technology (CAMTech),	140,000,000.00	140,000,000.00	47,584,625.00	135,000,000.00	-
056306700100	College of Agriculture, Science & Technology (COAST), Gujba	27,000,000.00	32,000,000.00	23,511,186.00	25,000,000.00	-
056306800100	College of Education & Legal Studies (COELS), Nguru	40,000,000.00	40,000,000.00	16,677,595.00	45,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Capital Receipts</i>	<i>114,485,000,000.00</i>	<i>72,154,000,000.00</i>	<i>50,000,000,000.00</i>	<i>259,700,000,000.00</i>	<i>-</i>
020000000000	ECONOMIC	110,485,000,000.00	70,485,000,000.00	50,000,000,000.00	212,000,000,000.00	-
022000000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	110,485,000,000.00	70,485,000,000.00	50,000,000,000.00	187,000,000,000.00	-
022000100100	Ministry of Finance & Economic Development	110,485,000,000.00	70,485,000,000.00	50,000,000,000.00	187,000,000,000.00	-
023400000000	MINISTRY OF WORKS	-	-	-	25,000,000,000.00	-
023400100100	Ministry of Works	-	-	-	25,000,000,000.00	-
050000000000	SOCIAL	4,000,000,000.00	1,669,000,000.00	-	47,700,000,000.00	-
051400000000	MINISTRY OF WOMEN AFFAIRS	1,000,000,000.00	-	-	1,000,000,000.00	-
051400100100	Ministry of Women Affairs	1,000,000,000.00	-	-	1,000,000,000.00	-
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	1,500,000,000.00	1,500,000,000.00	-	25,200,000,000.00	-
051700100100	Ministry of Basic & Secondary Education	-	-	-	22,000,000,000.00	-
051700300100	State Universal Basic Education Board (SUBEB)	1,500,000,000.00	1,500,000,000.00	-	3,200,000,000.00	-
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	500,000,000.00	169,000,000.00	-	500,000,000.00	-
052100100100	Ministry of Health & Human Services	6,250,000.00	6,250,000.00	-	6,250,000.00	-
052100200100	Yobe State Contributory Healthcare Management Agency (YSCHMA)	243,750,000.00	43,750,000.00	-	243,750,000.00	-
052100300100	Yobe State Primary Healthcare Board	225,000,000.00	94,000,000.00	-	225,000,000.00	-
052111500100	Yobe Emergency Medical Ambulance Services	25,000,000.00	25,000,000.00	-	25,000,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	1,000,000,000.00	-	-	21,000,000,000.00	-
053500100100	Ministry of Environment	1,000,000,000.00	-	-	21,000,000,000.00	-

Yobe State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	315,796,000,000.00	315,796,000,000.00	257,366,722,540.14	505,532,000,000.00	-
11	GOVERNMENT SHARE OF FAAC	186,748,138,000.00	229,079,138,000.00	196,133,521,739.00	229,700,000,000.00	-
1101	GOVERNMENT SHARE OF FAAC	186,748,138,000.00	229,079,138,000.00	196,133,521,739.00	229,700,000,000.00	-
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	26,902,078,000.00	60,902,078,000.00	54,943,263,853.00	56,118,000,000.00	-
11010101	Statutory Allocation	26,902,078,000.00	60,902,078,000.00	54,943,263,853.00	56,118,000,000.00	-
110102	GOVERNMENT SHARE OF VAT	47,612,996,000.00	62,612,996,000.00	57,616,085,729.00	80,819,000,000.00	-
11010201	Share of VAT	47,612,996,000.00	62,612,996,000.00	57,616,085,729.00	80,819,000,000.00	-
110103	OTHER FAAC REVENUES	112,233,064,000.00	105,564,064,000.00	83,574,172,157.00	92,763,000,000.00	-
11010301	Excess Crude	8,000,000,000.00	7,000,000,000.00	5,222,220,000.00	6,645,000,000.00	-
11010303	Exchange Gain	24,000,000,000.00	8,562,000,000.00	4,329,904,738.00	5,863,000,000.00	-
11010304	Ecological Fund	1,000,000,000.00	2,000,000,000.00	1,573,481,009.00	2,475,000,000.00	-
11010305	Electronic Money Transfer Levy (EMTL)	1,233,064,000.00	3,233,064,000.00	2,721,124,824.00	3,875,000,000.00	-
11010308	Solid Mineral	-	200,000,000.00	177,299,661.00	274,000,000.00	-
11010311	NLNG Dividend	-	26,000,000,000.00	25,270,025,839.84	25,000,000,000.00	-
11010313	State Infrastructure & Security	28,000,000,000.00	42,569,000,000.00	34,216,216,217.00	36,492,000,000.00	-
11010314	Signature Bonus	50,000,000,000.00	4,000,000,000.00	-	-	-
11010399	Other FAAC Distributions	-	12,000,000,000.00	10,063,899,868.16	12,139,000,000.00	-
12	INDEPENDENT REVENUE	14,562,862,000.00	14,562,862,000.00	11,233,200,801.14	16,132,000,000.00	-
1201	TAX REVENUE	5,238,191,000.00	8,618,191,000.00	7,743,532,744.14	7,471,400,000.00	-
120101	PERSONAL TAXES	4,682,191,000.00	7,582,191,000.00	6,968,391,742.14	6,664,400,000.00	-
12010101	Personal Taxes (e.g PAYE)	4,520,191,000.00	7,520,191,000.00	6,949,304,759.14	6,564,400,000.00	-
12010102	Direct Assessment Tax	162,000,000.00	62,000,000.00	19,086,983.00	100,000,000.00	-
120103	OTHER TAXES	556,000,000.00	1,036,000,000.00	775,141,002.00	807,000,000.00	-
12010304	Stamp Duty	15,000,000.00	15,000,000.00	1,050,000.00	5,000,000.00	-
12010309	Other Service Taxes	11,000,000.00	11,000,000.00	451,947.00	2,000,000.00	-
12010311	Withholding Tax	530,000,000.00	1,010,000,000.00	773,639,055.00	800,000,000.00	-
1202	NON-TAX REVENUE	9,324,671,000.00	5,944,671,000.00	3,489,668,057.00	8,660,600,000.00	-
120201	LICENCES - GENERAL	376,960,000.00	217,960,000.00	107,089,937.00	657,900,000.00	-
12020105	Radio/Television Station Licences	50,000.00	50,000.00	-	40,000,000.00	-
12020109	Registration of Voluntary Organizations	1,000,000.00	1,000,000.00	400,000.00	1,800,000.00	-
12020111	Bake House Licences	500,000.00	500,000.00	-	500,000.00	-
12020115	Dane Gun Licences	100,000.00	100,000.00	-	100,000.00	-
12020116	Cattle Dealer Licences	11,000,000.00	11,000,000.00	-	5,000,000.00	-
12020117	Dried Fish & Meat Licences	100,000,000.00	50,000,000.00	808,800.00	89,000,000.00	-
12020118	Pet (Dog) Licences	10,000.00	10,000.00	-	-	-
12020119	Fishing Permits	1,000,000.00	1,000,000.00	215,150.00	4,000,000.00	-
12020121	Hunting Permits	100,000.00	100,000.00	-	100,000.00	-
12020122	Produce Buying Licences	300,000.00	10,300,000.00	9,102,852.00	10,000,000.00	-
12020126	Tractor Hiring Services	5,500,000.00	5,500,000.00	-	250,000,000.00	-
12020128	Borehole Drilling Licences	1,800,000.00	1,800,000.00	-	-	-
12020130	Cinematograph Licences	100,000.00	100,000.00	450,000.00	400,000.00	-
12020132	Motor Vehicle Licences	103,000,000.00	103,000,000.00	96,113,135.00	135,000,000.00	-

Yobe State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
12020133	Drivers' Licences	50,000,000.00	31,000,000.00	-	65,000,000.00	-
12020134	Patent Medicine & Drug Stores Licences	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12020135	Private Schools Licences	50,000,000.00	-	-	45,000,000.00	-
12020136	Health Facilities Licences	50,200,000.00	200,000.00	-	10,000,000.00	-
12020137	Trade Permit Licences	300,000.00	300,000.00	-	-	-
120204	FEES - GENERAL	3,365,280,000.00	3,539,280,000.00	2,354,713,066.00	3,974,500,000.00	-
12020401	Court Fees	10,100,000.00	13,100,000.00	9,109,568.00	25,800,000.00	-
12020417	Contractor Registration Fees	35,000,000.00	35,000,000.00	16,835,000.00	24,000,000.00	-
12020418	Marriage/Divorce Fees	400,000.00	400,000.00	-	-	-
12020426	Court Sermons/Oath Fees	800,000.00	800,000.00	150,400.00	300,000.00	-
12020427	Tender Fees	33,000,000.00	33,000,000.00	8,050,000.00	25,000,000.00	-
12020428	Fire Safety Certificate Fees	3,500,000.00	3,500,000.00	950,000.00	3,500,000.00	-
12020430	Professional Registration Fees	750,000.00	750,000.00	650,000.00	1,000,000.00	-
12020431	Environmental Impact Assessment Fees	8,000,000.00	8,000,000.00	-	21,000,000.00	-
12020436	Bill Board Advertisement Fees	1,100,000.00	1,100,000.00	-	1,100,000.00	-
12020437	Deeds Registration Fees	10,000,000.00	30,000,000.00	24,597,023.00	29,000,000.00	-
12020438	Survey/Planning/Building Fees	121,900,000.00	121,900,000.00	16,942,270.00	108,000,000.00	-
12020440	Medical Consultancy Fees	50,000,000.00	-	-	10,000,000.00	-
12020441	Laboratory Fees	259,500,000.00	19,500,000.00	552,580.00	109,500,000.00	-
12020442	Association Fees	1,200,000.00	1,200,000.00	20,000.00	200,000.00	-
12020445	Change of Ownership Fees	2,110,000.00	2,110,000.00	-	1,000,000.00	-
12020446	Agricultural/Veterinary Services Fees	71,270,000.00	21,270,000.00	1,052,000.00	4,000,000.00	-
12020447	Land Use Fees	20,000,000.00	20,000,000.00	2,360,750.00	45,000,000.00	-
12020448	Contract Vetting Fees	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	-
12020449	Business/Trade Operating Fees	751,500,000.00	334,500,000.00	4,334,933.00	212,500,000.00	-
12020450	Inspection Fees	35,890,000.00	35,890,000.00	-	174,900,000.00	-
12020451	Timber & Forest Fees	500,000.00	500,000.00	-	500,000.00	-
12020452	School/Tuition/Registration/Examination Fees - Undergraduate	1,419,000,000.00	1,374,000,000.00	963,855,826.00	1,405,100,000.00	-
12020453	Application Fees	1,500,000.00	4,500,000.00	2,130,000.00	10,000,000.00	-
12020454	Parking Fees	200,000.00	200,000.00	110,000.00	700,000.00	-
12020456	School Tuition/Registration/Examination Fees - Others	100,000.00	100,000.00	100,000.00	100,000.00	-
12020458	Unity/Staff/Other School Fees/Levies	100,000.00	100,000.00	-	-	-
12020460	Building Plan Approval Fees	-	-	-	2,000,000.00	-
12020462	Publication Fees	1,000,000.00	1,000,000.00	-	-	-
12020463	Hospital Service Registration Fees	50,000,000.00	-	-	50,000,000.00	-
12020465	Sports/Recreational Facilities Fees	4,000,000.00	4,000,000.00	715,000.00	15,000,000.00	-
12020478	Workshop Fees	3,000,000.00	3,000,000.00	-	300,000.00	-
12020482	Haulage Fees	-	-	-	149,000,000.00	-
12020484	Sticker Fees	9,000,000.00	9,000,000.00	2,966,100.00	69,000,000.00	-
12020489	Land Extension Fees	-	-	-	10,000,000.00	-
120205	FINES - GENERAL	90,550,000.00	90,550,000.00	22,538,894.00	106,800,000.00	-
12020501	Fines/Penalties	90,550,000.00	90,550,000.00	22,538,894.00	106,800,000.00	-

Yobe State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
120206	SALES - GENERAL	1,867,203,000.00	712,203,000.00	289,908,790.00	1,403,300,000.00	-
12020601	Sales of Journal & Publications	3,800,000.00	33,800,000.00	27,630,000.00	32,700,000.00	-
12020604	Sales of Stores/Scraps/Unserviceable Items	10,000,000.00	10,000,000.00	3,186,250.00	10,000,000.00	-
12020605	Sales of Vaccines	60,000.00	60,000.00	-	-	-
12020606	Sales of Bills of Entries/Application Forms	315,293,000.00	215,293,000.00	63,012,640.00	141,500,000.00	-
12020607	Sales of Consultancy Registration Forms	500,000.00	500,000.00	-	-	-
12020608	Sales of Improved Seeds/Chemicals	135,050,000.00	135,050,000.00	-	550,100,000.00	-
12020609	Proceeds from Sales of Farm Produce	355,000,000.00	255,000,000.00	1,887,500.00	50,000,000.00	-
12020610	Proceeds from Sales of Goods by Publication Auction	-	-	-	5,000,000.00	-
12020611	Proceeds from Sales of Government Vehicles	5,000,000.00	20,000,000.00	17,000,000.00	28,000,000.00	-
12020614	Proceeds from Sales of Government Building	1,030,000,000.00	30,000,000.00	175,302,400.00	530,000,000.00	-
12020616	Sales of Forms	-	-	-	1,000,000.00	-
12020617	Sales of Plan Photostat Print/Map	2,500,000.00	2,500,000.00	340,000.00	5,000,000.00	-
12020620	Sales of Other Government Properties	10,000,000.00	10,000,000.00	1,550,000.00	30,000,000.00	-
12020623	Sales of Government Land	-	-	-	10,000,000.00	-
12020625	Sales of Shops	-	-	-	10,000,000.00	-
120207	EARNINGS - GENERAL	1,019,200,000.00	919,200,000.00	553,918,494.00	842,900,000.00	-
12020701	Earnings from Consultancy Services	500,000.00	500,000.00	-	-	-
12020702	Earnings from Laboratory Services	200,000.00	200,000.00	-	-	-
12020703	Earnings from Hire of Plants & Equipment	50,000,000.00	50,000,000.00	1,000,000.00	3,000,000.00	-
12020704	Earnings from the Use of Government Vehicles	57,000,000.00	57,000,000.00	32,136,400.00	62,000,000.00	-
12020705	Earnings from the Use of Government Halls	1,600,000.00	1,600,000.00	662,000.00	1,500,000.00	-
12020707	Earnings from Medical Services	649,000,000.00	649,000,000.00	501,530,214.00	705,000,000.00	-
12020708	Earnings from Agricultural Produce	-	-	-	4,000,000.00	-
12020709	Earnings from Tourism/Culture/Arts Centres	50,000.00	50,000.00	-	100,000.00	-
12020711	Earnings from Commercial Activities	257,350,000.00	157,350,000.00	17,789,880.00	66,300,000.00	-
12020720	Earnings from Guest Houses	3,500,000.00	3,500,000.00	800,000.00	1,000,000.00	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	5,000,000.00	-
12020801	Rent on Government Quarters	-	-	-	5,000,000.00	-
120209	RENT ON LAND & OTHERS - GENERAL	1,194,500,000.00	124,500,000.00	46,000,000.00	445,000,000.00	-
12020901	Rent on Government Land	1,090,000,000.00	20,000,000.00	-	325,000,000.00	-
12020903	Rent & Premium on the Allocation of Land	2,500,000.00	2,500,000.00	-	8,000,000.00	-
12020904	Rent of Plots & Sites Services Programme	1,000,000.00	1,000,000.00	-	5,000,000.00	-
12020905	Lease Rentals	-	-	-	6,000,000.00	-
12020906	Rent on Government Properties	101,000,000.00	101,000,000.00	46,000,000.00	101,000,000.00	-
120210	REPAYMENTS - GENERAL	710,150,000.00	240,150,000.00	115,448,876.00	1,125,000,000.00	-
12021009	Motor Vehicle Refurbishing Loan Repayment	440,000,000.00	40,000,000.00	-	500,000,000.00	-
12021011	Refunds	160,150,000.00	160,150,000.00	115,030,476.00	500,000,000.00	-
12021012	Animal Traction Repayment	10,000,000.00	10,000,000.00	418,400.00	25,000,000.00	-
12021013	Furniture Loan Repayment	100,000,000.00	30,000,000.00	-	100,000,000.00	-
120211	INVESTMENT INCOME	700,628,000.00	100,628,000.00	-	100,000,000.00	-
12021102	Dividend Received	700,628,000.00	100,628,000.00	-	100,000,000.00	-

Yobe State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
120213	RE-IMBURSEMENT GENERAL	200,000.00	200,000.00	50,000.00	200,000.00	-
12021302	Audit Fees	200,000.00	200,000.00	50,000.00	200,000.00	-
13	AID AND GRANTS	22,500,000,000.00	52,169,000,000.00	50,000,000,000.00	53,700,000,000.00	-
1302	GRANTS	22,500,000,000.00	52,169,000,000.00	50,000,000,000.00	53,700,000,000.00	-
130201	DOMESTIC GRANTS	22,500,000,000.00	52,169,000,000.00	50,000,000,000.00	53,700,000,000.00	-
13020101	Current Grants from FGN	243,750,000.00	43,750,000.00	-	243,750,000.00	-
13020102	Capital Grants from FGN	22,256,250,000.00	52,125,250,000.00	50,000,000,000.00	53,456,250,000.00	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	91,985,000,000.00	19,985,000,000.00	-	206,000,000,000.00	-
1402	OTHER CAPITAL RECEIPTS	50,000,000,000.00	-	-	80,000,000,000.00	-
140201	OTHER CAPITAL RECEIPTS	50,000,000,000.00	-	-	80,000,000,000.00	-
14020101	Other Capital Receipts	50,000,000,000.00	-	-	80,000,000,000.00	-
1403	LOANS/BORROWINGS RECEIPTS	41,985,000,000.00	19,985,000,000.00	-	126,000,000,000.00	-
140301	DOMESTIC LOANS/BORROWINGS RECEIPTS	9,985,000,000.00	4,985,000,000.00	-	25,000,000,000.00	-
14030101	Domestic Loans/Borrowings from Financial Institutions	9,985,000,000.00	4,985,000,000.00	-	25,000,000,000.00	-
140302	INTERNATIONAL LOANS/BORROWINGS RECEIPTS	32,000,000,000.00	15,000,000,000.00	-	101,000,000,000.00	-
14030201	International Loans/Borrowings from Financial Institutions	32,000,000,000.00	15,000,000,000.00	-	101,000,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Receipts				114,485,000,000.00	72,154,000,000.00	50,000,000,000.00	259,700,000,000.00
FGN Grants from Revenue Mobilisation and Fiscal Commis	022000100100 - Ministry of Finance & Econo	13020102 - Capital Grants from FGN	03101 - Capital Development Fund	20,000,000,000.00	50,000,000,000.00	50,000,000,000.00	50,000,000,000.00
Federal Government of Nigeria Grant for Sustainable Deve	022000100100 - Ministry of Finance & Econo	13020102 - Capital Grants from FGN	03101 - Capital Development Fund	500,000,000.00	500,000,000.00	-	-
Proceeds from the Sale of Damaturu Cargo International A	022000100100 - Ministry of Finance & Econo	14020101 - Other Capital Receipts	03101 - Capital Development Fund	50,000,000,000.00	-	-	80,000,000,000.00
Commercial Bank Loan	022000100100 - Ministry of Finance & Econo	14030101 - Domestic Loans/Borrowings from	03101 - Capital Development Fund	9,985,000,000.00	4,985,000,000.00	-	25,000,000,000.00
World Bank Loan for Nigeria COVID 19 Action Recovery &	022000100100 - Ministry of Finance & Econo	14030201 - International Loans/Borrowings fr	09301 - Federal Government	20,000,000,000.00	10,000,000,000.00	-	20,000,000,000.00
World Bank Loan for State Action on Business Enabling Re	022000100100 - Ministry of Finance & Econo	14030201 - International Loans/Borrowings fr	03101 - Capital Development Fund	10,000,000,000.00	5,000,000,000.00	-	10,000,000,000.00
World Bank Loan for Human Capital Opportunities for Prog	022000100100 - Ministry of Finance & Econo	14030201 - International Loans/Borrowings fr	03101 - Capital Development Fund	-	-	-	2,000,000,000.00
RAAMP: Rural Access and Agricultural Marketing Project -	023400100100 - Ministry of Works	14030201 - International Loans/Borrowings fr	09111 - International Development	-	-	-	25,000,000,000.00
World Bank Loan - Women Development Programme	051400100100 - Ministry of Women Affairs	14030201 - International Loans/Borrowings fr	09111 - International Development	1,000,000,000.00	-	-	1,000,000,000.00
AGILE: Adolescent Girls Initiative for Learning and Empow	051700100100 - Ministry of Basic & Secondar	14030201 - International Loans/Borrowings fr	09111 - International Development	-	-	-	22,000,000,000.00
Universal Basic Education (UBE) Matching Grant from Fede	051700300100 - State Universal Basic Educat	13020102 - Capital Grants from FGN	08304 - Donations by Federal Gov	1,500,000,000.00	1,500,000,000.00	-	3,200,000,000.00
FGN Basic Health Care Provisional Fund (BHCPF) for NPI U	052100100100 - Ministry of Health & Human	13020102 - Capital Grants from FGN	08304 - Donations by Federal Gov	6,250,000.00	6,250,000.00	-	6,250,000.00
FGN Basic Health Care Provisional Fund (BHCPF) for Yobe	052100200100 - Yobe State Contributory Hea	13020101 - Current Grants from FGN	08304 - Donations by Federal Gov	243,750,000.00	43,750,000.00	-	243,750,000.00
FGN Basic Health Care Provisional Fund (BHCPF) for Prima	052100300100 - Yobe State Primary Healthca	13020102 - Capital Grants from FGN	08304 - Donations by Federal Gov	225,000,000.00	94,000,000.00	-	225,000,000.00
FGN Basic Health Care Provisional Fund (BHCPF) for Emer	052111500100 - Yobe Emergency Medical An	13020102 - Capital Grants from FGN	08304 - Donations by Federal Gov	25,000,000.00	25,000,000.00	-	25,000,000.00
Agro Climatic Resilience in Semi-Arid Landscape (ACReSA)	053500100100 - Ministry of Environment	14030201 - International Loans/Borrowings fr	09111 - International Development	1,000,000,000.00	-	-	1,000,000,000.00
Environmental and Climate Change Action Project (ECCAP)	053500100100 - Ministry of Environment	14030201 - International Loans/Borrowings fr	09101 - African Development Bank	-	-	-	20,000,000,000.00

Yobe State Government 2026 Approved Budget - Revenue and Expenditure by Fund

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditure	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	245,832,000,000.00	259,700,000,000.00	505,532,000,000.00	86,029,000,000.00	119,539,350,000.00	18,060,000,000.00	291,903,650,000.00	515,532,000,000.00
01	FEDERATION ACCOUNT	229,700,000,000.00	-	229,700,000,000.00	-	-	18,060,000,000.00	-	18,060,000,000.00
011	FAAC DIRECT ALLOCATION	229,700,000,000.00	-	229,700,000,000.00	-	-	18,060,000,000.00	-	18,060,000,000.00
01101	FAAC Direct Allocation	229,700,000,000.00	-	229,700,000,000.00	-	-	18,060,000,000.00	-	18,060,000,000.00
02	CONSOLIDATED REVENUE FUND	16,132,000,000.00	-	16,132,000,000.00	86,029,000,000.00	99,206,358,000.00	-	-	185,235,358,000.00
021	MAIN ENVELOP	16,132,000,000.00	-	16,132,000,000.00	75,964,600,000.00	99,206,358,000.00	-	-	175,170,958,000.00
02101	Main Envelop - Budgetary Allocation	16,132,000,000.00	-	16,132,000,000.00	75,964,600,000.00	99,206,358,000.00	-	-	175,170,958,000.00
022	CRF CHARGES	-	-	-	10,064,400,000.00	-	-	-	10,064,400,000.00
02201	Pension and Gratuities	-	-	-	9,934,400,000.00	-	-	-	9,934,400,000.00
02204	Other CRF Charges	-	-	-	130,000,000.00	-	-	-	130,000,000.00
03	CAPITAL DEVELOPMENT FUND	-	167,000,000,000.00	167,000,000,000.00	-	-	-	219,536,642,000.00	219,536,642,000.00
031	CDF MAIN	-	167,000,000,000.00	167,000,000,000.00	-	-	-	219,536,642,000.00	219,536,642,000.00
03101	Capital Development Fund	-	167,000,000,000.00	167,000,000,000.00	-	-	-	219,536,642,000.00	219,536,642,000.00
08	AIDS AND GRANTS	-	3,700,000,000.00	3,700,000,000.00	-	243,750,000.00	-	3,456,250,000.00	3,700,000,000.00
083	LOCAL AIDS AND GRANTS	-	3,700,000,000.00	3,700,000,000.00	-	243,750,000.00	-	3,456,250,000.00	3,700,000,000.00
08304	Donations by Federal Government Owned Companies	-	3,700,000,000.00	3,700,000,000.00	-	243,750,000.00	-	3,456,250,000.00	3,700,000,000.00
09	LOANS/DEBTS	-	89,000,000,000.00	89,000,000,000.00	-	20,089,242,000.00	-	68,910,758,000.00	89,000,000,000.00
091	MULTILATERAL LOANS/DEBTS	-	69,000,000,000.00	69,000,000,000.00	-	8,330,242,000.00	-	60,669,758,000.00	69,000,000,000.00
09101	African Development Bank	-	20,000,000,000.00	20,000,000,000.00	-	5,073,900,000.00	-	14,926,100,000.00	20,000,000,000.00
09111	International Development Association (IDA)	-	49,000,000,000.00	49,000,000,000.00	-	3,256,342,000.00	-	45,743,658,000.00	49,000,000,000.00
093	LOCAL LOANS/DEBTS	-	20,000,000,000.00	20,000,000,000.00	-	11,759,000,000.00	-	8,241,000,000.00	20,000,000,000.00
09301	Federal Government	-	20,000,000,000.00	20,000,000,000.00	-	11,759,000,000.00	-	8,241,000,000.00	20,000,000,000.00

Yobe State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Expenditure</i>	<i>320,796,000,000.00</i>	<i>320,796,000,000.00</i>	<i>235,436,206,558.91</i>	<i>515,532,000,000.00</i>	<i>7,592,455,000.00</i>
010000000000	ADMINISTRATION	41,118,669,000.00	62,248,769,000.00	48,848,331,279.00	65,137,788,000.00	372,100,000.00
011100000000	GOVERNOR'S OFFICE	7,389,765,000.00	13,053,865,000.00	11,272,558,341.00	12,468,366,000.00	39,300,000.00
011100100100	Government House	4,954,943,000.00	10,456,943,000.00	9,367,041,450.00	8,052,188,000.00	30,000,000.00
011100100200	Deputy Governor's Office	859,000,000.00	2,156,000,000.00	1,757,855,886.00	1,587,000,000.00	-
011100300100	Special Adviser on Budget	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100300200	Special Adviser on Basic & Secondary Education	6,000,000.00	6,000,000.00	2,000,185.00	6,000,000.00	300,000.00
011100300300	Special Adviser on Finance	6,000,000.00	6,000,000.00	1,490,000.00	6,000,000.00	300,000.00
011100300400	Special Adviser on Legal Matters	6,000,000.00	6,000,000.00	1,750,495.00	6,000,000.00	300,000.00
011100300500	Special Adviser on Local Government Affairs	6,000,000.00	6,000,000.00	2,000,176.00	6,000,000.00	300,000.00
011100300600	Special Adviser on Housing & Urban Development	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100300700	Special Adviser on Political and Legislative Matters	6,000,000.00	6,000,000.00	2,250,029.00	6,000,000.00	300,000.00
011100300800	Special Adviser on Security	6,000,000.00	6,000,000.00	2,250,000.00	6,000,000.00	300,000.00
011100300900	Special Adviser on Works	6,000,000.00	6,000,000.00	1,998,302.00	6,000,000.00	300,000.00
011100301000	Special Adviser on Health	6,000,000.00	6,000,000.00	2,000,195.00	6,000,000.00	300,000.00
011100301100	Special Adviser on Agriculture	6,000,000.00	6,000,000.00	1,997,880.00	6,000,000.00	300,000.00
011100301200	Special Adviser on Religious Matters	6,000,000.00	6,000,000.00	2,250,290.00	6,000,000.00	300,000.00
011100301300	Special Adviser on Commerce	6,000,000.00	6,000,000.00	2,249,936.00	6,000,000.00	300,000.00
011100301400	Special Adviser on Water and Sanitation	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100301500	Special Adviser on Transport & Energy	6,000,000.00	6,000,000.00	2,247,776.00	6,000,000.00	300,000.00
011100301600	Special Adviser on Humanitarian Affairs	6,000,000.00	6,000,000.00	2,250,655.00	6,000,000.00	300,000.00
011100301700	Special Adviser on Environment	6,000,000.00	6,000,000.00	2,248,855.00	6,000,000.00	300,000.00
011100301800	Special Adviser on Youth & Sports	6,000,000.00	6,000,000.00	2,229,215.00	6,000,000.00	300,000.00
011100301900	Special Adviser on Women Affairs	6,000,000.00	6,000,000.00	2,000,328.00	6,000,000.00	300,000.00
011100302000	Special Adviser on Small and Medium Enterprises	6,000,000.00	6,000,000.00	3,749,403.00	6,000,000.00	300,000.00
011100302100	Special Adviser on Higher Education	6,000,000.00	6,000,000.00	2,150,500.00	6,000,000.00	300,000.00
011100302200	Special Adviser on Special Duties	6,000,000.00	6,000,000.00	2,002,158.00	6,000,000.00	300,000.00
011100302300	Special Adviser on Inter-Party Affairs	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100302400	Special Adviser on Wealth and Job Creation	6,000,000.00	6,000,000.00	2,000,481.00	6,000,000.00	300,000.00
011100302500	Special Adviser on Community and Social Development	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100302600	Special Adviser on Inter-Governmental Affairs	6,000,000.00	6,000,000.00	3,496,933.00	6,000,000.00	300,000.00
011100302700	Special Adviser on Investment	6,000,000.00	6,000,000.00	1,749,377.00	6,000,000.00	300,000.00
011100302800	Special Adviser on Rural Development	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
011100302900	Special Adviser on Policy Delivery	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
011100303000	Special Adviser on Rural Electrification	6,000,000.00	6,000,000.00	2,247,913.00	6,000,000.00	300,000.00
011100303100	Special Adviser on Livestock Development	6,000,000.00	6,000,000.00	3,496,869.00	6,000,000.00	300,000.00
011100500100	Sustainable Development Goals (SDG)	1,081,882,000.00	46,982,000.00	9,225,000.00	2,150,000,000.00	-
011101000100	Bureau for Public Procurement (BPP)	307,940,000.00	207,940,000.00	79,827,446.00	493,178,000.00	-
011200000000	YOBE STATE HOUSE OF ASSEMBLY	3,935,987,000.00	4,005,987,000.00	3,224,493,434.00	7,134,400,000.00	-
011200300100	House of Assembly	3,666,093,000.00	3,756,093,000.00	3,141,137,090.00	6,872,800,000.00	-
011200400100	House of Assembly Service Commission	269,894,000.00	249,894,000.00	83,356,344.00	261,600,000.00	-

Yobe State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
012300000000	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	2,278,706,000.00	1,089,706,000.00	607,838,007.00	4,343,868,000.00	15,500,000.00
012300100100	Ministry of Home Affairs, Information & Culture	1,004,220,000.00	336,220,000.00	185,486,577.00	951,520,000.00	15,000,000.00
012300300100	Yobe State Television (Ytv)	361,058,000.00	296,058,000.00	158,925,515.00	372,885,000.00	-
012300400100	Yobe Broadcasting Corporation (YBC)	356,693,000.00	235,693,000.00	153,355,430.00	2,495,634,000.00	500,000.00
012301300100	Yobe State Printing Corporation	285,633,000.00	55,633,000.00	31,371,909.00	266,127,000.00	-
012305700100	Yobe State Council for Arts & Culture	271,102,000.00	166,102,000.00	78,698,576.00	257,702,000.00	-
012500000000	HEAD OF SERVICE	7,664,201,000.00	11,279,201,000.00	8,039,156,308.00	11,589,000,000.00	-
012500100100	Office of the Head of Civil Service	7,664,201,000.00	11,279,201,000.00	8,039,156,308.00	11,589,000,000.00	-
014000000000	AUDIT DEPARTMENT	963,536,000.00	898,536,000.00	566,465,145.00	1,046,723,000.00	1,500,000.00
014000100100	Office of the State Auditor-General	485,236,000.00	500,236,000.00	382,529,778.00	539,600,000.00	-
014000200100	Office of the LG Auditor-General	238,211,000.00	228,211,000.00	133,029,158.00	321,713,000.00	-
014000300100	Audit Service Board	240,089,000.00	170,089,000.00	50,906,209.00	185,410,000.00	1,500,000.00
014700000000	SERVICE COMMISSIONS	223,081,000.00	203,081,000.00	138,203,679.00	246,224,000.00	-
014700100100	Civil Service Commission	223,081,000.00	203,081,000.00	138,203,679.00	246,224,000.00	-
014800000000	ELECTORAL COMMISSION	86,247,000.00	126,247,000.00	49,450,994.00	147,472,000.00	-
014800100100	State Independent Electoral Commission (SIEC)	86,247,000.00	126,247,000.00	49,450,994.00	147,472,000.00	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	248,179,000.00	213,179,000.00	119,029,719.00	289,076,000.00	800,000.00
014900100100	Local Government Service Commission	172,647,000.00	137,647,000.00	81,151,899.00	193,296,000.00	800,000.00
014903500100	Local Government Pension Board	75,532,000.00	75,532,000.00	37,877,820.00	95,780,000.00	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	15,576,723,000.00	30,396,723,000.00	24,544,197,594.00	24,501,755,000.00	-
016100100100	Office of the Secretary to the State Government	13,271,140,000.00	27,301,140,000.00	21,951,279,836.00	20,285,936,000.00	-
016100200100	Unicef Coordinator	610,000.00	610,000.00	175,025.00	610,000.00	-
016100300100	Landscape Unit	305,000.00	305,000.00	100,000.00	305,000.00	-
016100400100	National Volunteer Unit	130,000.00	130,000.00	50,000.00	130,000.00	-
016100500100	Maintenance Unit	305,000.00	305,000.00	125,000.00	305,000.00	-
016100600100	Lagos Liaison Office	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	-
016100700100	Kaduna Liaison Office	7,812,000.00	7,812,000.00	1,000,000.00	7,812,000.00	-
016100800100	Abuja Liaison Office	113,400,000.00	83,400,000.00	30,450,000.00	113,400,000.00	-
016100900100	Maiduguri Liaison Office	3,000,000.00	3,000,000.00	455,000.00	3,000,000.00	-
016101100100	Yobe State Agency for Community and Social Development	-	-	-	200,000,000.00	-
016103700100	Yobe State Pilgrims' Commission	2,174,021,000.00	2,994,021,000.00	2,557,062,733.00	3,884,257,000.00	-
016200000000	MINISTRY OF RELIGIOUS AFFAIRS	2,752,244,000.00	982,244,000.00	286,938,058.00	3,370,904,000.00	315,000,000.00
016200100100	Ministry of Religious Affairs	1,027,844,000.00	457,844,000.00	154,554,727.00	2,232,816,000.00	315,000,000.00
016200100200	Yobe Mosque & Islamic Centre	201,400,000.00	201,400,000.00	124,383,331.00	215,088,000.00	-
016200200100	Yobe State Hisbah Commission	1,523,000,000.00	323,000,000.00	8,000,000.00	923,000,000.00	-
020000000000	ECONOMIC	148,889,818,000.00	175,307,148,000.00	130,205,264,789.91	236,499,454,000.00	1,732,825,000.00
021500000000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	16,539,048,000.00	12,693,048,000.00	7,804,602,089.00	23,743,219,000.00	1,346,000,000.00
021500100100	Ministry of Agriculture & Natural Resources	15,623,037,000.00	12,258,037,000.00	7,604,827,441.00	22,691,000,000.00	1,290,000,000.00
021510200100	Agricultural Development Programme (ADP)	590,406,000.00	350,406,000.00	198,987,148.00	759,069,000.00	56,000,000.00
021511000100	Fertilizer Blending Plant	325,605,000.00	84,605,000.00	787,500.00	293,150,000.00	-
022000000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	41,267,807,000.00	43,844,857,000.00	33,685,864,743.91	48,379,714,000.00	-

Yobe State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
022000100100	Ministry of Finance & Economic Development	1,825,306,000.00	1,821,356,000.00	1,151,198,969.00	2,128,859,000.00	-
022000100300	Miscellaneous Expenses Unit	8,816,195,000.00	15,286,195,000.00	13,122,533,247.00	13,462,900,000.00	-
022000100400	Consolidated Revenue Fund Charges Unit	28,441,000,000.00	24,901,000,000.00	18,393,179,349.91	30,144,400,000.00	-
022000200100	Debt Management Office (DMO)	450,000.00	450,000.00	112,500.00	450,000.00	-
022000700100	Office of the Accountant-General	26,620,000.00	26,620,000.00	18,686,999.00	31,155,000.00	-
022000700200	Project Financial Management Unit	450,000.00	450,000.00	112,500.00	450,000.00	-
022000700400	Efficiency Unit	300,000.00	300,000.00	-	300,000.00	-
022000800100	Yobe Internal Revenue Service (YIRS)	2,157,486,000.00	1,808,486,000.00	1,000,041,179.00	2,611,200,000.00	-
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	11,160,199,000.00	25,112,479,000.00	19,566,202,166.00	30,499,457,000.00	-
022200100100	Ministry of Commerce, Industry & Tourism	8,587,869,000.00	24,216,149,000.00	19,250,048,912.00	25,290,966,000.00	-
022201800100	Yobe State Agency for Public Private Partnership & Investm	1,186,260,000.00	391,260,000.00	122,093,019.00	2,433,550,000.00	-
022205100100	Small & Medium Scale Industries Credit Board	684,434,000.00	384,434,000.00	151,762,639.00	2,049,008,000.00	-
022205200100	Yobe State Hotels Board	199,756,000.00	99,756,000.00	42,297,596.00	204,054,000.00	-
022205900100	Yobe State Micro-Finance Bank	400,000,000.00	-	-	440,000,000.00	-
022206100100	Pre-Stress Concrete Pole Industry	101,880,000.00	20,880,000.00	-	81,879,000.00	-
022700000000	MINISTRY OF WEALTH CREATION, EMPOWERMENT	3,775,449,000.00	1,380,449,000.00	732,038,872.00	3,866,979,000.00	10,000,000.00
022700100100	Ministry of Wealth Creation, Empowerment & Employment	3,775,449,000.00	1,380,449,000.00	732,038,872.00	3,866,979,000.00	10,000,000.00
022800000000	INFORMATION TECHNOLOGY DEVELOPMENT AGEN	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	-
022800700100	Information Technology Development Agency (YITDA)	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	14,269,311,000.00	17,019,311,000.00	11,270,532,492.00	22,478,600,000.00	1,000,000.00
022900100100	Ministry of Transport and Energy	6,614,859,000.00	3,514,859,000.00	1,824,793,109.00	14,346,100,000.00	1,000,000.00
022900300100	Rural Electrification Board (REB)	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	-
022905500100	Yobe Road Traffic Agency (YOROTA)	261,775,000.00	161,775,000.00	60,206,337.00	230,000,000.00	-
022905600100	Cargo Airport Agency	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
023400000000	MINISTRY OF WORKS	32,114,916,000.00	55,477,916,000.00	45,403,815,297.00	69,447,672,000.00	-
023400100100	Ministry of Works	26,603,917,000.00	50,516,917,000.00	40,566,789,446.00	39,796,992,000.00	-
023400400100	Yobe Road Maintenance Agency (YORMA)	5,510,999,000.00	4,960,999,000.00	4,837,025,851.00	6,156,000,000.00	-
023400500100	Rural Road Fund Authority	-	-	-	244,125,000.00	-
023400600100	Rural Access Road Authority	-	-	-	23,250,555,000.00	-
023800000000	MINISTRY OF BUDGET & ECONOMIC PLANNING	3,866,188,000.00	3,486,188,000.00	2,680,244,940.00	6,800,121,000.00	15,000,000.00
023800100100	Ministry of Budget & Economic Planning	3,711,115,000.00	3,331,115,000.00	2,674,644,940.00	4,454,561,000.00	15,000,000.00
023800100200	Budget Monitoring & Inspection Unit	3,300,000.00	3,300,000.00	600,000.00	3,300,000.00	-
023800100300	Statistics Department	2,550,000.00	2,550,000.00	500,000.00	-	-
023800100400	Donor Coordination Unit	6,000,000.00	6,000,000.00	-	6,000,000.00	-
023800100500	New Partnership for African Development (NEPAD) Unit	13,500,000.00	13,500,000.00	4,500,000.00	13,500,000.00	-
023800100600	State Development Plan (SDP) Unit	7,723,000.00	7,723,000.00	-	400,000,000.00	-
023800100700	Human Capital Development & Demographic Dividend Office	-	-	-	363,700,000.00	-
023800100800	Open Government Partnership (OGP) Office	-	-	-	200,550,000.00	-
023800400100	State Bureau of Statistics (SBS)	122,000,000.00	122,000,000.00	-	1,358,510,000.00	-
025000000000	FISCAL RESPONSIBILITY BOARD (FRB)	395,390,000.00	262,390,000.00	71,369,023.00	515,079,000.00	-
025000100100	Fiscal Responsibility Board (FRB)	395,390,000.00	262,390,000.00	71,369,023.00	515,079,000.00	-

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Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
025200000000	MINISTRY OF WATER RESOURCES	9,472,960,000.00	5,433,960,000.00	3,333,713,080.00	9,349,422,000.00	150,000,000.00
025200100100	Ministry of Water Resources	3,416,404,000.00	2,106,404,000.00	1,152,302,372.00	3,880,476,000.00	20,000,000.00
025210200100	Yobe State Water Corporation	3,326,836,000.00	1,316,836,000.00	944,668,398.00	2,463,518,000.00	-
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	2,729,720,000.00	2,010,720,000.00	1,236,742,310.00	3,005,428,000.00	130,000,000.00
025300000000	MINISTRY OF HOUSING & URBAN DEVELOPMENT	11,319,584,000.00	7,129,584,000.00	4,294,423,606.00	10,823,392,000.00	-
025300100100	Ministry of Housing & Urban Development	8,913,279,000.00	5,863,279,000.00	4,004,509,638.00	7,977,185,000.00	-
025300700100	Fire and Rescue Service	711,027,000.00	1,071,027,000.00	221,540,704.00	1,013,624,000.00	-
025301000100	Housing & Property Development Corporation	1,695,278,000.00	195,278,000.00	68,373,264.00	1,832,583,000.00	-
026000000000	MINISTRY OF LAND & SOLID MINERALS	2,655,081,000.00	2,305,081,000.00	866,368,234.00	2,583,201,000.00	-
026000300100	Yobe Geographic Information Service (YOGIS)	2,655,081,000.00	2,305,081,000.00	866,368,234.00	2,583,201,000.00	-
026500000000	MINISTRY OF LIVESTOCK DEVELOPMENT	759,885,000.00	467,885,000.00	104,924,747.00	6,258,598,000.00	210,825,000.00
026500100100	Ministry of Livestock Development	500,000,000.00	350,000,000.00	101,112,247.00	5,650,000,000.00	210,825,000.00
026500200100	Modern Abattoir	108,635,000.00	20,635,000.00	112,500.00	336,600,000.00	-
026500300100	Pilot Livestock	151,250,000.00	97,250,000.00	3,700,000.00	271,998,000.00	-
030000000000	LAW & JUSTICE	4,700,845,000.00	4,025,945,000.00	2,549,382,869.00	5,607,798,000.00	3,800,000.00
031800000000	JUDICIAL SERVICE COMMISSION	3,694,090,000.00	3,179,090,000.00	1,955,592,473.00	4,147,585,000.00	800,000.00
031801100100	Judicial Service Commission	156,248,000.00	96,248,000.00	55,572,554.00	164,700,000.00	800,000.00
031805100100	High Court of Justice	1,895,121,000.00	1,745,121,000.00	1,010,813,326.00	2,043,105,000.00	-
031805200100	Sharia Court Division	501,274,000.00	511,274,000.00	407,182,407.00	737,782,000.00	-
031805300100	Sharia Court of Appeal	1,109,827,000.00	794,827,000.00	480,954,186.00	1,170,378,000.00	-
031805400300	Rent Tribunal	10,600,000.00	10,600,000.00	400,000.00	10,600,000.00	-
031805400400	Sanitation Court	10,900,000.00	10,900,000.00	600,000.00	10,900,000.00	-
031805400500	Revenue Court	10,120,000.00	10,120,000.00	70,000.00	10,120,000.00	-
032600000000	MINISTRY OF JUSTICE	1,006,755,000.00	846,855,000.00	593,790,396.00	1,460,213,000.00	3,000,000.00
032600100100	Ministry of Justice	749,681,000.00	667,781,000.00	541,223,160.00	968,900,000.00	-
032600100200	Prerogative of Mercy	144,074,000.00	66,074,000.00	42,567,236.00	185,283,000.00	-
032600200100	Justice Sector Reform Team (JSRT)	33,000,000.00	33,000,000.00	-	33,000,000.00	-
032600200200	Victim Support Fund Office	-	-	-	193,030,000.00	3,000,000.00
032605100200	Administration of Justice	80,000,000.00	80,000,000.00	10,000,000.00	80,000,000.00	-
050000000000	SOCIAL	126,086,668,000.00	79,214,138,000.00	53,833,227,621.00	208,286,960,000.00	5,483,730,000.00
051300000000	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUN	3,010,755,000.00	7,499,755,000.00	3,440,346,895.00	12,220,771,000.00	-
051300100100	Ministry of Youth, Sports, Social & Community Development	2,321,442,000.00	6,860,442,000.00	2,986,243,878.00	10,462,500,000.00	-
051300100200	Yobe State Sports Council	369,047,000.00	369,047,000.00	245,442,017.00	462,100,000.00	-
051300100300	Yobe Desert Stars	319,116,000.00	269,116,000.00	208,561,000.00	390,021,000.00	-
051305200100	NYSC Fika	1,150,000.00	1,150,000.00	100,000.00	1,150,000.00	-
051305300100	Yobe State Commission for Persons with Disability (PWD)	-	-	-	905,000,000.00	-
051400000000	MINISTRY OF WOMEN AFFAIRS	2,050,373,000.00	851,373,000.00	321,685,000.00	2,215,058,000.00	-
051400100100	Ministry of Women Affairs	2,050,373,000.00	851,373,000.00	321,685,000.00	2,215,058,000.00	-
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	36,097,830,000.00	24,214,850,000.00	16,665,162,901.00	52,167,862,000.00	4,180,500,000.00
051700100100	Ministry of Basic & Secondary Education	18,293,653,000.00	7,961,773,000.00	4,639,581,390.00	28,571,239,000.00	4,150,000,000.00
051700100200	French, Kanuri & Arabic Centre	1,652,000.00	1,652,000.00	90,096.00	2,000,000.00	-

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Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
051700300100	State Universal Basic Education Board (SUBEB)	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
051700800100	Yobe State Library Board	266,753,000.00	174,753,000.00	110,918,670.00	271,182,000.00	-
051701000100	Agency for Mass Education	567,196,000.00	557,196,000.00	371,916,480.00	611,990,000.00	-
051703000100	Zonal Inspectorate	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	-
051703100100	Arabic & Islamic Education Board	1,685,716,000.00	1,139,716,000.00	442,627,922.00	1,923,458,000.00	-
051705400100	Teaching Service Board	6,250,029,000.00	6,169,029,000.00	4,580,056,672.00	7,406,747,000.00	-
051705500100	Science & Technical Schools Board	2,862,361,000.00	2,584,861,000.00	1,980,178,663.00	3,468,811,000.00	30,500,000.00
051706400100	Educational Resource Centre	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	-
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	48,288,643,000.00	25,151,093,000.00	17,603,724,600.00	77,350,000,000.00	693,200,000.00
052100100100	Ministry of Health & Human Services	16,964,939,000.00	5,652,939,000.00	3,922,986,035.00	25,861,170,000.00	301,000,000.00
052100100200	Epidemiological Unit	600,000.00	600,000.00	161,000.00	600,000.00	-
052100100300	National Programme on Immunisation (NPI) Unit	600,000.00	600,000.00	201,000.00	600,000.00	-
052100200100	Yobe State Contributory Healthcare Management Agency (YCHC)	1,325,000,000.00	167,150,000.00	9,000,000.00	568,750,000.00	200,000.00
052100300100	Yobe State Primary Healthcare Board	7,175,565,000.00	1,976,765,000.00	1,491,941,883.00	14,166,400,000.00	280,000,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	6,156,987,000.00	4,096,987,000.00	3,491,383,017.00	9,926,200,000.00	60,000,000.00
052103300100	Yobe State Aids Control Agency (YOSACA)	166,745,000.00	144,145,000.00	82,725,000.00	594,550,000.00	-
052110200100	Hospital Management Board (HMB)	10,657,826,000.00	10,859,226,000.00	7,314,143,177.00	18,896,900,000.00	-
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	2,624,816,000.00	1,144,816,000.00	720,676,495.00	4,349,600,000.00	-
052110500100	Health Facilities Inspection & Monitoring Agency	566,722,000.00	261,022,000.00	41,000,000.00	566,722,000.00	2,000,000.00
052110600100	College of Health Sciences & Technology, Nguru	1,468,569,000.00	510,569,000.00	407,387,018.00	757,700,000.00	-
052110700100	Family Support MCHC	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	-
052111300100	Yobe State Drugs & Medical Consumables Management Agency	358,953,000.00	168,953,000.00	82,543,067.00	572,953,000.00	50,000,000.00
052111500100	Yobe Emergency Medical Ambulance Services	819,071,000.00	165,071,000.00	39,014,408.00	1,085,605,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	7,272,935,000.00	2,757,935,000.00	2,026,187,836.00	29,735,453,000.00	5,000,000.00
053500100100	Ministry of Environment	5,909,748,000.00	1,704,748,000.00	1,360,330,642.00	25,412,500,000.00	-
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	1,104,552,000.00	874,552,000.00	588,073,913.00	2,655,900,000.00	-
053505600100	North East Arid Zone Development Programme (NEAZDP)	165,835,000.00	105,835,000.00	39,336,081.00	824,253,000.00	5,000,000.00
053505700100	Afforestation Programme	92,800,000.00	72,800,000.00	38,447,200.00	92,800,000.00	-
053505800100	Great Green World Agency	-	-	-	750,000,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS	768,985,000.00	664,985,000.00	432,621,695.00	807,122,000.00	2,000,000.00
055100100100	Ministry for Local Government & Chieftaincy Affairs	310,409,000.00	206,409,000.00	99,122,339.00	317,989,000.00	2,000,000.00
055100200100	Emirate Council	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT	6,663,557,000.00	3,671,557,000.00	1,827,040,057.00	6,204,648,000.00	600,000,000.00
055400100100	Ministry of Humanitarian Affairs & Disaster Management	5,419,057,000.00	1,427,057,000.00	196,794,821.00	4,199,648,000.00	600,000,000.00
055400800100	State Emergency Management Agency (SEMA)	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	-
056300000000	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY	21,933,590,000.00	14,402,590,000.00	11,516,458,637.00	27,586,046,000.00	3,030,000.00
056300100100	Ministry of Higher Education, Science & Technology	1,295,976,000.00	1,079,976,000.00	861,089,546.00	3,790,866,000.00	3,030,000.00
056300100300	Remedial Programme	1,425,000.00	1,425,000.00	101,012.00	1,500,000.00	-
056301800100	Mai Idriss Aloomo Polytechnic, Geidam	1,496,312,000.00	1,026,312,000.00	816,666,734.00	1,664,100,000.00	-
056302100100	Yobe State University (YSU)	8,965,099,000.00	5,720,099,000.00	4,955,397,143.00	11,693,183,000.00	-
056305600100	Yobe State Scholarship Board	2,048,022,000.00	1,048,022,000.00	815,346,281.00	2,018,114,000.00	-

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Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
056306500100	Umar Suleiman College of Education, Gashua	2,629,745,000.00	1,971,745,000.00	1,461,741,961.00	2,849,328,000.00	-
056306600100	College of Administration, Management & Technology (CAMT)	2,053,370,000.00	1,458,370,000.00	1,114,936,639.00	2,099,100,000.00	-
056306700100	College of Agriculture, Science & Technology (COAST), Guj	1,662,793,000.00	1,087,793,000.00	850,717,965.00	1,953,055,000.00	-
056306800100	College of Education & Legal Studies (COELS), Nguru	1,780,848,000.00	1,008,848,000.00	640,461,356.00	1,516,800,000.00	-

Yobe State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Personnel Expenditure</i>	<i>64,119,572,000.00</i>	<i>65,324,572,000.00</i>	<i>52,648,662,154.00</i>	<i>86,029,000,000.00</i>	<i>-</i>
01000000000	ADMINISTRATION	6,134,447,000.00	7,404,447,000.00	5,830,787,039.00	11,601,630,000.00	-
01110000000	GOVERNOR'S OFFICE	503,688,000.00	503,688,000.00	375,896,691.00	551,366,000.00	-
011100100100	Government House	459,943,000.00	459,943,000.00	336,244,245.00	493,188,000.00	-
011101000100	Bureau for Public Procurement (BPP)	43,745,000.00	43,745,000.00	39,652,446.00	58,178,000.00	-
01120000000	YOBE STATE HOUSE OF ASSEMBLY	483,487,000.00	483,487,000.00	396,279,334.00	656,200,000.00	-
011200300100	House of Assembly	386,793,000.00	386,793,000.00	322,930,986.00	527,800,000.00	-
011200400100	House of Assembly Service Commission	96,694,000.00	96,694,000.00	73,348,348.00	128,400,000.00	-
01230000000	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	768,654,000.00	738,654,000.00	527,503,887.00	812,195,000.00	-
012300100100	Ministry of Home Affairs, Information & Culture	173,320,000.00	173,320,000.00	122,276,458.00	180,249,000.00	-
012300300100	Yobe State Television (Ytv)	212,261,000.00	212,261,000.00	156,675,515.00	229,838,000.00	-
012300400100	Yobe Broadcasting Corporation (YBC)	240,342,000.00	210,342,000.00	148,568,930.00	254,283,000.00	-
012301300100	Yobe State Printing Corporation	47,458,000.00	47,458,000.00	30,846,909.00	45,952,000.00	-
012305700100	Yobe State Council for Arts & Culture	95,273,000.00	95,273,000.00	69,136,075.00	101,873,000.00	-
01250000000	HEAD OF SERVICE	1,690,200,000.00	1,490,200,000.00	1,095,845,965.00	4,080,000,000.00	-
012500100100	Office of the Head of Civil Service	1,690,200,000.00	1,490,200,000.00	1,095,845,965.00	4,080,000,000.00	-
01400000000	AUDIT DEPARTMENT	349,192,000.00	349,192,000.00	258,134,978.00	413,910,000.00	-
014000100100	Office of the State Auditor-General	131,536,000.00	131,536,000.00	119,117,390.00	185,900,000.00	-
014000200100	Office of the LG Auditor-General	149,598,000.00	149,598,000.00	108,676,379.00	183,100,000.00	-
014000300100	Audit Service Board	68,058,000.00	68,058,000.00	30,341,209.00	44,910,000.00	-
01470000000	SERVICE COMMISSIONS	128,130,000.00	128,130,000.00	97,343,450.00	135,078,000.00	-
014700100100	Civil Service Commission	128,130,000.00	128,130,000.00	97,343,450.00	135,078,000.00	-
01480000000	ELECTORAL COMMISSION	46,997,000.00	46,997,000.00	18,785,305.00	28,472,000.00	-
014800100100	State Independent Electoral Commission (SIEC)	46,997,000.00	46,997,000.00	18,785,305.00	28,472,000.00	-
01490000000	LOCAL GOVERNMENT SERVICE COMMISSION	150,939,000.00	150,939,000.00	116,010,804.00	165,836,000.00	-
014900100100	Local Government Service Commission	95,857,000.00	95,857,000.00	78,357,984.00	110,506,000.00	-
014903500100	Local Government Pension Board	55,082,000.00	55,082,000.00	37,652,820.00	55,330,000.00	-
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,395,216,000.00	3,195,216,000.00	2,715,177,419.00	4,092,969,000.00	-
016100100100	Office of the Secretary to the State Government	1,323,195,000.00	3,123,195,000.00	2,666,182,688.00	4,000,712,000.00	-
016101100100	Yobe State Agency for Community and Social Development	-	-	-	20,000,000.00	-
016103700100	Yobe State Pilgrims' Commission	72,021,000.00	72,021,000.00	48,994,731.00	72,257,000.00	-
01620000000	MINISTRY OF RELIGIOUS AFFAIRS	617,944,000.00	317,944,000.00	229,809,206.00	665,604,000.00	-
016200100100	Ministry of Religious Affairs	122,844,000.00	122,844,000.00	105,650,875.00	156,816,000.00	-
016200100200	Yobe Mosque & Islamic Centre	195,100,000.00	195,100,000.00	124,158,331.00	208,788,000.00	-
016200200100	Yobe State Hisbah Commission	300,000,000.00	-	-	300,000,000.00	-
02000000000	ECONOMIC	17,942,061,000.00	18,133,061,000.00	14,210,806,694.00	22,737,619,000.00	-
02150000000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	2,752,768,000.00	2,638,768,000.00	1,942,793,022.00	3,319,569,000.00	-
021500100100	Ministry of Agriculture & Natural Resources	2,407,862,000.00	2,353,862,000.00	1,748,305,874.00	2,936,000,000.00	-
021510200100	Agricultural Development Programme (ADP)	314,906,000.00	254,906,000.00	194,487,148.00	353,569,000.00	-
021511000100	Fertilizer Blending Plant	30,000,000.00	30,000,000.00	-	30,000,000.00	-
02200000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	11,233,939,000.00	11,558,939,000.00	9,405,459,863.00	15,101,999,000.00	-

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Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
022000100100	Ministry of Finance & Economic Development	871,110,000.00	876,110,000.00	699,700,359.00	1,031,663,000.00	-
022000100300	Miscellaneous Expenses Unit	1,025,195,000.00	1,445,195,000.00	1,339,640,779.00	2,211,400,000.00	-
022000100400	Consolidated Revenue Fund Charges Unit	9,115,000,000.00	9,015,000,000.00	7,199,888,548.00	11,614,400,000.00	-
022000800100	Yobe Internal Revenue Service (YIRS)	222,634,000.00	222,634,000.00	166,230,177.00	244,536,000.00	-
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	362,292,000.00	362,292,000.00	252,933,954.00	416,582,000.00	-
022200100100	Ministry of Commerce, Industry & Tourism	269,269,000.00	269,269,000.00	188,898,719.00	277,366,000.00	-
022205100100	Small & Medium Scale Industries Credit Board	37,388,000.00	37,388,000.00	26,237,639.00	39,283,000.00	-
022205200100	Yobe State Hotels Board	51,756,000.00	51,756,000.00	37,797,596.00	56,054,000.00	-
022205900100	Yobe State Micro-Finance Bank	-	-	-	40,000,000.00	-
022206100100	Pre-Stress Concrete Pole Industry	3,879,000.00	3,879,000.00	-	3,879,000.00	-
022700000000	MINISTRY OF WEALTH CREATION, EMPOWERMENT	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	-
022700100100	Ministry of Wealth Creation, Empowerment & Employment	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	-
022800000000	INFORMATION TECHNOLOGY DEVELOPMENT AGEN	-	-	-	3,000,000.00	-
022800700100	Information Technology Development Agency (YITDA)	-	-	-	3,000,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	752,136,000.00	752,136,000.00	523,738,829.00	801,200,000.00	-
022900100100	Ministry of Transport and Energy	357,459,000.00	357,459,000.00	264,520,723.00	388,700,000.00	-
022900300100	Rural Electrification Board (REB)	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	-
022905500100	Yobe Road Traffic Agency (YOROTA)	30,000,000.00	30,000,000.00	-	30,000,000.00	-
023400000000	MINISTRY OF WORKS	527,065,000.00	527,065,000.00	425,068,744.00	624,418,000.00	-
023400100100	Ministry of Works	527,065,000.00	527,065,000.00	425,068,744.00	624,418,000.00	-
023800000000	MINISTRY OF BUDGET & ECONOMIC PLANNING	210,065,000.00	210,065,000.00	155,244,743.00	228,658,000.00	-
023800100100	Ministry of Budget & Economic Planning	210,065,000.00	210,065,000.00	155,244,743.00	228,658,000.00	-
025000000000	FISCAL RESPONSIBILITY BOARD (FRB)	43,640,000.00	43,640,000.00	42,469,023.00	63,329,000.00	-
025000100100	Fiscal Responsibility Board (FRB)	43,640,000.00	43,640,000.00	42,469,023.00	63,329,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	967,594,000.00	947,594,000.00	665,589,372.00	1,003,167,000.00	-
025200100100	Ministry of Water Resources	112,404,000.00	112,404,000.00	82,322,666.00	121,446,000.00	-
025210200100	Yobe State Water Corporation	639,470,000.00	619,470,000.00	435,422,913.00	663,518,000.00	-
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	215,720,000.00	215,720,000.00	147,843,793.00	218,203,000.00	-
025300000000	MINISTRY OF HOUSING & URBAN DEVELOPMENT	639,935,000.00	639,935,000.00	461,110,794.00	681,267,000.00	-
025300100100	Ministry of Housing & Urban Development	238,280,000.00	238,280,000.00	180,801,826.00	267,185,000.00	-
025300700100	Fire and Rescue Service	318,027,000.00	318,027,000.00	217,940,704.00	322,499,000.00	-
025301000100	Housing & Property Development Corporation	83,628,000.00	83,628,000.00	62,368,264.00	91,583,000.00	-
026000000000	MINISTRY OF LAND & SOLID MINERALS	417,178,000.00	417,178,000.00	311,600,405.00	457,451,000.00	-
026000300100	Yobe Geographic Information Service (YOGIS)	417,178,000.00	417,178,000.00	311,600,405.00	457,451,000.00	-
030000000000	LAW & JUSTICE	2,194,882,000.00	2,219,882,000.00	1,914,335,453.00	2,814,643,000.00	-
031800000000	JUDICIAL SERVICE COMMISSION	1,705,665,000.00	1,705,665,000.00	1,413,874,579.00	2,079,160,000.00	-
031801100100	Judicial Service Commission	52,948,000.00	52,948,000.00	47,000,220.00	72,400,000.00	-
031805100100	High Court of Justice	878,316,000.00	878,316,000.00	725,883,326.00	1,065,300,000.00	-
031805200100	Sharia Court Division	457,574,000.00	457,574,000.00	384,286,847.00	564,082,000.00	-
031805300100	Sharia Court of Appeal	316,827,000.00	316,827,000.00	256,704,186.00	377,378,000.00	-
032600000000	MINISTRY OF JUSTICE	489,217,000.00	514,217,000.00	500,460,874.00	735,483,000.00	-

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Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
032600100100	Ministry of Justice	472,143,000.00	497,143,000.00	487,783,638.00	715,900,000.00	-
032600100200	Prerogative of Mercy	17,074,000.00	17,074,000.00	12,677,236.00	19,583,000.00	-
050000000000	SOCIAL	37,848,182,000.00	37,567,182,000.00	30,692,732,968.00	48,875,108,000.00	-
051300000000	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUN	888,380,000.00	838,380,000.00	608,736,230.00	971,821,000.00	-
051300100100	Ministry of Youth, Sports, Social & Community Developmen	551,042,000.00	551,042,000.00	402,721,213.00	631,100,000.00	-
051300100200	Yobe State Sports Council	186,322,000.00	186,322,000.00	140,135,017.00	206,100,000.00	-
051300100300	Yobe Desert Stars	151,016,000.00	101,016,000.00	65,880,000.00	134,621,000.00	-
051400000000	MINISTRY OF WOMEN AFFAIRS	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	-
051400100100	Ministry of Women Affairs	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	-
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	10,734,221,000.00	10,734,221,000.00	8,439,491,972.00	12,838,992,000.00	-
051700100100	Ministry of Basic & Secondary Education	176,257,000.00	176,257,000.00	130,235,993.00	191,788,000.00	-
051700300100	State Universal Basic Education Board (SUBEB)	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
051700800100	Yobe State Library Board	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	-
051701000100	Agency for Mass Education	520,796,000.00	520,796,000.00	371,316,480.00	565,590,000.00	-
051703100100	Arabic & Islamic Education Board	65,916,000.00	65,916,000.00	47,604,786.00	70,800,000.00	-
051705400100	Teaching Service Board	5,572,469,000.00	5,572,469,000.00	4,400,198,704.00	6,749,187,000.00	-
051705500100	Science & Technical Schools Board	2,375,861,000.00	2,375,861,000.00	1,876,141,553.00	2,892,311,000.00	-
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	14,742,330,000.00	14,511,330,000.00	11,850,360,849.00	20,213,196,000.00	-
052100100100	Ministry of Health & Human Services	1,893,162,000.00	1,893,162,000.00	1,680,560,499.00	2,468,970,000.00	-
052100200100	Yobe State Contributory Healthcare Management Agency (Y	20,000,000.00	20,000,000.00	-	20,000,000.00	-
052100300100	Yobe State Primary Healthcare Board	1,218,365,000.00	1,149,365,000.00	838,900,216.00	1,385,400,000.00	-
052102600100	Yobe State University Teaching Hospital (YSUTH)	2,433,419,000.00	2,433,419,000.00	2,132,467,748.00	3,684,200,000.00	-
052110200100	Hospital Management Board (HMB)	8,254,690,000.00	8,254,690,000.00	6,624,629,261.00	11,458,400,000.00	-
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	433,959,000.00	433,959,000.00	375,522,930.00	566,600,000.00	-
052110500100	Health Facilities Inspection & Monitoring Agency	70,722,000.00	70,722,000.00	-	70,722,000.00	-
052110600100	College of Health Sciences & Technology, Nguru	251,809,000.00	251,809,000.00	198,280,195.00	292,700,000.00	-
052111300100	Yobe State Drugs & Medical Consumables Management Ag	40,953,000.00	953,000.00	-	140,953,000.00	-
052111500100	Yobe Emergency Medical Ambulance Services	125,251,000.00	3,251,000.00	-	125,251,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	1,570,870,000.00	1,570,870,000.00	1,210,026,322.00	2,085,513,000.00	-
053500100100	Ministry of Environment	816,723,000.00	816,723,000.00	678,927,828.00	1,180,600,000.00	-
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	694,752,000.00	694,752,000.00	492,362,413.00	846,100,000.00	-
053505600100	North East Arid Zone Development Programme (NEAZDP)	59,395,000.00	59,395,000.00	38,736,081.00	58,813,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAIN	568,985,000.00	568,985,000.00	412,507,314.00	607,122,000.00	-
055100100100	Ministry for Local Government & Chieftaincy Affairs	110,409,000.00	110,409,000.00	79,007,958.00	117,989,000.00	-
055100200100	Emirate Council	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS & DISASTE	55,380,000.00	55,380,000.00	49,169,101.00	74,675,000.00	-
055400100100	Ministry of Humanitarian Affairs & Disaster Management	55,380,000.00	55,380,000.00	49,169,101.00	74,675,000.00	-
056300000000	MINISTRY OF HIGHER EDUCATION, SCIENCE & TEC	9,100,143,000.00	9,100,143,000.00	7,984,356,180.00	11,881,231,000.00	-
056300100100	Ministry of Higher Education, Science & Technology	74,210,000.00	74,210,000.00	56,448,532.00	82,866,000.00	-
056301800100	Mai Idriss Aloomaa Polytechnic, Geidam	581,812,000.00	581,812,000.00	557,118,597.00	874,600,000.00	-
056302100100	Yobe State University (YSU)	3,959,098,000.00	3,959,098,000.00	3,822,118,660.00	5,606,623,000.00	-

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Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
056305600100	Yobe State Scholarship Board	60,522,000.00	60,522,000.00	44,932,617.00	66,614,000.00	-
056306500100	Umar Suleiman College of Education, Gashua	1,691,245,000.00	1,691,245,000.00	1,296,501,377.00	1,900,828,000.00	-
056306600100	College of Administration, Management & Technology (CAMT)	1,074,870,000.00	1,074,870,000.00	935,530,091.00	1,449,100,000.00	-
056306700100	College of Agriculture, Science & Technology (COAST), Gashua	836,538,000.00	836,538,000.00	646,005,565.00	982,800,000.00	-
056306800100	College of Education & Legal Studies (COELS), Nguru	821,848,000.00	821,848,000.00	625,700,741.00	917,800,000.00	-

Yobe State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Other Non-Debt Recurrent Expenditure</i>	<i>62,478,215,000.00</i>	<i>81,896,215,000.00</i>	<i>62,070,230,645.00</i>	<i>119,539,350,000.00</i>	<i>6,842,455,000.00</i>
01000000000	ADMINISTRATION	20,810,377,000.00	38,746,477,000.00	32,256,317,026.00	37,391,703,000.00	372,100,000.00
01110000000	GOVERNOR'S OFFICE	5,781,077,000.00	12,545,177,000.00	10,896,661,650.00	11,467,000,000.00	39,300,000.00
011100100100	Government House	4,495,000,000.00	9,997,000,000.00	9,030,797,205.00	7,559,000,000.00	30,000,000.00
011100100200	Deputy Governor's Office	859,000,000.00	2,156,000,000.00	1,757,855,886.00	1,587,000,000.00	-
011100300100	Special Adviser on Budget	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100300200	Special Adviser on Basic & Secondary Education	6,000,000.00	6,000,000.00	2,000,185.00	6,000,000.00	300,000.00
011100300300	Special Adviser on Finance	6,000,000.00	6,000,000.00	1,490,000.00	6,000,000.00	300,000.00
011100300400	Special Adviser on Legal Matters	6,000,000.00	6,000,000.00	1,750,495.00	6,000,000.00	300,000.00
011100300500	Special Adviser on Local Government Affairs	6,000,000.00	6,000,000.00	2,000,176.00	6,000,000.00	300,000.00
011100300600	Special Adviser on Housing & Urban Development	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100300700	Special Adviser on Political and Legislative Matters	6,000,000.00	6,000,000.00	2,250,029.00	6,000,000.00	300,000.00
011100300800	Special Adviser on Security	6,000,000.00	6,000,000.00	2,250,000.00	6,000,000.00	300,000.00
011100300900	Special Adviser on Works	6,000,000.00	6,000,000.00	1,998,302.00	6,000,000.00	300,000.00
011100301000	Special Adviser on Health	6,000,000.00	6,000,000.00	2,000,195.00	6,000,000.00	300,000.00
011100301100	Special Adviser on Agriculture	6,000,000.00	6,000,000.00	1,997,880.00	6,000,000.00	300,000.00
011100301200	Special Adviser on Religious Matters	6,000,000.00	6,000,000.00	2,250,290.00	6,000,000.00	300,000.00
011100301300	Special Adviser on Commerce	6,000,000.00	6,000,000.00	2,249,936.00	6,000,000.00	300,000.00
011100301400	Special Adviser on Water and Sanitation	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100301500	Special Adviser on Transport & Energy	6,000,000.00	6,000,000.00	2,247,776.00	6,000,000.00	300,000.00
011100301600	Special Adviser on Humanitarian Affairs	6,000,000.00	6,000,000.00	2,250,655.00	6,000,000.00	300,000.00
011100301700	Special Adviser on Environment	6,000,000.00	6,000,000.00	2,248,855.00	6,000,000.00	300,000.00
011100301800	Special Adviser on Youth & Sports	6,000,000.00	6,000,000.00	2,229,215.00	6,000,000.00	300,000.00
011100301900	Special Adviser on Women Affairs	6,000,000.00	6,000,000.00	2,000,328.00	6,000,000.00	300,000.00
011100302000	Special Adviser on Small and Medium Enterprises	6,000,000.00	6,000,000.00	3,749,403.00	6,000,000.00	300,000.00
011100302100	Special Adviser on Higher Education	6,000,000.00	6,000,000.00	2,150,500.00	6,000,000.00	300,000.00
011100302200	Special Adviser on Special Duties	6,000,000.00	6,000,000.00	2,002,158.00	6,000,000.00	300,000.00
011100302300	Special Adviser on Inter-Party Affairs	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100302400	Special Adviser on Wealth and Job Creation	6,000,000.00	6,000,000.00	2,000,481.00	6,000,000.00	300,000.00
011100302500	Special Adviser on Community and Social Development	6,000,000.00	6,000,000.00	-	6,000,000.00	300,000.00
011100302600	Special Adviser on Inter-Governmental Affairs	6,000,000.00	6,000,000.00	3,496,933.00	6,000,000.00	300,000.00
011100302700	Special Adviser on Investment	6,000,000.00	6,000,000.00	1,749,377.00	6,000,000.00	300,000.00
011100302800	Special Adviser on Rural Development	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
011100302900	Special Adviser on Policy Delivery	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
011100303000	Special Adviser on Rural Electrification	6,000,000.00	6,000,000.00	2,247,913.00	6,000,000.00	300,000.00
011100303100	Special Adviser on Livestock Development	6,000,000.00	6,000,000.00	3,496,869.00	6,000,000.00	300,000.00
011100500100	Sustainable Development Goals (SDG)	81,882,000.00	46,982,000.00	9,225,000.00	2,000,000,000.00	-
011101000100	Bureau for Public Procurement (BPP)	159,195,000.00	159,195,000.00	40,175,000.00	135,000,000.00	-
01120000000	YOBE STATE HOUSE OF ASSEMBLY	2,824,500,000.00	3,384,500,000.00	2,786,444,100.00	4,751,200,000.00	-
011200300100	House of Assembly	2,651,300,000.00	3,231,300,000.00	2,776,436,104.00	4,618,000,000.00	-
011200400100	House of Assembly Service Commission	173,200,000.00	153,200,000.00	10,007,996.00	133,200,000.00	-

Yobe State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
012300000000	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	322,052,000.00	339,052,000.00	80,334,120.00	426,673,000.00	15,500,000.00
012300100100	Ministry of Home Affairs, Information & Culture	140,900,000.00	152,900,000.00	63,210,119.00	241,271,000.00	15,000,000.00
012300300100	Yobe State Television (Ytv)	83,797,000.00	83,797,000.00	2,250,000.00	63,047,000.00	-
012300400100	Yobe Broadcasting Corporation (YBC)	23,351,000.00	23,351,000.00	4,786,500.00	48,351,000.00	500,000.00
012301300100	Yobe State Printing Corporation	8,175,000.00	8,175,000.00	525,000.00	8,175,000.00	-
012305700100	Yobe State Council for Arts & Culture	65,829,000.00	70,829,000.00	9,562,501.00	65,829,000.00	-
012500000000	HEAD OF SERVICE	2,019,001,000.00	4,979,001,000.00	4,293,115,106.00	3,754,000,000.00	-
012500100100	Office of the Head of Civil Service	2,019,001,000.00	4,979,001,000.00	4,293,115,106.00	3,754,000,000.00	-
014000000000	AUDIT DEPARTMENT	393,844,000.00	478,844,000.00	270,137,705.00	382,313,000.00	1,500,000.00
014000100100	Office of the State Auditor-General	283,700,000.00	368,700,000.00	263,412,388.00	283,700,000.00	-
014000200100	Office of the LG Auditor-General	28,613,000.00	28,613,000.00	3,725,317.00	48,613,000.00	-
014000300100	Audit Service Board	81,531,000.00	81,531,000.00	3,000,000.00	50,000,000.00	1,500,000.00
014700000000	SERVICE COMMISSIONS	64,951,000.00	64,951,000.00	40,860,229.00	81,146,000.00	-
014700100100	Civil Service Commission	64,951,000.00	64,951,000.00	40,860,229.00	81,146,000.00	-
014800000000	ELECTORAL COMMISSION	24,250,000.00	64,250,000.00	30,665,689.00	104,000,000.00	-
014800100100	State Independent Electoral Commission (SIEC)	24,250,000.00	64,250,000.00	30,665,689.00	104,000,000.00	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	43,240,000.00	43,240,000.00	3,018,915.00	49,240,000.00	800,000.00
014900100100	Local Government Service Commission	36,790,000.00	36,790,000.00	2,793,915.00	42,790,000.00	800,000.00
014903500100	Local Government Pension Board	6,450,000.00	6,450,000.00	225,000.00	6,450,000.00	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	7,811,162,000.00	16,421,162,000.00	13,837,850,660.00	14,774,831,000.00	-
016100100100	Office of the Secretary to the State Government	5,857,600,000.00	13,397,600,000.00	11,293,927,633.00	10,974,269,000.00	-
016100200100	Unicef Coordinator	610,000.00	610,000.00	175,025.00	610,000.00	-
016100300100	Landscape Unit	305,000.00	305,000.00	100,000.00	305,000.00	-
016100400100	National Volunteer Unit	130,000.00	130,000.00	50,000.00	130,000.00	-
016100500100	Maintenance Unit	305,000.00	305,000.00	125,000.00	305,000.00	-
016100600100	Lagos Liaison Office	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	-
016100700100	Kaduna Liaison Office	7,812,000.00	7,812,000.00	1,000,000.00	7,812,000.00	-
016100800100	Abuja Liaison Office	113,400,000.00	83,400,000.00	30,450,000.00	113,400,000.00	-
016100900100	Maiduguri Liaison Office	3,000,000.00	3,000,000.00	455,000.00	3,000,000.00	-
016101100100	Yobe State Agency for Community and Social Development	-	-	-	127,000,000.00	-
016103700100	Yobe State Pilgrims' Commission	1,822,000,000.00	2,922,000,000.00	2,508,068,002.00	3,542,000,000.00	-
016200000000	MINISTRY OF RELIGIOUS AFFAIRS	1,526,300,000.00	426,300,000.00	17,228,852.00	1,601,300,000.00	315,000,000.00
016200100100	Ministry of Religious Affairs	360,000,000.00	110,000,000.00	9,003,852.00	1,035,000,000.00	315,000,000.00
016200100200	Yobe Mosque & Islamic Centre	6,300,000.00	6,300,000.00	225,000.00	6,300,000.00	-
016200200100	Yobe State Hisbah Commission	1,160,000,000.00	310,000,000.00	8,000,000.00	560,000,000.00	-
020000000000	ECONOMIC	20,852,255,000.00	24,781,585,000.00	18,455,309,492.00	42,899,210,000.00	1,412,825,000.00
021500000000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	3,849,280,000.00	3,269,280,000.00	2,586,582,357.00	8,047,650,000.00	1,176,000,000.00
021500100100	Ministry of Agriculture & Natural Resources	3,612,175,000.00	3,132,175,000.00	2,581,294,857.00	7,835,000,000.00	1,120,000,000.00
021510200100	Agricultural Development Programme (ADP)	187,500,000.00	87,500,000.00	4,500,000.00	195,500,000.00	56,000,000.00
021511000100	Fertilizer Blending Plant	49,605,000.00	49,605,000.00	787,500.00	17,150,000.00	-
022000000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	10,336,868,000.00	16,271,918,000.00	13,379,400,722.00	14,143,715,000.00	-

Yobe State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
022000100100	Ministry of Finance & Economic Development	620,196,000.00	635,246,000.00	401,435,253.00	587,196,000.00	-
022000100300	Miscellaneous Expenses Unit	7,791,000,000.00	13,841,000,000.00	11,782,892,468.00	11,251,500,000.00	-
022000100400	Consolidated Revenue Fund Charges Unit	470,000,000.00	400,000,000.00	342,350,000.00	470,000,000.00	-
022000200100	Debt Management Office (DMO)	450,000.00	450,000.00	112,500.00	450,000.00	-
022000700100	Office of the Accountant-General	26,620,000.00	26,620,000.00	18,686,999.00	31,155,000.00	-
022000700200	Project Financial Management Unit	450,000.00	450,000.00	112,500.00	450,000.00	-
022000700400	Efficiency Unit	300,000.00	300,000.00	-	300,000.00	-
022000800100	Yobe Internal Revenue Service (YIRS)	1,427,852,000.00	1,367,852,000.00	833,811,002.00	1,802,664,000.00	-
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	1,266,085,000.00	574,365,000.00	243,954,742.00	3,309,875,000.00	-
022200100100	Ministry of Commerce, Industry & Tourism	388,600,000.00	196,880,000.00	121,336,723.00	628,600,000.00	-
022201800100	Yobe State Agency for Public Private Partnership & Investm	457,760,000.00	357,760,000.00	122,093,019.00	2,261,550,000.00	-
022205100100	Small & Medium Scale Industries Credit Board	9,725,000.00	9,725,000.00	525,000.00	9,725,000.00	-
022205900100	Yobe State Micro-Finance Bank	400,000,000.00	-	-	400,000,000.00	-
022206100100	Pre-Stress Concrete Pole Industry	10,000,000.00	10,000,000.00	-	10,000,000.00	-
022700000000	MINISTRY OF WEALTH CREATION, EMPOWERMENT	340,000,000.00	145,000,000.00	41,021,821.00	2,220,000,000.00	10,000,000.00
022700100100	Ministry of Wealth Creation, Empowerment & Employment	340,000,000.00	145,000,000.00	41,021,821.00	2,220,000,000.00	10,000,000.00
022800000000	INFORMATION TECHNOLOGY DEVELOPMENT AGEN	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	-
022800700100	Information Technology Development Agency (YITDA)	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	1,835,950,000.00	1,755,950,000.00	1,437,104,448.00	2,307,400,000.00	1,000,000.00
022900100100	Ministry of Transport and Energy	187,400,000.00	207,400,000.00	46,981,611.00	187,400,000.00	1,000,000.00
022900300100	Rural Electrification Board (REB)	1,500,000,000.00	1,400,000,000.00	1,325,416,500.00	1,500,000,000.00	-
022905500100	Yobe Road Traffic Agency (YOROTA)	120,550,000.00	120,550,000.00	60,206,337.00	100,000,000.00	-
022905600100	Cargo Airport Agency	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
023400000000	MINISTRY OF WORKS	45,573,000.00	45,573,000.00	6,258,073.00	5,535,254,000.00	-
023400100100	Ministry of Works	34,574,000.00	34,574,000.00	4,008,072.00	34,574,000.00	-
023400400100	Yobe Road Maintenance Agency (YORMA)	10,999,000.00	10,999,000.00	2,250,001.00	6,000,000.00	-
023400500100	Rural Road Fund Authority	-	-	-	244,125,000.00	-
023400600100	Rural Access Road Authority	-	-	-	5,250,555,000.00	-
023800000000	MINISTRY OF BUDGET & ECONOMIC PLANNING	1,467,123,000.00	977,123,000.00	301,640,197.00	4,929,463,000.00	15,000,000.00
023800100100	Ministry of Budget & Economic Planning	1,312,050,000.00	822,050,000.00	296,040,197.00	3,003,903,000.00	15,000,000.00
023800100200	Budget Monitoring & Inspection Unit	3,300,000.00	3,300,000.00	600,000.00	3,300,000.00	-
023800100300	Statistics Department	2,550,000.00	2,550,000.00	500,000.00	-	-
023800100400	Donor Coordination Unit	6,000,000.00	6,000,000.00	-	6,000,000.00	-
023800100500	New Partnership for African Development (NEPAD) Unit	13,500,000.00	13,500,000.00	4,500,000.00	13,500,000.00	-
023800100600	State Development Plan (SDP) Unit	7,723,000.00	7,723,000.00	-	400,000,000.00	-
023800100700	Human Capital Development & Demographic Dividend Office	-	-	-	363,700,000.00	-
023800100800	Open Government Partnership (OGP) Office	-	-	-	200,550,000.00	-
023800400100	State Bureau of Statistics (SBS)	122,000,000.00	122,000,000.00	-	938,510,000.00	-
025000000000	FISCAL RESPONSIBILITY BOARD (FRB)	163,750,000.00	163,750,000.00	28,900,000.00	196,350,000.00	-
025000100100	Fiscal Responsibility Board (FRB)	163,750,000.00	163,750,000.00	28,900,000.00	196,350,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	309,366,000.00	340,366,000.00	238,369,585.00	379,030,000.00	-

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Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
025200100100	Ministry of Water Resources	29,000,000.00	29,000,000.00	4,961,902.00	64,030,000.00	-
025210200100	Yobe State Water Corporation	217,366,000.00	247,366,000.00	188,407,683.00	250,000,000.00	-
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	63,000,000.00	64,000,000.00	45,000,000.00	65,000,000.00	-
025300000000	MINISTRY OF HOUSING & URBAN DEVELOPMENT	273,650,000.00	423,650,000.00	31,252,800.00	324,125,000.00	-
025300100100	Ministry of Housing & Urban Development	72,000,000.00	72,000,000.00	21,647,800.00	72,000,000.00	-
025300700100	Fire and Rescue Service	100,000,000.00	250,000,000.00	3,600,000.00	161,125,000.00	-
025301000100	Housing & Property Development Corporation	101,650,000.00	101,650,000.00	6,005,000.00	91,000,000.00	-
026000000000	MINISTRY OF LAND & SOLID MINERALS	166,725,000.00	166,725,000.00	4,900,000.00	99,750,000.00	-
026000300100	Yobe Geographic Information Service (YOGIS)	166,725,000.00	166,725,000.00	4,900,000.00	99,750,000.00	-
026500000000	MINISTRY OF LIVESTOCK DEVELOPMENT	603,885,000.00	453,885,000.00	104,924,747.00	1,155,598,000.00	210,825,000.00
026500100100	Ministry of Livestock Development	500,000,000.00	350,000,000.00	101,112,247.00	970,000,000.00	210,825,000.00
026500200100	Modern Abattoir	20,635,000.00	20,635,000.00	112,500.00	48,600,000.00	-
026500300100	Pilot Livestock	83,250,000.00	83,250,000.00	3,700,000.00	136,998,000.00	-
030000000000	LAW & JUSTICE	1,162,963,000.00	1,081,063,000.00	365,047,416.00	1,345,155,000.00	3,800,000.00
031800000000	JUDICIAL SERVICE COMMISSION	793,425,000.00	753,425,000.00	271,717,894.00	768,425,000.00	800,000.00
031801100100	Judicial Service Commission	43,300,000.00	43,300,000.00	8,572,334.00	37,300,000.00	800,000.00
031805100100	High Court of Justice	436,805,000.00	386,805,000.00	164,930,000.00	397,805,000.00	-
031805200100	Sharia Court Division	43,700,000.00	53,700,000.00	22,895,560.00	63,700,000.00	-
031805300100	Sharia Court of Appeal	238,000,000.00	238,000,000.00	74,250,000.00	238,000,000.00	-
031805400300	Rent Tribunal	10,600,000.00	10,600,000.00	400,000.00	10,600,000.00	-
031805400400	Sanitation Court	10,900,000.00	10,900,000.00	600,000.00	10,900,000.00	-
031805400500	Revenue Court	10,120,000.00	10,120,000.00	70,000.00	10,120,000.00	-
032600000000	MINISTRY OF JUSTICE	369,538,000.00	327,638,000.00	93,329,522.00	576,730,000.00	3,000,000.00
032600100100	Ministry of Justice	209,538,000.00	165,638,000.00	53,439,522.00	185,000,000.00	-
032600100200	Prerogative of Mercy	47,000,000.00	49,000,000.00	29,890,000.00	85,700,000.00	-
032600200100	Justice Sector Reform Team (JSRT)	33,000,000.00	33,000,000.00	-	33,000,000.00	-
032600200200	Victim Support Fund Office	-	-	-	193,030,000.00	3,000,000.00
032605100200	Administration of Justice	80,000,000.00	80,000,000.00	10,000,000.00	80,000,000.00	-
050000000000	SOCIAL	19,652,620,000.00	17,287,090,000.00	10,993,556,711.00	37,903,282,000.00	5,053,730,000.00
051300000000	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUN	707,375,000.00	557,375,000.00	298,918,183.00	1,503,950,000.00	-
051300100100	Ministry of Youth, Sports, Social & Community Development	355,400,000.00	205,400,000.00	50,830,183.00	336,400,000.00	-
051300100200	Yobe State Sports Council	182,725,000.00	182,725,000.00	105,307,000.00	256,000,000.00	-
051300100300	Yobe Desert Stars	168,100,000.00	168,100,000.00	142,681,000.00	255,400,000.00	-
051305200100	NYSC Fika	1,150,000.00	1,150,000.00	100,000.00	1,150,000.00	-
051305300100	Yobe State Commission for Persons with Disability (PWD)	-	-	-	655,000,000.00	-
051400000000	MINISTRY OF WOMEN AFFAIRS	275,500,000.00	275,500,000.00	93,126,000.00	1,275,500,000.00	-
051400100100	Ministry of Women Affairs	275,500,000.00	275,500,000.00	93,126,000.00	1,275,500,000.00	-
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	9,712,548,000.00	7,810,568,000.00	5,068,549,847.00	12,273,212,000.00	4,030,500,000.00
051700100100	Ministry of Basic & Secondary Education	7,347,135,000.00	5,797,255,000.00	4,236,337,876.00	9,556,451,000.00	4,000,000,000.00
051700100200	French, Kanuri & Arabic Centre	1,652,000.00	1,652,000.00	90,096.00	2,000,000.00	-
051700300100	State Universal Basic Education Board (SUBEB)	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	-

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Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
051700800100	Yobe State Library Board	8,400,000.00	8,400,000.00	750,000.00	8,400,000.00	-
051701000100	Agency for Mass Education	25,400,000.00	25,400,000.00	600,000.00	27,400,000.00	-
051703000100	Zonal Inspectorate	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	-
051703100100	Arabic & Islamic Education Board	1,260,000,000.00	1,073,000,000.00	395,023,136.00	1,240,000,000.00	-
051705400100	Teaching Service Board	477,560,000.00	496,560,000.00	171,432,968.00	457,560,000.00	-
051705500100	Science & Technical Schools Board	286,500,000.00	129,000,000.00	78,037,110.00	275,500,000.00	30,500,000.00
051706400100	Educational Resource Centre	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	-
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	2,721,337,000.00	3,142,787,000.00	1,997,879,424.00	6,479,392,000.00	413,200,000.00
052100100100	Ministry of Health & Human Services	800,000,000.00	700,000,000.00	367,918,935.00	739,200,000.00	101,000,000.00
052100100200	Epidemiological Unit	600,000.00	600,000.00	161,000.00	600,000.00	-
052100100300	National Programme on Immunisation (NPI) Unit	600,000.00	600,000.00	201,000.00	600,000.00	-
052100200100	Yobe State Contributory Healthcare Management Agency (YCHMA)	25,000,000.00	25,150,000.00	6,000,000.00	453,750,000.00	200,000.00
052100300100	Yobe State Primary Healthcare Board	217,200,000.00	217,400,000.00	73,000,000.00	2,106,000,000.00	200,000,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	315,000,000.00	965,000,000.00	801,369,631.00	615,000,000.00	60,000,000.00
052103300100	Yobe State Aids Control Agency (YOSACA)	146,745,000.00	137,145,000.00	82,725,000.00	574,550,000.00	-
052110200100	Hospital Management Board (HMB)	426,000,000.00	386,400,000.00	349,864,181.00	795,500,000.00	-
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	120,000,000.00	260,000,000.00	175,083,682.00	420,000,000.00	-
052110500100	Health Facilities Inspection & Monitoring Agency	146,000,000.00	146,300,000.00	36,322,264.00	146,000,000.00	2,000,000.00
052110600100	College of Health Sciences & Technology, Nguru	115,000,000.00	95,000,000.00	56,656,823.00	115,000,000.00	-
052110700100	Family Support MCHC	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	-
052111300100	Yobe State Drugs & Medical Consumables Management Agency	232,000,000.00	82,000,000.00	9,000,000.00	232,000,000.00	50,000,000.00
052111500100	Yobe Emergency Medical Ambulance Services	174,942,000.00	124,942,000.00	39,014,408.00	278,942,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	457,940,000.00	347,940,000.00	117,413,514.00	5,860,940,000.00	5,000,000.00
053500100100	Ministry of Environment	241,900,000.00	171,900,000.00	46,502,814.00	5,073,900,000.00	-
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	189,800,000.00	149,800,000.00	69,911,500.00	309,800,000.00	-
053505600100	North East Arid Zone Development Programme (NEAZDP)	19,440,000.00	19,440,000.00	600,000.00	220,440,000.00	5,000,000.00
053505700100	Afforestation Programme	6,800,000.00	6,800,000.00	399,200.00	6,800,000.00	-
053505800100	Great Green World Agency	-	-	-	250,000,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS	50,000,000.00	50,000,000.00	4,496,454.00	50,000,000.00	2,000,000.00
055100100100	Ministry for Local Government & Chieftaincy Affairs	50,000,000.00	50,000,000.00	4,496,454.00	50,000,000.00	2,000,000.00
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT	2,216,473,000.00	2,486,473,000.00	1,681,282,556.00	5,893,973,000.00	600,000,000.00
055400100100	Ministry of Humanitarian Affairs & Disaster Management	971,973,000.00	241,973,000.00	51,037,320.00	3,888,973,000.00	600,000,000.00
055400800100	State Emergency Management Agency (SEMA)	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	-
056300000000	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY	3,511,447,000.00	2,616,447,000.00	1,731,890,733.00	4,566,315,000.00	3,030,000.00
056300100100	Ministry of Higher Education, Science & Technology	515,766,000.00	205,766,000.00	38,916,495.00	858,000,000.00	3,030,000.00
056300100300	Remedial Programme	1,425,000.00	1,425,000.00	101,012.00	1,500,000.00	-
056301800100	Mai Idriss Aloomaa Polytechnic, Geidam	164,500,000.00	94,500,000.00	10,762,555.00	264,500,000.00	-
056302100100	Yobe State University (YSU)	430,001,000.00	950,001,000.00	729,666,926.00	1,047,560,000.00	-
056305600100	Yobe State Scholarship Board	1,977,500,000.00	977,500,000.00	770,413,664.00	1,941,500,000.00	-
056306500100	Umar Suleiman College of Education, Gashua	118,500,000.00	160,500,000.00	98,906,984.00	118,500,000.00	-
056306600100	College of Administration, Management & Technology (CAMT)	118,500,000.00	108,500,000.00	44,406,548.00	143,500,000.00	-

Yobe State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
056306700100	College of Agriculture, Science & Technology (COAST), Guj	86,255,000.00	66,255,000.00	23,955,934.00	92,255,000.00	-
056306800100	College of Education & Legal Studies (COELS), Nguru	99,000,000.00	52,000,000.00	14,760,615.00	99,000,000.00	-

Yobe State Government 2026 Approved Budget - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<u>Total Debt Service Expenditure</u>	<u>18,856,000,000.00</u>	<u>15,486,000,000.00</u>	<u>10,850,940,801.91</u>	<u>18,060,000,000.00</u>	<u>-</u>
020000000000	ECONOMIC	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
022000000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMEN	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
022000100400	Consolidated Revenue Fund Charges Unit	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Capital Expenditure</i>	<i>175,342,213,000.00</i>	<i>158,089,213,000.00</i>	<i>109,866,372,958.00</i>	<i>291,903,650,000.00</i>	<i>750,000,000.00</i>
01000000000	ADMINISTRATION	14,173,845,000.00	16,097,845,000.00	10,761,227,214.00	16,144,455,000.00	-
01110000000	GOVERNOR'S OFFICE	1,105,000,000.00	5,000,000.00	-	450,000,000.00	-
011100500100	Sustainable Development Goals (SDG)	1,000,000,000.00	-	-	150,000,000.00	-
011101000100	Bureau for Public Procurement (BPP)	105,000,000.00	5,000,000.00	-	300,000,000.00	-
01120000000	YOBE STATE HOUSE OF ASSEMBLY	628,000,000.00	138,000,000.00	41,770,000.00	1,727,000,000.00	-
011200300100	House of Assembly	628,000,000.00	138,000,000.00	41,770,000.00	1,727,000,000.00	-
01230000000	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	1,188,000,000.00	12,000,000.00	-	3,105,000,000.00	-
012300100100	Ministry of Home Affairs, Information & Culture	690,000,000.00	10,000,000.00	-	530,000,000.00	-
012300300100	Yobe State Television (Ytv)	65,000,000.00	-	-	80,000,000.00	-
012300400100	Yobe Broadcasting Corporation (YBC)	93,000,000.00	2,000,000.00	-	2,193,000,000.00	-
012301300100	Yobe State Printing Corporation	230,000,000.00	-	-	212,000,000.00	-
012305700100	Yobe State Council for Arts & Culture	110,000,000.00	-	-	90,000,000.00	-
01250000000	HEAD OF SERVICE	3,955,000,000.00	4,810,000,000.00	2,650,195,237.00	3,755,000,000.00	-
012500100100	Office of the Head of Civil Service	3,955,000,000.00	4,810,000,000.00	2,650,195,237.00	3,755,000,000.00	-
01400000000	AUDIT DEPARTMENT	220,500,000.00	70,500,000.00	38,192,462.00	250,500,000.00	-
014000100100	Office of the State Auditor-General	70,000,000.00	-	-	70,000,000.00	-
014000200100	Office of the LG Auditor-General	60,000,000.00	50,000,000.00	20,627,462.00	90,000,000.00	-
014000300100	Audit Service Board	90,500,000.00	20,500,000.00	17,565,000.00	90,500,000.00	-
01470000000	SERVICE COMMISSIONS	30,000,000.00	10,000,000.00	-	30,000,000.00	-
014700100100	Civil Service Commission	30,000,000.00	10,000,000.00	-	30,000,000.00	-
01480000000	ELECTORAL COMMISSION	15,000,000.00	15,000,000.00	-	15,000,000.00	-
014800100100	State Independent Electoral Commission (SIEC)	15,000,000.00	15,000,000.00	-	15,000,000.00	-
01490000000	LOCAL GOVERNMENT SERVICE COMMISSION	54,000,000.00	19,000,000.00	-	74,000,000.00	-
014900100100	Local Government Service Commission	40,000,000.00	5,000,000.00	-	40,000,000.00	-
014903500100	Local Government Pension Board	14,000,000.00	14,000,000.00	-	34,000,000.00	-
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	6,370,345,000.00	10,780,345,000.00	7,991,169,515.00	5,633,955,000.00	-
016100100100	Office of the Secretary to the State Government	6,090,345,000.00	10,780,345,000.00	7,991,169,515.00	5,310,955,000.00	-
016101100100	Yobe State Agency for Community and Social Development	-	-	-	53,000,000.00	-
016103700100	Yobe State Pilgrims' Commission	280,000,000.00	-	-	270,000,000.00	-
01620000000	MINISTRY OF RELIGIOUS AFFAIRS	608,000,000.00	238,000,000.00	39,900,000.00	1,104,000,000.00	-
016200100100	Ministry of Religious Affairs	545,000,000.00	225,000,000.00	39,900,000.00	1,041,000,000.00	-
016200200100	Yobe State Hisbah Commission	63,000,000.00	13,000,000.00	-	63,000,000.00	-
02000000000	ECONOMIC	91,239,502,000.00	116,906,502,000.00	86,688,207,802.00	152,802,625,000.00	320,000,000.00
02150000000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	9,937,000,000.00	6,785,000,000.00	3,275,226,710.00	12,376,000,000.00	170,000,000.00
021500100100	Ministry of Agriculture & Natural Resources	9,603,000,000.00	6,772,000,000.00	3,275,226,710.00	11,920,000,000.00	170,000,000.00
021510200100	Agricultural Development Programme (ADP)	88,000,000.00	8,000,000.00	-	210,000,000.00	-
021511000100	Fertilizer Blending Plant	246,000,000.00	5,000,000.00	-	246,000,000.00	-
02200000000	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT	841,000,000.00	528,000,000.00	50,063,357.00	1,074,000,000.00	-
022000100100	Ministry of Finance & Economic Development	334,000,000.00	310,000,000.00	50,063,357.00	510,000,000.00	-
022000800100	Yobe Internal Revenue Service (YIRS)	507,000,000.00	218,000,000.00	-	564,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	9,531,822,000.00	24,175,822,000.00	19,069,313,470.00	26,773,000,000.00	-
022200100100	Ministry of Commerce, Industry & Tourism	7,930,000,000.00	23,750,000,000.00	18,939,813,470.00	24,385,000,000.00	-
022201800100	Yobe State Agency for Public Private Partnership & Investm	728,500,000.00	33,500,000.00	-	172,000,000.00	-
022205100100	Small & Medium Scale Industries Credit Board	637,321,000.00	337,321,000.00	125,000,000.00	2,000,000,000.00	-
022205200100	Yobe State Hotels Board	148,000,000.00	48,000,000.00	4,500,000.00	148,000,000.00	-
022206100100	Pre-Stress Concrete Pole Industry	88,001,000.00	7,001,000.00	-	68,000,000.00	-
022700000000	MINISTRY OF WEALTH CREATION, EMPOWERMENT	3,400,000,000.00	1,200,000,000.00	666,219,106.00	1,610,000,000.00	-
022700100100	Ministry of Wealth Creation, Empowerment & Employment	3,400,000,000.00	1,200,000,000.00	666,219,106.00	1,610,000,000.00	-
022800000000	INFORMATION TECHNOLOGY DEVELOPMENT AGEN	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	-
022800700100	Information Technology Development Agency (YITDA)	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	11,681,225,000.00	14,511,225,000.00	9,309,689,215.00	19,370,000,000.00	-
022900100100	Ministry of Transport and Energy	6,070,000,000.00	2,950,000,000.00	1,513,290,775.00	13,770,000,000.00	-
022900300100	Rural Electrification Board (REB)	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	-
022905500100	Yobe Road Traffic Agency (YOROTA)	111,225,000.00	11,225,000.00	-	100,000,000.00	-
023400000000	MINISTRY OF WORKS	31,542,278,000.00	54,905,278,000.00	44,972,488,480.00	63,288,000,000.00	-
023400100100	Ministry of Works	26,042,278,000.00	49,955,278,000.00	40,137,712,630.00	39,138,000,000.00	-
023400400100	Yobe Road Maintenance Agency (YORMA)	5,500,000,000.00	4,950,000,000.00	4,834,775,850.00	6,150,000,000.00	-
023400500100	Rural Road Fund Authority	-	-	-	-	-
023400600100	Rural Access Road Authority	-	-	-	18,000,000,000.00	-
023800000000	MINISTRY OF BUDGET & ECONOMIC PLANNING	2,189,000,000.00	2,299,000,000.00	2,223,360,000.00	1,642,000,000.00	-
023800100100	Ministry of Budget & Economic Planning	2,189,000,000.00	2,299,000,000.00	2,223,360,000.00	1,222,000,000.00	-
023800400100	State Bureau of Statistics (SBS)	-	-	-	420,000,000.00	-
025000000000	FISCAL RESPONSIBILITY BOARD (FRB)	188,000,000.00	55,000,000.00	-	255,400,000.00	-
025000100100	Fiscal Responsibility Board (FRB)	188,000,000.00	55,000,000.00	-	255,400,000.00	-
025200000000	MINISTRY OF WATER RESOURCES	8,196,000,000.00	4,146,000,000.00	2,429,754,123.00	7,967,225,000.00	150,000,000.00
025200100100	Ministry of Water Resources	3,275,000,000.00	1,965,000,000.00	1,065,017,804.00	3,695,000,000.00	20,000,000.00
025210200100	Yobe State Water Corporation	2,470,000,000.00	450,000,000.00	320,837,802.00	1,550,000,000.00	-
025210300100	Rural Water Supply & Sanitation Agency (RUWASA)	2,451,000,000.00	1,731,000,000.00	1,043,898,517.00	2,722,225,000.00	130,000,000.00
025300000000	MINISTRY OF HOUSING & URBAN DEVELOPMENT	10,405,999,000.00	6,065,999,000.00	3,802,060,012.00	9,818,000,000.00	-
025300100100	Ministry of Housing & Urban Development	8,602,999,000.00	5,552,999,000.00	3,802,060,012.00	7,638,000,000.00	-
025300700100	Fire and Rescue Service	293,000,000.00	503,000,000.00	-	530,000,000.00	-
025301000100	Housing & Property Development Corporation	1,510,000,000.00	10,000,000.00	-	1,650,000,000.00	-
026000000000	MINISTRY OF LAND & SOLID MINERALS	2,071,178,000.00	1,721,178,000.00	549,867,829.00	2,026,000,000.00	-
026000300100	Yobe Geographic Information Service (YOGIS)	2,071,178,000.00	1,721,178,000.00	549,867,829.00	2,026,000,000.00	-
026500000000	MINISTRY OF LIVESTOCK DEVELOPMENT	156,000,000.00	14,000,000.00	-	5,103,000,000.00	-
026500100100	Ministry of Livestock Development	-	-	-	4,680,000,000.00	-
026500200100	Modern Abattoir	88,000,000.00	-	-	288,000,000.00	-
026500300100	Pilot Livestock	68,000,000.00	14,000,000.00	-	135,000,000.00	-
030000000000	LAW & JUSTICE	1,343,000,000.00	725,000,000.00	270,000,000.00	1,448,000,000.00	-
031800000000	JUDICIAL SERVICE COMMISSION	1,195,000,000.00	720,000,000.00	270,000,000.00	1,300,000,000.00	-
031801100100	Judicial Service Commission	60,000,000.00	-	-	55,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
031805100100	High Court of Justice	580,000,000.00	480,000,000.00	120,000,000.00	580,000,000.00	-
031805200100	Sharia Court Division	-	-	-	110,000,000.00	-
031805300100	Sharia Court of Appeal	555,000,000.00	240,000,000.00	150,000,000.00	555,000,000.00	-
032600000000	MINISTRY OF JUSTICE	148,000,000.00	5,000,000.00	-	148,000,000.00	-
032600100100	Ministry of Justice	68,000,000.00	5,000,000.00	-	68,000,000.00	-
032600100200	Prerogative of Mercy	80,000,000.00	-	-	80,000,000.00	-
050000000000	SOCIAL	68,585,866,000.00	24,359,866,000.00	12,146,937,942.00	121,508,570,000.00	430,000,000.00
051300000000	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUN	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,745,000,000.00	-
051300100100	Ministry of Youth, Sports, Social & Community Developmen	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	-
051305300100	Yobe State Commission for Persons with Disability (PWD)	-	-	-	250,000,000.00	-
051400000000	MINISTRY OF WOMEN AFFAIRS	1,587,000,000.00	388,000,000.00	90,474,000.00	737,000,000.00	-
051400100100	Ministry of Women Affairs	1,587,000,000.00	388,000,000.00	90,474,000.00	737,000,000.00	-
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	15,651,061,000.00	5,670,061,000.00	3,157,121,082.00	27,055,658,000.00	150,000,000.00
051700100100	Ministry of Basic & Secondary Education	10,770,261,000.00	1,988,261,000.00	273,007,521.00	18,823,000,000.00	150,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	-
051700800100	Yobe State Library Board	100,000,000.00	8,000,000.00	-	100,000,000.00	-
051701000100	Agency for Mass Education	21,000,000.00	11,000,000.00	-	19,000,000.00	-
051703100100	Arabic & Islamic Education Board	359,800,000.00	800,000.00	-	612,658,000.00	-
051705400100	Teaching Service Board	200,000,000.00	100,000,000.00	8,425,000.00	200,000,000.00	-
051705500100	Science & Technical Schools Board	200,000,000.00	80,000,000.00	26,000,000.00	301,000,000.00	-
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	30,824,976,000.00	7,496,976,000.00	3,755,484,327.00	50,657,412,000.00	280,000,000.00
052100100100	Ministry of Health & Human Services	14,271,777,000.00	3,059,777,000.00	1,874,506,601.00	22,653,000,000.00	200,000,000.00
052100200100	Yobe State Contributory Healthcare Management Agency (Y	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-
052100300100	Yobe State Primary Healthcare Board	5,740,000,000.00	610,000,000.00	580,041,667.00	10,675,000,000.00	80,000,000.00
052102600100	Yobe State University Teaching Hospital (YSUTH)	3,408,568,000.00	698,568,000.00	557,545,638.00	5,627,000,000.00	-
052103300100	Yobe State Aids Control Agency (YOSACA)	20,000,000.00	7,000,000.00	-	20,000,000.00	-
052110200100	Hospital Management Board (HMB)	1,977,136,000.00	2,218,136,000.00	339,649,735.00	6,643,000,000.00	-
052110400100	Shehu Sule College of Nursing & Midwifery, Damaturu	2,070,857,000.00	450,857,000.00	170,069,883.00	3,363,000,000.00	-
052110500100	Health Facilities Inspection & Monitoring Agency	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
052110600100	College of Health Sciences & Technology, Nguru	1,101,760,000.00	163,760,000.00	152,450,000.00	350,000,000.00	-
052111300100	Yobe State Drugs & Medical Consumables Management Ag	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
052111500100	Yobe Emergency Medical Ambulance Services	518,878,000.00	36,878,000.00	-	681,412,000.00	-
053500000000	MINISTRY OF ENVIRONMENT	5,244,125,000.00	839,125,000.00	698,748,000.00	21,789,000,000.00	-
053500100100	Ministry of Environment	4,851,125,000.00	716,125,000.00	634,900,000.00	19,158,000,000.00	-
053501600100	Yobe State Environmental Protection Agency (YOSEPA)	220,000,000.00	30,000,000.00	25,800,000.00	1,500,000,000.00	-
053505600100	North East Arid Zone Development Programme (NEAZDP)	87,000,000.00	27,000,000.00	-	545,000,000.00	-
053505700100	Afforestation Programme	86,000,000.00	66,000,000.00	38,048,000.00	86,000,000.00	-
053505800100	Great Green World Agency	-	-	-	500,000,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAIN	150,000,000.00	46,000,000.00	15,617,927.00	150,000,000.00	-
055100100100	Ministry for Local Government & Chieftaincy Affairs	150,000,000.00	46,000,000.00	15,617,927.00	150,000,000.00	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS & DISASTE	4,391,704,000.00	1,129,704,000.00	96,588,400.00	236,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
055400100100	Ministry of Humanitarian Affairs & Disaster Management	4,391,704,000.00	1,129,704,000.00	96,588,400.00	236,000,000.00	-
056300000000	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY	9,322,000,000.00	2,686,000,000.00	1,800,211,724.00	11,138,500,000.00	-
056300100100	Ministry of Higher Education, Science & Technology	706,000,000.00	800,000,000.00	765,724,519.00	2,850,000,000.00	-
056301800100	Mai Idriss Aloomo Polytechnic, Geidam	750,000,000.00	350,000,000.00	248,785,582.00	525,000,000.00	-
056302100100	Yobe State University (YSU)	4,576,000,000.00	811,000,000.00	403,611,557.00	5,039,000,000.00	-
056305600100	Yobe State Scholarship Board	10,000,000.00	10,000,000.00	-	10,000,000.00	-
056306500100	Umar Suleiman College of Education, Gashua	820,000,000.00	120,000,000.00	66,333,600.00	830,000,000.00	-
056306600100	College of Administration, Management & Technology (CAMT), Gashua	860,000,000.00	275,000,000.00	135,000,000.00	506,500,000.00	-
056306700100	College of Agriculture, Science & Technology (COAST), Gashua	740,000,000.00	185,000,000.00	180,756,466.00	878,000,000.00	-
056306800100	College of Education & Legal Studies (COELS), Nguru	860,000,000.00	135,000,000.00	-	500,000,000.00	-

Yobe State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	320,796,000,000.00	320,796,000,000.00	235,436,206,558.91	515,532,000,000.00	7,592,455,000.00
2	EXPENDITURES	145,453,787,000.00	162,706,787,000.00	125,569,833,600.91	223,628,350,000.00	6,842,455,000.00
21	PERSONNEL COST	64,119,572,000.00	65,324,572,000.00	52,648,662,154.00	86,029,000,000.00	-
2101	SALARY	53,793,108,000.00	54,949,108,000.00	44,175,813,098.00	71,809,331,000.00	-
210101	SALARIES AND WAGES	53,793,108,000.00	54,949,108,000.00	44,175,813,098.00	71,809,331,000.00	-
21010101	Consolidated Salary	53,668,108,000.00	54,824,108,000.00	44,087,797,827.00	71,679,331,000.00	-
21010103	Consolidated Revenue Fund Charge - Salaries	125,000,000.00	125,000,000.00	88,015,271.00	130,000,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,336,464,000.00	1,485,464,000.00	1,360,975,779.00	2,735,269,000.00	-
210201	ALLOWANCES	355,406,000.00	154,406,000.00	112,335,000.00	871,569,000.00	-
21020101	Non-Regular Allowances	355,406,000.00	154,406,000.00	112,335,000.00	871,569,000.00	-
210202	SOCIAL CONTRIBUTIONS	981,058,000.00	1,331,058,000.00	1,248,640,779.00	1,863,700,000.00	-
21020201	NHIS Contribution	981,058,000.00	1,331,058,000.00	1,248,640,779.00	1,863,700,000.00	-
2103	SOCIAL BENEFITS	8,990,000,000.00	8,890,000,000.00	7,111,873,277.00	11,484,400,000.00	-
210301	SOCIAL BENEFITS	8,990,000,000.00	8,890,000,000.00	7,111,873,277.00	11,484,400,000.00	-
21030101	Gratuity	2,400,000,000.00	2,400,000,000.00	1,313,588,070.00	2,148,500,000.00	-
21030102	Pension	4,900,000,000.00	5,600,000,000.00	5,444,469,285.00	7,785,900,000.00	-
21030103	Death Benefits	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-
21030106	Severance Gratuity	1,200,000,000.00	400,000,000.00	2,062,500.00	1,000,000,000.00	-
22	OTHER RECURRENT COSTS	81,334,215,000.00	97,382,215,000.00	72,921,171,446.91	137,599,350,000.00	6,842,455,000.00
2202	OVERHEAD COST	58,190,677,000.00	80,378,677,000.00	61,001,027,054.00	87,323,627,000.00	6,642,455,000.00
220201	TRAVEL & TRANSPORT - GENERAL	6,501,601,000.00	10,091,701,000.00	7,706,560,863.00	11,311,025,121.20	-
22020101	Local Transport & Traveling - Training	955,982,000.00	1,035,982,000.00	551,967,974.00	1,281,604,009.20	-
22020102	Local Transport & Traveling - Others	2,380,819,000.00	3,281,919,000.00	2,285,727,584.00	3,928,871,112.00	-
22020103	International Transport & Traveling - Training	207,000,000.00	987,000,000.00	804,534,000.00	654,000,000.00	-
22020104	International Transport & Traveling - Others	2,957,800,000.00	4,786,800,000.00	4,064,331,305.00	5,446,550,000.00	-
220202	UTILITIES GENERAL	936,498,000.00	1,077,698,000.00	745,164,201.00	1,321,690,989.90	-
22020201	Electricity Charges	661,834,000.00	821,034,000.00	667,032,021.00	979,890,499.90	-
22020202	Telephone Charges	-	-	-	500,000.00	-
22020203	Internet Access Charges	97,961,000.00	129,961,000.00	57,988,600.00	144,934,213.00	-
22020204	Satellites Broadcasting Access Charges	24,759,000.00	24,759,000.00	41,000.00	23,365,221.00	-
22020205	Water Rates	17,156,000.00	17,156,000.00	245,000.00	8,401,000.00	-
22020206	Sewage Charges	4,138,000.00	4,138,000.00	220,000.00	5,088,056.00	-
22020210	Software Charges/Licence Renewal	130,650,000.00	80,650,000.00	19,637,580.00	159,512,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	10,074,976,000.00	10,575,476,000.00	7,544,478,119.00	12,609,310,730.60	6,546,825,000.00
22020301	Office Stationaries/Computer Consumables	679,150,000.00	738,250,000.00	339,467,840.00	824,028,843.50	-
22020302	Books	2,000,000.00	2,000,000.00	-	27,500,000.00	-
22020303	News Papers	10,237,000.00	10,237,000.00	3,278,000.00	17,319,325.00	-
22020304	Magazines & Periodicals	47,204,000.00	47,204,000.00	19,535,001.00	56,091,102.00	-
22020305	Printing of Non-Security Documents	1,114,966,000.00	947,966,000.00	364,701,133.00	1,094,841,000.00	-
22020306	Printing of Security Documents	179,761,000.00	129,761,000.00	42,002,500.00	138,183,826.10	-

Yobe State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
22020307	Drugs/Laboratory/Medical Supplies	1,506,195,000.00	1,807,595,000.00	1,440,587,637.00	2,668,155,000.00	250,000,000.00
22020308	Field & Camping Materials Supplies	50,215,000.00	52,215,000.00	28,960,000.00	118,945,000.00	-
22020309	Uniforms & Other Clothing	242,157,000.00	267,157,000.00	34,973,179.00	361,655,891.00	-
22020310	Teaching Aids/Instruction Materials	588,991,000.00	898,991,000.00	729,635,240.00	753,265,743.00	-
22020311	Food Stuff/Catering Materials Supplies	5,119,600,000.00	5,169,600,000.00	4,095,977,589.00	5,910,000,000.00	5,700,000,000.00
22020312	Production, Publication and Circulation of Annual Financial	5,500,000.00	5,500,000.00	-	7,500,000.00	-
22020314	Procurement of Seeds & Seedlings	529,000,000.00	499,000,000.00	445,360,000.00	596,825,000.00	596,825,000.00
22020315	Sanitary Kits & Supplies	-	-	-	35,000,000.00	-
220204	MAINTENANCE SERVICES - GENERAL	5,557,913,100.00	8,529,163,100.00	5,603,252,271.00	7,098,172,007.00	-
22020401	Maintenance of Motor Vehicle	1,138,262,250.00	1,118,262,250.00	458,846,950.00	1,206,556,400.00	-
22020402	Maintenance of Office Furniture	130,853,000.00	130,853,000.00	12,917,783.00	91,252,000.00	-
22020403	Maintenance of Office/Residential Building	973,140,000.00	953,140,000.00	810,171,831.00	956,806,292.00	-
22020404	Maintenance of Office/IT Equipment	175,895,000.00	326,895,000.00	176,412,820.00	231,826,994.00	-
22020405	Maintenance of Plants/Generators	407,053,000.00	307,053,000.00	54,665,384.00	184,105,700.00	-
22020406	Other Maintenance Services	2,704,744,850.00	5,664,994,850.00	4,090,237,503.00	4,407,833,621.00	-
22020407	Maintenance of Aircrafts	-	-	-	1,000,000.00	-
22020410	Maintenance of Street Lightings	-	-	-	6,000,000.00	-
22020411	Maintenance of Communication Equipment	27,965,000.00	27,965,000.00	-	12,791,000.00	-
220205	TRAINING - GENERAL	3,292,864,000.00	3,553,664,000.00	2,474,292,385.00	7,657,408,094.00	-
22020501	Local Training	2,855,864,000.00	3,516,664,000.00	2,469,857,639.00	7,112,408,094.00	-
22020502	International Training	437,000,000.00	37,000,000.00	4,434,746.00	545,000,000.00	-
220206	OTHER SERVICES - GENERAL	4,679,583,000.00	11,137,583,000.00	8,930,871,513.00	7,070,532,183.00	-
22020601	Security Services	1,633,327,000.00	5,763,327,000.00	5,052,120,682.00	2,906,262,878.00	-
22020602	Office Rent	247,360,000.00	165,360,000.00	57,001,071.00	258,360,000.00	-
22020603	Residential Rent	103,963,000.00	83,963,000.00	-	126,648,305.00	-
22020605	Cleaning and Fumigation Services	1,301,433,000.00	2,731,433,000.00	2,140,254,524.00	1,629,023,000.00	-
22020606	Land Use Charges	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	-
22020607	Rescue Services	1,391,500,000.00	2,391,500,000.00	1,679,495,236.00	2,148,238,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,182,445,000.00	10,512,445,000.00	9,187,843,375.00	6,787,305,000.00	-
22020701	Financial Consulting	4,680,590,000.00	9,880,590,000.00	8,898,723,811.00	5,788,390,000.00	-
22020702	Information Technology Consulting	160,000,000.00	360,000,000.00	279,493,350.00	187,000,000.00	-
22020703	Legal Services	81,300,000.00	81,300,000.00	-	39,875,000.00	-
22020704	Engineering Services	53,645,000.00	33,645,000.00	5,527,500.00	50,000.00	-
22020706	Surveying Services	195,800,000.00	145,800,000.00	4,098,714.00	759,180,000.00	-
22020707	Agricultural Consulting	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22020708	Medical Consulting	320,000.00	320,000.00	-	320,000.00	-
22020709	Auditing of Accounts	790,000.00	790,000.00	-	2,490,000.00	-
220208	FUEL & LUBRICANTS - GENERAL	4,706,585,000.00	4,516,185,000.00	3,631,844,874.00	5,221,474,731.00	-
22020801	Motor Vehicle Fuel	229,349,000.00	225,949,000.00	38,318,414.00	296,975,430.00	-
22020802	Other Transport Equipment Fuel	29,126,000.00	29,126,000.00	7,223,569.00	18,026,000.00	-

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Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
22020803	Plant/Generator Fuel	4,448,110,000.00	4,261,110,000.00	3,586,302,891.00	4,906,473,301.00	-
220209	FINANCIAL CHARGES - GENERAL	306,862,900.00	207,032,900.00	35,897,978.00	313,644,895.10	-
22020901	Bank Charges (Other than Interest)	292,915,900.00	193,085,900.00	35,897,806.00	290,144,895.10	-
22020902	Insurance Premium	13,947,000.00	13,947,000.00	172.00	23,500,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	16,951,349,000.00	20,177,729,000.00	15,140,821,475.00	27,933,063,248.20	95,630,000.00
22021001	Refreshment & Meals	35,900,000.00	35,900,000.00	6,677,329.00	73,630,000.00	73,630,000.00
22021002	Honorarium & Sitting Allowance	3,098,258,000.00	3,218,258,000.00	2,867,924,595.00	5,406,227,830.00	-
22021003	Publicity & Advertisements	613,324,000.00	973,324,000.00	757,384,901.00	1,495,462,378.00	5,000,000.00
22021004	Medical Expenses	1,066,169,000.00	1,901,269,000.00	1,415,585,436.00	2,220,378,541.00	-
22021006	Postages & Courier Services	2,150,000.00	2,150,000.00	-	2,150,000.00	-
22021007	Welfare Packages	3,471,442,000.00	7,471,442,000.00	6,136,421,237.00	5,195,757,281.00	-
22021008	Subscription to Professional Bodies	77,417,000.00	77,417,000.00	-	348,228,321.00	-
22021009	Sporting Activities	353,952,000.00	353,952,000.00	245,663,000.00	571,723,321.00	-
22021014	Annual Budget Expenses & Administration	160,000,000.00	110,000,000.00	53,975,000.00	200,000,000.00	-
22021015	Monitoring and Evaluation	1,507,114,000.00	1,327,114,000.00	480,754,341.00	4,755,027,576.20	7,000,000.00
22021016	Anniversaries/Celebration	588,372,000.00	569,652,000.00	284,447,625.00	1,141,853,000.00	-
22021017	Tuition, Registration & Exam Fees	5,696,041,000.00	3,786,041,000.00	2,822,421,811.00	5,339,925,000.00	-
22021020	Election - Logistic Support	-	40,000,000.00	29,790,000.00	50,000,000.00	-
22021037	Margin for Increase in Costs	12,910,000.00	12,910,000.00	-	-	-
22021044	Advocacy, Enlightenment & Campaign	268,300,000.00	298,300,000.00	39,776,200.00	456,700,000.00	10,000,000.00
22021045	Operational and Logistic Expenses	-	-	-	676,000,000.00	-
2203	LOANS AND ADVANCES	430,000,000.00	380,000,000.00	342,350,000.00	472,000,000.00	-
220301	STAFF LOANS & ADVANCES	430,000,000.00	380,000,000.00	342,350,000.00	472,000,000.00	-
22030101	Motor Cycle Advances	-	-	-	2,000,000.00	-
22030106	Motor Vehicle Advance	250,000,000.00	200,000,000.00	165,500,000.00	250,000,000.00	-
22030107	Furniture Advances	180,000,000.00	180,000,000.00	176,850,000.00	220,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,857,538,000.00	737,538,000.00	543,353,591.00	27,184,723,000.00	200,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,857,538,000.00	737,538,000.00	543,353,591.00	27,184,723,000.00	200,000,000.00
22040103	Grants to Local Governments	40,000,000.00	20,000,000.00	-	-	-
22040105	Grants to Government Owned Companies	600,000,000.00	-	-	550,000,000.00	-
22040109	Grants to Communities/NGOs	1,217,538,000.00	717,538,000.00	543,353,591.00	26,634,723,000.00	200,000,000.00
2205	SUBSIDIES GENERAL	2,000,000,000.00	400,000,000.00	183,500,000.00	4,559,000,000.00	-
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	2,000,000,000.00	400,000,000.00	183,500,000.00	4,559,000,000.00	-
22050106	Agricultural Inputs Subsidy	2,000,000,000.00	400,000,000.00	183,500,000.00	4,559,000,000.00	-
2206	PUBLIC DEBT CHARGES	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
220601	FOREIGN INTEREST/DISCOUNT	218,000,000.00	198,000,000.00	175,524,375.00	240,000,000.00	-
22060102	Foreign Interest/Discount - Long Term Borrowings	218,000,000.00	198,000,000.00	175,524,375.00	240,000,000.00	-
220602	DOMESTIC INTEREST/DISCOUNT	6,500,000,000.00	5,000,000,000.00	2,932,122,282.00	6,372,000,000.00	-
22060202	Domestic Interest/Discount - Long Term Borrowings	6,500,000,000.00	5,000,000,000.00	2,932,122,282.00	6,372,000,000.00	-
220603	FOREIGN PRINCIPAL	1,638,000,000.00	2,088,000,000.00	1,953,403,714.23	2,430,000,000.00	-

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Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
22060302	Foreign Principal - Long Term Borrowings	1,638,000,000.00	2,088,000,000.00	1,953,403,714.23	2,430,000,000.00	-
220604	DOMESTIC PRINCIPAL	10,500,000,000.00	8,200,000,000.00	5,789,890,430.68	9,018,000,000.00	-
22060402	Domestic Principal - Long Term Borrowings	10,500,000,000.00	8,200,000,000.00	5,789,890,430.68	9,018,000,000.00	-
3	ASSETS	175,342,213,000.00	158,089,213,000.00	109,866,372,958.00	291,903,650,000.00	750,000,000.00
32	FIXED (NON-CURRENT) ASSETS	175,342,213,000.00	158,089,213,000.00	109,866,372,958.00	291,903,650,000.00	750,000,000.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	156,169,973,000.00	147,946,973,000.00	104,227,583,366.00	290,117,650,000.00	750,000,000.00
320101	LAND & BUILDING - GENERAL	67,673,387,000.00	52,840,387,000.00	45,454,863,833.00	130,415,790,000.00	230,000,000.00
32010101	Construction/Provision of Office Building	18,402,140,000.00	3,177,140,000.00	12,667,564,795.00	15,981,500,000.00	-
32010102	Construction/Provision of Residential Building	3,495,000,000.00	2,430,000,000.00	664,226,825.00	6,617,000,000.00	-
32010104	Other Storage Facilities	300,000,000.00	-	-	300,000,000.00	80,000,000.00
32010105	Construction/Provision of School Building	8,401,089,000.00	4,716,089,000.00	3,912,807,061.00	16,334,539,360.00	-
32010106	Construction/Provision of Hospital/Health Centres	6,455,000,000.00	958,000,000.00	680,498,080.00	23,127,000,000.00	-
32010107	Rehab./Repairs of Office Building	3,966,910,000.00	5,180,910,000.00	3,650,787,960.00	6,936,500,000.00	-
32010108	Rehab./Repairs of Residential Building	2,760,183,000.00	2,710,183,000.00	1,437,762,908.00	2,258,000,000.00	-
32010109	Rehab./Repairs of School Building	3,080,146,000.00	1,144,146,000.00	141,364,357.00	6,080,000,000.00	-
32010110	Rehab./Repairs of Hospital Building	1,820,136,000.00	1,120,136,000.00	281,366,486.00	6,420,000,000.00	-
32010111	Acquisition of Land	800,000,000.00	1,150,000,000.00	457,767,849.00	1,700,000,000.00	-
32010112	Acquisition of Office Building	40,000,000.00	-	-	-	-
32010113	Acquisition of Residential Building	2,389,171,000.00	2,189,171,000.00	2,018,688,664.00	1,897,000,000.00	-
32010114	Construction of Toilet	500,000.00	500,000.00	-	6,000,000.00	-
32010116	Construction of Car Porch/Shed	35,000,000.00	5,000,000.00	-	55,000,000.00	-
32010117	Construction of Mosque/Church	380,000,000.00	100,000,000.00	99,305,443.00	472,000,000.00	-
32010119	Construction of Wall Fencing	1,608,337,000.00	74,337,000.00	24,162,609.00	2,842,000,000.00	-
32010121	Construction/Provision of Sporting & Gaming Facilities	235,838,000.00	2,000,838,000.00	1,113,675,860.00	5,053,000,000.00	-
32010122	Rehab./Repairs of Sporting & Gaming Facilities	800,000,000.00	4,000,000,000.00	1,360,364,693.00	3,050,000,000.00	-
32010128	Rehab./Repairs of Libraries	10,000,000.00	-	-	185,000,000.00	-
32010129	Tree Planting/Landscaping	1,295,000,000.00	435,000,000.00	305,226,970.00	5,447,000,000.00	-
32010130	Dairy and Artificial Insemination	50,000,000.00	-	-	152,500,000.00	-
32010132	Construction of Markets/Parks	6,010,000,000.00	19,500,000,000.00	15,534,938,461.00	17,395,000,000.00	-
32010133	Construction of Warehouse and Shops	81,706,000.00	81,706,000.00	73,543,067.00	352,848,607.00	-
32010134	Fish Pond and Aquaculture	500,000,000.00	-	-	308,028,481.00	150,000,000.00
32010199	Construction of Other Building	4,757,231,000.00	1,867,231,000.00	1,030,811,745.00	7,445,873,552.00	-
320102	INFRASTRUCTURE - GENERAL	46,419,241,000.00	73,440,241,000.00	44,667,111,409.00	94,332,710,000.00	300,000,000.00
32010202	Construction of Roads & Bridges	10,039,278,000.00	45,906,278,000.00	25,904,917,608.00	35,804,000,000.00	-
32010203	Construction of Airports	1,500,000,000.00	1,300,000,000.00	1,187,809,344.00	2,000,000,000.00	-
32010205	Zoos, Parks & Reserves (Recreational)	150,000,000.00	-	-	150,000,000.00	-
32010206	Security Installations/Equipment	86,000,000.00	16,000,000.00	-	82,000,000.00	-
32010207	Electricity Transmission Network	11,247,482,000.00	12,224,482,000.00	7,552,884,871.00	17,866,710,000.00	-
32010208	Water Distribution Network	73,000,000.00	3,000,000.00	-	1,345,000,000.00	-
32010209	Construction of Sewage/Drainage & Culverts	370,000,000.00	150,000,000.00	12,655,787.00	15,000,000.00	-

Yobe State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
32010210	Construction of Dams	290,000,000.00	440,000,000.00	405,913,323.00	520,000,000.00	170,000,000.00
32010212	Monuments	-	-	-	20,000,000.00	-
32010214	Boreholes & Other Water Facilities	5,664,336,000.00	3,675,336,000.00	2,059,979,606.00	7,652,000,000.00	30,000,000.00
32010215	Waste Disposal Equipment	4,000,000.00	4,000,000.00	-	4,000,000.00	-
32010216	Boundary Pillars/Right of Ways/Road Signs	10,000,000.00	-	-	10,000,000.00	-
32010218	Rehab./Repairs of Electricity	1,275,000,000.00	-	-	545,000,000.00	-
32010219	Water Pollution Control	275,000,000.00	15,000,000.00	10,000,000.00	1,300,000,000.00	-
32010220	Rehab./Repairs of Water Facilities	1,699,000,000.00	350,000,000.00	239,779,517.00	2,185,000,000.00	100,000,000.00
32010221	Rehab./Repairs of Roads	9,600,000,000.00	8,450,000,000.00	7,252,521,353.00	19,784,000,000.00	-
32010222	Construction/Provision of ICT Infrastructures	320,000,000.00	-	-	1,277,000,000.00	-
32010225	Industrial Pollution Control	400,000,000.00	-	-	245,000,000.00	-
32010226	Construction/Provision of Agricultural Facilities	213,500,000.00	3,500,000.00	-	438,000,000.00	-
32010299	Construction/Provision of Other Infrastructures	3,202,645,000.00	902,645,000.00	40,650,000.00	3,090,000,000.00	-
320103	PLANT & MACHINERY - GENERAL	17,543,550,000.00	10,952,550,000.00	6,654,099,347.00	41,639,987,000.00	-
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Rigs etc.	1,510,904,000.00	416,904,000.00	396,000,000.00	5,104,000,000.00	-
32010302	Purchase of Industrial Equipment	1,872,821,000.00	2,639,821,000.00	1,758,009,324.00	4,773,000,000.00	-
32010303	Purchase of Navigational Equipment	550,000,000.00	-	-	274,000,000.00	-
32010304	Purchase of Power Plants	500,000,000.00	400,000,000.00	179,125,000.00	1,400,000,000.00	-
32010305	Purchase of Power Generating Sets	971,333,000.00	696,333,000.00	401,959,000.00	1,510,487,000.00	-
32010306	Purchase of Broadcast & Communication Equipment	1,446,000,000.00	500,000,000.00	340,165,500.00	3,785,000,000.00	-
32010307	Purchase of Agricultural Equipment	3,571,000,000.00	1,585,000,000.00	240,756,466.00	8,560,000,000.00	-
32010308	Purchase of Surveying Equipment	208,778,000.00	8,778,000.00	-	1,586,500,000.00	-
32010309	Purchase of Water Supply Equipment	2,343,000,000.00	3,500,000,000.00	2,598,960,000.00	3,400,000,000.00	-
32010310	Purchase of Sporting & Gaming Equipment	615,000,000.00	75,000,000.00	48,997,000.00	360,000,000.00	-
32010312	Purchase of Fire Fighting Equipment	152,225,000.00	122,225,000.00	-	290,000,000.00	-
32010313	Purchase of Canteen/Kitchen Equipment	77,760,000.00	7,760,000.00	-	100,000,000.00	-
32010314	Purchase of Electrical Equipment	31,742,000.00	6,742,000.00	-	50,000,000.00	-
32010315	Purchase of Sanitary Equipment	35,000,000.00	35,000,000.00	25,800,000.00	55,000,000.00	-
32010317	Purchase of Teaching & Learning Equipment	876,000,000.00	375,000,000.00	130,365,057.00	2,720,000,000.00	-
32010318	Rehab./Repairs of Power Generating Plants	20,500,000.00	500,000.00	-	25,000,000.00	-
32010319	Purchase of Library Books/Equipment	37,000,000.00	5,000,000.00	-	110,000,000.00	-
32010320	Purchase of Building Materials/Equipment	181,764,000.00	11,764,000.00	-	110,000,000.00	-
32010322	Purchase of Spare Parts and Tools	516,723,000.00	65,723,000.00	33,962,000.00	913,000,000.00	-
32010399	Alternative Energy	2,026,000,000.00	501,000,000.00	500,000,000.00	6,514,000,000.00	-
320104	FIXED ASSETS - GENERAL	5,127,635,000.00	5,353,635,000.00	4,603,254,375.00	5,681,000,000.00	-
32010405	Purchase of Motor Vehicles	4,845,635,000.00	5,256,635,000.00	4,578,584,375.00	4,531,000,000.00	-
32010406	Purchase of Tricycles	20,000,000.00	-	-	370,000,000.00	-
32010407	Purchase of Motor Cycles	62,000,000.00	17,000,000.00	-	180,000,000.00	-
32010409	Purchase of Buses	200,000,000.00	80,000,000.00	24,670,000.00	600,000,000.00	-
320105	OFFICE EQUIPMENT - GENERAL	1,266,335,000.00	164,335,000.00	14,627,736.00	2,023,733,000.00	-

Yobe State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
32010501	Purchase of Computers	1,018,095,000.00	115,095,000.00	14,627,736.00	1,713,833,000.00	-
32010502	Purchase of Printers	90,350,000.00	13,350,000.00	-	96,050,000.00	-
32010503	Purchase of Scanners	30,000,000.00	-	-	14,750,000.00	-
32010505	Purchase of Photocopiers	74,500,000.00	12,500,000.00	-	91,200,000.00	-
32010506	Purchase of Type-Writers	-	-	-	10,000,000.00	-
32010507	Purchase of Shredding Machines	-	-	-	7,000,000.00	-
32010508	Purchase of Projectors	24,390,000.00	14,390,000.00	-	56,400,000.00	-
32010510	Purchase of Stabilizers	29,000,000.00	9,000,000.00	-	34,500,000.00	-
320106	FURNITURE & FITTINGS - GENERAL	7,029,753,000.00	2,036,753,000.00	679,593,081.00	7,509,430,000.00	-
32010601	Purchase of Chairs	3,972,261,000.00	1,569,261,000.00	533,287,612.00	3,846,830,000.00	-
32010602	Purchase of Tables	824,389,000.00	323,389,000.00	146,305,469.00	1,219,050,000.00	-
32010603	Purchase of Safes/File Cabinets/Cupboards	82,550,000.00	10,550,000.00	-	62,050,000.00	-
32010604	Purchase of Television Sets	35,500,000.00	25,500,000.00	-	27,000,000.00	-
32010606	Purchase of Air-Conditioner	119,053,000.00	46,053,000.00	-	75,000,000.00	-
32010607	Purchase of Stools	-	-	-	-	-
32010608	Purchase of Shelves	-	-	-	-	-
32010609	Purchase of Ceiling Fans	5,000,000.00	5,000,000.00	-	5,000,000.00	-
32010610	Purchase of Refrigerators	283,500,000.00	33,500,000.00	-	223,500,000.00	-
32010611	Purchase of Beds & Beddings	1,211,500,000.00	1,500,000.00	-	1,810,000,000.00	-
32010612	Purchase of Rugs and Carpets	25,000,000.00	13,000,000.00	-	6,000,000.00	-
32010613	Purchase of Desks	469,000,000.00	7,000,000.00	-	235,000,000.00	-
32010615	Purchase of Cushions	2,000,000.00	2,000,000.00	-	-	-
320109	SPECIALISED ASSETS - GENERAL	11,110,072,000.00	3,159,072,000.00	2,154,033,585.00	8,515,000,000.00	220,000,000.00
32010903	Biological Assets (Wildlife Conservation)	159,625,000.00	109,625,000.00	74,000,000.00	150,000,000.00	-
32010904	Laboratory/Medical Equipment	10,950,447,000.00	3,049,447,000.00	2,080,033,585.00	8,365,000,000.00	220,000,000.00
3203	INTANGIBLE ASSETS	19,172,240,000.00	10,142,240,000.00	5,638,789,592.00	1,786,000,000.00	-
320301	INTANGIBLE ASSETS	19,172,240,000.00	10,142,240,000.00	5,638,789,592.00	1,786,000,000.00	-
32030109	Research & Development	1,141,440,000.00	218,440,000.00	147,213,462.00	-	-
32030112	Computer Software Acquisition	52,000,000.00	-	-	345,000,000.00	-
32030119	Maps, Survey and Design	1,072,400,000.00	562,400,000.00	92,099,980.00	1,441,000,000.00	-
32030122	Grant to Communities/Private Institutions/Small-Scale Farm	16,056,400,000.00	9,061,400,000.00	5,399,476,150.00	-	-
32030123	Grant to Tsangaya/Almajiri School Capital Project	850,000,000.00	300,000,000.00	-	-	-

Yobe State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	320,796,000,000.00	320,796,000,000.00	235,436,206,558.91	515,532,000,000.00	7,592,455,000.00
701	GENERAL PUBLIC SERVICES	69,350,980,000.00	94,434,130,000.00	73,435,507,156.91	95,564,528,000.00	50,600,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	23,156,516,000.00	35,614,566,000.00	29,327,952,747.00	35,003,594,000.00	30,600,000.00
70111	Executive and Legislative Organs	9,749,930,000.00	16,618,930,000.00	14,349,390,770.00	16,773,588,000.00	30,000,000.00
70112	Financial and Fiscal Affairs	13,406,586,000.00	18,995,636,000.00	14,978,561,977.00	18,230,006,000.00	600,000.00
7013	GENERAL SERVICES	27,212,217,000.00	43,187,317,000.00	33,207,162,614.00	42,353,462,000.00	20,000,000.00
70131	General Personnel Services	8,500,550,000.00	11,990,550,000.00	8,435,311,186.00	12,439,710,000.00	2,300,000.00
70132	Overall Planning and Statistical Services	4,954,070,000.00	3,539,170,000.00	2,689,469,940.00	8,956,121,000.00	15,300,000.00
70133	Other General Services	13,757,597,000.00	27,657,597,000.00	22,082,381,488.00	20,957,631,000.00	2,400,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	86,247,000.00	126,247,000.00	49,450,994.00	147,472,000.00	-
70161	General Public Services N.E.C.	86,247,000.00	126,247,000.00	49,450,994.00	147,472,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
70171	Public Debt Transactions	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN D	40,000,000.00	20,000,000.00	-	-	-
70181	Transfers of a General Character Between Different Levels	40,000,000.00	20,000,000.00	-	-	-
703	PUBLIC ORDER AND SAFETY	6,946,872,000.00	5,431,972,000.00	2,782,924,068.00	7,556,422,000.00	4,400,000.00
7032	FIRE PROTECTION SERVICES	711,027,000.00	1,071,027,000.00	221,540,704.00	1,013,624,000.00	-
70321	Fire Protection Services	711,027,000.00	1,071,027,000.00	221,540,704.00	1,013,624,000.00	-
7033	LAW COURTS	4,712,845,000.00	4,037,945,000.00	2,553,383,364.00	5,619,798,000.00	4,400,000.00
70331	Law Courts	4,712,845,000.00	4,037,945,000.00	2,553,383,364.00	5,619,798,000.00	4,400,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,523,000,000.00	323,000,000.00	8,000,000.00	923,000,000.00	-
70361	Public Order and Safety N.E.C.	1,523,000,000.00	323,000,000.00	8,000,000.00	923,000,000.00	-
704	ECONOMIC AFFAIRS	76,425,994,000.00	111,673,274,000.00	84,629,268,843.00	155,878,599,000.00	1,564,325,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR A	10,972,443,000.00	25,024,723,000.00	19,527,903,883.00	30,307,403,000.00	600,000.00
70411	General Economic and Commercial Affairs	10,972,443,000.00	25,024,723,000.00	19,527,903,883.00	30,307,403,000.00	600,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	17,563,568,000.00	13,345,568,000.00	7,989,307,997.00	31,674,870,000.00	1,562,125,000.00
70421	Agriculture	17,304,933,000.00	13,166,933,000.00	7,911,524,716.00	30,007,817,000.00	1,557,125,000.00
70422	Forestry	258,635,000.00	178,635,000.00	77,783,281.00	1,667,053,000.00	5,000,000.00
7043	FUEL AND ENERGY	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	-
70435	Electricity	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	-
7045	TRANSPORT	39,031,550,000.00	59,194,550,000.00	47,297,560,821.00	84,555,772,000.00	1,600,000.00
70451	Road Transport	39,003,550,000.00	59,166,550,000.00	47,293,060,821.00	84,035,772,000.00	1,600,000.00
70454	Air Transport	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
7046	COMMUNICATION	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	-
70461	Communication	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	-
7047	OTHER INDUSTRIES	199,756,000.00	99,756,000.00	42,297,596.00	204,054,000.00	-
70472	Hotels and Restuarants	199,756,000.00	99,756,000.00	42,297,596.00	204,054,000.00	-
705	ENVIRONMENTAL PROTECTION	7,020,605,000.00	2,585,605,000.00	1,950,753,410.00	28,074,705,000.00	300,000.00
7051	WASTE MANAGEMENT	1,104,552,000.00	874,552,000.00	588,073,913.00	2,655,900,000.00	-
70511	Waste Management	1,104,552,000.00	874,552,000.00	588,073,913.00	2,655,900,000.00	-

Yobe State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,916,053,000.00	1,711,053,000.00	1,362,679,497.00	25,418,805,000.00	300,000.00
70561	Environmental Protection N.E.C.	5,916,053,000.00	1,711,053,000.00	1,362,679,497.00	25,418,805,000.00	300,000.00
706	HOUSING AND COMMUNITY AMMENITIES	23,071,137,000.00	14,028,137,000.00	8,376,287,231.00	22,084,510,000.00	153,200,000.00
7061	HOUSING DEVELOPMENT	13,275,638,000.00	8,375,638,000.00	4,941,401,636.00	12,404,969,000.00	600,000.00
70611	Housing Development	13,275,638,000.00	8,375,638,000.00	4,941,401,636.00	12,404,969,000.00	600,000.00
7062	COMMUNITY DEVELOPMENT	316,539,000.00	212,539,000.00	101,172,515.00	324,119,000.00	2,300,000.00
70621	Community Development	316,539,000.00	212,539,000.00	101,172,515.00	324,119,000.00	2,300,000.00
7063	WATER SUPPLY	9,478,960,000.00	5,439,960,000.00	3,333,713,080.00	9,355,422,000.00	150,300,000.00
70631	Water Supply	9,478,960,000.00	5,439,960,000.00	3,333,713,080.00	9,355,422,000.00	150,300,000.00
707	HEALTH	45,182,316,000.00	24,832,766,000.00	17,726,302,061.00	74,112,400,000.00	693,500,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMEN	358,953,000.00	168,953,000.00	82,543,067.00	572,953,000.00	50,000,000.00
70711	Pharmaceutical Products	358,953,000.00	168,953,000.00	82,543,067.00	572,953,000.00	50,000,000.00
7073	HOSPITAL SERVICES	17,636,134,000.00	15,123,534,000.00	10,845,103,102.00	29,910,955,000.00	60,000,000.00
70731	General Hospital Services	17,633,884,000.00	15,121,284,000.00	10,844,540,602.00	29,908,705,000.00	60,000,000.00
70732	Specialized Hospital Services	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	-
7074	PUBLIC HEALTH SERVICES	9,235,232,000.00	2,550,282,000.00	1,625,028,883.00	15,897,622,000.00	282,200,000.00
70741	Public Health Services	9,235,232,000.00	2,550,282,000.00	1,625,028,883.00	15,897,622,000.00	282,200,000.00
7076	HEALTH N.E.C.	17,951,997,000.00	6,989,997,000.00	5,173,627,009.00	27,730,870,000.00	301,300,000.00
70761	Health N.E.C.	17,951,997,000.00	6,989,997,000.00	5,173,627,009.00	27,730,870,000.00	301,300,000.00
708	RECREATION, CULTURE AND RELIGION	9,163,302,000.00	12,713,302,000.00	7,222,164,554.00	22,492,933,000.00	331,100,000.00
7081	RECREATIONAL AND SPORTING SERVICES	3,016,755,000.00	7,505,755,000.00	3,442,576,110.00	11,321,771,000.00	300,000.00
70811	Recreational and Sporting Services	3,016,755,000.00	7,505,755,000.00	3,442,576,110.00	11,321,771,000.00	300,000.00
7082	CULTURAL SERVICES	729,678,000.00	624,678,000.00	412,197,932.00	746,835,000.00	-
70821	Cultural Services	729,678,000.00	624,678,000.00	412,197,932.00	746,835,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	2,007,604,000.00	923,604,000.00	529,139,431.00	4,086,166,000.00	15,500,000.00
70831	Broadcasting and Publishing Services	2,007,604,000.00	923,604,000.00	529,139,431.00	4,086,166,000.00	15,500,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,409,265,000.00	3,659,265,000.00	2,838,251,081.00	6,338,161,000.00	315,300,000.00
70841	Religious and Other Community Services	3,409,265,000.00	3,659,265,000.00	2,838,251,081.00	6,338,161,000.00	315,300,000.00
709	EDUCATION	62,130,805,000.00	40,278,825,000.00	29,311,685,236.00	84,867,208,000.00	4,183,830,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
70912	Primary Education	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
7092	SECONDARY EDUCATION	9,113,741,000.00	8,755,241,000.00	6,560,460,335.00	10,876,909,000.00	30,500,000.00
70922	Upper-Secondary Education	9,113,741,000.00	8,755,241,000.00	6,560,460,335.00	10,876,909,000.00	30,500,000.00
7094	TERTIARY EDUCATION	24,729,574,000.00	14,976,574,000.00	11,783,331,592.00	28,900,980,000.00	-
70941	First Stage of Tertiary Education	12,220,141,000.00	7,182,141,000.00	5,195,921,434.00	13,525,583,000.00	-
70942	Second Stage of Tertiary Education	12,509,433,000.00	7,794,433,000.00	6,587,410,158.00	15,375,397,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,255,989,000.00	1,699,989,000.00	814,735,510.00	2,538,948,000.00	-
70951	Education Not Definable by Level	2,255,989,000.00	1,699,989,000.00	814,735,510.00	2,538,948,000.00	-
7097	R & D EDUCATION	277,303,000.00	185,303,000.00	111,388,073.00	281,732,000.00	-
70971	R & D Education	277,303,000.00	185,303,000.00	111,388,073.00	281,732,000.00	-

Yobe State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
7098	EDUCATION N.E.C.	19,595,629,000.00	9,047,749,000.00	5,502,671,121.00	32,368,105,000.00	4,153,330,000.00
70981	Education N.E.C	19,595,629,000.00	9,047,749,000.00	5,502,671,121.00	32,368,105,000.00	4,153,330,000.00
710	SOCIAL PROTECTION	21,503,989,000.00	14,817,989,000.00	10,001,313,999.00	24,900,695,000.00	611,200,000.00
7101	SICKNESS AND DISABILITY	-	-	-	905,000,000.00	-
71012	Disability	-	-	-	905,000,000.00	-
7102	OLD AGE	8,500,000,000.00	8,400,000,000.00	6,760,119,855.00	10,934,400,000.00	-
71021	Old Age	8,500,000,000.00	8,400,000,000.00	6,760,119,855.00	10,934,400,000.00	-
7103	SURVIVORS	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-
71031	Survivors	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-
7104	FAMILY AND CHILDREN	2,056,983,000.00	857,983,000.00	323,860,353.00	2,221,668,000.00	300,000.00
71041	Family and Children	2,056,983,000.00	857,983,000.00	323,860,353.00	2,221,668,000.00	300,000.00
7105	UNEMPLOYMENT	3,787,449,000.00	1,392,449,000.00	736,289,657.00	3,878,979,000.00	10,600,000.00
71051	Unemployment	3,787,449,000.00	1,392,449,000.00	736,289,657.00	3,878,979,000.00	10,600,000.00
7109	SOCIAL PROTECTION N.E.C.	6,669,557,000.00	3,677,557,000.00	1,829,290,712.00	6,410,648,000.00	600,300,000.00
71091	Social Protection N.E.C.	6,669,557,000.00	3,677,557,000.00	1,829,290,712.00	6,410,648,000.00	600,300,000.00

Yobe State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	64,119,572,000.00	65,324,572,000.00	52,648,662,154.00	86,029,000,000.00	-
701	GENERAL PUBLIC SERVICES	6,192,414,000.00	7,867,414,000.00	6,267,138,788.00	12,077,460,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	2,406,085,000.00	2,481,085,000.00	1,959,716,907.00	3,205,616,000.00	-
70111	Executive and Legislative Organs	943,430,000.00	943,430,000.00	732,523,579.00	1,149,388,000.00	-
70112	Financial and Fiscal Affairs	1,462,655,000.00	1,537,655,000.00	1,227,193,328.00	2,056,228,000.00	-
7013	GENERAL SERVICES	3,739,332,000.00	5,339,332,000.00	4,288,636,576.00	8,843,372,000.00	-
70131	General Personnel Services	2,162,327,000.00	1,962,327,000.00	1,427,556,699.00	4,555,824,000.00	-
70132	Overall Planning and Statistical Services	210,065,000.00	210,065,000.00	155,244,743.00	228,658,000.00	-
70133	Other General Services	1,366,940,000.00	3,166,940,000.00	2,705,835,134.00	4,058,890,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	46,997,000.00	46,997,000.00	18,785,305.00	28,472,000.00	-
70161	General Public Services N.E.C.	46,997,000.00	46,997,000.00	18,785,305.00	28,472,000.00	-
703	PUBLIC ORDER AND SAFETY	2,812,909,000.00	2,537,909,000.00	2,132,276,157.00	3,437,142,000.00	-
7032	FIRE PROTECTION SERVICES	318,027,000.00	318,027,000.00	217,940,704.00	322,499,000.00	-
70321	Fire Protection Services	318,027,000.00	318,027,000.00	217,940,704.00	322,499,000.00	-
7033	LAW COURTS	2,194,882,000.00	2,219,882,000.00	1,914,335,453.00	2,814,643,000.00	-
70331	Law Courts	2,194,882,000.00	2,219,882,000.00	1,914,335,453.00	2,814,643,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	300,000,000.00	-	-	300,000,000.00	-
70361	Public Order and Safety N.E.C.	300,000,000.00	-	-	300,000,000.00	-
704	ECONOMIC AFFAIRS	4,453,656,000.00	4,339,656,000.00	3,183,270,630.00	5,223,582,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR A	310,536,000.00	310,536,000.00	215,136,358.00	360,528,000.00	-
70411	General Economic and Commercial Affairs	310,536,000.00	310,536,000.00	215,136,358.00	360,528,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,812,163,000.00	2,698,163,000.00	1,981,529,103.00	3,378,382,000.00	-
70421	Agriculture	2,752,768,000.00	2,638,768,000.00	1,942,793,022.00	3,319,569,000.00	-
70422	Forestry	59,395,000.00	59,395,000.00	38,736,081.00	58,813,000.00	-
7043	FUEL AND ENERGY	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	-
70435	Electricity	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	-
7045	TRANSPORT	914,524,000.00	914,524,000.00	689,589,467.00	1,043,118,000.00	-
70451	Road Transport	914,524,000.00	914,524,000.00	689,589,467.00	1,043,118,000.00	-
7046	COMMUNICATION	-	-	-	3,000,000.00	-
70461	Communication	-	-	-	3,000,000.00	-
7047	OTHER INDUSTRIES	51,756,000.00	51,756,000.00	37,797,596.00	56,054,000.00	-
70472	Hotels and Restuarants	51,756,000.00	51,756,000.00	37,797,596.00	56,054,000.00	-
705	ENVIRONMENTAL PROTECTION	1,511,475,000.00	1,511,475,000.00	1,171,290,241.00	2,026,700,000.00	-
7051	WASTE MANAGEMENT	694,752,000.00	694,752,000.00	492,362,413.00	846,100,000.00	-
70511	Waste Management	694,752,000.00	694,752,000.00	492,362,413.00	846,100,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	816,723,000.00	816,723,000.00	678,927,828.00	1,180,600,000.00	-
70561	Environmental Protection N.E.C.	816,723,000.00	816,723,000.00	678,927,828.00	1,180,600,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	1,817,089,000.00	1,797,089,000.00	1,299,367,825.00	1,937,375,000.00	-
7061	HOUSING DEVELOPMENT	739,086,000.00	739,086,000.00	554,770,495.00	816,219,000.00	-
70611	Housing Development	739,086,000.00	739,086,000.00	554,770,495.00	816,219,000.00	-

Yobe State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
7062	COMMUNITY DEVELOPMENT	110,409,000.00	110,409,000.00	79,007,958.00	117,989,000.00	-
70621	Community Development	110,409,000.00	110,409,000.00	79,007,958.00	117,989,000.00	-
7063	WATER SUPPLY	967,594,000.00	947,594,000.00	665,589,372.00	1,003,167,000.00	-
70631	Water Supply	967,594,000.00	947,594,000.00	665,589,372.00	1,003,167,000.00	-
707	HEALTH	15,037,620,000.00	15,156,620,000.00	12,525,198,503.00	21,217,596,000.00	-
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMEN	40,953,000.00	953,000.00	-	140,953,000.00	-
70711	Pharmaceutical Products	40,953,000.00	953,000.00	-	140,953,000.00	-
7073	HOSPITAL SERVICES	10,813,360,000.00	10,691,360,000.00	8,757,097,009.00	15,267,851,000.00	-
70731	General Hospital Services	10,813,360,000.00	10,691,360,000.00	8,757,097,009.00	15,267,851,000.00	-
7074	PUBLIC HEALTH SERVICES	1,309,087,000.00	1,240,087,000.00	838,900,216.00	1,476,122,000.00	-
70741	Public Health Services	1,309,087,000.00	1,240,087,000.00	838,900,216.00	1,476,122,000.00	-
7076	HEALTH N.E.C.	2,874,220,000.00	3,224,220,000.00	2,929,201,278.00	4,332,670,000.00	-
70761	Health N.E.C.	2,874,220,000.00	3,224,220,000.00	2,929,201,278.00	4,332,670,000.00	-
708	RECREATION, CULTURE AND RELIGION	2,505,575,000.00	2,425,575,000.00	1,748,543,410.00	2,711,010,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	888,380,000.00	838,380,000.00	608,736,230.00	971,821,000.00	-
70811	Recreational and Sporting Services	888,380,000.00	838,380,000.00	608,736,230.00	971,821,000.00	-
7082	CULTURAL SERVICES	553,849,000.00	553,849,000.00	402,635,431.00	591,006,000.00	-
70821	Cultural Services	553,849,000.00	553,849,000.00	402,635,431.00	591,006,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	673,381,000.00	643,381,000.00	458,367,812.00	710,322,000.00	-
70831	Broadcasting and Publishing Services	673,381,000.00	643,381,000.00	458,367,812.00	710,322,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	389,965,000.00	389,965,000.00	278,803,937.00	437,861,000.00	-
70841	Religious and Other Community Services	389,965,000.00	389,965,000.00	278,803,937.00	437,861,000.00	-
709	EDUCATION	20,520,132,000.00	20,520,132,000.00	16,997,651,277.00	25,579,523,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
70912	Primary Education	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
7092	SECONDARY EDUCATION	7,948,330,000.00	7,948,330,000.00	6,276,340,257.00	9,641,498,000.00	-
70922	Upper-Secondary Education	7,948,330,000.00	7,948,330,000.00	6,276,340,257.00	9,641,498,000.00	-
7094	TERTIARY EDUCATION	9,711,701,000.00	9,711,701,000.00	8,501,710,773.00	12,657,665,000.00	-
70941	First Stage of Tertiary Education	5,110,269,000.00	5,110,269,000.00	4,077,540,899.00	6,109,828,000.00	-
70942	Second Stage of Tertiary Education	4,601,432,000.00	4,601,432,000.00	4,424,169,874.00	6,547,837,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	586,712,000.00	586,712,000.00	418,921,266.00	636,390,000.00	-
70951	Education Not Definable by Level	586,712,000.00	586,712,000.00	418,921,266.00	636,390,000.00	-
7097	R & D EDUCATION	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	-
70971	R & D Education	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	-
7098	EDUCATION N.E.C.	250,467,000.00	250,467,000.00	186,684,525.00	274,654,000.00	-
70981	Education N.E.C	250,467,000.00	250,467,000.00	186,684,525.00	274,654,000.00	-
710	SOCIAL PROTECTION	9,268,702,000.00	9,168,702,000.00	7,323,925,323.00	11,818,612,000.00	-
7102	OLD AGE	8,500,000,000.00	8,400,000,000.00	6,760,119,855.00	10,934,400,000.00	-
71021	Old Age	8,500,000,000.00	8,400,000,000.00	6,760,119,855.00	10,934,400,000.00	-
7103	SURVIVORS	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-

Yobe State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
71031	Survivors	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-
7104	FAMILY AND CHILDREN	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	-
71041	Family and Children	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	-
7105	UNEMPLOYMENT	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	-
71051	Unemployment	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	-
7109	SOCIAL PROTECTION N.E.C.	55,380,000.00	55,380,000.00	49,169,101.00	94,675,000.00	-
71091	Social Protection N.E.C.	55,380,000.00	55,380,000.00	49,169,101.00	94,675,000.00	-

Yobe State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Other Non-Debt Recurrent Expenditure	62,478,215,000.00	81,896,215,000.00	62,070,230,645.00	119,539,350,000.00	6,842,455,000.00
701	GENERAL PUBLIC SERVICES	28,986,721,000.00	52,350,871,000.00	43,322,676,996.00	50,843,213,000.00	50,600,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	18,963,431,000.00	32,362,481,000.00	27,255,775,021.00	28,581,578,000.00	30,600,000.00
70111	Executive and Legislative Organs	8,178,500,000.00	15,537,500,000.00	13,575,097,191.00	13,897,200,000.00	30,000,000.00
70112	Financial and Fiscal Affairs	10,784,931,000.00	16,824,981,000.00	13,680,677,830.00	14,684,378,000.00	600,000.00
7013	GENERAL SERVICES	9,959,040,000.00	19,904,140,000.00	16,036,236,286.00	22,157,635,000.00	20,000,000.00
70131	General Personnel Services	2,208,723,000.00	5,168,723,000.00	4,339,994,250.00	3,934,386,000.00	2,300,000.00
70132	Overall Planning and Statistical Services	1,555,005,000.00	1,030,105,000.00	310,865,197.00	6,935,463,000.00	15,300,000.00
70133	Other General Services	6,195,312,000.00	13,705,312,000.00	11,385,376,839.00	11,287,786,000.00	2,400,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	24,250,000.00	64,250,000.00	30,665,689.00	104,000,000.00	-
70161	General Public Services N.E.C.	24,250,000.00	64,250,000.00	30,665,689.00	104,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN D	40,000,000.00	20,000,000.00	-	-	-
70181	Transfers of a General Character Between Different Levels	40,000,000.00	20,000,000.00	-	-	-
703	PUBLIC ORDER AND SAFETY	2,434,963,000.00	1,653,063,000.00	380,647,911.00	2,078,280,000.00	4,400,000.00
7032	FIRE PROTECTION SERVICES	100,000,000.00	250,000,000.00	3,600,000.00	161,125,000.00	-
70321	Fire Protection Services	100,000,000.00	250,000,000.00	3,600,000.00	161,125,000.00	-
7033	LAW COURTS	1,174,963,000.00	1,093,063,000.00	369,047,911.00	1,357,155,000.00	4,400,000.00
70331	Law Courts	1,174,963,000.00	1,093,063,000.00	369,047,911.00	1,357,155,000.00	4,400,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,160,000,000.00	310,000,000.00	8,000,000.00	560,000,000.00	-
70361	Public Order and Safety N.E.C.	1,160,000,000.00	310,000,000.00	8,000,000.00	560,000,000.00	-
704	ECONOMIC AFFAIRS	7,851,013,000.00	6,349,293,000.00	4,441,066,838.00	21,114,017,000.00	1,394,325,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR A	1,278,085,000.00	586,365,000.00	247,954,055.00	3,321,875,000.00	600,000.00
70411	General Economic and Commercial Affairs	1,278,085,000.00	586,365,000.00	247,954,055.00	3,321,875,000.00	600,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	4,485,405,000.00	3,755,405,000.00	2,694,504,184.00	9,686,488,000.00	1,392,125,000.00
70421	Agriculture	4,459,165,000.00	3,729,165,000.00	2,693,504,984.00	9,209,248,000.00	1,387,125,000.00
70422	Forestry	26,240,000.00	26,240,000.00	999,200.00	477,240,000.00	5,000,000.00
7043	FUEL AND ENERGY	1,500,000,000.00	1,400,000,000.00	1,325,416,500.00	1,500,000,000.00	-
70435	Electricity	1,500,000,000.00	1,400,000,000.00	1,325,416,500.00	1,500,000,000.00	-
7045	TRANSPORT	393,523,000.00	413,523,000.00	122,192,099.00	6,354,654,000.00	1,600,000.00
70451	Road Transport	365,523,000.00	385,523,000.00	117,692,099.00	5,834,654,000.00	1,600,000.00
70454	Air Transport	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
7046	COMMUNICATION	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	-
70461	Communication	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	-
705	ENVIRONMENTAL PROTECTION	438,005,000.00	328,005,000.00	118,763,169.00	5,390,005,000.00	300,000.00
7051	WASTE MANAGEMENT	189,800,000.00	149,800,000.00	69,911,500.00	309,800,000.00	-
70511	Waste Management	189,800,000.00	149,800,000.00	69,911,500.00	309,800,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	248,205,000.00	178,205,000.00	48,851,669.00	5,080,205,000.00	300,000.00
70561	Environmental Protection N.E.C.	248,205,000.00	178,205,000.00	48,851,669.00	5,080,205,000.00	300,000.00
706	HOUSING AND COMMUNITY AMMENITIES	723,871,000.00	754,871,000.00	279,619,515.00	715,910,000.00	3,200,000.00
7061	HOUSING DEVELOPMENT	352,375,000.00	352,375,000.00	34,703,300.00	274,750,000.00	600,000.00

Yobe State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
70611	Housing Development	352,375,000.00	352,375,000.00	34,703,300.00	274,750,000.00	600,000.00
7062	COMMUNITY DEVELOPMENT	56,130,000.00	56,130,000.00	6,546,630.00	56,130,000.00	2,300,000.00
70621	Community Development	56,130,000.00	56,130,000.00	6,546,630.00	56,130,000.00	2,300,000.00
7063	WATER SUPPLY	315,366,000.00	346,366,000.00	238,369,585.00	385,030,000.00	300,000.00
70631	Water Supply	315,366,000.00	346,366,000.00	238,369,585.00	385,030,000.00	300,000.00
707	HEALTH	2,492,337,000.00	2,793,787,000.00	1,768,139,114.00	5,950,392,000.00	413,500,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMEN	232,000,000.00	82,000,000.00	9,000,000.00	232,000,000.00	50,000,000.00
70711	Pharmaceutical Products	232,000,000.00	82,000,000.00	9,000,000.00	232,000,000.00	50,000,000.00
7073	HOSPITAL SERVICES	918,192,000.00	1,478,592,000.00	1,190,810,720.00	1,691,692,000.00	60,000,000.00
70731	General Hospital Services	915,942,000.00	1,476,342,000.00	1,190,248,220.00	1,689,442,000.00	60,000,000.00
70732	Specialized Hospital Services	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	-
7074	PUBLIC HEALTH SERVICES	536,145,000.00	527,195,000.00	198,409,264.00	3,281,500,000.00	202,200,000.00
70741	Public Health Services	536,145,000.00	527,195,000.00	198,409,264.00	3,281,500,000.00	202,200,000.00
7076	HEALTH N.E.C.	806,000,000.00	706,000,000.00	369,919,130.00	745,200,000.00	101,300,000.00
70761	Health N.E.C.	806,000,000.00	706,000,000.00	369,919,130.00	745,200,000.00	101,300,000.00
708	RECREATION, CULTURE AND RELIGION	3,229,727,000.00	3,946,727,000.00	2,901,028,662.00	5,870,923,000.00	331,100,000.00
7081	RECREATIONAL AND SPORTING SERVICES	713,375,000.00	563,375,000.00	301,147,398.00	854,950,000.00	300,000.00
70811	Recreational and Sporting Services	713,375,000.00	563,375,000.00	301,147,398.00	854,950,000.00	300,000.00
7082	CULTURAL SERVICES	65,829,000.00	70,829,000.00	9,562,501.00	65,829,000.00	-
70821	Cultural Services	65,829,000.00	70,829,000.00	9,562,501.00	65,829,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	256,223,000.00	268,223,000.00	70,771,619.00	360,844,000.00	15,500,000.00
70831	Broadcasting and Publishing Services	256,223,000.00	268,223,000.00	70,771,619.00	360,844,000.00	15,500,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,194,300,000.00	3,044,300,000.00	2,519,547,144.00	4,589,300,000.00	315,300,000.00
70841	Religious and Other Community Services	2,194,300,000.00	3,044,300,000.00	2,519,547,144.00	4,589,300,000.00	315,300,000.00
709	EDUCATION	13,464,995,000.00	10,788,015,000.00	7,034,181,270.00	17,380,527,000.00	4,033,830,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	-
70912	Primary Education	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	-
7092	SECONDARY EDUCATION	765,411,000.00	626,911,000.00	249,695,078.00	734,411,000.00	30,500,000.00
70922	Upper-Secondary Education	765,411,000.00	626,911,000.00	249,695,078.00	734,411,000.00	30,500,000.00
7094	TERTIARY EDUCATION	3,229,256,000.00	2,764,256,000.00	1,924,613,731.00	4,241,815,000.00	-
70941	First Stage of Tertiary Education	657,255,000.00	742,255,000.00	413,770,586.00	988,255,000.00	-
70942	Second Stage of Tertiary Education	2,572,001,000.00	2,022,001,000.00	1,510,843,145.00	3,253,560,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,288,477,000.00	1,101,477,000.00	395,814,244.00	1,270,900,000.00	-
70951	Education Not Definable by Level	1,288,477,000.00	1,101,477,000.00	395,814,244.00	1,270,900,000.00	-
7097	R & D EDUCATION	18,950,000.00	18,950,000.00	1,219,403.00	18,950,000.00	-
70971	R & D Education	18,950,000.00	18,950,000.00	1,219,403.00	18,950,000.00	-
7098	EDUCATION N.E.C.	7,868,901,000.00	6,009,021,000.00	4,277,254,556.00	10,420,451,000.00	4,003,330,000.00
70981	Education N.E.C	7,868,901,000.00	6,009,021,000.00	4,277,254,556.00	10,420,451,000.00	4,003,330,000.00
710	SOCIAL PROTECTION	2,856,583,000.00	2,931,583,000.00	1,824,107,170.00	10,196,083,000.00	611,200,000.00
7101	SICKNESS AND DISABILITY	-	-	-	655,000,000.00	-

Yobe State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
71012	Disability	-	-	-	655,000,000.00	-
7104	FAMILY AND CHILDREN	282,110,000.00	282,110,000.00	95,301,353.00	1,282,110,000.00	300,000.00
71041	Family and Children	282,110,000.00	282,110,000.00	95,301,353.00	1,282,110,000.00	300,000.00
7105	UNEMPLOYMENT	352,000,000.00	157,000,000.00	45,272,606.00	2,232,000,000.00	10,600,000.00
71051	Unemployment	352,000,000.00	157,000,000.00	45,272,606.00	2,232,000,000.00	10,600,000.00
7109	SOCIAL PROTECTION N.E.C.	2,222,473,000.00	2,492,473,000.00	1,683,533,211.00	6,026,973,000.00	600,300,000.00
71091	Social Protection N.E.C.	2,222,473,000.00	2,492,473,000.00	1,683,533,211.00	6,026,973,000.00	600,300,000.00

Yobe State Government 2026 Approved Budget - Debt Service Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Debt Service Expenditure</i>	<i>18,856,000,000.00</i>	<i>15,486,000,000.00</i>	<i>10,850,940,801.91</i>	<i>18,060,000,000.00</i>	<i>-</i>
701	GENERAL PUBLIC SERVICES	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
70171	Public Debt Transactions	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	175,342,213,000.00	158,089,213,000.00	109,866,372,958.00	291,903,650,000.00	750,000,000.00
701	GENERAL PUBLIC SERVICES	15,315,845,000.00	18,729,845,000.00	12,994,750,571.00	14,583,855,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	1,787,000,000.00	771,000,000.00	112,460,819.00	3,216,400,000.00	-
70111	Executive and Legislative Organs	628,000,000.00	138,000,000.00	41,770,000.00	1,727,000,000.00	-
70112	Financial and Fiscal Affairs	1,159,000,000.00	633,000,000.00	70,690,819.00	1,489,400,000.00	-
7013	GENERAL SERVICES	13,513,845,000.00	17,943,845,000.00	12,882,289,752.00	11,352,455,000.00	-
70131	General Personnel Services	4,129,500,000.00	4,859,500,000.00	2,667,760,237.00	3,949,500,000.00	-
70132	Overall Planning and Statistical Services	3,189,000,000.00	2,299,000,000.00	2,223,360,000.00	1,792,000,000.00	-
70133	Other General Services	6,195,345,000.00	10,785,345,000.00	7,991,169,515.00	5,610,955,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	15,000,000.00	-	15,000,000.00	-
70161	General Public Services N.E.C.	15,000,000.00	15,000,000.00	-	15,000,000.00	-
703	PUBLIC ORDER AND SAFETY	1,699,000,000.00	1,241,000,000.00	270,000,000.00	2,041,000,000.00	-
7032	FIRE PROTECTION SERVICES	293,000,000.00	503,000,000.00	-	530,000,000.00	-
70321	Fire Protection Services	293,000,000.00	503,000,000.00	-	530,000,000.00	-
7033	LAW COURTS	1,343,000,000.00	725,000,000.00	270,000,000.00	1,448,000,000.00	-
70331	Law Courts	1,343,000,000.00	725,000,000.00	270,000,000.00	1,448,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	63,000,000.00	13,000,000.00	-	63,000,000.00	-
70361	Public Order and Safety N.E.C.	63,000,000.00	13,000,000.00	-	63,000,000.00	-
704	ECONOMIC AFFAIRS	64,121,325,000.00	100,984,325,000.00	77,004,931,375.00	129,541,000,000.00	170,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR A	9,383,822,000.00	24,127,822,000.00	19,064,813,470.00	26,625,000,000.00	-
70411	General Economic and Commercial Affairs	9,383,822,000.00	24,127,822,000.00	19,064,813,470.00	26,625,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	10,266,000,000.00	6,892,000,000.00	3,313,274,710.00	18,610,000,000.00	170,000,000.00
70421	Agriculture	10,093,000,000.00	6,799,000,000.00	3,275,226,710.00	17,479,000,000.00	170,000,000.00
70422	Forestry	173,000,000.00	93,000,000.00	38,048,000.00	1,131,000,000.00	-
7043	FUEL AND ENERGY	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	-
70435	Electricity	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	-
7045	TRANSPORT	37,723,503,000.00	57,866,503,000.00	46,485,779,255.00	77,158,000,000.00	-
70451	Road Transport	37,723,503,000.00	57,866,503,000.00	46,485,779,255.00	77,158,000,000.00	-
7046	COMMUNICATION	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	-
70461	Communication	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	-
7047	OTHER INDUSTRIES	148,000,000.00	48,000,000.00	4,500,000.00	148,000,000.00	-
70472	Hotels and Restuarants	148,000,000.00	48,000,000.00	4,500,000.00	148,000,000.00	-
705	ENVIRONMENTAL PROTECTION	5,071,125,000.00	746,125,000.00	660,700,000.00	20,658,000,000.00	-
7051	WASTE MANAGEMENT	220,000,000.00	30,000,000.00	25,800,000.00	1,500,000,000.00	-
70511	Waste Management	220,000,000.00	30,000,000.00	25,800,000.00	1,500,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	4,851,125,000.00	716,125,000.00	634,900,000.00	19,158,000,000.00	-
70561	Environmental Protection N.E.C.	4,851,125,000.00	716,125,000.00	634,900,000.00	19,158,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	20,530,177,000.00	11,476,177,000.00	6,797,299,891.00	19,431,225,000.00	150,000,000.00
7061	HOUSING DEVELOPMENT	12,184,177,000.00	7,284,177,000.00	4,351,927,841.00	11,314,000,000.00	-
70611	Housing Development	12,184,177,000.00	7,284,177,000.00	4,351,927,841.00	11,314,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
7062	COMMUNITY DEVELOPMENT	150,000,000.00	46,000,000.00	15,617,927.00	150,000,000.00	-
70621	Community Development	150,000,000.00	46,000,000.00	15,617,927.00	150,000,000.00	-
7063	WATER SUPPLY	8,196,000,000.00	4,146,000,000.00	2,429,754,123.00	7,967,225,000.00	150,000,000.00
70631	Water Supply	8,196,000,000.00	4,146,000,000.00	2,429,754,123.00	7,967,225,000.00	150,000,000.00
707	HEALTH	27,652,359,000.00	6,882,359,000.00	3,432,964,444.00	46,944,412,000.00	280,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMEN	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
70711	Pharmaceutical Products	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
7073	HOSPITAL SERVICES	5,904,582,000.00	2,953,582,000.00	897,195,373.00	12,951,412,000.00	-
70731	General Hospital Services	5,904,582,000.00	2,953,582,000.00	897,195,373.00	12,951,412,000.00	-
7074	PUBLIC HEALTH SERVICES	7,390,000,000.00	783,000,000.00	587,719,403.00	11,140,000,000.00	80,000,000.00
70741	Public Health Services	7,390,000,000.00	783,000,000.00	587,719,403.00	11,140,000,000.00	80,000,000.00
7076	HEALTH N.E.C.	14,271,777,000.00	3,059,777,000.00	1,874,506,601.00	22,653,000,000.00	200,000,000.00
70761	Health N.E.C.	14,271,777,000.00	3,059,777,000.00	1,874,506,601.00	22,653,000,000.00	200,000,000.00
708	RECREATION, CULTURE AND RELIGION	3,428,000,000.00	6,341,000,000.00	2,572,592,482.00	13,911,000,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	-
70811	Recreational and Sporting Services	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	-
7082	CULTURAL SERVICES	110,000,000.00	-	-	90,000,000.00	-
70821	Cultural Services	110,000,000.00	-	-	90,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	1,078,000,000.00	12,000,000.00	-	3,015,000,000.00	-
70831	Broadcasting and Publishing Services	1,078,000,000.00	12,000,000.00	-	3,015,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	825,000,000.00	225,000,000.00	39,900,000.00	1,311,000,000.00	-
70841	Religious and Other Community Services	825,000,000.00	225,000,000.00	39,900,000.00	1,311,000,000.00	-
709	EDUCATION	28,145,678,000.00	8,970,678,000.00	5,279,852,689.00	41,907,158,000.00	150,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	-
70912	Primary Education	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	-
7092	SECONDARY EDUCATION	400,000,000.00	180,000,000.00	34,425,000.00	501,000,000.00	-
70922	Upper-Secondary Education	400,000,000.00	180,000,000.00	34,425,000.00	501,000,000.00	-
7094	TERTIARY EDUCATION	11,788,617,000.00	2,500,617,000.00	1,357,007,088.00	12,001,500,000.00	-
70941	First Stage of Tertiary Education	6,452,617,000.00	1,329,617,000.00	704,609,949.00	6,427,500,000.00	-
70942	Second Stage of Tertiary Education	5,336,000,000.00	1,171,000,000.00	652,397,139.00	5,574,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	380,800,000.00	11,800,000.00	-	631,658,000.00	-
70951	Education Not Definable by Level	380,800,000.00	11,800,000.00	-	631,658,000.00	-
7097	R & D EDUCATION	100,000,000.00	8,000,000.00	-	100,000,000.00	-
70971	R & D Education	100,000,000.00	8,000,000.00	-	100,000,000.00	-
7098	EDUCATION N.E.C.	11,476,261,000.00	2,788,261,000.00	1,038,732,040.00	21,673,000,000.00	150,000,000.00
70981	Education N.E.C	11,476,261,000.00	2,788,261,000.00	1,038,732,040.00	21,673,000,000.00	150,000,000.00
710	SOCIAL PROTECTION	9,378,704,000.00	2,717,704,000.00	853,281,506.00	2,886,000,000.00	-
7101	SICKNESS AND DISABILITY	-	-	-	250,000,000.00	-
71012	Disability	-	-	-	250,000,000.00	-
7104	FAMILY AND CHILDREN	1,587,000,000.00	388,000,000.00	90,474,000.00	737,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
71041	Family and Children	1,587,000,000.00	388,000,000.00	90,474,000.00	737,000,000.00	-
7105	UNEMPLOYMENT	3,400,000,000.00	1,200,000,000.00	666,219,106.00	1,610,000,000.00	-
71051	Unemployment	3,400,000,000.00	1,200,000,000.00	666,219,106.00	1,610,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	4,391,704,000.00	1,129,704,000.00	96,588,400.00	289,000,000.00	-
71091	Social Protection N.E.C.	4,391,704,000.00	1,129,704,000.00	96,588,400.00	289,000,000.00	-

Yobe State Government 2026 Approved Budget - Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
235	YOBE STATE	320,796,000,000.00	320,796,000,000.00	235,436,206,558.91	515,532,000,000.00	7,592,455,000.00
2351	YOBE EAST	15,486,778,000.00	6,761,778,000.00	14,451,829,776.00	60,441,000,000.00	-
23510200	Bursari	-	-	-	1,657,000,000.00	-
23510300	Damaturu	13,420,778,000.00	6,221,778,000.00	14,022,287,728.00	32,874,000,000.00	-
23510600	Geidam	750,000,000.00	350,000,000.00	248,785,582.00	9,687,000,000.00	-
23510700	Gujba	1,316,000,000.00	190,000,000.00	180,756,466.00	5,666,000,000.00	-
23510800	Gulani	-	-	-	1,718,000,000.00	-
23511500	Tarmuwa	-	-	-	6,839,000,000.00	-
23511600	Yunusari	-	-	-	2,000,000,000.00	-
2352	YOBE SOUTH	4,910,000,000.00	863,000,000.00	517,517,942.00	18,793,500,000.00	-
23520400	Fika	4,050,000,000.00	588,000,000.00	382,517,942.00	5,711,000,000.00	-
23520500	Fune	-	-	-	6,143,000,000.00	-
23521200	Nangere	-	-	-	1,272,000,000.00	-
23521400	Potiskum	860,000,000.00	275,000,000.00	135,000,000.00	5,667,500,000.00	-
2353	YOBE NORTH	8,596,926,000.00	5,570,926,000.00	2,924,723,148.00	19,861,000,000.00	-
23530100	Bade	1,079,666,000.00	151,666,000.00	66,333,600.00	2,586,000,000.00	-
23530900	Jakusko	5,555,500,000.00	5,120,500,000.00	2,705,939,548.00	10,429,000,000.00	-
23531000	Karasuwa	-	-	-	3,776,000,000.00	-
23531100	Machina	-	-	-	950,000,000.00	-
23531300	Nguru	1,961,760,000.00	298,760,000.00	152,450,000.00	1,170,000,000.00	-
23531700	Yusufari	-	-	-	950,000,000.00	-
2354	OTHER	291,802,296,000.00	307,600,296,000.00	217,542,135,692.91	416,436,500,000.00	7,592,455,000.00
23541800	State Wide	291,802,296,000.00	307,600,296,000.00	217,542,135,692.91	416,436,500,000.00	7,592,455,000.00

Yobe State Government 2026 Approved Budget - Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
235	YOBE STATE	64,119,572,000.00	65,324,572,000.00	52,648,662,154.00	86,029,000,000.00	-
2354	OTHER	64,119,572,000.00	65,324,572,000.00	52,648,662,154.00	86,029,000,000.00	-
23541800	State Wide	64,119,572,000.00	65,324,572,000.00	52,648,662,154.00	86,029,000,000.00	-

Yobe State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
235	YOBE STATE	62,478,215,000.00	81,896,215,000.00	62,070,230,645.00	119,539,350,000.00	6,842,455,000.00
2354	OTHER	62,478,215,000.00	81,896,215,000.00	62,070,230,645.00	119,539,350,000.00	6,842,455,000.00
23541800	State Wide	62,478,215,000.00	81,896,215,000.00	62,070,230,645.00	119,539,350,000.00	6,842,455,000.00

Yobe State Government 2026 Approved Budget - Debt Service Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
235	YOBE STATE	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
2354	OTHER	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-
23541800	State Wide	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
235	YOBE STATE	175,342,213,000.00	158,089,213,000.00	109,866,372,958.00	291,903,650,000.00	750,000,000.00
2351	YOBE EAST	15,486,778,000.00	6,761,778,000.00	14,451,829,776.00	60,441,000,000.00	-
23510200	Bursari	-	-	-	1,657,000,000.00	-
23510300	Damaturu	13,420,778,000.00	6,221,778,000.00	14,022,287,728.00	32,874,000,000.00	-
23510600	Geidam	750,000,000.00	350,000,000.00	248,785,582.00	9,687,000,000.00	-
23510700	Gujba	1,316,000,000.00	190,000,000.00	180,756,466.00	5,666,000,000.00	-
23510800	Gulani	-	-	-	1,718,000,000.00	-
23511500	Tarmuwa	-	-	-	6,839,000,000.00	-
23511600	Yunusari	-	-	-	2,000,000,000.00	-
2352	YOBE SOUTH	4,910,000,000.00	863,000,000.00	517,517,942.00	18,793,500,000.00	-
23520400	Fika	4,050,000,000.00	588,000,000.00	382,517,942.00	5,711,000,000.00	-
23520500	Fune	-	-	-	6,143,000,000.00	-
23521200	Nangere	-	-	-	1,272,000,000.00	-
23521400	Potiskum	860,000,000.00	275,000,000.00	135,000,000.00	5,667,500,000.00	-
2353	YOBE NORTH	8,596,926,000.00	5,570,926,000.00	2,924,723,148.00	19,861,000,000.00	-
23530100	Bade	1,079,666,000.00	151,666,000.00	66,333,600.00	2,586,000,000.00	-
23530900	Jakusko	5,555,500,000.00	5,120,500,000.00	2,705,939,548.00	10,429,000,000.00	-
23531000	Karasuwa	-	-	-	3,776,000,000.00	-
23531100	Machina	-	-	-	950,000,000.00	-
23531300	Nguru	1,961,760,000.00	298,760,000.00	152,450,000.00	1,170,000,000.00	-
23531700	Yusufari	-	-	-	950,000,000.00	-
2354	OTHER	146,348,509,000.00	144,893,509,000.00	91,972,302,092.00	192,808,150,000.00	750,000,000.00
23541800	State Wide	146,348,509,000.00	144,893,509,000.00	91,972,302,092.00	192,808,150,000.00	750,000,000.00

Yobe State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	320,796,000,000.00	320,796,000,000.00	235,436,206,558.91	515,532,000,000.00	7,592,455,000.00
01	AGRICULTURE	17,304,933,000.00	13,166,933,000.00	7,911,524,716.00	30,007,817,000.00	1,557,125,000.00
0101	Effective governance of the Agriculture Sector	10,434,037,000.00	7,034,037,000.00	4,671,946,998.00	12,312,000,000.00	1,120,300,000.00
010101	Legal, policy, regulations and standards, guidelines and pro	10,434,037,000.00	7,034,037,000.00	4,671,946,998.00	12,312,000,000.00	1,120,300,000.00
0102	Development of the livestock value chain	1,046,885,000.00	458,885,000.00	104,924,747.00	4,650,220,912.00	210,825,000.00
010202	Meat processing and marketing	108,635,000.00	20,635,000.00	112,500.00	336,600,000.00	-
010204	Dairy Development	50,000,000.00	-	-	152,500,000.00	-
010205	Animal Health and Livestock Diseases Management	888,250,000.00	438,250,000.00	104,812,247.00	4,161,120,912.00	210,825,000.00
0103	Enhancement of food production and productivity	916,011,000.00	435,011,000.00	199,774,648.00	1,052,219,000.00	56,000,000.00
010303	Farm inputs supply and service delivery system (improved	916,011,000.00	435,011,000.00	199,774,648.00	1,052,219,000.00	56,000,000.00
0104	Reduction of post-harvest losses	10,000,000.00	-	-	1,067,848,607.00	-
010402	Buffer stocking and commodity warehousing	-	-	-	252,848,607.00	-
010403	Market linkage	10,000,000.00	-	-	815,000,000.00	-
0105	Enhancement of fisheries resources development (a	100,000,000.00	-	-	115,528,481.00	-
010503	Fish processing and post-harvest management	100,000,000.00	-	-	115,528,481.00	-
0106	Promotion of forest resource conservation and prese	8,500,000.00	8,500,000.00	-	50,000,000.00	-
010601	Forest regeneration and conservation	8,500,000.00	8,500,000.00	-	50,000,000.00	-
0107	Promotion of enabling environment for increased ag	4,500,000,000.00	4,900,000,000.00	2,658,960,000.00	10,000,000,000.00	-
010702	Youth and women In agriculture empowerment & smallhold	4,500,000,000.00	4,900,000,000.00	2,658,960,000.00	10,000,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Clas	289,500,000.00	330,500,000.00	275,918,323.00	760,000,000.00	170,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	289,500,000.00	330,500,000.00	275,918,323.00	760,000,000.00	170,000,000.00
02	SOCIETAL RE-ORIENTATION	11,923,816,000.00	9,109,916,000.00	6,007,472,452.00	17,224,827,000.00	335,200,000.00
0210	Societal Re-orientation - General	11,923,816,000.00	9,109,916,000.00	6,007,472,452.00	17,224,827,000.00	335,200,000.00
021001	Societal Re-orientation - General	11,923,816,000.00	9,109,916,000.00	6,007,472,452.00	17,224,827,000.00	335,200,000.00
03	POVERTY ALLEVIATION	1,118,622,000.00	83,722,000.00	23,946,551.00	2,186,740,000.00	1,800,000.00
0310	Poverty Alleviation - General	1,118,622,000.00	83,722,000.00	23,946,551.00	2,186,740,000.00	1,800,000.00
031001	Poverty Alleviation - General	1,118,622,000.00	83,722,000.00	23,946,551.00	2,186,740,000.00	1,800,000.00
04	HEALTH	48,288,643,000.00	25,151,093,000.00	17,603,724,600.00	77,350,000,000.00	693,200,000.00
0401	Effective Governance of the Health System	4,238,727,000.00	3,959,927,000.00	2,960,379,650.00	8,758,570,000.00	301,000,000.00
040101	Legal, policy, regulations and standards, guidelines and pro	4,238,727,000.00	3,959,927,000.00	2,960,379,650.00	8,758,570,000.00	301,000,000.00
0403	Enhancement of the delivery of Essential Package of	3,989,266,000.00	622,666,000.00	402,705,575.00	2,983,605,000.00	80,000,000.00
040301	Reproductive, Maternal and Neonatal Health	3,002,250,000.00	312,250,000.00	280,604,167.00	1,302,250,000.00	80,000,000.00
040304	Communicable Diseases	167,945,000.00	145,345,000.00	83,087,000.00	595,750,000.00	-
040307	Emergency Services	819,071,000.00	165,071,000.00	39,014,408.00	1,085,605,000.00	-
0404	Provision of the right number and right skill mix of c	3,841,576,000.00	1,403,576,000.00	929,783,318.00	5,314,600,000.00	-
040403	In-service Training (Continuing Education)	3,841,576,000.00	1,403,576,000.00	929,783,318.00	5,314,600,000.00	-
0405	Provision of adequate and modern health infrastruc	33,968,399,000.00	18,567,799,000.00	13,178,312,990.00	58,584,800,000.00	260,000,000.00
040501	Functional Health Facilities	32,968,399,000.00	18,567,799,000.00	13,178,312,990.00	57,784,800,000.00	260,000,000.00
040503	Facility electrification, water and sanitation	1,000,000,000.00	-	-	800,000,000.00	-
0406	Provision of quality, affordable, available, and safe r	358,953,000.00	168,953,000.00	82,543,067.00	572,953,000.00	50,000,000.00

Yobe State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
040601	Sustainable drug supply	358,953,000.00	168,953,000.00	82,543,067.00	572,953,000.00	50,000,000.00
0407	Evidence generation and utilisation	566,722,000.00	261,022,000.00	41,000,000.00	566,722,000.00	2,000,000.00
040704	Monitoring and Evaluation (M&E)	566,722,000.00	261,022,000.00	41,000,000.00	566,722,000.00	2,000,000.00
0409	Provision of universal health coverage and financial	1,325,000,000.00	167,150,000.00	9,000,000.00	568,750,000.00	200,000.00
040902	Mobilising employers' contributions to the State Social Heal	1,325,000,000.00	167,150,000.00	9,000,000.00	568,750,000.00	200,000.00
05	EDUCATION	58,037,420,000.00	38,623,440,000.00	28,183,621,723.00	79,759,908,000.00	4,183,830,000.00
0501	Effective governance of the education system	11,668,479,000.00	6,318,599,000.00	4,491,164,081.00	14,546,456,000.00	4,153,330,000.00
050101	Legal, policy, regulations and standards, guidelines and pro	11,667,128,000.00	6,317,248,000.00	4,490,939,081.00	14,545,105,000.00	4,153,330,000.00
050103	Education Sector Coordination Mechanisms	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	-
0502	Increase in access, retention, and completion rate a	2,465,054,000.00	2,138,454,000.00	1,689,410,044.00	3,350,534,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	2,465,054,000.00	2,138,454,000.00	1,689,410,044.00	2,900,534,000.00	-
050204	School-based Health	-	-	-	450,000,000.00	-
0503	Equity and inclusiveness in the provision of educatio	2,038,022,000.00	1,038,022,000.00	815,346,281.00	2,008,114,000.00	-
050301	Inclusive Education	2,038,022,000.00	1,038,022,000.00	815,346,281.00	2,008,114,000.00	-
0504	Improved quality of teaching and learning outcomes	6,795,029,000.00	6,444,029,000.00	4,701,996,729.00	9,816,747,000.00	-
050402	Instructional and learning materials	745,000,000.00	375,000,000.00	130,365,057.00	2,610,000,000.00	-
050405	Teachers' recruitment and deployment	6,050,029,000.00	6,069,029,000.00	4,571,631,672.00	7,206,747,000.00	-
0505	Adequate infrastructure at all levels	14,678,251,000.00	7,063,251,000.00	4,229,128,371.00	27,238,340,000.00	-
050501	Schools' infrastructure construction and rehabilitation	10,076,433,000.00	5,740,433,000.00	3,781,814,144.00	21,368,500,000.00	-
050502	Furnishing	2,198,327,000.00	1,002,327,000.00	207,916,131.00	2,962,658,000.00	-
050503	Libraries and laboratories	1,055,855,000.00	300,855,000.00	239,398,096.00	1,113,182,000.00	-
050504	Water, sanitation and hygiene	199,336,000.00	19,336,000.00	-	294,000,000.00	-
050505	School safety	1,148,300,000.00	300,000.00	-	1,500,000,000.00	-
0506	Improved education information management syste	331,551,000.00	26,551,000.00	469,403.00	318,550,000.00	-
050601	ICT equipment, software and expertise	321,001,000.00	16,001,000.00	-	308,000,000.00	-
050602	Research and development	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classi	20,061,034,000.00	15,594,534,000.00	12,256,106,814.00	22,481,167,000.00	30,500,000.00
051001	Education Not Elsewhere Classified	20,061,034,000.00	15,594,534,000.00	12,256,106,814.00	22,481,167,000.00	30,500,000.00
06	HOUSING AND URBAN DEVELOPMENT	13,986,665,000.00	9,446,665,000.00	5,162,942,340.00	14,114,103,000.00	600,000.00
0610	Housing and Urban Development - General	13,986,665,000.00	9,446,665,000.00	5,162,942,340.00	14,114,103,000.00	600,000.00
061001	Housing and Urban Development - General	13,986,665,000.00	9,446,665,000.00	5,162,942,340.00	14,114,103,000.00	600,000.00
08	YOUTH	3,016,755,000.00	7,505,755,000.00	3,442,576,110.00	11,321,771,000.00	300,000.00
0810	Youth - General	3,016,755,000.00	7,505,755,000.00	3,442,576,110.00	11,321,771,000.00	300,000.00
081001	Youth - General	3,016,755,000.00	7,505,755,000.00	3,442,576,110.00	11,321,771,000.00	300,000.00
09	ENVIRONMENTAL IMPROVEMENT	7,279,240,000.00	2,764,240,000.00	2,028,536,691.00	29,741,758,000.00	5,300,000.00
0910	Environmental Improvement - General	7,279,240,000.00	2,764,240,000.00	2,028,536,691.00	29,741,758,000.00	5,300,000.00
091001	Environmental Improvement - General	7,279,240,000.00	2,764,240,000.00	2,028,536,691.00	29,741,758,000.00	5,300,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	9,478,960,000.00	5,439,960,000.00	3,333,713,080.00	9,355,422,000.00	150,300,000.00
1010	Water Resources and Rural Deve - General	9,478,960,000.00	5,439,960,000.00	3,333,713,080.00	9,355,422,000.00	150,300,000.00
101001	Water Resources and Rural Deve - General	9,478,960,000.00	5,439,960,000.00	3,333,713,080.00	9,355,422,000.00	150,300,000.00

Yobe State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
11	INFORMATION COMMUNICATION AND TECHNOLOG	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	-
1110	Information Communication and Technology - Gene	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	-
111001	Information Communication and Technology - General	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	-
12	GROWING THE PRIVATE SECTOR	11,172,199,000.00	25,124,479,000.00	19,570,201,479.00	30,511,457,000.00	600,000.00
1210	Growing the Private Sector - General	11,172,199,000.00	25,124,479,000.00	19,570,201,479.00	30,511,457,000.00	600,000.00
121001	Growing the Private Sector - General	11,172,199,000.00	25,124,479,000.00	19,570,201,479.00	30,511,457,000.00	600,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	70,013,141,000.00	96,377,191,000.00	75,103,549,915.91	95,403,840,000.00	52,300,000.00
1310	Reform of Government and Governance - General	70,013,141,000.00	96,377,191,000.00	75,103,549,915.91	95,403,840,000.00	52,300,000.00
131001	Reform of Government and Governance - General	70,013,141,000.00	96,377,191,000.00	75,103,549,915.91	95,403,840,000.00	52,300,000.00
14	POWER	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	-
1410	Power - General	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	-
141001	Power - General	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	-
17	ROAD	39,003,550,000.00	59,166,550,000.00	47,293,060,821.00	84,035,772,000.00	1,600,000.00
1710	Road - General	39,003,550,000.00	59,166,550,000.00	47,293,060,821.00	84,035,772,000.00	1,600,000.00
171001	Road - General	39,003,550,000.00	59,166,550,000.00	47,293,060,821.00	84,035,772,000.00	1,600,000.00
18	AIRWAYS	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
1810	Airways - General	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
181001	Airways - General	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
23	SOCIAL PROTECTION	21,485,379,000.00	14,799,379,000.00	9,994,637,534.00	24,862,085,000.00	610,300,000.00
2302	Reduce Poverty and Vulnerability	3,775,449,000.00	1,380,449,000.00	732,038,872.00	4,046,979,000.00	10,000,000.00
230203	Unemployment benefits	3,775,449,000.00	1,380,449,000.00	732,038,872.00	3,866,979,000.00	10,000,000.00
230204	Other Social Safety Nets	-	-	-	180,000,000.00	-
2303	Promote Gender Equity and Social Justice	2,056,373,000.00	857,373,000.00	323,685,328.00	3,126,058,000.00	300,000.00
230301	Women's Economic Empowerment	2,056,373,000.00	857,373,000.00	323,685,328.00	2,221,058,000.00	300,000.00
230303	Inclusion of Marginalised Groups	-	-	-	905,000,000.00	-
2305	Social Pensions and Old Age Support	8,500,000,000.00	8,400,000,000.00	6,760,119,855.00	10,934,400,000.00	-
230501	Pensions Payments and Contributions	4,900,000,000.00	5,600,000,000.00	5,444,469,285.00	7,785,900,000.00	-
230502	Gratuity	2,400,000,000.00	2,400,000,000.00	1,313,588,070.00	2,148,500,000.00	-
230503	Severance Gratuity	1,200,000,000.00	400,000,000.00	2,062,500.00	1,000,000,000.00	-
2306	Disability and Survival Support	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-
230601	Death benefit	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-
2307	Promote Emergency and Humanitarian Assistance	6,663,557,000.00	3,671,557,000.00	1,827,040,057.00	6,204,648,000.00	600,000,000.00
230702	Emergency Response and Relief Services	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	-
230703	Humanitarian Logistics and Coordination	5,419,057,000.00	1,427,057,000.00	196,794,821.00	4,199,648,000.00	600,000,000.00

Yobe State Government 2026 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	64,119,572,000.00	65,324,572,000.00	52,648,662,154.00	86,029,000,000.00	-
01	AGRICULTURE	2,752,768,000.00	2,638,768,000.00	1,942,793,022.00	3,319,569,000.00	-
0101	Effective governance of the Agriculture Sector	2,407,862,000.00	2,353,862,000.00	1,748,305,874.00	2,936,000,000.00	-
010101	Legal, policy, regulations and standards, guidelines and pro	2,407,862,000.00	2,353,862,000.00	1,748,305,874.00	2,936,000,000.00	-
0103	Enhancement of food production and productivity	344,906,000.00	284,906,000.00	194,487,148.00	383,569,000.00	-
010303	Farm inputs supply and service delivery system (improved	344,906,000.00	284,906,000.00	194,487,148.00	383,569,000.00	-
02	SOCIETAL RE-ORIENTATION	3,653,501,000.00	3,348,501,000.00	2,720,643,277.00	4,364,699,000.00	-
0210	Societal Re-orientation - General	3,653,501,000.00	3,348,501,000.00	2,720,643,277.00	4,364,699,000.00	-
021001	Societal Re-orientation - General	3,653,501,000.00	3,348,501,000.00	2,720,643,277.00	4,364,699,000.00	-
04	HEALTH	14,742,330,000.00	14,511,330,000.00	11,850,360,849.00	20,213,196,000.00	-
0401	Effective Governance of the Health System	3,111,527,000.00	3,042,527,000.00	2,519,460,715.00	3,854,370,000.00	-
040101	Legal, policy, regulations and standards, guidelines and pro	3,111,527,000.00	3,042,527,000.00	2,519,460,715.00	3,854,370,000.00	-
0403	Enhancement of the delivery of Essential Package of	125,251,000.00	3,251,000.00	-	125,251,000.00	-
040307	Emergency Services	125,251,000.00	3,251,000.00	-	125,251,000.00	-
0404	Provision of the right number and right skill mix of c	433,959,000.00	433,959,000.00	375,522,930.00	566,600,000.00	-
040403	In-service Training (Continuing Education)	433,959,000.00	433,959,000.00	375,522,930.00	566,600,000.00	-
0405	Provision of adequate and modern health infrastruc	10,939,918,000.00	10,939,918,000.00	8,955,377,204.00	15,435,300,000.00	-
040501	Functional Health Facilities	10,939,918,000.00	10,939,918,000.00	8,955,377,204.00	15,435,300,000.00	-
0406	Provision of quality, affordable, available, and safe r	40,953,000.00	953,000.00	-	140,953,000.00	-
040601	Sustainable drug supply	40,953,000.00	953,000.00	-	140,953,000.00	-
0407	Evidence generation and utilisation	70,722,000.00	70,722,000.00	-	70,722,000.00	-
040704	Monitoring and Evaluation (M&E)	70,722,000.00	70,722,000.00	-	70,722,000.00	-
0409	Provision of universal health coverage and financial	20,000,000.00	20,000,000.00	-	20,000,000.00	-
040902	Mobilising employers' contributions to the State Social Heal	20,000,000.00	20,000,000.00	-	20,000,000.00	-
05	EDUCATION	19,834,364,000.00	19,834,364,000.00	16,423,848,152.00	24,720,223,000.00	-
0501	Effective governance of the education system	250,467,000.00	250,467,000.00	186,684,525.00	274,654,000.00	-
050101	Legal, policy, regulations and standards, guidelines and pro	250,467,000.00	250,467,000.00	186,684,525.00	274,654,000.00	-
0502	Increase in access, retention, and completion rate a	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
0503	Equity and inclusiveness in the provision of educatio	60,522,000.00	60,522,000.00	44,932,617.00	66,614,000.00	-
050301	Inclusive Education	60,522,000.00	60,522,000.00	44,932,617.00	66,614,000.00	-
0504	Improved quality of teaching and learning outcomes	5,572,469,000.00	5,572,469,000.00	4,400,198,704.00	6,749,187,000.00	-
050405	Teachers' recruitment and deployment	5,572,469,000.00	5,572,469,000.00	4,400,198,704.00	6,749,187,000.00	-
0505	Adequate infrastructure at all levels	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	-
050503	Libraries and laboratories	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classi	11,927,984,000.00	11,927,984,000.00	10,178,037,850.00	15,260,452,000.00	-
051001	Education Not Elsewhere Classified	11,927,984,000.00	11,927,984,000.00	10,178,037,850.00	15,260,452,000.00	-
06	HOUSING AND URBAN DEVELOPMENT	1,057,113,000.00	1,057,113,000.00	772,711,199.00	1,138,718,000.00	-
0610	Housing and Urban Development - General	1,057,113,000.00	1,057,113,000.00	772,711,199.00	1,138,718,000.00	-
061001	Housing and Urban Development - General	1,057,113,000.00	1,057,113,000.00	772,711,199.00	1,138,718,000.00	-

Yobe State Government 2026 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
08	YOUTH	888,380,000.00	838,380,000.00	608,736,230.00	971,821,000.00	-
0810	Youth - General	888,380,000.00	838,380,000.00	608,736,230.00	971,821,000.00	-
081001	Youth - General	888,380,000.00	838,380,000.00	608,736,230.00	971,821,000.00	-
09	ENVIRONMENTAL IMPROVEMENT	1,570,870,000.00	1,570,870,000.00	1,210,026,322.00	2,085,513,000.00	-
0910	Environmental Improvement - General	1,570,870,000.00	1,570,870,000.00	1,210,026,322.00	2,085,513,000.00	-
091001	Environmental Improvement - General	1,570,870,000.00	1,570,870,000.00	1,210,026,322.00	2,085,513,000.00	-
10	WATER RESOURCES AND RURAL DEVELOPMENT	967,594,000.00	947,594,000.00	665,589,372.00	1,003,167,000.00	-
1010	Water Resources and Rural Deve - General	967,594,000.00	947,594,000.00	665,589,372.00	1,003,167,000.00	-
101001	Water Resources and Rural Deve - General	967,594,000.00	947,594,000.00	665,589,372.00	1,003,167,000.00	-
11	INFORMATION COMMUNICATION AND TECHNOLOG	-	-	-	3,000,000.00	-
1110	Information Communication and Technology - Gene	-	-	-	3,000,000.00	-
111001	Information Communication and Technology - General	-	-	-	3,000,000.00	-
12	GROWING THE PRIVATE SECTOR	362,292,000.00	362,292,000.00	252,933,954.00	416,582,000.00	-
1210	Growing the Private Sector - General	362,292,000.00	362,292,000.00	252,933,954.00	416,582,000.00	-
121001	Growing the Private Sector - General	362,292,000.00	362,292,000.00	252,933,954.00	416,582,000.00	-
13	REFORM OF GOVERNMENT AND GOVERNANCE	7,742,457,000.00	9,767,457,000.00	7,928,286,881.00	14,568,282,000.00	-
1310	Reform of Government and Governance - General	7,742,457,000.00	9,767,457,000.00	7,928,286,881.00	14,568,282,000.00	-
131001	Reform of Government and Governance - General	7,742,457,000.00	9,767,457,000.00	7,928,286,881.00	14,568,282,000.00	-
14	POWER	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	-
1410	Power - General	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	-
141001	Power - General	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	-
17	ROAD	914,524,000.00	914,524,000.00	689,589,467.00	1,043,118,000.00	-
1710	Road - General	914,524,000.00	914,524,000.00	689,589,467.00	1,043,118,000.00	-
171001	Road - General	914,524,000.00	914,524,000.00	689,589,467.00	1,043,118,000.00	-
23	SOCIAL PROTECTION	9,268,702,000.00	9,168,702,000.00	7,323,925,323.00	11,798,612,000.00	-
2302	Reduce Poverty and Vulnerability	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	-
230203	Unemployment benefits	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	-
2303	Promote Gender Equity and Social Justice	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	-
230301	Women's Economic Empowerment	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	-
2305	Social Pensions and Old Age Support	8,500,000,000.00	8,400,000,000.00	6,760,119,855.00	10,934,400,000.00	-
230501	Pensions Payments and Contributions	4,900,000,000.00	5,600,000,000.00	5,444,469,285.00	7,785,900,000.00	-
230502	Gratuity	2,400,000,000.00	2,400,000,000.00	1,313,588,070.00	2,148,500,000.00	-
230503	Severance Gratuity	1,200,000,000.00	400,000,000.00	2,062,500.00	1,000,000,000.00	-
2306	Disability and Survival Support	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-
230601	Death benefit	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	-
2307	Promote Emergency and Humanitarian Assistance	55,380,000.00	55,380,000.00	49,169,101.00	74,675,000.00	-
230703	Humanitarian Logistics and Coordination	55,380,000.00	55,380,000.00	49,169,101.00	74,675,000.00	-

Yobe State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Non-Debt Recurrent Expenditure	62,478,215,000.00	81,896,215,000.00	62,070,230,645.00	119,539,350,000.00	6,842,455,000.00
01	AGRICULTURE	4,459,165,000.00	3,729,165,000.00	2,693,504,984.00	9,209,248,000.00	1,387,125,000.00
0101	Effective governance of the Agriculture Sector	3,618,175,000.00	3,138,175,000.00	2,583,292,737.00	7,841,000,000.00	1,120,300,000.00
010101	Legal, policy, regulations and standards, guidelines and pro	3,618,175,000.00	3,138,175,000.00	2,583,292,737.00	7,841,000,000.00	1,120,300,000.00
0102	Development of the livestock value chain	603,885,000.00	453,885,000.00	104,924,747.00	1,155,598,000.00	210,825,000.00
010202	Meat processing and marketing	20,635,000.00	20,635,000.00	112,500.00	48,600,000.00	-
010205	Animal Health and Livestock Diseases Management	583,250,000.00	433,250,000.00	104,812,247.00	1,106,998,000.00	210,825,000.00
0103	Enhancement of food production and productivity	237,105,000.00	137,105,000.00	5,287,500.00	212,650,000.00	56,000,000.00
010303	Farm inputs supply and service delivery system (improved)	237,105,000.00	137,105,000.00	5,287,500.00	212,650,000.00	56,000,000.00
02	SOCIETAL RE-ORIENTATION	4,851,315,000.00	4,786,415,000.00	2,976,929,175.00	6,933,128,000.00	335,200,000.00
0210	Societal Re-orientation - General	4,851,315,000.00	4,786,415,000.00	2,976,929,175.00	6,933,128,000.00	335,200,000.00
021001	Societal Re-orientation - General	4,851,315,000.00	4,786,415,000.00	2,976,929,175.00	6,933,128,000.00	335,200,000.00
03	POVERTY ALLEVIATION	118,622,000.00	83,722,000.00	23,946,551.00	2,036,740,000.00	1,800,000.00
0310	Poverty Alleviation - General	118,622,000.00	83,722,000.00	23,946,551.00	2,036,740,000.00	1,800,000.00
031001	Poverty Alleviation - General	118,622,000.00	83,722,000.00	23,946,551.00	2,036,740,000.00	1,800,000.00
04	HEALTH	2,721,337,000.00	3,142,787,000.00	1,997,879,424.00	6,479,392,000.00	413,200,000.00
0401	Effective Governance of the Health System	1,017,200,000.00	917,400,000.00	440,918,935.00	2,845,200,000.00	301,000,000.00
040101	Legal, policy, regulations and standards, guidelines and pro	1,017,200,000.00	917,400,000.00	440,918,935.00	2,845,200,000.00	301,000,000.00
0403	Enhancement of the delivery of Essential Package of	325,137,000.00	265,537,000.00	122,663,908.00	856,942,000.00	-
040301	Reproductive, Maternal and Neonatal Health	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	-
040304	Communicable Diseases	147,945,000.00	138,345,000.00	83,087,000.00	575,750,000.00	-
040307	Emergency Services	174,942,000.00	124,942,000.00	39,014,408.00	278,942,000.00	-
0404	Provision of the right number and right skill mix of c	235,000,000.00	355,000,000.00	231,740,505.00	535,000,000.00	-
040403	In-service Training (Continuing Education)	235,000,000.00	355,000,000.00	231,740,505.00	535,000,000.00	-
0405	Provision of adequate and modern health infrastruc	741,000,000.00	1,351,400,000.00	1,151,233,812.00	1,410,500,000.00	60,000,000.00
040501	Functional Health Facilities	741,000,000.00	1,351,400,000.00	1,151,233,812.00	1,410,500,000.00	60,000,000.00
0406	Provision of quality, affordable, available, and safe r	232,000,000.00	82,000,000.00	9,000,000.00	232,000,000.00	50,000,000.00
040601	Sustainable drug supply	232,000,000.00	82,000,000.00	9,000,000.00	232,000,000.00	50,000,000.00
0407	Evidence generation and utilisation	146,000,000.00	146,300,000.00	36,322,264.00	146,000,000.00	2,000,000.00
040704	Monitoring and Evaluation (M&E)	146,000,000.00	146,300,000.00	36,322,264.00	146,000,000.00	2,000,000.00
0409	Provision of universal health coverage and financial	25,000,000.00	25,150,000.00	6,000,000.00	453,750,000.00	200,000.00
040902	Mobilising employers' contributions to the State Social Heal	25,000,000.00	25,150,000.00	6,000,000.00	453,750,000.00	200,000.00
05	EDUCATION	13,229,995,000.00	10,433,015,000.00	6,802,440,765.00	16,845,527,000.00	4,033,830,000.00
0501	Effective governance of the education system	7,870,252,000.00	6,010,372,000.00	4,277,479,556.00	10,421,802,000.00	4,003,330,000.00
050101	Legal, policy, regulations and standards, guidelines and pro	7,868,901,000.00	6,009,021,000.00	4,277,254,556.00	10,420,451,000.00	4,003,330,000.00
050103	Education Sector Coordination Mechanisms	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	-
0502	Increase in access, retention, and completion rate a	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	-
0503	Equity and inclusiveness in the provision of educati	1,977,500,000.00	977,500,000.00	770,413,664.00	1,941,500,000.00	-
050301	Inclusive Education	1,977,500,000.00	977,500,000.00	770,413,664.00	1,941,500,000.00	-

Yobe State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
0504	Improved quality of teaching and learning outcomes	477,560,000.00	496,560,000.00	171,432,968.00	457,560,000.00	-
050405	Teachers' recruitment and deployment	477,560,000.00	496,560,000.00	171,432,968.00	457,560,000.00	-
0505	Adequate infrastructure at all levels	8,400,000.00	8,400,000.00	750,000.00	8,400,000.00	-
050503	Libraries and laboratories	8,400,000.00	8,400,000.00	750,000.00	8,400,000.00	-
0506	Improved education information management systems	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	-
050602	Research and development	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	2,591,733,000.00	2,662,233,000.00	1,396,310,916.00	3,311,715,000.00	30,500,000.00
051001	Education Not Elsewhere Classified	2,591,733,000.00	2,662,233,000.00	1,396,310,916.00	3,311,715,000.00	30,500,000.00
06	HOUSING AND URBAN DEVELOPMENT	452,375,000.00	602,375,000.00	38,303,300.00	1,131,385,000.00	600,000.00
0610	Housing and Urban Development - General	452,375,000.00	602,375,000.00	38,303,300.00	1,131,385,000.00	600,000.00
061001	Housing and Urban Development - General	452,375,000.00	602,375,000.00	38,303,300.00	1,131,385,000.00	600,000.00
08	YOUTH	713,375,000.00	563,375,000.00	301,147,398.00	854,950,000.00	300,000.00
0810	Youth - General	713,375,000.00	563,375,000.00	301,147,398.00	854,950,000.00	300,000.00
081001	Youth - General	713,375,000.00	563,375,000.00	301,147,398.00	854,950,000.00	300,000.00
09	ENVIRONMENTAL IMPROVEMENT	464,245,000.00	354,245,000.00	119,762,369.00	5,867,245,000.00	5,300,000.00
0910	Environmental Improvement - General	464,245,000.00	354,245,000.00	119,762,369.00	5,867,245,000.00	5,300,000.00
091001	Environmental Improvement - General	464,245,000.00	354,245,000.00	119,762,369.00	5,867,245,000.00	5,300,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	315,366,000.00	346,366,000.00	238,369,585.00	385,030,000.00	300,000.00
1010	Water Resources and Rural Development - General	315,366,000.00	346,366,000.00	238,369,585.00	385,030,000.00	300,000.00
101001	Water Resources and Rural Development - General	315,366,000.00	346,366,000.00	238,369,585.00	385,030,000.00	300,000.00
11	INFORMATION COMMUNICATION AND TECHNOLOGY	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	-
1110	Information Communication and Technology - General	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	-
111001	Information Communication and Technology - General	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	-
12	GROWING THE PRIVATE SECTOR	1,278,085,000.00	586,365,000.00	247,954,055.00	3,321,875,000.00	600,000.00
1210	Growing the Private Sector - General	1,278,085,000.00	586,365,000.00	247,954,055.00	3,321,875,000.00	600,000.00
121001	Growing the Private Sector - General	1,278,085,000.00	586,365,000.00	247,954,055.00	3,321,875,000.00	600,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	28,948,839,000.00	52,347,889,000.00	43,313,953,735.00	48,191,703,000.00	52,300,000.00
1310	Reform of Government and Governance - General	28,948,839,000.00	52,347,889,000.00	43,313,953,735.00	48,191,703,000.00	52,300,000.00
131001	Reform of Government and Governance - General	28,948,839,000.00	52,347,889,000.00	43,313,953,735.00	48,191,703,000.00	52,300,000.00
14	POWER	1,500,000,000.00	1,400,000,000.00	1,325,416,500.00	1,500,000,000.00	-
1410	Power - General	1,500,000,000.00	1,400,000,000.00	1,325,416,500.00	1,500,000,000.00	-
141001	Power - General	1,500,000,000.00	1,400,000,000.00	1,325,416,500.00	1,500,000,000.00	-
17	ROAD	365,523,000.00	385,523,000.00	117,692,099.00	5,834,654,000.00	1,600,000.00
1710	Road - General	365,523,000.00	385,523,000.00	117,692,099.00	5,834,654,000.00	1,600,000.00
171001	Road - General	365,523,000.00	385,523,000.00	117,692,099.00	5,834,654,000.00	1,600,000.00
18	AIRWAYS	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
1810	Airways - General	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
181001	Airways - General	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	-
23	SOCIAL PROTECTION	2,837,973,000.00	2,912,973,000.00	1,817,430,705.00	10,177,473,000.00	610,300,000.00
2302	Reduce Poverty and Vulnerability	340,000,000.00	145,000,000.00	41,021,821.00	2,347,000,000.00	10,000,000.00

Yobe State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
230203	Unemployment benefits	340,000,000.00	145,000,000.00	41,021,821.00	2,220,000,000.00	10,000,000.00
230204	Other Social Safety Nets	-	-	-	127,000,000.00	-
2303	Promote Gender Equity and Social Justice	281,500,000.00	281,500,000.00	95,126,328.00	1,936,500,000.00	300,000.00
230301	Women's Economic Empowerment	281,500,000.00	281,500,000.00	95,126,328.00	1,281,500,000.00	300,000.00
230303	Inclusion of Marginalised Groups	-	-	-	655,000,000.00	-
2307	Promote Emergency and Humanitarian Assistance	2,216,473,000.00	2,486,473,000.00	1,681,282,556.00	5,893,973,000.00	600,000,000.00
230702	Emergency Response and Relief Services	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	-
230703	Humanitarian Logistics and Coordination	971,973,000.00	241,973,000.00	51,037,320.00	3,888,973,000.00	600,000,000.00

Yobe State Government 2026 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2026 Adjustments	2026 Approved Budget	2026 Nutrition Tagging
	Total Debt Service Expenditure	<u>18,856,000,000.00</u>	<u>15,486,000,000.00</u>	<u>-300,000,000.00</u>	<u>18,060,000,000.00</u>	<u>-</u>
13	REFORM OF GOVERNMENT AND GOVERNANCE	18,856,000,000.00	15,486,000,000.00	-300,000,000.00	18,060,000,000.00	-
1310	Reform of Government and Governance - General	18,856,000,000.00	15,486,000,000.00	-300,000,000.00	18,060,000,000.00	-
131001	Reform of Government and Governance - General	18,856,000,000.00	15,486,000,000.00	-300,000,000.00	18,060,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	175,342,213,000.00	158,089,213,000.00	109,866,372,958.00	291,903,650,000.00	750,000,000.00
01	AGRICULTURE	10,093,000,000.00	6,799,000,000.00	3,275,226,710.00	17,479,000,000.00	170,000,000.00
0101	Effective governance of the Agriculture Sector	4,408,000,000.00	1,542,000,000.00	340,348,387.00	1,535,000,000.00	-
010101	Legal, policy, regulations and standards, guidelines and pro	4,408,000,000.00	1,542,000,000.00	340,348,387.00	1,535,000,000.00	-
0102	Development of the livestock value chain	443,000,000.00	5,000,000.00	-	3,494,622,912.00	-
010202	Meat processing and marketing	88,000,000.00	-	-	288,000,000.00	-
010204	Dairy Development	50,000,000.00	-	-	152,500,000.00	-
010205	Animal Health and Livestock Diseases Management	305,000,000.00	5,000,000.00	-	3,054,122,912.00	-
0103	Enhancement of food production and productivity	334,000,000.00	13,000,000.00	-	456,000,000.00	-
010303	Farm inputs supply and service delivery system (improved	334,000,000.00	13,000,000.00	-	456,000,000.00	-
0104	Reduction of post-harvest losses	10,000,000.00	-	-	1,067,848,607.00	-
010402	Buffer stocking and commodity warehousing	-	-	-	252,848,607.00	-
010403	Market linkage	10,000,000.00	-	-	815,000,000.00	-
0105	Enhancement of fisheries resources development (a	100,000,000.00	-	-	115,528,481.00	-
010503	Fish processing and post-harvest management	100,000,000.00	-	-	115,528,481.00	-
0106	Promotion of forest resource conservation and prese	8,500,000.00	8,500,000.00	-	50,000,000.00	-
010601	Forest regeneration and conservation	8,500,000.00	8,500,000.00	-	50,000,000.00	-
0107	Promotion of enabling environment for increased ag	4,500,000,000.00	4,900,000,000.00	2,658,960,000.00	10,000,000,000.00	-
010702	Youth and women In agriculture empowerment & smallhold	4,500,000,000.00	4,900,000,000.00	2,658,960,000.00	10,000,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Clas	289,500,000.00	330,500,000.00	275,918,323.00	760,000,000.00	170,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	289,500,000.00	330,500,000.00	275,918,323.00	760,000,000.00	170,000,000.00
02	SOCIETAL RE-ORIENTATION	3,419,000,000.00	975,000,000.00	309,900,000.00	5,927,000,000.00	-
0210	Societal Re-orientation - General	3,419,000,000.00	975,000,000.00	309,900,000.00	5,927,000,000.00	-
021001	Societal Re-orientation - General	3,419,000,000.00	975,000,000.00	309,900,000.00	5,927,000,000.00	-
03	POVERTY ALLEVIATION	1,000,000,000.00	-	-	150,000,000.00	-
0310	Poverty Alleviation - General	1,000,000,000.00	-	-	150,000,000.00	-
031001	Poverty Alleviation - General	1,000,000,000.00	-	-	150,000,000.00	-
04	HEALTH	30,824,976,000.00	7,496,976,000.00	3,755,484,327.00	50,657,412,000.00	280,000,000.00
0401	Effective Governance of the Health System	110,000,000.00	-	-	2,059,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and pro	110,000,000.00	-	-	2,059,000,000.00	-
0403	Enhancement of the delivery of Essential Package of	3,538,878,000.00	353,878,000.00	280,041,667.00	2,001,412,000.00	80,000,000.00
040301	Reproductive, Maternal and Neonatal Health	3,000,000,000.00	310,000,000.00	280,041,667.00	1,300,000,000.00	80,000,000.00
040304	Communicable Diseases	20,000,000.00	7,000,000.00	-	20,000,000.00	-
040307	Emergency Services	518,878,000.00	36,878,000.00	-	681,412,000.00	-
0404	Provision of the right number and right skill mix of d	3,172,617,000.00	614,617,000.00	322,519,883.00	4,213,000,000.00	-
040403	In-service Training (Continuing Education)	3,172,617,000.00	614,617,000.00	322,519,883.00	4,213,000,000.00	-
0405	Provision of adequate and modern health infrastruc	22,287,481,000.00	6,276,481,000.00	3,071,701,974.00	41,739,000,000.00	200,000,000.00
040501	Functional Health Facilities	21,287,481,000.00	6,276,481,000.00	3,071,701,974.00	40,939,000,000.00	200,000,000.00
040503	Facility electrification, water and sanitation	1,000,000,000.00	-	-	800,000,000.00	-
0406	Provision of quality, affordable, available, and safe r	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
040601	Sustainable drug supply	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
0407	Evidence generation and utilisation	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
040704	Monitoring and Evaluation (M&E)	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
0409	Provision of universal health coverage and financial	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-
040902	Mobilising employers' contributions to the State Social Heal	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-
05	EDUCATION	24,973,061,000.00	8,356,061,000.00	4,957,332,806.00	38,194,158,000.00	150,000,000.00
0501	Effective governance of the education system	3,547,760,000.00	57,760,000.00	27,000,000.00	3,850,000,000.00	150,000,000.00
050101	Legal, policy, regulations and standards, guidelines and pro	3,547,760,000.00	57,760,000.00	27,000,000.00	3,850,000,000.00	150,000,000.00
0502	Increase in access, retention, and completion rate a	306,485,000.00	6,485,000.00	-	450,000,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	306,485,000.00	6,485,000.00	-	-	-
050204	School-based Health	-	-	-	450,000,000.00	-
0504	Improved quality of teaching and learning outcomes	745,000,000.00	375,000,000.00	130,365,057.00	2,610,000,000.00	-
050402	Instructional and learning materials	745,000,000.00	375,000,000.00	130,365,057.00	2,610,000,000.00	-
0505	Adequate infrastructure at all levels	14,511,498,000.00	6,896,498,000.00	4,118,209,701.00	27,067,158,000.00	-
050501	Schools' infrastructure construction and rehabilitation	10,076,433,000.00	5,740,433,000.00	3,781,814,144.00	21,368,500,000.00	-
050502	Furnishing	2,198,327,000.00	1,002,327,000.00	207,916,131.00	2,962,658,000.00	-
050503	Libraries and laboratories	889,102,000.00	134,102,000.00	128,479,426.00	942,000,000.00	-
050504	Water, sanitation and hygiene	199,336,000.00	19,336,000.00	-	294,000,000.00	-
050505	School safety	1,148,300,000.00	300,000.00	-	1,500,000,000.00	-
0506	Improved education information management syste	321,001,000.00	16,001,000.00	-	308,000,000.00	-
050601	ICT equipment, software and expertise	321,001,000.00	16,001,000.00	-	308,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classi	5,541,317,000.00	1,004,317,000.00	681,758,048.00	3,909,000,000.00	-
051001	Education Not Elsewhere Classified	5,541,317,000.00	1,004,317,000.00	681,758,048.00	3,909,000,000.00	-
06	HOUSING AND URBAN DEVELOPMENT	12,477,177,000.00	7,787,177,000.00	4,351,927,841.00	11,844,000,000.00	-
0610	Housing and Urban Development - General	12,477,177,000.00	7,787,177,000.00	4,351,927,841.00	11,844,000,000.00	-
061001	Housing and Urban Development - General	12,477,177,000.00	7,787,177,000.00	4,351,927,841.00	11,844,000,000.00	-
08	YOUTH	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	-
0810	Youth - General	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	-
081001	Youth - General	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	-
09	ENVIRONMENTAL IMPROVEMENT	5,244,125,000.00	839,125,000.00	698,748,000.00	21,789,000,000.00	-
0910	Environmental Improvement - General	5,244,125,000.00	839,125,000.00	698,748,000.00	21,789,000,000.00	-
091001	Environmental Improvement - General	5,244,125,000.00	839,125,000.00	698,748,000.00	21,789,000,000.00	-
10	WATER RESOURCES AND RURAL DEVELOPMENT	8,196,000,000.00	4,146,000,000.00	2,429,754,123.00	7,967,225,000.00	150,000,000.00
1010	Water Resources and Rural Deve - General	8,196,000,000.00	4,146,000,000.00	2,429,754,123.00	7,967,225,000.00	150,000,000.00
101001	Water Resources and Rural Deve - General	8,196,000,000.00	4,146,000,000.00	2,429,754,123.00	7,967,225,000.00	150,000,000.00
11	INFORMATION COMMUNICATION AND TECHNOLOG	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	-
1110	Information Communication and Technology - Gene	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	-
111001	Information Communication and Technology - General	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	-
12	GROWING THE PRIVATE SECTOR	9,531,822,000.00	24,175,822,000.00	19,069,313,470.00	26,773,000,000.00	-
1210	Growing the Private Sector - General	9,531,822,000.00	24,175,822,000.00	19,069,313,470.00	26,773,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
121001	Growing the Private Sector - General	9,531,822,000.00	24,175,822,000.00	19,069,313,470.00	26,773,000,000.00	-
13	REFORM OF GOVERNMENT AND GOVERNANCE	14,465,845,000.00	18,775,845,000.00	13,010,368,498.00	14,583,855,000.00	-
1310	Reform of Government and Governance - General	14,465,845,000.00	18,775,845,000.00	13,010,368,498.00	14,583,855,000.00	-
131001	Reform of Government and Governance - General	14,465,845,000.00	18,775,845,000.00	13,010,368,498.00	14,583,855,000.00	-
14	POWER	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	-
1410	Power - General	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	-
141001	Power - General	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	-
17	ROAD	37,723,503,000.00	57,866,503,000.00	46,485,779,255.00	77,158,000,000.00	-
1710	Road - General	37,723,503,000.00	57,866,503,000.00	46,485,779,255.00	77,158,000,000.00	-
171001	Road - General	37,723,503,000.00	57,866,503,000.00	46,485,779,255.00	77,158,000,000.00	-
23	SOCIAL PROTECTION	9,378,704,000.00	2,717,704,000.00	853,281,506.00	2,886,000,000.00	-
2302	Reduce Poverty and Vulnerability	3,400,000,000.00	1,200,000,000.00	666,219,106.00	1,663,000,000.00	-
230203	Unemployment benefits	3,400,000,000.00	1,200,000,000.00	666,219,106.00	1,610,000,000.00	-
230204	Other Social Safety Nets	-	-	-	53,000,000.00	-
2303	Promote Gender Equity and Social Justice	1,587,000,000.00	388,000,000.00	90,474,000.00	987,000,000.00	-
230301	Women's Economic Empowerment	1,587,000,000.00	388,000,000.00	90,474,000.00	737,000,000.00	-
230303	Inclusion of Marginalised Groups	-	-	-	250,000,000.00	-
2307	Promote Emergency and Humanitarian Assistance	4,391,704,000.00	1,129,704,000.00	96,588,400.00	236,000,000.00	-
230703	Humanitarian Logistics and Coordination	4,391,704,000.00	1,129,704,000.00	96,588,400.00	236,000,000.00	-

Yobe State Government 2026 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Health Sector Expenditure	30,824,976,000.00	7,496,976,000.00	3,755,484,327.00	50,657,412,000.00	280,000,000.00
04	HEALTH	30,824,976,000.00	7,496,976,000.00	3,755,484,327.00	50,657,412,000.00	280,000,000.00
0401	Effective Governance of the Health System	110,000,000.00	-	-	2,059,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and pro	110,000,000.00	-	-	2,059,000,000.00	-
04010100000004	Other/Multiple Level of Health Care	110,000,000.00	-	-	2,059,000,000.00	-
0403	Enhancement of the delivery of Essential Package of	3,538,878,000.00	353,878,000.00	280,041,667.00	2,001,412,000.00	80,000,000.00
040301	Reproductive, Maternal and Neonatal Health	3,000,000,000.00	310,000,000.00	280,041,667.00	1,300,000,000.00	80,000,000.00
04030100000001	Primary Health Care	3,000,000,000.00	310,000,000.00	280,041,667.00	1,300,000,000.00	80,000,000.00
040304	Communicable Diseases	20,000,000.00	7,000,000.00	-	20,000,000.00	-
04030400000001	Primary Health Care	20,000,000.00	7,000,000.00	-	20,000,000.00	-
040307	Emergency Services	518,878,000.00	36,878,000.00	-	681,412,000.00	-
04030700000001	Primary Health Care	518,878,000.00	36,878,000.00	-	681,412,000.00	-
0404	Provision of the right number and right skill mix of	3,172,617,000.00	614,617,000.00	322,519,883.00	4,213,000,000.00	-
040403	In-service Training (Continuing Education)	3,172,617,000.00	614,617,000.00	322,519,883.00	4,213,000,000.00	-
04040300000003	Tertiary Health Care	3,172,617,000.00	614,617,000.00	322,519,883.00	3,713,000,000.00	-
04040300000004	Other/Multiple Level of Health Care	-	-	-	500,000,000.00	-
0405	Provision of adequate and modern health infrastruc	22,287,481,000.00	6,276,481,000.00	3,071,701,974.00	41,739,000,000.00	200,000,000.00

Yobe State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
040501	Functional Health Facilities	21,287,481,000.00	6,276,481,000.00	3,071,701,974.00	40,939,000,000.00	200,000,000.00
04050100000001	Primary Health Care	2,740,000,000.00	300,000,000.00	300,000,000.00	9,375,000,000.00	-
04050100000002	Secondary Health Care	1,977,136,000.00	2,218,136,000.00	339,649,735.00	6,643,000,000.00	-
04050100000003	Tertiary Health Care	3,408,568,000.00	698,568,000.00	557,545,638.00	5,627,000,000.00	-
04050100000004	Other/Multiple Level of Health Care	13,161,777,000.00	3,059,777,000.00	1,874,506,601.00	19,294,000,000.00	200,000,000.00
040503	Facility electrification, water and sanitation	1,000,000,000.00	-	-	800,000,000.00	-
04050300000004	Other/Multiple Level of Health Care	1,000,000,000.00	-	-	800,000,000.00	-
0406	Provision of quality, affordable, available, and safe r	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
040601	Sustainable drug supply	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
04060100000004	Other/Multiple Level of Health Care	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
0407	Evidence generation and utilisation	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
040704	Monitoring and Evaluation (M&E)	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
04070400000004	Other/Multiple Level of Health Care	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
0409	Provision of universal health coverage and financial	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-
040902	Mobilising employers' contributions to the State Social Heal	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-
04090200000004	Other/Multiple Level of Health Care	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-

Yobe State Government 2026 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Health Sector Expenditure	30,824,976,000.00	7,496,976,000.00	3,755,484,327.00	50,657,412,000.00	280,000,000.00
04	HEALTH	30,824,976,000.00	7,496,976,000.00	3,755,484,327.00	50,657,412,000.00	280,000,000.00
0401	Effective Governance of the Health System	110,000,000.00	-	-	2,059,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and pro	110,000,000.00	-	-	2,059,000,000.00	-
04010100000004	Other/Multiple Level of Health Care	110,000,000.00	-	-	2,059,000,000.00	-
0403	Enhancement of the delivery of Essential Package of	3,538,878,000.00	353,878,000.00	280,041,667.00	2,001,412,000.00	80,000,000.00
040301	Reproductive, Maternal and Neonatal Health	3,000,000,000.00	310,000,000.00	280,041,667.00	1,300,000,000.00	80,000,000.00
04030100000001	Primary Health Care	3,000,000,000.00	310,000,000.00	280,041,667.00	1,300,000,000.00	80,000,000.00
040304	Communicable Diseases	20,000,000.00	7,000,000.00	-	20,000,000.00	-
04030400000001	Primary Health Care	20,000,000.00	7,000,000.00	-	20,000,000.00	-
040307	Emergency Services	518,878,000.00	36,878,000.00	-	681,412,000.00	-
04030700000001	Primary Health Care	518,878,000.00	36,878,000.00	-	681,412,000.00	-
0404	Provision of the right number and right skill mix of c	3,172,617,000.00	614,617,000.00	322,519,883.00	4,213,000,000.00	-
040403	In-service Training (Continuing Education)	3,172,617,000.00	614,617,000.00	322,519,883.00	4,213,000,000.00	-
04040300000003	Tertiary Health Care	3,172,617,000.00	614,617,000.00	322,519,883.00	3,713,000,000.00	-
04040300000004	Other/Multiple Level of Health Care	-	-	-	500,000,000.00	-
0405	Provision of adequate and modern health infrastruc	22,287,481,000.00	6,276,481,000.00	3,071,701,974.00	41,739,000,000.00	200,000,000.00
040501	Functional Health Facilities	21,287,481,000.00	6,276,481,000.00	3,071,701,974.00	40,939,000,000.00	200,000,000.00
04050100000001	Primary Health Care	2,740,000,000.00	300,000,000.00	300,000,000.00	9,375,000,000.00	-
04050100000002	Secondary Health Care	1,977,136,000.00	2,218,136,000.00	339,649,735.00	6,643,000,000.00	-
04050100000003	Tertiary Health Care	3,408,568,000.00	698,568,000.00	557,545,638.00	5,627,000,000.00	-
04050100000004	Other/Multiple Level of Health Care	13,161,777,000.00	3,059,777,000.00	1,874,506,601.00	19,294,000,000.00	200,000,000.00
040503	Facility electrification, water and sanitation	1,000,000,000.00	-	-	800,000,000.00	-
04050300000004	Other/Multiple Level of Health Care	1,000,000,000.00	-	-	800,000,000.00	-
0406	Provision of quality, affordable, available, and safe r	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
040601	Sustainable drug supply	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
04060100000004	Other/Multiple Level of Health Care	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	-
0407	Evidence generation and utilisation	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
040704	Monitoring and Evaluation (M&E)	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
04070400000004	Other/Multiple Level of Health Care	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	-
0409	Provision of universal health coverage and financial	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-
040902	Mobilising employers' contributions to the State Social Heal	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-
04090200000004	Other/Multiple Level of Health Care	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure						175,342,213,000.00	158,089,213,000.00	109,866,372,958.00	291,903,650,000.00	750,000,000.00
Repairs of 2nos primary schools at 3 senatorial districts	03100123000100 - Poverty Alleviation - Gen	011100500100 - Sustainable Development G	32010109 - Rehab./Repairs of School Building	70132 - Overall Planning and Statistical	23541800 - State Wide	200,000,000.00			-	-
Drilling of solar-powered boreholes at 3 senatorial districts	03100123000300 - Poverty Alleviation - Gen	011100500100 - Sustainable Development G	32010214 - Boreholes & Other Water Facilities	70132 - Overall Planning and Statistical	23541800 - State Wide	200,000,000.00			-	-
Procurement of laboratory and medical equipment at Gen	03100123000500 - Poverty Alleviation - Gen	011100500100 - Sustainable Development G	32010904 - Laboratory/Medical Equipment	70132 - Overall Planning and Statistical	23541800 - State Wide	50,000,000.00			150,000,000.00	-
Empowerment general and Support to small and medium	03100123000600 - Poverty Alleviation - Gen	011100500100 - Sustainable Development G	32010312 - Grant to Communities/Private In	70132 - Overall Planning and Statistical	23541800 - State Wide	550,000,000.00			-	-
Procurement of 20nos. of Hp laptop core i7 computers	13100124000100 - Reform of Government a	011101000100 - Bureau for Public Procurem	32010501 - Purchase of Computers	70133 - Other General Services	23541800 - State Wide	5,000,000.00	5,000,000.00		50,000,000.00	-
Procurement of 2nos. of Toyota 4x4 Hilux 2020 model	13100123000100 - Reform of Government a	011101000100 - Bureau for Public Procurem	32010405 - Purchase of Motor Vehicles	70133 - Other General Services	23541800 - State Wide	100,000,000.00			150,000,000.00	-
Procurement of Digital Data Collection Tools	13100126000100 - Reform of Government a	011101000100 - Bureau for Public Procurem	32010222 - Construction/Provision of ICT In	70133 - Other General Services	23541800 - State Wide				100,000,000.00	-
Construction of befitting office to the Rt. Hon. Speaker at	13100123000200 - Reform of Government a	011200300100 - House of Assembly	32010101 - Construction/Provision of Office	70111 - Executive and Legislative Orga	23541800 - State Wide	150,000,000.00			1,009,000,000.00	-
Renovation and expansion of existing Office Buildings for	13100123000400 - Reform of Government a	011200300100 - House of Assembly	32010107 - Rehab./Repairs of Office Building	70111 - Executive and Legislative Orga	23541800 - State Wide	120,000,000.00	40,000,000.00	17,100,000.00	160,000,000.00	-
Provisions of solar energy to designated offices in the Ho	13100123000500 - Reform of Government a	011200300100 - House of Assembly	32010207 - Electricity Transmission Network	70111 - Executive and Legislative Orga	23541800 - State Wide	15,000,000.00			215,000,000.00	-
Complete overhauling and reticulation of water system at	13100123000600 - Reform of Government a	011200300100 - House of Assembly	32010214 - Boreholes & Other Water Facilities	70111 - Executive and Legislative Orga	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Purchase of 2nos Canon image CLASS MF264dw II Wirele	13100123000700 - Reform of Government a	011200300100 - House of Assembly	32010302 - Purchase of Industrial Equipmen	70111 - Executive and Legislative Orga	23541800 - State Wide	15,000,000.00			15,000,000.00	-
Purchase of fighter fighting equipment and rehabilitation	13100123000800 - Reform of Government a	011200300100 - House of Assembly	32010312 - Purchase of Fire Fighting Equipm	70111 - Executive and Legislative Orga	23541800 - State Wide	3,000,000.00	3,000,000.00		3,000,000.00	-
Procurement of library materials and subscription of e-lib	13100124000300 - Reform of Government a	011200300100 - House of Assembly	32010319 - Purchase of Library Books/Equip	70111 - Executive and Legislative Orga	23541800 - State Wide	10,000,000.00			10,000,000.00	-
Procurement of 33 and 18 seater buses and departmenta	13100123000100 - Reform of Government a	011200300100 - House of Assembly	32010409 - Purchase of Buses	70111 - Executive and Legislative Orga	23541800 - State Wide	200,000,000.00	80,000,000.00	24,670,000.00	200,000,000.00	-
Purchase of 3nos HP Elitebook Dragonfly intel Core i7 11T	13100123000900 - Reform of Government a	011200300100 - House of Assembly	32010501 - Purchase of Computers	70111 - Executive and Legislative Orga	23541800 - State Wide	10,000,000.00			10,000,000.00	-
Purchase of 3 no of enterprise Photocopiers at House of	13100123001000 - Reform of Government a	011200300100 - House of Assembly	32010505 - Purchase of Photocopiers	70111 - Executive and Legislative Orga	23541800 - State Wide	3,000,000.00	3,000,000.00		3,000,000.00	-
Purchase of office chairs to replaced old ones and to furn	13100123001100 - Reform of Government a	011200300100 - House of Assembly	32010601 - Purchase of Chairs	70111 - Executive and Legislative Orga	23541800 - State Wide	30,000,000.00			30,000,000.00	-
Purchase of office tables to replaced old ones and to furn	13100123001200 - Reform of Government a	011200300100 - House of Assembly	32010602 - Purchase of Tables	70111 - Executive and Legislative Orga	23541800 - State Wide	30,000,000.00			30,000,000.00	-
Purchase of laboratory and medical equipment to upgrad	13100123001300 - Reform of Government a	011200300100 - House of Assembly	32010904 - Laboratory/Medical Equipment	70111 - Executive and Legislative Orga	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Landscaping and beautification of House of Assembly Off	13100123001300 - Reform of Government a	011200300100 - House of Assembly	32010129 - Tree Planting/Landscaping	70111 - Executive and Legislative Orga	23541800 - State Wide	7,000,000.00	7,000,000.00		7,000,000.00	-
Preparation of proposed master plan for House of Assen	13100123001300 - Reform of Government a	011200300100 - House of Assembly	32030119 - Maps, Survey and Design	70111 - Executive and Legislative Orga	23541800 - State Wide	10,000,000.00			10,000,000.00	-
Construction of modular YTV station Building in Damaturu	02100123000100 - Societal Re-orientation -	012300100100 - Ministry of Home Affairs, In	32010199 - Construction of Other Building	70831 - Broadcasting and Publishing S	23541800 - State Wide	220,000,000.00			220,000,000.00	-
Purchase of sound system electronic, computer PTZ cam	02100123000100 - Societal Re-orientation -	012300100100 - Ministry of Home Affairs, In	32010306 - Purchase of Broadcast & Commu	70831 - Broadcasting and Publishing S	23541800 - State Wide	360,000,000.00			300,000,000.00	-
Purchase of 5nos. of Hp core i7 touch screen laptop com	02100123000100 - Societal Re-orientation -	012300100100 - Ministry of Home Affairs, In	32010501 - Purchase of Computers	70831 - Broadcasting and Publishing S	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Procurement of 3nos. Epson Power Lite W493 LCD WXGA	02100123000100 - Societal Re-orientation -	012300100100 - Ministry of Home Affairs, In	32010508 - Purchase of Projectors	70831 - Broadcasting and Publishing S	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Production of Domentaries and Media specials	02100123000100 - Societal Re-orientation -	012300100100 - Ministry of Home Affairs, In	32030109 - Research & Development	70831 - Broadcasting and Publishing S	23541800 - State Wide	100,000,000.00				-
Completion of Rehabilitation of Headquarters Office Com	02100123000200 - Societal Re-orientation -	012300300100 - Yobe State Television (Ytv)	32010107 - Rehab./Repairs of Office Building	70831 - Broadcasting and Publishing S	23541800 - State Wide	30,000,000.00			50,000,000.00	-
Upgrading and replacement of worn-out sound system, c	02100123000300 - Societal Re-orientation -	012300300100 - Yobe State Television (Ytv)	32010306 - Purchase of Broadcast & Commu	70831 - Broadcasting and Publishing S	23541800 - State Wide	35,000,000.00			30,000,000.00	-
Construction of wall fencing to demarcate YBC and Univ	02100123000800 - Societal Re-orientation -	012300400100 - Yobe Broadcasting Corpora	32010119 - Construction of Wall Fencing	70831 - Broadcasting and Publishing S	23541800 - State Wide	30,000,000.00			130,000,000.00	-
Renovation of dilapidated Transit Camp at YBC Premises	02100125000100 - Societal Re-orientation -	012300400100 - Yobe Broadcasting Corpora	32010108 - Rehab./Repairs of Residential Bu	70831 - Broadcasting and Publishing S	23541800 - State Wide	10,000,000.00			10,000,000.00	-
Procurement of 3no. Omni dimensional microphone for s	02100125000200 - Societal Re-orientation -	012300400100 - Yobe Broadcasting Corpora	32010306 - Purchase of Broadcast & Commu	70831 - Broadcasting and Publishing S	23541800 - State Wide	51,000,000.00			2,051,000,000.00	-
Procurement of 4no. of Ztones AC Compressors to replac	02100123001000 - Societal Re-orientation -	012300400100 - Yobe Broadcasting Corpora	32010322 - Purchase of Spare Parts and Too	70831 - Broadcasting and Publishing S	23541800 - State Wide	2,000,000.00	2,000,000.00		2,000,000.00	-
Dwarf wall fencing frontage for the corporation	02100123001200 - Societal Re-orientation -	012301300100 - Yobe State Printing Corpora	32010119 - Construction of Wall Fencing	70831 - Broadcasting and Publishing S	23541800 - State Wide	12,000,000.00			12,000,000.00	-
Purchase of 1no. 10ft Dx5 Large Format Machine, Direct	02100123001300 - Societal Re-orientation -	012301300100 - Yobe State Printing Corpora	32010302 - Purchase of Industrial Equipmen	70831 - Broadcasting and Publishing S	23541800 - State Wide	218,000,000.00			200,000,000.00	-
Upgrade of Hall of Fame of the Council	02100124000100 - Societal Re-orientation -	012305700100 - Yobe State Council for Arts	32010107 - Rehab./Repairs of Office Building	70821 - Cultural Services	23541800 - State Wide	70,000,000.00			30,000,000.00	-
Purchase of 10dnos assorted costumes and set props in	02100126000100 - Societal Re-orientation -	012305700100 - Yobe State Council for Arts	32010212 - Monuments	70821 - Cultural Services	23541800 - State Wide				20,000,000.00	-
Purchase of 50no of 25kg ceramics such as porcelain, sto	02100124000200 - Societal Re-orientation -	012305700100 - Yobe State Council for Arts	32010320 - Purchase of Building Materials/E	70821 - Cultural Services	23541800 - State Wide	40,000,000.00			40,000,000.00	-
Constr. of Office for MOH, HMB, and 5 Agenc(BPP, FRB,	02100122000200 - Reform of Government a	012500100100 - Office of the Head of Civil S	32010101 - Construction/Provision of Office	70131 - General Personnel Services	23541800 - State Wide	2,200,000,000.00	1,700,000,000.00	650,038,132.00	2,000,000,000.00	-
Ren. of YOSAAC, MOW, MOHAE, MoTE, LGS Comm, LG A	13100122000300 - Reform of Government a	012500100100 - Office of the Head of Civil S	32010107 - Rehab./Repairs of Office Building	70131 - General Personnel Services	23541800 - State Wide	900,000,000.00	2,400,000,000.00	1,570,243,185.00	950,000,000.00	-
External work (landscaping) for building of Min. of Budge	13100123001400 - Reform of Government a	012500100100 - Office of the Head of Civil S	32010129 - Tree Planting/Landscaping	70131 - General Personnel Services	23541800 - State Wide	60,000,000.00	260,000,000.00	216,278,970.00	60,000,000.00	-
Procurement of Computer Laptop to the Office of the Hea	13100123001500 - Reform of Government a	012500100100 - Office of the Head of Civil S	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide	45,000,000.00			45,000,000.00	-
Procurement of 500 sets of Executive Chairs for Office of	13100122000400 - Reform of Government a	012500100100 - Office of the Head of Civil S	32010601 - Purchase of Chairs	70131 - General Personnel Services	23541800 - State Wide	420,000,000.00	270,000,000.00	137,329,481.00	400,000,000.00	-
Procurement/Supply of 1000 units of Executive tables for	13100123001600 - Reform of Government a	012500100100 - Office of the Head of Civil S	32010602 - Purchase of Tables	70131 - General Personnel Services	23541800 - State Wide	330,000,000.00	180,000,000.00	76,305,469.00	300,000,000.00	-
Procurement and Installation of CCTV Camera, Purchase	13100123001900 - Reform of Government a	014000100100 - Office of the State Auditor-	32010206 - Security Installations/Equipment	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00			-	-
Provisions 20 Sets of Computers for upgrading of ICT un	13100123001900 - Reform of Government a	014000100100 - Office of the State Auditor-	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00			-	-
Support the establishment of a Forensic & Investigation I	13100122000600 - Reform of Government a	014000100100 - Office of the State Auditor-	32030109 - Research & Development	70112 - Financial and Fiscal Affairs	23541800 - State Wide	40,000,000.00			-	-
Proc. of Forensic Audit & Invest. Tools (e.g., Data Analys	13100122000700 - Reform of Government a	014000100100 - Office of the State Auditor-	32030112 - Computer Software Acquisition	70112 - Financial and Fiscal Affairs	23541800 - State Wide				70,000,000.00	-
Interlocking & renovation of walkway at the Headquarters	13100126000100 - Reform of Government a	014000200100 - Office of the LG Auditor-Ge	32010107 - Rehab./Repairs of Office Building	70112 - Financial and Fiscal Affairs	23541800 - State Wide	40,000,000.00	30,000,000.00	7,680,000.00	40,000,000.00	-
Research	13100122000700 - Reform of Government a	014000200100 - Office of the LG Auditor-Ge	32030109 - Research & Development	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00	10,000,000.00	2,997,462.00	-	-
Purchase of 5nos. of Hp core i7 touch screen laptop com	13100122000700 - Reform of Government a	014000200100 - Office of the LG Auditor-Ge	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00	10,000,000.00	9,950,000.00	-	-
Purchase of 1 No. Toyota Camry for the LG Auditor Gene	13100126002200 - Reform of Government a	014000200100 - Office of the LG Auditor-Ge	32010405 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23541800 - State Wide				50,000,000.00	-
Installation of Alternative Hybrid Solar Energy System wit	13100123003000 - Reform of Government a	014000300100 - Audit Service Board	32010207 - Electricity Transmission Network	70131 - General Personnel Services	23541800 - State Wide	20,000,000.00	20,000,000.00	17,565,000.00	-	-
Installation of Server and Networking of all Offices	13100123003000 - Reform of Government a	014000300100 - Audit Service Board	32010222 - Construction/Provision of ICT In	70131 - General Personnel Services	23541800 - State Wide	10,000,000.00			-	-
Purchase of 30KVA Generator (Parkings) Branded	13100123002800 - Reform of Government a	014000300100 - Audit Service Board	32010305 - Purchase of Power Generating S	70131 - General Personnel Services	23541800 - State Wide	10,000,000.00			-	-
Purchase of one Unit of Toyota Hilux 4x4 2019 Model (Ut	13100123003000 - Reform of Government a	014000300100 - Audit Service Board	32010405 - Purchase of Motor Vehicles	70131 - General Personnel Services	23541800 - State Wide	50,000,000.00			70,000,000.00	-
Purchase of 20nos. Core i7 laptop computers for officers	13100126000200 - Reform of Government a	014000300100 - Audit Service Board	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide				20,500,000.00	-
Establishment of M&E Unit	13100123004000 - Reform of Government a	014000300100 - Audit Service Board	32030109 - Research & Development	70131 - General Personnel Services	23541800 - State Wide	500,000.00	500,000.00		-	-
Purchase of 1no. 20KVA Perkins Engine Mikano Diesel gen	13100123004200 - Reform of Government a	014700100100 - Civil Service Commission	32010305 - Purchase of Power Generating S	70131 - General Personnel Services	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Purchase of computers(2 Hp Core i3 Desktop and 2 Hp C	13100123004300 - Reform of Government a	014700100100 - Civil Service Commission	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide	2,000,000.00	2,000,000.00		2,000,000.00	-
Purchase of 20no sets of office tables for newly renovate	13100123004400 - Reform of Government a	014700100100 - Civil Service Commission	32010602 - Purchase of Tables	70131 - General Personnel Services	23541800 - State Wide	8,000,000.00	8,000,000.00		8,000,000.00	-
Purchase of 5nos Desktop and 5no Laptop Computers for	13100123004500 - Reform of Government a	014800100100 - State Independent Electora	32010501 - Purchase of Computers	70161 - General Public Services N.E.C.	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Procurement of 30no office chairs	13100123004500 - Reform of Government a	014800100100 - State Independent Electora	32010601 - Purchase of Chairs	70161 - General Public Services N.E.C.	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Replacement of 25nos worn-out office tables	13100123004500 - Reform of Government a	014800100100 - State Independent Electora	32010602 - Purchase of Tables	70161 - General Public Services N.E.C.	23541800 - State Wide	3,000,000.00	3,000,000.00		3,000,000.00	-
Procurement of 5nos office file cabinets	13100123004500 - Reform of Government a	014800100100 - State Independent Electora	32010603 - Purchase of Safes/File Cabinets/F	70161 - General Public Services N.E.C.	23541800 - State Wide	2,000,000.00	2,000,000.00		2,000,000.00	-
Rehabilitation of Headquarters office building complex	13100123004700 - Reform of Government a	014900100100 - Local Government Service C	32010107 - Rehab./Repairs of Office Building	70131 - General Personnel Services	23541800 - State Wide	35,000,000.00			13,500,000.00	-
Purchase of 3no. hp core i7 laptop	13100123004900 - Reform of Government a	014900100100 - Local Government Service C	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide	2,500,000.00	2,500,000.00		10,000,000.00	-
Purchase of 2 High Hp Photocopiers	13100126000300 - Reform of Government a	014900100100 - Local Government Service C	32010505 - Purchase of Photocopiers	70131 - General Personnel Services	23541800 - State Wide				6,000,000.00	-
purchase of office chairs to the offices of Executive Chair	13100126000400 - Reform of Government a	014900100100 - Local Government Service C	32010601 - Purchase of Chairs	70131 - General Personnel Services	23541800 - State Wide	5,500,000.00			5,500,000.00	-
Purchase of 5no. YF Avery Executive Office Table With Ex	13100125000100 - Reform of									

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 5 sets of office chairs for the Executive Chair	13100123005300 - Reform of Government a	014903500100 - Local Government Pension	32010601 - Purchase of Chairs	70131 - General Personnel Services	23541800 - State Wide	2,000,000.00	2,000,000.00		1,000,000.00	-
Purchase of 5 sets of office tables for the Executive Chair	13100123005400 - Reform of Government a	014903500100 - Local Government Pension	32010602 - Purchase of Tables	70131 - General Personnel Services	23541800 - State Wide	2,000,000.00	2,000,000.00		2,000,000.00	-
Construction of New Office building for New Permanents	13100122000100 - Reform of Government a	016100100100 - Office of the Secretary to th	32010101 - Construction/Provision of Office	70133 - Other General Services	23541800 - State Wide	180,000,000.00	80,000,000.00	50,000,000.00	180,000,000.00	-
Construction of additional five chalets each at Kaduna area	13100122000100 - Reform of Government a	016100100100 - Office of the Secretary to th	32010102 - Construction/Provision of Reside	70133 - Other General Services	23541800 - State Wide	450,000,000.00	2,250,000,000.00	564,226,825.00	1,100,000,000.00	-
Renovation of 5 blocks of Emir's Lodge at the Presidential	13100122000200 - Reform of Government a	016100100100 - Office of the Secretary to th	32010108 - Rehab./Repairs of Residential Bu	70133 - Other General Services	23541800 - State Wide	500,000,000.00	700,000,000.00	608,707,951.00	500,000,000.00	-
Landscaping and beautification of the State Secretariat	13100122000300 - Reform of Government a	016100100100 - Office of the Secretary to th	32010129 - Tree Planting/Landscaping	70133 - Other General Services	23541800 - State Wide	90,000,000.00			50,000,000.00	-
Repairs of solar street lights and other electrical appliances	13100123001400 - Reform of Government a	016100100100 - Office of the Secretary to th	32010218 - Rehab./Repairs of Electricity	70133 - Other General Services	23541800 - State Wide	50,000,000.00			30,000,000.00	-
Purchase of 2nos 500KVA Heavy Duty Generator to Gove	13100123001500 - Reform of Government a	016100100100 - Office of the Secretary to th	32010305 - Purchase of Power Generating S	70133 - Other General Services	23541800 - State Wide	100,000,000.00			100,000,000.00	-
Procurement of motor vehicle for the Head of Service, Sp	13100122000400 - Reform of Government a	016100100100 - Office of the Secretary to th	32010405 - Purchase of Motor Vehicles	70133 - Other General Services	23541800 - State Wide	2,990,000,000.00	4,990,000,000.00	4,578,584,375.00	3,220,000,000.00	-
Purchase of 20 HP Core i7 laptops and 10 desktop compo	13100123001600 - Reform of Government a	016100100100 - Office of the Secretary to th	32010501 - Purchase of Computers	70133 - Other General Services	23541800 - State Wide	30,000,000.00			30,333,000.00	-
Procurement of 20 sets of office chairs for the renovated	13100123001700 - Reform of Government a	016100100100 - Office of the Secretary to th	32010601 - Purchase of Chairs	70133 - Other General Services	23541800 - State Wide	100,345,000.00	180,345,000.00	162,042,000.00	50,622,000.00	-
Procurement of 20 sets of office tables for the renovated	13100123001800 - Reform of Government a	016100100100 - Office of the Secretary to th	32010602 - Purchase of Tables	70133 - Other General Services	23541800 - State Wide	100,000,000.00	80,000,000.00	70,000,000.00	50,000,000.00	-
NG CARES Programme - Community-driven projects and	13100122000600 - Reform of Government a	016100100100 - Office of the Secretary to th	32030122 - Grant to Communities/Private In	70133 - Other General Services	23541800 - State Wide	1,500,000,000.00	2,500,000,000.00	1,957,608,364.00	-	-
Construction of Community Schools	23020426000100 - Other Social Safety Nets	016101100100 - Yobe State Agency for Com	32010105 - Construction/Provision of School	71091 - Social Protection N.E.C.	23541800 - State Wide				20,000,000.00	-
Construction of Dispensary	23020426000200 - Other Social Safety Nets	016101100100 - Yobe State Agency for Com	32010106 - Construction/Provision of Hospita	71091 - Social Protection N.E.C.	23541800 - State Wide				15,000,000.00	-
Construction of Community Mosques	23020426000300 - Other Social Safety Nets	016101100100 - Yobe State Agency for Com	32010117 - Construction of Mosque/Church	71091 - Social Protection N.E.C.	23541800 - State Wide				15,000,000.00	-
Wall Fencing of Community School	23020426000400 - Other Social Safety Nets	016101100100 - Yobe State Agency for Com	32010119 - Construction of Wall Fencing	71091 - Social Protection N.E.C.	23541800 - State Wide				3,000,000.00	-
Construction of Mini Hajj Camp at the Headquarters	02100123001500 - Societal Re-orientation -	016103700100 - Yobe State Pilgrims' Commi	32010299 - Construction/Provision of Other	70841 - Religious and Other Communit	23541800 - State Wide	200,000,000.00			200,000,000.00	-
Renovation of Headquarters Office Complex	02100125000300 - Societal Re-orientation -	016103700100 - Yobe State Pilgrims' Commi	32010301 - Rehab./Repairs of Office Building	70841 - Religious and Other Communit	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Provision of solar light at the Office Complex and Hajj Ca	02100124000300 - Societal Re-orientation -	016103700100 - Yobe State Pilgrims' Commi	32010207 - Electricity Transmission Network	70841 - Religious and Other Communit	23541800 - State Wide	60,000,000.00			50,000,000.00	-
Construction of 3 schools, one in each zone A,B,C at the	02100124000400 - Societal Re-orientation -	016200100100 - Ministry of Religious Affairs	32010105 - Construction/Provision of School	70841 - Religious and Other Communit	23541800 - State Wide	195,000,000.00			144,000,000.00	-
Construction of 6nos constituency mosques, 2 in each zo	02100122000300 - Societal Re-orientation -	016200100100 - Ministry of Religious Affairs	32010117 - Construction of Mosque/Church	70841 - Religious and Other Communit	23541800 - State Wide	250,000,000.00			397,000,000.00	-
Construction of new Damaturu Grave Yard 1km by 1km	016200100100 - Ministry of Religious Affairs	32010119 - Construction of Wall Fencing	70841 - Religious and Other Communit	23541800 - State Wide					500,000,000.00	-
Ramadan Tafsir/Zakkat initiatives included pamphlet distr	02100122000400 - Societal Re-orientation -	016200100100 - Ministry of Religious Affairs	32030122 - Grant to Communities/Private In	70841 - Religious and Other Communit	23541800 - State Wide	100,000,000.00	225,000,000.00	39,900,000.00	-	-
Purchase of 30nos Hisense refrigerators for headquarter	02100125000900 - Societal Re-orientation -	016200200100 - Yobe State Hisbah Commis	32010610 - Purchase of Refrigerators	70361 - Public Order and Safety N.E.C.	23541800 - State Wide	8,000,000.00	8,000,000.00		8,000,000.00	-
Purchase of 30nos 5000 WATS Stabiliser for headquarter	02100125001000 - Societal Re-orientation -	016200200100 - Yobe State Hisbah Commis	32010510 - Purchase of Stabilizers	70361 - Public Order and Safety N.E.C.	23541800 - State Wide	3,000,000.00	3,000,000.00		3,000,000.00	-
Purchase of 30nos ceiling and standing fans for Headquar	02100125001100 - Societal Re-orientation -	016200200100 - Yobe State Hisbah Commis	32010609 - Purchase of Ceiling Fans	70361 - Public Order and Safety N.E.C.	23541800 - State Wide	2,000,000.00	2,000,000.00		2,000,000.00	-
Installations of CCTV Camera at the commission	02100125001100 - Societal Re-orientation -	016200200100 - Yobe State Hisbah Commis	32010206 - Security Installations/Equipment	70361 - Public Order and Safety N.E.C.	23541800 - State Wide	50,000,000.00			50,000,000.00	-
Construction of admin block at Badegana LDC	01010122000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010101 - Construction/Provision of Office	70421 - Agriculture	23541800 - State Wide	250,000,000.00			-	-
Construction of 15Nos each Herdsmen settlement at Gur	01010122000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010102 - Construction/Provision of Reside	70421 - Agriculture	23541800 - State Wide	180,000,000.00			-	-
Construction of 3 blocks of classrooms Nomadic Primary	01010122000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010105 - Construction/Provision of School	70421 - Agriculture	23541800 - State Wide	140,000,000.00			-	-
Construction of Veterinary & Human Clinic at Badegana L	01020522000100 - Animal Health and Livest	021500100100 - Ministry of Agriculture & Na	32010106 - Construction/Provision of Hospita	70421 - Agriculture	23541800 - State Wide	100,000,000.00			-	-
Renovation of Office Building, NAPRI, Zonal and Area offi	01010122000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010107 - Rehab./Repairs of Office Building	70421 - Agriculture	23541800 - State Wide	100,000,000.00	300,000,000.00	215,910,226.00	150,000,000.00	-
Construction of Masjid at Badegana LDC	01010123000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010117 - Construction of Mosque/Church	70421 - Agriculture	23541800 - State Wide	30,000,000.00			-	-
Chain link fencing of Zonal and Area Offices at Damagum	01010122000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010119 - Construction of Wall Fencing	70421 - Agriculture	23541800 - State Wide	100,000,000.00			150,000,000.00	-
Purchase of A.I Kits and Small Ruminant breed improvem	01020422000100 - Dairy Development	021500100100 - Ministry of Agriculture & Na	32010130 - Dairy and Artificial Insemination	70421 - Agriculture	23541800 - State Wide	50,000,000.00			-	-
Upgrade and rehabilitation of produce markets at Buni Ya	01040323000100 - Market Linkage	021500100100 - Ministry of Agriculture & Na	32010132 - Construction of Markets/Parks	70421 - Agriculture	23541800 - State Wide	10,000,000.00			35,000,000.00	-
Construction of new and rehabilitation of existing wareho	01020426000100 - Buffer stocking and com	021500100100 - Ministry of Agriculture & Na	32010133 - Construction of Warehouse and	70421 - Agriculture	23530900 - Jakusko				180,000,000.00	-
Construction of Aquaculture at Badegana LDC	01050323000100 - Fish processing and post	021500100100 - Ministry of Agriculture & Na	32010134 - Fish Pond and Aquaculture	70421 - Agriculture	23530900 - Jakusko	100,000,000.00			-	-
Construction of Modern Abattoir and Meat Processing Fac	01010122000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010199 - Construction of Other Building	70421 - Agriculture	23530900 - Jakusko	860,000,000.00	160,000,000.00	13,017,548.00	-	-
Repairs of Electrical Installations at Badegana	01010125000300 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010207 - Electricity Transmission Network	70421 - Agriculture	23541800 - State Wide	40,000,000.00			-	-
NUT.1.WASH. Construction of Ngabaturu Dam in Fune L	0100122000200 - Agriculture Programme N	021500100100 - Ministry of Agriculture & Na	32010210 - Construction of Dams	70421 - Agriculture	23541800 - State Wide	150,000,000.00	300,000,000.00	266,918,323.00	170,000,000.00	170,000,000.00
Drilling of 3Nos. Borehole at Badegana LDC	01010122000300 - Agriculture Programme N	021500100100 - Ministry of Agriculture & Na	32010214 - Boreholes & Other Water Faciliti	70421 - Agriculture	23541800 - State Wide	120,000,000.00	30,000,000.00	9,000,000.00	-	-
Rehabilitation of irrigation facilities and installation of Rive	01010123000200 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010220 - Rehab./Repairs of Water Faciliti	70421 - Agriculture	23541800 - State Wide	30,000,000.00			180,000,000.00	-
Purchase of Milling Machine at Jakusko LDC	01010123000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010302 - Purchase of Industrial Equipmen	70421 - Agriculture	23541800 - State Wide	5,000,000.00	5,000,000.00		-	-
Establishment of Weather Stations at Potiskum, Damaturu	01010123000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010303 - Purchase of Navigational Equipm	70421 - Agriculture	23541800 - State Wide	50,000,000.00			-	-
Purchase of Agricultural Equipment such as 3000 Power	01070222000100 - Youth and women in agri	021500100100 - Ministry of Agriculture & Na	32010307 - Purchase of Agricultural Equipme	70421 - Agriculture	23530900 - Jakusko	3,000,000,000.00	1,400,000,000.00	60,000,000.00	70,000,000,000.00	-
Purchase of 3000nos Solar Powered water pumps for Yo	01070223000100 - Youth and women in agri	021500100100 - Ministry of Agriculture & Na	32010309 - Purchase of Water Supply Equip	70421 - Agriculture	23530900 - Jakusko	1,500,000,000.00	3,500,000,000.00	2,598,960,000.00	3,000,000,000.00	-
Purchase of 200nos spare parts for Agricultural Machiner	01010123000300 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010322 - Purchase of Spare Parts and Toc	70421 - Agriculture	23530900 - Jakusko	80,000,000.00	60,000,000.00	33,962,000.00	221,000,000.00	-
Purchase of 15no HP Core i 9 Laptop Computers and othe	01010123000200 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010501 - Purchase of Computers	70421 - Agriculture	23530900 - Jakusko	15,500,000.00	500,000.00		28,000,000.00	-
Purchase of office chairs for Jakusko LDC Nomadic Prima	01010122000400 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010601 - Purchase of Chairs	70421 - Agriculture	23541800 - State Wide	11,000,000.00			-	-
Purchase of Table for Jakusko LDC Primary school	01010123000200 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010602 - Purchase of Tables	70421 - Agriculture	23541800 - State Wide	5,500,000.00	5,500,000.00		-	-
Purchase of Safes/File Cabinet/Cupboards at the office co	01010122000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010603 - Purchase of Safes/File Cabinets/	70421 - Agriculture	23541800 - State Wide	5,500,000.00	5,500,000.00		-	-
Purchase of 2no Samsung 10 Hp Floor Standing Interve	01010122000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010606 - Purchase of Air-Conditioner	70421 - Agriculture	23541800 - State Wide	5,500,000.00	5,500,000.00		6,000,000.00	-
Purchase of Medical Equipment for humans/vets. Clinic fo	01020522000300 - Animal Health and Livest	021500100100 - Ministry of Agriculture & Na	32010904 - Laboratory/Medical Equipment	70421 - Agriculture	23541800 - State Wide	165,000,000.00			-	-
Youth Empowerment in Agriculture Production Project	01010123000100 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32030122 - Grant to Communities/Private In	70421 - Agriculture	23541800 - State Wide	2,500,000,000.00	1,000,000,000.00	77,458,613.00	-	-
Compensation of land acquired for Fanzar Youth Farm	01010126000300 - Legal, policy, regulations	021500100100 - Ministry of Agriculture & Na	32010111 - Acquisition of Land	70421 - Agriculture	23541800 - State Wide				800,000,000.00	-
Construction of 100 sitting capacity hall at Headquarters	01030326000100 - Farm inputs supply and s	021510200100 - Agricultural Development Pl	32010101 - Construction/Provision of Office	70421 - Agriculture	23541800 - State Wide				70,000,000.00	-
Construction of a small green house at Damaturu which w	01030323000200 - Farm inputs supply and s	021510200100 - Agricultural Development Pl	32010226 - Construction/Provision of Agricu	70421 - Agriculture	23541800 - State Wide	20,000,000.00			40,000,000.00	-
Purchase of 12nos. self profiling threshers	01030323000400 - Farm inputs supply and s	021510200100 - Agricultural Development Pl	32010307 - Purchase of Agricultural Equipme	70421 - Agriculture	23541800 - State Wide	30,000,000.00			-	-
Purchase of Spare Parts and Tools including components	01030324000100 - Farm inputs supply and s	021510200100 - Agricultural Development Pl	32010322 - Purchase of Spare Parts and Toc	70421 - Agriculture	23541800 - State Wide	30,000,000.00			100,000,000.00	-
Purchase of 4nos. Laptop Computers and 2nos. of hp de	01030323000400 - Farm inputs supply and s	021510200100 - Agricultural Development Pl	32010501 - Purchase of Computers	70421 - Agriculture	23541800 - State Wide	8,000,000.00	8,000,000.00		-	-
Construction and Acquisition development of new site in D	01030324000100 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010101 - Construction/Provision of Office	70421 - Agriculture	23510300 - Damaturu	70,000,000.00			158,000,000.00	-
Reconstruction of Plant building weight bridge & control	01030323000200 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010226 - Construction/Provision of Agricu	70421 - Agriculture	23510700 - Gubja	40,000,000.00			20,000,000.00	-
Purchase of 1no heavy-duty machine	01030324000200 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010301 - Purchase of Trucks/Tankers/Tra	70421 - Agriculture	23510700 - Gubja	5,000,000.00	5,000,000.00		35,000,000.00	-
Procurement of materials such as Urea, DAP, MOP limest	01030323000100 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010307 - Purchase of Agricultural Equipme	70421 - Agriculture	23510700 - Gubja	56,000,000.00			15,000,000.00	-
Purchase of mixer blade, conveyor, belts rollers, electric	01030324000200 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010322 - Purchase of Spare Parts and Toc	70421 - Agriculture	23510700 - Gubja	75,000,000.00			10,000,000.00	-
Purchase of 15no. Stabilizers	01030326000300 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010510 - Purchase of Stabilizers	70421 - Agriculture	23510700 - Gubja				500,000.00	-
Purchase of 20no. Swivel Chairs	01030326000400 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010601 - Purchase of Chairs	70421 - Agriculture	23510700 - Gubja				5,000,000.00	-
Purchase of 4no. Hisense Television Sets	01030326000500 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010604 - Purchase of Television Sets	70421 - Agriculture	23510700 - Gubja				1,000,000.00	-
Purchase of 3no. Hisense Air-Conditioner	01030326000600 - Farm inputs supply and s	021511000100 - Fertilizer Blending Plant	32010606 - Purchase of Air-Conditioner</							

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Additional Fibre Optics networking of MDAs.	13100122001000 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010222 - Construction/Provision of ICT In	70112 - Financial and Fiscal Affairs	23541800 - State Wide	41,000,000.00			42,000,000.00	-
Procurement of 1no. 150KVA power generator	13100123005900 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010305 - Purchase of Power Generating S	70112 - Financial and Fiscal Affairs	23541800 - State Wide	40,000,000.00			40,000,000.00	-
Procurement of 3no. additional FM-200 Fire Extinguishers	13100124000500 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010312 - Purchase of Fire Fighting Equipm	70112 - Financial and Fiscal Affairs	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Procurement of 50nos all-in-one solar powered streetlight	13100126001000 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010314 - Purchase of Electrical Equipment	70112 - Financial and Fiscal Affairs	23541800 - State Wide				30,000,000.00	-
Procurement of 50no. of computers and peripherals at 15	13100123005600 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	55,000,000.00			75,000,000.00	-
Procurement of 1no. 110" 4k UHD Touch Interactive flat	13100126001100 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010508 - Purchase of Projectors	70112 - Financial and Fiscal Affairs	23541800 - State Wide				30,000,000.00	-
Procurement of 10no. of office chairs to Deputy Director	13100123005700 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010601 - Purchase of Chairs	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00			10,000,000.00	-
Proc. of 10no. Executive Office (2.5m) Tables to 7 direct	13100123005800 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010602 - Purchase of Tables	70112 - Financial and Fiscal Affairs	23541800 - State Wide	15,000,000.00	24,000,000.00		15,000,000.00	-
Procurement of 10no. of Hisense 43" Full High Definition	13100123005900 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010604 - Purchase of Television Sets	70112 - Financial and Fiscal Affairs	23541800 - State Wide	4,000,000.00	4,000,000.00		-	-
Procurement of 10no. of 1.5hp inverter air conditioners to	13100123005900 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010606 - Purchase of Air-Conditioner	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00	20,000,000.00		-	-
Procurement of 5no. Hisense Ref 176L No Frost, Low No	13100123005900 - Reform of Government a	022000100100 - Ministry of Finance & Econ	32010610 - Purchase of Refrigerators	70112 - Financial and Fiscal Affairs	23541800 - State Wide	5,000,000.00	5,000,000.00		3,000,000.00	-
Renovation of 6 zonal offices (Potiskum, Damaturu, Gash	13100126001200 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010107 - Rehab./Repairs of Office Building	70112 - Financial and Fiscal Affairs	23541800 - State Wide				300,000,000.00	-
Purchase of 1No of Mikano for Headquarter & 6No of sm	13100123006100 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010305 - Purchase of Power Generating S	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00			25,000,000.00	-
Purchase of official Motor Vehicle to Executive Chairman,	13100123006200 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010405 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23541800 - State Wide	250,000,000.00	200,000,000.00		-	-
Purchase of 5Nos of Motor Cycles to 5 of zonal offices	13100124000600 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010407 - Purchase of Motor Cycles	70112 - Financial and Fiscal Affairs	23541800 - State Wide	7,000,000.00	7,000,000.00		15,000,000.00	-
Purchase of 15Nos Laptop Computers for headquarters	13100123006300 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00			99,000,000.00	-
Purchase of 15Nos Printers for chairman, Service secreta	13100123006300 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010502 - Purchase of Printers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	32,000,000.00			5,000,000.00	-
Purchase of 10Nos Scanners for Chairman, Service Secre	13100123006300 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010503 - Purchase of Scanners	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00			-	-
Purchase of 16Nos Scanners for Chairman, Service Secre	13100123006300 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010505 - Purchase of Photocopiers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	22,000,000.00			20,000,000.00	-
Purchase of furniture to the entire offices at headquarters	13100123006600 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010601 - Purchase of Chairs	70112 - Financial and Fiscal Affairs	23541800 - State Wide	100,000,000.00			-	-
Purchase of 15Nos of television set for chairman, Service	13100123006800 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010604 - Purchase of Television Sets	70112 - Financial and Fiscal Affairs	23541800 - State Wide	4,000,000.00	4,000,000.00		-	-
Purchase of 15Nos of Air-condition for chairman, Service	13100123006900 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010606 - Purchase of Air-Conditioner	70112 - Financial and Fiscal Affairs	23541800 - State Wide	15,000,000.00			-	-
Purchase of 10Nos of Refrigerators for chairman, Service	13100123007000 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010610 - Purchase of Refrigerators	70112 - Financial and Fiscal Affairs	23541800 - State Wide	7,000,000.00	7,000,000.00		-	-
Study tour to Kaduna, Cross river & Lagos state to get in	13100123007100 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32030109 - Research & Development	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00			-	-
provision of solar light to 6 zonal offices across the state	13100126001300 - Reform of Government a	022000800100 - Yobe Internal Revenue Ser	32010207 - Electricity Transmission Network	70112 - Financial and Fiscal Affairs	23541800 - State Wide				100,000,000.00	-
Completion of construction office building for the Yobe In	12100123000100 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010101 - Construction/Provision of Office	70411 - General Economic and Comm	23541800 - State Wide	200,000,000.00	100,000,000.00	62,347,349.00	470,000,000.00	-
Constructions of chalets at Yunusari, Tulo-Tulowa and Gu	12100123000500 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010102 - Construction/Provision of Reside	70411 - General Economic and Comm	23541800 - State Wide	50,000,000.00			470,000,000.00	-
Rehabilitations of zonal offices buildings at Damaturu, G	12100123000100 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010107 - Rehab./Repairs of Office Building	70411 - General Economic and Comm	23541800 - State Wide	200,000,000.00	1,850,000,000.00	1,709,518,336.00	470,000,000.00	-
Provisions of car sheds to Ministry HQ	12100123000200 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010116 - Construction of Car Porch/Shed	70411 - General Economic and Comm	23541800 - State Wide	30,000,000.00			25,000,000.00	-
Completion of Potiskum Modern Market	12100122000100 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010103 - Construction of Markets/Parks	70411 - General Economic and Comm	23541800 - State Wide	6,000,000,000.00	19,500,000,000.00	15,534,938,461.00	-	-
Completion of the construction of Modern Market at Mad	12100126000100 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23531100 - Machina				950,000,000.00	-
Completion of the construction of Modern Market at Buc	12100126000200 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23510700 - Gulja				2,950,000,000.00	-
Completion of the construction of Modern Market at Gaid	12100126000300 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23510600 - Gaidam				680,000,000.00	-
Construction of new markets at Jajere & Damagum in Fu	12100126000400 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23520500 - Fune				1,800,000,000.00	-
Construction of new markets at Jajimaji, Karasuwa	12100126000500 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23531000 - Karasuwa				1,400,000,000.00	-
Construction of new markets at Yusufari	12100126000600 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23531700 - Yusufari				950,000,000.00	-
Construction of new markets at Gadaka, Fika LGA	12100126000700 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23520400 - Fika				950,000,000.00	-
Additional works at DTR modern mkts; const. of livestock	12100126000800 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23510300 - Damaturu				4,800,000,000.00	-
Additional works at modern markets in Potiskum	12100126000900 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23521400 - Potiskum				200,000,000.00	-
Additional works at modern markets in Gashua	12100126001000 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23530100 - Bade				200,000,000.00	-
Additional works at modern markets in Nguru	12100126001100 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23531300 - Nguru				200,000,000.00	-
Additional works at modern markets in Gaidam	12100126001200 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23510600 - Gaidam				200,000,000.00	-
Construction of Modern Motor Parks in the other 16 LGAs	12100126001300 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010132 - Construction of Markets/Parks	70411 - General Economic and Comm	23541800 - State Wide				2,000,000,000.00	-
Constructions of Sahel Aluminium Factory, Soda ash fact	12100126001400 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010199 - Construction of Other Building	70411 - General Economic and Comm	23510300 - Damaturu				1,000,000,000.00	-
Construction of recreational centre at Damaturu	12100123000300 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010205 - Zoos, Parks & Reserves (Recreat	70411 - General Economic and Comm	23510300 - Damaturu	150,000,000.00			150,000,000.00	-
Purchase of 1 each Excavator, Bulldozer, and Delivery Va	12100123000500 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010301 - Purchase of Trucks/Tankers/Tra	70411 - General Economic and Comm	23541800 - State Wide	260,000,000.00			500,000,000.00	-
Provision of Soda Ash Machines, Rice Mill Procs. Machin	12100122000300 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010302 - Purchase of Industrial Equipmen	70411 - General Economic and Comm	23541800 - State Wide	1,000,000,000.00	2,300,000,000.00	1,633,009,324.00	2,500,000,000.00	-
Procurements of Geographical and geophysics instrument	12100126001500 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010308 - Purchase of Surveying Equipmen	70411 - General Economic and Comm	23541800 - State Wide				1,300,000,000.00	-
Procurement of 250 numbers of fire extinguishers for ins	12100123000400 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010312 - Purchase of Fire Fighting Equipm	70411 - General Economic and Comm	23541800 - State Wide	10,000,000.00			-	-
Provision of 25no office chairs for Headquarters, and zon	12100123000500 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010601 - Purchase of Chairs	70411 - General Economic and Comm	23541800 - State Wide	10,000,000.00			-	-
Purchase of 30 no office tables to headquarters and and	12100124000100 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010602 - Purchase of Tables	70411 - General Economic and Comm	23541800 - State Wide	20,000,000.00			70,000,000.00	-
HCD Construction of Skills Acquisition Centre in Damaturu	12100126001500 - Growing the Private Sect	022200100100 - Ministry of Commerce, Indu	32010105 - Construction/Provision of School	70411 - General Economic and Comm	23541800 - State Wide				150,000,000.00	-
Construction of Car Porch/Shed, construction car parking	12100125000300 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010116 - Construction of Car Porch/Shed	70411 - General Economic and Comm	23541800 - State Wide	5,000,000.00	5,000,000.00		10,000,000.00	-
Procurement of 1no. 20KVA Mikano perins diesel for the	12100125000400 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010305 - Purchase of Power Generating S	70411 - General Economic and Comm	23541800 - State Wide	8,000,000.00	8,000,000.00		20,000,000.00	-
Procurement of 18NoHP core i5 laptop & desktop comput	12100125000500 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010501 - Purchase of Computers	70411 - General Economic and Comm	23541800 - State Wide	15,000,000.00			20,000,000.00	-
Purchase of 1 no.HP Leaser jet MFP all in 1 &6 nos.HP Le	12100125000600 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010502 - Purchase of Printers	70411 - General Economic and Comm	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Procurement of 3 nos. Kyocera Ecocsys M3645dn A4 3 in	12100125000700 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010505 - Purchase of Photocopiers	70411 - General Economic and Comm	23541800 - State Wide	1,000,000.00	1,000,000.00		1,000,000.00	-
Proc. of 6 nos Ex. Chairs,20 nos. 3 chairs,30 nos. conf	12100125000800 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010601 - Purchase of Chairs	70411 - General Economic and Comm	23541800 - State Wide	30,000,000.00			30,000,000.00	-
Proc. of 5 nos Ex. Table/Chairs,20 nos. table/chairs, conf	12100125000900 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010602 - Purchase of Tables	70411 - General Economic and Comm	23541800 - State Wide	30,000,000.00			30,000,000.00	-
Purchase of 2 nos. safe, 6 nos. Fireproof Cabinet, 8 nos	12100125000900 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010603 - Purchase of Safes/File Cabinets/	70411 - General Economic and Comm	23541800 - State Wide	15,000,000.00			15,000,000.00	-
Procurement of 1 no. 120" multi media screen, 50inch LG	12100125001000 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010604 - Purchase of Television Sets	70411 - General Economic and Comm	23541800 - State Wide	7,500,000.00	7,500,000.00		10,000,000.00	-
Procurement of 10 nos. 1.5hp split Hisense AC & 6 nos. 1	12100125001200 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010606 - Purchase of Air-Conditioner	70411 - General Economic and Comm	23541800 - State Wide	15,000,000.00			20,000,000.00	-
Purchase of 11 nos. ceiling fan, 11 nos. standing fan & 1	12100125001100 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010609 - Purchase of Ceiling Fans	70411 - General Economic and Comm	23541800 - State Wide	2,000,000.00	2,000,000.00		3,000,000.00	-
Procurement 2 nos. 436L Hisense refrigerator and 8 nos	12100125001300 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32010610 - Purchase of Refrigerators	70411 - General Economic and Comm	23541800 - State Wide	5,000,000.00	5,000,000.00		8,000,000.00	-
Research on marketing and investment promotion oppor	12100125001400 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32030109 - Research & Development	70411 - General Economic and Comm	23541800 - State Wide	20,000,000.00			-	-
3% Project Facilitation Fund (PFF), Project in Solid Miner	12100125001400 - Growing the Private Sect	022201800100 - Yobe State Agency for Publi	32030122 - Grant to Communities/Private In	70411 - General Economic and Comm	23541800 - State Wide	570,000,000.00			-	-
Procurement of starter pack to Internally Displaced Perso	12100122000400 - Growing the Private Sect	022205100100 - Small & Medium Scale Indu	32010302 - Purchase of Industrial Equipmen	70411 - General Economic and Comm	23541800 - State Wide	634,821,000.00	334,821,000.00	125,000,000.00	2,000,000,000.00	-
Procurement of spare parts for vehicle and other electric	12100123000700 - Growing the Private Sect	022205100100 - Small & Medium Scale Indu	32010322 - Purchase of Spare Parts and Toc	70411 - General Economic and Comm	23541800 - State Wide	500,000.00			-	-
Procurement of Hp Pavilion 360 14-Ex0xx Intl Core 15	12100123000800 - Growing the Private Sect	022205100100 - Small & Medium Scale Indu	32010501 - Purchase of Computers	70411 - General Economic and Comm	23541800 - State Wide	1,000,000.00			-	-
Procurement of Haier Thermocool Inverter 1.5 Hp (2 Sets	12100123000900 - Growing the Private Sect	022205100100 - Small & Medium Scale Indu	32010606 - Purchase of Air-Conditioner	70411 - General Economic and Comm	23541800 - State Wide	1,000,000.00	1,000,000.00		-	-
Renovation of Hotels Charlet at the State Hotel Damaturu	12100122000500 - Growing the Private Sect	022205200100 - Yobe State Hotels Board	32010108 - Rehab./Repairs of Residential Bu	70472 - Hotels and Restaurants	23510300 - Damaturu	140,000,000.00	40,000,000.00	4,500,000.00</		

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Provision of 10 double-arm solar power and panels at the procurement of 1no Epson projector	12100123001500 - Growing the Private Sector	022205200100 - Yobe State Hotels Board	32010399 - Alternative Energy	70472 - Hotels and Restaurants	23541800 - State Wide	1,000,000.00	1,000,000.00		7,000,000.00	-
Procurement of 3nos 1HP split air conditioners at the State	12100126001700 - Growing the Private Sector	022205200100 - Yobe State Hotels Board	32010508 - Purchase of Projectors	70472 - Hotels and Restaurants	23541800 - State Wide				4,000,000.00	-
Procurement of 120nos bed sheets and mattresses for the Renovation of General Manager's office Building and facade	12100123001600 - Growing the Private Sector	022205200100 - Yobe State Hotels Board	32010606 - Purchase of Air-Conditioner	70472 - Hotels and Restaurants	23541800 - State Wide	1,000,000.00	1,000,000.00		5,000,000.00	-
Purchase of No 2 of Crane Hoist	12100123001700 - Growing the Private Sector	022205200100 - Yobe State Hotels Board	32010611 - Purchase of Beds & Beddings	70472 - Hotels and Restaurants	23541800 - State Wide	1,500,000.00	1,500,000.00		30,000,000.00	-
Purchase of 1No Concrete Electric Mixer Machine	12100123001800 - Growing the Private Sector	022206100100 - Pre-Stress Concrete Pole In	32010107 - Rehab./Repairs of Office Building	70411 - General Economic and Comm	23541800 - State Wide	6,778,000.00	6,778,000.00		30,000,000.00	-
Repairs of Low Tension (LT)35 and High Tension (HT)35	12100126001800 - Growing the Private Sector	022206100100 - Pre-Stress Concrete Pole In	32010301 - Purchase of Trucks/Tankers/Tra	70411 - General Economic and Comm	23541800 - State Wide	40,000,000.00			10,000,000.00	-
Empowerment of 10,000 young men and women in fish	12100125001300 - Growing the Private Sector	022206100100 - Pre-Stress Concrete Pole In	32010302 - Purchase of Industrial Equipmen	70411 - General Economic and Comm	23541800 - State Wide				8,000,000.00	-
Establishment of entrepreneurship and ICT development	23020324000100 - Unemployment benefits	022206100100 - Pre-Stress Concrete Pole In	32010322 - Purchase of Spare Parts and Toc	70411 - General Economic and Comm	23541800 - State Wide	41,223,000.00	223,000.00		20,000,000.00	-
Establishment of Youth Farms and creation of access to	23020324000200 - Unemployment benefits	022700100100 - Ministry of Wealth Creation	32010134 - Fish Pond and Aquaculture	71051 - Unemployment	23541800 - State Wide	250,000,000.00			-	-
Purchase of 8no Solar-Powered Tractors for Irrigation Far	23020324000300 - Unemployment benefits	022700100100 - Ministry of Wealth Creation	32010222 - Construction/Provision of ICT In	71051 - Unemployment	23541800 - State Wide	250,000,000.00			1,050,000,000.00	-
Purchase of machines to support youth to go into agro-pr	23020324000400 - Unemployment benefits	022700100100 - Ministry of Wealth Creation	32010226 - Construction/Provision of Agricul	71051 - Unemployment	23541800 - State Wide	100,000,000.00			100,000,000.00	-
Empowerment support to 500 women with deep freezers	23020324000500 - Unemployment benefits	022700100100 - Ministry of Wealth Creation	32010301 - Purchase of Trucks/Tankers/Tra	71051 - Unemployment	23541800 - State Wide	250,000,000.00			-	-
Empowerment support to young men and women across	23020324000600 - Unemployment benefits	022700100100 - Ministry of Wealth Creation	32010307 - Purchase of Agricultural Equipme	71051 - Unemployment	23541800 - State Wide	200,000,000.00			260,000,000.00	-
Vocational and skill acquisition scheme for the almajiris	23020324000700 - Unemployment benefits	022700100100 - Ministry of Wealth Creation	32010610 - Purchase of Refrigerators	71051 - Unemployment	23541800 - State Wide	250,000,000.00			200,000,000.00	-
Purchase of 200 pcs smart solar-powered outlets to expa	23020324000800 - Unemployment benefits	022700100100 - Ministry of Wealth Creation	32030122 - Grant to Communities/Private In	71051 - Unemployment	23541800 - State Wide	2,000,000,000.00	1,200,000,000.00	666,219,106.00	-	-
Purchase of 200 pcs Hp Computer with accessories	23020324000900 - Unemployment benefits	022700100100 - Ministry of Wealth Creation	32030123 - Grant to Tsangaya/Almajiri Scho	71051 - Unemployment	23541800 - State Wide	100,000,000.00			-	-
Procurement of 15 swivel chairs, 25 executive chairs for	11100123000100 - Information Communical	022800700100 - Information Technology De	32010306 - Purchase of Broadcast & Commu	70461 - Communication	23541800 - State Wide	1,000,000,000.00	500,000,000.00	340,165,500.00	1,400,000,000.00	-
Additional works at Damaturu Cargo International Airport	11100123000200 - Information Communical	022800700100 - Information Technology De	32010501 - Purchase of Computers	70461 - Communication	23541800 - State Wide	80,000,000.00			80,000,000.00	-
Solar Streetlights & Industrial Power. N2.88 for 1200 pole	11100123000300 - Information Communical	022800700100 - Information Technology De	32010601 - Purchase of Chairs	70461 - Communication	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Proc. & install All-in-One Solar Street Lights to maintain	11100123000400 - Information Communical	022900100100 - Ministry of Transport and E	32010203 - Construction of Airports	70451 - Road Transport	23541800 - State Wide	1,500,000,000.00	1,300,000,000.00	1,187,809,344.00	2,000,000,000.00	-
Rehabilitation and Re-construction of Driving School (300	11100123000500 - Information Communical	022900100100 - Ministry of Transport and E	32010207 - Electricity Transmission Network	70451 - Road Transport	23541800 - State Wide	2,600,000,000.00	1,600,000,000.00	284,831,431.00	10,000,000,000.00	-
Purchase of 6 no.navigation equipments for Damaturu Ca	11100123000600 - Information Communical	022900100100 - Ministry of Transport and E	32010218 - Rehab./Repairs of Electricity	70451 - Road Transport	23541800 - State Wide	1,200,000,000.00			500,000,000.00	-
Purchase of 20KVA Maikano Power Generating Set	11100123000700 - Information Communical	022900100100 - Ministry of Transport and E	32010299 - Construction/Provision of Other	70451 - Road Transport	23541800 - State Wide	250,000,000.00	50,000,000.00	40,650,000.00	200,000,000.00	-
Procurement of more Buses to Yobe Line and some Proj	11100123000800 - Information Communical	022900100100 - Ministry of Transport and E	32010303 - Purchase of Navigational Equipm	70451 - Road Transport	23541800 - State Wide				200,000,000.00	-
Purchased of 60 no Tricycle for youth empowerment	11100123000900 - Information Communical	022900100100 - Ministry of Transport and E	32010305 - Purchase of Power Generating S	70451 - Road Transport	23541800 - State Wide				200,000,000.00	-
Procurement of Motor cycle for commercial purpose @12	11100123001000 - Information Communical	022900100100 - Ministry of Transport and E	32010405 - Purchase of Motor Vehicles	70451 - Road Transport	23541800 - State Wide	500,000,000.00			-	-
Procurement of 20 units 2025 model buses (N28M each)	11100123001100 - Information Communical	022900100100 - Ministry of Transport and E	32010406 - Purchase of Tricycles	70451 - Road Transport	23541800 - State Wide				200,000,000.00	-
Procurement of 10 lat-top Computers soft tool Lenevo	11100123001200 - Information Communical	022900100100 - Ministry of Transport and E	32010407 - Purchase of Motor Cycles	70451 - Road Transport	23541800 - State Wide				50,000,000.00	-
Electrification of 1 town/LGA incl. Kanama Lado, Zaljibri, Ku	11100123001300 - Information Communical	022900100100 - Ministry of Transport and E	32010409 - Purchase of Buses	70451 - Road Transport	23541800 - State Wide				400,000,000.00	-
Provision of Power Substation in 6 Major towns of the s	11100123001400 - Information Communical	022900100100 - Ministry of Transport and E	32010501 - Purchase of Computers	70451 - Road Transport	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Provision of 8nos 250KVA, 230KVA, 500KVA and 800KVA	11100123001500 - Information Communical	022900300100 - Rural Electrification Board	32010207 - Electricity Transmission Network	70435 - Electricity	23541800 - State Wide	4,500,000,000.00	10,500,000,000.00	7,215,314,440.00	3,300,000,000.00	-
Renovation of Zonal offices at Damaturu, Potiskum, Gaid	11100123001600 - Information Communical	022900300100 - Rural Electrification Board	32010304 - Purchase of Power Plants	70435 - Electricity	23541800 - State Wide	500,000,000.00	400,000,000.00	179,125,000.00	1,400,000,000.00	-
Construction of Road Signs in Damaturu, Potiskum, Gaid	11100123001700 - Information Communical	022900300100 - Rural Electrification Board	32010305 - Purchase of Power Generating S	70435 - Electricity	23541800 - State Wide	500,000,000.00	650,000,000.00	401,959,000.00	800,000,000.00	-
Purchase of 1 No. Heavy Truck Crane for Evacuation of	11100123001800 - Information Communical	022905500100 - Yobe Road Traffic Agency	32010107 - Rehab./Repairs of Office Building	70451 - Road Transport	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Purchase of 25no Fire Extinguishers for operational vehi	11100123001900 - Information Communical	022905500100 - Yobe Road Traffic Agency	32010216 - Boundary Pillars/Right of Ways/R	70451 - Road Transport	23541800 - State Wide	10,000,000.00			10,000,000.00	-
Purchase of 3No. Patrol Power Bikes	11100123002000 - Information Communical	022905500100 - Yobe Road Traffic Agency	32010301 - Purchase of Trucks/Tankers/Tra	70451 - Road Transport	23541800 - State Wide	60,000,000.00			55,000,000.00	-
Construction of Area Engineers Office at Potiskum	11100123002100 - Information Communical	022905500100 - Yobe Road Traffic Agency	32010312 - Purchase of Fire Fighting Equipm	70451 - Road Transport	23541800 - State Wide	6,225,000.00	6,225,000.00		-	-
Construction of 187 Km Road across the 17 LGA in the S	11100123002200 - Information Communical	023400100100 - Ministry of Works	32010407 - Purchase of Motor Cycles	70451 - Road Transport	23541800 - State Wide	30,000,000.00			30,000,000.00	-
Construction of 20.4km road for Damaturu Urban Renew	11100123002300 - Information Communical	023400100100 - Ministry of Works	32010101 - Construction/Provision of Office	70451 - Road Transport	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Construction of 3km Nguru Township Road (N1.102b); 1	11100123002400 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	10,039,278,000.00	45,906,278,000.00	25,904,917,608.00	-	-
Construction of 2.7km Gaidam/Bukardi-Dumbul Road (N9	11100123002500 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510300 - Damaturu				2,000,000,000.00	-
Construction of 20km Road from Nangere to Kayeri (N2.4	11100123002600 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide				1,171,000,000.00	-
Construction of 1.5km Road at Mai Idriis Alooma Polytec	11100123002700 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510200 - Bursari				957,000,000.00	-
Construction of 3km Buni Yadi Township road (N1.044b)	11100123002800 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510600 - Gaidam				632,000,000.00	-
Construction of 72km Bunigari-Teteba Road	11100123002900 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510700 - Gulaji				1,530,000,000.00	-
Construction of a 31km road from Kumaganam-Karasuwa	11100123003000 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510800 - Gulani				1,718,000,000.00	-
Construction of 9km Potiskum - Degubi Road (Phase 1)	11100123003100 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23531000 - Karasuwa				1,527,000,000.00	-
Construction of 3km Potiskum Township road (N1.038b)	11100123003200 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23521200 - Nangere				660,000,000.00	-
Construction of 35km Babbangida - Shekau - Koriyol road	11100123003300 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23521400 - Potiskum				1,038,000,000.00	-
Construction of 25.5km Roads from Gashua - Masaba Ro	11100123003400 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23511500 - Tarmuwa				1,000,000,000.00	-
Const. of 25.5km dual carri. DTR-Kalalawa Rd (N1.121b)	11100123003500 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510200 - Bursari				700,000,000.00	-
Construction of 30km Balanguwa - Kumaganam Road (1	11100123003600 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510300 - Damaturu				2,705,000,000.00	-
Construction of 18km Bukarti - Toshia Road (1.65b) and	11100123003700 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23511500 - Tarmuwa				1,455,000,000.00	-
Construction of Double Coat Surface Dressing on the Fik	11100123003800 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23511600 - Yunusari				2,000,000,000.00	-
Construction of 12km Damagum - Gubana Surface Dress	11100123003900 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23520400 - Fika				853,000,000.00	-
Construction of 16.5km Road from Kukuri - Chukuriwa -	11100123004000 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23520500 - Fune				1,791,000,000.00	-
Construction of 4.2km Roads and Drainages at Potiskum	11100123004100 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23521200 - Nangere				112,000,000.00	-
Construction of 3.2km Township Roads and Drainages at	11100123004200 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23521400 - Potiskum				233,000,000.00	-
Construction of 4km Nguru Highway - Karasuwa Gali Ro	11100123004300 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23530100 - Bade				541,000,000.00	-
Construction of 16km Nguru - Balanguwa Road (Stone B	11100123004400 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23531000 - Karasuwa				92,000,000.00	-
Completion of construction of flyover & underpass at the	11100123004500 - Information Communical	023400100100 - Ministry of Works	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23531000 - Karasuwa				457,000,000.00	-
Construction of sewages and bridges to excrement waste	11100123004600 - Information Communical	023400100100 - Ministry of Works	32010101 - Construction/Provision of Office	70451 - Road Transport	23510300 - Damaturu	11,000,000,000.00		11,406,393,732.00	5,500,000,000.00	-
Rehab. of Ngelzama - Mashio (Asphalt); Gaidam - Gur	11100123004700 - Information Communical	023400100100 - Ministry of Works	32010209 - Construction of Sewage/Drainag	70451 - Road Transport	23541800 - State Wide	350,000,000.00	150,000,000.00	12,655,787.00	-	-
Rehabilitation of 59km of Kaliyar-Bayamar road (5.52b)	11100123004800 - Information Communical	023400100100 - Ministry of Works	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide	4,500,000,000.00	3,500,000,000.00	2,417,745,503.00	-	-
Rehabilitation of 53km of Bayamar-Gaidam road (6.024b)	11100123004900 - Information Communical	023400100100 - Ministry of Works	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23511500 - Tarmuwa				4,000,000,000.00	-
Rehabilitation of 4.6km Roads and Drainages at Gaidam	11100123005000 - Information Communical	023400100100 - Ministry of Works	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23510600 - Gaidam				3,000,000,000.00	-
Rehabilitation of Carriage Way and Bridge Along Gaidam	11100123005100 - Information Communical	023400100100 - Ministry of Works	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23511500 - Tarmuwa				384,000,000.00	-
Procurement of Tyres, Engines and other spare parts of	11100123005200 - Information Communical	023400100100 - Ministry of Works	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23510600 - Gaidam				1,000,000,000.00	-
Procurement of tyres, engines and other parts of heavy	11100123005300 - Information Communical	023400100100 - Ministry of Works	32010301 - Purchase of Trucks/Tankers/Tra	70451 - Road Transport	23541800 - State Wide	100,000,000.00	396,000,000.00	396,000,000.00	130,000,000.00	-
To research on soil textures before building or construct	11100123005400 - Information Communical	023400100100 - Ministry of Works	32010322 - Purchase of Spare Parts and Toc	70451 - Road Transport	23541800 - State Wide	30,000,000.00			-	-
Rehab. of Road Bayamar-Gaidam, Nguru- Machina, Bak	11100123005500 - Information Communical	023400100100 - Ministry of Works	32030109 - Research & Development	70451 - Road Transport	23541800 - State Wide	3,000,000.00	3,000,000.00		-	-
Purchase of 5no each double drum rollers, tipper trailer/t	11100123005600 - Information Communical	023400400100 - Yobe Road Maintenance Ag	32010221 - Rehab./Repairs of Roads	70451 - Road Transport						

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 5no each double drum rollers, tipper trailer/b	17100126003300 - Road - General	023400500100 - Rural Road Fund Authority	32010301 - Purchase of Trucks/Tankers/Tra	70451 - Road Transport	23541800 - State Wide				-	-
Construction of 187 Km Road Across the 17 LGA in the S	17100126003400 - Road - General	023400600100 - Rural Access Road Authori	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide				3,000,000,000.00	-
Construction of 20.4km road for Damaturu Urban Renewe	17100126003500 - Road - General	023400600100 - Rural Access Road Authori	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide				2,000,000,000.00	-
Construction of 3km Nguru Township Road (N1.102b); 1	17100126003600 - Road - General	023400600100 - Rural Access Road Authori	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide				2,000,000,000.00	-
Construction of 2.7km Geidam/Bukardi-Dumbul Road (N9	17100126003700 - Road - General	023400600100 - Rural Access Road Authori	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide				1,000,000,000.00	-
Construction of 20km Road from Nangere to Kayeri (N2.4	17100126003800 - Road - General	023400600100 - Rural Access Road Authori	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide				1,000,000,000.00	-
Construction of 1.5km Road at Mai Idress Alooma Polytec	17100126003900 - Road - General	023400600100 - Rural Access Road Authori	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide				1,000,000,000.00	-
Rehabilitation of rural roads	17100126005900 - Road - General	023400600100 - Rural Access Road Authori	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide				2,000,000,000.00	-
Rehab. of Ngelzarma – Mashio (Asphalt); Geidam – Gurn	17100126006000 - Road - General	023400600100 - Rural Access Road Authori	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide				1,000,000,000.00	-
Rehabilitation of 59km of Kaliyari-Bayamar road (5.52b)	17100126006100 - Road - General	023400600100 - Rural Access Road Authori	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide				1,000,000,000.00	-
Rehabilitation of 53km of Bayamar-Geidam road (6.024b	17100126006200 - Road - General	023400600100 - Rural Access Road Authori	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide				1,000,000,000.00	-
Rehabilitation of Carriage Way and Bridge Along Geidam	17100126006400 - Road - General	023400600100 - Rural Access Road Authori	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide				1,000,000,000.00	-
Purchase of 5no each double drum rollers, tipper trailer/b	17100126006500 - Road - General	023400600100 - Rural Access Road Authori	32010301 - Purchase of Trucks/Tankers/Tra	70451 - Road Transport	23541800 - State Wide				2,000,000,000.00	-
Installation of solar powered light (8no single arm with in	17100123007200 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010207 - Electricity Transmission Network	70132 - Overall Planning and Statistical	23541800 - State Wide	80,000,000.00			30,000,000.00	-
Construction of a 300-person capacity conference hall at	17100126001300 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010199 - Construction of Other Building	70132 - Overall Planning and Statistical	23541800 - State Wide				450,000,000.00	-
Purchase of 2nos TOYOTA 18-seater utility bus for the M	17100123007200 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010405 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23541800 - State Wide	100,000,000.00			-	-
Purchase of 3no boxer 150 brand new motorcycles to dis	17100123001100 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010407 - Purchase of Motor Cycles	70132 - Overall Planning and Statistical	23541800 - State Wide	6,000,000.00	6,000,000.00		6,000,000.00	-
Purchase of 40nos. HP Core 17 x360 16 GB RAM laptop c	17100122001100 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010501 - Purchase of Computers	70132 - Overall Planning and Statistical	23541800 - State Wide	60,000,000.00			60,000,000.00	-
Purchase of 2nos Epson Projectors and accessories for th	17100122001100 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010508 - Purchase of Projectors	70132 - Overall Planning and Statistical	23541800 - State Wide	2,000,000.00	2,000,000.00		2,000,000.00	-
Purchase of 20nos 5000 watts stabilizers to newly constr	17100122001100 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010510 - Purchase of Stabilizers	70132 - Overall Planning and Statistical	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Furnishing new office with 86 exec. chairs, visitors cha	17100124000300 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010601 - Purchase of Chairs	70132 - Overall Planning and Statistical	23541800 - State Wide	35,000,000.00			300,000,000.00	-
Furnishing new office complex with 86 executive and visi	17100124000400 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010602 - Purchase of Tables	70132 - Overall Planning and Statistical	23541800 - State Wide	35,000,000.00			300,000,000.00	-
Purchase of 8no file cabinets for the newly constructed	17100122001100 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010603 - Purchase of Safes/File Cabinets/	70132 - Overall Planning and Statistical	23541800 - State Wide	17,000,000.00			5,000,000.00	-
Purchase of 18no 32" Smart Television sets for conferen	17100123007300 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010604 - Purchase of Television Sets	70132 - Overall Planning and Statistical	23541800 - State Wide	5,000,000.00	5,000,000.00		10,000,000.00	-
Purchase of 28nos Hisense split air-conditioners for the co	17100123007400 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010606 - Purchase of Air-Conditioner	70132 - Overall Planning and Statistical	23541800 - State Wide	33,000,000.00			33,000,000.00	-
Purchase of 20nos rugs and carpets to newly constructed	17100123007400 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32010612 - Purchase of Rugs and Carpets	70132 - Overall Planning and Statistical	23541800 - State Wide	6,000,000.00	6,000,000.00		6,000,000.00	-
Study tours	17100123007500 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32030109 - Research & Development	70132 - Overall Planning and Statistical	23541800 - State Wide	10,000,000.00			-	-
NG CARES Programme - Social Coordination Unit functio	17100122001200 - Reform of Government a	023800100100 - Ministry of Budget & Econo	32030122 - Grant to Communities/Private In	70132 - Overall Planning and Statistical	23541800 - State Wide	1,780,000,000.00	2,280,000,000.00	2,223,360,000.00	-	-
Purchase of 25 nos of Motor Cycles for the Headquarters	17100126001400 - Reform of Government a	023800400100 - State Bureau of Statistics (S	32010407 - Purchase of Motor Cycles	70132 - Overall Planning and Statistical	23541800 - State Wide				60,000,000.00	-
20no HP Core i5 8GB RAM Touchscreen 12th Gen INTEL	17100126001500 - Reform of Government a	023800400100 - State Bureau of Statistics (S	32010501 - Purchase of Computers	70132 - Overall Planning and Statistical	23541800 - State Wide				150,000,000.00	-
1no. HP colour Laserjet pro MFP M282nw all in one with	17100126001600 - Reform of Government a	023800400100 - State Bureau of Statistics (S	32010502 - Purchase of Printers	70132 - Overall Planning and Statistical	23541800 - State Wide				1,500,000.00	-
5no Sharp Digital AR-6031 Photocopier for the Headqua	17100122001100 - Reform of Government a	023800400100 - State Bureau of Statistics (S	32010505 - Purchase of Photocopiers	70132 - Overall Planning and Statistical	23541800 - State Wide				7,500,000.00	-
Purchase of 2nos Epson Projectors and accessories	17100126001800 - Reform of Government a	023800400100 - State Bureau of Statistics (S	32010508 - Purchase of Projectors	70132 - Overall Planning and Statistical	23541800 - State Wide				1,000,000.00	-
Development of sophisticated data collection software to	17100126002900 - Reform of Government a	023800400100 - State Bureau of Statistics (S	32030112 - Computer Software Acquisition	70132 - Overall Planning and Statistical	23541800 - State Wide				200,000,000.00	-
Rehabilitation of Fiscal Responsibility Board Office Buildi	17100123007700 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32010107 - Rehab./Repairs of Office Building	70112 - Financial and Fiscal Affairs	23541800 - State Wide	13,000,000.00			15,000,000.00	-
Purchase of 2No. Toyota Hilux Vehicles	17100123007700 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32010405 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23541800 - State Wide	87,500,000.00	37,500,000.00		210,000,000.00	-
Purchase of 8Nos. Lap top HP (torch green) Pabillon x 36	17100123007700 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	4,800,000.00	4,800,000.00		2,000,000.00	-
Purchase 4Nos. Sharp Digital Printer	17100123007700 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32010502 - Purchase of Printers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	5,350,000.00	5,350,000.00		-	-
Purchase of 1 No.Projectors	17100123007700 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32010508 - Purchase of Projectors	70112 - Financial and Fiscal Affairs	23541800 - State Wide	350,000.00	350,000.00		400,000.00	-
Purchase of 9Nos. Executive Chairs, 4Nos. Semi Executiv	17100123007700 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32010601 - Purchase of Chairs	70112 - Financial and Fiscal Affairs	23541800 - State Wide	30,000,000.00			20,000,000.00	-
Purchase of 9Nos. Executive Table, 4Nos. Semi Executiv	17100123007700 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32010602 - Purchase of Tables	70112 - Financial and Fiscal Affairs	23541800 - State Wide	7,000,000.00	7,000,000.00		7,000,000.00	-
Fiscal and Financial Studies, Analyses and Diagonosis)	17100123007800 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32030109 - Research & Development	70112 - Financial and Fiscal Affairs	23541800 - State Wide	40,000,000.00			-	-
5no GPS gadgets	17100126002000 - Reform of Government a	025000100100 - Fiscal Responsibility Board	32030119 - Maps, Survey and Design	70112 - Financial and Fiscal Affairs	23541800 - State Wide				1,000,000.00	-
Construction of Dams across the state	10100123008000 - Water Resources and Ru	025200100100 - Ministry of Water Resources	32010210 - Construction of Dams	70631 - Water Supply	23541800 - State Wide	140,000,000.00	140,000,000.00	138,995,000.00	100,000,000.00	-
Completion of Damaturu Regional Water Supply and Reti	10100126000100 - Water Resources and Ru	025200100100 - Ministry of Water Resources	32010208 - Water Distribution Network	70631 - Water Supply	23541800 - State Wide				1,200,000,000.00	-
Construction of boreholes 26 Nos for constituency across	10100122001300 - Water Resources and Ru	025200100100 - Ministry of Water Resources	32010214 - Boreholes & Other Water Facilitie	70631 - Water Supply	23541800 - State Wide	2,825,000,000.00	1,825,000,000.00	926,022,804.00	2,100,000,000.00	-
15 Nos of borehole to be rehabilitated across the 3 senator	10100123008100 - Water Resources and Ru	025200100100 - Ministry of Water Resources	32010220 - Rehab./Repairs of Water Facilitie	70631 - Water Supply	23541800 - State Wide	50,000,000.00			30,000,000.00	-
15 Nos of borehole to be rehabilitated across the 3 senator	10100126000200 - Water Resources and Ru	025200100100 - Ministry of Water Resources	32010299 - Construction/Provision of Other	70631 - Water Supply	23541800 - State Wide				55,000,000.00	-
Purchase of spare part and tools which including 30 Nos	10100124000700 - Water Resources and Ru	025200100100 - Ministry of Water Resources	32010322 - Purchase of Spare Parts and Toc	70631 - Water Supply	23541800 - State Wide	200,000,000.00			150,000,000.00	-
10 Nos computer (5 desktop and 5 laptop)	10100123008200 - Water Resources and Ru	025200100100 - Ministry of Water Resources	32010501 - Purchase of Computers	70631 - Water Supply	23541800 - State Wide	10,000,000.00			10,000,000.00	-
NUT.1.WASH. Purchase of chemicals disinfection of bore	10100123008300 - Water Resources and Ru	025200100100 - Ministry of Water Resources	32010904 - Laboratory/Medical Equipment	70631 - Water Supply	23541800 - State Wide	50,000,000.00			50,000,000.00	20,000,000.00
Renovation of Area offices at Nguru, Potiskum, Buni Yadi	10100122000100 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010107 - Rehab./Repairs of Office Building	70631 - Water Supply	23541800 - State Wide	25,000,000.00			10,000,000.00	-
Distribution of pipelines in the major towns of Damaturu,	10100123000100 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010208 - Water Distribution Network	70631 - Water Supply	23541800 - State Wide	70,000,000.00			20,000,000.00	-
Drilling of 25 numbers of Boreholes completed with acce	10100122000200 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010214 - Boreholes & Other Water Facilitie	70631 - Water Supply	23541800 - State Wide	700,000,000.00	400,000,000.00	316,246,802.00	320,000,000.00	-
repairs/replacement of transformers Oil, Electric poles, w	10100123000200 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010218 - Rehab./Repairs of Electricity	70631 - Water Supply	23541800 - State Wide	25,000,000.00			15,000,000.00	-
Repairs and replacement of Riser Pipes, extensions/repairs	10100122000300 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010220 - Rehab./Repairs of Water Facilitie	70631 - Water Supply	23541800 - State Wide	550,000,000.00	50,000,000.00	4,591,000.00	350,000,000.00	-
Purchase of 1 number Drilling Rig with supporting Truck	10100123000300 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010301 - Purchase of Trucks/Tankers/Tra	70631 - Water Supply	23541800 - State Wide	150,000,000.00			140,000,000.00	-
Purchase of 10 numbers Power Generating Sets	10100123000400 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010305 - Purchase of Power Generating S	70631 - Water Supply	23541800 - State Wide	140,000,000.00			200,000,000.00	-
Procurement of Submersible Pumps, Cables, Starters and	10100122000400 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010309 - Purchase of Water Supply Equip	70631 - Water Supply	23541800 - State Wide	600,000,000.00			300,000,000.00	-
Procurement of containers, relays, changeovers, voltage	10100122000500 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010314 - Purchase of Electrical Equipment	70631 - Water Supply	23541800 - State Wide	25,000,000.00			20,000,000.00	-
Overhauling of 25 numbers Generating Sets across the Sta	10100123000500 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010318 - Rehab./Repairs of Power Genera	70631 - Water Supply	23541800 - State Wide	20,000,000.00			15,000,000.00	-
Purchase of Spare Parts Plumbing Tools and other Kits	10100123000600 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010322 - Purchase of Spare Parts and Toc	70631 - Water Supply	23541800 - State Wide	15,000,000.00			10,000,000.00	-
Purchase of 3 numbers Utility Vehicles for smooth operat	10100122000100 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010405 - Purchase of Motor Vehicles	70631 - Water Supply	23541800 - State Wide	130,000,000.00			130,000,000.00	-
Purchase of 4 numbers Tricycles foe supervision and reve	10100123000700 - Water Resources and Ru	025210200100 - Yobe State Water Corporat	32010406 - Purchase of Tricycles	70631 - Water Supply	23541800 - State Wide	20,000,000.00			20,000,000.00	-
NUT.1.WASH. Drilling of new boreholes in rural communi	10100122000600 - Water Resources and Ru	025210300100 - Rural Water Supply & Sanit	32010214 - Boreholes & Other Water Facilitie	70631 - Water Supply	23541800 - State Wide	1,600,000,000.00	1,400,000,000.00	808,710,000.00	1,500,000,000.00	30,000,000.00
NUT.1.WASH. Rehabilitations of existing boreholes in rura	10100122000700 - Water Resources and Ru	025210300100 - Rural Water Supply & Sanit	32010220 - Rehab./Repairs of Water Facilitie	70631 - Water Supply	23541800 - State Wide	500,000,000.00	300,000,000.00	235,188,517.00	1,000,000,000.00	100,000,000.00
Const. of VIP toilets & sanitation facilities in rural areas,	10100122000800 - Water Resources and Ru	025210300100 - Rural Water Supply & Sanit	32010299 - Construction/Provision of Other	70631 - Water Supply	23541800 - State Wide	30,000,000.00			50,000,000.00	-
Being for the replacement of some aged generators in the	10100123000800 - Water Resources and Ru	025210300100 - Rural Water Supply & Sanit	32010305 - Purchase of Power Generating S	70631 - Water Supply	23541800 - State Wide	80,750,000.00	30,750,000.00		52,075,000.00	-
Submersible pumps of various sizes and other water cons	10100122000900 - Water Resources and Ru	025210300100 - Rural Water Supply & Sanit	32010309 - Purchase of Water Supply Equip	70631 - Water Supply	23541800 - State Wide	230,000,000.00			100,000,000.00	-
To provide spares tools for the bHeavy Duty plants such	10100123000900 - Water Resources and Ru	025210300100 - Rural Water Supply & Sanit	32010322 - Purchase of Spare Parts and Toc	70631 - Water Supply	23541800 - State Wide	10,000,000.00			20,000,000.00	-
2no office chair	10100123001000 - Water Resources and Ru	025210300100 - Rural Water Supply & Sanit	32010601 - Purchase of Chairs	70631 - Water Supply	23541800 - State Wide	100,000.00	100,000.00		50,000.00	-
2no office tables	10100123001100 - Water Resources and Ru									

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Completion of Construction of New mosque Islamic centre	06100122000100 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010117 - Construction of Mosque/Church	70611 - Housing Development	23510300 - Damaturu	100,000,000.00	100,000,000.00	99,305,443.00	-	-
Landscaping of Selected Locations At Damaturu	06100126000100 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010129 - Tree Planting/Landscaping	70611 - Housing Development	23541800 - State Wide				-	-
Construction of Green Economic City	06100123000200 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010199 - Construction of Other Building	70611 - Housing Development	23541800 - State Wide	3,000,746,000.00	1,700,746,000.00	1,017,794,197.00	4,000,000,000.00	-
Construction of City Gate as part of the Implementation of	06100122000100 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010299 - Construction/Provision of Other	70611 - Housing Development	23541800 - State Wide	2,352,645,000.00	852,645,000.00		1,031,000,000.00	-
Purchase of 30nos. of Hp Core 13 Laptop computers and	06100126000200 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010501 - Purchase of Computers	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 13no. Canon Printers	06100126000300 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010502 - Purchase of Printers	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 5no. Hp Scanners	06100126000400 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010503 - Purchase of Scanners	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 3no. Kyosera photocopiers	06100126000500 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010505 - Purchase of Photocopiers	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 4no. Epson projectors	06100126000600 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010508 - Purchase of Projectors	70611 - Housing Development	23541800 - State Wide				-	-
Procurement of 15no Hsense stabilizers for directors office	06100126000700 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010510 - Purchase of Stabilizers	70611 - Housing Development	23541800 - State Wide				-	-
Procurement of 45no executive chairs for directors and	06100126000800 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010601 - Purchase of Chairs	70611 - Housing Development	23541800 - State Wide				-	-
Procurement of 50no executive and junior tables for directors	06100126000900 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010602 - Purchase of Tables	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 50 File Cabinets and 15 safes for Directors of	06100126001000 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010603 - Purchase of Safes/File Cabinets/	70611 - Housing Development	23541800 - State Wide				-	-
Procurement of 50no smart TVs and other offices	06100126001100 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010604 - Purchase of Television Sets	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 13no kenster air conditioner	06100126001200 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010606 - Purchase of Air-Conditioner	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 13no. Stools for New offices	06100126001300 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010607 - Purchase of Stools	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 13no. Shelves for New offices	06100126001400 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010608 - Purchase of Shelves	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 20no. Fans for New offices	06100126001500 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010609 - Purchase of Ceiling Fans	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 20no. Hsense fridge for the New offices	06100126001600 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010610 - Purchase of Refrigerators	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 50no. of rugs toro the new constructed office	06100126001700 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010612 - Purchase of Rugs and Carpets	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 30no. Desk for the new office	06100126001800 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010613 - Purchase of Desks	70611 - Housing Development	23541800 - State Wide				-	-
Purchase of 15no. Cushions	06100126001900 - Housing and Urban Deve	025300100100 - Ministry of Housing & Urban	32010615 - Purchase of Cushions	70611 - Housing Development	23541800 - State Wide				-	-
Construction of zonal and area offices across the state	06100123000700 - Housing and Urban Deve	025300700100 - Fire and Rescue Service	32010101 - Construction/Provision of Office	70321 - Fire Protection Services	23541800 - State Wide	190,000,000.00	400,000,000.00		190,000,000.00	-
Drilling of boreholes and other water facilities in headqua	06100126002000 - Housing and Urban Deve	025300700100 - Fire and Rescue Service	32010214 - Boreholes & Other Water Faciliti	70321 - Fire Protection Services	23541800 - State Wide				93,000,000.00	-
Purchase of 2000 fire fighting, protection, operational, res	06100123000600 - Housing and Urban Deve	025300700100 - Fire and Rescue Service	32010312 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23541800 - State Wide	100,000,000.00	100,000,000.00		244,000,000.00	-
Purchase of 25no Semi Chairs and cushion chairs	06100123000700 - Housing and Urban Deve	025300700100 - Fire and Rescue Service	32010601 - Purchase of Chairs	70321 - Fire Protection Services	23541800 - State Wide	1,500,000.00	1,500,000.00		1,500,000.00	-
Purchase of 6nos of Executive Table	06100123000800 - Housing and Urban Deve	025300700100 - Fire and Rescue Service	32010602 - Purchase of Tables	70321 - Fire Protection Services	23541800 - State Wide	1,500,000.00	1,500,000.00		1,500,000.00	-
Construction of 50 unit of 2bedroom detached house site	06100122000300 - Housing and Urban Deve	025301000100 - Housing & Property Develop	32010102 - Construction/Provision of Reside	70611 - Housing Development	23541800 - State Wide	1,500,000,000.00			1,500,000,000.00	-
Purchase of 6no vibrators, concrete mixers and other work	06100125000200 - Housing and Urban Deve	025301000100 - Housing & Property Develop	32010301 - Purchase of Trucks/Tankers/Tra	70611 - Housing Development	23541800 - State Wide	5,000,000.00	5,000,000.00		-	-
Purchase of 10nos. of Hp Core 13 Laptop computers and	06100125000100 - Housing and Urban Deve	025301000100 - Housing & Property Develop	32010501 - Purchase of Computers	70611 - Housing Development	23541800 - State Wide	5,000,000.00	5,000,000.00		-	-
Purchase of 2no Toyota Hilux	06100125000400 - Housing and Urban Deve	025301000100 - Housing & Property Develop	32010405 - Purchase of Motor Vehicles	70611 - Housing Development	23541800 - State Wide				150,000,000.00	-
Compensation of land acquired for the construction of Ma	06100122000400 - Housing and Urban Deve	026000300100 - Yobe Geographic Informati	32010111 - Acquisition of Land	70611 - Housing Development	23541800 - State Wide	800,000,000.00	1,150,000,000.00	457,767,849.00	900,000,000.00	-
Purchase of surveying equipments, demarcation materials	06100122000500 - Housing and Urban Deve	026000300100 - Yobe Geographic Informati	32010308 - Purchase of Surveying Equipmen	70611 - Housing Development	23510300 - Damaturu	208,778,000.00	8,778,000.00		226,000,000.00	-
GIS Phase II Project and procurement of GIS equipment	06100123001000 - Housing and Urban Deve	026000300100 - Yobe Geographic Informati	32030119 - Maps, Survey and Design	70611 - Housing Development	23541800 - State Wide	1,062,400,000.00	562,400,000.00	92,099,980.00	900,000,000.00	-
Construction and Furnishing of Admin Block at Badegana	01020526000100 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010101 - Construction/Provision of Office	70421 - Agriculture	23541800 - State Wide				275,000,000.00	-
Construction of 20Nos Herdsman) settlement each at Ba	01020526000200 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010102 - Construction/Provision of Reside	70421 - Agriculture	23541800 - State Wide				600,000,000.00	-
Construction of Veterinary & Human Clinic at Badegana L	01020526000300 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010106 - Construction/Provision of Hospita	70421 - Agriculture	23541800 - State Wide				235,000,000.00	-
Renovations of offices at Fika and Damagum	01020526000400 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010107 - Rehab./Repairs of Office Building	70421 - Agriculture	23541800 - State Wide				100,000,000.00	-
Construction of 2 blocks of 3 classrooms Nomadic Prima	01020526000500 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010109 - Rehab./Repairs of School Buildin	70421 - Agriculture	23541800 - State Wide				-	-
Construction of Masjid at Badegana and Gurajje LDCs	01020526000600 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010117 - Construction of Mosque/Church	70421 - Agriculture	23541800 - State Wide				60,000,000.00	-
Wall Fencing of Badegana and Gurajje Admin Blocks LDC	01020526000700 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010119 - Construction of Wall Fencing	70421 - Agriculture	23541800 - State Wide				200,000,000.00	-
Purchase of 10 A.I Kits and Liquid Nitrogen Continer, Sm	01020426000100 - Dairy Development	026500100100 - Ministry of Livestock Develop	32010130 - Dairy and Artificial Insemination	70421 - Agriculture	23541800 - State Wide				152,500,000.00	-
Upgrade of Cattle Markets	01040326000100 - Market linkage	026500100100 - Ministry of Livestock Develop	32010132 - Construction of Markets/Parks	70421 - Agriculture	23541800 - State Wide				80,000,000.00	-
Construction of 1No. of warehouse at Badegana	01040326000200 - Buffer stocking and com	026500100100 - Ministry of Livestock Develop	32010133 - Construction of Warehouse and	70421 - Agriculture	23541800 - State Wide				72,848,607.00	-
Establishment of Aquaculture at Badegana	01050326000100 - Fish processing and post	026500100100 - Ministry of Livestock Develop	32010134 - Fish Pond and Aquaculture	70421 - Agriculture	23541800 - State Wide				115,528,481.00	-
Construction of Small Ruminat, Milk Center, Milk Palour,	01020526000800 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010199 - Construction of Other Building	70421 - Agriculture	23541800 - State Wide				780,873,552.00	-
Construction of 6 Kilometer Rural access from Dapchi to B	01040326000200 - Market linkage	026500100100 - Ministry of Livestock Develop	32010202 - Construction of Roads & Bridges	70421 - Agriculture	23541800 - State Wide				700,000,000.00	-
Construction of Security Outpost at Badegana and Gurajje	01020526000900 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010206 - Security Installations/Equipment	70421 - Agriculture	23541800 - State Wide				30,000,000.00	-
Extension of electrical installation at Badegana DLC	01020526001000 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010207 - Electricity Transmission Network	70421 - Agriculture	23541800 - State Wide				82,710,000.00	-
Construction of 5 earth Dams 3 at Badegana and 2 at Ga	01100126000100 - Agriculture Programme N	026500100100 - Ministry of Livestock Develop	32010210 - Construction of Dams	70421 - Agriculture	23541800 - State Wide				250,000,000.00	-
Drilling of 5Nos. of Boreholes, Construction of Animals a	01100126000200 - Agriculture Programme N	026500100100 - Ministry of Livestock Develop	32010214 - Boreholes & Other Water Faciliti	70421 - Agriculture	23541800 - State Wide				290,000,000.00	-
Purchase of Milking Machine at Jakusko LDC and Badegana	01020526001100 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010302 - Purchase of Industrial Equipmen	70421 - Agriculture	23541800 - State Wide				50,000,000.00	-
Purchase of 15 sets of office chairs for Badegana and Gu	01020526001200 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010601 - Purchase of Chairs	70421 - Agriculture	23541800 - State Wide				20,000,000.00	-
Purchase of 10nos26001300 - Animal Health and Livest	01020526001300 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010602 - Purchase of Tables	70421 - Agriculture	23541800 - State Wide				6,000,000.00	-
Purchase of 5 sets office tables for Badegana and Gurajje	01020526001400 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010904 - Laboratory/Medical Equipment	70421 - Agriculture	23541800 - State Wide				265,000,000.00	-
Purchase of Medical Equipment for Humans/Vets. at Bada	01020526001600 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010105 - Construction/Provision of School	70421 - Agriculture	23541800 - State Wide				314,539,360.00	-
Construction of Nomadic School at Nasari	01020526001600 - Animal Health and Livest	026500100100 - Ministry of Livestock Develop	32010107 - Rehab./Repairs of Office Building	70421 - Agriculture	23541800 - State Wide	48,000,000.00			48,000,000.00	-
Renovation of Headquarters Office Building	01020223000300 - Meat processing and mar	026500200100 - Modern Abattoir	32010102 - Construction/Provision of Reside	70421 - Agriculture	23541800 - State Wide				80,000,000.00	-
Construction of 2 bedroom flat for Inspectors	01020226000100 - Meat processing and mar	026500200100 - Modern Abattoir	32010220 - Rehab./Repairs of Water Facilitie	70421 - Agriculture	23541800 - State Wide	20,000,000.00			100,000,000.00	-
Conversion of submersibles borehole to solar powered bo	01020223000100 - Meat processing and mar	026500200100 - Modern Abattoir	32010322 - Purchase of Spare Parts and Tool	70421 - Agriculture	23541800 - State Wide	20,000,000.00			20,000,000.00	-
purchase of spare parts and tools for the abattoir machin	01020223000200 - Meat processing and mar	026500200100 - Modern Abattoir	32010199 - Construction of Other Building	70421 - Agriculture	23541800 - State Wide				40,000,000.00	-
Construction of Laboratory	01020226000400 - Meat processing and mar	026500200100 - Modern Abattoir	32010106 - Construction/Provision of Hospita	70421 - Agriculture	23541800 - State Wide				35,000,000.00	-
Construction of Geidam Zonal Veterinary Office	01020523000100 - Animal Health and Livest	026500300100 - Pilot Livestock	32010214 - Boreholes & Other Water Faciliti	70421 - Agriculture	23510300 - Damaturu	19,500,000.00	500,000.00		50,000,000.00	-
Provision of water source for herders	01100123000200 - Agriculture Programme N	026500300100 - Pilot Livestock	32010903 - Biological Assets (Wildlife Conse	70421 - Agriculture	23541800 - State Wide	8,500,000.00	8,500,000.00		50,000,000.00	-
Livestock production facility and productivity inventory	01060123000300 - Forest regeneration and	026500300100 - Pilot Livestock	32030109 - Research & Development	70421 - Agriculture	23541800 - State Wide	5,000,000.00	5,000,000.00		-	-
Yobe State Pilot Livestock Research and Development Pro	01020523000400 - Animal Health and Livest	026500300100 - Pilot Livestock	32010199 - Construction of Other Building	70331 - Law Courts	23541800 - State Wide	40,000,000.00			40,000,000.00	-
Construction of 3 VIP Toilets and Junior Staff Offices at	0131801100100 - Judicial Service Commission	0131801100100 - Judicial Service Commission	32010209 - Construction of Sewage/Drainag	70331 - Law Courts	23541800 - State Wide	20,000,000.00			15,000,000.00	-
Construction of Drainages at Headquarters Office Premis	02100123002300 - Societal Re-orientation -	0131801100100 - Judicial Service Commission	32010101 - Construction/Provision of Office	70331 - Law Courts	23541800 - State Wide	300,000,000.00	250,000,000.00	50,000,000.00	300,000,000.00	-
Construction of office and additional court buildings at Ga	02100122000500 - Societal Re-orientation -	0131805100100 - High Court of Justice	32010102 - Construction/Provision of Reside	70331 - Law Courts	23541800 - State Wide	80,000,000.00	80,000,000.00	50,000,000.00	80,000,000.00	-
Construction of residential buildings at Geidam, Gashua,	02100122000600 - Societal Re-orientation -	0131805100100 - High Court of Justice	32010107 - Rehab./Repairs of Office Building	70331 - Law Courts	23541800 - State Wide	200,000,000.00	150,000,000.00	20,000,000.00	200,000,000.00	-
Rehabilitation of area offices in major towns	02100123002400 - Societal Re-orientation -	0131805200100 - Sharia Court Division	32010405 - Purchase of Motor Vehicles	70331 - Law Courts	23541800 - State Wide				75,000,000.00	-
Purchase of 1no utility vehicle	02100126000400 - Societal Re-orientation -	0131805200100 - Sharia Court Division	32010501 - Purchase of Computers	70331 - Law Courts	23541800 - State Wide				5,000,000.00	-
Purchase of 5no. Hp Laptop Computers for Officers	02100126000500 - Societal Re-orientation -	0131805200100 - Sharia Court Division	32010601 - Purchase of Chairs	70331 - Law Courts	23541800 - State Wide				15,000,000.00	-
Purchase of Swivel Chairs for the Division	02100126000600 - Societal Re-orientation -	0131805200100 - Sharia Court Division	32010602 - Purchase of Tables	70331 - Law Courts	23541800 - State Wide				15,000,000.00	-
Purchase of Executive Tables for the offices of the Divis	02100126000700 - Societal Re-orientation -	0131805200100 - Sharia Court of Appeal	32010101 - Construction/Provision of Office	70331 - Law Courts	23541800 - State Wide	130,000,000.00	130,000,000.00	100,000,000.00	130,000,000.00	-
Construction of additional offices for Judges and other of	02100122000900 - Societal Re-orientation -	0131805300100 - Sharia Court of Appeal	32010102 - Construction/Provision of Reside	70331 - Law Courts	23541800 - State Wide	150,000,000.00	100,000,000.00	50,000,000.00	150,000,000.00	-

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of the judges residence at Damaturu and Z	02100123003000 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010108 - Rehab/Repairs of Residential Bu	70331 - Law Courts	23541800 - State Wide	50,000,000.00			40,000,000.00	-
Acquisition and development of the new site in Damaturu	02100123003100 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010112 - Acquisition of Office Building	70331 - Law Courts	23541800 - State Wide	40,000,000.00			-	-
Construction of Car Porch for Headquarters, Divisional Of	02100126000300 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010116 - Construction of Car Porch/Shed	70331 - Law Courts	23541800 - State Wide				20,000,000.00	-
Procurement of 20kva Perkins generating set	02100122001200 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010305 - Purchase of Power Generating S	70331 - Law Courts	23541800 - State Wide	20,000,000.00			40,000,000.00	-
Procurement of Toyota Corolla vehicle	02100123003300 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010405 - Purchase of Motor Vehicles	70331 - Law Courts	23541800 - State Wide	10,000,000.00			20,000,000.00	-
Purchase of 5no Hp Laptop Core i5 computers	02100122001300 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010501 - Purchase of Computers	70331 - Law Courts	23541800 - State Wide	5,000,000.00	5,000,000.00		20,000,000.00	-
Procurement of 45no executive chairs for judges and oth	02100123003400 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010601 - Purchase of Chairs	70331 - Law Courts	23541800 - State Wide	15,000,000.00			20,000,000.00	-
Procurement of 50no executive and junior tables for judg	02100122001400 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010602 - Purchase of Tables	70331 - Law Courts	23541800 - State Wide	10,000,000.00			15,000,000.00	-
Procurement of 50no smart TVs, judges and other offices	02100122001500 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010604 - Purchase of Television Sets	70331 - Law Courts	23541800 - State Wide	10,000,000.00			-	-
Furnishing of judges and other offices with Panasonic air	02100122001600 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010606 - Purchase of Air-Conditioner	70331 - Law Courts	23541800 - State Wide	10,000,000.00			-	-
Purchase of 35pcs Turkey carpets and rugs	02100122001700 - Societal Re-orientation -	031805300100 - Sharia Court of Appeal	32010612 - Purchase of Rugs and Carpets	70331 - Law Courts	23541800 - State Wide	5,000,000.00	5,000,000.00		-	-
Construction/Provision of Residential Building at Potiskum	02100123003600 - Societal Re-orientation -	032600100100 - Ministry of Justice	32010102 - Construction/Provision of Reside	70331 - Law Courts	23510300 - Damaturu	30,000,000.00			37,000,000.00	-
Rehab/Repairs of Residential Building, 2 blocks of 2 beed	02100124000800 - Societal Re-orientation -	032600100100 - Ministry of Justice	32010108 - Rehab/Repairs of Residential Bu	70331 - Law Courts	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Procurement of e-Library books/ Equipment's for the law	02100123003600 - Societal Re-orientation -	032600100100 - Ministry of Justice	32010319 - Purchase of Library Books/Equip	70331 - Law Courts	23541800 - State Wide	5,000,000.00	5,000,000.00		-	-
Purchase/Procurement of 22 number of HP COREI 3 com	02100123003700 - Societal Re-orientation -	032600100100 - Ministry of Justice	32010501 - Purchase of Computers	70331 - Law Courts	23541800 - State Wide	13,000,000.00			11,000,000.00	-
Procurement of tailoring (zig-zag/sewing machines), carp	02100123003800 - Societal Re-orientation -	032600100200 - Prerogative of Mercy	32010317 - Purchase of Teaching & Learning	70331 - Law Courts	23541800 - State Wide	80,000,000.00			80,000,000.00	-
Construction of rehabilitation center in Damaturu and Ng	08100123000100 - Youth - General	051300100100 - Ministry of Youth, Sports, S	32010101 - Construction/Provision of Office	70811 - Recreational and Sporting Serv	23510300 - Damaturu	300,000,000.00			700,000,000.00	-
Repairs/upgrading of remand home Potiskum, youth cent	08100122000100 - Youth - General	051300100100 - Ministry of Youth, Sports, S	32010107 - Rehab/Repairs of Office Building	70811 - Recreational and Sporting Serv	23541800 - State Wide	180,000,000.00			535,000,000.00	-
Construction of Mini-station in each of the three Senat	08100122000300 - Youth - General	051300100100 - Ministry of Youth, Sports, S	32010121 - Construction/Provision of Sporti	70811 - Recreational and Sporting Serv	23510300 - Damaturu	200,000,000.00	2,000,000,000.00	1,113,675,860.00	5,000,000,000.00	-
Refurbishment of Potiskum Stadium; upgrade of Dabo All	08100122000300 - Youth - General	051300100100 - Ministry of Youth, Sports, S	32010122 - Rehab/Repairs of Sporting & Ga	70811 - Recreational and Sporting Serv	23510300 - Damaturu	500,000,000.00	4,000,000,000.00	1,360,364,693.00	3,000,000,000.00	-
Purchase of Gym equipment, jerseys, boots, hockey equip	08100122000300 - Youth - General	051300100100 - Ministry of Youth, Sports, S	32010310 - Purchase of Sporting & Gaming	70811 - Recreational and Sporting Serv	23541800 - State Wide	150,000,000.00	70,000,000.00	48,997,000.00	200,000,000.00	-
Purchase of Modern Teaching & learning materials for th	08100124000100 - Youth - General	051300100100 - Ministry of Youth, Sports, S	32010317 - Purchase of Teaching & Learning	70811 - Recreational and Sporting Serv	23541800 - State Wide	51,000,000.00			30,000,000.00	-
Purchase of wheel-barrow, shovels, zinc, cement, iron r	08100123000300 - Youth - General	051300100100 - Ministry of Youth, Sports, S	32010320 - Purchase of Building Materials/E	70811 - Recreational and Sporting Serv	23541800 - State Wide	30,000,000.00			20,000,000.00	-
Purchase of 10 numbers of Hp laptops to Directors	08100123000400 - Youth - General	051300100100 - Ministry of Youth, Sports, S	32010501 - Purchase of Computers	70811 - Recreational and Sporting Serv	23541800 - State Wide	4,000,000.00	4,000,000.00		10,000,000.00	-
15nos Desktop computer with accessibility features for bl	23030326000100 - Inclusion of Marginalised	051305300100 - Yobe State Commission for	32010501 - Purchase of Computers	71012 - Disability	23541800 - State Wide				50,000,000.00	-
1no embosser machie for large scale production for S.E	23030326000200 - Inclusion of Marginalised	051305300100 - Yobe State Commission for	32010502 - Purchase of Printers	71012 - Disability	23541800 - State Wide				40,000,000.00	-
50nos typewriters for blind students of some selected spe	23030326000300 - Inclusion of Marginalised	051305300100 - Yobe State Commission for	32010506 - Purchase of Type-Writers	71012 - Disability	23541800 - State Wide				10,000,000.00	-
50nos wheel chairs for people with spinal cord injury and	23030326000400 - Inclusion of Marginalised	051305300100 - Yobe State Commission for	32010406 - Purchase of Tricycles	71012 - Disability	23541800 - State Wide				150,000,000.00	-
Construction of Women Development Centre in Gubja	23030123000100 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010101 - Construction/Provision of Office	71041 - Family and Children	23510700 - Gubja	400,000,000.00			120,000,000.00	-
Construction of Women Development Centre in Fune	23030126000100 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010101 - Construction/Provision of Office	71041 - Family and Children	23520500 - Fune				120,000,000.00	-
Construction of Women Development Centre in Nguru	23030126000200 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010101 - Construction/Provision of Office	71041 - Family and Children	23531300 - Nguru				120,000,000.00	-
Construction of Conference Hall at Ministry's office comp	23030126000300 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010101 - Construction/Provision of Office	71041 - Family and Children	23510300 - Damaturu				97,000,000.00	-
Additional wall fencing and security wiring at office comp	23030123000200 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010107 - Rehab/Repairs of Office Building	71041 - Family and Children	23541800 - State Wide	40,000,000.00			100,000,000.00	-
Installation of CCTV Camera at ministry's office complex	23030123000700 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010206 - Security Installations/Equipment	71041 - Family and Children	23541800 - State Wide	8,000,000.00	8,000,000.00		-	-
Construction of Data Centre at the HQ Ministry of Women	23030123000700 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010222 - Construction/Provision of ICT In	71041 - Family and Children	23541800 - State Wide	19,000,000.00			20,000,000.00	-
Provision of solar facilities at Empowerment Hub Damaturu	23030126000400 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010299 - Construction/Provision of Other	71041 - Family and Children	23510300 - Damaturu				40,000,000.00	-
Provision of solar facilities at WDC Potiskum	23030126000500 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010299 - Construction/Provision of Other	71041 - Family and Children	23521400 - Potiskum				40,000,000.00	-
Provision of solar facilities at WDC Gashua	23030126000600 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010299 - Construction/Provision of Other	71041 - Family and Children	23530100 - Bade				40,000,000.00	-
Upgrading of Solar facilities at Headquarters Office	23030123000700 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010207 - Electricity Transmission Network	71041 - Family and Children	23541800 - State Wide	40,000,000.00	40,000,000.00	35,174,000.00	-	-
Provision of fire extinguishers and other safety gadgets	23030124000100 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010312 - Purchase of Fire Fighting Equipm	71041 - Family and Children	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Purchase of 20nos. Hp Laptop core i7 computers and oth	23030123000500 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32010501 - Purchase of Computers	71041 - Family and Children	23541800 - State Wide	20,000,000.00			20,000,000.00	-
Mass wedding programme, women in agriculture and wor	23030123000700 - Women's Economic Emp	051400100100 - Ministry of Women Affairs	32030122 - Grant to Communities/Private In	71041 - Family and Children	23541800 - State Wide	1,040,000,000.00	340,000,000.00	55,300,000.00	-	-
Construction of 25 New Junior and 25 Senior Secondary	05050122000100 - Schools' Infrastructure co	051700100100 - Ministry of Basic & Second	32010105 - Construction/Provision of School	70981 - Education N.E.C	23541800 - State Wide	1,000,000,000.00	500,000,000.00	136,876,268.00	6,000,000,000.00	-
Rehabilitation /Renovation of Education zonal offices	05010123000100 - Legal, policy, regulations	051700100100 - Ministry of Basic & Second	32010107 - Rehab/Repairs of Office Building	70981 - Education N.E.C	23541800 - State Wide	600,000,000.00			500,000,000.00	-
Rehabilitation of 79 JSS & SSS existing schools	05050122000200 - Schools' infrastructure co	051700100100 - Ministry of Basic & Second	32010109 - Rehab/Repairs of School Buildin	70981 - Education N.E.C	23541800 - State Wide	1,923,000,000.00	923,000,000.00	53,524,796.00	4,573,000,000.00	-
Construction of perimeter wall fence at GSTC Damagum	05050523000100 - School safety	051700100100 - Ministry of Basic & Second	32010119 - Construction of Wall Fencing	70981 - Education N.E.C	23541800 - State Wide	1,100,000,000.00			1,400,000,000.00	-
Rehabilitation of Sport courts, and field in an effort to rev	05100123000100 - Education Not Elsewhere	051700100100 - Ministry of Basic & Second	32010122 - Rehab/Repairs of Sporting & Ga	70981 - Education N.E.C	23541800 - State Wide	300,000,000.00			50,000,000.00	-
NUT.4.FNS. Establishment of fish farming sites at senior	05100124000100 - Legal, policy, regulations	051700100100 - Ministry of Basic & Second	32010134 - Fish Pond and Aquaculture	70981 - Education N.E.C	23541800 - State Wide	150,000,000.00			150,000,000.00	150,000,000.00
Installation of solar light at the 77 Senior Secondary Sch	05100123000200 - Legal, policy, regulations	051700100100 - Ministry of Basic & Second	32010207 - Electricity Transmission Network	70981 - Education N.E.C	23541800 - State Wide	2,300,000,000.00			2,500,000,000.00	-
Purchase of Jessy, footballs, volleyballs, basketball nets	05100123000300 - Education Not Elsewhere	051700100100 - Ministry of Basic & Second	32010310 - Purchase of Sporting & Gaming	70981 - Education N.E.C	23541800 - State Wide	400,000,000.00			100,000,000.00	-
Purchase of food warmers and cooking aluminium pots	05100124000100 - Legal, policy, regulations	051700100100 - Ministry of Basic & Second	32010313 - Purchase of Canteen/Kitchen Eq	70981 - Education N.E.C	23541800 - State Wide	77,760,000.00	7,760,000.00		100,000,000.00	-
Provision of Instructional/Learning materials to 25 JSSs +	05040223000400 - Instructional and learning	051700100100 - Ministry of Basic & Second	32010317 - Purchase of Teaching & Learning	70981 - Education N.E.C	23541800 - State Wide	400,000,000.00	200,000,000.00	55,606,457.00	2,000,000,000.00	-
Procurement of 50 set of computers for E-Examinations v	05060123000100 - ICT equipment, software	051700100100 - Ministry of Basic & Second	32010501 - Purchase of Computers	70981 - Education N.E.C	23541800 - State Wide	137,501,000.00	7,501,000.00		100,000,000.00	-
Procurement of photocopies for Directors and education z	05060123000200 - ICT equipment, software	051700100100 - Ministry of Basic & Second	32010505 - Purchase of Photocopiers	70981 - Education N.E.C	23541800 - State Wide	20,000,000.00			40,000,000.00	-
Provision of ICT Lab furniture, Laboratories and Admin Bu	05050223000300 - Furnishing	051700100100 - Ministry of Basic & Second	32010601 - Purchase of Chairs	70981 - Education N.E.C	23541800 - State Wide	250,000,000.00			700,000,000.00	-
Purchase of 100 File Cabinets and 15 safes for Directors	05050223000400 - Furnishing	051700100100 - Ministry of Basic & Second	32010603 - Purchase of Safes/File Cabinets/a	70981 - Education N.E.C	23541800 - State Wide	10,000,000.00			10,000,000.00	-
3500 sets of school beds and beddings for distribution to	05050223000100 - Furnishing	051700100100 - Ministry of Basic & Second	32010611 - Purchase of Beds & Beddings	70981 - Education N.E.C	23541800 - State Wide	270,000,000.00			200,000,000.00	-
Procurement of 10000 sets of single seater metal/HDF/Tab	05050223000200 - Furnishing	051700100100 - Ministry of Basic & Second	32010613 - Purchase of Desks	70981 - Education N.E.C	23541800 - State Wide	432,000,000.00			200,000,000.00	-
laboratory chemicals and reagents for distribution to sch	05050323000100 - Libraries and laboratories	051700100100 - Ministry of Basic & Second	32010904 - Laboratory/Medical Equipment	70981 - Education N.E.C	23541800 - State Wide	500,000,000.00			200,000,000.00	-
Conduct Annual School Census, Safe School activities and	05010123000100 - Legal, policy, regulations	051700100100 - Ministry of Basic & Second	32030109 - Research & Development	70981 - Education N.E.C	23541800 - State Wide	150,000,000.00	50,000,000.00	27,000,000.00	-	-
Categorization and verification of 79 Schools to benefit fr	05050123000500 - Schools' Infrastructure co	051700100100 - Ministry of Basic & Second	32030123 - Grant to Tsangaya/Almajiri Scho	70981 - Education N.E.C	23541800 - State Wide	750,000,000.00	300,000,000.00		-	-
Construction of 70nos Classrooms for Junior Secondary a	05050126000100 - Schools' Infrastructure co	051700300100 - State Universal Basic Educa	32010101 - Construction/Provision of Office	70912 - Primary Education	23541800 - State Wide				500,000,000.00	-
Construction of 70nos Classrooms for Junior Secondary a	05050124000100 - Schools' Infrastructure co	051700300100 - State Universal Basic Educa	32010105 - Construction/Provision of School	70912 - Primary Education	23541800 - State Wide	2,238,703,000.00	2,788,703,000.00	2,737,849,000.00	3,520,000,000.00	-
Renovation of 70no Classrooms for Junior Secondary and	05050124000200 - Schools' Infrastructure co	051700300100 - State Universal Basic Educa	32010109 - Rehab/Repairs of School Buildin	70912 - Primary Education	23541800 - State Wide	549,146,000.00		61,839,561.00	1,500,000,000.00	-
Construction of 500m Perimeter wall fence at Gwiokura P	05050523000100 - School safety	051700300100 - State Universal Basic Educa	32010119 - Construction of Wall Fencing	70912 - Primary Education	23530100 - Bade	48,300,000.00	300,000.00		100,000,000.00	-
Construction of 4 Holes of 36nos VIP Toilets for Primary	05050123000100 - Early Childhood Care, De	051700300100 - State Universal Basic Educa	32010199 - Construction of Other Building	70912 - Primary Education	23541800 - State Wide	306,485,000.00			-	-
Drilling of 8no boreholes and water reticulation at Zango	05050424000100 - Water, sanitation and hy	051700300100 - State Universal Basic Educa	32010214 - Boreholes & Other Water Facilit	70912 - Primary Education	23530100 - Bade	124,366,000.00	4,366,000.00		180,000,000.00	-
Provision of Instructional/Learning materials to primary s	05040226000100 - Instructional and learning	051700300100 - State Universal Basic Educa	32010317 - Purchase of Teaching & Learning	70912 - Primary Education	23541800 - State Wide	733,000,000.00	533,000,000.00	50,000,000.00	1,220,000,000.00	-
Procurement of 14000 2-seater pupils furniture for prima	05050224000100 - Furnishing	051700300100 - State Universal Basic Educa	32010601 - Purchase of Chairs	70912 - Primary Education	23541800 - State Wide	733,000,000.00	533,000,000.00	50,000,000.00	1,220,000,000.00	-
Renovation of Headquarters Office Complex	05050323000200 - Libraries and laboratories	051700800100 - Yobe State Library Board	32010107 - Rehab/Repairs of Office Building	70971 - R & D Education	23541800 - State Wide	55,000,000.00			84,000,000.00	-</

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of Headquarters Office	05100123000100 - Education Not Elsewhere	051703100100 - Arabic & Islamic Education	32010107 - Rehab./Repairs of Office Building	70951 - Education Not Definable by Le	23541800 - State Wide	10,000,000.00			10,000,000.00	-
Construction of Tsangaya Shades in the three Senatorial	05050123000100 - Schools' infrastructure co	051703100100 - Arabic & Islamic Education	32010199 - Construction of Other Building	70951 - Education Not Definable by Le	23541800 - State Wide	300,000,000.00			550,000,000.00	-
Procurement of 10 Executive Chairs for the Office of the	05050223000700 - Furnishing	051703100100 - Arabic & Islamic Education	32010601 - Purchase of Chairs	70951 - Education Not Definable by Le	23541800 - State Wide	49,800,000.00	800,000.00		52,658,000.00	-
Purchase of School Sporting & Gaming Equipment, Orga	05100124000100 - Education Not Elsewhere	051705400100 - Teaching Service Board	32010310 - Purchase of Sporting & Gaming	70922 - Upper-Secondary Education	23541800 - State Wide	50,000,000.00			50,000,000.00	-
Purchase of Chalk, School Diaries, Class Attendance Regi	05040224000100 - Instructional and learning	051705400100 - Teaching Service Board	32010317 - Purchase of Teaching & Learning	70922 - Upper-Secondary Education	23541800 - State Wide	50,000,000.00	50,000,000.00	8,425,000.00	50,000,000.00	-
Purchase of HP Computers, Printers & UPSs to senior Sec	05060124000100 - ICT equipment, software	051705400100 - Teaching Service Board	32010501 - Purchase of Computers	70922 - Upper-Secondary Education	23541800 - State Wide	50,000,000.00			50,000,000.00	-
Purchase of Executive Chairs, Tables for the office of Ex	05050223000700 - Furnishing	051705400100 - Teaching Service Board	32010601 - Purchase of Chairs	70922 - Upper-Secondary Education	23541800 - State Wide	50,000,000.00	50,000,000.00		50,000,000.00	-
Take off of Machina, Jakusko BEST Centres, fencing of P	05050123001000 - Schools' infrastructure co	051705500100 - Science & Technical School	32010109 - Rehab./Repairs of School Buildi	70922 - Upper-Secondary Education	23541800 - State Wide	72,000,000.00	72,000,000.00	26,000,000.00	77,000,000.00	-
Procurement of Handball and Basket Ball with sports wea	05100124000200 - Education Not Elsewhere	051705500100 - Science & Technical School	32010310 - Purchase of Sporting & Gaming	70922 - Upper-Secondary Education	23541800 - State Wide	10,000,000.00			-	-
Procurement of 5,000 packets of sanitary materials for fe	05050423000200 - Water, sanitation and hy	051705500100 - Science & Technical School	32010315 - Purchase of Sanitary Equipment	70922 - Upper-Secondary Education	23541800 - State Wide	5,000,000.00	5,000,000.00		5,000,000.00	-
Procurement of technical/practical equipment, science lab	05040223001000 - Instructional and learning	051705500100 - Science & Technical School	32010317 - Purchase of Teaching & Learning	70922 - Upper-Secondary Education	23541800 - State Wide	30,000,000.00			25,000,000.00	-
Purchase of sundry spare parts for maintenance of machi	05100123001000 - Education Not Elsewhere	051705500100 - Science & Technical School	32010322 - Purchase of Spare Parts and Toc	70922 - Upper-Secondary Education	23541800 - State Wide	3,000,000.00	3,000,000.00		8,000,000.00	-
Purchase of 120 HP Desktop computer systems to eight (8)	05060123000200 - ICT equipment, software	051705500100 - Science & Technical School	32010501 - Purchase of Computers	70922 - Upper-Secondary Education	23541800 - State Wide	30,000,000.00			28,000,000.00	-
Purchase of 25 HP LaserJet printers to eight (8) GSTCs/G	05060123000300 - ICT equipment, software	051705500100 - Science & Technical School	32010502 - Purchase of Printers	70922 - Upper-Secondary Education	23541800 - State Wide	10,000,000.00			9,000,000.00	-
Purchase of 20 ACER Projectors and accessories to eight	05060123000400 - ICT equipment, software	051705500100 - Science & Technical School	32010508 - Purchase of Projectors	70922 - Upper-Secondary Education	23541800 - State Wide	10,000,000.00			8,000,000.00	-
Procurement of 1,200 3-seater classroom desks to twelve	05050223000200 - Furnishing	051705500100 - Science & Technical School	32010613 - Purchase of Desks	70922 - Upper-Secondary Education	23541800 - State Wide	30,000,000.00			35,000,000.00	-
Construction of Classrooms for Technical Schools across	05050126001000 - Schools' infrastructure co	051705500100 - Science & Technical School	32010105 - Construction/Provision of School	70922 - Upper-Secondary Education	23541800 - State Wide				56,000,000.00	-
Procurement of Laboratory and Medical Equipment	05050326000100 - Libraries and laboratories	051705500100 - Science & Technical School	32010904 - Laboratory/Medical Equipment	70922 - Upper-Secondary Education	23541800 - State Wide				50,000,000.00	-
Construction of 2 unit of 2 bedroom and 1 unit of 1 store	04050124000504 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010102 - Construction/Provision of Reside	70761 - Health N.E.C.	23510300 - Damaturu	610,000,000.00			300,000,000.00	-
Construction of 2 unit of 2 bedroom at SSH Potiskum	04050126000104 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010102 - Construction/Provision of Reside	70761 - Health N.E.C.	23521400 - Potiskum				150,000,000.00	-
Construction of 2 unit of 2 bedroom at SSH Gashua	04050126000204 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010102 - Construction/Provision of Reside	70761 - Health N.E.C.	23530100 - Bade				150,000,000.00	-
Construction of 2 unit of 2 bedroom at SSH Gaidam	04050126000304 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010102 - Construction/Provision of Reside	70761 - Health N.E.C.	23510600 - Gaidam				150,000,000.00	-
Construction of wards at newly establish General Hospital	04050126000404 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010106 - Construction/Provision of Hospita	70761 - Health N.E.C.	23520400 - Fika	2,830,000,000.00	468,000,000.00	282,517,942.00	3,377,000,000.00	-
Construction of new General Hospital at Potiskum	04050126000404 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010106 - Construction/Provision of Hospita	70761 - Health N.E.C.	23521400 - Potiskum				3,500,000,000.00	-
Construction of ward at General Hospital Jajimaji	04050126000504 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010106 - Construction/Provision of Hospita	70761 - Health N.E.C.	23531000 - Karasuwa				300,000,000.00	-
Construction of SCBU at SSH Buni Yadi	04050126000604 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010106 - Construction/Provision of Hospita	70761 - Health N.E.C.	23510700 - Gujba				100,000,000.00	-
Construction of ward at Women and children Hospital Da	04050126000704 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010106 - Construction/Provision of Hospita	70761 - Health N.E.C.	23510300 - Damaturu				350,000,000.00	-
Construction of New Kidney Center at Gashua	04050126000804 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010106 - Construction/Provision of Hospita	70761 - Health N.E.C.	23510300 - Damaturu				3,000,000,000.00	-
Renovation of the Ministry of Health Headquarters	04010126000104 - Legal, policy, regulations	052100100100 - Ministry of Health & Human	32010107 - Rehab./Repairs of Office Building	70761 - Health N.E.C.	23510300 - Damaturu				2,014,000,000.00	-
Construction of one storey building Doctors' quarters at S	04050122000304 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010108 - Rehab./Repairs of Residential Bu	70761 - Health N.E.C.	23541800 - State Wide	100,000,000.00	70,000,000.00		-	-
Upgrading of GH Fika	04050122000304 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23520400 - Fika	1,220,000,000.00	120,000,000.00	100,000,000.00	531,000,000.00	-
Upgrading of GH Nangere	04050126000904 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23521200 - Nangere				500,000,000.00	-
Renovation of SSH Damaturu	04050126001004 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23510300 - Damaturu				500,000,000.00	-
Upgrading of GH Damagum	04050126001104 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23520500 - Fune				500,000,000.00	-
Renovation SCBU at SSH Gaidam	04050126001204 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23510600 - Gaidam				500,000,000.00	-
Upgrading of GH Jajimaji	04050126001304 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23510600 - Gaidam				500,000,000.00	-
Upgrading of GH Nguru	04050126001404 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23510600 - Gaidam				500,000,000.00	-
Upgrading of GH Bara	04050126001504 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23510600 - Gaidam				500,000,000.00	-
Upgrading of GH Machina	04050126001604 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23510600 - Gaidam				500,000,000.00	-
Upgrading of GH Tarmawa	04050126001704 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23510600 - Gaidam				500,000,000.00	-
Upgrading of GH Potiskum	04050126001804 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010110 - Rehab./Repairs of Hospital Buildi	70761 - Health N.E.C.	23510600 - Gaidam				500,000,000.00	-
Provision of Solar Electricity to Secondary Health Facilitie	04050323000304 - Facility electrification, wa	052100100100 - Ministry of Health & Human	32010207 - Electricity Transmission Network	70761 - Health N.E.C.	23541800 - State Wide	1,000,000,000.00			800,000,000.00	-
Purchase of 30 core i5 hp Computers	04010122000304 - Legal, policy, regulations	052100100100 - Ministry of Health & Human	32010501 - Purchase of Computers	70761 - Health N.E.C.	23541800 - State Wide	70,000,000.00			30,000,000.00	-
Purchase of 10no. Hp Printers	04010122000304 - Legal, policy, regulations	052100100100 - Ministry of Health & Human	32010502 - Purchase of Printers	70761 - Health N.E.C.	23541800 - State Wide	20,000,000.00			10,000,000.00	-
Purchase of 2no. all in one kyosera Photocopiers	04010122000304 - Legal, policy, regulations	052100100100 - Ministry of Health & Human	32010505 - Purchase of Photocopiers	70761 - Health N.E.C.	23541800 - State Wide	20,000,000.00			5,000,000.00	-
NUT.3.MS. Procurement of laboratory and medical equipm	04050122000104 - Functional Health Facilitie	052100100100 - Ministry of Health & Human	32010904 - Laboratory/Medical Equipment	70761 - Health N.E.C.	23541800 - State Wide	8,401,777,000.00	2,401,777,000.00	1,491,988,659.00	2,386,000,000.00	200,000,000.00
Establishment of satellite campuses (school of nursing an	04040326000604 - In-service Training (Cont	052100100100 - Ministry of Health & Human	32010105 - Construction/Provision of School	70761 - Health N.E.C.	23510300 - Damaturu				500,000,000.00	-
Renovation of offices at the agency	04090226000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	3201020100 - Rehab./Repairs of Office Building	70741 - Public Health Services	23541800 - State Wide				55,000,000.00	-
Cctv Security Wireless Camera 360 (14)	04090223000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010206 - Security Installations/Equipment	70741 - Public Health Services	23541800 - State Wide	8,000,000.00	8,000,000.00		-	-
To provide efficient water to all the offices in the agency	04090223000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010309 - Purchase of Water Supply Equipm	70741 - Public Health Services	23541800 - State Wide	13,000,000.00			-	-
Provision of 15 fire extinguishers to ensure office environ	04090226000204 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010312 - Purchase of Fire Fighting Equipm	70741 - Public Health Services	23541800 - State Wide				10,000,000.00	-
Purchase of 3 HP Envoy 14 x360 Core i7 touch screens, 10	04090223000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010501 - Purchase of Computers	70741 - Public Health Services	23541800 - State Wide	20,000,000.00			-	-
Havit P1202 Pro 4k portable 220 Ansi Lumen wireless pro	04090224000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010508 - Purchase of Projectors	70741 - Public Health Services	23541800 - State Wide	4,000,000.00	4,000,000.00		-	-
Procurement of 17nos executive chairs for secretary and	04090223000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010601 - Purchase of Chairs	70741 - Public Health Services	23541800 - State Wide	17,000,000.00			-	-
Procurement of 7nos. executive tables for the secretary a	04090223000204 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010603 - Purchase of Safes/File Cabinets/	70741 - Public Health Services	23541800 - State Wide	3,000,000.00	3,000,000.00		-	-
Procurement of 100 Turkey Rugs and carpets	04090223000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010612 - Purchase of Rugs and Carpets	70741 - Public Health Services	23541800 - State Wide	12,000,000.00			-	-
Equipping of executive secretary and other offices	04090223000204 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32010613 - Purchase of Desks	70741 - Public Health Services	23541800 - State Wide	7,000,000.00	7,000,000.00		-	-
To Review and print beneficiaries handbooks for wide ser	04090223000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32030109 - Research & Development	70741 - Public Health Services	23541800 - State Wide	96,000,000.00			-	-
To Expand coverage of vulnerable people aim at achievin	04090224000104 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32030122 - Grant to Communities/Private In	70741 - Public Health Services	23541800 - State Wide	1,100,000,000.00	100,000,000.00	3,000,000.00	-	-
To conduct processes assessment, FGD, Town hall meetin	04090226000304 - Mobilising employers' cor	052100200100 - Yobe State Contributory He	32030119 - Maps, Survey and Design	70741 - Public Health Services	23541800 - State Wide				30,000,000.00	-
Construction of 6 LGA NPI/Cold store offices at Fika,Bur	04030123000301 - Reproductive, Maternal a	052100300100 - Yobe State Primary Healthc	32010101 - Construction/Provision of Office	70741 - Public Health Services	23541800 - State Wide	300,000,000.00			1,000,000,000.00	-
Construction/provision of 15 residential building (Staff Qu	04050124000601 - Functional Health Facilitie	052100300100 - Yobe State Primary Healthc	32010102 - Construction/Provision of Reside	70741 - Public Health Services	23541800 - State Wide	300,000,000.00			-	-
NUT.1.FNS, Construction of Pharmagrade store for RUTTF	04030124000701 - Reproductive, Maternal a	052100300100 - Yobe State Primary Healthc	32010104 - Other Storage Facilities	70741 - Public Health Services	23541800 - State Wide	300,000,000.00			300,000,000.00	80,000,000.00
Revitalization of 30 PHCCs to standard with provision of	04050123000401 - Functional Health Facilitie	052100300100 - Yobe State Primary Healthc	32010106 - Construction/Provision of Hospita	70741 - Public Health Services	23541800 - State Wide	1,000,000,000.00			6,601,000,000.00	-
Purchase of 5000 hospital furniture, chairs, Cabinets and	04030123000501 - Reproductive, Maternal a	052100300100 - Yobe State Primary Healthc	32010601 - Purchase of Chairs	70741 - Public Health Services	23541800 - State Wide	1,490,000,000.00			-	-
Purchase of beds and medical equipment to Revitalize PH	04050123000601 - Functional Health Facilitie	052100300100 - Yobe State Primary Healthc	32010611 - Purchase of Beds & Beddings	70741 - Public Health Services	23541800 - State Wide	890,000,000.00			1,000,000,000.00	-
Provision of Laboratory Equipment and Consumables to 1	04030123000101 - Functional Health Facilitie	052100300100 - Yobe State Primary Healthc	32010904 - Laboratory/Medical Equipment	70741 - Public Health Services	23541800 - State Wide	550,000,000.00	300,000,000.00	300,000,000.00	1,774,000,000.00	-
(PHC MoU 1.275 Billion, Nutrition 300M, Malaria 100M, R	04030123000301 - Reproductive, Maternal a	052100300100 - Yobe State Primary Healthc	32030122 - Grant to Communities/Private In	70741 - Public Health Services	23541800 - State Wide	910,000,000.00	310,000,000.00	280,041,667.00	-	-
Construction of New Amenity ward, Admin Block, linear A	04050122000403 - Functional Health Facilitie	052102600100 - Yobe State University Teach	32010106 - Construction/Provision of Hospita	70731 - General Hospital Services	23541800 - State Wide	2,390,000,000.00	490,000,000.00	397,980,138.00	3,500,000,000.00	-
Purchase of 4nos. Saloon and 1no. 14 seater Bus Acc	04050122000403 - Functional Health Facilitie	052102600100 - Yobe State University Teach	32010405 - Purchase of Motor Vehicles	70731 - General Hospital Services	23541800 - State Wide	80,000,000.00			-	-
Procurement of 85 laptop and 25 desktop computers to e	04050123000803 - Functional Health Facilitie	052102600100 - Yobe State University Teach	32010501 - Purchase of Computers	70731 - General Hospital Services	23541800 - State Wide	80,000,000.00			55,000,000.00	-
Procurement of 3000 sets of Hospital Beds to New Amen	04050123001103 - Functional Health Facilitie	052102600100 - Yobe State University Teach	3							

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Renovation /Construction of 5 blocks of 3 bedroom @ YSO	04050123001402 - Functional Health Facilities	052110200100 - Hospital Management Board	32010102 - Construction/Provision of Reside	70731 - General Hospital Services	23541800 - State Wide	145,000,000.00			1,850,000,000.00	-
Construction/ Renovation of 5 maternity complex across	04050123001402 - Functional Health Facilities	052110200100 - Hospital Management Board	32010106 - Construction/Provision of Hospita	70731 - General Hospital Services	23541800 - State Wide	100,000,000.00			1,664,000,000.00	-
Renovation of Offices Complex (20,000,000.00)	04050123001502 - Functional Health Facilities	052110200100 - Hospital Management Board	32010107 - Rehab./Repairs of Office Building	70731 - General Hospital Services	23541800 - State Wide	20,000,000.00			-	-
Construction of 10 blocks of 3-BDR @ YSSH Potiskum; Cou	04050123001602 - Functional Health Facilities	052110200100 - Hospital Management Board	32010108 - Rehab./Repairs of Residential Bu	70731 - General Hospital Services	23541800 - State Wide	800,000,000.00	1,200,000,000.00	158,283,249.00	618,000,000.00	-
Renov. of Maternity wards at SSH Geldam and GH Dapchi	04050123001702 - Functional Health Facilities	052110200100 - Hospital Management Board	32010110 - Rehab./Repairs of Hospital Buildi	70731 - General Hospital Services	23541800 - State Wide	600,136,000.00	1,000,136,000.00	181,366,486.00	889,000,000.00	-
Construction of Wall Fencing with security gate house in	04050123000202 - Functional Health Facilities	052110200100 - Hospital Management Board	32010119 - Construction of Wall Fencing	70731 - General Hospital Services	23541800 - State Wide	179,000,000.00			-	-
Tree Planting/Landscaping at Hospitals across the State	04050123000202 - Functional Health Facilities	052110200100 - Hospital Management Board	32010129 - Tree Planting/Landscaping	70731 - General Hospital Services	23541800 - State Wide	2,000,000.00	2,000,000.00		-	-
Procurement of 50 computers, 50 tablets for EMR	04050126001902 - Functional Health Facilities	052110200100 - Hospital Management Board	32010501 - Purchase of Computers	70731 - General Hospital Services	23510300 - Damaturu				100,000,000.00	-
Purchase of 20 Printers for HMB and Facilities	04050126002002 - Functional Health Facilities	052110200100 - Hospital Management Board	32010502 - Purchase of Printers	70731 - General Hospital Services	23510300 - Damaturu				7,000,000.00	-
Purchase of 30 Scanning machines for HMB and Facilities	04050126002102 - Functional Health Facilities	052110200100 - Hospital Management Board	32010503 - Purchase of Scanners	70731 - General Hospital Services	23510300 - Damaturu				10,000,000.00	-
Purchase of 30 Havy duty sterilizers for HMB and Facilities	04050126002202 - Functional Health Facilities	052110200100 - Hospital Management Board	32010510 - Purchase of Stabilizers	70731 - General Hospital Services	23510300 - Damaturu				5,000,000.00	-
Purchase of 1 executive chair and 7 semi executive chairs	04050123001802 - Functional Health Facilities	052110200100 - Hospital Management Board	32010601 - Purchase of Chairs	70731 - General Hospital Services	23510300 - Damaturu	2,000,000.00	2,000,000.00		-	-
Purchase of 8no smart Television Sets to HMB Headquart	04050123001902 - Functional Health Facilities	052110200100 - Hospital Management Board	32010604 - Purchase of Television Sets	70731 - General Hospital Services	23541800 - State Wide	3,000,000.00	3,000,000.00		-	-
Purchase of 12no Split Air-Conditioners to HMB offices	04050123002002 - Functional Health Facilities	052110200100 - Hospital Management Board	32010606 - Purchase of Air-Conditioner	70731 - General Hospital Services	23541800 - State Wide	5,000,000.00	5,000,000.00		-	-
Purchase of 15no Ceiling Fans to HMB offices	04050123002102 - Functional Health Facilities	052110200100 - Hospital Management Board	32010609 - Purchase of Ceiling Fans	70731 - General Hospital Services	23541800 - State Wide	1,000,000.00	1,000,000.00		-	-
Purchase of 5no Refrigerators to new Gen. Hospital across	04050123002202 - Functional Health Facilities	052110200100 - Hospital Management Board	32010610 - Purchase of Refrigerators	70731 - General Hospital Services	23541800 - State Wide	1,000,000.00	1,000,000.00		-	-
Purchase of Rugs and Carpets to HMB offices	04050123002402 - Functional Health Facilities	052110200100 - Hospital Management Board	32010612 - Purchase of Rugs and Carpets	70731 - General Hospital Services	23541800 - State Wide	2,000,000.00	2,000,000.00		-	-
Purchase of 12no Cushions to ES and other offices	04050123002502 - Functional Health Facilities	052110200100 - Hospital Management Board	32010615 - Purchase of Cushions	70731 - General Hospital Services	23541800 - State Wide	2,000,000.00	2,000,000.00		-	-
Purchase of 30 Havy duty sterilizers for HMB and Facilities	04050124000202 - Functional Health Facilities	052110200100 - Hospital Management Board	32010904 - Laboratory/Medical Equipment	70731 - General Hospital Services	23541800 - State Wide	100,000,000.00			1,500,000,000.00	-
Research on the causes of high numbers of patient with	04050123000102 - Functional Health Facilities	052110200100 - Hospital Management Board	32030109 - Research & Development	70731 - General Hospital Services	23541800 - State Wide	15,000,000.00			-	-
Construction of 200 Bed Capacity Male Student Hostel at	04040323000503 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010105 - Construction/Provision of School	70941 - First Stage of Tertiary Educatio	23541800 - State Wide	1,561,042,000.00	261,042,000.00	119,907,274.00	2,120,000,000.00	-
Renovation of Administrative Block (Offices of Deputie) at	04040323000603 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010109 - Rehab./Repairs of School Buildi	70941 - First Stage of Tertiary Educatio	23541800 - State Wide	50,000,000.00			200,000,000.00	-
Additional Wall Fencing Work at the College	04040323002603 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010119 - Construction of Wall Fencing	70941 - First Stage of Tertiary Educatio	23541800 - State Wide	122,037,000.00	72,037,000.00	24,162,609.00	-	-
Landscaping College Administrative Block	04040323000703 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010129 - Tree Planting/Landscaping	70941 - First Stage of Tertiary Educatio	23541800 - State Wide	50,000,000.00			5,000,000.00	-
Purchase of 100 Fire Extinguishers of Powder, CO2 Water	04040323002703 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010312 - Purchase of Fire Fighting Equipm	70941 - First Stage of Tertiary Educatio	23541800 - State Wide	8,000,000.00	8,000,000.00		8,000,000.00	-
Purchase of Library Books/Equipment	04040326000103 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010319 - Purchase of Library Books/Equip	70941 - First Stage of Tertiary Educatio	23541800 - State Wide				100,000,000.00	-
Purchase of 100 Desktop Computers	04040323002803 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010501 - Purchase of Computers	70941 - First Stage of Tertiary Educatio	23541800 - State Wide	10,000,000.00			250,000,000.00	-
Purchase of Office and Classroom Furniure (Public Health	04040323002903 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Educatio	23541800 - State Wide	124,989,000.00	104,989,000.00	26,000,000.00	350,000,000.00	-
Procurement of 200nos tables for libraries and other office	04040323003003 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010602 - Purchase of Tables	70941 - First Stage of Tertiary Educatio	23541800 - State Wide	144,789,000.00	4,789,000.00		300,000,000.00	-
Purchase of 100 Mattresses for Female and Male Hostels	04040326000203 - In-service Training (Cont	052110400100 - Shehu Sule College of Nurs	32010611 - Purchase of Beds & Beddings	70941 - First Stage of Tertiary Educatio	23541800 - State Wide				30,000,000.00	-
To construct 1 block of 4 offices, main store and two toilet	04070424000104 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010101 - Construction/Provision of Office	70741 - Public Health Services	23541800 - State Wide	54,000,000.00			60,000,000.00	-
Sand filling/ interlocking of 14320 Square meter and drain	04070424000104 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010107 - Rehab./Repairs of Office Building	70741 - Public Health Services	23541800 - State Wide	23,500,000.00	500,000.00		49,000,000.00	-
CCTV surveillance Cameras	04070426000104 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010206 - Security Installations/Equipment	70741 - Public Health Services	23541800 - State Wide				2,000,000.00	-
Upgrading of Solar powered Energy from 5kva to 15kva	04070424000404 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010399 - Alternative Energy	70741 - Public Health Services	23541800 - State Wide	25,000,000.00			20,000,000.00	-
Purchase of 2no 4 x 4 x Wheel Drive Toyota Hilux 2020 mo	04070423000204 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010405 - Purchase of Motor Vehicles	70741 - Public Health Services	23541800 - State Wide	190,000,000.00			150,000,000.00	-
Procurement of 2no Motor cycle Kasea RC 125 2022 Mod	04070423000204 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010407 - Purchase of Motor Cycles	70741 - Public Health Services	23510300 - Damaturu	4,000,000.00	4,000,000.00		4,000,000.00	-
Purchase of 14 Lenovo Ideapad1 laptops (15.6" FHD Touch	04070423000304 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010501 - Purchase of Computers	70741 - Public Health Services	23541800 - State Wide	23,500,000.00	23,500,000.00	4,677,736.00	20,000,000.00	-
Purchase of 10 nos cross cut shredders to cut papers into	04070426000204 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010507 - Purchase of Shredding Machines	70741 - Public Health Services	23541800 - State Wide				7,000,000.00	-
Purchase of 24 (Firman) wall stabilizers 5000 watts to all	04070423000504 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010510 - Purchase of Stabilizers	70741 - Public Health Services	23541800 - State Wide	6,000,000.00	6,000,000.00		6,000,000.00	-
9 semi-executive chairs and 1 semi-exec. table for the Dir	04070424000504 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010601 - Purchase of Chairs	70741 - Public Health Services	23541800 - State Wide	14,000,000.00			25,000,000.00	-
Procurement of 1 unit 50" Smart Ad-on TV; 5 units of 32"	04070424000504 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010604 - Purchase of Television Sets	70741 - Public Health Services	23541800 - State Wide	2,000,000.00	2,000,000.00		2,000,000.00	-
Proc. of 1 Hi-sense 2HP floor-standing AC; 11 Hi-sense 1"	04070424000604 - Monitoring and Evaluation	052110500100 - Health Facilities Inspection	32010606 - Purchase of Air-Conditioner	70741 - Public Health Services	23541800 - State Wide	8,000,000.00	8,000,000.00		5,000,000.00	-
Construction of staff room office complex at new site of t	040403230003103 - In-service Training (Cont	052110600100 - College of Health Sciences	32010101 - Construction/Provision of Office	70941 - First Stage of Tertiary Educatio	23531300 - Nguru	541,000,000.00			163,000,000.00	-
Construction of 1no. twin lecture theatre hall at new site	040403230003203 - In-service Training (Cont	052110600100 - College of Health Sciences	32010105 - Construction/Provision of School	70941 - First Stage of Tertiary Educatio	23531300 - Nguru	388,760,000.00	158,760,000.00	152,450,000.00	-	-
Rehabilitation of lecture rooms and upgrading of wall fen	040403230003303 - In-service Training (Cont	052110600100 - College of Health Sciences	32010107 - Rehab./Repairs of Office Building	70941 - First Stage of Tertiary Educatio	23531300 - Nguru	127,000,000.00			97,000,000.00	-
Repairs of Library Complex at the College	04040323000403 - In-service Training (Cont	052110600100 - College of Health Sciences	32010128 - Rehab./Repairs of Libraries	70941 - First Stage of Tertiary Educatio	23531300 - Nguru	10,000,000.00			15,000,000.00	-
Purchasing of 1000 Jerseys, balls and other sporting equi	04040323000103 - In-service Training (Cont	052110600100 - College of Health Sciences	32010310 - Purchase of Sporting & Gaming	70941 - First Stage of Tertiary Educatio	23531300 - Nguru	5,000,000.00	5,000,000.00		10,000,000.00	-
Purchasing of 1000 Jerseys, balls and other sporting equi	04040323000103 - In-service Training (Cont	052110600100 - College of Health Sciences	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Educatio	23531300 - Nguru	15,000,000.00			45,000,000.00	-
Procurement of 1500 Lab balance, mixers, shakers, stirre	04040322000303 - In-service Training (Cont	052110600100 - College of Health Sciences	32010904 - Laboratory/Medical Equipment	70941 - First Stage of Tertiary Educatio	23531300 - Nguru	15,000,000.00			20,000,000.00	-
State commitment on construction and equipping of new	040601240001504 - Sustainable drug supply	052111300100 - Yobe State Drugs & Medical	32010133 - Construction of Warehouse and	70711 - Pharmaceutical Products	23541800 - State Wide	81,706,000.00	81,706,000.00	73,543,067.00	100,000,000.00	-
Construction of Drugs Manufacturing Unit.	04060126000104 - Sustainable drug supply	052111300100 - Yobe State Drugs & Medical	32010299 - Construction/Provision of Other	70711 - Pharmaceutical Products	23541800 - State Wide				100,000,000.00	-
Purchase of Hp EliteBook 845 G8 - Ryzen 5 Pro 5650U/AN	040601240001404 - Sustainable drug supply	052111300100 - Yobe State Drugs & Medical	32010501 - Purchase of Computers	70711 - Pharmaceutical Products	23541800 - State Wide	4,294,000.00	4,294,000.00		-	-
Procurement of 3 units of 35KVA Lithium felicity batteries	04030724000201 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010207 - Electricity Transmission Network	70731 - General Hospital Services	23541800 - State Wide	8,350,000.00	8,350,000.00		33,000,000.00	-
Procurement ICT infrastructures (50 Ambulance trackers,	04030726000101 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010222 - Construction/Provision of ICT In	70731 - General Hospital Services	23541800 - State Wide				58,000,000.00	-
Procurement of office furnitures at newly constructed 4 A	04030724000101 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010299 - Construction/Provision of Other	70731 - General Hospital Services	23541800 - State Wide	330,000,000.00			4,000,000.00	-
Purchase of 1 No of FG Wilson Perkins 85KVA sound pro	04030724000201 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010305 - Purchase of Power Generating S	70731 - General Hospital Services	23541800 - State Wide	22,583,000.00	583,000.00		7,412,000.00	-
Rewiring and earthing of YEMABUS office complex and m	04030723000201 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010314 - Purchase of Electrical Equipment	70731 - General Hospital Services	23541800 - State Wide	6,742,000.00	6,742,000.00		-	-
Procurements of 500 tyres and other spare parts for 60 an	04030726000201 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010322 - Purchase of Spare Parts and Toc	70731 - General Hospital Services	23541800 - State Wide				300,000,000.00	-
Procurement of 1 unit of early used motor vehicle Toyota	04030723000401 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010405 - Purchase of Motor Vehicles	70731 - General Hospital Services	23541800 - State Wide	71,650,000.00	1,650,000.00		80,000,000.00	-
20 desktop computers, 50 headphones, 28 nos: laptop co	04030723000301 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010501 - Purchase of Computers	70731 - General Hospital Services	23541800 - State Wide	15,000,000.00			67,000,000.00	-
Procurement of 7 Fujitsu Scan Snap IX1600 Versatile Doc	04030724000301 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010503 - Purchase of Scanners	70731 - General Hospital Services	23541800 - State Wide	10,000,000.00			4,000,000.00	-
Procurement of 3 nos of photocopier machines (Xerox)	04030723000401 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010505 - Purchase of Photocopiers	70731 - General Hospital Services	23541800 - State Wide	6,500,000.00	6,500,000.00		5,000,000.00	-
Proc. of 2 new Ambulance Points in PTK and GSH: each	04030726000301 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010601 - Purchase of Chairs	70731 - General Hospital Services	23541800 - State Wide				20,000,000.00	-
Procurement of executive tables includes: 1 mini confere	04030726000401 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010602 - Purchase of Tables	70731 - General Hospital Services	23541800 - State Wide				20,000,000.00	-
Procurement Fire Provee Saves 7Nos, File Cabinets and C	04030726000501 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010603 - Purchase of Safes/File Cabinets/	70731 - General Hospital Services	23541800 - State Wide				5,000,000.00	-
Procurement 6Nos of 32" Hisense TV 60"	04030726000601 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010604 - Purchase of Television Sets	70731 - General Hospital Services	23541800 - State Wide				4,000,000.00	-
Procurement of 2 units of 2 tonnes Hisense Air Condition	04030723000901 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010606 - Purchase of Air-Conditioner	70731 - General Hospital Services	23541800 - State Wide	5,553,000.00	5,553,000.00		5,000,000.00	-
Purchase of 1 unit of 150 liters (LG) Solar vaccine Refrige	04030723001001 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32010610 - Purchase of Refrigerators	70731 - General Hospital Services	23541800 - State Wide	7,500,000.00	7,500,000.00		4,000,000.00	-
To carryout research on the brought in death (BID) to se	04030724000101 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32030109 - Research & Development	70731 - General Hospital Services	23541800 - State Wide	10,000,000.00			-	-
Design/Deployment of integrated digital solution (IDS) an	04030724000101 - Emergency Services	052111500100 - Yobe Emergency Medical Ai	32030112 - Computer Software Acquisition	70731 - General Hospital Services	23541800 - State Wide	25,000,000.00			65,000,000.00	-
Raising of 3.38M seedlings, set up 12 plantations, reclaim	09100123000100 - Environmental Improvem	053500100100 - Ministry of Environment	32010129 - Tree Planting/Landscaping	70561 - Environmental Protection N.E.C	23541800 - State Wide	1,000,000,000.00				

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Wall Fencing of IT Training Centres, Boreholes Constructio	09100126000100 - Environmental Improvemen	053500100100 - Ministry of Environment	32010119 - Construction of Wall Fencing	70561 - Environmental Protection N.E.C.	23541800 - State Wide				300,000,000.00	-
Construction of Nurseries	09100126000200 - Environmental Improvemen	053500100100 - Ministry of Environment	32010199 - Construction of Other Building	70561 - Environmental Protection N.E.C.	23541800 - State Wide				300,000,000.00	-
Electrification of Youth and Women IT Traing Centres	09100126000300 - Environmental Improvemen	053500100100 - Ministry of Environment	32010207 - Electricity Transmission Network	70561 - Environmental Protection N.E.C.	23541800 - State Wide				700,000,000.00	-
Construction of Solar Powered Boreholes to address Wat	09100126000400 - Environmental Improvemen	053500100100 - Ministry of Environment	32010214 - Boreholes & Other Water Facilitie	70561 - Environmental Protection N.E.C.	23541800 - State Wide				3,000,000,000.00	-
Construction of Youth and Women IT Training Centres	09100126000500 - Environmental Improvemen	053500100100 - Ministry of Environment	32010222 - Construction/Provision of ICT In	70561 - Environmental Protection N.E.C.	23541800 - State Wide				7,000,000.00	-
Purchase of Water Pumps, Soil Preparation Tools, Thresh	09100126000600 - Environmental Improvemen	053500100100 - Ministry of Environment	32010307 - Purchase of Agricultural Equipme	70561 - Environmental Protection N.E.C.	23541800 - State Wide				1,000,000,000.00	-
Design and construction, supervision of schemes (Nurs	09100126000700 - Environmental Improvemen	053500100100 - Ministry of Environment	32030119 - Maps, Survey and Design	70561 - Environmental Protection N.E.C.	23541800 - State Wide				500,000,000.00	-
Repairs of 5 Disposal site within Damaturu metropolis	09100124000100 - Environmental Improvemen	053501600100 - Yobe State Environmental P	32010299 - Construction/Provision of Other	70511 - Waste Management	23541800 - State Wide	30,000,000.00			20,000,000.00	-
Purchase of 2 Tippers lorry (6 Tyre) and 1 roll-on roll up	09100123000600 - Environmental Improvemen	053501600100 - Yobe State Environmental P	32010301 - Purchase of Trucks/Tankers/Tra	70511 - Waste Management	23541800 - State Wide	150,000,000.00			1,400,000,000.00	-
Purchase of 10 Metal waste bin, 20 Plastic waste bin, 50	09100123000700 - Environmental Improvemen	053501600100 - Yobe State Environmental P	32010315 - Purchase of Sanitary Equipment	70511 - Waste Management	23541800 - State Wide	30,000,000.00	30,000,000.00	25,800,000.00	50,000,000.00	-
Purchase of Spare Parts & Tools for repairs and Routing	09100123000800 - Environmental Improvemen	053501600100 - Yobe State Environmental P	32010322 - Purchase of Spare Parts and Toc	70511 - Waste Management	23541800 - State Wide	10,000,000.00			30,000,000.00	-
Renovation of Tsangaya and Pri.Schools at 9 LGA'S; Upgr	09100123001300 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010107 - Rehab./Repairs of Office Building	70422 - Forestry	23530100 - Bade	10,500,000.00	500,000.00		15,000,000.00	-
Raising of 4,400 Seedlings and establishment of 13 plant	09100126000100 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010129 - Tree Planting/Landscaping	70422 - Forestry	23530100 - Bade				110,000,000.00	-
Water Distribution and reticulation to communities at 9 L	09100123001300 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010208 - Water Distribution Network	70422 - Forestry	23530100 - Bade	3,000,000.00	3,000,000.00		125,000,000.00	-
Construction of Nursery/Seedlings production center at th	09100123000900 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010226 - Construction/Provision of Agricul	70422 - Forestry	23530100 - Bade	53,500,000.00	3,500,000.00		278,000,000.00	-
Procurement of 1no. 20kva Mikano Perkins Diesel Genera	09100123001000 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010305 - Purchase of Power Generating S	70422 - Forestry	23530100 - Bade	6,000,000.00	6,000,000.00		-	-
Procurement of spare parts for the overhauls of 5 no o	09100126000200 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010322 - Purchase of Spare Parts and Toc	70422 - Forestry	23530100 - Bade				5,000,000.00	-
Procurement of 3no HP laptop computers, 1no each print	09100123001300 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010501 - Purchase of Computers	70422 - Forestry	23530100 - Bade	3,000,000.00	3,000,000.00		5,000,000.00	-
Provision of 10nos office chairs for headquarters	09100123001100 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010601 - Purchase of Chairs	70422 - Forestry	23530100 - Bade	3,000,000.00	3,000,000.00		3,000,000.00	-
Provision of 5nos office tables for headquarters	09100123001200 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010602 - Purchase of Tables	70422 - Forestry	23530100 - Bade	3,000,000.00	3,000,000.00		4,000,000.00	-
Procurement of Microscopes and other related laboratory	09100123001300 - Environmental Improvemen	053505600100 - North East Arid Zone Devel	32010904 - Laboratory/Medical Equipment	70422 - Forestry	23530100 - Bade	5,000,000.00	5,000,000.00		-	-
Ongoing road side landscaping and tree planting and repa	09100123001400 - Environmental Improvemen	053505700100 - Afforestation Programme	32010129 - Tree Planting/Landscaping	70422 - Forestry	23510300 - Damaturu	85,000,000.00	65,000,000.00	38,048,000.00	85,000,000.00	-
1no. Mini Electrical Generator	09100125000100 - Environmental Improvemen	053505700100 - Afforestation Programme	32010305 - Purchase of Power Generating S	70422 - Forestry	23541800 - State Wide	1,000,000.00	1,000,000.00		1,000,000.00	-
Embark on road side landscaping and tree planting and re	09100126000400 - Environmental Improvemen	053505800100 - Great Green World Agency	32010129 - Tree Planting/Landscaping	70422 - Forestry	23510300 - Damaturu				500,000,000.00	-
Renovation of zonal office at Gaidam and Gashua.	13100123008400 - Reform of Government a	055100100100 - Ministry for Local Governme	32010107 - Rehab./Repairs of Office Building	70621 - Community Development	23541800 - State Wide	60,000,000.00		15,617,927.00	60,000,000.00	-
Purchase of 4WD 2019 model (Hilux) Toyota Vehicle full	13100124000800 - Reform of Government a	055100100100 - Ministry for Local Governme	32010405 - Purchase of Motor Vehicles	70621 - Community Development	23541800 - State Wide	59,000,000.00	40,000,000.00		59,000,000.00	-
Procurement of motor cycles Suzuki AX 100 Haemus mod	13100123008500 - Reform of Government a	055100100100 - Ministry for Local Governme	32010407 - Purchase of Motor Cycles	70621 - Community Development	23541800 - State Wide	15,000,000.00			15,000,000.00	-
Procurement of 4nos computers/laptops. 5 other office a	13100123008600 - Reform of Government a	055100100100 - Ministry for Local Governme	32010501 - Purchase of Computers	70621 - Community Development	23541800 - State Wide	6,000,000.00	6,000,000.00		6,000,000.00	-
Procurement of office furniture for the ministry and zonal	13100123008700 - Reform of Government a	055100100100 - Ministry for Local Governme	32010601 - Purchase of Chairs	70621 - Community Development	23541800 - State Wide	10,000,000.00			10,000,000.00	-
Construction of 1 Transit Camp each at the 3 Senatorial	23070323000100 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32010199 - Construction of Other Building	71091 - Social Protection N.E.C.	23541800 - State Wide	30,000,000.00			45,000,000.00	-
Procurement of agricultural equipment such as water pum	23070323000800 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32010307 - Purchase of Agricultural Equipme	71091 - Social Protection N.E.C.	23541800 - State Wide	100,000,000.00			35,000,000.00	-
Procurement and distribution of zinc, cement, wood, nails	23070323000900 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32010320 - Purchase of Building Materials/E	71091 - Social Protection N.E.C.	23541800 - State Wide	111,764,000.00	11,764,000.00		50,000,000.00	-
Proc. of 20 Andr. Tablets and 28 Laptop Computers/Acce	23070323001000 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32010501 - Purchase of Computers	71091 - Social Protection N.E.C.	23541800 - State Wide	40,000,000.00			80,000,000.00	-
Procurement of 6 No. of HP Laserjet Enterprise MFP M52	23070323001100 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32010502 - Purchase of Printers	71091 - Social Protection N.E.C.	23541800 - State Wide	15,500,000.00	500,000.00		15,000,000.00	-
Procurement of 6 No. of Epson powerlite W49 3LCD WXG	23070323001100 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32010508 - Purchase of Projectors	71091 - Social Protection N.E.C.	23541800 - State Wide	3,040,000.00	3,040,000.00		6,000,000.00	-
Procurement of office furniture's and other equipment, E	23070323001100 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32010601 - Purchase of Chairs	71091 - Social Protection N.E.C.	23541800 - State Wide	77,000,000.00			-	-
Procurement of 5no fireproof filing cabinets and 1no Saf	23070326000100 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32010603 - Purchase of Safes/File Cabinets/	71091 - Social Protection N.E.C.	23541800 - State Wide				5,000,000.00	-
Data validation.	23070323001200 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32030109 - Research & Development	71091 - Social Protection N.E.C.	23541800 - State Wide	8,000,000.00	8,000,000.00		-	-
Develop livelihood support schemes (trade kits & cash gr	23070323001300 - Humanitarian Logistics at	055400100100 - Ministry of Humanitarian AF	32030122 - Grant to Communities/Private In	71091 - Social Protection N.E.C.	23541800 - State Wide	4,006,400,000.00	1,106,400,000.00	96,588,400.00	-	-
Construction 200 Bed capacity Female Student Hostels at	05010123000500 - Legal, policy, regulations	056300100100 - Ministry of Higher Educatio	32010101 - Construction/Provision of Office	70981 - Education N.E.C	23541800 - State Wide	100,000,000.00			600,000,000.00	-
Construction 200 Bed capacity Female Student Hostels at	05050122000100 - Schools' infrastructure co	056300100100 - Ministry of Higher Educatio	32010105 - Construction/Provision of School	70981 - Education N.E.C	23541800 - State Wide	320,000,000.00	800,000,000.00	765,724,519.00	900,000,000.00	-
Construction of Entrepreneurship Centre at Shehu Cole C	05050126000200 - Schools' infrastructure co	056300100100 - Ministry of Higher Educatio	32010299 - Construction/Provision of Other	70981 - Education N.E.C	23541800 - State Wide				1,300,000,000.00	-
Procurement of 10nos Hp x360 Pavilion Intel Core I5 com	056300100100 - Ministry of Higher Educatio	056300100100 - Ministry of Higher Educatio	32010501 - Purchase of Computers	70981 - Education N.E.C	23541800 - State Wide	15,000,000.00			50,000,000.00	-
Procurement of 56no executive and junior office chairs fo	05050223000800 - Furnishing	056300100100 - Ministry of Higher Educatio	32010601 - Purchase of Chairs	70981 - Education N.E.C	23541800 - State Wide	30,000,000.00			-	-
Procurement of 56no executive and junior office tables fo	05050223000900 - Furnishing	056300100100 - Ministry of Higher Educatio	32010602 - Purchase of Tables	70981 - Education N.E.C	23541800 - State Wide	20,000,000.00			-	-
Procurement of chemicals for student in remedial studies	05050322000100 - Libraries and laboratories	056300100100 - Ministry of Higher Educatio	32010904 - Laboratory/Medical Equipment	70981 - Education N.E.C	23541800 - State Wide	51,000,000.00			-	-
Accreditation of courses and facilities for Tertiary School	05010123000100 - Legal, policy, regulations	056300100100 - Ministry of Higher Educatio	32030109 - Research & Development	70981 - Education N.E.C	23541800 - State Wide	170,000,000.00			-	-
Construction of additional office buildings for lecturers at	05010123000300 - Education Not Elsewhere	056301800100 - Mai Idriss Aalooma Polytechni	32010101 - Construction/Provision of Office	70942 - Second Stage of Tertiary Educ	23510600 - Gaidam	500,000,000.00	350,000,000.00	248,785,582.00	175,000,000.00	-
Rehabilitation of students hostel in the polytechnic	05010124000400 - Education Not Elsewhere	056301800100 - Mai Idriss Aalooma Polytechni	32010108 - Rehab./Repairs of Residential Bu	70942 - Second Stage of Tertiary Educ	23510600 - Gaidam	200,000,000.00			350,000,000.00	-
procurement of 20 of pegiout 406 for Rector N15m ea	05010123000300 - Education Not Elsewhere	056301800100 - Mai Idriss Aalooma Polytechni	32010405 - Purchase of Motor Vehicles	70942 - Second Stage of Tertiary Educ	23510600 - Gaidam	50,000,000.00			-	-
Construction, Equipping and Publication of university pri	05010122000400 - Education Not Elsewhere	056302100100 - Yobe State University (YSU)	32010101 - Construction/Provision of Office	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	1,006,886,000.00	6,886,000.00		1,500,000,000.00	-
Construction of three blocks of 2 storey building of two h	05050122000500 - Schools' infrastructure co	056302100100 - Yobe State University (YSU)	32010105 - Construction/Provision of School	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	1,800,084,000.00	50,084,000.00		2,000,000,000.00	-
Renovation of Central Admin Block and Rehabilitation of	05010123000500 - Education Not Elsewhere	056302100100 - Yobe State University (YSU)	32010107 - Rehab./Repairs of Office Building	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	500,132,000.00	50,132,000.00		500,000,000.00	-
Construction of long tennis court	05010123000100 - Education Not Elsewhere	056302100100 - Yobe State University (YSU)	32010121 - Construction/Provision of Sporti	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	35,838,000.00	838,000.00		53,000,000.00	-
Supply and installation of solar powered all-in-one street	05010123000600 - Education Not Elsewhere	056302100100 - Yobe State University (YSU)	32010207 - Electricity Transmission Network	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	464,132,000.00			56,000,000.00	-
Drilling of 1no. Complete hybrid borehole at faculty of ag	05050423000300 - Water, sanitation and hy	056302100100 - Yobe State University (YSU)	32010214 - Boreholes & Other Water Facilitie	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	69,970,000.00	9,970,000.00		109,000,000.00	-
Purchase of water tanker	05010123000200 - Education Not Elsewhere	056302100100 - Yobe State University (YSU)	32010301 - Purchase of Trucks/Tankers/Tra	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	140,904,000.00	10,904,000.00		84,000,000.00	-
Purchase of 4nos. motor vehicles	05010123000300 - Education Not Elsewhere	056302100100 - Yobe State University (YSU)	32010405 - Purchase of Motor Vehicles	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	177,485,000.00	27,485,000.00		167,000,000.00	-
Purchase of 2000 sets of office and classromm chairs for	05050222000300 - Furnishing	056302100100 - Yobe State University (YSU)	32010601 - Purchase of Chairs	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	136,527,000.00	376,527,000.00	157,916,131.00	350,000,000.00	-
Purchase of 600nos medical equipment for university clin	05050322000200 - Libraries and laboratories	056302100100 - Yobe State University (YSU)	32010904 - Laboratory/Medical Equipment	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	104,102,000.00	134,102,000.00	128,479,426.00	220,000,000.00	-
Research and development for centres, colleges and facu	05010122000100 - Education Not Elsewhere	056302100100 - Yobe State University (YSU)	32030109 - Research & Development	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	139,940,000.00	139,940,000.00	117,216,000.00	-	-
Purchase of 3nos. HP corei7 Laptop computers at the Bo	05050123000700 - ICT equipment, software	056305600100 - Yobe State Scholarship Boa	32010501 - Purchase of Computers	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	3,500,000.00	3,500,000.00		2,000,000.00	-
Purchase of 1nos. of Laserjet 137fwn Monochrome Mult	05050123001000 - ICT equipment, software	056305600100 - Yobe State Scholarship Boa	32010502 - Purchase of Printers	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	1,500,000.00	1,500,000.00		500,000.00	-
Purchase of 1nos. of Kyocera Triumph Adler P-5035i MF	05050123001000 - ICT equipment, software	056305600100 - Yobe State Scholarship Boa	32010505 - Purchase of Photocopiers	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	1,000,000.00	1,000,000.00		500,000.00	-
Purchase of 25 quality Mesh Swivel office chairs at the B	05050223001000 - Furnishing	056305600100 - Yobe State Scholarship Boa	32010601 - Purchase of Chairs	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	2,000,000.00	2,000,000.00		3,500,000.00	-
Purchase of 10nos Executive Tables and 15 semi execut	05050223001000 - Furnishing	056305600100 - Yobe State Scholarship Boa	32010602 - Purchase of Tables	70942 - Second Stage of Tertiary Educ	23541800 - State Wide	2,000,000.00	2,000,000.00		3,500,000.00	-
Construction of Male and Female Hostels and Additional	05050123000700 - Schools' infrastructure co	056306500100 - Umar Suleiman College of E	32010105 - Construction/Provision of School	70941 - First Stage of Tertiary Educat	23530100 - Bade	250,000,000.00			350,000,000.00	-
Renovation of 3 Charrle of Teachers Quarters	05010123001100 - Education Not Elsewhere	056306500100 - Umar Suleiman College of E	32010108 - Rehab./Repairs of Residential Bu	70941 - First Stage of Tertiary Educat	23530100 - Bade	290,000,000.00			200,000,000.00	-
Purchase of Modern Teaching and Learning materials	05040223001100 - Instructional and learning	056306500100 - Umar Suleiman College of E	32010317 - Purchase of Teaching & Learning	70941 - First Stage of Tertiary Educat	23530100 - Bade	220,000,000.00	120,000,000.00	66,333,000.00	200,000,000.00	-
Purchase of 30 Sitting Chairs for the admin block	05050223001200 - Furnishing	05630650								

Yobe State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Procurement of 1000 Classroom Seats, Lecture Theatre,	05050222000400 - Furnishing	056306600100 - College of Administration, M	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Educat	23521400 - Potiskum	30,000,000.00	30,000,000.00		42,000,000.00	-
Purchase of 25 classroom and office tables for Lecture H	05050226000100 - Furnishing	056306600100 - College of Administration, M	32010602 - Purchase of Tables	70941 - First Stage of Tertiary Educat	23521400 - Potiskum				10,000,000.00	-
Supply of 80 File Cabinet, 15 Safes, 25 Cupboards	05050223001500 - Furnishing	056306600100 - College of Administration, M	32010603 - Purchase of Safes/File Cabinets/	70941 - First Stage of Tertiary Educat	23521400 - Potiskum	20,000,000.00			-	-
Procurement of Laboratory and Medical Equipment	05050323000200 - Libraries and laboratories	056306600100 - College of Administration, M	32010904 - Laboratory/Medical Equipment	70941 - First Stage of Tertiary Educat	23521400 - Potiskum	110,000,000.00			150,000,000.00	-
Accreditation of Courses and Facilities to meet the Tetfu	05100123000300 - Education Not Elsewhere	056306600100 - College of Administration, M	32030109 - Research & Development	70941 - First Stage of Tertiary Educat	23521400 - Potiskum	35,000,000.00			-	-
Construction of Library Complex at the College	05050123001100 - Schools' infrastructure co	056306700100 - College of Agriculture, Scier	32010105 - Construction/Provision of School	70941 - First Stage of Tertiary Educat	23510700 - Gajba	250,000,000.00			-	-
Construction of veterinary clinic at the College	05020426000100 - School-based Health	056306700100 - College of Agriculture, Scier	32010106 - Construction/Provision of Hospit	70941 - First Stage of Tertiary Educat	23510700 - Gajba				450,000,000.00	-
Rehab/Repairs of Admin Block and Class Room	05050123001200 - Schools' infrastructure co	056306700100 - College of Agriculture, Scier	32010109 - Rehab/Repairs of School Buildi	70941 - First Stage of Tertiary Educat	23510700 - Gajba	136,000,000.00			-	-
Purchases of Water Aerators, Fish Pond 9 Aquaculture In	05050126000300 - Schools' infrastructure co	056306700100 - College of Agriculture, Scier	32010134 - Fish Pond and Aquaculture	70941 - First Stage of Tertiary Educat	23510700 - Gajba				42,500,000.00	-
Provision of solar light at the School Premises	05050123001100 - Schools' infrastructure co	056306700100 - College of Agriculture, Scier	32010207 - Electricity Transmission Network	70941 - First Stage of Tertiary Educat	23510700 - Gajba	70,000,000.00			-	-
Purchase of soil harrow, planting/harvest machines, trans	05100123000400 - Education Not Elsewhere	056306700100 - College of Agriculture, Scier	32010307 - Purchase of Agricultural Equipme	70941 - First Stage of Tertiary Educat	23510700 - Gajba	185,000,000.00	185,000,000.00	180,756,466.00	250,000,000.00	-
Proc.of 1 Station kit w/ tripod & access.; 8 compasses for	05100126000100 - Education Not Elsewhere	056306700100 - College of Agriculture, Scier	32010308 - Purchase of Surveying Equipme	70941 - First Stage of Tertiary Educat	23510700 - Gajba				60,500,000.00	-
Purchase of archival, audiovisual, and book jacket cover	05050322000300 - Libraries and laboratories	056306700100 - College of Agriculture, Scier	32010319 - Purchase of Library Books/Equip	70941 - First Stage of Tertiary Educat	23510700 - Gajba	22,000,000.00			-	-
Safety And Protective Equipment 40 sets of PPE Gloves, B	05100126000200 - Education Not Elsewhere	056306700100 - College of Agriculture, Scier	32010322 - Purchase of Spare Parts and Toc	70941 - First Stage of Tertiary Educat	23510700 - Gajba				17,000,000.00	-
Procurement of computer sets for the ICT Unit	05060123001100 - ICT equipment, software	056306700100 - College of Agriculture, Scier	32010501 - Purchase of Computers	70941 - First Stage of Tertiary Educat	23510700 - Gajba	20,000,000.00			-	-
Purchase of Chairs, Executive Chairs, Meeting Chairs	05050223001600 - Furnishing	056306700100 - College of Agriculture, Scier	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Educat	23510700 - Gajba	10,000,000.00			-	-
Purchase of Table, Central Table, Executive Table	05050223001700 - Furnishing	056306700100 - College of Agriculture, Scier	32010602 - Purchase of Tables	70941 - First Stage of Tertiary Educat	23510700 - Gajba	10,000,000.00			-	-
Surgical instrument sterilization units & veterinary machi	05050324000200 - Libraries and laboratories	056306700100 - College of Agriculture, Scier	32010904 - Laboratory/Medical Equipment	70941 - First Stage of Tertiary Educat	23510700 - Gajba	20,000,000.00			58,000,000.00	-
Accreditation of Courses and sponsorship of Lecturers to	05100123000400 - Education Not Elsewhere	056306700100 - College of Agriculture, Scier	32030109 - Research & Development	70941 - First Stage of Tertiary Educat	23510700 - Gajba	17,000,000.00			-	-
Construction of convocation square	05050124000500 - Schools' infrastructure co	056306800100 - College of Education & Lega	32010105 - Construction/Provision of School	70941 - First Stage of Tertiary Educat	23531300 - Nguru	155,000,000.00	135,000,000.00		250,000,000.00	-
Rehabilitation of Provost House, Boys Quarters and Exter	05100124000500 - Education Not Elsewhere	056306800100 - College of Education & Lega	32010108 - Rehab/Repairs of Residential Bu	70941 - First Stage of Tertiary Educat	23531300 - Nguru	250,000,000.00			-	-
Rehabilitation of 5 Block of 2 Classes & Lecture Hall/ One	05050124000500 - Schools' infrastructure co	056306800100 - College of Education & Lega	32010109 - Rehab/Repairs of School Buildi	70941 - First Stage of Tertiary Educat	23531300 - Nguru	150,000,000.00			80,000,000.00	-
Remodelling of Library Complex	05050326000100 - Libraries and laboratories	056306800100 - College of Education & Lega	32010128 - Rehab/Repairs of Libraries	70941 - First Stage of Tertiary Educat	23531300 - Nguru				170,000,000.00	-
Procurement of Teaching and Learning Equipment	05040224000500 - Instructional and learning	056306800100 - College of Education & Lega	32010317 - Purchase of Teaching & Learning	70941 - First Stage of Tertiary Educat	23531300 - Nguru	20,000,000.00			-	-
Procurement of 100 set of school furniture and other offi	05050222000500 - Furnishing	056306800100 - College of Education & Lega	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Educat	23531300 - Nguru	35,000,000.00			-	-
To research on activities that developed and evaluate tes	05100123000500 - Education Not Elsewhere	056306800100 - College of Education & Lega	32030109 - Research & Development	70941 - First Stage of Tertiary Educat	23531300 - Nguru	250,000,000.00			-	-

Yobe State Government 2026 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Expenditure</i>	<i>8,164,831,000.00</i>	<i>2,289,431,000.00</i>	<i>1,614,605,791.00</i>	<i>15,850,005,000.00</i>	<i>280,000,000.00</i>
050000000000	SOCIAL	8,164,831,000.00	2,289,431,000.00	1,614,605,791.00	15,850,005,000.00	280,000,000.00
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	8,164,831,000.00	2,289,431,000.00	1,614,605,791.00	15,850,005,000.00	280,000,000.00
052100100200	Epidemiological Unit	600,000.00	600,000.00	161,000.00	600,000.00	-
052100100300	National Programme on Immunisation (NPI) Unit	600,000.00	600,000.00	201,000.00	600,000.00	-
052100300100	Yobe State Primary Healthcare Board	7,175,565,000.00	1,976,765,000.00	1,491,941,883.00	14,166,400,000.00	280,000,000.00
052103300100	Yobe State Aids Control Agency (YOSACA)	166,745,000.00	144,145,000.00	82,725,000.00	594,550,000.00	-
052110700100	Family Support MCHC	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	-
052111500100	Yobe Emergency Medical Ambulance Services	819,071,000.00	165,071,000.00	39,014,408.00	1,085,605,000.00	-

Yobe State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Expenditure</i>	<i>8,164,831,000.00</i>	<i>2,289,431,000.00</i>	<i>1,614,605,791.00</i>	<i>15,850,005,000.00</i>	<i>280,000,000.00</i>
2	<i>EXPENDITURES</i>	<i>1,885,953,000.00</i>	<i>1,635,553,000.00</i>	<i>1,034,564,124.00</i>	<i>4,473,593,000.00</i>	<i>200,000,000.00</i>
21	<i>PERSONNEL COST</i>	<i>1,343,616,000.00</i>	<i>1,152,616,000.00</i>	<i>838,900,216.00</i>	<i>1,510,651,000.00</i>	<i>-</i>
2101	<i>SALARY</i>	<i>1,301,616,000.00</i>	<i>1,152,616,000.00</i>	<i>838,900,216.00</i>	<i>1,468,651,000.00</i>	<i>-</i>
210101	<i>SALARIES AND WAGES</i>	<i>1,301,616,000.00</i>	<i>1,152,616,000.00</i>	<i>838,900,216.00</i>	<i>1,468,651,000.00</i>	<i>-</i>
21010101	Consolidated Salary	1,301,616,000.00	1,152,616,000.00	838,900,216.00	1,468,651,000.00	-
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>42,000,000.00</i>	<i>-</i>	<i>-</i>	<i>42,000,000.00</i>	<i>-</i>
210201	<i>ALLOWANCES</i>	<i>42,000,000.00</i>	<i>-</i>	<i>-</i>	<i>42,000,000.00</i>	<i>-</i>
21020101	Non-Regular Allowances	42,000,000.00	-	-	42,000,000.00	-
22	<i>OTHER RECURRENT COSTS</i>	<i>542,337,000.00</i>	<i>482,937,000.00</i>	<i>195,663,908.00</i>	<i>2,962,942,000.00</i>	<i>200,000,000.00</i>
2202	<i>OVERHEAD COST</i>	<i>513,537,000.00</i>	<i>454,137,000.00</i>	<i>191,663,908.00</i>	<i>1,202,942,000.00</i>	<i>-</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>22,000,000.00</i>	<i>22,000,000.00</i>	<i>8,597,500.00</i>	<i>123,000,000.00</i>	<i>-</i>
22020101	Local Transport & Traveling - Training	11,850,000.00	11,850,000.00	7,757,500.00	22,850,000.00	-
22020102	Local Transport & Traveling - Others	10,150,000.00	10,150,000.00	840,000.00	100,150,000.00	-
220202	<i>UTILITIES GENERAL</i>	<i>800,000.00</i>	<i>1,000,000.00</i>	<i>1,000,000.00</i>	<i>24,872,000.00</i>	<i>-</i>
22020201	Electricity Charges	800,000.00	1,000,000.00	1,000,000.00	12,000,000.00	-
22020203	Internet Access Charges	-	-	-	12,872,000.00	-
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>159,135,000.00</i>	<i>159,535,000.00</i>	<i>75,380,300.00</i>	<i>603,570,000.00</i>	<i>-</i>
22020301	Office Stationaries/Computer Consumables	3,070,000.00	3,070,000.00	1,121,300.00	9,570,000.00	-
22020305	Printing of Non-Security Documents	30,870,000.00	30,870,000.00	2,059,000.00	29,000,000.00	-
22020307	Drugs/Laboratory/Medical Supplies	118,195,000.00	118,595,000.00	72,040,000.00	560,000,000.00	-
22020309	Uniforms & Other Clothing	7,000,000.00	7,000,000.00	160,000.00	5,000,000.00	-
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>94,352,000.00</i>	<i>84,352,000.00</i>	<i>45,854,108.00</i>	<i>87,380,000.00</i>	<i>-</i>
22020401	Maintenance of Motor Vehicle	25,530,000.00	15,530,000.00	2,747,000.00	29,530,000.00	-
22020402	Maintenance of Office Furniture	-	-	-	2,000,000.00	-
22020403	Maintenance of Office/Residential Building	450,000.00	450,000.00	60,000.00	450,000.00	-
22020405	Maintenance of Plants/Generators	35,000,000.00	35,000,000.00	15,639,500.00	30,400,000.00	-
22020406	Other Maintenance Services	33,372,000.00	33,372,000.00	27,407,608.00	25,000,000.00	-
220205	<i>TRAINING - GENERAL</i>	<i>84,440,000.00</i>	<i>34,440,000.00</i>	<i>5,740,000.00</i>	<i>141,065,000.00</i>	<i>-</i>

Yobe State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
22020501	Local Training	84,440,000.00	34,440,000.00	5,740,000.00	141,065,000.00	-
220206	OTHER SERVICES - GENERAL	-	-	-	1,000,000.00	-
22020605	Cleaning and Fumigation Services	-	-	-	1,000,000.00	-
220208	FUEL & LUBRICANTS - GENERAL	45,065,000.00	45,065,000.00	8,592,000.00	39,535,000.00	-
22020801	Motor Vehicle Fuel	9,000,000.00	9,000,000.00	1,176,000.00	22,535,000.00	-
22020803	Plant/Generator Fuel	36,065,000.00	36,065,000.00	7,416,000.00	17,000,000.00	-
220209	FINANCIAL CHARGES - GENERAL	6,010,000.00	6,010,000.00	-	5,020,000.00	-
22020901	Bank Charges (Other than Interest)	6,010,000.00	6,010,000.00	-	5,020,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	101,735,000.00	101,735,000.00	46,500,000.00	177,500,000.00	-
22021004	Medical Expenses	5,500,000.00	5,500,000.00	-	6,500,000.00	-
22021015	Monitoring and Evaluation	64,235,000.00	64,235,000.00	31,500,000.00	107,000,000.00	-
22021016	Anniversaries/Celebration	25,000,000.00	25,000,000.00	15,000,000.00	35,000,000.00	-
22021044	Advocacy, Enlightenment & Campaign	7,000,000.00	7,000,000.00	-	29,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	28,800,000.00	28,800,000.00	4,000,000.00	1,760,000,000.00	200,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	28,800,000.00	28,800,000.00	4,000,000.00	1,760,000,000.00	200,000,000.00
22040109	Grants to Communities/NGOs	28,800,000.00	28,800,000.00	4,000,000.00	1,760,000,000.00	200,000,000.00
3	ASSETS	6,278,878,000.00	653,878,000.00	580,041,667.00	11,376,412,000.00	80,000,000.00
32	FIXED (NON-CURRENT) ASSETS	6,278,878,000.00	653,878,000.00	580,041,667.00	11,376,412,000.00	80,000,000.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	5,333,878,000.00	343,878,000.00	300,000,000.00	11,311,412,000.00	80,000,000.00
320101	LAND & BUILDING - GENERAL	1,900,000,000.00	-	-	7,901,000,000.00	80,000,000.00
32010101	Construction/Provision of Office Building	300,000,000.00	-	-	1,000,000,000.00	-
32010102	Construction/Provision of Residential Building	300,000,000.00	-	-	-	-
32010104	Other Storage Facilities	300,000,000.00	-	-	300,000,000.00	80,000,000.00
32010106	Construction/Provision of Hospital/Health Centres	1,000,000,000.00	-	-	6,601,000,000.00	-
320102	INFRASTRUCTURE - GENERAL	338,350,000.00	8,350,000.00	-	95,000,000.00	-
32010207	Electricity Transmission Network	8,350,000.00	8,350,000.00	-	33,000,000.00	-
32010222	Construction/Provision of ICT Infrastructures	-	-	-	58,000,000.00	-
32010299	Construction/Provision of Other Infrastructures	330,000,000.00	-	-	4,000,000.00	-
320103	PLANT & MACHINERY - GENERAL	42,325,000.00	7,325,000.00	-	312,412,000.00	-
32010305	Purchase of Power Generating Sets	35,583,000.00	583,000.00	-	12,412,000.00	-
32010314	Purchase of Electrical Equipment	6,742,000.00	6,742,000.00	-	-	-
32010322	Purchase of Spare Parts and Tools	-	-	-	300,000,000.00	-
320104	FIXED ASSETS - GENERAL	71,650,000.00	1,650,000.00	-	80,000,000.00	-
32010405	Purchase of Motor Vehicles	71,650,000.00	1,650,000.00	-	80,000,000.00	-
320105	OFFICE EQUIPMENT - GENERAL	38,500,000.00	13,500,000.00	-	91,000,000.00	-
32010501	Purchase of Computers	20,000,000.00	5,000,000.00	-	78,000,000.00	-
32010502	Purchase of Printers	1,000,000.00	1,000,000.00	-	2,000,000.00	-
32010503	Purchase of Scanners	10,000,000.00	-	-	4,000,000.00	-
32010505	Purchase of Photocopiers	7,500,000.00	7,500,000.00	-	7,000,000.00	-
320106	FURNITURE & FITTINGS - GENERAL	2,393,053,000.00	13,053,000.00	-	1,058,000,000.00	-
32010601	Purchase of Chairs	1,490,000,000.00	-	-	20,000,000.00	-

Yobe State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
32010602	Purchase of Tables	-	-	-	20,000,000.00	-
32010603	Purchase of Safes/File Cabinets/Cupboards	-	-	-	5,000,000.00	-
32010604	Purchase of Television Sets	-	-	-	4,000,000.00	-
32010606	Purchase of Air-Conditioner	5,553,000.00	5,553,000.00	-	5,000,000.00	-
32010610	Purchase of Refrigerators	7,500,000.00	7,500,000.00	-	4,000,000.00	-
32010611	Purchase of Beds & Beddings	890,000,000.00	-	-	1,000,000,000.00	-
320109	SPECIALISED ASSETS - GENERAL	550,000,000.00	300,000,000.00	300,000,000.00	1,774,000,000.00	-
32010904	Laboratory/Medical Equipment	550,000,000.00	300,000,000.00	300,000,000.00	1,774,000,000.00	-
3203	INTANGIBLE ASSETS	945,000,000.00	310,000,000.00	280,041,667.00	65,000,000.00	-
320301	INTANGIBLE ASSETS	945,000,000.00	310,000,000.00	280,041,667.00	65,000,000.00	-
32030109	Research & Development	10,000,000.00	-	-	-	-
32030112	Computer Software Acquisition	25,000,000.00	-	-	65,000,000.00	-
32030122	Grant to Communities/Private Institutions/Small-Scale Farm	910,000,000.00	310,000,000.00	280,041,667.00	-	-

Yobe State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	8,164,831,000.00	2,289,431,000.00	1,614,605,791.00	15,850,005,000.00	280,000,000.00
707	HEALTH	8,164,831,000.00	2,289,431,000.00	1,614,605,791.00	15,850,005,000.00	280,000,000.00
7073	HOSPITAL SERVICES	821,321,000.00	167,321,000.00	39,576,908.00	1,087,855,000.00	-
70731	General Hospital Services	819,071,000.00	165,071,000.00	39,014,408.00	1,085,605,000.00	-
70732	Specialized Hospital Services	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	-
7074	PUBLIC HEALTH SERVICES	7,343,510,000.00	2,122,110,000.00	1,575,028,883.00	14,762,150,000.00	280,000,000.00
70741	Public Health Services	7,343,510,000.00	2,122,110,000.00	1,575,028,883.00	14,762,150,000.00	280,000,000.00

Yobe State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	8,164,831,000.00	2,289,431,000.00	1,614,605,791.00	15,850,005,000.00	280,000,000.00
4	HEALTH	8,164,831,000.00	2,289,431,000.00	1,614,605,791.00	15,850,005,000.00	280,000,000.00
401	Effective Governance of the Health System	1,435,565,000.00	1,366,765,000.00	911,900,216.00	3,491,400,000.00	200,000,000.00
40101	Legal, policy, regulations and standards, guidelines and pro	1,435,565,000.00	1,366,765,000.00	911,900,216.00	3,491,400,000.00	200,000,000.00
403	Enhancement of the delivery of Essential Package o	3,989,266,000.00	622,666,000.00	402,705,575.00	2,983,605,000.00	80,000,000.00
40301	Reproductive, Maternal and Neonatal Health	3,002,250,000.00	312,250,000.00	280,604,167.00	1,302,250,000.00	80,000,000.00
40304	Communicable Diseases	167,945,000.00	145,345,000.00	83,087,000.00	595,750,000.00	-
40307	Emergency Services	819,071,000.00	165,071,000.00	39,014,408.00	1,085,605,000.00	-
405	Provision of adequate and modern health infrastruc	2,740,000,000.00	300,000,000.00	300,000,000.00	9,375,000,000.00	-
40501	Functional Health Facilities	2,740,000,000.00	300,000,000.00	300,000,000.00	9,375,000,000.00	-

Yobe State Government 2026 Approved Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>1,510,651,000.00</i>	<i>1,202,942,000.00</i>	<i>1,760,000,000.00</i>	<i>4,473,593,000.00</i>	<i>11,376,412,000.00</i>	<i>15,850,005,000.00</i>
050000000000	SOCIAL	1,510,651,000.00	1,202,942,000.00	1,760,000,000.00	4,473,593,000.00	11,376,412,000.00	15,850,005,000.00
052100000000	MINISTRY OF HEALTH & HUMAN SERVICES	1,510,651,000.00	1,202,942,000.00	1,760,000,000.00	4,473,593,000.00	11,376,412,000.00	15,850,005,000.00
052100100200	Epidemiological Unit	-	600,000.00	-	600,000.00	-	600,000.00
052100100300	National Programme on Immunisation (NPI) Unit	-	600,000.00	-	600,000.00	-	600,000.00
052100300100	Yobe State Primary Healthcare Board	1,385,400,000.00	346,000,000.00	1,760,000,000.00	3,491,400,000.00	10,675,000,000.00	14,166,400,000.00
052103300100	Yobe State Aids Control Agency (YOSACA)	-	574,550,000.00	-	574,550,000.00	20,000,000.00	594,550,000.00
052110700100	Family Support MCHC	-	2,250,000.00	-	2,250,000.00	-	2,250,000.00
052111500100	Yobe Emergency Medical Ambulance Services	125,251,000.00	278,942,000.00	-	404,193,000.00	681,412,000.00	1,085,605,000.00

Yobe State Government 2026 Approved Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
050000000000	SOCIAL	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
051700300100	State Universal Basic Education Board (SUBEB)	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-

Yobe State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
2	EXPENDITURES	2,158,569,000.00	2,131,969,000.00	1,689,410,044.00	2,900,534,000.00	-
21	PERSONNEL COST	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
2101	SALARY	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
210101	SALARIES AND WAGES	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
21010101	Consolidated Salary	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	-
22	OTHER RECURRENT COSTS	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	-
2202	OVERHEAD COST	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	-
220201	TRAVEL & TRANSPORT - GENERAL	17,669,000.00	17,669,000.00	9,917,250.00	80,000,000.00	-
22020101	Local Transport & Traveling - Training	7,669,000.00	7,669,000.00	3,917,250.00	40,000,000.00	-
22020102	Local Transport & Traveling - Others	10,000,000.00	10,000,000.00	6,000,000.00	40,000,000.00	-
220202	UTILITIES GENERAL	3,500,000.00	7,500,000.00	5,523,666.00	3,500,000.00	-
22020201	Electricity Charges	3,000,000.00	7,000,000.00	5,398,666.00	3,000,000.00	-
22020205	Water Rates	500,000.00	500,000.00	125,000.00	500,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	245,831,000.00	195,831,000.00	135,407,750.00	418,000,000.00	-
22020301	Office Stationaries/Computer Consumables	10,000,000.00	10,000,000.00	6,300,000.00	10,000,000.00	-
22020305	Printing of Non-Security Documents	8,000,000.00	8,000,000.00	2,000,000.00	8,000,000.00	-
22020310	Teaching Aids/Instruction Materials	227,831,000.00	177,831,000.00	127,107,750.00	400,000,000.00	-
220204	MAINTENANCE SERVICES - GENERAL	10,300,000.00	10,300,000.00	8,110,592.00	10,300,000.00	-
22020401	Maintenance of Motor Vehicle	4,100,000.00	4,100,000.00	4,025,000.00	4,100,000.00	-
22020403	Maintenance of Office/Residential Building	5,000,000.00	5,000,000.00	3,485,592.00	5,000,000.00	-
22020404	Maintenance of Office/IT Equipment	700,000.00	700,000.00	350,000.00	700,000.00	-
22020406	Other Maintenance Services	500,000.00	500,000.00	250,000.00	500,000.00	-
220205	TRAINING - GENERAL	400,000.00	1,200,000.00	1,100,000.00	30,400,000.00	-
22020501	Local Training	400,000.00	1,200,000.00	1,100,000.00	30,400,000.00	-
220206	OTHER SERVICES - GENERAL	1,000,000.00	19,000,000.00	15,250,000.00	1,000,000.00	-
22020602	Office Rent	200,000.00	18,200,000.00	15,050,000.00	200,000.00	-
22020605	Cleaning and Fumigation Services	800,000.00	800,000.00	200,000.00	800,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,400,000.00	3,400,000.00	2,375,000.00	53,400,000.00	-
22020706	Surveying Services	3,400,000.00	3,400,000.00	2,375,000.00	53,400,000.00	-
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	1,400,000.00	1,400,000.00	800,000.00	-
22020801	Motor Vehicle Fuel	800,000.00	1,400,000.00	1,400,000.00	800,000.00	-
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	-	100,000.00	-
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	-	100,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	11,000,000.00	11,000,000.00	6,500,000.00	96,500,000.00	-
22021003	Publicity & Advertisements	3,000,000.00	3,000,000.00	1,500,000.00	3,000,000.00	-

Yobe State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
22021004	Medical Expenses	3,000,000.00	3,000,000.00	750,000.00	3,000,000.00	-
22021007	Welfare Packages	-	-	-	30,000,000.00	-
22021009	Sporting Activities	-	-	-	55,500,000.00	-
22021015	Monitoring and Evaluation	5,000,000.00	5,000,000.00	4,250,000.00	5,000,000.00	-
3	ASSETS	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	-
32	FIXED (NON-CURRENT) ASSETS	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	-
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	-
320101	LAND & BUILDING - GENERAL	3,142,634,000.00	2,944,634,000.00	2,799,688,561.00	5,270,000,000.00	-
32010101	Construction/Provision of Office Building	-	-	-	500,000,000.00	-
32010105	Construction/Provision of School Building	2,238,703,000.00	2,788,703,000.00	2,737,849,000.00	3,520,000,000.00	-
32010109	Rehab./Repairs of School Building	549,146,000.00	149,146,000.00	61,839,561.00	1,150,000,000.00	-
32010119	Construction of Wall Fencing	48,300,000.00	300,000.00	-	100,000,000.00	-
32010199	Construction of Other Building	306,485,000.00	6,485,000.00	-	-	-
320102	INFRASTRUCTURE - GENERAL	124,366,000.00	4,366,000.00	-	180,000,000.00	-
32010214	Boreholes & Other Water Facilities	124,366,000.00	4,366,000.00	-	180,000,000.00	-
320103	PLANT & MACHINERY - GENERAL	-	-	-	330,000,000.00	-
32010317	Purchase of Teaching & Learning Equipment	-	-	-	330,000,000.00	-
320106	FURNITURE & FITTINGS - GENERAL	733,000,000.00	533,000,000.00	50,000,000.00	1,220,000,000.00	-
32010601	Purchase of Chairs	733,000,000.00	533,000,000.00	50,000,000.00	1,220,000,000.00	-

Yobe State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
709	EDUCATION	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
70912	Primary Education	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-

Yobe State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
05	EDUCATION	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	-
0502	Increase in access, retention, and completion rate	2,465,054,000.00	2,138,454,000.00	1,689,410,044.00	2,900,534,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	2,465,054,000.00	2,138,454,000.00	1,689,410,044.00	2,900,534,000.00	-
0504	Improved quality of teaching and learning outcomes	-	-	-	330,000,000.00	-
050402	Instructional and learning materials	-	-	-	330,000,000.00	-
0505	Adequate infrastructure at all levels	3,693,515,000.00	3,475,515,000.00	2,849,688,561.00	6,670,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	2,787,849,000.00	2,937,849,000.00	2,799,688,561.00	5,170,000,000.00	-
050502	Furnishing	733,000,000.00	533,000,000.00	50,000,000.00	1,220,000,000.00	-
050504	Water, sanitation and hygiene	124,366,000.00	4,366,000.00	-	180,000,000.00	-
050505	School safety	48,300,000.00	300,000.00	-	100,000,000.00	-

Yobe State Government 2026 Approved Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>2,206,534,000.00</i>	<i>694,000,000.00</i>	<i>-</i>	<i>2,900,534,000.00</i>	<i>7,000,000,000.00</i>	<i>9,900,534,000.00</i>
050000000000	SOCIAL	2,206,534,000.00	694,000,000.00	-	2,900,534,000.00	7,000,000,000.00	9,900,534,000.00
051700000000	MINISTRY OF BASIC & SECONDARY EDUCATION	2,206,534,000.00	694,000,000.00	-	2,900,534,000.00	7,000,000,000.00	9,900,534,000.00
051700300100	State Universal Basic Education Board (SUBEB)	2,206,534,000.00	694,000,000.00	-	2,900,534,000.00	7,000,000,000.00	9,900,534,000.00

Yobe State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure						6,278,878,000.00	653,878,000.00	11,376,412,000.00	80,000,000.00
Construction of 6 LGA NPI/Cold store offices at Fika,Burs	04030123000301 - Reproductive, Maternal and Neonatal	052100300100 - Yobe State Primary Healthcare Board	32010101 - Construction/Provision of Office Building	70741 - Public Health Services	23541800 - State Wide	300,000,000.00	-	1,000,000,000.00	-
Construction/provision of 15 residential building (Staff Qu	04050124000601 - Functional Health Facilities	052100300100 - Yobe State Primary Healthcare Board	32010102 - Construction/Provision of Residential Building	70741 - Public Health Services	23541800 - State Wide	300,000,000.00	-	-	-
NUT.1.FNS, Construction of Pharmagrade store for RUTF	04030124000701 - Reproductive, Maternal and Neonatal	052100300100 - Yobe State Primary Healthcare Board	32010104 - Other Storage Facilities	70741 - Public Health Services	23541800 - State Wide	300,000,000.00	-	300,000,000.00	80,000,000.00
Revitalization of 30 PHCCs to standard with provision of	04050123000401 - Functional Health Facilities	052100300100 - Yobe State Primary Healthcare Board	32010106 - Construction/Provision of Hospital/Health Ce	70741 - Public Health Services	23541800 - State Wide	1,000,000,000.00	-	6,601,000,000.00	-
Purchase of 5000 hospital furniture, chairs, Cabinets and	04030123000501 - Reproductive, Maternal and Neonatal	052100300100 - Yobe State Primary Healthcare Board	32010601 - Purchase of Chairs	70741 - Public Health Services	23541800 - State Wide	1,490,000,000.00	-	-	-
Purcase of beds and medical equipment to Revitalize PH	04050123000601 - Functional Health Facilities	052100300100 - Yobe State Primary Healthcare Board	32010611 - Purchase of Beds & Beddings	70741 - Public Health Services	23541800 - State Wide	890,000,000.00	-	1,000,000,000.00	-
Provision of Laboratory Equipment and Consumables to J	04050123000101 - Functional Health Facilities	052100300100 - Yobe State Primary Healthcare Board	32010904 - Laboratory/Medical Equipment	70741 - Public Health Services	23541800 - State Wide	550,000,000.00	300,000,000.00	1,774,000,000.00	-
(PHC MoU 1.275 Billion, Nutrition 300M, Malaria 100M, R	04030123000301 - Reproductive, Maternal and Neonatal	052100300100 - Yobe State Primary Healthcare Board	32030122 - Grant to Communities/Private Institutions/Sm	70741 - Public Health Services	23541800 - State Wide	910,000,000.00	310,000,000.00	-	-
Purchase of 1no. 100kVA large Diesel soundproof unit ge	04030424000101 - Communicable Diseases	052103300100 - Yobe State Aids Control Agency (YOSAC	32010305 - Purchase of Power Generating Sets	70741 - Public Health Services	23541800 - State Wide	13,000,000.00	-	5,000,000.00	-
Purchase of 4no. hp Lap top G3 8Gen, core I 7, 8GB RAM	04030424000101 - Communicable Diseases	052103300100 - Yobe State Aids Control Agency (YOSAC	32010501 - Purchase of Computers	70741 - Public Health Services	23541800 - State Wide	5,000,000.00	5,000,000.00	11,000,000.00	-
Purchase of 3no. Epson workforce pro WF-4734 All-in-o	04030424000201 - Communicable Diseases	052103300100 - Yobe State Aids Control Agency (YOSAC	32010502 - Purchase of Printers	70741 - Public Health Services	23541800 - State Wide	1,000,000.00	1,000,000.00	2,000,000.00	-
Procurement of 1no Sharp Ar-7024d digital multifunction	04030424000301 - Communicable Diseases	052103300100 - Yobe State Aids Control Agency (YOSAC	32010505 - Purchase of Photocopiers	70741 - Public Health Services	23541800 - State Wide	1,000,000.00	1,000,000.00	2,000,000.00	-
Procurement of 3 units of 35KVA Lithium felicity batteries	04030724000201 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010207 - Electricity Transmission Network	70731 - General Hospital Services	23541800 - State Wide	8,350,000.00	8,350,000.00	33,000,000.00	-
Procurement ICT Infrastructures (50 Ambulance trackers,	04030726000101 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010222 - Construction/Provision of ICT Infrastructures	70731 - General Hospital Services	23541800 - State Wide	-	-	58,000,000.00	-
Procurement of office furnitures at newly constructed 4 A	04030724000101 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010299 - Construction/Provision of Other Infrastructur	70731 - General Hospital Services	23541800 - State Wide	330,000,000.00	-	4,000,000.00	-
Purchase of 1 No of FG Wilson Perkins 85KVA sound pro	04030724000201 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010305 - Purchase of Power Generating Sets	70731 - General Hospital Services	23541800 - State Wide	22,583,000.00	583,000.00	7,412,000.00	-
Rewiring and earthing of YEMABUS office complex and m	04030723000201 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010314 - Purchase of Electrical Equipment	70731 - General Hospital Services	23541800 - State Wide	6,742,000.00	6,742,000.00	-	-
Procurements of 500 tyres and other spare parts for 60 an	04030726000201 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010322 - Purchase of Spare Parts and Tools	70731 - General Hospital Services	23541800 - State Wide	-	-	300,000,000.00	-
Procurement of 1 unit of farly used motor vehicle Toyota	04030723000401 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010405 - Purchase of Motor Vehicles	70731 - General Hospital Services	23541800 - State Wide	71,650,000.00	1,650,000.00	80,000,000.00	-
20 desktop computers, 50 headphones, 28 nos: laptop co	04030723000301 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010501 - Purchase of Computers	70731 - General Hospital Services	23541800 - State Wide	15,000,000.00	-	67,000,000.00	-
Procurement of 7 Fujitsu Scan Snap IX1600 Versatile Doc	04030724000301 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010503 - Purchase of Scanners	70731 - General Hospital Services	23541800 - State Wide	10,000,000.00	-	4,000,000.00	-
Procurement of 3 nos of photocopier machines (Xevos)	04030723000401 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010505 - Purchase of Photocopiers	70731 - General Hospital Services	23541800 - State Wide	6,500,000.00	6,500,000.00	5,000,000.00	-
Proc. of 2 new Ambulance Points in PTK and GSH: each t	04030726000301 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010601 - Purchase of Chairs	70731 - General Hospital Services	23541800 - State Wide	-	-	20,000,000.00	-
Procurement of executive tables includes: 1 mini confere	04030726000401 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010602 - Purchase of Tables	70731 - General Hospital Services	23541800 - State Wide	-	-	20,000,000.00	-
Procurement Fire Proove Saves 7Nos, File Cabinets and C	04030726000501 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010603 - Purchase of Safes/File Cabinets/Cupboards	70731 - General Hospital Services	23541800 - State Wide	-	-	5,000,000.00	-
Procurement 6Nos of 32" Hisense TV, 50" Hisense TV 6N	04030726000601 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010604 - Purchase of Television Sets	70731 - General Hospital Services	23541800 - State Wide	-	-	4,000,000.00	-
Procurement of 2 units of 2 tonnes Hisense Air Condition	04030723000901 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010606 - Purchase of Air-Conditioner	70731 - General Hospital Services	23541800 - State Wide	5,553,000.00	5,553,000.00	5,000,000.00	-
Purchase of 1 unit of 150 liters (LG) Solar vaccine Refrige	04030723001001 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32010610 - Purchase of Refrigerators	70731 - General Hospital Services	23541800 - State Wide	7,500,000.00	7,500,000.00	4,000,000.00	-
To carryout research on the brought in death (BID) to se	04030724000101 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32030109 - Research & Development	70731 - General Hospital Services	23541800 - State Wide	10,000,000.00	-	-	-
Design/deployment of integrated digital solution (IDS) an	04030724000101 - Emergency Services	052111500100 - Yobe Emergency Medical Ambulance Se	32030112 - Computer Software Acquisition	70731 - General Hospital Services	23541800 - State Wide	25,000,000.00	-	65,000,000.00	-

Yobe State Government 2026 Approved Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure						4,000,000,000.00	3,482,000,000.00	7,000,000,000.00	-
Construction of 70nos Classrooms for Junior Secondary a	05050126000100 - Schools' infrastructure construction a	051700300100 - State Universal Basic Education Board (S	32010101 - Construction/Provision of Office Building	70912 - Primary Education	23541800 - State Wide	-	-	500,000,000.00	-
Construction of 70nos Classrooms for Junior Secondary a	05050124000100 - Schools' infrastructure construction a	051700300100 - State Universal Basic Education Board (S	32010105 - Construction/Provision of School Building	70912 - Primary Education	23541800 - State Wide	2,238,703,000.00	2,788,703,000.00	3,520,000,000.00	-
Renovation of 70no Classrooms for Junior Secondary and	05050124000200 - Schools' infrastructure construction a	051700300100 - State Universal Basic Education Board (S	32010109 - Rehab./Repairs of School Building	70912 - Primary Education	23541800 - State Wide	549,146,000.00	149,146,000.00	1,150,000,000.00	-
Construction of 500m Perimeter wall fence at Gwiokura P	05050523000100 - School safety	051700300100 - State Universal Basic Education Board (S	32010119 - Construction of Wall Fencing	70912 - Primary Education	23530100 - Bade	48,300,000.00	300,000.00	100,000,000.00	-
Construction of 4 Holes of 36nos VIP Toilets for Primary	05020123000100 - Early Childhood Care, Development a	051700300100 - State Universal Basic Education Board (S	32010199 - Construction of Other Building	70912 - Primary Education	23541800 - State Wide	306,485,000.00	6,485,000.00	-	-
Drilling of 8no boreholes and water reticulation at Zango	05050424000100 - Water, sanitation and hygiene	051700300100 - State Universal Basic Education Board (S	32010214 - Boreholes & Other Water Facilities	70912 - Primary Education	23530100 - Bade	124,366,000.00	4,366,000.00	180,000,000.00	-
Provision of Instructional/Learning materials to primary s	05040226000100 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (S	32010317 - Purchase of Teaching & Learning Equipment	70912 - Primary Education	23541800 - State Wide	-	-	330,000,000.00	-
Procurement of 14000 2-seater pupils furniture for prima	05050224000100 - Furnishing	051700300100 - State Universal Basic Education Board (S	32010601 - Purchase of Chairs	70912 - Primary Education	23541800 - State Wide	733,000,000.00	533,000,000.00	1,220,000,000.00	-

11100100100	Government House					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,954,943,000.00	10,456,943,000.00	9,367,041,450.00	8,052,188,000.00	30,000,000.00
21	PERSONNEL COST	459,943,000.00	459,943,000.00	336,244,245.00	493,188,000.00	0.00
2101	SALARY	459,943,000.00	459,943,000.00	336,244,245.00	493,188,000.00	0.00
210101	SALARIES AND WAGES	459,943,000.00	459,943,000.00	336,244,245.00	493,188,000.00	0.00
21010101	Consolidated Salary	459,943,000.00	459,943,000.00	336,244,245.00	493,188,000.00	0.00
22	OTHER RECURRENT COSTS	4,495,000,000.00	9,997,000,000.00	9,030,797,205.00	7,559,000,000.00	30,000,000.00
2202	OVERHEAD COST	4,455,000,000.00	9,942,000,000.00	8,978,297,205.00	7,499,000,000.00	30,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	750,000,000.00	1,700,000,000.00	1,519,082,784.00	1,150,000,000.00	0.00
22020102	Local Transport & Traveling - Others	600,000,000.00	1,600,000,000.00	1,426,840,282.00	1,000,000,000.00	0.00
22020104	International Transport & Traveling - Others	150,000,000.00	100,000,000.00	92,242,502.00	150,000,000.00	0.00
220202	UTILITIES GENERAL	80,000,000.00	117,000,000.00	95,343,900.00	125,000,000.00	0.00
22020201	Electricity Charges	40,000,000.00	45,000,000.00	43,386,500.00	50,000,000.00	0.00
22020203	Internet Access Charges	30,000,000.00	62,000,000.00	51,957,400.00	70,000,000.00	0.00
22020205	Water Rates	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	193,000,000.00	343,000,000.00	280,497,200.00	340,000,000.00	30,000,000.00
22020301	Office Stationaries/Computer Consumables	25,000,000.00	75,000,000.00	59,285,000.00	80,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	150,000,000.00	250,000,000.00	221,212,200.00	230,000,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	18,000,000.00	18,000,000.00	0.00	30,000,000.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,318,000,000.00	3,168,000,000.00	2,926,140,754.00	2,272,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	235,400,000.00	205,400,000.00	159,996,000.00	250,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	838,000,000.00	818,000,000.00	778,891,539.00	850,000,000.00	0.00
22020405	Maintenance of Plants/Generators	44,000,000.00	44,000,000.00	29,242,450.00	15,000,000.00	0.00
22020406	Other Maintenance Services	200,600,000.00	2,100,600,000.00	1,958,010,765.00	1,157,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	190,000,000.00	640,000,000.00	545,929,206.00	310,000,000.00	0.00
22020601	Security Services	190,000,000.00	640,000,000.00	545,929,206.00	310,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	750,000,000.00	650,000,000.00	621,107,000.00	900,000,000.00	0.00
22020803	Plant/Generator Fuel	750,000,000.00	650,000,000.00	621,107,000.00	900,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,174,000,000.00	3,324,000,000.00	2,990,196,361.00	2,402,000,000.00	0.00
22021003	Publicity & Advertisements	450,000,000.00	800,000,000.00	749,264,891.00	800,000,000.00	0.00
22021004	Medical Expenses	250,000,000.00	350,000,000.00	326,737,000.00	300,000,000.00	0.00
22021007	Welfare Packages	474,000,000.00	2,174,000,000.00	1,914,194,470.00	1,302,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	40,000,000.00	55,000,000.00	52,500,000.00	60,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	40,000,000.00	55,000,000.00	52,500,000.00	60,000,000.00	0.00
22040109	Grants to Communities/NGOs	40,000,000.00	55,000,000.00	52,500,000.00	60,000,000.00	0.00

011100100200	Deputy Governor's Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	859,000,000.00	2,156,000,000.00	1,757,855,886.00	1,587,000,000.00	0.00
22	OTHER RECURRENT COSTS	859,000,000.00	2,156,000,000.00	1,757,855,886.00	1,587,000,000.00	0.00
2202	OVERHEAD COST	859,000,000.00	2,156,000,000.00	1,757,855,886.00	1,587,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	180,000,000.00	719,000,000.00	556,122,500.00	450,000,000.00	0.00
22020102	Local Transport & Traveling - Others	100,000,000.00	350,000,000.00	275,832,500.00	300,000,000.00	0.00
22020104	International Transport & Traveling - Others	80,000,000.00	369,000,000.00	280,290,000.00	150,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	33,000,000.00	29,450,000.00	20,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	10,000,000.00	33,000,000.00	29,450,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	210,000,000.00	760,000,000.00	582,912,059.00	687,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	30,000,000.00	80,000,000.00	59,656,000.00	22,000,000.00	0.00
22020406	Other Maintenance Services	180,000,000.00	680,000,000.00	523,256,059.00	665,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220205	TRAINING - GENERAL	5,000,000.00	40,000,000.00	32,126,200.00	30,000,000.00	0.00
22020501	Local Training	5,000,000.00	40,000,000.00	32,126,200.00	30,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	454,000,000.00	604,000,000.00	557,245,127.00	400,000,000.00	0.00
22021007	Welfare Packages	454,000,000.00	604,000,000.00	557,245,127.00	400,000,000.00	0.00

011100300100	Special Adviser on Budget					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100300200	Special Adviser on Basic & Secondary Educati					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,000,185.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,000,185.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,000,185.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	830,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	830,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	1,170,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	1,170,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	185.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	185.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100300300	Special Adviser on Finance					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	1,490,000.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	1,490,000.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	1,490,000.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,490,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,490,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100300400	Special Adviser on Legal Matters					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	1,750,495.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	1,750,495.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	1,750,495.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,210,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,210,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	540,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	540,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	495.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	495.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100300500	Special Adviser on Local Government Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,000,176.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,000,176.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,000,176.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,165,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,165,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	685,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	685,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	176.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	176.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00

011100300600	Special Adviser on Housing & Urban Developm					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100300700	Special Adviser on Political and Legislative M					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,250,029.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,250,029.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,250,029.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,139,904.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,139,904.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	1,050,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	1,050,000.00	2,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	125.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	125.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	60,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	60,000.00	300,000.00	300,000.00

011100300800	Special Adviser on Security					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,250,000.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,250,000.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,250,000.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	2,120,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	2,120,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	65,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	65,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	65,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	65,000.00	300,000.00	300,000.00

011100300900	Special Adviser on Works					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	1,998,302.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	1,998,302.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	1,998,302.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,447,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,447,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	315,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	315,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	1,302.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	1,302.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	235,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	235,000.00	300,000.00	300,000.00

011100301000	Special Adviser on Health					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,000,195.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,000,195.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,000,195.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,535,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,535,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	465,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	465,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	195.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	195.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100301100	Special Adviser on Agriculture					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	1,997,880.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	1,997,880.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	1,997,880.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,747,520.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,747,520.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	250,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	250,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	360.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	360.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100301200	Special Adviser on Religious Matters					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,250,290.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,250,290.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,250,290.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,560,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,560,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	670,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	670,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	290.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	290.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	20,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	20,000.00	300,000.00	300,000.00

011100301300	Special Adviser on Commerce					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,249,936.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,249,936.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,249,936.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	2,119,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	2,119,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	130,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	130,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	936.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	936.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100301400	Special Adviser on Water and Sanitation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100301500	Special Adviser on Transport & Energy					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,247,776.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,247,776.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,247,776.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,689,479.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,689,479.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	422,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	422,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	1,297.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	1,297.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	135,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	135,000.00	300,000.00	300,000.00

011100301600	Special Adviser on Humanitarian Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,250,655.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,250,655.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,250,655.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,475,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,475,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	774,600.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	774,600.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	1,055.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	1,055.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100301700	Special Adviser on Environment					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,248,855.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,248,855.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,248,855.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	865,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	865,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	1,381,825.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	1,381,825.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	2,030.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	2,030.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100301800	Special Adviser on Youth & Sports					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,229,215.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,229,215.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,229,215.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,400,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,400,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	750,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	750,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	386.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	386.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	78,829.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	78,829.00	300,000.00	300,000.00

011100301900	Special Adviser on Women Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,000,328.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,000,328.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,000,328.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,390,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,390,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	610,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	610,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	328.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	328.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100302000	Special Adviser on Small and Medium Enterprise					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	3,749,403.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	3,749,403.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	3,749,403.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	2,261,200.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	2,261,200.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	1,387,747.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	1,387,747.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	456.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	456.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	100,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	100,000.00	300,000.00	300,000.00

011100302100	Special Adviser on Higher Education					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,150,500.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,150,500.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,150,500.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,460,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,460,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	689,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	689,000.00	2,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	1,500.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	1,500.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100302200	Special Adviser on Special Duties					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,002,158.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,002,158.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,002,158.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,770,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,770,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	232,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	232,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	158.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	158.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100302300	Special Adviser on Inter-Party Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100302400	Special Adviser on Wealth and Job Creation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,000,481.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,000,481.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,000,481.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,230,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,230,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	750,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	750,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	481.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	481.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	20,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	20,000.00	300,000.00	300,000.00

011100302500	Special Adviser on Community and Social Dev					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	0.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100302600	Special Adviser on Inter-Governmental Affair					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	3,496,933.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	3,496,933.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	3,496,933.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	2,979,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	2,979,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	415,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	415,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	2,933.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	2,933.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	100,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	100,000.00	300,000.00	300,000.00

011100302700	Special Adviser on Investment					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	1,749,377.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	1,749,377.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	1,749,377.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,495,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,495,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	254,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	254,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	377.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	377.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100302800	Special Adviser on Rural Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	2,000,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	2,000,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	250,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	250,000.00	2,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	304.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	304.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	0.00	300,000.00	300,000.00

011100302900	Special Adviser on Policy Delivery					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,560,038.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,560,038.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	630,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	630,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	266.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	266.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	60,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	60,000.00	300,000.00	300,000.00

011100303000	Special Adviser on Rural Electrification					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	2,247,913.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	2,247,913.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	2,247,913.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	1,607,727.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	1,607,727.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	595,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	595,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	186.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	186.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	45,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	45,000.00	300,000.00	300,000.00

011100303100	Special Adviser on Livestock Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	3,496,869.00	6,000,000.00	300,000.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	3,496,869.00	6,000,000.00	300,000.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	3,496,869.00	6,000,000.00	300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,698,000.00	3,698,000.00	2,935,000.00	3,698,000.00	0.00
22020102	Local Transport & Traveling - Others	3,698,000.00	3,698,000.00	2,935,000.00	3,698,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	359,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	359,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	2,869.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	2,869.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	200,000.00	300,000.00	300,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	200,000.00	300,000.00	300,000.00

011100500100	Sustainable Development Goals (SDG)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	81,882,000.00	46,982,000.00	9,225,000.00	2,000,000,000.00	0.00
22	OTHER RECURRENT COSTS	81,882,000.00	46,982,000.00	9,225,000.00	2,000,000,000.00	0.00
2202	OVERHEAD COST	46,882,000.00	46,982,000.00	9,225,000.00	26,882,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	16,443,000.00	16,443,000.00	100,000.00	11,443,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,443,000.00	1,443,000.00	100,000.00	1,443,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,875,000.00	8,975,000.00	8,650,000.00	14,861,000.00	0.00
22020401	Maintenance of Motor Vehicle	325,000.00	325,000.00	50,000.00	325,000.00	0.00
22020406	Other Maintenance Services	8,550,000.00	8,650,000.00	8,600,000.00	14,536,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,500,000.00	3,500,000.00	0.00	563,000.00	0.00
22020703	Legal Services	3,500,000.00	3,500,000.00	0.00	563,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	563,000.00	563,000.00	137,500.00	0.00	0.00
22020801	Motor Vehicle Fuel	563,000.00	563,000.00	137,500.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	15,000.00	15,000.00	0.00	15,000.00	0.00
22020901	Bank Charges (Other than Interest)	15,000.00	15,000.00	0.00	15,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	17,486,000.00	17,486,000.00	337,500.00	0.00	0.00
22021004	Medical Expenses	2,486,000.00	2,486,000.00	0.00	0.00	0.00
22021015	Monitoring and Evaluation	15,000,000.00	15,000,000.00	337,500.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	35,000,000.00	0.00	0.00	1,973,118,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	35,000,000.00	0.00	0.00	1,973,118,000.00	0.00
22040109	Grants to Communities/NGOs	35,000,000.00	0.00	0.00	1,973,118,000.00	0.00
3	ASSETS	1,000,000,000.00	0.00	0.00	150,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	1,000,000,000.00	0.00	0.00	150,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	450,000,000.00	0.00	0.00	150,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	200,000,000.00	0.00	0.00	0.00	0.00
32010109	Rehab./Repairs of School Building	200,000,000.00	0.00	0.00	0.00	0.00
320102	INFRASTRUCTURE - GENERAL	200,000,000.00	0.00	0.00	0.00	0.00
32010214	Boreholes & Other Water Facilities	200,000,000.00	0.00	0.00	0.00	0.00
320109	SPECIALISED ASSETS - GENERAL	50,000,000.00	0.00	0.00	150,000,000.00	0.00
32010904	Laboratory/Medical Equipment	50,000,000.00	0.00	0.00	150,000,000.00	0.00
3203	INTANGIBLE ASSETS	550,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	550,000,000.00	0.00	0.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	550,000,000.00	0.00	0.00	0.00	0.00

011101000100	Bureau for Public Procurement (BPP)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	202,940,000.00	202,940,000.00	79,827,446.00	193,178,000.00	0.00
21	PERSONNEL COST	43,745,000.00	43,745,000.00	39,652,446.00	58,178,000.00	0.00
2101	SALARY	43,745,000.00	43,745,000.00	39,652,446.00	58,178,000.00	0.00
210101	SALARIES AND WAGES	43,745,000.00	43,745,000.00	39,652,446.00	58,178,000.00	0.00
21010101	Consolidated Salary	43,745,000.00	43,745,000.00	39,652,446.00	58,178,000.00	0.00
22	OTHER RECURRENT COSTS	159,195,000.00	159,195,000.00	40,175,000.00	135,000,000.00	0.00
2202	OVERHEAD COST	159,195,000.00	159,195,000.00	40,175,000.00	135,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,160,000.00	5,160,000.00	70,000.00	4,375,783.20	0.00
22020101	Local Transport & Traveling - Training	5,160,000.00	5,160,000.00	70,000.00	4,375,783.20	0.00
220202	UTILITIES GENERAL	645,000.00	645,000.00	50,000.00	546,972.90	0.00
22020201	Electricity Charges	645,000.00	645,000.00	50,000.00	546,972.90	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,480,000.00	9,480,000.00	650,000.00	8,039,229.60	0.00
22020301	Office Stationaries/Computer Consumables	3,675,000.00	3,675,000.00	650,000.00	3,116,473.50	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020306	Printing of Security Documents	5,805,000.00	5,805,000.00	0.00	4,922,756.10	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,644,000.00	2,644,000.00	130,000.00	2,241,621.00	0.00
22020406	Other Maintenance Services	2,644,000.00	2,644,000.00	130,000.00	2,241,621.00	0.00
220205	TRAINING - GENERAL	100,000,000.00	100,000,000.00	30,275,000.00	84,802,000.00	0.00
22020501	Local Training	100,000,000.00	100,000,000.00	30,275,000.00	84,802,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	6,000.00	6,000.00	0.00	5,088.10	0.00
22020901	Bank Charges (Other than Interest)	6,000.00	6,000.00	0.00	5,088.10	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	41,260,000.00	41,260,000.00	9,000,000.00	34,989,305.20	0.00
22021003	Publicity & Advertisements	6,450,000.00	6,450,000.00	0.00	5,469,729.00	0.00
22021015	Monitoring and Evaluation	34,810,000.00	34,810,000.00	9,000,000.00	29,519,576.20	0.00
3	ASSETS	105,000,000.00	5,000,000.00	0.00	300,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	105,000,000.00	5,000,000.00	0.00	300,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	105,000,000.00	5,000,000.00	0.00	300,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
32010222	Construction/Provision of ICT Infrastructures	0.00	0.00	0.00	100,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	100,000,000.00	0.00	0.00	150,000,000.00	0.00
32010405	Purchase of Motor Vehicles	100,000,000.00	0.00	0.00	150,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	5,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00
32010501	Purchase of Computers	5,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00

011200300100	House of Assembly					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,038,093,000.00	3,618,093,000.00	3,099,367,090.00	5,145,800,000.00	0.00
21	PERSONNEL COST	386,793,000.00	386,793,000.00	322,930,986.00	527,800,000.00	0.00
2101	SALARY	386,793,000.00	386,793,000.00	322,930,986.00	527,800,000.00	0.00
210101	SALARIES AND WAGES	386,793,000.00	386,793,000.00	322,930,986.00	527,800,000.00	0.00
21010101	Consolidated Salary	386,793,000.00	386,793,000.00	322,930,986.00	527,800,000.00	0.00
22	OTHER RECURRENT COSTS	2,651,300,000.00	3,231,300,000.00	2,776,436,104.00	4,618,000,000.00	0.00
2202	OVERHEAD COST	2,648,300,000.00	3,228,300,000.00	2,776,436,104.00	4,618,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	466,300,000.00	1,166,300,000.00	962,378,151.00	955,000,000.00	0.00
22020101	Local Transport & Traveling - Training	120,000,000.00	120,000,000.00	89,351,651.00	155,000,000.00	0.00
22020102	Local Transport & Traveling - Others	221,300,000.00	121,300,000.00	68,492,500.00	200,000,000.00	0.00
22020103	International Transport & Traveling - Training	125,000,000.00	925,000,000.00	804,534,000.00	600,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	68,000,000.00	68,000,000.00	10,000.00	232,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	3,000,000.00	3,000,000.00	10,000.00	147,000,000.00	0.00
22020305	Printing of Non-Security Documents	30,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00
22020309	Uniforms & Other Clothing	35,000,000.00	35,000,000.00	0.00	75,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	5,000,000.00	27,000.00	0.00	0.00
22020405	Maintenance of Plants/Generators	5,000,000.00	5,000,000.00	27,000.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	84,000,000.00	64,000,000.00	0.00	81,000,000.00	0.00
22020601	Security Services	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020603	Residential Rent	81,000,000.00	61,000,000.00	0.00	81,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000,000.00	10,000,000.00	172.00	0.00	0.00
22020902	Insurance Premium	10,000,000.00	10,000,000.00	172.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,015,000,000.00	1,915,000,000.00	1,814,020,781.00	3,350,000,000.00	0.00
22021002	Honorarium & Sitting Allowance	1,550,000,000.00	1,550,000,000.00	1,532,640,781.00	2,500,000,000.00	0.00
22021004	Medical Expenses	30,000,000.00	30,000,000.00	14,350,000.00	100,000,000.00	0.00
22021007	Welfare Packages	415,000,000.00	315,000,000.00	267,030,000.00	600,000,000.00	0.00
22021015	Monitoring and Evaluation	20,000,000.00	20,000,000.00	0.00	150,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22040109	Grants to Communities/NGOs	3,000,000.00	3,000,000.00	0.00	0.00	0.00
3	ASSETS	628,000,000.00	138,000,000.00	41,770,000.00	1,727,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	628,000,000.00	138,000,000.00	41,770,000.00	1,727,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	618,000,000.00	138,000,000.00	41,770,000.00	1,717,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	277,000,000.00	47,000,000.00	17,100,000.00	1,176,000,000.00	0.00
32010101	Construction/Provision of Office Building	150,000,000.00	0.00	0.00	1,009,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	120,000,000.00	40,000,000.00	17,100,000.00	160,000,000.00	0.00
32010129	Tree Planting/Landscaping	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	20,000,000.00	5,000,000.00	0.00	220,000,000.00	0.00
32010207	Electricity Transmission Network	15,000,000.00	0.00	0.00	215,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	28,000,000.00	3,000,000.00	0.00	28,000,000.00	0.00
32010302	Purchase of Industrial Equipment	15,000,000.00	0.00	0.00	15,000,000.00	0.00
32010312	Purchase of Fire Fighting Equipment	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
32010319	Purchase of Library Books/Equipment	10,000,000.00	0.00	0.00	10,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	200,000,000.00	80,000,000.00	24,670,000.00	200,000,000.00	0.00
32010409	Purchase of Buses	200,000,000.00	80,000,000.00	24,670,000.00	200,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	13,000,000.00	3,000,000.00	0.00	13,000,000.00	0.00
32010501	Purchase of Computers	10,000,000.00	0.00	0.00	10,000,000.00	0.00
32010505	Purchase of Photocopiers	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	60,000,000.00	0.00	0.00	60,000,000.00	0.00
32010601	Purchase of Chairs	30,000,000.00	0.00	0.00	30,000,000.00	0.00
32010602	Purchase of Tables	30,000,000.00	0.00	0.00	30,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	20,000,000.00	0.00	0.00	20,000,000.00	0.00
32010904	Laboratory/Medical Equipment	20,000,000.00	0.00	0.00	20,000,000.00	0.00
3203	INTANGIBLE ASSETS	10,000,000.00	0.00	0.00	10,000,000.00	0.00
320301	INTANGIBLE ASSETS	10,000,000.00	0.00	0.00	10,000,000.00	0.00
32030119	Maps, Survey and Design	10,000,000.00	0.00	0.00	10,000,000.00	0.00

011200400100	House of Assembly Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	269,894,000.00	249,894,000.00	83,356,344.00	261,600,000.00	0.00
21	PERSONNEL COST	96,694,000.00	96,694,000.00	73,348,348.00	128,400,000.00	0.00
2101	SALARY	96,694,000.00	96,694,000.00	73,348,348.00	128,400,000.00	0.00
210101	SALARIES AND WAGES	96,694,000.00	96,694,000.00	73,348,348.00	128,400,000.00	0.00
21010101	Consolidated Salary	96,694,000.00	96,694,000.00	73,348,348.00	128,400,000.00	0.00
22	OTHER RECURRENT COSTS	173,200,000.00	153,200,000.00	10,007,996.00	133,200,000.00	0.00
2202	OVERHEAD COST	173,200,000.00	153,200,000.00	10,007,996.00	133,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000.00	80,000,000.00	3,218,198.00	69,000,000.00	0.00
22020101	Local Transport & Traveling - Training	8,000,000.00	8,000,000.00	1,039,000.00	8,000,000.00	0.00
22020102	Local Transport & Traveling - Others	10,000,000.00	10,000,000.00	2,179,198.00	10,000,000.00	0.00
22020103	International Transport & Traveling - Training	82,000,000.00	62,000,000.00	0.00	51,000,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	600,000.00	0.00
22020201	Electricity Charges	0.00	0.00	0.00	600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	16,000,000.00	16,000,000.00	223,000.00	16,900,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	1,200,000.00	0.00
22020303	News Papers	0.00	0.00	0.00	200,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020305	Printing of Non-Security Documents	16,000,000.00	16,000,000.00	223,000.00	15,000,000.00	0.00
22020309	Uniforms & Other Clothing	0.00	0.00	0.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,700,000.00	15,700,000.00	388,400.00	5,200,000.00	0.00
22020401	Maintenance of Motor Vehicle	0.00	0.00	0.00	2,500,000.00	0.00
22020405	Maintenance of Plants/Generators	15,700,000.00	15,700,000.00	388,400.00	200,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	2,500,000.00	0.00
220205	TRAINING - GENERAL	35,000,000.00	35,000,000.00	4,800,000.00	35,000,000.00	0.00
22020501	Local Training	35,000,000.00	35,000,000.00	4,800,000.00	35,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	200,000.00	0.00
22020605	Cleaning and Fumigation Services	0.00	0.00	0.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	200,000.00	0.00
22020709	Auditing of Accounts	0.00	0.00	0.00	200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,500,000.00	6,500,000.00	1,378,398.00	6,000,000.00	0.00
22021003	Publicity & Advertisements	0.00	0.00	0.00	200,000.00	0.00
22021004	Medical Expenses	0.00	0.00	0.00	400,000.00	0.00
22021007	Welfare Packages	6,500,000.00	6,500,000.00	1,378,398.00	5,400,000.00	0.00

012300100100 Ministry of Home Affairs, Information & Culture						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	314,220,000.00	326,220,000.00	185,486,577.00	421,520,000.00	15,000,000.00
21	PERSONNEL COST	173,320,000.00	173,320,000.00	122,276,458.00	180,249,000.00	0.00
2101	SALARY	173,320,000.00	173,320,000.00	122,276,458.00	180,249,000.00	0.00
210101	SALARIES AND WAGES	173,320,000.00	173,320,000.00	122,276,458.00	180,249,000.00	0.00
21010101	Consolidated Salary	173,320,000.00	173,320,000.00	122,276,458.00	180,249,000.00	0.00
22	OTHER RECURRENT COSTS	140,900,000.00	152,900,000.00	63,210,119.00	241,271,000.00	15,000,000.00
2202	OVERHEAD COST	140,900,000.00	152,900,000.00	63,210,119.00	241,271,000.00	15,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	1,263,000.00	2,000,000.00	0.00
22020101	Local Transport & Traveling - Training	2,000,000.00	2,000,000.00	1,263,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	36,370,000.00	48,370,000.00	46,150,000.00	51,261,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	1,000,000.00	0.00
22020303	News Papers	0.00	0.00	0.00	261,000.00	0.00
22020305	Printing of Non-Security Documents	36,370,000.00	48,370,000.00	46,150,000.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	4,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	0.00	0.00	0.00	2,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000.00	10,000.00	2,369.00	10,000.00	0.00
22020901	Bank Charges (Other than Interest)	10,000.00	10,000.00	2,369.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	102,520,000.00	102,520,000.00	15,794,750.00	184,000,000.00	15,000,000.00
22021003	Publicity & Advertisements	24,220,000.00	24,220,000.00	500,000.00	124,000,000.00	5,000,000.00
22021016	Anniversaries/Celebration	20,000,000.00	20,000,000.00	638,550.00	20,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	58,300,000.00	58,300,000.00	14,656,200.00	40,000,000.00	10,000,000.00
3	ASSETS	690,000,000.00	10,000,000.00	0.00	530,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	690,000,000.00	10,000,000.00	0.00	530,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	590,000,000.00	10,000,000.00	0.00	530,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	220,000,000.00	0.00	0.00	220,000,000.00	0.00
32010199	Construction of Other Building	220,000,000.00	0.00	0.00	220,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	360,000,000.00	0.00	0.00	300,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010306	Purchase of Broadcast & Communication Equipment	360,000,000.00	0.00	0.00	300,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
32010501	Purchase of Computers	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
32010508	Purchase of Projectors	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
3203	INTANGIBLE ASSETS	100,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	100,000,000.00	0.00	0.00	0.00	0.00
32030109	Research & Development	100,000,000.00	0.00	0.00	0.00	0.00

012300300100 Yobe State Television (Ytv)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	296,058,000.00	296,058,000.00	158,925,515.00	292,885,000.00	0.00
21	PERSONNEL COST	212,261,000.00	212,261,000.00	156,675,515.00	229,838,000.00	0.00
2101	SALARY	212,261,000.00	212,261,000.00	156,675,515.00	229,838,000.00	0.00
210101	SALARIES AND WAGES	212,261,000.00	212,261,000.00	156,675,515.00	229,838,000.00	0.00
21010101	Consolidated Salary	212,261,000.00	212,261,000.00	156,675,515.00	229,838,000.00	0.00
22	OTHER RECURRENT COSTS	83,797,000.00	83,797,000.00	2,250,000.00	63,047,000.00	0.00
2202	OVERHEAD COST	83,797,000.00	83,797,000.00	2,250,000.00	63,047,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	0.00
22020102	Local Transport & Traveling - Others	1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	0.00
220202	UTILITIES GENERAL	19,629,000.00	19,629,000.00	0.00	19,000,000.00	0.00
22020204	Satellites Broadcasting Access Charges	19,629,000.00	19,629,000.00	0.00	19,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	49,515,000.00	49,515,000.00	1,375,000.00	34,341,000.00	0.00
22020406	Other Maintenance Services	21,550,000.00	21,550,000.00	1,375,000.00	21,550,000.00	0.00
22020411	Maintenance of Communication Equipment	27,965,000.00	27,965,000.00	0.00	12,791,000.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
22020501	Local Training	8,000,000.00	8,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,200,000.00	2,200,000.00	500,000.00	4,200,000.00	0.00
22020801	Motor Vehicle Fuel	2,200,000.00	2,200,000.00	500,000.00	4,200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,953,000.00	2,953,000.00	0.00	2,506,000.00	0.00
22020901	Bank Charges (Other than Interest)	6,000.00	6,000.00	0.00	6,000.00	0.00
22020902	Insurance Premium	2,947,000.00	2,947,000.00	0.00	2,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22021004	Medical Expenses	0.00	0.00	0.00	1,000,000.00	0.00
3	ASSETS	65,000,000.00	0.00	0.00	80,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	65,000,000.00	0.00	0.00	80,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	65,000,000.00	0.00	0.00	80,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	30,000,000.00	0.00	0.00	50,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	30,000,000.00	0.00	0.00	50,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	35,000,000.00	0.00	0.00	30,000,000.00	0.00
32010306	Purchase of Broadcast & Communication Equipment	35,000,000.00	0.00	0.00	30,000,000.00	0.00

012300400100 Yobe Broadcasting Corporation (YBC)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	263,693,000.00	233,693,000.00	153,355,430.00	302,634,000.00	500,000.00
21	PERSONNEL COST	240,342,000.00	210,342,000.00	148,568,930.00	254,283,000.00	0.00
2101	SALARY	210,342,000.00	210,342,000.00	148,568,930.00	249,283,000.00	0.00
210101	SALARIES AND WAGES	210,342,000.00	210,342,000.00	148,568,930.00	249,283,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
21010101	Consolidated Salary	210,342,000.00	210,342,000.00	148,568,930.00	249,283,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,000,000.00	0.00	0.00	5,000,000.00	0.00
210201	ALLOWANCES	30,000,000.00	0.00	0.00	5,000,000.00	0.00
21020101	Non-Regular Allowances	30,000,000.00	0.00	0.00	5,000,000.00	0.00
22	OTHER RECURRENT COSTS	23,351,000.00	23,351,000.00	4,786,500.00	48,351,000.00	500,000.00
2202	OVERHEAD COST	23,351,000.00	23,351,000.00	4,786,500.00	48,351,000.00	500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,463,000.00	1,463,000.00	0.00	1,463,000.00	0.00
22020101	Local Transport & Traveling - Training	1,463,000.00	1,463,000.00	0.00	1,463,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	600,000.00	0.00
22020203	Internet Access Charges	0.00	0.00	0.00	600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,275,000.00	1,275,000.00	450,000.00	1,550,000.00	0.00
22020301	Office Stationaries/Computer Consumables	725,000.00	725,000.00	30,000.00	1,000,000.00	0.00
22020308	Field & Camping Materials Supplies	550,000.00	550,000.00	420,000.00	550,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	11,955,000.00	11,955,000.00	4,328,500.00	17,575,000.00	0.00
22020401	Maintenance of Motor Vehicle	520,000.00	520,000.00	0.00	3,000,000.00	0.00
22020402	Maintenance of Office Furniture	575,000.00	575,000.00	191,000.00	575,000.00	0.00
22020404	Maintenance of Office/IT Equipment	335,000.00	335,000.00	0.00	2,000,000.00	0.00
22020405	Maintenance of Plants/Generators	2,525,000.00	2,525,000.00	0.00	2,000,000.00	0.00
22020406	Other Maintenance Services	8,000,000.00	8,000,000.00	4,137,500.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,568,000.00	6,568,000.00	0.00	12,000,000.00	0.00
22020801	Motor Vehicle Fuel	5,500,000.00	5,500,000.00	0.00	12,000,000.00	0.00
22020803	Plant/Generator Fuel	1,068,000.00	1,068,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	20,000.00	20,000.00	0.00	20,000.00	0.00
22020901	Bank Charges (Other than Interest)	20,000.00	20,000.00	0.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,070,000.00	2,070,000.00	8,000.00	15,143,000.00	500,000.00
22021001	Refreshment & Meals	0.00	0.00	0.00	500,000.00	500,000.00
22021004	Medical Expenses	70,000.00	70,000.00	8,000.00	70,000.00	0.00
22021007	Welfare Packages	0.00	0.00	0.00	13,573,000.00	0.00
22021008	Subscription to Professional Bodies	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
3	ASSETS	93,000,000.00	2,000,000.00	0.00	2,193,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	93,000,000.00	2,000,000.00	0.00	2,193,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	93,000,000.00	2,000,000.00	0.00	2,193,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	40,000,000.00	0.00	0.00	140,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	10,000,000.00	0.00	0.00	10,000,000.00	0.00
32010119	Construction of Wall Fencing	30,000,000.00	0.00	0.00	130,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	53,000,000.00	2,000,000.00	0.00	2,053,000,000.00	0.00
32010306	Purchase of Broadcast & Communication Equipment	51,000,000.00	0.00	0.00	2,051,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

012301300100	Yobe State Printing Corporation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	55,633,000.00	55,633,000.00	31,371,909.00	54,127,000.00	0.00
21	PERSONNEL COST	47,458,000.00	47,458,000.00	30,846,909.00	45,952,000.00	0.00
2101	SALARY	47,458,000.00	47,458,000.00	30,846,909.00	45,952,000.00	0.00
210101	SALARIES AND WAGES	47,458,000.00	47,458,000.00	30,846,909.00	45,952,000.00	0.00
21010101	Consolidated Salary	47,458,000.00	47,458,000.00	30,846,909.00	45,952,000.00	0.00
22	OTHER RECURRENT COSTS	8,175,000.00	8,175,000.00	525,000.00	8,175,000.00	0.00
2202	OVERHEAD COST	8,175,000.00	8,175,000.00	525,000.00	8,175,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,409,000.00	1,409,000.00	262,500.00	1,409,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020301	Office Stationaries/Computer Consumables	1,409,000.00	1,409,000.00	262,500.00	1,409,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	62,500.00	2,000,000.00	0.00
22020405	Maintenance of Plants/Generators	2,000,000.00	2,000,000.00	62,500.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,266,000.00	3,266,000.00	200,000.00	3,266,000.00	0.00
22020801	Motor Vehicle Fuel	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00	0.00
22020803	Plant/Generator Fuel	2,266,000.00	2,266,000.00	100,000.00	2,266,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22021003	Publicity & Advertisements	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
3	ASSETS	230,000,000.00	0.00	0.00	212,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	230,000,000.00	0.00	0.00	212,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	230,000,000.00	0.00	0.00	212,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	12,000,000.00	0.00	0.00	12,000,000.00	0.00
32010119	Construction of Wall Fencing	12,000,000.00	0.00	0.00	12,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	218,000,000.00	0.00	0.00	200,000,000.00	0.00
32010302	Purchase of Industrial Equipment	218,000,000.00	0.00	0.00	200,000,000.00	0.00

012305700100 Yobe State Council for Arts & Culture						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	161,102,000.00	166,102,000.00	78,698,576.00	167,702,000.00	0.00
21	PERSONNEL COST	95,273,000.00	95,273,000.00	69,136,075.00	101,873,000.00	0.00
2101	SALARY	95,273,000.00	95,273,000.00	69,136,075.00	101,873,000.00	0.00
210101	SALARIES AND WAGES	95,273,000.00	95,273,000.00	69,136,075.00	101,873,000.00	0.00
21010101	Consolidated Salary	95,273,000.00	95,273,000.00	69,136,075.00	101,873,000.00	0.00
22	OTHER RECURRENT COSTS	65,829,000.00	70,829,000.00	9,562,501.00	65,829,000.00	0.00
2202	OVERHEAD COST	65,829,000.00	70,829,000.00	9,562,501.00	65,829,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,258,000.00	3,258,000.00	35,667.00	2,758,000.00	0.00
22020102	Local Transport & Traveling - Others	3,258,000.00	3,258,000.00	35,667.00	2,758,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	6,000,000.00	4,486,834.00	11,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	6,000,000.00	4,486,834.00	1,000,000.00	0.00
22020309	Uniforms & Other Clothing	0.00	0.00	0.00	10,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	61,571,000.00	61,571,000.00	5,040,000.00	52,071,000.00	0.00
22021003	Publicity & Advertisements	10,750,000.00	10,750,000.00	5,040,000.00	12,071,000.00	0.00
22021016	Anniversaries/Celebration	50,821,000.00	50,821,000.00	0.00	40,000,000.00	0.00
3	ASSETS	110,000,000.00	0.00	0.00	90,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	110,000,000.00	0.00	0.00	90,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	110,000,000.00	0.00	0.00	90,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	70,000,000.00	0.00	0.00	30,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	70,000,000.00	0.00	0.00	30,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	20,000,000.00	0.00
32010212	Monuments	0.00	0.00	0.00	20,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	40,000,000.00	0.00	0.00	40,000,000.00	0.00
32010320	Purchase of Building Materials/Equipment	40,000,000.00	0.00	0.00	40,000,000.00	0.00

012500100100 Office of the Head of Civil Service						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,709,201,000.00	6,469,201,000.00	5,388,961,071.00	7,834,000,000.00	0.00
21	PERSONNEL COST	1,690,200,000.00	1,490,200,000.00	1,095,845,965.00	4,080,000,000.00	0.00
2101	SALARY	1,690,200,000.00	1,490,200,000.00	1,095,845,965.00	4,080,000,000.00	0.00
210101	SALARIES AND WAGES	1,690,200,000.00	1,490,200,000.00	1,095,845,965.00	4,080,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
21010101	Consolidated Salary	1,690,200,000.00	1,490,200,000.00	1,095,845,965.00	4,080,000,000.00	0.00
22	OTHER RECURRENT COSTS	2,019,001,000.00	4,979,001,000.00	4,293,115,106.00	3,754,000,000.00	0.00
2202	OVERHEAD COST	2,019,001,000.00	4,979,001,000.00	4,293,115,106.00	3,754,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	56,650,000.00	36,650,000.00	14,328,876.00	100,000,000.00	0.00
22020101	Local Transport & Traveling - Training	56,650,000.00	36,650,000.00	14,328,876.00	100,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,501,000.00	6,501,000.00	1,675,000.00	50,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	6,501,000.00	6,501,000.00	1,675,000.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	100,000,000.00	100,000,000.00	37,340,624.00	150,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	60,000,000.00	60,000,000.00	32,840,624.00	70,000,000.00	0.00
22020402	Maintenance of Office Furniture	10,000,000.00	10,000,000.00	1,620,000.00	30,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	30,000,000.00	30,000,000.00	2,880,000.00	50,000,000.00	0.00
220205	TRAINING - GENERAL	752,000,000.00	2,232,000,000.00	2,126,707,605.00	2,070,000,000.00	0.00
22020501	Local Training	700,000,000.00	2,200,000,000.00	2,122,272,859.00	2,000,000,000.00	0.00
22020502	International Training	52,000,000.00	32,000,000.00	4,434,746.00	70,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,100,000,000.00	2,600,000,000.00	2,109,641,524.00	1,373,000,000.00	0.00
22020605	Cleaning and Fumigation Services	1,100,000,000.00	2,600,000,000.00	2,109,641,524.00	1,373,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,850,000.00	3,850,000.00	3,421,477.00	11,000,000.00	0.00
22021007	Welfare Packages	3,850,000.00	3,850,000.00	3,421,477.00	11,000,000.00	0.00
3	ASSETS	3,955,000,000.00	4,810,000,000.00	2,650,195,237.00	3,755,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	3,955,000,000.00	4,810,000,000.00	2,650,195,237.00	3,755,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	3,955,000,000.00	4,810,000,000.00	2,650,195,237.00	3,755,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	3,160,000,000.00	4,360,000,000.00	2,436,560,287.00	3,010,000,000.00	0.00
32010101	Construction/Provision of Office Building	2,200,000,000.00	1,700,000,000.00	650,038,132.00	2,000,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	900,000,000.00	2,400,000,000.00	1,570,243,185.00	950,000,000.00	0.00
32010129	Tree Planting/Landscaping	60,000,000.00	260,000,000.00	216,278,970.00	60,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	45,000,000.00	0.00	0.00	45,000,000.00	0.00
32010501	Purchase of Computers	45,000,000.00	0.00	0.00	45,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	750,000,000.00	450,000,000.00	213,634,950.00	700,000,000.00	0.00
32010601	Purchase of Chairs	420,000,000.00	270,000,000.00	137,329,481.00	400,000,000.00	0.00
32010602	Purchase of Tables	330,000,000.00	180,000,000.00	76,305,469.00	300,000,000.00	0.00
014000100100	Office of the State Auditor-General					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	415,236,000.00	500,236,000.00	382,529,778.00	469,600,000.00	0.00
21	PERSONNEL COST	131,536,000.00	131,536,000.00	119,117,390.00	185,900,000.00	0.00
2101	SALARY	131,536,000.00	131,536,000.00	119,117,390.00	185,900,000.00	0.00
210101	SALARIES AND WAGES	131,536,000.00	131,536,000.00	119,117,390.00	185,900,000.00	0.00
21010101	Consolidated Salary	131,536,000.00	131,536,000.00	119,117,390.00	185,900,000.00	0.00
22	OTHER RECURRENT COSTS	283,700,000.00	368,700,000.00	263,412,388.00	283,700,000.00	0.00
2202	OVERHEAD COST	283,700,000.00	368,700,000.00	263,412,388.00	283,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	24,000,000.00	44,000,000.00	36,006,000.00	12,000,000.00	0.00
22020101	Local Transport & Traveling - Training	12,000,000.00	27,000,000.00	21,950,000.00	0.00	0.00
22020102	Local Transport & Traveling - Others	12,000,000.00	17,000,000.00	14,056,000.00	12,000,000.00	0.00
220202	UTILITIES GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020210	Software Charges/Licence Renewal	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	97,000,000.00	137,000,000.00	127,913,250.00	100,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	332,000.00	0.00	0.00
22020305	Printing of Non-Security Documents	60,000,000.00	100,000,000.00	93,521,250.00	60,000,000.00	0.00
22020306	Printing of Security Documents	35,000,000.00	35,000,000.00	34,060,000.00	40,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220204	MAINTENANCE SERVICES - GENERAL	20,650,000.00	20,650,000.00	1,232,000.00	11,700,000.00	0.00
22020401	Maintenance of Motor Vehicle	5,000,000.00	5,000,000.00	496,000.00	0.00	0.00
22020403	Maintenance of Office/Residential Building	9,650,000.00	9,650,000.00	736,000.00	0.00	0.00
22020404	Maintenance of Office/IT Equipment	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	11,700,000.00	0.00
220205	TRAINING - GENERAL	25,000,000.00	50,000,000.00	42,280,000.00	40,000,000.00	0.00
22020501	Local Training	25,000,000.00	50,000,000.00	42,280,000.00	40,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000,000.00	70,000,000.00	40,717,000.00	100,000,000.00	0.00
22020702	Information Technology Consulting	70,000,000.00	70,000,000.00	40,717,000.00	100,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020801	Motor Vehicle Fuel	4,000,000.00	4,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	2,388.00	0.00	0.00
22020901	Bank Charges (Other than Interest)	50,000.00	50,000.00	2,388.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000.00	40,000,000.00	15,261,750.00	20,000,000.00	0.00
22021003	Publicity & Advertisements	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021008	Subscription to Professional Bodies	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021015	Monitoring and Evaluation	30,000,000.00	30,000,000.00	15,261,750.00	20,000,000.00	0.00
3	ASSETS	70,000,000.00	0.00	0.00	70,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	70,000,000.00	0.00	0.00	70,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	30,000,000.00	0.00	0.00	0.00	0.00
320102	INFRASTRUCTURE - GENERAL	20,000,000.00	0.00	0.00	0.00	0.00
32010206	Security Installations/Equipment	20,000,000.00	0.00	0.00	0.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	10,000,000.00	0.00	0.00	0.00	0.00
32010501	Purchase of Computers	10,000,000.00	0.00	0.00	0.00	0.00
3203	INTANGIBLE ASSETS	40,000,000.00	0.00	0.00	70,000,000.00	0.00
320301	INTANGIBLE ASSETS	40,000,000.00	0.00	0.00	70,000,000.00	0.00
32030109	Research & Development	40,000,000.00	0.00	0.00	0.00	0.00
32030112	Computer Software Acquisition	0.00	0.00	0.00	70,000,000.00	0.00

014000200100	Office of the LG Auditor-General					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	178,211,000.00	178,211,000.00	112,401,696.00	231,713,000.00	0.00
21	PERSONNEL COST	149,598,000.00	149,598,000.00	108,676,379.00	183,100,000.00	0.00
2101	SALARY	149,598,000.00	149,598,000.00	108,676,379.00	183,100,000.00	0.00
210101	SALARIES AND WAGES	149,598,000.00	149,598,000.00	108,676,379.00	183,100,000.00	0.00
21010101	Consolidated Salary	149,598,000.00	149,598,000.00	108,676,379.00	183,100,000.00	0.00
22	OTHER RECURRENT COSTS	28,613,000.00	28,613,000.00	3,725,317.00	48,613,000.00	0.00
2202	OVERHEAD COST	28,613,000.00	28,613,000.00	3,725,317.00	48,613,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020101	Local Transport & Traveling - Training	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	16,300,000.00	16,300,000.00	2,878,700.00	10,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	11,300,000.00	11,300,000.00	1,456,200.00	5,000,000.00	0.00
22020306	Printing of Security Documents	5,000,000.00	5,000,000.00	1,422,500.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	0.00	1,000,000.00	0.00
22020405	Maintenance of Plants/Generators	0.00	0.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	22,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	22,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22020801	Motor Vehicle Fuel	0.00	0.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,000.00	3,000.00	2,073.00	4,000.00	0.00
22020901	Bank Charges (Other than Interest)	3,000.00	3,000.00	2,073.00	4,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,310,000.00	8,310,000.00	844,544.00	10,609,000.00	0.00
22021004	Medical Expenses	0.00	0.00	0.00	1,000,000.00	0.00
22021015	Monitoring and Evaluation	8,310,000.00	8,310,000.00	844,544.00	9,609,000.00	0.00
3	ASSETS	60,000,000.00	50,000,000.00	20,627,462.00	90,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	60,000,000.00	50,000,000.00	20,627,462.00	90,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	50,000,000.00	40,000,000.00	17,630,000.00	90,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	40,000,000.00	30,000,000.00	7,680,000.00	40,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	40,000,000.00	30,000,000.00	7,680,000.00	40,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	0.00	0.00	0.00	50,000,000.00	0.00
32010405	Purchase of Motor Vehicles	0.00	0.00	0.00	50,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	10,000,000.00	10,000,000.00	9,950,000.00	0.00	0.00
32010501	Purchase of Computers	10,000,000.00	10,000,000.00	9,950,000.00	0.00	0.00
3203	INTANGIBLE ASSETS	10,000,000.00	10,000,000.00	2,997,462.00	0.00	0.00
320301	INTANGIBLE ASSETS	10,000,000.00	10,000,000.00	2,997,462.00	0.00	0.00
32030109	Research & Development	10,000,000.00	10,000,000.00	2,997,462.00	0.00	0.00

014000300100	Audit Service Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	149,589,000.00	149,589,000.00	33,341,209.00	94,910,000.00	1,500,000.00
21	PERSONNEL COST	68,058,000.00	68,058,000.00	30,341,209.00	44,910,000.00	0.00
2101	SALARY	68,058,000.00	68,058,000.00	30,341,209.00	44,910,000.00	0.00
210101	SALARIES AND WAGES	68,058,000.00	68,058,000.00	30,341,209.00	44,910,000.00	0.00
21010101	Consolidated Salary	68,058,000.00	68,058,000.00	30,341,209.00	44,910,000.00	0.00
22	OTHER RECURRENT COSTS	81,531,000.00	81,531,000.00	3,000,000.00	50,000,000.00	1,500,000.00
2202	OVERHEAD COST	81,531,000.00	81,531,000.00	3,000,000.00	50,000,000.00	1,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	11,000,000.00	11,000,000.00	500,000.00	3,000,000.00	0.00
22020102	Local Transport & Traveling - Others	11,000,000.00	11,000,000.00	500,000.00	3,000,000.00	0.00
220202	UTILITIES GENERAL	3,000,000.00	3,000,000.00	0.00	800,000.00	0.00
22020201	Electricity Charges	0.00	0.00	0.00	300,000.00	0.00
22020210	Software Charges/Licence Renewal	3,000,000.00	3,000,000.00	0.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,400,000.00	13,400,000.00	0.00	6,500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	5,400,000.00	5,400,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-Security Documents	3,000,000.00	3,000,000.00	0.00	500,000.00	0.00
22020306	Printing of Security Documents	5,000,000.00	5,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,600,000.00	5,600,000.00	1,000,000.00	2,200,000.00	0.00
22020401	Maintenance of Motor Vehicle	0.00	0.00	0.00	1,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	0.00	0.00	0.00	1,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	0.00	0.00	0.00	200,000.00	0.00
22020406	Other Maintenance Services	5,600,000.00	5,600,000.00	1,000,000.00	0.00	0.00
220205	TRAINING - GENERAL	25,026,000.00	25,026,000.00	500,000.00	30,000,000.00	0.00
22020501	Local Training	25,026,000.00	25,026,000.00	500,000.00	30,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020701	Financial Consulting	3,000,000.00	3,000,000.00	0.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	3,000,000.00	500,000.00	2,000,000.00	0.00
22020801	Motor Vehicle Fuel	3,000,000.00	3,000,000.00	500,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	17,500,000.00	17,500,000.00	500,000.00	5,400,000.00	1,500,000.00
22021001	Refreshment & Meals	4,000,000.00	4,000,000.00	0.00	1,500,000.00	1,500,000.00
22021002	Honorarium & Sitting Allowance	5,000,000.00	5,000,000.00	0.00	1,600,000.00	0.00
22021007	Welfare Packages	0.00	0.00	0.00	2,000,000.00	0.00
22021015	Monitoring and Evaluation	8,500,000.00	8,500,000.00	500,000.00	300,000.00	0.00
3	ASSETS	90,500,000.00	20,500,000.00	17,565,000.00	90,500,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	90,500,000.00	20,500,000.00	17,565,000.00	90,500,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	90,000,000.00	20,000,000.00	17,565,000.00	90,500,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	30,000,000.00	20,000,000.00	17,565,000.00	0.00	0.00
32010207	Electricity Transmission Network	20,000,000.00	20,000,000.00	17,565,000.00	0.00	0.00
32010222	Construction/Provision of ICT Infrastructures	10,000,000.00	0.00	0.00	0.00	0.00
320103	PLANT & MACHINERY - GENERAL	10,000,000.00	0.00	0.00	0.00	0.00
32010305	Purchase of Power Generating Sets	10,000,000.00	0.00	0.00	0.00	0.00
320104	FIXED ASSETS - GENERAL	50,000,000.00	0.00	0.00	70,000,000.00	0.00
32010405	Purchase of Motor Vehicles	50,000,000.00	0.00	0.00	70,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	0.00	0.00	0.00	20,500,000.00	0.00
32010501	Purchase of Computers	0.00	0.00	0.00	20,500,000.00	0.00
3203	INTANGIBLE ASSETS	500,000.00	500,000.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	500,000.00	500,000.00	0.00	0.00	0.00
32030109	Research & Development	500,000.00	500,000.00	0.00	0.00	0.00

014700100100	Civil Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	193,081,000.00	193,081,000.00	138,203,679.00	216,224,000.00	0.00
21	PERSONNEL COST	128,130,000.00	128,130,000.00	97,343,450.00	135,078,000.00	0.00
2101	SALARY	128,130,000.00	128,130,000.00	97,343,450.00	135,078,000.00	0.00
210101	SALARIES AND WAGES	128,130,000.00	128,130,000.00	97,343,450.00	135,078,000.00	0.00
21010101	Consolidated Salary	128,130,000.00	128,130,000.00	97,343,450.00	135,078,000.00	0.00
22	OTHER RECURRENT COSTS	64,951,000.00	64,951,000.00	40,860,229.00	81,146,000.00	0.00
2202	OVERHEAD COST	64,951,000.00	64,951,000.00	40,860,229.00	81,146,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,860,000.00	5,860,000.00	1,928,500.00	8,860,000.00	0.00
22020102	Local Transport & Traveling - Others	5,860,000.00	5,860,000.00	1,928,500.00	8,860,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	23,941,000.00	23,941,000.00	21,862,500.00	25,136,000.00	0.00
22020305	Printing of Non-Security Documents	23,941,000.00	23,941,000.00	21,862,500.00	25,136,000.00	0.00
220205	TRAINING - GENERAL	9,500,000.00	9,500,000.00	0.00	14,500,000.00	0.00
22020501	Local Training	9,500,000.00	9,500,000.00	0.00	14,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	1,738.00	50,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	1,738.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,648,000.00	25,648,000.00	17,067,491.00	32,600,000.00	0.00
22021003	Publicity & Advertisements	1,648,000.00	1,648,000.00	831,510.00	2,600,000.00	0.00
22021007	Welfare Packages	24,000,000.00	24,000,000.00	16,235,981.00	30,000,000.00	0.00
3	ASSETS	30,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	30,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	30,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	20,000,000.00	0.00	0.00	20,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010305	Purchase of Power Generating Sets	20,000,000.00	0.00	0.00	20,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
32010501	Purchase of Computers	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
32010602	Purchase of Tables	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00

014800100100	State Independent Electoral Commission (SIEC)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	71,247,000.00	111,247,000.00	49,450,994.00	132,472,000.00	0.00
21	PERSONNEL COST	46,997,000.00	46,997,000.00	18,785,305.00	28,472,000.00	0.00
2101	SALARY	46,997,000.00	46,997,000.00	18,785,305.00	28,472,000.00	0.00
210101	SALARIES AND WAGES	46,997,000.00	46,997,000.00	18,785,305.00	28,472,000.00	0.00
21010101	Consolidated Salary	46,997,000.00	46,997,000.00	18,785,305.00	28,472,000.00	0.00
22	OTHER RECURRENT COSTS	24,250,000.00	64,250,000.00	30,665,689.00	104,000,000.00	0.00
2202	OVERHEAD COST	24,250,000.00	64,250,000.00	30,665,689.00	104,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	6,000,000.00	0.00	51,200,000.00	0.00
22020101	Local Transport & Traveling - Training	6,000,000.00	6,000,000.00	0.00	1,200,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	0.00	0.00	50,000,000.00	0.00
220202	UTILITIES GENERAL	1,200,000.00	1,200,000.00	160,577.00	500,000.00	0.00
22020201	Electricity Charges	1,200,000.00	1,200,000.00	160,577.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	700,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	700,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,140,000.00	4,140,000.00	715,112.00	1,300,000.00	0.00
22020405	Maintenance of Plants/Generators	4,140,000.00	4,140,000.00	715,112.00	1,300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	300,000.00	0.00
22020803	Plant/Generator Fuel	0.00	0.00	0.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,910,000.00	52,910,000.00	29,790,000.00	50,000,000.00	0.00
22021020	Election - Logistic Support	0.00	40,000,000.00	29,790,000.00	50,000,000.00	0.00
22021037	Margin for Increase in Costs	12,910,000.00	12,910,000.00	0.00	0.00	0.00
3	ASSETS	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
32010501	Purchase of Computers	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
32010601	Purchase of Chairs	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
32010602	Purchase of Tables	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

014900100100	Local Government Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	132,647,000.00	132,647,000.00	81,151,899.00	153,296,000.00	800,000.00
21	PERSONNEL COST	95,857,000.00	95,857,000.00	78,357,984.00	110,506,000.00	0.00
2101	SALARY	95,857,000.00	95,857,000.00	78,357,984.00	110,506,000.00	0.00
210101	SALARIES AND WAGES	95,857,000.00	95,857,000.00	78,357,984.00	110,506,000.00	0.00
21010101	Consolidated Salary	95,857,000.00	95,857,000.00	78,357,984.00	110,506,000.00	0.00
22	OTHER RECURRENT COSTS	36,790,000.00	36,790,000.00	2,793,915.00	42,790,000.00	800,000.00
2202	OVERHEAD COST	36,790,000.00	36,790,000.00	2,793,915.00	42,790,000.00	800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	720,000.00	3,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020102	Local Transport & Traveling - Others	3,000,000.00	3,000,000.00	720,000.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,000,000.00	9,000,000.00	626,908.00	9,200,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	1,000,000.00	160,000.00	1,200,000.00	0.00
22020305	Printing of Non-Security Documents	8,000,000.00	8,000,000.00	466,908.00	8,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,400,000.00	7,400,000.00	695,000.00	5,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	3,400,000.00	3,400,000.00	365,000.00	2,000,000.00	0.00
22020405	Maintenance of Plants/Generators	4,000,000.00	4,000,000.00	330,000.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	6,000,000.00	6,000,000.00	2,007.00	1,640,000.00	0.00
22020501	Local Training	6,000,000.00	6,000,000.00	2,007.00	1,640,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	4,000,000.00	480,000.00	3,000,000.00	0.00
22020801	Motor Vehicle Fuel	4,000,000.00	4,000,000.00	480,000.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,390,000.00	7,390,000.00	270,000.00	20,950,000.00	800,000.00
22021001	Refreshment & Meals	1,000,000.00	1,000,000.00	270,000.00	800,000.00	800,000.00
22021003	Publicity & Advertisements	0.00	0.00	0.00	150,000.00	0.00
22021007	Welfare Packages	0.00	0.00	0.00	20,000,000.00	0.00
22021008	Subscription to Professional Bodies	890,000.00	890,000.00	0.00	0.00	0.00
22021015	Monitoring and Evaluation	5,500,000.00	5,500,000.00	0.00	0.00	0.00
3	ASSETS	40,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	40,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	40,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	35,000,000.00	0.00	0.00	13,500,000.00	0.00
32010107	Rehab./Repairs of Office Building	35,000,000.00	0.00	0.00	13,500,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	2,500,000.00	2,500,000.00	0.00	16,000,000.00	0.00
32010501	Purchase of Computers	2,500,000.00	2,500,000.00	0.00	10,000,000.00	0.00
32010505	Purchase of Photocopiers	0.00	0.00	0.00	6,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	2,500,000.00	2,500,000.00	0.00	10,500,000.00	0.00
32010601	Purchase of Chairs	0.00	0.00	0.00	5,500,000.00	0.00
32010602	Purchase of Tables	2,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00

014903500100	Local Government Pension Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	61,532,000.00	61,532,000.00	37,877,820.00	61,780,000.00	0.00
21	PERSONNEL COST	55,082,000.00	55,082,000.00	37,652,820.00	55,330,000.00	0.00
2101	SALARY	55,082,000.00	55,082,000.00	37,652,820.00	55,330,000.00	0.00
210101	SALARIES AND WAGES	55,082,000.00	55,082,000.00	37,652,820.00	55,330,000.00	0.00
21010101	Consolidated Salary	55,082,000.00	55,082,000.00	37,652,820.00	55,330,000.00	0.00
22	OTHER RECURRENT COSTS	6,450,000.00	6,450,000.00	225,000.00	6,450,000.00	0.00
2202	OVERHEAD COST	6,450,000.00	6,450,000.00	225,000.00	6,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	125,000.00	750,000.00	0.00
22020102	Local Transport & Traveling - Others	2,000,000.00	2,000,000.00	125,000.00	750,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	50,000.00	820,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	1,000,000.00	50,000.00	820,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	2,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	0.00	0.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	800,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	800,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	238,000.00	0.00
22020607	Rescue Services	0.00	0.00	0.00	238,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,448,000.00	3,448,000.00	50,000.00	1,200,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020801	Motor Vehicle Fuel	3,448,000.00	3,448,000.00	50,000.00	1,200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	12,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	12,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	630,000.00	0.00
22021004	Medical Expenses	0.00	0.00	0.00	630,000.00	0.00
3	ASSETS	14,000,000.00	14,000,000.00	0.00	34,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	14,000,000.00	14,000,000.00	0.00	34,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	14,000,000.00	14,000,000.00	0.00	34,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	8,000,000.00	8,000,000.00	0.00	26,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	8,000,000.00	8,000,000.00	0.00	6,000,000.00	0.00
32010199	Construction of Other Building	0.00	0.00	0.00	20,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
32010501	Purchase of Computers	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
32010502	Purchase of Printers	0.00	0.00	0.00	1,050,000.00	0.00
32010503	Purchase of Scanners	0.00	0.00	0.00	750,000.00	0.00
32010505	Purchase of Photocopiers	0.00	0.00	0.00	1,200,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	4,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00
32010601	Purchase of Chairs	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
32010602	Purchase of Tables	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

016100100100	Office of the Secretary to the State Government					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	7,180,795,000.00	16,520,795,000.00	13,960,110,321.00	14,974,981,000.00	0.00
21	PERSONNEL COST	1,323,195,000.00	3,123,195,000.00	2,666,182,688.00	4,000,712,000.00	0.00
2101	SALARY	1,323,195,000.00	3,123,195,000.00	2,666,182,688.00	4,000,712,000.00	0.00
210101	SALARIES AND WAGES	1,323,195,000.00	3,123,195,000.00	2,666,182,688.00	4,000,712,000.00	0.00
21010101	Consolidated Salary	1,323,195,000.00	3,123,195,000.00	2,666,182,688.00	4,000,712,000.00	0.00
22	OTHER RECURRENT COSTS	5,857,600,000.00	13,397,600,000.00	11,293,927,633.00	10,974,269,000.00	0.00
2202	OVERHEAD COST	5,357,600,000.00	12,917,600,000.00	10,841,247,633.00	7,906,684,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000,000.00	275,000,000.00	255,685,062.00	400,000,000.00	0.00
22020101	Local Transport & Traveling - Training	200,000,000.00	275,000,000.00	255,685,062.00	400,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	58,000,000.00	88,000,000.00	52,155,264.00	108,000,000.00	0.00
22020301	Office Stationeries/Computer Consumables	15,000,000.00	45,000,000.00	33,705,263.00	50,000,000.00	0.00
22020304	Magazines & Periodicals	35,000,000.00	35,000,000.00	18,450,001.00	50,000,000.00	0.00
22020308	Field & Camping Materials Supplies	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	645,000,000.00	1,415,000,000.00	1,130,106,993.00	820,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	200,000,000.00	170,000,000.00	144,400,000.00	320,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	30,000,000.00	30,000,000.00	12,000,000.00	50,000,000.00	0.00
22020405	Maintenance of Plants/Generators	15,000,000.00	15,000,000.00	0.00	50,000,000.00	0.00
22020406	Other Maintenance Services	400,000,000.00	1,200,000,000.00	973,706,993.00	400,000,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	Local Training	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,400,000,000.00	5,000,000,000.00	4,388,170,768.00	2,520,000,000.00	0.00
22020601	Security Services	1,400,000,000.00	5,000,000,000.00	4,388,170,768.00	2,520,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000.00	240,000,000.00	200,050,000.00	40,000,000.00	0.00
22020702	Information Technology Consulting	40,000,000.00	240,000,000.00	200,050,000.00	40,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,800,000,000.00	1,700,000,000.00	1,378,069,248.00	2,000,684,000.00	0.00
22020803	Plant/Generator Fuel	1,800,000,000.00	1,700,000,000.00	1,378,069,248.00	2,000,684,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,500,000.00	2,500,000.00	34,235.00	5,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020901	Bank Charges (Other than Interest)	2,500,000.00	2,500,000.00	34,235.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,207,100,000.00	4,192,100,000.00	3,436,976,063.00	2,008,000,000.00	0.00
22021002	Honorarium & Sitting Allowance	400,000,000.00	650,000,000.00	591,680,000.00	500,000,000.00	0.00
22021004	Medical Expenses	3,000,000.00	38,000,000.00	27,596,727.00	3,000,000.00	0.00
22021007	Welfare Packages	800,000,000.00	3,500,000,000.00	2,816,699,336.00	1,500,000,000.00	0.00
22021015	Monitoring and Evaluation	4,100,000.00	4,100,000.00	1,000,000.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000,000.00	480,000,000.00	452,680,000.00	3,067,585,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000,000.00	480,000,000.00	452,680,000.00	3,067,585,000.00	0.00
22040109	Grants to Communities/NGOs	500,000,000.00	480,000,000.00	452,680,000.00	3,067,585,000.00	0.00
3	ASSETS	6,090,345,000.00	10,780,345,000.00	7,991,169,515.00	5,310,955,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	6,090,345,000.00	10,780,345,000.00	7,991,169,515.00	5,310,955,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	4,590,345,000.00	8,280,345,000.00	6,033,561,151.00	5,310,955,000.00	0.00
320101	LAND & BUILDING - GENERAL	1,220,000,000.00	3,030,000,000.00	1,222,934,776.00	1,830,000,000.00	0.00
32010101	Construction/Provision of Office Building	180,000,000.00	80,000,000.00	50,000,000.00	180,000,000.00	0.00
32010102	Construction/Provision of Residential Building	450,000,000.00	2,250,000,000.00	564,226,825.00	1,100,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	500,000,000.00	700,000,000.00	608,707,951.00	500,000,000.00	0.00
32010129	Tree Planting/Landscaping	90,000,000.00	0.00	0.00	50,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	50,000,000.00	0.00	0.00	30,000,000.00	0.00
32010218	Rehab./Repairs of Electricity	50,000,000.00	0.00	0.00	30,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	100,000,000.00	0.00	0.00	100,000,000.00	0.00
32010305	Purchase of Power Generating Sets	100,000,000.00	0.00	0.00	100,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	2,990,000,000.00	4,990,000,000.00	4,578,584,375.00	3,220,000,000.00	0.00
32010405	Purchase of Motor Vehicles	2,990,000,000.00	4,990,000,000.00	4,578,584,375.00	3,220,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	30,000,000.00	0.00	0.00	30,333,000.00	0.00
32010501	Purchase of Computers	30,000,000.00	0.00	0.00	30,333,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	200,345,000.00	260,345,000.00	232,042,000.00	100,622,000.00	0.00
32010601	Purchase of Chairs	100,345,000.00	180,345,000.00	162,042,000.00	50,622,000.00	0.00
32010602	Purchase of Tables	100,000,000.00	80,000,000.00	70,000,000.00	50,000,000.00	0.00
3203	INTANGIBLE ASSETS	1,500,000,000.00	2,500,000,000.00	1,957,608,364.00	0.00	0.00
320301	INTANGIBLE ASSETS	1,500,000,000.00	2,500,000,000.00	1,957,608,364.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	1,500,000,000.00	2,500,000,000.00	1,957,608,364.00	0.00	0.00

016100200100 Unicef Coordinator						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	610,000.00	610,000.00	175,025.00	610,000.00	0.00
22	OTHER RECURRENT COSTS	610,000.00	610,000.00	175,025.00	610,000.00	0.00
2202	OVERHEAD COST	610,000.00	610,000.00	175,025.00	610,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	335,000.00	335,000.00	0.00	335,000.00	0.00
22020102	Local Transport & Traveling - Others	335,000.00	335,000.00	0.00	335,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	50,000.00	50,000.00	50,000.00	0.00
22020301	Office Stationaries/Computer Consumables	50,000.00	50,000.00	50,000.00	50,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	220,000.00	220,000.00	125,025.00	220,000.00	0.00
22020406	Other Maintenance Services	220,000.00	220,000.00	125,025.00	220,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	0.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	0.00	5,000.00	0.00

016100300100 Landscape Unit						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	305,000.00	305,000.00	100,000.00	305,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22	OTHER RECURRENT COSTS	305,000.00	305,000.00	100,000.00	305,000.00	0.00
2202	OVERHEAD COST	305,000.00	305,000.00	100,000.00	305,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	170,000.00	170,000.00	37,500.00	170,000.00	0.00
22020102	Local Transport & Traveling - Others	170,000.00	170,000.00	37,500.00	170,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	80,000.00	80,000.00	25,000.00	80,000.00	0.00
22020301	Office Stationaries/Computer Consumables	80,000.00	80,000.00	25,000.00	80,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	50,000.00	50,000.00	37,500.00	50,000.00	0.00
22020406	Other Maintenance Services	50,000.00	50,000.00	37,500.00	50,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	0.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	0.00	5,000.00	0.00

016100400100	National Volunteer Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	130,000.00	130,000.00	50,000.00	130,000.00	0.00
22	OTHER RECURRENT COSTS	130,000.00	130,000.00	50,000.00	130,000.00	0.00
2202	OVERHEAD COST	130,000.00	130,000.00	50,000.00	130,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	100,000.00	35,000.00	100,000.00	0.00
22020102	Local Transport & Traveling - Others	100,000.00	100,000.00	35,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000.00	20,000.00	10,000.00	20,000.00	0.00
22020301	Office Stationaries/Computer Consumables	20,000.00	20,000.00	10,000.00	20,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,000.00	9,000.00	5,000.00	9,000.00	0.00
22020406	Other Maintenance Services	9,000.00	9,000.00	5,000.00	9,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,000.00	1,000.00	0.00	1,000.00	0.00
22020901	Bank Charges (Other than Interest)	1,000.00	1,000.00	0.00	1,000.00	0.00

016100500100	Maintenance Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	305,000.00	305,000.00	125,000.00	305,000.00	0.00
22	OTHER RECURRENT COSTS	305,000.00	305,000.00	125,000.00	305,000.00	0.00
2202	OVERHEAD COST	305,000.00	305,000.00	125,000.00	305,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	175,000.00	175,000.00	50,000.00	175,000.00	0.00
22020102	Local Transport & Traveling - Others	175,000.00	175,000.00	50,000.00	175,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	104,000.00	104,000.00	50,000.00	104,000.00	0.00
22020301	Office Stationaries/Computer Consumables	104,000.00	104,000.00	50,000.00	104,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	25,000.00	25,000.00	25,000.00	25,000.00	0.00
22020406	Other Maintenance Services	25,000.00	25,000.00	25,000.00	25,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,000.00	1,000.00	0.00	1,000.00	0.00
22020901	Bank Charges (Other than Interest)	1,000.00	1,000.00	0.00	1,000.00	0.00

016100600100	Lagos Liaison Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	0.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	0.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	650,000.00	2,000,000.00	0.00
22020102	Local Transport & Traveling - Others	2,000,000.00	2,000,000.00	650,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	850,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	850,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020406	Other Maintenance Services	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
016100700100 Kaduna Liaison Office						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	7,812,000.00	7,812,000.00	1,000,000.00	7,812,000.00	0.00
22	OTHER RECURRENT COSTS	7,812,000.00	7,812,000.00	1,000,000.00	7,812,000.00	0.00
2202	OVERHEAD COST	7,812,000.00	7,812,000.00	1,000,000.00	7,812,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,200,000.00	3,200,000.00	100,000.00	3,200,000.00	0.00
22020102	Local Transport & Traveling - Others	3,200,000.00	3,200,000.00	100,000.00	3,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,512,000.00	2,512,000.00	800,000.00	2,512,000.00	0.00
22020406	Other Maintenance Services	2,512,000.00	2,512,000.00	800,000.00	2,512,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	0.00	100,000.00	0.00
016100800100 Abuja Liaison Office						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	113,400,000.00	83,400,000.00	30,450,000.00	113,400,000.00	0.00
22	OTHER RECURRENT COSTS	113,400,000.00	83,400,000.00	30,450,000.00	113,400,000.00	0.00
2202	OVERHEAD COST	113,400,000.00	83,400,000.00	30,450,000.00	113,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000.00	40,000,000.00	10,150,000.00	60,000,000.00	0.00
22020102	Local Transport & Traveling - Others	60,000,000.00	40,000,000.00	10,150,000.00	60,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	30,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	30,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	23,300,000.00	23,300,000.00	10,300,000.00	23,300,000.00	0.00
22020406	Other Maintenance Services	23,300,000.00	23,300,000.00	10,300,000.00	23,300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	0.00	100,000.00	0.00
016100900100 Maiduguri Liaison Office						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,000,000.00	3,000,000.00	455,000.00	3,000,000.00	0.00
22	OTHER RECURRENT COSTS	3,000,000.00	3,000,000.00	455,000.00	3,000,000.00	0.00
2202	OVERHEAD COST	3,000,000.00	3,000,000.00	455,000.00	3,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	900,000.00	0.00	900,000.00	0.00
22020102	Local Transport & Traveling - Others	900,000.00	900,000.00	0.00	900,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	450,000.00	50,000.00	450,000.00	0.00
22020301	Office Stationaries/Computer Consumables	450,000.00	450,000.00	50,000.00	450,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,600,000.00	1,600,000.00	405,000.00	1,600,000.00	0.00
22020406	Other Maintenance Services	1,600,000.00	1,600,000.00	405,000.00	1,600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
22020901	Bank Charges (Other than Interest)	50,000.00	50,000.00	0.00	50,000.00	0.00
016101100100 Yobe State Agency for Community and Social						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	147,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	20,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	20,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
210101	SALARIES AND WAGES	0.00	0.00	0.00	20,000,000.00	0.00
21010101	Consolidated Salary	0.00	0.00	0.00	20,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	127,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	27,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	10,000,000.00	0.00
22020101	Local Transport & Traveling - Training	0.00	0.00	0.00	4,000,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	0.00	0.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	2,000,000.00	0.00
22020305	Printing of Non-Security Documents	0.00	0.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	12,000,000.00	0.00
22021015	Monitoring and Evaluation	0.00	0.00	0.00	12,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	100,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	100,000,000.00	0.00
3	ASSETS	0.00	0.00	0.00	53,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	0.00	0.00	0.00	53,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	0.00	0.00	0.00	53,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	0.00	0.00	0.00	53,000,000.00	0.00
32010105	Construction/Provision of School Building	0.00	0.00	0.00	20,000,000.00	0.00
32010106	Construction/Provision of Hospital/Health Centres	0.00	0.00	0.00	15,000,000.00	0.00
32010117	Construction of Mosque/Church	0.00	0.00	0.00	15,000,000.00	0.00
32010119	Construction of Wall Fencing	0.00	0.00	0.00	3,000,000.00	0.00

016103700100 Yobe State Pilgrims' Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,894,021,000.00	2,994,021,000.00	2,557,062,733.00	3,614,257,000.00	0.00
21	PERSONNEL COST	72,021,000.00	72,021,000.00	48,994,731.00	72,257,000.00	0.00
2101	SALARY	72,021,000.00	72,021,000.00	48,994,731.00	72,257,000.00	0.00
210101	SALARIES AND WAGES	72,021,000.00	72,021,000.00	48,994,731.00	72,257,000.00	0.00
21010101	Consolidated Salary	72,021,000.00	72,021,000.00	48,994,731.00	72,257,000.00	0.00
22	OTHER RECURRENT COSTS	1,822,000,000.00	2,922,000,000.00	2,508,068,002.00	3,542,000,000.00	0.00
2202	OVERHEAD COST	1,822,000,000.00	2,922,000,000.00	2,508,068,002.00	3,542,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,815,000,000.00	2,915,000,000.00	2,506,568,003.00	3,527,000,000.00	0.00
22020101	Local Transport & Traveling - Training	0.00	0.00	0.00	2,000,000.00	0.00
22020102	Local Transport & Traveling - Others	15,000,000.00	15,000,000.00	0.00	25,000,000.00	0.00
22020104	International Transport & Traveling - Others	1,800,000,000.00	2,900,000,000.00	2,506,568,003.00	3,500,000,000.00	0.00
220202	UTILITIES GENERAL	4,000,000.00	4,000,000.00	833,335.00	7,000,000.00	0.00
22020201	Electricity Charges	2,000,000.00	2,000,000.00	833,335.00	5,000,000.00	0.00
22020210	Software Charges/Licence Renewal	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,998,000.00	1,998,000.00	0.00	3,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,998,000.00	1,998,000.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	2,000,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	0.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	Cleaning and Fumigation Services	0.00	0.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	1,650.00	0.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	1,650.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	1,000,000.00	665,014.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22021002	Honorarium & Sitting Allowance	1,000,000.00	1,000,000.00	665,014.00	0.00	0.00
3	ASSETS	280,000,000.00	0.00	0.00	270,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	280,000,000.00	0.00	0.00	270,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	280,000,000.00	0.00	0.00	270,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	20,000,000.00	0.00	0.00	20,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	20,000,000.00	0.00	0.00	20,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	260,000,000.00	0.00	0.00	250,000,000.00	0.00
32010207	Electricity Transmission Network	60,000,000.00	0.00	0.00	50,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	200,000,000.00	0.00	0.00	200,000,000.00	0.00

016200100100 Ministry of Religious Affairs						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	482,844,000.00	232,844,000.00	114,654,727.00	1,191,816,000.00	315,000,000.00
21	PERSONNEL COST	122,844,000.00	122,844,000.00	105,650,875.00	156,816,000.00	0.00
2101	SALARY	122,844,000.00	122,844,000.00	105,650,875.00	156,816,000.00	0.00
210101	SALARIES AND WAGES	122,844,000.00	122,844,000.00	105,650,875.00	156,816,000.00	0.00
21010101	Consolidated Salary	122,844,000.00	122,844,000.00	105,650,875.00	156,816,000.00	0.00
22	OTHER RECURRENT COSTS	360,000,000.00	110,000,000.00	9,003,852.00	1,035,000,000.00	315,000,000.00
2202	OVERHEAD COST	339,330,000.00	89,330,000.00	5,530,261.00	514,330,000.00	315,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	4,000,000.00	761.00	4,000,000.00	0.00
22020101	Local Transport & Traveling - Training	2,000,000.00	2,000,000.00	761.00	2,000,000.00	0.00
22020102	Local Transport & Traveling - Others	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	334,330,000.00	84,330,000.00	5,470,500.00	509,330,000.00	315,000,000.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	105,500.00	2,000,000.00	0.00
22020305	Printing of Non-Security Documents	25,000,000.00	25,000,000.00	0.00	100,000,000.00	0.00
22020309	Uniforms & Other Clothing	7,330,000.00	7,330,000.00	436,000.00	57,330,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	300,000,000.00	50,000,000.00	4,929,000.00	350,000,000.00	315,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	1,000,000.00	59,000.00	1,000,000.00	0.00
22021015	Monitoring and Evaluation	1,000,000.00	1,000,000.00	59,000.00	1,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,670,000.00	20,670,000.00	3,473,591.00	520,670,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,670,000.00	20,670,000.00	3,473,591.00	520,670,000.00	0.00
22040109	Grants to Communities/NGOs	20,670,000.00	20,670,000.00	3,473,591.00	520,670,000.00	0.00
3	ASSETS	545,000,000.00	225,000,000.00	39,900,000.00	1,041,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	545,000,000.00	225,000,000.00	39,900,000.00	1,041,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	445,000,000.00	0.00	0.00	1,041,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	445,000,000.00	0.00	0.00	1,041,000,000.00	0.00
32010105	Construction/Provision of School Building	195,000,000.00	0.00	0.00	144,000,000.00	0.00
32010117	Construction of Mosque/Church	250,000,000.00	0.00	0.00	397,000,000.00	0.00
32010119	Construction of Wall Fencing	0.00	0.00	0.00	500,000,000.00	0.00
3203	INTANGIBLE ASSETS	100,000,000.00	225,000,000.00	39,900,000.00	0.00	0.00
320301	INTANGIBLE ASSETS	100,000,000.00	225,000,000.00	39,900,000.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	100,000,000.00	225,000,000.00	39,900,000.00	0.00	0.00

016200100200 Yobe Mosque & Islamic Centre						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	201,400,000.00	201,400,000.00	124,383,331.00	215,088,000.00	0.00
21	PERSONNEL COST	195,100,000.00	195,100,000.00	124,158,331.00	208,788,000.00	0.00
2101	SALARY	195,100,000.00	195,100,000.00	124,158,331.00	208,788,000.00	0.00
210101	SALARIES AND WAGES	195,100,000.00	195,100,000.00	124,158,331.00	208,788,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
21010101	Consolidated Salary	195,100,000.00	195,100,000.00	124,158,331.00	208,788,000.00	0.00
22	OTHER RECURRENT COSTS	6,300,000.00	6,300,000.00	225,000.00	6,300,000.00	0.00
2202	OVERHEAD COST	6,300,000.00	6,300,000.00	225,000.00	6,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,300,000.00	3,300,000.00	118,500.00	3,300,000.00	0.00
22020101	Local Transport & Traveling - Training	2,000,000.00	2,000,000.00	57,000.00	2,000,000.00	0.00
22020102	Local Transport & Traveling - Others	1,300,000.00	1,300,000.00	61,500.00	1,300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	106,500.00	3,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,800,000.00	1,800,000.00	57,000.00	1,800,000.00	0.00
22020303	News Papers	200,000.00	200,000.00	23,000.00	200,000.00	0.00
22020305	Printing of Non-Security Documents	1,000,000.00	1,000,000.00	26,500.00	1,000,000.00	0.00

016200200100 Yobe State Hisbah Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,460,000,000.00	310,000,000.00	8,000,000.00	860,000,000.00	0.00
21	PERSONNEL COST	300,000,000.00	0.00	0.00	300,000,000.00	0.00
2101	SALARY	200,000,000.00	0.00	0.00	200,000,000.00	0.00
210101	SALARIES AND WAGES	200,000,000.00	0.00	0.00	200,000,000.00	0.00
21010101	Consolidated Salary	200,000,000.00	0.00	0.00	200,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	100,000,000.00	0.00	0.00	100,000,000.00	0.00
210201	ALLOWANCES	100,000,000.00	0.00	0.00	100,000,000.00	0.00
21020101	Non-Regular Allowances	100,000,000.00	0.00	0.00	100,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,160,000,000.00	310,000,000.00	8,000,000.00	560,000,000.00	0.00
2202	OVERHEAD COST	1,160,000,000.00	310,000,000.00	8,000,000.00	560,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	150,000,000.00	0.00	0.00	130,000,000.00	0.00
22020102	Local Transport & Traveling - Others	150,000,000.00	0.00	0.00	130,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	50,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22020305	Printing of Non-Security Documents	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020309	Uniforms & Other Clothing	40,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	300,000,000.00	150,000,000.00	8,000,000.00	100,000,000.00	0.00
22020406	Other Maintenance Services	300,000,000.00	150,000,000.00	8,000,000.00	100,000,000.00	0.00
220205	TRAINING - GENERAL	97,000,000.00	47,000,000.00	0.00	77,000,000.00	0.00
22020501	Local Training	97,000,000.00	47,000,000.00	0.00	77,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	40,000,000.00	20,000,000.00	0.00	40,000,000.00	0.00
22020803	Plant/Generator Fuel	40,000,000.00	20,000,000.00	0.00	40,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	473,000,000.00	43,000,000.00	0.00	163,000,000.00	0.00
22021002	Honorarium & Sitting Allowance	68,000,000.00	38,000,000.00	0.00	63,000,000.00	0.00
22021007	Welfare Packages	405,000,000.00	5,000,000.00	0.00	100,000,000.00	0.00
3	ASSETS	63,000,000.00	13,000,000.00	0.00	63,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	63,000,000.00	13,000,000.00	0.00	63,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	63,000,000.00	13,000,000.00	0.00	63,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	50,000,000.00	0.00	0.00	50,000,000.00	0.00
32010206	Security Installations/Equipment	50,000,000.00	0.00	0.00	50,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
32010510	Purchase of Stabilizers	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
32010609	Purchase of Ceiling Fans	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
32010610	Purchase of Refrigerators	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
021500100100	Ministry of Agriculture & Natural Resources					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,020,037,000.00	5,486,037,000.00	4,329,600,731.00	10,771,000,000.00	1,120,000,000.00
21	PERSONNEL COST	2,407,862,000.00	2,353,862,000.00	1,748,305,874.00	2,936,000,000.00	0.00
2101	SALARY	2,383,862,000.00	2,353,862,000.00	1,748,305,874.00	2,912,000,000.00	0.00
210101	SALARIES AND WAGES	2,383,862,000.00	2,353,862,000.00	1,748,305,874.00	2,912,000,000.00	0.00
21010101	Consolidated Salary	2,383,862,000.00	2,353,862,000.00	1,748,305,874.00	2,912,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,000,000.00	0.00	0.00	24,000,000.00	0.00
210201	ALLOWANCES	24,000,000.00	0.00	0.00	24,000,000.00	0.00
21020101	Non-Regular Allowances	24,000,000.00	0.00	0.00	24,000,000.00	0.00
22	OTHER RECURRENT COSTS	3,612,175,000.00	3,132,175,000.00	2,581,294,857.00	7,835,000,000.00	1,120,000,000.00
2202	OVERHEAD COST	1,612,175,000.00	2,732,175,000.00	2,397,794,857.00	1,576,000,000.00	1,120,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,050,000.00	1,050,000.00	0.00	1,875,000.00	0.00
22020101	Local Transport & Traveling - Training	1,050,000.00	1,050,000.00	0.00	1,875,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,152,050,000.00	2,522,050,000.00	2,332,775,527.00	1,352,200,000.00	1,120,000,000.00
22020301	Office Stationaries/Computer Consumables	1,550,000.00	1,550,000.00	1,330,527.00	1,750,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	250,050,000.00	200,050,000.00	169,435,000.00	250,000,000.00	20,000,000.00
22020308	Field & Camping Materials Supplies	200,000.00	200,000.00	0.00	0.00	0.00
22020309	Uniforms & Other Clothing	250,000.00	250,000.00	0.00	450,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	400,000,000.00	1,850,000,000.00	1,716,650,000.00	600,000,000.00	600,000,000.00
22020314	Procurement of Seeds & Seedlings	500,000,000.00	470,000,000.00	445,360,000.00	500,000,000.00	500,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	51,000,000.00	40,075,000.00	1,000,000.00	0.00
22020405	Maintenance of Plants/Generators	250,000.00	250,000.00	75,000.00	250,000.00	0.00
22020406	Other Maintenance Services	750,000.00	50,750,000.00	40,000,000.00	750,000.00	0.00
220205	TRAINING - GENERAL	200,000,000.00	0.00	0.00	150,000,000.00	0.00
22020501	Local Training	200,000,000.00	0.00	0.00	150,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00
22020605	Cleaning and Fumigation Services	500,000.00	500,000.00	0.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	150,745,000.00	80,745,000.00	7,251,214.00	20,100,000.00	0.00
22020701	Financial Consulting	100,000.00	100,000.00	0.00	100,000.00	0.00
22020704	Engineering Services	50,645,000.00	30,645,000.00	5,527,500.00	0.00	0.00
22020706	Surveying Services	100,000,000.00	50,000,000.00	1,723,714.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	0.00	300,000.00	0.00
22020801	Motor Vehicle Fuel	300,000.00	300,000.00	0.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,000.00	25,000.00	13,116.00	25,000.00	0.00
22020901	Bank Charges (Other than Interest)	25,000.00	25,000.00	13,116.00	25,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	106,505,000.00	76,505,000.00	17,680,000.00	50,000,000.00	0.00
22021004	Medical Expenses	200,000.00	200,000.00	0.00	0.00	0.00
22021015	Monitoring and Evaluation	51,305,000.00	41,305,000.00	14,960,000.00	20,000,000.00	0.00
22021016	Anniversaries/Celebration	40,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	15,000,000.00	15,000,000.00	2,720,000.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	1,700,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	1,700,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	1,700,000,000.00	0.00
2205	SUBSIDIES GENERAL	2,000,000,000.00	400,000,000.00	183,500,000.00	4,559,000,000.00	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	2,000,000,000.00	400,000,000.00	183,500,000.00	4,559,000,000.00	0.00
22050106	Agricultural Inputs Subsidy	2,000,000,000.00	400,000,000.00	183,500,000.00	4,559,000,000.00	0.00
3	ASSETS	9,603,000,000.00	6,772,000,000.00	3,275,226,710.00	11,920,000,000.00	170,000,000.00
32	FIXED (NON-CURRENT) ASSETS	9,603,000,000.00	6,772,000,000.00	3,275,226,710.00	11,920,000,000.00	170,000,000.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	7,103,000,000.00	5,772,000,000.00	3,197,768,097.00	11,920,000,000.00	170,000,000.00
320101	LAND & BUILDING - GENERAL	1,920,000,000.00	460,000,000.00	228,927,774.00	1,315,000,000.00	0.00
32010101	Construction/Provision of Office Building	250,000,000.00	0.00	0.00	0.00	0.00
32010102	Construction/Provision of Residential Building	180,000,000.00	0.00	0.00	0.00	0.00
32010105	Construction/Provision of School Building	140,000,000.00	0.00	0.00	0.00	0.00
32010106	Construction/Provision of Hospital/Health Centres	100,000,000.00	0.00	0.00	0.00	0.00
32010107	Rehab./Repairs of Office Building	100,000,000.00	300,000,000.00	215,910,226.00	150,000,000.00	0.00
32010111	Acquisition of Land	0.00	0.00	0.00	800,000,000.00	0.00
32010117	Construction of Mosque/Church	30,000,000.00	0.00	0.00	0.00	0.00
32010119	Construction of Wall Fencing	100,000,000.00	0.00	0.00	150,000,000.00	0.00
32010130	Dairy and Artificial Insemination	50,000,000.00	0.00	0.00	0.00	0.00
32010132	Construction of Markets/Parks	10,000,000.00	0.00	0.00	35,000,000.00	0.00
32010133	Construction of Warehouse and Shops	0.00	0.00	0.00	180,000,000.00	0.00
32010134	Fish Pond and Aquaculture	100,000,000.00	0.00	0.00	0.00	0.00
32010199	Construction of Other Building	860,000,000.00	160,000,000.00	13,017,548.00	0.00	0.00
320102	INFRASTRUCTURE - GENERAL	340,000,000.00	330,000,000.00	275,918,323.00	350,000,000.00	170,000,000.00
32010207	Electricity Transmission Network	40,000,000.00	0.00	0.00	0.00	0.00
32010210	Construction of Dams	150,000,000.00	300,000,000.00	266,918,323.00	170,000,000.00	170,000,000.00
32010214	Boreholes & Other Water Facilities	120,000,000.00	30,000,000.00	9,000,000.00	0.00	0.00
32010220	Rehab./Repairs of Water Facilities	30,000,000.00	0.00	0.00	180,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	4,635,000,000.00	4,965,000,000.00	2,692,922,000.00	10,221,000,000.00	0.00
32010302	Purchase of Industrial Equipment	5,000,000.00	5,000,000.00	0.00	0.00	0.00
32010303	Purchase of Navigational Equipment	50,000,000.00	0.00	0.00	0.00	0.00
32010307	Purchase of Agricultural Equipment	3,000,000,000.00	1,400,000,000.00	60,000,000.00	7,000,000,000.00	0.00
32010309	Purchase of Water Supply Equipment	1,500,000,000.00	3,500,000,000.00	2,598,960,000.00	3,000,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	80,000,000.00	60,000,000.00	33,962,000.00	221,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	15,500,000.00	500,000.00	0.00	28,000,000.00	0.00
32010501	Purchase of Computers	15,500,000.00	500,000.00	0.00	28,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	27,500,000.00	16,500,000.00	0.00	6,000,000.00	0.00
32010601	Purchase of Chairs	11,000,000.00	0.00	0.00	0.00	0.00
32010602	Purchase of Tables	5,500,000.00	5,500,000.00	0.00	0.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	5,500,000.00	5,500,000.00	0.00	0.00	0.00
32010606	Purchase of Air-Conditioner	5,500,000.00	5,500,000.00	0.00	6,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	165,000,000.00	0.00	0.00	0.00	0.00
32010904	Laboratory/Medical Equipment	165,000,000.00	0.00	0.00	0.00	0.00
3203	INTANGIBLE ASSETS	2,500,000,000.00	1,000,000,000.00	77,458,613.00	0.00	0.00
320301	INTANGIBLE ASSETS	2,500,000,000.00	1,000,000,000.00	77,458,613.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	2,500,000,000.00	1,000,000,000.00	77,458,613.00	0.00	0.00

021510200100	Agricultural Development Programme (ADP)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	502,406,000.00	342,406,000.00	198,987,148.00	549,069,000.00	56,000,000.00
21	PERSONNEL COST	314,906,000.00	254,906,000.00	194,487,148.00	353,569,000.00	0.00
2101	SALARY	246,637,000.00	246,637,000.00	194,487,148.00	285,300,000.00	0.00
210101	SALARIES AND WAGES	246,637,000.00	246,637,000.00	194,487,148.00	285,300,000.00	0.00
21010101	Consolidated Salary	246,637,000.00	246,637,000.00	194,487,148.00	285,300,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	68,269,000.00	8,269,000.00	0.00	68,269,000.00	0.00
210201	ALLOWANCES	68,269,000.00	8,269,000.00	0.00	68,269,000.00	0.00
21020101	Non-Regular Allowances	68,269,000.00	8,269,000.00	0.00	68,269,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22	OTHER RECURRENT COSTS	187,500,000.00	87,500,000.00	4,500,000.00	195,500,000.00	56,000,000.00
2202	OVERHEAD COST	187,500,000.00	87,500,000.00	4,500,000.00	195,500,000.00	56,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	1,500,000.00	3,000,000.00	0.00
22020101	Local Transport & Traveling - Training	2,000,000.00	2,000,000.00	1,500,000.00	3,000,000.00	0.00
220202	UTILITIES GENERAL	4,545,000.00	4,545,000.00	1,000,000.00	1,800,000.00	0.00
22020201	Electricity Charges	1,200,000.00	1,200,000.00	1,000,000.00	600,000.00	0.00
22020204	Satellites Broadcasting Access Charges	2,695,000.00	2,695,000.00	0.00	950,000.00	0.00
22020205	Water Rates	600,000.00	600,000.00	0.00	200,000.00	0.00
22020206	Sewage Charges	50,000.00	50,000.00	0.00	50,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	28,300,000.00	28,300,000.00	1,500,000.00	60,300,000.00	56,000,000.00
22020301	Office Stationaries/Computer Consumables	4,000,000.00	4,000,000.00	1,500,000.00	4,000,000.00	0.00
22020305	Printing of Non-Security Documents	300,000.00	300,000.00	0.00	300,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	0.00	0.00	0.00	35,000,000.00	35,000,000.00
22020314	Procurement of Seeds & Seedlings	24,000,000.00	24,000,000.00	0.00	21,000,000.00	21,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	20,000,000.00	500,000.00	17,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020406	Other Maintenance Services	10,000,000.00	10,000,000.00	500,000.00	7,000,000.00	0.00
220205	TRAINING - GENERAL	100,000,000.00	0.00	0.00	38,000,000.00	0.00
22020501	Local Training	100,000,000.00	0.00	0.00	38,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	4,390,000.00	0.00
22020605	Cleaning and Fumigation Services	0.00	0.00	0.00	4,390,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,000,000.00	14,000,000.00	0.00	17,000,000.00	0.00
22020706	Surveying Services	14,000,000.00	14,000,000.00	0.00	17,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22020801	Motor Vehicle Fuel	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	0.00	10,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	0.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,650,000.00	10,650,000.00	0.00	46,000,000.00	0.00
22021015	Monitoring and Evaluation	10,650,000.00	10,650,000.00	0.00	10,000,000.00	0.00
22021016	Anniversaries/Celebration	0.00	0.00	0.00	20,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	16,000,000.00	0.00
3	ASSETS	88,000,000.00	8,000,000.00	0.00	210,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	88,000,000.00	8,000,000.00	0.00	210,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	88,000,000.00	8,000,000.00	0.00	210,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	0.00	0.00	0.00	70,000,000.00	0.00
32010101	Construction/Provision of Office Building	0.00	0.00	0.00	70,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	20,000,000.00	0.00	0.00	40,000,000.00	0.00
32010226	Construction/Provision of Agricultural Facilities	20,000,000.00	0.00	0.00	40,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	60,000,000.00	0.00	0.00	100,000,000.00	0.00
32010307	Purchase of Agricultural Equipment	30,000,000.00	0.00	0.00	0.00	0.00
32010322	Purchase of Spare Parts and Tools	30,000,000.00	0.00	0.00	100,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
32010501	Purchase of Computers	8,000,000.00	8,000,000.00	0.00	0.00	0.00
021511000100	Fertilizer Blending Plant					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	79,605,000.00	79,605,000.00	787,500.00	47,150,000.00	0.00
21	PERSONNEL COST	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
2101	SALARY	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
210101	SALARIES AND WAGES	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
21010101	Consolidated Salary	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
22	OTHER RECURRENT COSTS	49,605,000.00	49,605,000.00	787,500.00	17,150,000.00	0.00
2202	OVERHEAD COST	49,605,000.00	49,605,000.00	787,500.00	17,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	200,000.00	0.00
22020101	Local Transport & Traveling - Training	0.00	0.00	0.00	200,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	636,000.00	0.00
22020201	Electricity Charges	0.00	0.00	0.00	636,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	2,500,000.00	23,500.00	1,100,000.00	0.00
22020301	Office Stationaries/Computer Consumables	500,000.00	500,000.00	23,500.00	900,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	2,000,000.00	2,000,000.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	43,103,000.00	43,103,000.00	751,350.00	14,044,000.00	0.00
22020401	Maintenance of Motor Vehicle	0.00	0.00	0.00	50,000.00	0.00
22020405	Maintenance of Plants/Generators	38,800,000.00	38,800,000.00	607,350.00	13,494,000.00	0.00
22020406	Other Maintenance Services	4,303,000.00	4,303,000.00	144,000.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	3,000,000.00	0.00	50,000.00	0.00
22020704	Engineering Services	3,000,000.00	3,000,000.00	0.00	50,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	100,000.00	0.00
22020801	Motor Vehicle Fuel	0.00	0.00	0.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	150.00	20,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	150.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	1,000,000.00	12,500.00	1,000,000.00	0.00
22021003	Publicity & Advertisements	1,000,000.00	1,000,000.00	12,500.00	0.00	0.00
22021007	Welfare Packages	0.00	0.00	0.00	1,000,000.00	0.00
3	ASSETS	246,000,000.00	5,000,000.00	0.00	246,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	246,000,000.00	5,000,000.00	0.00	246,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	246,000,000.00	5,000,000.00	0.00	246,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	70,000,000.00	0.00	0.00	158,000,000.00	0.00
32010101	Construction/Provision of Office Building	70,000,000.00	0.00	0.00	158,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	40,000,000.00	0.00	0.00	20,000,000.00	0.00
32010226	Construction/Provision of Agricultural Facilities	40,000,000.00	0.00	0.00	20,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	136,000,000.00	5,000,000.00	0.00	60,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Refrigerators	5,000,000.00	5,000,000.00	0.00	35,000,000.00	0.00
32010307	Purchase of Agricultural Equipment	56,000,000.00	0.00	0.00	15,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	75,000,000.00	0.00	0.00	10,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	0.00	0.00	0.00	500,000.00	0.00
32010510	Purchase of Stabilizers	0.00	0.00	0.00	500,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	0.00	0.00	0.00	7,500,000.00	0.00
32010601	Purchase of Chairs	0.00	0.00	0.00	5,000,000.00	0.00
32010604	Purchase of Television Sets	0.00	0.00	0.00	1,000,000.00	0.00
32010606	Purchase of Air-Conditioner	0.00	0.00	0.00	1,000,000.00	0.00
32010610	Purchase of Refrigerators	0.00	0.00	0.00	500,000.00	0.00
022000100100	Ministry of Finance & Economic Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,491,306,000.00	1,511,356,000.00	1,101,135,612.00	1,618,859,000.00	0.00
21	PERSONNEL COST	871,110,000.00	876,110,000.00	699,700,359.00	1,031,663,000.00	0.00
2101	SALARY	851,110,000.00	851,110,000.00	678,365,359.00	996,663,000.00	0.00
210101	SALARIES AND WAGES	851,110,000.00	851,110,000.00	678,365,359.00	996,663,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
21010101	Consolidated Salary	851,110,000.00	851,110,000.00	678,365,359.00	996,663,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,000,000.00	25,000,000.00	21,335,000.00	35,000,000.00	0.00
210201	ALLOWANCES	20,000,000.00	25,000,000.00	21,335,000.00	35,000,000.00	0.00
21020101	Non-Regular Allowances	20,000,000.00	25,000,000.00	21,335,000.00	35,000,000.00	0.00
22	OTHER RECURRENT COSTS	620,196,000.00	635,246,000.00	401,435,253.00	587,196,000.00	0.00
2202	OVERHEAD COST	620,196,000.00	635,246,000.00	401,435,253.00	587,196,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000.00	75,000,000.00	35,408,200.00	50,000,000.00	0.00
22020101	Local Transport & Traveling - Training	35,000,000.00	35,000,000.00	1,615,000.00	20,000,000.00	0.00
22020102	Local Transport & Traveling - Others	25,000,000.00	40,000,000.00	33,793,200.00	30,000,000.00	0.00
220202	UTILITIES GENERAL	19,086,000.00	19,086,000.00	1,439,200.00	10,086,000.00	0.00
22020203	Internet Access Charges	19,000,000.00	19,000,000.00	1,439,200.00	10,000,000.00	0.00
22020205	Water Rates	86,000.00	86,000.00	0.00	86,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	85,000,000.00	115,000,000.00	104,119,439.00	100,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	20,000,000.00	20,000,000.00	15,497,500.00	20,000,000.00	0.00
22020305	Printing of Non-Security Documents	65,000,000.00	95,000,000.00	88,621,939.00	80,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	51,100,000.00	51,100,000.00	21,799,700.00	40,100,000.00	0.00
22020402	Maintenance of Office Furniture	21,100,000.00	21,100,000.00	4,653,000.00	15,100,000.00	0.00
22020403	Maintenance of Office/Residential Building	30,000,000.00	30,000,000.00	17,146,700.00	25,000,000.00	0.00
220205	TRAINING - GENERAL	90,000,000.00	90,000,000.00	73,947,368.00	84,000,000.00	0.00
22020501	Local Training	90,000,000.00	90,000,000.00	73,947,368.00	84,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	275,000,000.00	245,000,000.00	161,718,259.00	273,000,000.00	0.00
22020801	Motor Vehicle Fuel	25,000,000.00	25,000,000.00	11,141,414.00	23,000,000.00	0.00
22020803	Plant/Generator Fuel	250,000,000.00	220,000,000.00	150,576,845.00	250,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000.00	60,000.00	43,087.00	10,000.00	0.00
22020901	Bank Charges (Other than Interest)	10,000.00	60,000.00	43,087.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000.00	40,000,000.00	2,960,000.00	30,000,000.00	0.00
22021007	Welfare Packages	40,000,000.00	40,000,000.00	2,960,000.00	30,000,000.00	0.00
3	ASSETS	334,000,000.00	310,000,000.00	50,063,357.00	510,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	334,000,000.00	310,000,000.00	50,063,357.00	510,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	334,000,000.00	310,000,000.00	50,063,357.00	510,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	65,000,000.00	200,000,000.00	50,063,357.00	260,000,000.00	0.00
32010101	Construction/Provision of Office Building	0.00	0.00	0.00	200,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	50,000,000.00	200,000,000.00	50,063,357.00	60,000,000.00	0.00
32010119	Construction of Wall Fencing	15,000,000.00	0.00	0.00	0.00	0.00
320102	INFRASTRUCTURE - GENERAL	115,000,000.00	52,000,000.00	0.00	42,000,000.00	0.00
32010207	Electricity Transmission Network	50,000,000.00	52,000,000.00	0.00	0.00	0.00
32010220	Rehab./Repairs of Water Facilities	24,000,000.00	0.00	0.00	0.00	0.00
32010222	Construction/Provision of ICT Infrastructures	41,000,000.00	0.00	0.00	42,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	45,000,000.00	5,000,000.00	0.00	75,000,000.00	0.00
32010305	Purchase of Power Generating Sets	40,000,000.00	0.00	0.00	40,000,000.00	0.00
32010312	Purchase of Fire Fighting Equipment	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
32010314	Purchase of Electrical Equipment	0.00	0.00	0.00	30,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	55,000,000.00	0.00	0.00	105,000,000.00	0.00
32010501	Purchase of Computers	55,000,000.00	0.00	0.00	75,000,000.00	0.00
32010508	Purchase of Projectors	0.00	0.00	0.00	30,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	54,000,000.00	53,000,000.00	0.00	28,000,000.00	0.00
32010601	Purchase of Chairs	10,000,000.00	0.00	0.00	10,000,000.00	0.00
32010602	Purchase of Tables	15,000,000.00	24,000,000.00	0.00	15,000,000.00	0.00
32010604	Purchase of Television Sets	4,000,000.00	4,000,000.00	0.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010606	Purchase of Air-Conditioner	20,000,000.00	20,000,000.00	0.00	0.00	0.00
32010610	Purchase of Refrigerators	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00

022000100300	Miscellaneous Expenses Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	8,816,195,000.00	15,286,195,000.00	13,122,533,247.00	13,462,900,000.00	0.00
21	PERSONNEL COST	1,025,195,000.00	1,445,195,000.00	1,339,640,779.00	2,211,400,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,025,195,000.00	1,445,195,000.00	1,339,640,779.00	2,211,400,000.00	0.00
210201	ALLOWANCES	44,137,000.00	114,137,000.00	91,000,000.00	347,700,000.00	0.00
21020101	Non-Regular Allowances	44,137,000.00	114,137,000.00	91,000,000.00	347,700,000.00	0.00
210202	SOCIAL CONTRIBUTIONS	981,058,000.00	1,331,058,000.00	1,248,640,779.00	1,863,700,000.00	0.00
21020201	NHIS Contribution	981,058,000.00	1,331,058,000.00	1,248,640,779.00	1,863,700,000.00	0.00
22	OTHER RECURRENT COSTS	7,791,000,000.00	13,841,000,000.00	11,782,892,468.00	11,251,500,000.00	0.00
2202	OVERHEAD COST	7,791,000,000.00	13,841,000,000.00	11,782,892,468.00	11,251,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	805,000,000.00	1,405,000,000.00	1,189,210,800.00	1,410,000,000.00	0.00
22020101	Local Transport & Traveling - Training	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020102	Local Transport & Traveling - Others	100,000,000.00	100,000,000.00	16,200,000.00	55,000,000.00	0.00
22020104	International Transport & Traveling - Others	700,000,000.00	1,300,000,000.00	1,173,010,800.00	1,350,000,000.00	0.00
220202	UTILITIES GENERAL	61,000,000.00	211,000,000.00	182,062,053.00	151,500,000.00	0.00
22020201	Electricity Charges	60,000,000.00	210,000,000.00	181,162,053.00	150,000,000.00	0.00
22020203	Internet Access Charges	1,000,000.00	1,000,000.00	900,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	190,000,000.00	90,000,000.00	135,000.00	50,000,000.00	0.00
22020406	Other Maintenance Services	190,000,000.00	90,000,000.00	135,000.00	50,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	245,000,000.00	145,000,000.00	41,951,071.00	250,000,000.00	0.00
22020602	Office Rent	245,000,000.00	145,000,000.00	41,951,071.00	250,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,540,000,000.00	9,540,000,000.00	8,584,114,351.00	5,540,000,000.00	0.00
22020701	Financial Consulting	4,500,000,000.00	9,500,000,000.00	8,545,388,001.00	5,500,000,000.00	0.00
22020702	Information Technology Consulting	40,000,000.00	40,000,000.00	38,726,350.00	40,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	250,000,000.00	150,000,000.00	34,294,009.00	250,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	250,000,000.00	150,000,000.00	34,294,009.00	250,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,700,000,000.00	2,300,000,000.00	1,751,125,184.00	3,600,000,000.00	0.00
22021002	Honorarium & Sitting Allowance	800,000,000.00	750,000,000.00	652,568,800.00	1,800,000,000.00	0.00
22021004	Medical Expenses	700,000,000.00	1,400,000,000.00	1,038,812,709.00	1,600,000,000.00	0.00
22021007	Welfare Packages	200,000,000.00	150,000,000.00	59,743,675.00	200,000,000.00	0.00

022000100400	Consolidated Revenue Fund Charges Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	28,441,000,000.00	24,901,000,000.00	18,393,179,349.91	30,144,400,000.00	0.00
21	PERSONNEL COST	9,115,000,000.00	9,015,000,000.00	7,199,888,548.00	11,614,400,000.00	0.00
2101	SALARY	125,000,000.00	125,000,000.00	88,015,271.00	130,000,000.00	0.00
210101	SALARIES AND WAGES	125,000,000.00	125,000,000.00	88,015,271.00	130,000,000.00	0.00
21010103	Consolidated Revenue Fund Charge - Salaries	125,000,000.00	125,000,000.00	88,015,271.00	130,000,000.00	0.00
2103	SOCIAL BENEFITS	8,990,000,000.00	8,890,000,000.00	7,111,873,277.00	11,484,400,000.00	0.00
210301	SOCIAL BENEFITS	8,990,000,000.00	8,890,000,000.00	7,111,873,277.00	11,484,400,000.00	0.00
21030101	Gratuity	2,400,000,000.00	2,400,000,000.00	1,313,588,070.00	2,148,500,000.00	0.00
21030102	Pension	4,900,000,000.00	5,600,000,000.00	5,444,469,285.00	7,785,900,000.00	0.00
21030103	Death Benefits	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	0.00
21030106	Severance Gratuity	1,200,000,000.00	400,000,000.00	2,062,500.00	1,000,000,000.00	0.00
22	OTHER RECURRENT COSTS	19,326,000,000.00	15,886,000,000.00	11,193,290,801.91	18,530,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2203	LOANS AND ADVANCES	430,000,000.00	380,000,000.00	342,350,000.00	470,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	430,000,000.00	380,000,000.00	342,350,000.00	470,000,000.00	0.00
22030106	Motor Vehicle Advance	250,000,000.00	200,000,000.00	165,500,000.00	250,000,000.00	0.00
22030107	Furniture Advances	180,000,000.00	180,000,000.00	176,850,000.00	220,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	40,000,000.00	20,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	40,000,000.00	20,000,000.00	0.00	0.00	0.00
22040103	Grants to Local Governments	40,000,000.00	20,000,000.00	0.00	0.00	0.00
2206	PUBLIC DEBT CHARGES	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	0.00
220601	FOREIGN INTEREST/DISCOUNT	218,000,000.00	198,000,000.00	175,524,375.00	240,000,000.00	0.00
22060102	Foreign Interest/Discount - Long Term Borrowings	218,000,000.00	198,000,000.00	175,524,375.00	240,000,000.00	0.00
220602	DOMESTIC INTEREST/DISCOUNT	6,500,000,000.00	5,000,000,000.00	2,932,122,282.00	6,372,000,000.00	0.00
22060202	Domestic Interest/Discount - Long Term Borrowings	6,500,000,000.00	5,000,000,000.00	2,932,122,282.00	6,372,000,000.00	0.00
220603	FOREIGN PRINCIPAL	1,638,000,000.00	2,088,000,000.00	1,953,403,714.23	2,430,000,000.00	0.00
22060302	Foreign Principal - Long Term Borrowings	1,638,000,000.00	2,088,000,000.00	1,953,403,714.23	2,430,000,000.00	0.00
220604	DOMESTIC PRINCIPAL	10,500,000,000.00	8,200,000,000.00	5,789,890,430.68	9,018,000,000.00	0.00
22060402	Domestic Principal - Long Term Borrowings	10,500,000,000.00	8,200,000,000.00	5,789,890,430.68	9,018,000,000.00	0.00

022000200100	Debt Management Office (DMO)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	450,000.00	450,000.00	112,500.00	450,000.00	0.00
22	OTHER RECURRENT COSTS	450,000.00	450,000.00	112,500.00	450,000.00	0.00
2202	OVERHEAD COST	450,000.00	450,000.00	112,500.00	450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	320,000.00	320,000.00	112,500.00	320,000.00	0.00
22020102	Local Transport & Traveling - Others	320,000.00	320,000.00	112,500.00	320,000.00	0.00
220202	UTILITIES GENERAL	10,000.00	10,000.00	0.00	10,000.00	0.00
22020203	Internet Access Charges	10,000.00	10,000.00	0.00	10,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	65,000.00	65,000.00	0.00	65,000.00	0.00
22020301	Office Stationaries/Computer Consumables	65,000.00	65,000.00	0.00	65,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,000.00	18,000.00	0.00	18,000.00	0.00
22020401	Maintenance of Motor Vehicle	18,000.00	18,000.00	0.00	18,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	37,000.00	37,000.00	0.00	37,000.00	0.00
22020801	Motor Vehicle Fuel	37,000.00	37,000.00	0.00	37,000.00	0.00

022000700100	Office of the Accountant-General					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	26,620,000.00	26,620,000.00	18,686,999.00	31,155,000.00	0.00
22	OTHER RECURRENT COSTS	26,620,000.00	26,620,000.00	18,686,999.00	31,155,000.00	0.00
2202	OVERHEAD COST	26,620,000.00	26,620,000.00	18,686,999.00	31,155,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	438,549.00	3,000,000.00	0.00
22020102	Local Transport & Traveling - Others	3,000,000.00	3,000,000.00	438,549.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	22,650,000.00	22,650,000.00	18,114,950.00	27,185,000.00	0.00
22020301	Office Stationaries/Computer Consumables	22,620,000.00	22,620,000.00	18,104,950.00	27,155,000.00	0.00
22020305	Printing of Non-Security Documents	30,000.00	30,000.00	10,000.00	30,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	0.00
22020401	Maintenance of Motor Vehicle	400,000.00	400,000.00	0.00	400,000.00	0.00
220206	OTHER SERVICES - GENERAL	50,000.00	50,000.00	16,000.00	50,000.00	0.00
22020605	Cleaning and Fumigation Services	50,000.00	50,000.00	16,000.00	50,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	92,500.00	300,000.00	0.00
22020801	Motor Vehicle Fuel	300,000.00	300,000.00	92,500.00	300,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	20,000.00	20,000.00	0.00	20,000.00	0.00
22020901	Bank Charges (Other than Interest)	20,000.00	20,000.00	0.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	200,000.00	25,000.00	200,000.00	0.00
22021004	Medical Expenses	200,000.00	200,000.00	25,000.00	200,000.00	0.00

022000700200	Project Financial Management Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	450,000.00	450,000.00	112,500.00	450,000.00	0.00
22	OTHER RECURRENT COSTS	450,000.00	450,000.00	112,500.00	450,000.00	0.00
2202	OVERHEAD COST	450,000.00	450,000.00	112,500.00	450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	160,000.00	160,000.00	0.00	160,000.00	0.00
22020101	Local Transport & Traveling - Training	160,000.00	160,000.00	0.00	160,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	140,000.00	140,000.00	25,000.00	140,000.00	0.00
22020301	Office Stationaries/Computer Consumables	140,000.00	140,000.00	25,000.00	140,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	150,000.00	87,500.00	150,000.00	0.00
22020406	Other Maintenance Services	150,000.00	150,000.00	87,500.00	150,000.00	0.00

022000700400	Efficiency Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	300,000.00	300,000.00	0.00	300,000.00	0.00
22	OTHER RECURRENT COSTS	300,000.00	300,000.00	0.00	300,000.00	0.00
2202	OVERHEAD COST	300,000.00	300,000.00	0.00	300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	60,000.00	60,000.00	0.00	60,000.00	0.00
22020101	Local Transport & Traveling - Training	60,000.00	60,000.00	0.00	60,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	90,000.00	90,000.00	0.00	90,000.00	0.00
22020301	Office Stationaries/Computer Consumables	90,000.00	90,000.00	0.00	90,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	150,000.00	0.00	150,000.00	0.00
22020406	Other Maintenance Services	150,000.00	150,000.00	0.00	150,000.00	0.00

022000800100	Yobe Internal Revenue Service (YIRS)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,650,486,000.00	1,590,486,000.00	1,000,041,179.00	2,047,200,000.00	0.00
21	PERSONNEL COST	222,634,000.00	222,634,000.00	166,230,177.00	244,536,000.00	0.00
2101	SALARY	222,634,000.00	222,634,000.00	166,230,177.00	244,536,000.00	0.00
210101	SALARIES AND WAGES	222,634,000.00	222,634,000.00	166,230,177.00	244,536,000.00	0.00
21010101	Consolidated Salary	222,634,000.00	222,634,000.00	166,230,177.00	244,536,000.00	0.00
22	OTHER RECURRENT COSTS	1,427,852,000.00	1,367,852,000.00	833,811,002.00	1,802,664,000.00	0.00
2202	OVERHEAD COST	1,427,852,000.00	1,367,852,000.00	833,811,002.00	1,802,664,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	40,000,000.00	30,000,000.00	100,000.00	50,000,000.00	0.00
22020102	Local Transport & Traveling - Others	10,000,000.00	10,000,000.00	100,000.00	10,000,000.00	0.00
22020104	International Transport & Traveling - Others	30,000,000.00	20,000,000.00	0.00	40,000,000.00	0.00
220202	UTILITIES GENERAL	86,000,000.00	36,000,000.00	75,000.00	76,812,000.00	0.00
22020201	Electricity Charges	2,000,000.00	2,000,000.00	75,000.00	3,000,000.00	0.00
22020203	Internet Access Charges	8,000,000.00	8,000,000.00	0.00	2,000,000.00	0.00
22020210	Software Charges/Licence Renewal	76,000,000.00	26,000,000.00	0.00	71,812,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	69,000,000.00	69,000,000.00	200,000.00	38,000,000.00	0.00
22020305	Printing of Non-Security Documents	20,000,000.00	20,000,000.00	200,000.00	20,000,000.00	0.00
22020306	Printing of Security Documents	40,000,000.00	40,000,000.00	0.00	10,000,000.00	0.00
22020309	Uniforms & Other Clothing	4,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020312	Production, Publication and Circulation of Annual Fi	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	80,000,000.00	80,000,000.00	100,000.00	85,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	70,000,000.00	70,000,000.00	0.00	75,000,000.00	0.00
22020406	Other Maintenance Services	10,000,000.00	10,000,000.00	100,000.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	315,000,000.00	115,000,000.00	48,830,000.00	400,000,000.00	0.00
22020501	Local Training	115,000,000.00	115,000,000.00	48,830,000.00	200,000,000.00	0.00
22020502	International Training	200,000,000.00	0.00	0.00	200,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	8,000,000.00	8,000,000.00	0.00	9,000,000.00	0.00
22020602	Office Rent	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020603	Residential Rent	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020605	Cleaning and Fumigation Services	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - C	160,000,000.00	360,000,000.00	353,317,810.00	251,000,000.00	0.00
22020701	Financial Consulting	160,000,000.00	360,000,000.00	353,317,810.00	251,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	10,000,000.00	275,000.00	20,000,000.00	0.00
22020801	Motor Vehicle Fuel	5,000,000.00	5,000,000.00	75,000.00	5,000,000.00	0.00
22020803	Plant/Generator Fuel	5,000,000.00	5,000,000.00	200,000.00	15,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000,000.00	2,000,000.00	1,182,419.00	2,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000,000.00	2,000,000.00	1,182,419.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	657,852,000.00	657,852,000.00	429,730,773.00	870,852,000.00	0.00
22021003	Publicity & Advertisements	50,000,000.00	50,000,000.00	0.00	25,852,000.00	0.00
22021006	Postages & Courier Services	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	Welfare Packages	545,852,000.00	545,852,000.00	429,730,773.00	780,000,000.00	0.00
22021008	Subscription to Professional Bodies	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021015	Monitoring and Evaluation	10,000,000.00	10,000,000.00	0.00	13,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
3	ASSETS	507,000,000.00	218,000,000.00	0.00	564,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	507,000,000.00	218,000,000.00	0.00	564,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPM	487,000,000.00	218,000,000.00	0.00	564,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	0.00	0.00	0.00	300,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	0.00	0.00	0.00	300,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
32010207	Electricity Transmission Network	0.00	0.00	0.00	100,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	10,000,000.00	0.00	0.00	25,000,000.00	0.00
32010305	Purchase of Power Generating Sets	10,000,000.00	0.00	0.00	25,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	257,000,000.00	207,000,000.00	0.00	15,000,000.00	0.00
32010405	Purchase of Motor Vehicles	250,000,000.00	200,000,000.00	0.00	0.00	0.00
32010407	Purchase of Motor Cycles	7,000,000.00	7,000,000.00	0.00	15,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	94,000,000.00	0.00	0.00	124,000,000.00	0.00
32010501	Purchase of Computers	20,000,000.00	0.00	0.00	99,000,000.00	0.00
32010502	Purchase of Printers	32,000,000.00	0.00	0.00	5,000,000.00	0.00
32010503	Purchase of Scanners	20,000,000.00	0.00	0.00	0.00	0.00
32010505	Purchase of Photocopiers	22,000,000.00	0.00	0.00	20,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	126,000,000.00	11,000,000.00	0.00	0.00	0.00
32010601	Purchase of Chairs	100,000,000.00	0.00	0.00	0.00	0.00
32010604	Purchase of Television Sets	4,000,000.00	4,000,000.00	0.00	0.00	0.00
32010606	Purchase of Air-Conditioner	15,000,000.00	0.00	0.00	0.00	0.00
32010610	Purchase of Refrigerators	7,000,000.00	7,000,000.00	0.00	0.00	0.00
3203	INTANGIBLE ASSETS	20,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	20,000,000.00	0.00	0.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32030109	Research & Development	20,000,000.00	0.00	0.00	0.00	0.00
022200100100	Ministry of Commerce, Industry & Tourism					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	657,869,000.00	466,149,000.00	310,235,442.00	905,966,000.00	0.00
21	PERSONNEL COST	269,269,000.00	269,269,000.00	188,898,719.00	277,366,000.00	0.00
2101	SALARY	269,269,000.00	269,269,000.00	188,898,719.00	277,366,000.00	0.00
210101	SALARIES AND WAGES	269,269,000.00	269,269,000.00	188,898,719.00	277,366,000.00	0.00
21010101	Consolidated Salary	269,269,000.00	269,269,000.00	188,898,719.00	277,366,000.00	0.00
22	OTHER RECURRENT COSTS	388,600,000.00	196,880,000.00	121,336,723.00	628,600,000.00	0.00
2202	OVERHEAD COST	188,600,000.00	196,880,000.00	121,336,723.00	228,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	4,000,000.00	0.00	8,000,000.00	0.00
22020101	Local Transport & Traveling - Training	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020102	Local Transport & Traveling - Others	2,000,000.00	2,000,000.00	0.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,100,000.00	5,100,000.00	1,566,000.00	5,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	3,100,000.00	3,100,000.00	1,566,000.00	3,000,000.00	0.00
22020305	Printing of Non-Security Documents	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	11,100,000.00	11,100,000.00	1,299,000.00	11,100,000.00	0.00
22020401	Maintenance of Motor Vehicle	10,000,000.00	10,000,000.00	1,299,000.00	10,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	500,000.00	500,000.00	0.00	500,000.00	0.00
22020405	Maintenance of Plants/Generators	300,000.00	300,000.00	0.00	300,000.00	0.00
22020406	Other Maintenance Services	300,000.00	300,000.00	0.00	300,000.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020501	Local Training	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	10,000,000.00	0.00
22020706	Surveying Services	0.00	0.00	0.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	1,000,000.00	180,000.00	1,000,000.00	0.00
22020801	Motor Vehicle Fuel	500,000.00	500,000.00	0.00	500,000.00	0.00
22020803	Plant/Generator Fuel	500,000.00	500,000.00	180,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	500,000.00	500,000.00	6,648.00	500,000.00	0.00
22020901	Bank Charges (Other than Interest)	500,000.00	500,000.00	6,648.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	164,900,000.00	173,180,000.00	118,285,075.00	191,000,000.00	0.00
22021002	Honorarium & Sitting Allowance	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22021003	Publicity & Advertisements	2,900,000.00	2,900,000.00	0.00	10,000,000.00	0.00
22021004	Medical Expenses	5,000,000.00	5,000,000.00	90,000.00	5,000,000.00	0.00
22021015	Monitoring and Evaluation	41,000,000.00	41,000,000.00	0.00	20,000,000.00	0.00
22021016	Anniversaries/Celebration	110,000,000.00	118,280,000.00	118,195,075.00	150,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000,000.00	0.00	0.00	400,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000,000.00	0.00	0.00	400,000,000.00	0.00
22040105	Grants to Government Owned Companies	200,000,000.00	0.00	0.00	150,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	250,000,000.00	0.00
3	ASSETS	7,930,000,000.00	23,750,000,000.00	18,939,813,470.00	24,385,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	7,930,000,000.00	23,750,000,000.00	18,939,813,470.00	24,385,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	7,930,000,000.00	23,750,000,000.00	18,939,813,470.00	24,385,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	6,480,000,000.00	21,450,000,000.00	17,306,804,146.00	19,865,000,000.00	0.00
32010101	Construction/Provision of Office Building	200,000,000.00	100,000,000.00	62,347,349.00	470,000,000.00	0.00
32010102	Construction/Provision of Residential Building	50,000,000.00	0.00	0.00	470,000,000.00	0.00
32010105	Construction/Provision of School Building	0.00	0.00	0.00	150,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	200,000,000.00	1,850,000,000.00	1,709,518,336.00	470,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010116	Construction of Car Porch/Shed	30,000,000.00	0.00	0.00	25,000,000.00	0.00
32010132	Construction of Markets/Parks	6,000,000,000.00	19,500,000,000.00	15,534,938,461.00	17,280,000,000.00	0.00
32010199	Construction of Other Building	0.00	0.00	0.00	1,000,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	150,000,000.00	0.00	0.00	150,000,000.00	0.00
32010205	Zoos, Parks & Reserves (Recreational)	150,000,000.00	0.00	0.00	150,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	1,270,000,000.00	2,300,000,000.00	1,633,009,324.00	4,300,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	260,000,000.00	0.00	0.00	500,000,000.00	0.00
32010302	Purchase of Industrial Equipment	1,000,000,000.00	2,300,000,000.00	1,633,009,324.00	2,500,000,000.00	0.00
32010308	Purchase of Surveying Equipment	0.00	0.00	0.00	1,300,000,000.00	0.00
32010312	Purchase of Fire Fighting Equipment	10,000,000.00	0.00	0.00	0.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	30,000,000.00	0.00	0.00	70,000,000.00	0.00
32010601	Purchase of Chairs	10,000,000.00	0.00	0.00	0.00	0.00
32010602	Purchase of Tables	20,000,000.00	0.00	0.00	70,000,000.00	0.00

022201800100	Yobe State Agency for Public Private Partners					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	457,760,000.00	357,760,000.00	122,093,019.00	2,261,550,000.00	0.00
22	OTHER RECURRENT COSTS	457,760,000.00	357,760,000.00	122,093,019.00	2,261,550,000.00	0.00
2202	OVERHEAD COST	457,760,000.00	357,760,000.00	122,093,019.00	1,311,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	267,250,000.00	167,250,000.00	20,737,500.00	400,000,000.00	0.00
22020102	Local Transport & Traveling - Others	100,000,000.00	100,000,000.00	10,887,500.00	150,000,000.00	0.00
22020104	International Transport & Traveling - Others	167,250,000.00	67,250,000.00	9,850,000.00	250,000,000.00	0.00
220202	UTILITIES GENERAL	12,500,000.00	12,500,000.00	1,000,000.00	12,500,000.00	0.00
22020201	Electricity Charges	500,000.00	500,000.00	50,000.00	500,000.00	0.00
22020203	Internet Access Charges	12,000,000.00	12,000,000.00	950,000.00	12,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	17,000,000.00	17,000,000.00	1,200,000.00	38,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	8,000,000.00	8,000,000.00	1,200,000.00	8,000,000.00	0.00
22020305	Printing of Non-Security Documents	6,000,000.00	6,000,000.00	0.00	20,000,000.00	0.00
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	100,000,000.00	100,000,000.00	81,255,519.00	115,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020405	Maintenance of Plants/Generators	5,000,000.00	5,000,000.00	1,500,000.00	5,000,000.00	0.00
22020406	Other Maintenance Services	90,000,000.00	90,000,000.00	79,755,519.00	100,000,000.00	0.00
220205	TRAINING - GENERAL	25,000,000.00	25,000,000.00	8,000,000.00	50,000,000.00	0.00
22020501	Local Training	25,000,000.00	25,000,000.00	8,000,000.00	50,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	6,000,000.00	0.00
22020602	Office Rent	0.00	0.00	0.00	6,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00	0.00	10,000,000.00	0.00
22020801	Motor Vehicle Fuel	6,000,000.00	6,000,000.00	0.00	10,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000.00	10,000.00	0.00	50,000.00	0.00
22020901	Bank Charges (Other than Interest)	10,000.00	10,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	30,000,000.00	9,900,000.00	680,000,000.00	0.00
22021007	Welfare Packages	10,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00
22021015	Monitoring and Evaluation	5,000,000.00	5,000,000.00	500,000.00	30,000,000.00	0.00
22021016	Anniversaries/Celebration	0.00	0.00	0.00	450,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	15,000,000.00	15,000,000.00	9,400,000.00	50,000,000.00	0.00
22021045	Operational and Logistic Expenses	0.00	0.00	0.00	120,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	950,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	950,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	950,000,000.00	0.00
3	ASSETS	728,500,000.00	33,500,000.00	0.00	172,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	728,500,000.00	33,500,000.00	0.00	172,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	138,500,000.00	33,500,000.00	0.00	172,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
32010116	Construction of Car Porch/Shed	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	8,000,000.00	8,000,000.00	0.00	20,000,000.00	0.00
32010305	Purchase of Power Generating Sets	8,000,000.00	8,000,000.00	0.00	20,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	21,000,000.00	6,000,000.00	0.00	26,000,000.00	0.00
32010501	Purchase of Computers	15,000,000.00	0.00	0.00	20,000,000.00	0.00
32010502	Purchase of Printers	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
32010505	Purchase of Photocopiers	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	104,500,000.00	14,500,000.00	0.00	116,000,000.00	0.00
32010601	Purchase of Chairs	30,000,000.00	0.00	0.00	30,000,000.00	0.00
32010602	Purchase of Tables	30,000,000.00	0.00	0.00	30,000,000.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	15,000,000.00	0.00	0.00	15,000,000.00	0.00
32010604	Purchase of Television Sets	7,500,000.00	7,500,000.00	0.00	10,000,000.00	0.00
32010606	Purchase of Air-Conditioner	15,000,000.00	0.00	0.00	20,000,000.00	0.00
32010609	Purchase of Ceiling Fans	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
32010610	Purchase of Refrigerators	5,000,000.00	5,000,000.00	0.00	8,000,000.00	0.00
3203	INTANGIBLE ASSETS	590,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	590,000,000.00	0.00	0.00	0.00	0.00
32030109	Research & Development	20,000,000.00	0.00	0.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	570,000,000.00	0.00	0.00	0.00	0.00

022205100100	Small & Medium Scale Industries Credit Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	47,113,000.00	47,113,000.00	26,762,639.00	49,008,000.00	0.00
21	PERSONNEL COST	37,388,000.00	37,388,000.00	26,237,639.00	39,283,000.00	0.00
2101	SALARY	37,388,000.00	37,388,000.00	26,237,639.00	39,283,000.00	0.00
210101	SALARIES AND WAGES	37,388,000.00	37,388,000.00	26,237,639.00	39,283,000.00	0.00
21010101	Consolidated Salary	37,388,000.00	37,388,000.00	26,237,639.00	39,283,000.00	0.00
22	OTHER RECURRENT COSTS	9,725,000.00	9,725,000.00	525,000.00	9,725,000.00	0.00
2202	OVERHEAD COST	9,725,000.00	9,725,000.00	525,000.00	9,725,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	285,000.00	285,000.00	62,500.00	285,000.00	0.00
22020101	Local Transport & Traveling - Training	285,000.00	285,000.00	62,500.00	285,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00
22020301	Office Stationaries/Computer Consumables	200,000.00	200,000.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	200,000.00	200,000.00	162,500.00	200,000.00	0.00
22020405	Maintenance of Plants/Generators	200,000.00	200,000.00	162,500.00	200,000.00	0.00
220205	TRAINING - GENERAL	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020501	Local Training	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020607	Rescue Services	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	740,000.00	740,000.00	200,000.00	740,000.00	0.00
22020801	Motor Vehicle Fuel	290,000.00	290,000.00	100,000.00	290,000.00	0.00
22020802	Other Transport Equipment Fuel	350,000.00	350,000.00	0.00	350,000.00	0.00
22020803	Plant/Generator Fuel	100,000.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	15,000.00	15,000.00	0.00	15,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020901	Bank Charges (Other than Interest)	15,000.00	15,000.00	0.00	15,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,285,000.00	3,285,000.00	100,000.00	3,285,000.00	0.00
22021004	Medical Expenses	235,000.00	235,000.00	0.00	235,000.00	0.00
22021015	Monitoring and Evaluation	3,050,000.00	3,050,000.00	100,000.00	3,050,000.00	0.00
3	ASSETS	637,321,000.00	337,321,000.00	125,000,000.00	2,000,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	637,321,000.00	337,321,000.00	125,000,000.00	2,000,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	637,321,000.00	337,321,000.00	125,000,000.00	2,000,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	635,321,000.00	335,321,000.00	125,000,000.00	2,000,000,000.00	0.00
32010302	Purchase of Industrial Equipment	634,821,000.00	334,821,000.00	125,000,000.00	2,000,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	500,000.00	500,000.00	0.00	0.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
32010501	Purchase of Computers	1,000,000.00	1,000,000.00	0.00	0.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
32010606	Purchase of Air-Conditioner	1,000,000.00	1,000,000.00	0.00	0.00	0.00

022205200100 Yobe State Hotels Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	51,756,000.00	51,756,000.00	37,797,596.00	56,054,000.00	0.00
21	PERSONNEL COST	51,756,000.00	51,756,000.00	37,797,596.00	56,054,000.00	0.00
2101	SALARY	51,756,000.00	51,756,000.00	37,797,596.00	56,054,000.00	0.00
210101	SALARIES AND WAGES	51,756,000.00	51,756,000.00	37,797,596.00	56,054,000.00	0.00
21010101	Consolidated Salary	51,756,000.00	51,756,000.00	37,797,596.00	56,054,000.00	0.00
3	ASSETS	148,000,000.00	48,000,000.00	4,500,000.00	148,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	148,000,000.00	48,000,000.00	4,500,000.00	148,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	148,000,000.00	48,000,000.00	4,500,000.00	148,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	143,500,000.00	43,500,000.00	4,500,000.00	83,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	140,000,000.00	40,000,000.00	4,500,000.00	20,000,000.00	0.00
32010114	Construction of Toilet	500,000.00	500,000.00	0.00	6,000,000.00	0.00
32010119	Construction of Wall Fencing	2,000,000.00	2,000,000.00	0.00	47,000,000.00	0.00
32010129	Tree Planting/Landscaping	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	500,000.00	500,000.00	0.00	5,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	500,000.00	500,000.00	0.00	5,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	1,500,000.00	1,500,000.00	0.00	21,000,000.00	0.00
32010306	Purchase of Broadcast & Communication Equipment	0.00	0.00	0.00	4,000,000.00	0.00
32010318	Rehab./Repairs of Power Generating Plants	500,000.00	500,000.00	0.00	10,000,000.00	0.00
32010399	Alternative Energy	1,000,000.00	1,000,000.00	0.00	7,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	0.00	0.00	0.00	4,000,000.00	0.00
32010508	Purchase of Projectors	0.00	0.00	0.00	4,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	2,500,000.00	2,500,000.00	0.00	35,000,000.00	0.00
32010606	Purchase of Air-Conditioner	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00
32010611	Purchase of Beds & Beddings	1,500,000.00	1,500,000.00	0.00	30,000,000.00	0.00

022205900100 Yobe State Micro-Finance Bank						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	400,000,000.00	0.00	0.00	440,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	40,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	40,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	40,000,000.00	0.00
21010101	Consolidated Salary	0.00	0.00	0.00	40,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22	OTHER RECURRENT COSTS	400,000,000.00	0.00	0.00	400,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	400,000,000.00	0.00	0.00	400,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	400,000,000.00	0.00	0.00	400,000,000.00	0.00
22040105	Grants to Government Owned Companies	400,000,000.00	0.00	0.00	400,000,000.00	0.00

022206100100	Pre-Stress Concrete Pole Industry					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,879,000.00	13,879,000.00	0.00	13,879,000.00	0.00
21	PERSONNEL COST	3,879,000.00	3,879,000.00	0.00	3,879,000.00	0.00
2101	SALARY	3,879,000.00	3,879,000.00	0.00	3,879,000.00	0.00
210101	SALARIES AND WAGES	3,879,000.00	3,879,000.00	0.00	3,879,000.00	0.00
21010101	Consolidated Salary	3,879,000.00	3,879,000.00	0.00	3,879,000.00	0.00
22	OTHER RECURRENT COSTS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
2202	OVERHEAD COST	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020406	Other Maintenance Services	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
3	ASSETS	88,001,000.00	7,001,000.00	0.00	68,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	88,001,000.00	7,001,000.00	0.00	68,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	88,001,000.00	7,001,000.00	0.00	68,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	6,778,000.00	6,778,000.00	0.00	30,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	6,778,000.00	6,778,000.00	0.00	30,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	81,223,000.00	223,000.00	0.00	38,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	40,000,000.00	0.00	0.00	10,000,000.00	0.00
32010302	Purchase of Industrial Equipment	0.00	0.00	0.00	8,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	41,223,000.00	223,000.00	0.00	20,000,000.00	0.00

022700100100	Ministry of Wealth Creation, Empowerment &					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	375,449,000.00	180,449,000.00	65,819,766.00	2,256,979,000.00	10,000,000.00
21	PERSONNEL COST	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	0.00
2101	SALARY	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	0.00
210101	SALARIES AND WAGES	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	0.00
21010101	Consolidated Salary	35,449,000.00	35,449,000.00	24,797,945.00	36,979,000.00	0.00
22	OTHER RECURRENT COSTS	340,000,000.00	145,000,000.00	41,021,821.00	2,220,000,000.00	10,000,000.00
2202	OVERHEAD COST	240,000,000.00	145,000,000.00	41,021,821.00	256,000,000.00	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	17,000,000.00	17,000,000.00	0.00	20,000,000.00	0.00
22020305	Printing of Non-Security Documents	17,000,000.00	17,000,000.00	0.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	25,000,000.00	25,000,000.00	2,488,000.00	25,000,000.00	0.00
22020406	Other Maintenance Services	25,000,000.00	25,000,000.00	2,488,000.00	25,000,000.00	0.00
220205	TRAINING - GENERAL	140,000,000.00	40,000,000.00	20,524,000.00	150,000,000.00	0.00
22020501	Local Training	140,000,000.00	40,000,000.00	20,524,000.00	150,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020707	Agricultural Consulting	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,000,000.00	1,000,000.00	9,821.00	1,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	1,000,000.00	1,000,000.00	9,821.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	47,000,000.00	52,000,000.00	18,000,000.00	50,000,000.00	10,000,000.00
22021001	Refreshment & Meals	10,000,000.00	10,000,000.00	4,000,000.00	10,000,000.00	10,000,000.00
22021003	Publicity & Advertisements	7,000,000.00	7,000,000.00	0.00	10,000,000.00	0.00
22021015	Monitoring and Evaluation	10,000,000.00	15,000,000.00	14,000,000.00	10,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22021044	Advocacy, Enlightenment & Campaign	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00	0.00	0.00	1,964,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00	0.00	0.00	1,964,000,000.00	0.00
22040109	Grants to Communities/NGOs	100,000,000.00	0.00	0.00	1,964,000,000.00	0.00
3	ASSETS	3,400,000,000.00	1,200,000,000.00	666,219,106.00	1,610,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	3,400,000,000.00	1,200,000,000.00	666,219,106.00	1,610,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	1,300,000,000.00	0.00	0.00	1,610,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	250,000,000.00	0.00	0.00	0.00	0.00
32010134	Fish Pond and Aquaculture	250,000,000.00	0.00	0.00	0.00	0.00
320102	INFRASTRUCTURE - GENERAL	350,000,000.00	0.00	0.00	1,150,000,000.00	0.00
32010222	Construction/Provision of ICT Infrastructures	250,000,000.00	0.00	0.00	1,050,000,000.00	0.00
32010226	Construction/Provision of Agricultural Facilities	100,000,000.00	0.00	0.00	100,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	450,000,000.00	0.00	0.00	260,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	250,000,000.00	0.00	0.00	0.00	0.00
32010307	Purchase of Agricultural Equipment	200,000,000.00	0.00	0.00	260,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	250,000,000.00	0.00	0.00	200,000,000.00	0.00
32010610	Purchase of Refrigerators	250,000,000.00	0.00	0.00	200,000,000.00	0.00
3203	INTANGIBLE ASSETS	2,100,000,000.00	1,200,000,000.00	666,219,106.00	0.00	0.00
320301	INTANGIBLE ASSETS	2,100,000,000.00	1,200,000,000.00	666,219,106.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Sca	2,000,000,000.00	1,200,000,000.00	666,219,106.00	0.00	0.00
32030123	Grant to Tsangaya/Almajiri School Capital Project	100,000,000.00	0.00	0.00	0.00	0.00

022800700100	Information Technology Development Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	194,000,000.00	194,000,000.00	51,000,000.00	254,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	3,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	3,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	3,000,000.00	0.00
21010101	Consolidated Salary	0.00	0.00	0.00	3,000,000.00	0.00
22	OTHER RECURRENT COSTS	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	0.00
2202	OVERHEAD COST	194,000,000.00	194,000,000.00	51,000,000.00	251,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.00
22020102	Local Transport & Traveling - Others	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,600,000.00	3,600,000.00	0.00	3,600,000.00	0.00
22020301	Office Stationaries/Computer Consumables	3,600,000.00	3,600,000.00	0.00	3,600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	78,000,000.00	78,000,000.00	18,000,000.00	153,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	60,000,000.00	60,000,000.00	0.00	37,000,000.00	0.00
22020406	Other Maintenance Services	18,000,000.00	18,000,000.00	18,000,000.00	116,000,000.00	0.00
220205	TRAINING - GENERAL	100,000,000.00	100,000,000.00	33,000,000.00	85,000,000.00	0.00
22020501	Local Training	100,000,000.00	100,000,000.00	33,000,000.00	85,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	10,000,000.00	0.00	7,000,000.00	0.00
22020702	Information Technology Consulting	10,000,000.00	10,000,000.00	0.00	7,000,000.00	0.00
3	ASSETS	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	1,000,000,000.00	500,000,000.00	340,165,500.00	1,400,000,000.00	0.00
32010306	Purchase of Broadcast & Communication Equipment	1,000,000,000.00	500,000,000.00	340,165,500.00	1,400,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	80,000,000.00	0.00	0.00	80,000,000.00	0.00
32010501	Purchase of Computers	80,000,000.00	0.00	0.00	80,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
320106	FURNITURE & FITTINGS - GENERAL	20,000,000.00	0.00	0.00	20,000,000.00	0.00
32010601	Purchase of Chairs	20,000,000.00	0.00	0.00	20,000,000.00	0.00
022900100100	Ministry of Transport and Energy					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	544,859,000.00	564,859,000.00	311,502,334.00	576,100,000.00	1,000,000.00
21	PERSONNEL COST	357,459,000.00	357,459,000.00	264,520,723.00	388,700,000.00	0.00
2101	SALARY	357,459,000.00	357,459,000.00	264,520,723.00	388,700,000.00	0.00
210101	SALARIES AND WAGES	357,459,000.00	357,459,000.00	264,520,723.00	388,700,000.00	0.00
21010101	Consolidated Salary	357,459,000.00	357,459,000.00	264,520,723.00	388,700,000.00	0.00
22	OTHER RECURRENT COSTS	187,400,000.00	207,400,000.00	46,981,611.00	187,400,000.00	1,000,000.00
2202	OVERHEAD COST	187,400,000.00	207,400,000.00	46,981,611.00	185,400,000.00	1,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	80,800,000.00	80,800,000.00	13,780,000.00	70,800,000.00	0.00
22020101	Local Transport & Traveling - Training	80,800,000.00	80,800,000.00	13,780,000.00	70,800,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	10,500,000.00	0.00
22020202	Telephone Charges	0.00	0.00	0.00	500,000.00	0.00
22020203	Internet Access Charges	0.00	0.00	0.00	2,000,000.00	0.00
22020204	Satellites Broadcasting Access Charges	0.00	0.00	0.00	2,000,000.00	0.00
22020210	Software Charges/Licence Renewal	0.00	0.00	0.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	1,755,000.00	4,400,000.00	0.00
22020301	Office Stationaries/Computer Consumables	5,000,000.00	5,000,000.00	1,755,000.00	4,400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,400,000.00	6,400,000.00	1,405,000.00	15,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	4,400,000.00	4,400,000.00	1,235,000.00	1,000,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	0.00	5,000,000.00	0.00
22020405	Maintenance of Plants/Generators	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020406	Other Maintenance Services	1,000,000.00	1,000,000.00	170,000.00	1,000,000.00	0.00
22020407	Maintenance of Aircrafts	0.00	0.00	0.00	1,000,000.00	0.00
22020410	Maintenance of Street Lightings	0.00	0.00	0.00	6,000,000.00	0.00
220205	TRAINING - GENERAL	45,800,000.00	45,800,000.00	0.00	17,800,000.00	0.00
22020501	Local Training	45,800,000.00	45,800,000.00	0.00	17,800,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	8,500,000.00	0.00
22020603	Residential Rent	0.00	0.00	0.00	2,500,000.00	0.00
22020605	Cleaning and Fumigation Services	0.00	0.00	0.00	6,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,300,000.00	13,300,000.00	0.00	3,300,000.00	0.00
22020701	Financial Consulting	13,300,000.00	13,300,000.00	0.00	3,300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	13,000,000.00	13,000,000.00	3,340,000.00	8,000,000.00	0.00
22020801	Motor Vehicle Fuel	10,000,000.00	10,000,000.00	3,340,000.00	5,000,000.00	0.00
22020803	Plant/Generator Fuel	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	1,611.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	1,611.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,000,000.00	43,000,000.00	26,700,000.00	47,000,000.00	1,000,000.00
22021001	Refreshment & Meals	1,000,000.00	1,000,000.00	450,000.00	1,000,000.00	1,000,000.00
22021003	Publicity & Advertisements	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22021004	Medical Expenses	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021015	Monitoring and Evaluation	16,000,000.00	36,000,000.00	26,250,000.00	40,000,000.00	0.00
2203	LOANS AND ADVANCES	0.00	0.00	0.00	2,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	0.00	0.00	0.00	2,000,000.00	0.00
22030101	Motor Cycle Advances	0.00	0.00	0.00	2,000,000.00	0.00
3	ASSETS	6,070,000,000.00	2,950,000,000.00	1,513,290,775.00	13,770,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32	FIXED (NON-CURRENT) ASSETS	6,070,000,000.00	2,950,000,000.00	1,513,290,775.00	13,770,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	6,070,000,000.00	2,950,000,000.00	1,513,290,775.00	13,770,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	5,550,000,000.00	2,950,000,000.00	1,513,290,775.00	12,700,000,000.00	0.00
32010203	Construction of Airports	1,500,000,000.00	1,300,000,000.00	1,187,809,344.00	2,000,000,000.00	0.00
32010207	Electricity Transmission Network	2,600,000,000.00	1,600,000,000.00	284,831,431.00	10,000,000,000.00	0.00
32010218	Rehab./Repairs of Electricity	1,200,000,000.00	0.00	0.00	500,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	250,000,000.00	50,000,000.00	40,650,000.00	200,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	0.00	0.00	0.00	400,000,000.00	0.00
32010303	Purchase of Navigational Equipment	0.00	0.00	0.00	200,000,000.00	0.00
32010305	Purchase of Power Generating Sets	0.00	0.00	0.00	200,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	500,000,000.00	0.00	0.00	650,000,000.00	0.00
32010405	Purchase of Motor Vehicles	500,000,000.00	0.00	0.00	0.00	0.00
32010406	Purchase of Tricycles	0.00	0.00	0.00	200,000,000.00	0.00
32010407	Purchase of Motor Cycles	0.00	0.00	0.00	50,000,000.00	0.00
32010409	Purchase of Buses	0.00	0.00	0.00	400,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	20,000,000.00	0.00	0.00	20,000,000.00	0.00
32010501	Purchase of Computers	20,000,000.00	0.00	0.00	20,000,000.00	0.00

022900300100	Rural Electrification Board (REB)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,864,677,000.00	1,764,677,000.00	1,584,634,606.00	1,882,500,000.00	0.00
21	PERSONNEL COST	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	0.00
2101	SALARY	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	0.00
210101	SALARIES AND WAGES	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	0.00
21010101	Consolidated Salary	364,677,000.00	364,677,000.00	259,218,106.00	382,500,000.00	0.00
22	OTHER RECURRENT COSTS	1,500,000,000.00	1,400,000,000.00	1,325,416,500.00	1,500,000,000.00	0.00
2202	OVERHEAD COST	1,500,000,000.00	1,400,000,000.00	1,325,416,500.00	1,500,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	556,500.00	1,500,000.00	0.00
22020101	Local Transport & Traveling - Training	1,500,000.00	1,500,000.00	556,500.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	100,000,000.00	0.00	0.00	7,000,000.00	0.00
22020405	Maintenance of Plants/Generators	100,000,000.00	0.00	0.00	7,000,000.00	0.00
220205	TRAINING - GENERAL	1,500,000.00	1,500,000.00	93,500.00	1,500,000.00	0.00
22020501	Local Training	1,500,000.00	1,500,000.00	93,500.00	1,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,397,000,000.00	1,397,000,000.00	1,324,766,500.00	1,490,000,000.00	0.00
22020803	Plant/Generator Fuel	1,397,000,000.00	1,397,000,000.00	1,324,766,500.00	1,490,000,000.00	0.00
3	ASSETS	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	4,500,000,000.00	10,500,000,000.00	7,215,314,440.00	3,300,000,000.00	0.00
32010207	Electricity Transmission Network	4,500,000,000.00	10,500,000,000.00	7,215,314,440.00	3,300,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	1,000,000,000.00	1,050,000,000.00	581,084,000.00	2,200,000,000.00	0.00
32010304	Purchase of Power Plants	500,000,000.00	400,000,000.00	179,125,000.00	1,400,000,000.00	0.00
32010305	Purchase of Power Generating Sets	500,000,000.00	650,000,000.00	401,959,000.00	800,000,000.00	0.00

022905500100	Yobe Road Traffic Agency (YOROTA)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	150,550,000.00	150,550,000.00	60,206,337.00	130,000,000.00	0.00
21	PERSONNEL COST	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
2101	SALARY	30,000,000.00	30,000,000.00	0.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
210101	SALARIES AND WAGES	30,000,000.00	30,000,000.00	0.00	0.00	0.00
21010101	Consolidated Salary	30,000,000.00	30,000,000.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	30,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	30,000,000.00	0.00
21020101	Non-Regular Allowances	0.00	0.00	0.00	30,000,000.00	0.00
22	OTHER RECURRENT COSTS	120,550,000.00	120,550,000.00	60,206,337.00	100,000,000.00	0.00
2202	OVERHEAD COST	120,550,000.00	120,550,000.00	60,206,337.00	100,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	168,779.00	500,000.00	0.00
22020102	Local Transport & Traveling - Others	500,000.00	500,000.00	168,779.00	500,000.00	0.00
220202	UTILITIES GENERAL	1,000,000.00	1,000,000.00	400,000.00	1,000,000.00	0.00
22020210	Software Charges/Licence Renewal	1,000,000.00	1,000,000.00	400,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	22,750,000.00	22,750,000.00	6,168,779.00	22,750,000.00	0.00
22020305	Printing of Non-Security Documents	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020309	Uniforms & Other Clothing	12,750,000.00	12,750,000.00	6,168,779.00	12,750,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	49,750,000.00	49,750,000.00	30,640,000.00	39,750,000.00	0.00
22020401	Maintenance of Motor Vehicle	40,750,000.00	40,750,000.00	24,640,000.00	30,750,000.00	0.00
22020406	Other Maintenance Services	9,000,000.00	9,000,000.00	6,000,000.00	9,000,000.00	0.00
220205	TRAINING - GENERAL	46,525,000.00	46,525,000.00	22,828,779.00	35,975,000.00	0.00
22020501	Local Training	46,525,000.00	46,525,000.00	22,828,779.00	35,975,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,000.00	25,000.00	0.00	25,000.00	0.00
22020901	Bank Charges (Other than Interest)	25,000.00	25,000.00	0.00	25,000.00	0.00
3	ASSETS	111,225,000.00	11,225,000.00	0.00	100,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	111,225,000.00	11,225,000.00	0.00	100,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	111,225,000.00	11,225,000.00	0.00	100,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	10,000,000.00	0.00	0.00	10,000,000.00	0.00
32010216	Boundary Pillars/Right of Ways/Road Signs	10,000,000.00	0.00	0.00	10,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	66,225,000.00	6,225,000.00	0.00	55,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	60,000,000.00	0.00	0.00	55,000,000.00	0.00
32010312	Purchase of Fire Fighting Equipment	6,225,000.00	6,225,000.00	0.00	0.00	0.00
320104	FIXED ASSETS - GENERAL	30,000,000.00	0.00	0.00	30,000,000.00	0.00
32010407	Purchase of Motor Cycles	30,000,000.00	0.00	0.00	30,000,000.00	0.00

022905600100	Cargo Airport Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	0.00
22	OTHER RECURRENT COSTS	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	0.00
2202	OVERHEAD COST	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	17,900,000.00	17,900,000.00	2,740,000.00	17,900,000.00	0.00
22020102	Local Transport & Traveling - Others	17,900,000.00	17,900,000.00	2,740,000.00	17,900,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	750,000.00	750,000.00	550,000.00	750,000.00	0.00
22020301	Office Stationaries/Computer Consumables	750,000.00	750,000.00	550,000.00	750,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,000,000.00	8,000,000.00	990,000.00	150,000,000.00	0.00
22020406	Other Maintenance Services	8,000,000.00	8,000,000.00	990,000.00	150,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	350,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	150,000,000.00	0.00
22020502	International Training	0.00	0.00	0.00	200,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,300,000.00	1,300,000.00	218,000.00	1,300,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020801	Motor Vehicle Fuel	1,300,000.00	1,300,000.00	218,000.00	1,300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	2,000.00	50,000.00	0.00
22020901	Bank Charges (Other than Interest)	50,000.00	50,000.00	2,000.00	50,000.00	0.00

023400100100	Ministry of Works					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	561,639,000.00	561,639,000.00	429,076,816.00	658,992,000.00	0.00
21	PERSONNEL COST	527,065,000.00	527,065,000.00	425,068,744.00	624,418,000.00	0.00
2101	SALARY	527,065,000.00	527,065,000.00	425,068,744.00	624,418,000.00	0.00
210101	SALARIES AND WAGES	527,065,000.00	527,065,000.00	425,068,744.00	624,418,000.00	0.00
21010101	Consolidated Salary	527,065,000.00	527,065,000.00	425,068,744.00	624,418,000.00	0.00
22	OTHER RECURRENT COSTS	34,574,000.00	34,574,000.00	4,008,072.00	34,574,000.00	0.00
2202	OVERHEAD COST	34,574,000.00	34,574,000.00	4,008,072.00	34,574,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	750,000.00	5,000,000.00	0.00
22020102	Local Transport & Traveling - Others	5,000,000.00	5,000,000.00	750,000.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	6,000,000.00	2,415,000.00	6,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	3,000,000.00	3,000,000.00	2,415,000.00	3,000,000.00	0.00
22020309	Uniforms & Other Clothing	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	9,000,000.00	430,572.00	9,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	3,000,000.00	3,000,000.00	202,500.00	3,000,000.00	0.00
22020405	Maintenance of Plants/Generators	3,000,000.00	3,000,000.00	228,072.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,574,000.00	4,574,000.00	412,500.00	4,574,000.00	0.00
22020801	Motor Vehicle Fuel	3,000,000.00	3,000,000.00	162,500.00	3,000,000.00	0.00
22020803	Plant/Generator Fuel	1,574,000.00	1,574,000.00	250,000.00	1,574,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021015	Monitoring and Evaluation	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
3	ASSETS	26,042,278,000.00	49,955,278,000.00	40,137,712,630.00	39,138,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	26,042,278,000.00	49,955,278,000.00	40,137,712,630.00	39,138,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	26,039,278,000.00	49,952,278,000.00	40,137,712,630.00	39,138,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	11,020,000,000.00	0.00	11,406,393,732.00	5,520,000,000.00	0.00
32010101	Construction/Provision of Office Building	11,020,000,000.00	0.00	11,406,393,732.00	5,520,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	14,889,278,000.00	49,556,278,000.00	28,335,318,898.00	33,488,000,000.00	0.00
32010202	Construction of Roads & Bridges	10,039,278,000.00	45,906,278,000.00	25,904,917,608.00	25,104,000,000.00	0.00
32010209	Construction of Sewage/Drainage & Culverts	350,000,000.00	150,000,000.00	12,655,787.00	0.00	0.00
32010221	Rehab./Repairs of Roads	4,500,000,000.00	3,500,000,000.00	2,417,745,503.00	8,384,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	130,000,000.00	396,000,000.00	396,000,000.00	130,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	100,000,000.00	396,000,000.00	396,000,000.00	130,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	30,000,000.00	0.00	0.00	0.00	0.00
3203	INTANGIBLE ASSETS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
32030109	Research & Development	3,000,000.00	3,000,000.00	0.00	0.00	0.00

023400400100	Yobe Road Maintenance Agency (YORMA)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	10,999,000.00	10,999,000.00	2,250,001.00	6,000,000.00	0.00
22	OTHER RECURRENT COSTS	10,999,000.00	10,999,000.00	2,250,001.00	6,000,000.00	0.00
2202	OVERHEAD COST	10,999,000.00	10,999,000.00	2,250,001.00	6,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,600,000.00	2,600,000.00	750,000.00	2,600,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020102	Local Transport & Traveling - Others	2,600,000.00	2,600,000.00	750,000.00	2,600,000.00	0.00
220202	UTILITIES GENERAL	2,000,000.00	2,000,000.00	200,000.00	1,000,000.00	0.00
22020201	Electricity Charges	2,000,000.00	2,000,000.00	200,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000.00	1,600,000.00	734,000.00	1,395,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,600,000.00	1,600,000.00	734,000.00	1,395,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,304,100.00	4,304,100.00	565,780.00	0.00	0.00
22020406	Other Maintenance Services	4,304,100.00	4,304,100.00	565,780.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	494,900.00	494,900.00	221.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	494,900.00	494,900.00	221.00	5,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22021004	Medical Expenses	0.00	0.00	0.00	1,000,000.00	0.00
3	ASSETS	5,500,000,000.00	4,950,000,000.00	4,834,775,850.00	6,150,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	5,500,000,000.00	4,950,000,000.00	4,834,775,850.00	6,150,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	5,500,000,000.00	4,950,000,000.00	4,834,775,850.00	6,150,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	5,100,000,000.00	4,950,000,000.00	4,834,775,850.00	5,400,000,000.00	0.00
32010221	Rehab./Repairs of Roads	5,100,000,000.00	4,950,000,000.00	4,834,775,850.00	5,400,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	350,000,000.00	0.00	0.00	750,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	350,000,000.00	0.00	0.00	750,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	50,000,000.00	0.00	0.00	0.00	0.00
32010601	Purchase of Chairs	25,000,000.00	0.00	0.00	0.00	0.00
32010602	Purchase of Tables	25,000,000.00	0.00	0.00	0.00	0.00

023400500100	Rural Road Fund Authority					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	244,125,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	244,125,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	244,125,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	20,000,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	0.00	0.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	10,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	5,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	211,120,000.00	0.00
22021004	Medical Expenses	0.00	0.00	0.00	11,120,000.00	0.00
22021045	Operational and Logistic Expenses	0.00	0.00	0.00	200,000,000.00	0.00
3	ASSETS	0.00	0.00	0.00	0.00	0.00
32	FIXED (NON-CURRENT) ASSETS	0.00	0.00	0.00	0.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	0.00	0.00
32010221	Rehab./Repairs of Roads	0.00	0.00	0.00	0.00	0.00
320103	PLANT & MACHINERY - GENERAL	0.00	0.00	0.00	0.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	0.00	0.00	0.00	0.00	0.00

023400600100	Rural Access Road Authority					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	5,250,555,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	5,250,555,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	333,555,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	0.00	0.00	100,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	10,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	3,550,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	3,550,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	5,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	220,000,000.00	0.00
22021004	Medical Expenses	0.00	0.00	0.00	20,000,000.00	0.00
22021045	Operational and Logistic Expenses	0.00	0.00	0.00	200,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	4,917,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	4,917,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	4,917,000,000.00	0.00
3	ASSETS	0.00	0.00	0.00	18,000,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	0.00	0.00	0.00	18,000,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	0.00	0.00	0.00	18,000,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	16,000,000,000.00	0.00
32010202	Construction of Roads & Bridges	0.00	0.00	0.00	10,000,000,000.00	0.00
32010221	Rehab./Repairs of Roads	0.00	0.00	0.00	6,000,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	0.00	0.00	0.00	2,000,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	0.00	0.00	0.00	2,000,000,000.00	0.00

023800100100	Ministry of Budget & Economic Planning					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,522,115,000.00	1,032,115,000.00	451,284,940.00	3,232,561,000.00	15,000,000.00
21	PERSONNEL COST	210,065,000.00	210,065,000.00	155,244,743.00	228,658,000.00	0.00
2101	SALARY	210,065,000.00	210,065,000.00	155,244,743.00	228,658,000.00	0.00
210101	SALARIES AND WAGES	210,065,000.00	210,065,000.00	155,244,743.00	228,658,000.00	0.00
21010101	Consolidated Salary	210,065,000.00	210,065,000.00	155,244,743.00	228,658,000.00	0.00
22	OTHER RECURRENT COSTS	1,312,050,000.00	822,050,000.00	296,040,197.00	3,003,903,000.00	15,000,000.00
2202	OVERHEAD COST	1,312,050,000.00	822,050,000.00	296,040,197.00	1,303,903,000.00	15,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000.00	7,000,000.00	1,516,000.00	22,000,000.00	0.00
22020101	Local Transport & Traveling - Training	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020102	Local Transport & Traveling - Others	5,000,000.00	5,000,000.00	1,516,000.00	20,000,000.00	0.00
220202	UTILITIES GENERAL	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
22020203	Internet Access Charges	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020210	Software Charges/Licence Renewal	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	210,000,000.00	160,000,000.00	74,000,000.00	150,000,000.00	0.00
22020305	Printing of Non-Security Documents	210,000,000.00	160,000,000.00	74,000,000.00	150,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	305,000,000.00	255,000,000.00	86,791,946.00	210,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	50,000,000.00	50,000,000.00	0.00	5,000,000.00	0.00
22020405	Maintenance of Plants/Generators	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020406	Other Maintenance Services	245,000,000.00	195,000,000.00	86,791,946.00	200,000,000.00	0.00
220205	TRAINING - GENERAL	380,000,000.00	0.00	0.00	460,000,000.00	0.00
22020501	Local Training	200,000,000.00	0.00	0.00	400,000,000.00	0.00
22020502	International Training	180,000,000.00	0.00	0.00	60,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220208	FUEL & LUBRICANTS - GENERAL	40,000,000.00	40,000,000.00	452,000.00	40,000,000.00	0.00
22020803	Plant/Generator Fuel	40,000,000.00	40,000,000.00	452,000.00	40,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	3,251.00	50,000.00	0.00
22020901	Bank Charges (Other than Interest)	50,000.00	50,000.00	3,251.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	355,000,000.00	345,000,000.00	133,277,000.00	406,853,000.00	15,000,000.00
22021001	Refreshment & Meals	5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,000,000.00
22021004	Medical Expenses	5,000,000.00	5,000,000.00	1,000,000.00	5,000,000.00	0.00
22021007	Welfare Packages	25,000,000.00	25,000,000.00	4,782,000.00	15,000,000.00	0.00
22021008	Subscription to Professional Bodies	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
22021014	Annual Budget Expenses & Administration	160,000,000.00	110,000,000.00	53,975,000.00	200,000,000.00	0.00
22021015	Monitoring and Evaluation	60,000,000.00	100,000,000.00	73,520,000.00	60,000,000.00	5,000,000.00
22021016	Anniversaries/Celebration	50,000,000.00	50,000,000.00	0.00	16,853,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	1,700,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	1,700,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	1,700,000,000.00	0.00
3	ASSETS	2,189,000,000.00	2,299,000,000.00	2,223,360,000.00	1,222,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	2,189,000,000.00	2,299,000,000.00	2,223,360,000.00	1,222,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	399,000,000.00	19,000,000.00	0.00	1,222,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	0.00	0.00	0.00	450,000,000.00	0.00
32010199	Construction of Other Building	0.00	0.00	0.00	450,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	80,000,000.00	0.00	0.00	30,000,000.00	0.00
32010207	Electricity Transmission Network	80,000,000.00	0.00	0.00	30,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	106,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
32010405	Purchase of Motor Vehicles	100,000,000.00	0.00	0.00	0.00	0.00
32010407	Purchase of Motor Cycles	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	82,000,000.00	2,000,000.00	0.00	82,000,000.00	0.00
32010501	Purchase of Computers	60,000,000.00	0.00	0.00	60,000,000.00	0.00
32010508	Purchase of Projectors	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
32010510	Purchase of Stabilizers	20,000,000.00	0.00	0.00	20,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	131,000,000.00	11,000,000.00	0.00	654,000,000.00	0.00
32010601	Purchase of Chairs	35,000,000.00	0.00	0.00	300,000,000.00	0.00
32010602	Purchase of Tables	35,000,000.00	0.00	0.00	300,000,000.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	17,000,000.00	0.00	0.00	5,000,000.00	0.00
32010604	Purchase of Television Sets	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
32010606	Purchase of Air-Conditioner	33,000,000.00	0.00	0.00	33,000,000.00	0.00
32010612	Purchase of Rugs and Carpets	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
3203	INTANGIBLE ASSETS	1,790,000,000.00	2,280,000,000.00	2,223,360,000.00	0.00	0.00
320301	INTANGIBLE ASSETS	1,790,000,000.00	2,280,000,000.00	2,223,360,000.00	0.00	0.00
32030109	Research & Development	10,000,000.00	0.00	0.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	1,780,000,000.00	2,280,000,000.00	2,223,360,000.00	0.00	0.00

023800100200	Budget Monitoring & Inspection Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,300,000.00	3,300,000.00	600,000.00	3,300,000.00	0.00
22	OTHER RECURRENT COSTS	3,300,000.00	3,300,000.00	600,000.00	3,300,000.00	0.00
2202	OVERHEAD COST	3,300,000.00	3,300,000.00	600,000.00	3,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.00
22020102	Local Transport & Traveling - Others	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	950,000.00	950,000.00	600,000.00	950,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020301	Office Stationaries/Computer Consumables	950,000.00	950,000.00	600,000.00	950,000.00	0.00
220205	TRAINING - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020501	Local Training	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

023800100300	Statistics Department					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,550,000.00	2,550,000.00	500,000.00	0.00	0.00
22	OTHER RECURRENT COSTS	2,550,000.00	2,550,000.00	500,000.00	0.00	0.00
2202	OVERHEAD COST	2,550,000.00	2,550,000.00	500,000.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,250,000.00	1,250,000.00	0.00	0.00	0.00
22020101	Local Transport & Traveling - Training	1,250,000.00	1,250,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,300,000.00	1,300,000.00	500,000.00	0.00	0.00
22020301	Office Stationaries/Computer Consumables	1,300,000.00	1,300,000.00	500,000.00	0.00	0.00

023800100400	Donor Coordination Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020102	Local Transport & Traveling - Others	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020501	Local Training	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

023800100500	New Partnership for African Development (N					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,500,000.00	13,500,000.00	4,500,000.00	13,500,000.00	0.00
22	OTHER RECURRENT COSTS	13,500,000.00	13,500,000.00	4,500,000.00	13,500,000.00	0.00
2202	OVERHEAD COST	13,500,000.00	13,500,000.00	4,500,000.00	13,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,500,000.00	9,500,000.00	3,500,000.00	9,500,000.00	0.00
22020102	Local Transport & Traveling - Others	9,500,000.00	9,500,000.00	3,500,000.00	9,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,000,000.00	1,000,000.00	4,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	4,000,000.00	4,000,000.00	1,000,000.00	4,000,000.00	0.00

023800100600	State Development Plan (SDP) Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	7,723,000.00	7,723,000.00	0.00	400,000,000.00	0.00
22	OTHER RECURRENT COSTS	7,723,000.00	7,723,000.00	0.00	400,000,000.00	0.00
2202	OVERHEAD COST	7,723,000.00	7,723,000.00	0.00	400,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00
22020102	Local Transport & Traveling - Others	5,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	500,000.00	0.00	60,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	500,000.00	500,000.00	0.00	10,000,000.00	0.00
22020305	Printing of Non-Security Documents	0.00	0.00	0.00	50,000,000.00	0.00
220205	TRAINING - GENERAL	2,223,000.00	2,223,000.00	0.00	300,000,000.00	0.00
22020501	Local Training	2,223,000.00	2,223,000.00	0.00	300,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
023800100700	Human Capital Development & Demographic D					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	363,700,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	363,700,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	363,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	200,000,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	0.00	0.00	200,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	10,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	140,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	140,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	13,700,000.00	0.00
22021015	Monitoring and Evaluation	0.00	0.00	0.00	10,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	3,700,000.00	0.00

023800100800	Open Government Partnership (OGP) Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	200,550,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	200,550,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	200,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	90,250,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	0.00	0.00	90,250,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	20,300,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	5,300,000.00	0.00
22020305	Printing of Non-Security Documents	0.00	0.00	0.00	15,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	75,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	75,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	15,000,000.00	0.00
22021015	Monitoring and Evaluation	0.00	0.00	0.00	10,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	5,000,000.00	0.00

023800400100	State Bureau of Statistics (SBS)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	122,000,000.00	122,000,000.00	0.00	938,510,000.00	0.00
22	OTHER RECURRENT COSTS	122,000,000.00	122,000,000.00	0.00	938,510,000.00	0.00
2202	OVERHEAD COST	122,000,000.00	122,000,000.00	0.00	938,510,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	0.00	50,000,000.00	0.00
22020101	Local Transport & Traveling - Training	0.00	0.00	0.00	30,000,000.00	0.00
22020102	Local Transport & Traveling - Others	3,000,000.00	3,000,000.00	0.00	20,000,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	12,500,000.00	0.00
22020201	Electricity Charges	0.00	0.00	0.00	2,000,000.00	0.00
22020203	Internet Access Charges	0.00	0.00	0.00	5,500,000.00	0.00
22020210	Software Charges/Licence Renewal	0.00	0.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	0.00	45,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-Security Documents	1,000,000.00	1,000,000.00	0.00	40,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	86,000,000.00	86,000,000.00	0.00	46,000,000.00	0.00
22020406	Other Maintenance Services	86,000,000.00	86,000,000.00	0.00	46,000,000.00	0.00
220205	TRAINING - GENERAL	30,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020501	Local Training	30,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	500,000,000.00	0.00
22020706	Surveying Services	0.00	0.00	0.00	500,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
22020801	Motor Vehicle Fuel	0.00	0.00	0.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	10,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	180,000,000.00	0.00
22021015	Monitoring and Evaluation	0.00	0.00	0.00	100,000,000.00	0.00
22021016	Anniversaries/Celebration	0.00	0.00	0.00	30,000,000.00	0.00
22021045	Operational and Logistic Expenses	0.00	0.00	0.00	50,000,000.00	0.00
3	ASSETS	0.00	0.00	0.00	420,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	0.00	0.00	0.00	420,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	0.00	0.00	0.00	220,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	0.00	0.00	0.00	60,000,000.00	0.00
32010407	Purchase of Motor Cycles	0.00	0.00	0.00	60,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	0.00	0.00	0.00	160,000,000.00	0.00
32010501	Purchase of Computers	0.00	0.00	0.00	150,000,000.00	0.00
32010502	Purchase of Printers	0.00	0.00	0.00	1,500,000.00	0.00
32010505	Purchase of Photocopiers	0.00	0.00	0.00	7,500,000.00	0.00
32010508	Purchase of Projectors	0.00	0.00	0.00	1,000,000.00	0.00
3203	INTANGIBLE ASSETS	0.00	0.00	0.00	200,000,000.00	0.00
320301	INTANGIBLE ASSETS	0.00	0.00	0.00	200,000,000.00	0.00
32030112	Computer Software Acquisition	0.00	0.00	0.00	200,000,000.00	0.00

025000100100	Fiscal Responsibility Board (FRB)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	207,390,000.00	207,390,000.00	71,369,023.00	259,679,000.00	0.00
21	PERSONNEL COST	43,640,000.00	43,640,000.00	42,469,023.00	63,329,000.00	0.00
2101	SALARY	43,640,000.00	43,640,000.00	42,469,023.00	63,329,000.00	0.00
210101	SALARIES AND WAGES	43,640,000.00	43,640,000.00	42,469,023.00	63,329,000.00	0.00
21010101	Consolidated Salary	43,640,000.00	43,640,000.00	42,469,023.00	63,329,000.00	0.00
22	OTHER RECURRENT COSTS	163,750,000.00	163,750,000.00	28,900,000.00	196,350,000.00	0.00
2202	OVERHEAD COST	163,750,000.00	163,750,000.00	28,900,000.00	196,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	6,000,000.00	250,000.00	6,000,000.00	0.00
22020102	Local Transport & Traveling - Others	6,000,000.00	6,000,000.00	250,000.00	6,000,000.00	0.00
220202	UTILITIES GENERAL	2,000,000.00	2,000,000.00	50,000.00	2,000,000.00	0.00
22020201	Electricity Charges	2,000,000.00	2,000,000.00	50,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	20,000,000.00	250,000.00	18,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	8,000,000.00	8,000,000.00	200,000.00	6,000,000.00	0.00
22020305	Printing of Non-Security Documents	12,000,000.00	12,000,000.00	50,000.00	12,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	20,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	20,000,000.00	0.00
220205	TRAINING - GENERAL	45,660,000.00	45,660,000.00	0.00	45,000,000.00	0.00
22020501	Local Training	45,660,000.00	45,660,000.00	0.00	45,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,200,000.00	5,200,000.00	350,000.00	5,860,000.00	0.00
22020803	Plant/Generator Fuel	5,200,000.00	5,200,000.00	350,000.00	5,860,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	0.00	100,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220210	MISCELLANEOUS EXPENSES GENERAL	84,790,000.00	84,790,000.00	28,000,000.00	99,390,000.00	0.00
22021003	Publicity & Advertisements	4,790,000.00	4,790,000.00	0.00	4,790,000.00	0.00
22021007	Welfare Packages	0.00	0.00	0.00	2,000,000.00	0.00
22021015	Monitoring and Evaluation	80,000,000.00	80,000,000.00	28,000,000.00	92,600,000.00	0.00
3	ASSETS	188,000,000.00	55,000,000.00	0.00	255,400,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	188,000,000.00	55,000,000.00	0.00	255,400,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	148,000,000.00	55,000,000.00	0.00	254,400,000.00	0.00
320101	LAND & BUILDING - GENERAL	13,000,000.00	0.00	0.00	15,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	13,000,000.00	0.00	0.00	15,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	87,500,000.00	37,500,000.00	0.00	210,000,000.00	0.00
32010405	Purchase of Motor Vehicles	87,500,000.00	37,500,000.00	0.00	210,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	10,500,000.00	10,500,000.00	0.00	2,400,000.00	0.00
32010501	Purchase of Computers	4,800,000.00	4,800,000.00	0.00	2,000,000.00	0.00
32010502	Purchase of Printers	5,350,000.00	5,350,000.00	0.00	0.00	0.00
32010508	Purchase of Projectors	350,000.00	350,000.00	0.00	400,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	37,000,000.00	7,000,000.00	0.00	27,000,000.00	0.00
32010601	Purchase of Chairs	30,000,000.00	0.00	0.00	20,000,000.00	0.00
32010602	Purchase of Tables	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
3203	INTANGIBLE ASSETS	40,000,000.00	0.00	0.00	1,000,000.00	0.00
320301	INTANGIBLE ASSETS	40,000,000.00	0.00	0.00	1,000,000.00	0.00
32030109	Research & Development	40,000,000.00	0.00	0.00	0.00	0.00
32030119	Maps, Survey and Design	0.00	0.00	0.00	1,000,000.00	0.00

025200100100	Ministry of Water Resources					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	141,404,000.00	141,404,000.00	87,284,568.00	185,476,000.00	0.00
21	PERSONNEL COST	112,404,000.00	112,404,000.00	82,322,666.00	121,446,000.00	0.00
2101	SALARY	112,404,000.00	112,404,000.00	82,322,666.00	121,446,000.00	0.00
210101	SALARIES AND WAGES	112,404,000.00	112,404,000.00	82,322,666.00	121,446,000.00	0.00
21010101	Consolidated Salary	112,404,000.00	112,404,000.00	82,322,666.00	121,446,000.00	0.00
22	OTHER RECURRENT COSTS	29,000,000.00	29,000,000.00	4,961,902.00	64,030,000.00	0.00
2202	OVERHEAD COST	29,000,000.00	29,000,000.00	4,961,902.00	64,030,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,750,000.00	6,750,000.00	1,047,000.00	20,000,000.00	0.00
22020101	Local Transport & Traveling - Training	1,240,000.00	1,240,000.00	0.00	5,000,000.00	0.00
22020102	Local Transport & Traveling - Others	5,510,000.00	5,510,000.00	1,047,000.00	15,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,466,000.00	14,466,000.00	3,803,000.00	6,748,000.00	0.00
22020401	Maintenance of Motor Vehicle	6,620,000.00	6,620,000.00	205,000.00	0.00	0.00
22020402	Maintenance of Office Furniture	248,000.00	248,000.00	180,000.00	248,000.00	0.00
22020404	Maintenance of Office/IT Equipment	1,398,000.00	1,398,000.00	333,000.00	1,500,000.00	0.00
22020406	Other Maintenance Services	6,200,000.00	6,200,000.00	3,085,000.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	5,502,000.00	5,502,000.00	0.00	30,000,000.00	0.00
22020501	Local Training	5,502,000.00	5,502,000.00	0.00	30,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	992,000.00	992,000.00	0.00	5,992,000.00	0.00
22020801	Motor Vehicle Fuel	124,000.00	124,000.00	0.00	5,124,000.00	0.00
22020802	Other Transport Equipment Fuel	248,000.00	248,000.00	0.00	248,000.00	0.00
22020803	Plant/Generator Fuel	620,000.00	620,000.00	0.00	620,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	4,902.00	50,000.00	0.00
22020901	Bank Charges (Other than Interest)	50,000.00	50,000.00	4,902.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,240,000.00	1,240,000.00	107,000.00	1,240,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22021004	Medical Expenses	1,240,000.00	1,240,000.00	107,000.00	1,240,000.00	0.00
3	ASSETS	3,275,000,000.00	1,965,000,000.00	1,065,017,804.00	3,695,000,000.00	20,000,000.00
32	FIXED (NON-CURRENT) ASSETS	3,275,000,000.00	1,965,000,000.00	1,065,017,804.00	3,695,000,000.00	20,000,000.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	3,275,000,000.00	1,965,000,000.00	1,065,017,804.00	3,695,000,000.00	20,000,000.00
320102	INFRASTRUCTURE - GENERAL	3,015,000,000.00	1,965,000,000.00	1,065,017,804.00	3,485,000,000.00	0.00
32010208	Water Distribution Network	0.00	0.00	0.00	1,200,000,000.00	0.00
32010210	Construction of Dams	140,000,000.00	140,000,000.00	138,995,000.00	100,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	2,825,000,000.00	1,825,000,000.00	926,022,804.00	2,100,000,000.00	0.00
32010220	Rehab./Repairs of Water Facilities	50,000,000.00	0.00	0.00	30,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	0.00	0.00	0.00	55,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	200,000,000.00	0.00	0.00	150,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	200,000,000.00	0.00	0.00	150,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	10,000,000.00	0.00	0.00	10,000,000.00	0.00
32010501	Purchase of Computers	10,000,000.00	0.00	0.00	10,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	50,000,000.00	0.00	0.00	50,000,000.00	20,000,000.00
32010904	Laboratory/Medical Equipment	50,000,000.00	0.00	0.00	50,000,000.00	20,000,000.00

025210200100	Yobe State Water Corporation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	856,836,000.00	866,836,000.00	623,830,596.00	913,518,000.00	0.00
21	PERSONNEL COST	639,470,000.00	619,470,000.00	435,422,913.00	663,518,000.00	0.00
2101	SALARY	615,470,000.00	615,470,000.00	435,422,913.00	639,518,000.00	0.00
210101	SALARIES AND WAGES	615,470,000.00	615,470,000.00	435,422,913.00	639,518,000.00	0.00
21010101	Consolidated Salary	615,470,000.00	615,470,000.00	435,422,913.00	639,518,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,000,000.00	4,000,000.00	0.00	24,000,000.00	0.00
210201	ALLOWANCES	24,000,000.00	4,000,000.00	0.00	24,000,000.00	0.00
21020101	Non-Regular Allowances	24,000,000.00	4,000,000.00	0.00	24,000,000.00	0.00
22	OTHER RECURRENT COSTS	217,366,000.00	247,366,000.00	188,407,683.00	250,000,000.00	0.00
2202	OVERHEAD COST	217,366,000.00	247,366,000.00	188,407,683.00	250,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
22020101	Local Transport & Traveling - Training	1,200,000.00	1,200,000.00	0.00	2,500,000.00	0.00
22020102	Local Transport & Traveling - Others	1,800,000.00	1,800,000.00	0.00	2,500,000.00	0.00
220202	UTILITIES GENERAL	140,166,000.00	140,166,000.00	134,407,683.00	160,000,000.00	0.00
22020201	Electricity Charges	140,166,000.00	140,166,000.00	134,407,683.00	160,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,600,000.00	2,600,000.00	0.00	4,500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,300,000.00	2,300,000.00	0.00	3,000,000.00	0.00
22020309	Uniforms & Other Clothing	300,000.00	300,000.00	0.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	34,000,000.00	34,000,000.00	0.00	43,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	2,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
22020405	Maintenance of Plants/Generators	2,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
22020406	Other Maintenance Services	30,000,000.00	30,000,000.00	0.00	35,000,000.00	0.00
220205	TRAINING - GENERAL	400,000.00	400,000.00	0.00	2,500,000.00	0.00
22020501	Local Training	400,000.00	400,000.00	0.00	2,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	36,600,000.00	66,600,000.00	54,000,000.00	32,500,000.00	0.00
22020801	Motor Vehicle Fuel	1,600,000.00	1,600,000.00	0.00	2,500,000.00	0.00
22020803	Plant/Generator Fuel	35,000,000.00	65,000,000.00	54,000,000.00	30,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	500,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	500,000.00	0.00	2,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22021004	Medical Expenses	500,000.00	500,000.00	0.00	2,000,000.00	0.00
3	ASSETS	2,470,000,000.00	450,000,000.00	320,837,802.00	1,550,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	2,470,000,000.00	450,000,000.00	320,837,802.00	1,550,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	2,470,000,000.00	450,000,000.00	320,837,802.00	1,550,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	25,000,000.00	0.00	0.00	10,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	25,000,000.00	0.00	0.00	10,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	1,345,000,000.00	450,000,000.00	320,837,802.00	705,000,000.00	0.00
32010208	Water Distribution Network	70,000,000.00	0.00	0.00	20,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	700,000,000.00	400,000,000.00	316,246,802.00	320,000,000.00	0.00
32010218	Rehab./Repairs of Electricity	25,000,000.00	0.00	0.00	15,000,000.00	0.00
32010220	Rehab./Repairs of Water Facilities	550,000,000.00	50,000,000.00	4,591,000.00	350,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	950,000,000.00	0.00	0.00	685,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	150,000,000.00	0.00	0.00	140,000,000.00	0.00
32010305	Purchase of Power Generating Sets	140,000,000.00	0.00	0.00	200,000,000.00	0.00
32010309	Purchase of Water Supply Equipment	600,000,000.00	0.00	0.00	300,000,000.00	0.00
32010314	Purchase of Electrical Equipment	25,000,000.00	0.00	0.00	20,000,000.00	0.00
32010318	Rehab./Repairs of Power Generating Plants	20,000,000.00	0.00	0.00	15,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	15,000,000.00	0.00	0.00	10,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	150,000,000.00	0.00	0.00	150,000,000.00	0.00
32010405	Purchase of Motor Vehicles	130,000,000.00	0.00	0.00	130,000,000.00	0.00
32010406	Purchase of Tricycles	20,000,000.00	0.00	0.00	20,000,000.00	0.00

025210300100	Rural Water Supply & Sanitation Agency (RU					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	278,720,000.00	279,720,000.00	192,843,793.00	283,203,000.00	0.00
21	PERSONNEL COST	215,720,000.00	215,720,000.00	147,843,793.00	218,203,000.00	0.00
2101	SALARY	215,720,000.00	215,720,000.00	147,843,793.00	218,203,000.00	0.00
210101	SALARIES AND WAGES	215,720,000.00	215,720,000.00	147,843,793.00	218,203,000.00	0.00
21010101	Consolidated Salary	215,720,000.00	215,720,000.00	147,843,793.00	218,203,000.00	0.00
22	OTHER RECURRENT COSTS	63,000,000.00	64,000,000.00	45,000,000.00	65,000,000.00	0.00
2202	OVERHEAD COST	63,000,000.00	64,000,000.00	45,000,000.00	65,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,800,000.00	9,800,000.00	4,788,000.00	11,800,000.00	0.00
22020101	Local Transport & Traveling - Training	2,500,000.00	2,500,000.00	1,808,000.00	2,500,000.00	0.00
22020102	Local Transport & Traveling - Others	2,550,000.00	2,550,000.00	610,000.00	4,550,000.00	0.00
22020104	International Transport & Traveling - Others	4,750,000.00	4,750,000.00	2,370,000.00	4,750,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	2,392,000.00	5,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,750,000.00	2,750,000.00	1,260,000.00	2,750,000.00	0.00
22020309	Uniforms & Other Clothing	2,250,000.00	2,250,000.00	1,132,000.00	2,250,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	25,850,000.00	26,850,000.00	20,854,000.00	25,850,000.00	0.00
22020401	Maintenance of Motor Vehicle	2,000,000.00	2,000,000.00	900,000.00	2,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	3,000,000.00	4,000,000.00	3,750,000.00	3,000,000.00	0.00
22020406	Other Maintenance Services	20,850,000.00	20,850,000.00	16,204,000.00	20,850,000.00	0.00
220205	TRAINING - GENERAL	3,500,000.00	3,500,000.00	1,658,226.00	3,500,000.00	0.00
22020501	Local Training	3,500,000.00	3,500,000.00	1,658,226.00	3,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020606	Land Use Charges	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	16,500,000.00	16,500,000.00	13,245,000.00	16,500,000.00	0.00
22020801	Motor Vehicle Fuel	4,500,000.00	4,500,000.00	2,245,000.00	4,500,000.00	0.00
22020803	Plant/Generator Fuel	12,000,000.00	12,000,000.00	11,000,000.00	12,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	350,000.00	350,000.00	62,774.00	350,000.00	0.00
22020901	Bank Charges (Other than Interest)	350,000.00	350,000.00	62,774.00	350,000.00	0.00
3	ASSETS	2,451,000,000.00	1,731,000,000.00	1,043,898,517.00	2,722,225,000.00	130,000,000.00
32	FIXED (NON-CURRENT) ASSETS	2,451,000,000.00	1,731,000,000.00	1,043,898,517.00	2,722,225,000.00	130,000,000.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	2,451,000,000.00	1,731,000,000.00	1,043,898,517.00	2,722,225,000.00	130,000,000.00
320102	INFRASTRUCTURE - GENERAL	2,130,000,000.00	1,700,000,000.00	1,043,898,517.00	2,550,000,000.00	130,000,000.00
32010214	Boreholes & Other Water Facilities	1,600,000,000.00	1,400,000,000.00	808,710,000.00	1,500,000,000.00	30,000,000.00
32010220	Rehab./Repairs of Water Facilities	500,000,000.00	300,000,000.00	235,188,517.00	1,000,000,000.00	100,000,000.00
32010299	Construction/Provision of Other Infrastructures	30,000,000.00	0.00	0.00	50,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	320,750,000.00	30,750,000.00	0.00	172,075,000.00	0.00
32010305	Purchase of Power Generating Sets	80,750,000.00	30,750,000.00	0.00	52,075,000.00	0.00
32010309	Purchase of Water Supply Equipment	230,000,000.00	0.00	0.00	100,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	10,000,000.00	0.00	0.00	20,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	250,000.00	250,000.00	0.00	150,000.00	0.00
32010601	Purchase of Chairs	100,000.00	100,000.00	0.00	50,000.00	0.00
32010602	Purchase of Tables	100,000.00	100,000.00	0.00	50,000.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	50,000.00	50,000.00	0.00	50,000.00	0.00

025300100100	Ministry of Housing & Urban Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	310,280,000.00	310,280,000.00	202,449,626.00	339,185,000.00	0.00
21	PERSONNEL COST	238,280,000.00	238,280,000.00	180,801,826.00	267,185,000.00	0.00
2101	SALARY	238,280,000.00	238,280,000.00	180,801,826.00	267,185,000.00	0.00
210101	SALARIES AND WAGES	238,280,000.00	238,280,000.00	180,801,826.00	267,185,000.00	0.00
21010101	Consolidated Salary	238,280,000.00	238,280,000.00	180,801,826.00	267,185,000.00	0.00
22	OTHER RECURRENT COSTS	72,000,000.00	72,000,000.00	21,647,800.00	72,000,000.00	0.00
2202	OVERHEAD COST	72,000,000.00	72,000,000.00	21,647,800.00	72,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,000,000.00	13,000,000.00	2,365,000.00	13,000,000.00	0.00
22020102	Local Transport & Traveling - Others	13,000,000.00	13,000,000.00	2,365,000.00	13,000,000.00	0.00
220202	UTILITIES GENERAL	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
22020201	Electricity Charges	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000.00	1,600,000.00	11,000.00	1,600,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,600,000.00	1,600,000.00	11,000.00	1,600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020706	Surveying Services	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	2,500,000.00	600,000.00	2,500,000.00	0.00
22020801	Motor Vehicle Fuel	2,500,000.00	2,500,000.00	600,000.00	2,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	200,000.00	1,800.00	200,000.00	0.00
22020901	Bank Charges (Other than Interest)	200,000.00	200,000.00	1,800.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	47,500,000.00	47,500,000.00	18,670,000.00	47,500,000.00	0.00
22021004	Medical Expenses	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22021015	Monitoring and Evaluation	45,000,000.00	45,000,000.00	18,670,000.00	45,000,000.00	0.00
3	ASSETS	8,602,999,000.00	5,552,999,000.00	3,802,060,012.00	7,638,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	8,602,999,000.00	5,552,999,000.00	3,802,060,012.00	7,638,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	8,602,999,000.00	5,552,999,000.00	3,802,060,012.00	7,638,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	6,250,354,000.00	4,700,354,000.00	3,802,060,012.00	6,607,000,000.00	0.00
32010101	Construction/Provision of Office Building	260,254,000.00	10,254,000.00	0.00	200,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010107	Rehab./Repairs of Office Building	100,000,000.00	0.00	0.00	10,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	400,183,000.00	700,183,000.00	666,271,708.00	500,000,000.00	0.00
32010113	Acquisition of Residential Building	2,389,171,000.00	2,189,171,000.00	2,018,688,664.00	1,897,000,000.00	0.00
32010117	Construction of Mosque/Church	100,000,000.00	100,000,000.00	99,305,443.00	0.00	0.00
32010129	Tree Planting/Landscaping	0.00	0.00	0.00	0.00	0.00
32010199	Construction of Other Building	3,000,746,000.00	1,700,746,000.00	1,017,794,197.00	4,000,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	2,352,645,000.00	852,645,000.00	0.00	1,031,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	2,352,645,000.00	852,645,000.00	0.00	1,031,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	0.00	0.00	0.00	0.00	0.00
32010501	Purchase of Computers	0.00	0.00	0.00	0.00	0.00
32010502	Purchase of Printers	0.00	0.00	0.00	0.00	0.00
32010503	Purchase of Scanners	0.00	0.00	0.00	0.00	0.00
32010505	Purchase of Photocopiers	0.00	0.00	0.00	0.00	0.00
32010508	Purchase of Projectors	0.00	0.00	0.00	0.00	0.00
32010510	Purchase of Stabilizers	0.00	0.00	0.00	0.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	0.00	0.00	0.00	0.00	0.00
32010601	Purchase of Chairs	0.00	0.00	0.00	0.00	0.00
32010602	Purchase of Tables	0.00	0.00	0.00	0.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	0.00	0.00	0.00	0.00	0.00
32010604	Purchase of Television Sets	0.00	0.00	0.00	0.00	0.00
32010606	Purchase of Air-Conditioner	0.00	0.00	0.00	0.00	0.00
32010607	Purchase of Stools	0.00	0.00	0.00	0.00	0.00
32010608	Purchase of Shelves	0.00	0.00	0.00	0.00	0.00
32010609	Purchase of Ceiling Fans	0.00	0.00	0.00	0.00	0.00
32010610	Purchase of Refrigerators	0.00	0.00	0.00	0.00	0.00
32010612	Purchase of Rugs and Carpets	0.00	0.00	0.00	0.00	0.00
32010613	Purchase of Desks	0.00	0.00	0.00	0.00	0.00
32010615	Purchase of Cushions	0.00	0.00	0.00	0.00	0.00

025300700100	Fire and Rescue Service					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	418,027,000.00	568,027,000.00	221,540,704.00	483,624,000.00	0.00
21	PERSONNEL COST	318,027,000.00	318,027,000.00	217,940,704.00	322,499,000.00	0.00
2101	SALARY	318,027,000.00	318,027,000.00	217,940,704.00	322,499,000.00	0.00
210101	SALARIES AND WAGES	318,027,000.00	318,027,000.00	217,940,704.00	322,499,000.00	0.00
21010101	Consolidated Salary	318,027,000.00	318,027,000.00	217,940,704.00	322,499,000.00	0.00
22	OTHER RECURRENT COSTS	100,000,000.00	250,000,000.00	3,600,000.00	161,125,000.00	0.00
2202	OVERHEAD COST	100,000,000.00	250,000,000.00	3,600,000.00	161,125,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,750,000.00	17,750,000.00	668,000.00	7,375,000.00	0.00
22020101	Local Transport & Traveling - Training	2,750,000.00	2,750,000.00	668,000.00	1,375,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	15,000,000.00	0.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	65,000,000.00	668,000.00	41,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	10,000,000.00	10,000,000.00	668,000.00	1,000,000.00	0.00
22020309	Uniforms & Other Clothing	0.00	55,000,000.00	0.00	40,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	72,000,000.00	72,000,000.00	1,680,000.00	51,500,000.00	0.00
22020401	Maintenance of Motor Vehicle	30,500,000.00	30,500,000.00	1,200,000.00	20,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	1,000,000.00	1,000,000.00	200,000.00	1,000,000.00	0.00
22020405	Maintenance of Plants/Generators	500,000.00	500,000.00	280,000.00	500,000.00	0.00
22020406	Other Maintenance Services	40,000,000.00	40,000,000.00	0.00	30,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220205	TRAINING - GENERAL	0.00	30,000,000.00	0.00	25,000,000.00	0.00
22020501	Local Training	0.00	30,000,000.00	0.00	25,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	150,000.00	150,000.00	0.00	150,000.00	0.00
22020701	Financial Consulting	150,000.00	150,000.00	0.00	150,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	13,950,000.00	13,950,000.00	584,000.00	13,950,000.00	0.00
22020801	Motor Vehicle Fuel	12,200,000.00	12,200,000.00	584,000.00	12,200,000.00	0.00
22020803	Plant/Generator Fuel	1,750,000.00	1,750,000.00	0.00	1,750,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
22020901	Bank Charges (Other than Interest)	50,000.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	51,100,000.00	0.00	22,100,000.00	0.00
22021003	Publicity & Advertisements	0.00	20,000,000.00	0.00	6,000,000.00	0.00
22021004	Medical Expenses	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	30,000,000.00	0.00	15,000,000.00	0.00
3	ASSETS	293,000,000.00	503,000,000.00	0.00	530,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	293,000,000.00	503,000,000.00	0.00	530,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	293,000,000.00	503,000,000.00	0.00	530,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	190,000,000.00	400,000,000.00	0.00	190,000,000.00	0.00
32010101	Construction/Provision of Office Building	190,000,000.00	400,000,000.00	0.00	190,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	93,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	0.00	0.00	0.00	93,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	100,000,000.00	100,000,000.00	0.00	244,000,000.00	0.00
32010312	Purchase of Fire Fighting Equipment	100,000,000.00	100,000,000.00	0.00	244,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
32010601	Purchase of Chairs	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
32010602	Purchase of Tables	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00

025301000100	Housing & Property Development Corporation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	185,278,000.00	185,278,000.00	68,373,264.00	182,583,000.00	0.00
21	PERSONNEL COST	83,628,000.00	83,628,000.00	62,368,264.00	91,583,000.00	0.00
2101	SALARY	83,628,000.00	83,628,000.00	62,368,264.00	91,583,000.00	0.00
210101	SALARIES AND WAGES	83,628,000.00	83,628,000.00	62,368,264.00	91,583,000.00	0.00
21010101	Consolidated Salary	83,628,000.00	83,628,000.00	62,368,264.00	91,583,000.00	0.00
22	OTHER RECURRENT COSTS	101,650,000.00	101,650,000.00	6,005,000.00	91,000,000.00	0.00
2202	OVERHEAD COST	101,650,000.00	101,650,000.00	6,005,000.00	91,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,765,000.00	8,765,000.00	44,000.00	10,765,000.00	0.00
22020101	Local Transport & Traveling - Training	8,765,000.00	8,765,000.00	44,000.00	7,765,000.00	0.00
22020103	International Transport & Traveling - Training	0.00	0.00	0.00	3,000,000.00	0.00
220202	UTILITIES GENERAL	5,000,000.00	5,000,000.00	15,000.00	0.00	0.00
22020203	Internet Access Charges	5,000,000.00	5,000,000.00	15,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,035,000.00	7,035,000.00	5,500,000.00	6,035,000.00	0.00
22020301	Office Stationaries/Computer Consumables	7,035,000.00	7,035,000.00	5,500,000.00	6,035,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	50,450,000.00	50,450,000.00	428,000.00	49,200,000.00	0.00
22020401	Maintenance of Motor Vehicle	7,500,000.00	7,500,000.00	20,000.00	6,500,000.00	0.00
22020403	Maintenance of Office/Residential Building	9,650,000.00	9,650,000.00	135,000.00	9,350,000.00	0.00
22020405	Maintenance of Plants/Generators	7,800,000.00	7,800,000.00	195,000.00	6,800,000.00	0.00
22020406	Other Maintenance Services	25,500,000.00	25,500,000.00	78,000.00	26,550,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	17,600,000.00	17,600,000.00	18,000.00	13,200,000.00	0.00
22020701	Financial Consulting	3,400,000.00	3,400,000.00	18,000.00	2,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020703	Legal Services	7,800,000.00	7,800,000.00	0.00	6,800,000.00	0.00
22020706	Surveying Services	6,400,000.00	6,400,000.00	0.00	4,400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,700,000.00	12,700,000.00	0.00	11,700,000.00	0.00
22021004	Medical Expenses	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00
22021015	Monitoring and Evaluation	11,000,000.00	11,000,000.00	0.00	10,000,000.00	0.00
3	ASSETS	1,510,000,000.00	10,000,000.00	0.00	1,650,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	1,510,000,000.00	10,000,000.00	0.00	1,650,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	1,510,000,000.00	10,000,000.00	0.00	1,650,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	1,500,000,000.00	0.00	0.00	1,500,000,000.00	0.00
32010102	Construction/Provision of Residential Building	1,500,000,000.00	0.00	0.00	1,500,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	5,000,000.00	5,000,000.00	0.00	0.00	0.00
320104	FIXED ASSETS - GENERAL	0.00	0.00	0.00	150,000,000.00	0.00
32010405	Purchase of Motor Vehicles	0.00	0.00	0.00	150,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
32010501	Purchase of Computers	5,000,000.00	5,000,000.00	0.00	0.00	0.00

026000300100 Yobe Geographic Information Service (YOGIS)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	583,903,000.00	583,903,000.00	316,500,405.00	557,201,000.00	0.00
21	PERSONNEL COST	417,178,000.00	417,178,000.00	311,600,405.00	457,451,000.00	0.00
2101	SALARY	417,178,000.00	417,178,000.00	311,600,405.00	457,451,000.00	0.00
210101	SALARIES AND WAGES	417,178,000.00	417,178,000.00	311,600,405.00	457,451,000.00	0.00
21010101	Consolidated Salary	417,178,000.00	417,178,000.00	311,600,405.00	457,451,000.00	0.00
22	OTHER RECURRENT COSTS	166,725,000.00	166,725,000.00	4,900,000.00	99,750,000.00	0.00
2202	OVERHEAD COST	166,725,000.00	166,725,000.00	4,900,000.00	99,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	53,800,000.00	53,800,000.00	3,900,000.00	8,800,000.00	0.00
22020101	Local Transport & Traveling - Training	22,500,000.00	22,500,000.00	2,900,000.00	1,500,000.00	0.00
22020102	Local Transport & Traveling - Others	5,500,000.00	5,500,000.00	1,000,000.00	5,500,000.00	0.00
22020104	International Transport & Traveling - Others	25,800,000.00	25,800,000.00	0.00	1,800,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,950,000.00	5,950,000.00	1,000,000.00	1,950,000.00	0.00
22020301	Office Stationaries/Computer Consumables	5,950,000.00	5,950,000.00	1,000,000.00	1,950,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	31,940,000.00	31,940,000.00	0.00	82,215,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.00
22020403	Maintenance of Office/Residential Building	10,240,000.00	10,240,000.00	0.00	240,000.00	0.00
22020405	Maintenance of Plants/Generators	350,000.00	350,000.00	0.00	350,000.00	0.00
22020406	Other Maintenance Services	20,000,000.00	20,000,000.00	0.00	80,275,000.00	0.00
220205	TRAINING - GENERAL	1,750,000.00	1,750,000.00	0.00	1,750,000.00	0.00
22020501	Local Training	1,750,000.00	1,750,000.00	0.00	1,750,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000,000.00	70,000,000.00	0.00	1,750,000.00	0.00
22020706	Surveying Services	70,000,000.00	70,000,000.00	0.00	1,750,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00
22020801	Motor Vehicle Fuel	500,000.00	500,000.00	0.00	500,000.00	0.00
22020803	Plant/Generator Fuel	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00
22020901	Bank Charges (Other than Interest)	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	535,000.00	535,000.00	0.00	535,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22021004	Medical Expenses	535,000.00	535,000.00	0.00	535,000.00	0.00
3	ASSETS	2,071,178,000.00	1,721,178,000.00	549,867,829.00	2,026,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	2,071,178,000.00	1,721,178,000.00	549,867,829.00	2,026,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	1,008,778,000.00	1,158,778,000.00	457,767,849.00	1,126,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	800,000,000.00	1,150,000,000.00	457,767,849.00	900,000,000.00	0.00
32010111	Acquisition of Land	800,000,000.00	1,150,000,000.00	457,767,849.00	900,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	208,778,000.00	8,778,000.00	0.00	226,000,000.00	0.00
32010308	Purchase of Surveying Equipment	208,778,000.00	8,778,000.00	0.00	226,000,000.00	0.00
3203	INTANGIBLE ASSETS	1,062,400,000.00	562,400,000.00	92,099,980.00	900,000,000.00	0.00
320301	INTANGIBLE ASSETS	1,062,400,000.00	562,400,000.00	92,099,980.00	900,000,000.00	0.00
32030119	Maps, Survey and Design	1,062,400,000.00	562,400,000.00	92,099,980.00	900,000,000.00	0.00

026500100100	Ministry of Livestock Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	500,000,000.00	350,000,000.00	101,112,247.00	970,000,000.00	210,825,000.00
22	OTHER RECURRENT COSTS	500,000,000.00	350,000,000.00	101,112,247.00	970,000,000.00	210,825,000.00
2202	OVERHEAD COST	500,000,000.00	350,000,000.00	101,112,247.00	970,000,000.00	210,825,000.00
220201	TRAVEL & TRANSPORT - GENERAL	180,000,000.00	30,000,000.00	4,821,000.00	1,050,000.00	0.00
22020101	Local Transport & Traveling - Training	0.00	0.00	0.00	1,050,000.00	0.00
22020102	Local Transport & Traveling - Others	180,000,000.00	30,000,000.00	4,821,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	240,000,000.00	240,000,000.00	82,428,070.00	717,825,000.00	210,825,000.00
22020301	Office Stationaries/Computer Consumables	150,000,000.00	150,000,000.00	81,400,370.00	1,550,000.00	0.00
22020305	Printing of Non-Security Documents	90,000,000.00	90,000,000.00	1,027,700.00	0.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	0.00	0.00	0.00	350,000,000.00	20,000,000.00
22020309	Uniforms & Other Clothing	0.00	0.00	0.00	450,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	0.00	0.00	0.00	295,000,000.00	120,000,000.00
22020314	Procurement of Seeds & Seedlings	0.00	0.00	0.00	70,825,000.00	70,825,000.00
220204	MAINTENANCE SERVICES - GENERAL	56,990,000.00	56,990,000.00	12,056,380.00	320,000.00	0.00
22020401	Maintenance of Motor Vehicle	56,990,000.00	56,990,000.00	12,056,380.00	0.00	0.00
22020405	Maintenance of Plants/Generators	0.00	0.00	0.00	250,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	70,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	40,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	40,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	2,000,000.00	1,150,000.00	500,000.00	0.00
22020605	Cleaning and Fumigation Services	2,000,000.00	2,000,000.00	1,150,000.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	150,730,000.00	0.00
22020701	Financial Consulting	0.00	0.00	0.00	100,000.00	0.00
22020706	Surveying Services	0.00	0.00	0.00	150,630,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	18,000,000.00	18,000,000.00	300,000.00	300,000.00	0.00
22020801	Motor Vehicle Fuel	18,000,000.00	18,000,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000.00	10,000.00	10,797.00	75,000.00	0.00
22020901	Bank Charges (Other than Interest)	10,000.00	10,000.00	10,797.00	75,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	3,000,000.00	346,000.00	59,200,000.00	0.00
22021004	Medical Expenses	3,000,000.00	3,000,000.00	346,000.00	200,000.00	0.00
22021015	Monitoring and Evaluation	0.00	0.00	0.00	30,000,000.00	0.00
22021016	Anniversaries/Celebration	0.00	0.00	0.00	22,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	7,000,000.00	0.00
3	ASSETS	0.00	0.00	0.00	4,680,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	0.00	0.00	0.00	4,680,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	0.00	0.00	0.00	4,680,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	0.00	0.00	0.00	2,986,290,000.00	0.00
32010101	Construction/Provision of Office Building	0.00	0.00	0.00	275,000,000.00	0.00
32010102	Construction/Provision of Residential Building	0.00	0.00	0.00	600,000,000.00	0.00
32010105	Construction/Provision of School Building	0.00	0.00	0.00	314,539,360.00	0.00
32010106	Construction/Provision of Hospital/Health Centres	0.00	0.00	0.00	235,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	0.00	0.00	0.00	100,000,000.00	0.00
32010109	Rehab./Repairs of School Building	0.00	0.00	0.00	0.00	0.00
32010117	Construction of Mosque/Church	0.00	0.00	0.00	60,000,000.00	0.00
32010119	Construction of Wall Fencing	0.00	0.00	0.00	200,000,000.00	0.00
32010130	Dairy and Artificial Insemination	0.00	0.00	0.00	152,500,000.00	0.00
32010132	Construction of Markets/Parks	0.00	0.00	0.00	80,000,000.00	0.00
32010133	Construction of Warehouse and Shops	0.00	0.00	0.00	72,848,607.00	0.00
32010134	Fish Pond and Aquaculture	0.00	0.00	0.00	115,528,481.00	0.00
32010199	Construction of Other Building	0.00	0.00	0.00	780,873,552.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	1,352,710,000.00	0.00
32010202	Construction of Roads & Bridges	0.00	0.00	0.00	700,000,000.00	0.00
32010206	Security Installations/Equipment	0.00	0.00	0.00	30,000,000.00	0.00
32010207	Electricity Transmission Network	0.00	0.00	0.00	82,710,000.00	0.00
32010210	Construction of Dams	0.00	0.00	0.00	250,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	0.00	0.00	0.00	290,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	0.00	0.00	0.00	50,000,000.00	0.00
32010302	Purchase of Industrial Equipment	0.00	0.00	0.00	50,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	0.00	0.00	0.00	26,000,000.00	0.00
32010601	Purchase of Chairs	0.00	0.00	0.00	20,000,000.00	0.00
32010602	Purchase of Tables	0.00	0.00	0.00	6,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	0.00	0.00	0.00	265,000,000.00	0.00
32010904	Laboratory/Medical Equipment	0.00	0.00	0.00	265,000,000.00	0.00

026500200100	Modern Abattoir					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	20,635,000.00	20,635,000.00	112,500.00	48,600,000.00	0.00
22	OTHER RECURRENT COSTS	20,635,000.00	20,635,000.00	112,500.00	48,600,000.00	0.00
2202	OVERHEAD COST	20,635,000.00	20,635,000.00	112,500.00	48,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	240,000.00	240,000.00	30,000.00	205,000.00	0.00
22020101	Local Transport & Traveling - Training	240,000.00	240,000.00	30,000.00	205,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	30,000.00	30,000.00	20,000.00	10,030,000.00	0.00
22020301	Office Stationaries/Computer Consumables	30,000.00	30,000.00	20,000.00	30,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	0.00	0.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	17,000,000.00	17,000,000.00	42,500.00	36,000,000.00	0.00
22020406	Other Maintenance Services	17,000,000.00	17,000,000.00	42,500.00	36,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	3,363,000.00	3,363,000.00	20,000.00	2,363,000.00	0.00
22020605	Cleaning and Fumigation Services	3,363,000.00	3,363,000.00	20,000.00	2,363,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
3	ASSETS	88,000,000.00	0.00	0.00	288,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	88,000,000.00	0.00	0.00	288,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	88,000,000.00	0.00	0.00	288,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	48,000,000.00	0.00	0.00	168,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010102	Construction/Provision of Residential Building	0.00	0.00	0.00	80,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	48,000,000.00	0.00	0.00	48,000,000.00	0.00
32010199	Construction of Other Building	0.00	0.00	0.00	40,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	20,000,000.00	0.00	0.00	100,000,000.00	0.00
32010220	Rehab./Repairs of Water Facilities	20,000,000.00	0.00	0.00	100,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	20,000,000.00	0.00	0.00	20,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	20,000,000.00	0.00	0.00	20,000,000.00	0.00

026500300100 Pilot Livestock						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	83,250,000.00	83,250,000.00	3,700,000.00	136,998,000.00	0.00
22	OTHER RECURRENT COSTS	83,250,000.00	83,250,000.00	3,700,000.00	136,998,000.00	0.00
2202	OVERHEAD COST	83,250,000.00	83,250,000.00	3,700,000.00	136,998,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	1,100,000.00	0.00	0.00
22020102	Local Transport & Traveling - Others	1,500,000.00	1,500,000.00	1,100,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	67,000,000.00	67,000,000.00	600,000.00	115,000,000.00	0.00
22020302	Books	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-Security Documents	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	64,000,000.00	64,000,000.00	600,000.00	100,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,748,000.00	5,748,000.00	1,000,000.00	11,748,000.00	0.00
22020404	Maintenance of Office/IT Equipment	0.00	0.00	0.00	6,000,000.00	0.00
22020406	Other Maintenance Services	5,748,000.00	5,748,000.00	1,000,000.00	5,748,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,000.00	2,000.00	0.00	0.00	0.00
22020803	Plant/Generator Fuel	2,000.00	2,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	250,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	250,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,000,000.00	9,000,000.00	1,000,000.00	10,000,000.00	0.00
22021007	Welfare Packages	2,000,000.00	2,000,000.00	1,000,000.00	0.00	0.00
22021044	Advocacy, Enlightenment & Campaign	7,000,000.00	7,000,000.00	0.00	10,000,000.00	0.00
3	ASSETS	68,000,000.00	14,000,000.00	0.00	135,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	68,000,000.00	14,000,000.00	0.00	135,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	63,000,000.00	9,000,000.00	0.00	135,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	35,000,000.00	0.00	0.00	35,000,000.00	0.00
32010106	Construction/Provision of Hospital/Health Centres	35,000,000.00	0.00	0.00	35,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	19,500,000.00	500,000.00	0.00	50,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	19,500,000.00	500,000.00	0.00	50,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	8,500,000.00	8,500,000.00	0.00	50,000,000.00	0.00
32010903	Biological Assets (Wildlife Conservation)	8,500,000.00	8,500,000.00	0.00	50,000,000.00	0.00
3203	INTANGIBLE ASSETS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
32030109	Research & Development	5,000,000.00	5,000,000.00	0.00	0.00	0.00

031801100100 Judicial Service Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	96,248,000.00	96,248,000.00	55,572,554.00	109,700,000.00	800,000.00
21	PERSONNEL COST	52,948,000.00	52,948,000.00	47,000,220.00	72,400,000.00	0.00
2101	SALARY	52,948,000.00	52,948,000.00	47,000,220.00	72,400,000.00	0.00
210101	SALARIES AND WAGES	52,948,000.00	52,948,000.00	47,000,220.00	72,400,000.00	0.00
21010101	Consolidated Salary	52,948,000.00	52,948,000.00	47,000,220.00	72,400,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22	OTHER RECURRENT COSTS	43,300,000.00	43,300,000.00	8,572,334.00	37,300,000.00	800,000.00
2202	OVERHEAD COST	43,300,000.00	43,300,000.00	8,572,334.00	37,300,000.00	800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,540,000.00	20,540,000.00	7,315,000.00	15,540,000.00	0.00
22020101	Local Transport & Traveling - Training	540,000.00	540,000.00	315,000.00	540,000.00	0.00
22020102	Local Transport & Traveling - Others	20,000,000.00	20,000,000.00	7,000,000.00	15,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,100,000.00	6,100,000.00	414,000.00	3,100,000.00	0.00
22020301	Office Stationaries/Computer Consumables	950,000.00	950,000.00	414,000.00	950,000.00	0.00
22020305	Printing of Non-Security Documents	150,000.00	150,000.00	0.00	150,000.00	0.00
22020309	Uniforms & Other Clothing	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,875,000.00	1,875,000.00	57,000.00	11,875,000.00	0.00
22020401	Maintenance of Motor Vehicle	625,000.00	625,000.00	40,000.00	625,000.00	0.00
22020403	Maintenance of Office/Residential Building	1,100,000.00	1,100,000.00	17,000.00	1,100,000.00	0.00
22020405	Maintenance of Plants/Generators	150,000.00	150,000.00	0.00	150,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	7,300,000.00	7,300,000.00	0.00	1,300,000.00	0.00
22020501	Local Training	7,300,000.00	7,300,000.00	0.00	1,300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,100,000.00	1,100,000.00	321,000.00	1,100,000.00	0.00
22020801	Motor Vehicle Fuel	800,000.00	800,000.00	181,000.00	300,000.00	0.00
22020803	Plant/Generator Fuel	300,000.00	300,000.00	140,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,000.00	25,000.00	334.00	25,000.00	0.00
22020901	Bank Charges (Other than Interest)	25,000.00	25,000.00	334.00	25,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,360,000.00	6,360,000.00	465,000.00	4,360,000.00	800,000.00
22021001	Refreshment & Meals	800,000.00	800,000.00	150,000.00	800,000.00	800,000.00
22021002	Honorarium & Sitting Allowance	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
22021004	Medical Expenses	560,000.00	560,000.00	315,000.00	560,000.00	0.00
3	ASSETS	60,000,000.00	0.00	0.00	55,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	60,000,000.00	0.00	0.00	55,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	60,000,000.00	0.00	0.00	55,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	40,000,000.00	0.00	0.00	40,000,000.00	0.00
32010199	Construction of Other Building	40,000,000.00	0.00	0.00	40,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	20,000,000.00	0.00	0.00	15,000,000.00	0.00
32010209	Construction of Sewage/Drainage & Culverts	20,000,000.00	0.00	0.00	15,000,000.00	0.00

031805100100	High Court of Justice					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,315,121,000.00	1,265,121,000.00	890,813,326.00	1,463,105,000.00	0.00
21	PERSONNEL COST	878,316,000.00	878,316,000.00	725,883,326.00	1,065,300,000.00	0.00
2101	SALARY	878,316,000.00	878,316,000.00	725,883,326.00	1,065,300,000.00	0.00
210101	SALARIES AND WAGES	878,316,000.00	878,316,000.00	725,883,326.00	1,065,300,000.00	0.00
21010101	Consolidated Salary	878,316,000.00	878,316,000.00	725,883,326.00	1,065,300,000.00	0.00
22	OTHER RECURRENT COSTS	436,805,000.00	386,805,000.00	164,930,000.00	397,805,000.00	0.00
2202	OVERHEAD COST	436,805,000.00	386,805,000.00	164,930,000.00	397,805,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	33,600,000.00	33,600,000.00	16,700,000.00	33,600,000.00	0.00
22020101	Local Transport & Traveling - Training	27,000,000.00	27,000,000.00	13,000,000.00	27,000,000.00	0.00
22020102	Local Transport & Traveling - Others	6,600,000.00	6,600,000.00	3,700,000.00	6,600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22020306	Printing of Security Documents	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020310	Teaching Aids/Instruction Materials	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	170,600,000.00	170,600,000.00	78,230,000.00	155,600,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020401	Maintenance of Motor Vehicle	25,600,000.00	25,600,000.00	300,000.00	25,600,000.00	0.00
22020406	Other Maintenance Services	145,000,000.00	145,000,000.00	77,930,000.00	130,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	224,605,000.00	174,605,000.00	70,000,000.00	200,605,000.00	0.00
22021002	Honorarium & Sitting Allowance	224,605,000.00	174,605,000.00	70,000,000.00	200,605,000.00	0.00
3	ASSETS	580,000,000.00	480,000,000.00	120,000,000.00	580,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	580,000,000.00	480,000,000.00	120,000,000.00	580,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	580,000,000.00	480,000,000.00	120,000,000.00	580,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	580,000,000.00	480,000,000.00	120,000,000.00	580,000,000.00	0.00
32010101	Construction/Provision of Office Building	300,000,000.00	250,000,000.00	50,000,000.00	300,000,000.00	0.00
32010102	Construction/Provision of Residential Building	80,000,000.00	80,000,000.00	50,000,000.00	80,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	200,000,000.00	150,000,000.00	20,000,000.00	200,000,000.00	0.00

031805200100	Sharia Court Division					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	501,274,000.00	511,274,000.00	407,182,407.00	627,782,000.00	0.00
21	PERSONNEL COST	457,574,000.00	457,574,000.00	384,286,847.00	564,082,000.00	0.00
2101	SALARY	457,574,000.00	457,574,000.00	384,286,847.00	564,082,000.00	0.00
210101	SALARIES AND WAGES	457,574,000.00	457,574,000.00	384,286,847.00	564,082,000.00	0.00
21010101	Consolidated Salary	457,574,000.00	457,574,000.00	384,286,847.00	564,082,000.00	0.00
22	OTHER RECURRENT COSTS	43,700,000.00	53,700,000.00	22,895,560.00	63,700,000.00	0.00
2202	OVERHEAD COST	43,700,000.00	53,700,000.00	22,895,560.00	63,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	8,000,000.00	3,173,000.00	13,000,000.00	0.00
22020101	Local Transport & Traveling - Training	2,000,000.00	2,000,000.00	111,000.00	5,000,000.00	0.00
22020102	Local Transport & Traveling - Others	6,000,000.00	6,000,000.00	3,062,000.00	8,000,000.00	0.00
220202	UTILITIES GENERAL	525,000.00	525,000.00	72,000.00	525,000.00	0.00
22020201	Electricity Charges	525,000.00	525,000.00	72,000.00	525,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	900,000.00	900,000.00	300,000.00	1,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	900,000.00	900,000.00	300,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00
22020403	Maintenance of Office/Residential Building	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00
22020405	Maintenance of Plants/Generators	500,000.00	500,000.00	0.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,075,000.00	1,075,000.00	0.00	1,075,000.00	0.00
22020801	Motor Vehicle Fuel	675,000.00	675,000.00	0.00	675,000.00	0.00
22020803	Plant/Generator Fuel	400,000.00	400,000.00	0.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	30,000.00	30,000.00	560.00	30,000.00	0.00
22020901	Bank Charges (Other than Interest)	30,000.00	30,000.00	560.00	30,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,970,000.00	40,970,000.00	19,350,000.00	45,870,000.00	0.00
22021004	Medical Expenses	970,000.00	970,000.00	0.00	970,000.00	0.00
22021015	Monitoring and Evaluation	30,000,000.00	40,000,000.00	19,350,000.00	44,900,000.00	0.00
3	ASSETS	0.00	0.00	0.00	110,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	0.00	0.00	0.00	110,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	0.00	0.00	0.00	110,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	0.00	0.00	0.00	75,000,000.00	0.00
32010405	Purchase of Motor Vehicles	0.00	0.00	0.00	75,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
32010501	Purchase of Computers	0.00	0.00	0.00	5,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	0.00	0.00	0.00	30,000,000.00	0.00
32010601	Purchase of Chairs	0.00	0.00	0.00	15,000,000.00	0.00
32010602	Purchase of Tables	0.00	0.00	0.00	15,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
031805300100	Sharia Court of Appeal					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	554,827,000.00	554,827,000.00	330,954,186.00	615,378,000.00	0.00
21	PERSONNEL COST	316,827,000.00	316,827,000.00	256,704,186.00	377,378,000.00	0.00
2101	SALARY	316,827,000.00	316,827,000.00	256,704,186.00	377,378,000.00	0.00
210101	SALARIES AND WAGES	316,827,000.00	316,827,000.00	256,704,186.00	377,378,000.00	0.00
21010101	Consolidated Salary	316,827,000.00	316,827,000.00	256,704,186.00	377,378,000.00	0.00
22	OTHER RECURRENT COSTS	238,000,000.00	238,000,000.00	74,250,000.00	238,000,000.00	0.00
2202	OVERHEAD COST	238,000,000.00	238,000,000.00	74,250,000.00	238,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	24,000,000.00	24,000,000.00	900,000.00	28,000,000.00	0.00
22020101	Local Transport & Traveling - Training	12,000,000.00	12,000,000.00	0.00	14,000,000.00	0.00
22020102	Local Transport & Traveling - Others	12,000,000.00	12,000,000.00	900,000.00	14,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	19,000,000.00	19,000,000.00	1,750,000.00	26,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	5,000,000.00	5,000,000.00	1,750,000.00	7,000,000.00	0.00
22020303	News Papers	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020305	Printing of Non-Security Documents	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00
22020306	Printing of Security Documents	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00
22020309	Uniforms & Other Clothing	5,000,000.00	5,000,000.00	0.00	7,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00
22020405	Maintenance of Plants/Generators	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	140,000,000.00	140,000,000.00	50,000,000.00	140,000,000.00	0.00
22020607	Rescue Services	140,000,000.00	140,000,000.00	50,000,000.00	140,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	19,000,000.00	19,000,000.00	1,100,000.00	20,000,000.00	0.00
22020801	Motor Vehicle Fuel	4,000,000.00	4,000,000.00	200,000.00	5,000,000.00	0.00
22020803	Plant/Generator Fuel	15,000,000.00	15,000,000.00	900,000.00	15,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	31,000,000.00	31,000,000.00	20,500,000.00	17,000,000.00	0.00
22021002	Honorarium & Sitting Allowance	20,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00	0.00
22021004	Medical Expenses	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22021015	Monitoring and Evaluation	5,000,000.00	5,000,000.00	500,000.00	7,000,000.00	0.00
3	ASSETS	555,000,000.00	240,000,000.00	150,000,000.00	555,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	555,000,000.00	240,000,000.00	150,000,000.00	555,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	555,000,000.00	240,000,000.00	150,000,000.00	555,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	470,000,000.00	230,000,000.00	150,000,000.00	440,000,000.00	0.00
32010101	Construction/Provision of Office Building	130,000,000.00	130,000,000.00	100,000,000.00	130,000,000.00	0.00
32010102	Construction/Provision of Residential Building	150,000,000.00	100,000,000.00	50,000,000.00	150,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	100,000,000.00	0.00	0.00	100,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	50,000,000.00	0.00	0.00	40,000,000.00	0.00
32010112	Acquisition of Office Building	40,000,000.00	0.00	0.00	0.00	0.00
32010116	Construction of Car Porch/Shed	0.00	0.00	0.00	20,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	20,000,000.00	0.00	0.00	40,000,000.00	0.00
32010305	Purchase of Power Generating Sets	20,000,000.00	0.00	0.00	40,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	10,000,000.00	0.00	0.00	20,000,000.00	0.00
32010405	Purchase of Motor Vehicles	10,000,000.00	0.00	0.00	20,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
32010501	Purchase of Computers	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	50,000,000.00	5,000,000.00	0.00	35,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010601	Purchase of Chairs	15,000,000.00	0.00	0.00	20,000,000.00	0.00
32010602	Purchase of Tables	10,000,000.00	0.00	0.00	15,000,000.00	0.00
32010604	Purchase of Television Sets	10,000,000.00	0.00	0.00	0.00	0.00
32010606	Purchase of Air-Conditioner	10,000,000.00	0.00	0.00	0.00	0.00
32010612	Purchase of Rugs and Carpets	5,000,000.00	5,000,000.00	0.00	0.00	0.00

031805400300	Rent Tribunal					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	10,600,000.00	10,600,000.00	400,000.00	10,600,000.00	0.00
22	OTHER RECURRENT COSTS	10,600,000.00	10,600,000.00	400,000.00	10,600,000.00	0.00
2202	OVERHEAD COST	10,600,000.00	10,600,000.00	400,000.00	10,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,700,000.00	5,700,000.00	180,000.00	5,700,000.00	0.00
22020101	Local Transport & Traveling - Training	3,200,000.00	3,200,000.00	0.00	3,200,000.00	0.00
22020102	Local Transport & Traveling - Others	2,500,000.00	2,500,000.00	180,000.00	2,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,190,000.00	1,190,000.00	50,000.00	1,190,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,190,000.00	1,190,000.00	50,000.00	1,190,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,700,000.00	1,700,000.00	70,000.00	1,700,000.00	0.00
22020801	Motor Vehicle Fuel	1,700,000.00	1,700,000.00	70,000.00	1,700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000.00	10,000.00	0.00	10,000.00	0.00
22020901	Bank Charges (Other than Interest)	10,000.00	10,000.00	0.00	10,000.00	0.00

031805400400	Sanitation Court					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	10,900,000.00	10,900,000.00	600,000.00	10,900,000.00	0.00
22	OTHER RECURRENT COSTS	10,900,000.00	10,900,000.00	600,000.00	10,900,000.00	0.00
2202	OVERHEAD COST	10,900,000.00	10,900,000.00	600,000.00	10,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	6,000,000.00	145,000.00	6,000,000.00	0.00
22020101	Local Transport & Traveling - Training	3,500,000.00	3,500,000.00	60,000.00	3,500,000.00	0.00
22020102	Local Transport & Traveling - Others	2,500,000.00	2,500,000.00	85,000.00	2,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	285,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	285,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,190,000.00	1,190,000.00	105,000.00	1,190,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,190,000.00	1,190,000.00	105,000.00	1,190,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,700,000.00	1,700,000.00	65,000.00	1,700,000.00	0.00
22020801	Motor Vehicle Fuel	1,700,000.00	1,700,000.00	65,000.00	1,700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000.00	10,000.00	0.00	10,000.00	0.00
22020901	Bank Charges (Other than Interest)	10,000.00	10,000.00	0.00	10,000.00	0.00

031805400500	Revenue Court					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	10,120,000.00	10,120,000.00	70,000.00	10,120,000.00	0.00
22	OTHER RECURRENT COSTS	10,120,000.00	10,120,000.00	70,000.00	10,120,000.00	0.00
2202	OVERHEAD COST	10,120,000.00	10,120,000.00	70,000.00	10,120,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,020,000.00	7,020,000.00	50,000.00	7,020,000.00	0.00
22020101	Local Transport & Traveling - Training	2,020,000.00	2,020,000.00	10,000.00	2,020,000.00	0.00
22020102	Local Transport & Traveling - Others	5,000,000.00	5,000,000.00	40,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	10,000.00	2,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020401	Maintenance of Motor Vehicle	2,000,000.00	2,000,000.00	10,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	1,000,000.00	10,000.00	1,000,000.00	0.00
22020801	Motor Vehicle Fuel	1,000,000.00	1,000,000.00	10,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	0.00	100,000.00	0.00

032600100100	Ministry of Justice					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	681,681,000.00	662,781,000.00	541,223,160.00	900,900,000.00	0.00
21	PERSONNEL COST	472,143,000.00	497,143,000.00	487,783,638.00	715,900,000.00	0.00
2101	SALARY	472,143,000.00	497,143,000.00	487,783,638.00	715,900,000.00	0.00
210101	SALARIES AND WAGES	472,143,000.00	497,143,000.00	487,783,638.00	715,900,000.00	0.00
21010101	Consolidated Salary	472,143,000.00	497,143,000.00	487,783,638.00	715,900,000.00	0.00
22	OTHER RECURRENT COSTS	209,538,000.00	165,638,000.00	53,439,522.00	185,000,000.00	0.00
2202	OVERHEAD COST	209,538,000.00	165,638,000.00	53,439,522.00	185,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	52,788,000.00	52,788,000.00	27,465,190.00	74,788,000.00	0.00
22020101	Local Transport & Traveling - Training	2,788,000.00	2,788,000.00	2,257,000.00	2,788,000.00	0.00
22020102	Local Transport & Traveling - Others	50,000,000.00	50,000,000.00	25,208,190.00	72,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	75,650,000.00	25,650,000.00	20,469,750.00	41,800,000.00	0.00
22020301	Office Stationaries/Computer Consumables	3,000,000.00	3,000,000.00	2,864,750.00	4,000,000.00	0.00
22020303	News Papers	300,000.00	300,000.00	105,000.00	200,000.00	0.00
22020306	Printing of Security Documents	50,000,000.00	0.00	0.00	10,000,000.00	0.00
22020309	Uniforms & Other Clothing	22,350,000.00	22,350,000.00	17,500,000.00	27,600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,580,000.00	2,580,000.00	2,414,500.00	3,180,000.00	0.00
22020401	Maintenance of Motor Vehicle	2,400,000.00	2,400,000.00	2,369,500.00	3,000,000.00	0.00
22020402	Maintenance of Office Furniture	180,000.00	180,000.00	45,000.00	180,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000,000.00	70,000,000.00	0.00	20,512,000.00	0.00
22020703	Legal Services	70,000,000.00	70,000,000.00	0.00	20,512,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	700,000.00	6,700,000.00	479,500.00	6,300,000.00	0.00
22020801	Motor Vehicle Fuel	400,000.00	6,400,000.00	394,500.00	6,000,000.00	0.00
22020803	Plant/Generator Fuel	300,000.00	300,000.00	85,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	120,000.00	120,000.00	32,582.00	120,000.00	0.00
22020901	Bank Charges (Other than Interest)	120,000.00	120,000.00	32,582.00	120,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,700,000.00	7,800,000.00	2,578,000.00	33,300,000.00	0.00
22021003	Publicity & Advertisements	300,000.00	300,000.00	186,000.00	300,000.00	0.00
22021004	Medical Expenses	2,400,000.00	2,500,000.00	2,392,000.00	3,000,000.00	0.00
22021008	Subscription to Professional Bodies	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22021016	Anniversaries/Celebration	0.00	0.00	0.00	25,000,000.00	0.00
22021017	Tuition, Registration & Exam Fees	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
3	ASSETS	68,000,000.00	5,000,000.00	0.00	68,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	68,000,000.00	5,000,000.00	0.00	68,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	68,000,000.00	5,000,000.00	0.00	68,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	50,000,000.00	0.00	0.00	57,000,000.00	0.00
32010102	Construction/Provision of Residential Building	30,000,000.00	0.00	0.00	37,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	20,000,000.00	0.00	0.00	20,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
32010319	Purchase of Library Books/Equipment	5,000,000.00	5,000,000.00	0.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
320105	OFFICE EQUIPMENT - GENERAL	13,000,000.00	0.00	0.00	11,000,000.00	0.00
32010501	Purchase of Computers	13,000,000.00	0.00	0.00	11,000,000.00	0.00

032600100200	Prerogative of Mercy					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	64,074,000.00	66,074,000.00	42,567,236.00	105,283,000.00	0.00
21	PERSONNEL COST	17,074,000.00	17,074,000.00	12,677,236.00	19,583,000.00	0.00
2101	SALARY	17,074,000.00	17,074,000.00	12,677,236.00	19,583,000.00	0.00
210101	SALARIES AND WAGES	17,074,000.00	17,074,000.00	12,677,236.00	19,583,000.00	0.00
21010101	Consolidated Salary	17,074,000.00	17,074,000.00	12,677,236.00	19,583,000.00	0.00
22	OTHER RECURRENT COSTS	47,000,000.00	49,000,000.00	29,890,000.00	85,700,000.00	0.00
2202	OVERHEAD COST	47,000,000.00	49,000,000.00	29,890,000.00	85,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,200,000.00	14,200,000.00	1,250,000.00	21,200,000.00	0.00
22020101	Local Transport & Traveling - Training	7,600,000.00	7,600,000.00	275,000.00	10,600,000.00	0.00
22020102	Local Transport & Traveling - Others	6,600,000.00	6,600,000.00	975,000.00	10,600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	28,400,000.00	30,400,000.00	28,640,000.00	61,100,000.00	0.00
22020301	Office Stationaries/Computer Consumables	100,000.00	100,000.00	100,000.00	100,000.00	0.00
22020308	Field & Camping Materials Supplies	28,300,000.00	30,300,000.00	28,540,000.00	61,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020401	Maintenance of Motor Vehicle	100,000.00	100,000.00	0.00	100,000.00	0.00
220205	TRAINING - GENERAL	4,100,000.00	4,100,000.00	0.00	3,100,000.00	0.00
22020501	Local Training	4,100,000.00	4,100,000.00	0.00	3,100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020801	Motor Vehicle Fuel	100,000.00	100,000.00	0.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	20,000.00	20,000.00	0.00	20,000.00	0.00
22020901	Bank Charges (Other than Interest)	20,000.00	20,000.00	0.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	80,000.00	80,000.00	0.00	80,000.00	0.00
22021004	Medical Expenses	80,000.00	80,000.00	0.00	80,000.00	0.00
3	ASSETS	80,000,000.00	0.00	0.00	80,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	80,000,000.00	0.00	0.00	80,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	80,000,000.00	0.00	0.00	80,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	80,000,000.00	0.00	0.00	80,000,000.00	0.00
32010317	Purchase of Teaching & Learning Equipment	80,000,000.00	0.00	0.00	80,000,000.00	0.00

032600200100	Justice Sector Reform Team (JSRT)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	33,000,000.00	33,000,000.00	0.00	33,000,000.00	0.00
22	OTHER RECURRENT COSTS	33,000,000.00	33,000,000.00	0.00	33,000,000.00	0.00
2202	OVERHEAD COST	33,000,000.00	33,000,000.00	0.00	33,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	22,500,000.00	22,500,000.00	0.00	22,500,000.00	0.00
22020101	Local Transport & Traveling - Training	9,500,000.00	9,500,000.00	0.00	9,500,000.00	0.00
22020102	Local Transport & Traveling - Others	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	500,000.00	500,000.00	0.00	500,000.00	0.00
22020305	Printing of Non-Security Documents	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22020401	Maintenance of Motor Vehicle	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	470,000.00	470,000.00	0.00	470,000.00	0.00
22020801	Motor Vehicle Fuel	470,000.00	470,000.00	0.00	470,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	30,000.00	30,000.00	0.00	30,000.00	0.00
22020901	Bank Charges (Other than Interest)	30,000.00	30,000.00	0.00	30,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22021002	Honorarium & Sitting Allowance	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

032600200200	Victim Support Fund Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	193,030,000.00	3,000,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	193,030,000.00	3,000,000.00
2202	OVERHEAD COST	0.00	0.00	0.00	107,030,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	46,000,000.00	0.00
22020308	Field & Camping Materials Supplies	0.00	0.00	0.00	46,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	30,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	30,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	12,000,000.00	0.00
22020703	Legal Services	0.00	0.00	0.00	12,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	30,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	30,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	19,000,000.00	3,000,000.00
22021001	Refreshment & Meals	0.00	0.00	0.00	3,000,000.00	3,000,000.00
22021015	Monitoring and Evaluation	0.00	0.00	0.00	6,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	86,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	86,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	86,000,000.00	0.00

032605100200	Administration of Justice					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	80,000,000.00	80,000,000.00	10,000,000.00	80,000,000.00	0.00
22	OTHER RECURRENT COSTS	80,000,000.00	80,000,000.00	10,000,000.00	80,000,000.00	0.00
2202	OVERHEAD COST	80,000,000.00	80,000,000.00	10,000,000.00	80,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	28,000,000.00	28,000,000.00	10,000,000.00	38,000,000.00	0.00
22020101	Local Transport & Traveling - Training	18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00
22020102	Local Transport & Traveling - Others	10,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	15,000,000.00	15,000,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-Security Documents	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,500,000.00	8,500,000.00	0.00	8,500,000.00	0.00
22020801	Motor Vehicle Fuel	8,500,000.00	8,500,000.00	0.00	8,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00
22020901	Bank Charges (Other than Interest)	500,000.00	500,000.00	0.00	500,000.00	0.00

051300100100	Ministry of Youth, Sports, Social & Community Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	906,442,000.00	756,442,000.00	453,551,396.00	967,500,000.00	0.00
21	PERSONNEL COST	551,042,000.00	551,042,000.00	402,721,213.00	631,100,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2101	SALARY	551,042,000.00	551,042,000.00	402,721,213.00	631,100,000.00	0.00
210101	SALARIES AND WAGES	551,042,000.00	551,042,000.00	402,721,213.00	631,100,000.00	0.00
21010101	Consolidated Salary	551,042,000.00	551,042,000.00	402,721,213.00	631,100,000.00	0.00
22	OTHER RECURRENT COSTS	355,400,000.00	205,400,000.00	50,830,183.00	336,400,000.00	0.00
2202	OVERHEAD COST	255,400,000.00	105,400,000.00	23,000,183.00	236,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	14,000,000.00	7,678,800.00	15,000,000.00	0.00
22020101	Local Transport & Traveling - Training	10,000,000.00	10,000,000.00	6,176,000.00	10,000,000.00	0.00
22020102	Local Transport & Traveling - Others	4,000,000.00	4,000,000.00	1,502,800.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,000,000.00	9,000,000.00	0.00	6,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	8,000,000.00	8,000,000.00	0.00	5,000,000.00	0.00
22020310	Teaching Aids/Instruction Materials	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,000,000.00	8,000,000.00	0.00	10,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	8,000,000.00	8,000,000.00	0.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	220,200,000.00	70,200,000.00	15,000,000.00	200,200,000.00	0.00
22020501	Local Training	220,200,000.00	70,200,000.00	15,000,000.00	200,200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00
22020802	Other Transport Equipment Fuel	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	200,000.00	1,383.00	200,000.00	0.00
22020901	Bank Charges (Other than Interest)	200,000.00	200,000.00	1,383.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	1,000,000.00	320,000.00	1,000,000.00	0.00
22021004	Medical Expenses	1,000,000.00	1,000,000.00	320,000.00	1,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00	100,000,000.00	27,830,000.00	100,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00	100,000,000.00	27,830,000.00	100,000,000.00	0.00
22040109	Grants to Communities/NGOs	100,000,000.00	100,000,000.00	27,830,000.00	100,000,000.00	0.00
3	ASSETS	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	1,180,000,000.00	6,030,000,000.00	2,483,695,482.00	9,235,000,000.00	0.00
32010101	Construction/Provision of Office Building	300,000,000.00	0.00	0.00	700,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	180,000,000.00	30,000,000.00	9,654,929.00	535,000,000.00	0.00
32010121	Construction/Provision of Sporting & Gaming Facilities	200,000,000.00	2,000,000,000.00	1,113,675,860.00	5,000,000,000.00	0.00
32010122	Rehab./Repairs of Sporting & Gaming Facilities	500,000,000.00	4,000,000,000.00	1,360,364,693.00	3,000,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	231,000,000.00	70,000,000.00	48,997,000.00	250,000,000.00	0.00
32010310	Purchase of Sporting & Gaming Equipment	150,000,000.00	70,000,000.00	48,997,000.00	200,000,000.00	0.00
32010317	Purchase of Teaching & Learning Equipment	51,000,000.00	0.00	0.00	30,000,000.00	0.00
32010320	Purchase of Building Materials/Equipment	30,000,000.00	0.00	0.00	20,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	4,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00
32010501	Purchase of Computers	4,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00

051300100200	Yobe State Sports Council					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	369,047,000.00	369,047,000.00	245,442,017.00	462,100,000.00	0.00
21	PERSONNEL COST	186,322,000.00	186,322,000.00	140,135,017.00	206,100,000.00	0.00
2101	SALARY	186,322,000.00	186,322,000.00	140,135,017.00	206,100,000.00	0.00
210101	SALARIES AND WAGES	186,322,000.00	186,322,000.00	140,135,017.00	206,100,000.00	0.00
21010101	Consolidated Salary	186,322,000.00	186,322,000.00	140,135,017.00	206,100,000.00	0.00
22	OTHER RECURRENT COSTS	182,725,000.00	182,725,000.00	105,307,000.00	256,000,000.00	0.00
2202	OVERHEAD COST	182,725,000.00	182,725,000.00	105,307,000.00	256,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	183,500.00	10,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020102	Local Transport & Traveling - Others	10,000,000.00	10,000,000.00	183,500.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	250,164.00	1,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	1,000,000.00	250,164.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	1,000,000.00	91,336.00	1,000,000.00	0.00
22020802	Other Transport Equipment Fuel	1,000,000.00	1,000,000.00	91,336.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	5,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	170,725,000.00	170,725,000.00	104,782,000.00	243,995,000.00	0.00
22021009	Sporting Activities	170,725,000.00	170,725,000.00	104,782,000.00	243,995,000.00	0.00

051300100300 Yobe Desert Stars						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	319,116,000.00	269,116,000.00	208,561,000.00	390,021,000.00	0.00
21	PERSONNEL COST	151,016,000.00	101,016,000.00	65,880,000.00	134,621,000.00	0.00
2101	SALARY	151,016,000.00	101,016,000.00	65,880,000.00	134,621,000.00	0.00
210101	SALARIES AND WAGES	151,016,000.00	101,016,000.00	65,880,000.00	134,621,000.00	0.00
21010101	Consolidated Salary	151,016,000.00	101,016,000.00	65,880,000.00	134,621,000.00	0.00
22	OTHER RECURRENT COSTS	168,100,000.00	168,100,000.00	142,681,000.00	255,400,000.00	0.00
2202	OVERHEAD COST	168,100,000.00	168,100,000.00	142,681,000.00	255,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,900,000.00	1,900,000.00	150,000.00	1,900,000.00	0.00
22020101	Local Transport & Traveling - Training	1,900,000.00	1,900,000.00	150,000.00	1,900,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,500,000.00	560,000.00	1,500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,500,000.00	1,500,000.00	560,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	700,000.00	700,000.00	510,000.00	700,000.00	0.00
22020401	Maintenance of Motor Vehicle	700,000.00	700,000.00	510,000.00	700,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	600,000.00	600,000.00	530,000.00	600,000.00	0.00
22020801	Motor Vehicle Fuel	600,000.00	600,000.00	530,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	60,000.00	60,000.00	10,000.00	60,000.00	0.00
22020901	Bank Charges (Other than Interest)	60,000.00	60,000.00	10,000.00	60,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	163,340,000.00	163,340,000.00	140,921,000.00	250,640,000.00	0.00
22021004	Medical Expenses	640,000.00	640,000.00	40,000.00	640,000.00	0.00
22021009	Sporting Activities	162,700,000.00	162,700,000.00	140,881,000.00	250,000,000.00	0.00

051305200100 NYSC Fika						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,150,000.00	1,150,000.00	100,000.00	1,150,000.00	0.00
22	OTHER RECURRENT COSTS	1,150,000.00	1,150,000.00	100,000.00	1,150,000.00	0.00
2202	OVERHEAD COST	1,150,000.00	1,150,000.00	100,000.00	1,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	650,000.00	650,000.00	0.00	650,000.00	0.00
22020101	Local Transport & Traveling - Training	650,000.00	650,000.00	0.00	650,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	300,000.00	300,000.00	0.00	300,000.00	0.00
22020301	Office Stationaries/Computer Consumables	300,000.00	300,000.00	0.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	200,000.00	200,000.00	100,000.00	200,000.00	0.00
22020401	Maintenance of Motor Vehicle	200,000.00	200,000.00	100,000.00	200,000.00	0.00

051305300100 Yobe State Commission for Persons with Disa						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	655,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	655,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2202	OVERHEAD COST	0.00	0.00	0.00	505,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	0.00	0.00	100,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	105,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	5,000,000.00	0.00
22020310	Teaching Aids/Instruction Materials	0.00	0.00	0.00	100,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	100,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	200,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	150,000,000.00	0.00
22021045	Operational and Logistic Expenses	0.00	0.00	0.00	50,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	150,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	150,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	150,000,000.00	0.00
3	ASSETS	0.00	0.00	0.00	250,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	0.00	0.00	0.00	250,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	0.00	0.00	0.00	250,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	0.00	0.00	0.00	150,000,000.00	0.00
32010406	Purchase of Tricycles	0.00	0.00	0.00	150,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
32010501	Purchase of Computers	0.00	0.00	0.00	50,000,000.00	0.00
32010502	Purchase of Printers	0.00	0.00	0.00	40,000,000.00	0.00
32010506	Purchase of Type-Writers	0.00	0.00	0.00	10,000,000.00	0.00

051400100100	Ministry of Women Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	463,373,000.00	463,373,000.00	231,211,000.00	1,478,058,000.00	0.00
21	PERSONNEL COST	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	0.00
2101	SALARY	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	0.00
210101	SALARIES AND WAGES	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	0.00
21010101	Consolidated Salary	187,873,000.00	187,873,000.00	138,085,000.00	202,558,000.00	0.00
22	OTHER RECURRENT COSTS	275,500,000.00	275,500,000.00	93,126,000.00	1,275,500,000.00	0.00
2202	OVERHEAD COST	275,500,000.00	275,500,000.00	93,126,000.00	275,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	90,900,000.00	90,900,000.00	73,497,500.00	120,900,000.00	0.00
22020101	Local Transport & Traveling - Training	400,000.00	400,000.00	361,500.00	400,000.00	0.00
22020102	Local Transport & Traveling - Others	90,500,000.00	90,500,000.00	73,136,000.00	120,500,000.00	0.00
220202	UTILITIES GENERAL	500,000.00	500,000.00	480,000.00	500,000.00	0.00
22020201	Electricity Charges	500,000.00	500,000.00	480,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	336,000.00	7,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	336,000.00	2,000,000.00	0.00
22020310	Teaching Aids/Instruction Materials	0.00	0.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	38,000,000.00	38,000,000.00	6,980,500.00	38,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	2,000,000.00	2,000,000.00	140,000.00	2,000,000.00	0.00
22020406	Other Maintenance Services	36,000,000.00	36,000,000.00	6,840,500.00	36,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	42,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	42,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	7,000,000.00	1,782,000.00	7,000,000.00	0.00
22020801	Motor Vehicle Fuel	4,000,000.00	4,000,000.00	652,500.00	4,000,000.00	0.00
22020803	Plant/Generator Fuel	3,000,000.00	3,000,000.00	1,129,500.00	3,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	137,000,000.00	137,000,000.00	10,050,000.00	60,000,000.00	0.00
22021003	Publicity & Advertisements	10,000,000.00	10,000,000.00	50,000.00	0.00	0.00
22021015	Monitoring and Evaluation	23,000,000.00	23,000,000.00	0.00	10,000,000.00	0.00
22021016	Anniversaries/Celebration	50,000,000.00	50,000,000.00	10,000,000.00	50,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	54,000,000.00	54,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	1,000,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	1,000,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	1,000,000,000.00	0.00
3	ASSETS	1,587,000,000.00	388,000,000.00	90,474,000.00	737,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	1,587,000,000.00	388,000,000.00	90,474,000.00	737,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	547,000,000.00	48,000,000.00	35,174,000.00	737,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	440,000,000.00	0.00	0.00	557,000,000.00	0.00
32010101	Construction/Provision of Office Building	400,000,000.00	0.00	0.00	457,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	40,000,000.00	0.00	0.00	100,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	67,000,000.00	48,000,000.00	35,174,000.00	140,000,000.00	0.00
32010206	Security Installations/Equipment	8,000,000.00	8,000,000.00	0.00	0.00	0.00
32010207	Electricity Transmission Network	40,000,000.00	40,000,000.00	35,174,000.00	0.00	0.00
32010222	Construction/Provision of ICT Infrastructures	19,000,000.00	0.00	0.00	20,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	0.00	0.00	0.00	120,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	20,000,000.00	0.00	0.00	20,000,000.00	0.00
32010312	Purchase of Fire Fighting Equipment	20,000,000.00	0.00	0.00	20,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	20,000,000.00	0.00	0.00	20,000,000.00	0.00
32010501	Purchase of Computers	20,000,000.00	0.00	0.00	20,000,000.00	0.00
3203	INTANGIBLE ASSETS	1,040,000,000.00	340,000,000.00	55,300,000.00	0.00	0.00
320301	INTANGIBLE ASSETS	1,040,000,000.00	340,000,000.00	55,300,000.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	1,040,000,000.00	340,000,000.00	55,300,000.00	0.00	0.00

051700100100	Ministry of Basic & Secondary Education					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	7,523,392,000.00	5,973,512,000.00	4,366,573,869.00	9,748,239,000.00	4,000,000,000.00
21	PERSONNEL COST	176,257,000.00	176,257,000.00	130,235,993.00	191,788,000.00	0.00
2101	SALARY	176,257,000.00	176,257,000.00	130,235,993.00	191,788,000.00	0.00
210101	SALARIES AND WAGES	176,257,000.00	176,257,000.00	130,235,993.00	191,788,000.00	0.00
21010101	Consolidated Salary	176,257,000.00	176,257,000.00	130,235,993.00	191,788,000.00	0.00
22	OTHER RECURRENT COSTS	7,347,135,000.00	5,797,255,000.00	4,236,337,876.00	9,556,451,000.00	4,000,000,000.00
2202	OVERHEAD COST	7,347,135,000.00	5,797,255,000.00	4,236,337,876.00	8,356,451,000.00	4,000,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000.00	60,000,000.00	40,688,611.00	60,000,000.00	0.00
22020101	Local Transport & Traveling - Training	60,000,000.00	60,000,000.00	40,688,611.00	60,000,000.00	0.00
220202	UTILITIES GENERAL	11,500,000.00	11,500,000.00	0.00	9,500,000.00	0.00
22020201	Electricity Charges	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020203	Internet Access Charges	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020205	Water Rates	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,150,285,000.00	3,200,285,000.00	2,374,398,589.00	4,005,000,000.00	4,000,000,000.00
22020310	Teaching Aids/Instruction Materials	150,285,000.00	285,000.00	0.00	5,000,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	4,000,000,000.00	3,200,000,000.00	2,374,398,589.00	4,000,000,000.00	4,000,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	10,600,000.00	10,600,000.00	1,076,000.00	114,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	5,000,000.00	5,000,000.00	1,076,000.00	100,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020403	Maintenance of Office/Residential Building	600,000.00	600,000.00	0.00	4,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	6,000,000.00	0.00
220205	TRAINING - GENERAL	1,145,000.00	1,145,000.00	0.00	949,342,000.00	0.00
22020501	Local Training	1,145,000.00	1,145,000.00	0.00	949,342,000.00	0.00
220206	OTHER SERVICES - GENERAL	600,000.00	600,000.00	0.00	50,100,000.00	0.00
22020602	Office Rent	100,000.00	100,000.00	0.00	100,000.00	0.00
22020605	Cleaning and Fumigation Services	500,000.00	500,000.00	0.00	50,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	125,000.00	52,489.00	150,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	125,000.00	52,489.00	150,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,113,000,000.00	2,513,000,000.00	1,820,122,187.00	3,168,359,000.00	0.00
22021015	Monitoring and Evaluation	88,000,000.00	88,000,000.00	0.00	150,359,000.00	0.00
22021016	Anniversaries/Celebration	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00
22021017	Tuition, Registration & Exam Fees	3,000,000,000.00	2,400,000,000.00	1,820,122,187.00	3,000,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	1,200,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	1,200,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	1,200,000,000.00	0.00
3	ASSETS	10,770,261,000.00	1,988,261,000.00	273,007,521.00	18,823,000,000.00	150,000,000.00
32	FIXED (NON-CURRENT) ASSETS	10,770,261,000.00	1,988,261,000.00	273,007,521.00	18,823,000,000.00	150,000,000.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	9,870,261,000.00	1,638,261,000.00	246,007,521.00	18,823,000,000.00	150,000,000.00
320101	LAND & BUILDING - GENERAL	5,073,000,000.00	1,423,000,000.00	190,401,064.00	12,673,000,000.00	150,000,000.00
32010105	Construction/Provision of School Building	1,000,000,000.00	500,000,000.00	136,876,268.00	6,000,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	600,000,000.00	0.00	0.00	500,000,000.00	0.00
32010109	Rehab./Repairs of School Building	1,923,000,000.00	923,000,000.00	53,524,796.00	4,573,000,000.00	0.00
32010119	Construction of Wall Fencing	1,100,000,000.00	0.00	0.00	1,400,000,000.00	0.00
32010122	Rehab./Repairs of Sporting & Gaming Facilities	300,000,000.00	0.00	0.00	50,000,000.00	0.00
32010134	Fish Pond and Aquaculture	150,000,000.00	0.00	0.00	150,000,000.00	150,000,000.00
320102	INFRASTRUCTURE - GENERAL	2,300,000,000.00	0.00	0.00	2,500,000,000.00	0.00
32010207	Electricity Transmission Network	2,300,000,000.00	0.00	0.00	2,500,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	877,760,000.00	207,760,000.00	55,606,457.00	2,200,000,000.00	0.00
32010310	Purchase of Sporting & Gaming Equipment	400,000,000.00	0.00	0.00	100,000,000.00	0.00
32010313	Purchase of Canteen/Kitchen Equipment	77,760,000.00	7,760,000.00	0.00	100,000,000.00	0.00
32010317	Purchase of Teaching & Learning Equipment	400,000,000.00	200,000,000.00	55,606,457.00	2,000,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	157,501,000.00	7,501,000.00	0.00	140,000,000.00	0.00
32010501	Purchase of Computers	137,501,000.00	7,501,000.00	0.00	100,000,000.00	0.00
32010505	Purchase of Photocopiers	20,000,000.00	0.00	0.00	40,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	962,000,000.00	0.00	0.00	1,110,000,000.00	0.00
32010601	Purchase of Chairs	250,000,000.00	0.00	0.00	700,000,000.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	10,000,000.00	0.00	0.00	10,000,000.00	0.00
32010611	Purchase of Beds & Beddings	270,000,000.00	0.00	0.00	200,000,000.00	0.00
32010613	Purchase of Desks	432,000,000.00	0.00	0.00	200,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	500,000,000.00	0.00	0.00	200,000,000.00	0.00
32010904	Laboratory/Medical Equipment	500,000,000.00	0.00	0.00	200,000,000.00	0.00
3203	INTANGIBLE ASSETS	900,000,000.00	350,000,000.00	27,000,000.00	0.00	0.00
320301	INTANGIBLE ASSETS	900,000,000.00	350,000,000.00	27,000,000.00	0.00	0.00
32030109	Research & Development	150,000,000.00	50,000,000.00	27,000,000.00	0.00	0.00
32030123	Grant to Tsangaya/Almajiri School Capital Project	750,000,000.00	300,000,000.00	0.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
051700100200	French, Kanuri & Arabic Centre					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,652,000.00	1,652,000.00	90,096.00	2,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,652,000.00	1,652,000.00	90,096.00	2,000,000.00	0.00
2202	OVERHEAD COST	1,652,000.00	1,652,000.00	90,096.00	2,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	284,000.00	284,000.00	32,200.00	284,000.00	0.00
22020101	Local Transport & Traveling - Training	32,000.00	32,000.00	0.00	32,000.00	0.00
22020102	Local Transport & Traveling - Others	252,000.00	252,000.00	32,200.00	252,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,302,000.00	1,302,000.00	56,900.00	1,650,000.00	0.00
22020301	Office Stationaries/Computer Consumables	58,000.00	58,000.00	56,900.00	58,000.00	0.00
22020310	Teaching Aids/Instruction Materials	1,244,000.00	1,244,000.00	0.00	1,592,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	45,000.00	45,000.00	0.00	45,000.00	0.00
22020401	Maintenance of Motor Vehicle	30,000.00	30,000.00	0.00	30,000.00	0.00
22020403	Maintenance of Office/Residential Building	15,000.00	15,000.00	0.00	15,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,000.00	1,000.00	996.00	1,000.00	0.00
22020901	Bank Charges (Other than Interest)	1,000.00	1,000.00	996.00	1,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,000.00	20,000.00	0.00	20,000.00	0.00
22021004	Medical Expenses	20,000.00	20,000.00	0.00	20,000.00	0.00

051700300100	State Universal Basic Education Board (SUBE)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,158,569,000.00	2,131,969,000.00	1,689,410,044.00	2,900,534,000.00	0.00
21	PERSONNEL COST	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	0.00
2101	SALARY	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	0.00
210101	SALARIES AND WAGES	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	0.00
21010101	Consolidated Salary	1,864,569,000.00	1,864,569,000.00	1,503,825,786.00	2,206,534,000.00	0.00
22	OTHER RECURRENT COSTS	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	0.00
2202	OVERHEAD COST	294,000,000.00	267,400,000.00	185,584,258.00	694,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	17,669,000.00	17,669,000.00	9,917,250.00	80,000,000.00	0.00
22020101	Local Transport & Traveling - Training	7,669,000.00	7,669,000.00	3,917,250.00	40,000,000.00	0.00
22020102	Local Transport & Traveling - Others	10,000,000.00	10,000,000.00	6,000,000.00	40,000,000.00	0.00
220202	UTILITIES GENERAL	3,500,000.00	7,500,000.00	5,523,666.00	3,500,000.00	0.00
22020201	Electricity Charges	3,000,000.00	7,000,000.00	5,398,666.00	3,000,000.00	0.00
22020205	Water Rates	500,000.00	500,000.00	125,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	245,831,000.00	195,831,000.00	135,407,750.00	418,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	10,000,000.00	10,000,000.00	6,300,000.00	10,000,000.00	0.00
22020305	Printing of Non-Security Documents	8,000,000.00	8,000,000.00	2,000,000.00	8,000,000.00	0.00
22020310	Teaching Aids/Instruction Materials	227,831,000.00	177,831,000.00	127,107,750.00	400,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,300,000.00	10,300,000.00	8,110,592.00	10,300,000.00	0.00
22020401	Maintenance of Motor Vehicle	4,100,000.00	4,100,000.00	4,025,000.00	4,100,000.00	0.00
22020403	Maintenance of Office/Residential Building	5,000,000.00	5,000,000.00	3,485,592.00	5,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	700,000.00	700,000.00	350,000.00	700,000.00	0.00
22020406	Other Maintenance Services	500,000.00	500,000.00	250,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	400,000.00	1,200,000.00	1,100,000.00	30,400,000.00	0.00
22020501	Local Training	400,000.00	1,200,000.00	1,100,000.00	30,400,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	19,000,000.00	15,250,000.00	1,000,000.00	0.00
22020602	Office Rent	200,000.00	18,200,000.00	15,050,000.00	200,000.00	0.00
22020605	Cleaning and Fumigation Services	800,000.00	800,000.00	200,000.00	800,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - G	3,400,000.00	3,400,000.00	2,375,000.00	53,400,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020706	Surveying Services	3,400,000.00	3,400,000.00	2,375,000.00	53,400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	1,400,000.00	1,400,000.00	800,000.00	0.00
22020801	Motor Vehicle Fuel	800,000.00	1,400,000.00	1,400,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,000,000.00	11,000,000.00	6,500,000.00	96,500,000.00	0.00
22021003	Publicity & Advertisements	3,000,000.00	3,000,000.00	1,500,000.00	3,000,000.00	0.00
22021004	Medical Expenses	3,000,000.00	3,000,000.00	750,000.00	3,000,000.00	0.00
22021007	Welfare Packages	0.00	0.00	0.00	30,000,000.00	0.00
22021009	Sporting Activities	0.00	0.00	0.00	55,500,000.00	0.00
22021015	Monitoring and Evaluation	5,000,000.00	5,000,000.00	4,250,000.00	5,000,000.00	0.00
3	ASSETS	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	3,142,634,000.00	2,944,634,000.00	2,799,688,561.00	5,270,000,000.00	0.00
32010101	Construction/Provision of Office Building	0.00	0.00	0.00	500,000,000.00	0.00
32010105	Construction/Provision of School Building	2,238,703,000.00	2,788,703,000.00	2,737,849,000.00	3,520,000,000.00	0.00
32010109	Rehab./Repairs of School Building	549,146,000.00	149,146,000.00	61,839,561.00	1,150,000,000.00	0.00
32010119	Construction of Wall Fencing	48,300,000.00	300,000.00	0.00	100,000,000.00	0.00
32010199	Construction of Other Building	306,485,000.00	6,485,000.00	0.00	0.00	0.00
320102	INFRASTRUCTURE - GENERAL	124,366,000.00	4,366,000.00	0.00	180,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	124,366,000.00	4,366,000.00	0.00	180,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	0.00	0.00	0.00	330,000,000.00	0.00
32010317	Purchase of Teaching & Learning Equipment	0.00	0.00	0.00	330,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	733,000,000.00	533,000,000.00	50,000,000.00	1,220,000,000.00	0.00
32010601	Purchase of Chairs	733,000,000.00	533,000,000.00	50,000,000.00	1,220,000,000.00	0.00

051700800100 Yobe State Library Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	166,753,000.00	166,753,000.00	110,918,670.00	171,182,000.00	0.00
21	PERSONNEL COST	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	0.00
2101	SALARY	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	0.00
210101	SALARIES AND WAGES	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	0.00
21010101	Consolidated Salary	158,353,000.00	158,353,000.00	110,168,670.00	162,782,000.00	0.00
22	OTHER RECURRENT COSTS	8,400,000.00	8,400,000.00	750,000.00	8,400,000.00	0.00
2202	OVERHEAD COST	8,400,000.00	8,400,000.00	750,000.00	8,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	250,000.00	1,500,000.00	0.00
22020101	Local Transport & Traveling - Training	1,500,000.00	1,500,000.00	250,000.00	1,500,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	480,000.00	0.00
22020201	Electricity Charges	0.00	0.00	0.00	480,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,386,000.00	4,386,000.00	250,000.00	1,615,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	500,000.00	0.00
22020304	Magazines & Periodicals	1,230,000.00	1,230,000.00	250,000.00	615,000.00	0.00
22020310	Teaching Aids/Instruction Materials	3,156,000.00	3,156,000.00	0.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,514,000.00	2,514,000.00	250,000.00	4,805,000.00	0.00
22020405	Maintenance of Plants/Generators	2,514,000.00	2,514,000.00	250,000.00	514,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	4,291,000.00	0.00
3	ASSETS	100,000,000.00	8,000,000.00	0.00	100,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	100,000,000.00	8,000,000.00	0.00	100,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	73,000,000.00	8,000,000.00	0.00	90,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	55,000,000.00	0.00	0.00	84,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	55,000,000.00	0.00	0.00	84,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	18,000,000.00	8,000,000.00	0.00	6,000,000.00	0.00
32010601	Purchase of Chairs	8,000,000.00	8,000,000.00	0.00	2,000,000.00	0.00
32010602	Purchase of Tables	10,000,000.00	0.00	0.00	4,000,000.00	0.00
3203	INTANGIBLE ASSETS	27,000,000.00	0.00	0.00	10,000,000.00	0.00
320301	INTANGIBLE ASSETS	27,000,000.00	0.00	0.00	10,000,000.00	0.00
32030112	Computer Software Acquisition	27,000,000.00	0.00	0.00	10,000,000.00	0.00

051701000100	Agency for Mass Education					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	546,196,000.00	546,196,000.00	371,916,480.00	592,990,000.00	0.00
21	PERSONNEL COST	520,796,000.00	520,796,000.00	371,316,480.00	565,590,000.00	0.00
2101	SALARY	517,796,000.00	517,796,000.00	371,316,480.00	550,590,000.00	0.00
210101	SALARIES AND WAGES	517,796,000.00	517,796,000.00	371,316,480.00	550,590,000.00	0.00
21010101	Consolidated Salary	517,796,000.00	517,796,000.00	371,316,480.00	550,590,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,000,000.00	3,000,000.00	0.00	15,000,000.00	0.00
210201	ALLOWANCES	3,000,000.00	3,000,000.00	0.00	15,000,000.00	0.00
21020101	Non-Regular Allowances	3,000,000.00	3,000,000.00	0.00	15,000,000.00	0.00
22	OTHER RECURRENT COSTS	25,400,000.00	25,400,000.00	600,000.00	27,400,000.00	0.00
2202	OVERHEAD COST	14,800,000.00	14,800,000.00	600,000.00	16,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,100,000.00	1,100,000.00	200,000.00	1,100,000.00	0.00
22020101	Local Transport & Traveling - Training	500,000.00	500,000.00	100,000.00	500,000.00	0.00
22020102	Local Transport & Traveling - Others	600,000.00	600,000.00	100,000.00	600,000.00	0.00
220202	UTILITIES GENERAL	270,000.00	270,000.00	50,000.00	270,000.00	0.00
22020201	Electricity Charges	240,000.00	240,000.00	50,000.00	240,000.00	0.00
22020205	Water Rates	30,000.00	30,000.00	0.00	30,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,960,000.00	3,960,000.00	300,000.00	3,960,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,300,000.00	2,300,000.00	300,000.00	2,300,000.00	0.00
22020305	Printing of Non-Security Documents	240,000.00	240,000.00	0.00	240,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	1,210,000.00	1,210,000.00	0.00	1,210,000.00	0.00
22020310	Teaching Aids/Instruction Materials	210,000.00	210,000.00	0.00	210,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,710,000.00	4,710,000.00	50,000.00	4,710,000.00	0.00
22020402	Maintenance of Office Furniture	120,000.00	120,000.00	0.00	120,000.00	0.00
22020403	Maintenance of Office/Residential Building	240,000.00	240,000.00	0.00	240,000.00	0.00
22020404	Maintenance of Office/IT Equipment	350,000.00	350,000.00	0.00	350,000.00	0.00
22020405	Maintenance of Plants/Generators	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020406	Other Maintenance Services	2,000,000.00	2,000,000.00	50,000.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
22020501	Local Training	2,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	60,000.00	60,000.00	0.00	60,000.00	0.00
22020602	Office Rent	60,000.00	60,000.00	0.00	60,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	90,000.00	90,000.00	0.00	90,000.00	0.00
22020709	Auditing of Accounts	90,000.00	90,000.00	0.00	90,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	360,000.00	360,000.00	0.00	360,000.00	0.00
22020801	Motor Vehicle Fuel	240,000.00	240,000.00	0.00	240,000.00	0.00
22020803	Plant/Generator Fuel	120,000.00	120,000.00	0.00	120,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000.00	10,000.00	0.00	10,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020901	Bank Charges (Other than Interest)	10,000.00	10,000.00	0.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,240,000.00	2,240,000.00	0.00	2,240,000.00	0.00
22021003	Publicity & Advertisements	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021004	Medical Expenses	240,000.00	240,000.00	0.00	240,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,600,000.00	10,600,000.00	0.00	10,600,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,600,000.00	10,600,000.00	0.00	10,600,000.00	0.00
22040109	Grants to Communities/NGOs	10,600,000.00	10,600,000.00	0.00	10,600,000.00	0.00
3	ASSETS	21,000,000.00	11,000,000.00	0.00	19,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	21,000,000.00	11,000,000.00	0.00	19,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	19,000,000.00	9,000,000.00	0.00	19,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	14,000,000.00	4,000,000.00	0.00	14,000,000.00	0.00
32010215	Waste Disposal Equipment	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	10,000,000.00	0.00	0.00	10,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
32010317	Purchase of Teaching & Learning Equipment	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
3203	INTANGIBLE ASSETS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
32030109	Research & Development	2,000,000.00	2,000,000.00	0.00	0.00	0.00

051703000100 Zonal Inspectorate						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	0.00
22	OTHER RECURRENT COSTS	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	0.00
2202	OVERHEAD COST	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	36,000.00	36,000.00	0.00	36,000.00	0.00
22020101	Local Transport & Traveling - Training	36,000.00	36,000.00	0.00	36,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,225,000.00	1,225,000.00	225,000.00	1,225,000.00	0.00
22020301	Office Stationaries/Computer Consumables	75,000.00	75,000.00	75,000.00	75,000.00	0.00
22020303	News Papers	1,150,000.00	1,150,000.00	150,000.00	1,150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	30,000.00	30,000.00	0.00	30,000.00	0.00
22020401	Maintenance of Motor Vehicle	10,000.00	10,000.00	0.00	10,000.00	0.00
22020403	Maintenance of Office/Residential Building	15,000.00	15,000.00	0.00	15,000.00	0.00
22020405	Maintenance of Plants/Generators	5,000.00	5,000.00	0.00	5,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	28,000.00	28,000.00	0.00	28,000.00	0.00
22020802	Other Transport Equipment Fuel	28,000.00	28,000.00	0.00	28,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	0.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	0.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000.00	30,000.00	0.00	30,000.00	0.00
22021004	Medical Expenses	30,000.00	30,000.00	0.00	30,000.00	0.00

051703100100 Arabic & Islamic Education Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,325,916,000.00	1,138,916,000.00	442,627,922.00	1,310,800,000.00	0.00
21	PERSONNEL COST	65,916,000.00	65,916,000.00	47,604,786.00	70,800,000.00	0.00
2101	SALARY	65,916,000.00	65,916,000.00	47,604,786.00	70,800,000.00	0.00
210101	SALARIES AND WAGES	65,916,000.00	65,916,000.00	47,604,786.00	70,800,000.00	0.00
21010101	Consolidated Salary	65,916,000.00	65,916,000.00	47,604,786.00	70,800,000.00	0.00
22	OTHER RECURRENT COSTS	1,260,000,000.00	1,073,000,000.00	395,023,136.00	1,240,000,000.00	0.00
2202	OVERHEAD COST	1,260,000,000.00	1,073,000,000.00	395,023,136.00	1,240,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220201	TRAVEL & TRANSPORT - GENERAL	380,000.00	380,000.00	173,500.00	7,500,000.00	0.00
22020101	Local Transport & Traveling - Training	380,000.00	380,000.00	173,500.00	7,500,000.00	0.00
220202	UTILITIES GENERAL	350,000.00	350,000.00	87,500.00	2,185,000.00	0.00
22020201	Electricity Charges	250,000.00	250,000.00	87,500.00	1,800,000.00	0.00
22020205	Water Rates	100,000.00	100,000.00	0.00	385,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	353,779,000.00	153,779,000.00	10,175,000.00	268,200,000.00	0.00
22020301	Office Stationaries/Computer Consumables	130,000.00	130,000.00	87,500.00	500,000.00	0.00
22020305	Printing of Non-Security Documents	350,000,000.00	150,000,000.00	10,087,500.00	266,000,000.00	0.00
22020310	Teaching Aids/Instruction Materials	3,649,000.00	3,649,000.00	0.00	1,700,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	300,130,000.00	300,130,000.00	17,350,000.00	266,080,000.00	0.00
22020401	Maintenance of Motor Vehicle	75,912,250.00	75,912,250.00	0.00	7,000,000.00	0.00
22020402	Maintenance of Office Furniture	75,130,000.00	75,130,000.00	0.00	20,029,000.00	0.00
22020405	Maintenance of Plants/Generators	80,000,000.00	80,000,000.00	0.00	5,000,000.00	0.00
22020406	Other Maintenance Services	69,087,750.00	69,087,750.00	17,350,000.00	234,051,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	4,000,000.00	0.00
22020801	Motor Vehicle Fuel	0.00	0.00	0.00	4,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,000.00	10,000.00	1,136.00	35,000.00	0.00
22020901	Bank Charges (Other than Interest)	10,000.00	10,000.00	1,136.00	35,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	605,351,000.00	618,351,000.00	367,236,000.00	692,000,000.00	0.00
22021003	Publicity & Advertisements	0.00	0.00	0.00	2,000,000.00	0.00
22021004	Medical Expenses	50,000.00	50,000.00	0.00	5,000,000.00	0.00
22021007	Welfare Packages	0.00	0.00	0.00	5,000,000.00	0.00
22021015	Monitoring and Evaluation	76,000,000.00	76,000,000.00	61,388,000.00	250,000,000.00	0.00
22021016	Anniversaries/Celebration	128,051,000.00	141,051,000.00	139,818,000.00	150,000,000.00	0.00
22021017	Tuition, Registration & Exam Fees	401,250,000.00	401,250,000.00	166,030,000.00	280,000,000.00	0.00
3	ASSETS	359,800,000.00	800,000.00	0.00	612,658,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	359,800,000.00	800,000.00	0.00	612,658,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	359,800,000.00	800,000.00	0.00	612,658,000.00	0.00
320101	LAND & BUILDING - GENERAL	310,000,000.00	0.00	0.00	560,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	10,000,000.00	0.00	0.00	10,000,000.00	0.00
32010199	Construction of Other Building	300,000,000.00	0.00	0.00	550,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	49,800,000.00	800,000.00	0.00	52,658,000.00	0.00
32010601	Purchase of Chairs	49,800,000.00	800,000.00	0.00	52,658,000.00	0.00

051705400100	Teaching Service Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,050,029,000.00	6,069,029,000.00	4,571,631,672.00	7,206,747,000.00	0.00
21	PERSONNEL COST	5,572,469,000.00	5,572,469,000.00	4,400,198,704.00	6,749,187,000.00	0.00
2101	SALARY	5,572,469,000.00	5,572,469,000.00	4,400,198,704.00	6,749,187,000.00	0.00
210101	SALARIES AND WAGES	5,572,469,000.00	5,572,469,000.00	4,400,198,704.00	6,749,187,000.00	0.00
21010101	Consolidated Salary	5,572,469,000.00	5,572,469,000.00	4,400,198,704.00	6,749,187,000.00	0.00
22	OTHER RECURRENT COSTS	477,560,000.00	496,560,000.00	171,432,968.00	457,560,000.00	0.00
2202	OVERHEAD COST	477,560,000.00	496,560,000.00	171,432,968.00	457,560,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	75,000,000.00	79,000,000.00	77,330,200.00	85,000,000.00	0.00
22020102	Local Transport & Traveling - Others	75,000,000.00	79,000,000.00	77,330,200.00	85,000,000.00	0.00
220202	UTILITIES GENERAL	60,000,000.00	60,000,000.00	13,889,268.00	40,000,000.00	0.00
22020201	Electricity Charges	60,000,000.00	60,000,000.00	13,889,268.00	40,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	57,000,000.00	57,000,000.00	19,835,500.00	87,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	10,000,000.00	10,000,000.00	385,000.00	10,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020310	Teaching Aids/Instruction Materials	47,000,000.00	47,000,000.00	19,450,500.00	47,000,000.00	0.00
22020315	Sanitary Kits & Supplies	0.00	0.00	0.00	30,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	160,560,000.00	160,560,000.00	26,463,000.00	130,560,000.00	0.00
22020401	Maintenance of Motor Vehicle	40,560,000.00	40,560,000.00	230,000.00	30,000,000.00	0.00
22020406	Other Maintenance Services	120,000,000.00	120,000,000.00	26,233,000.00	100,560,000.00	0.00
220205	TRAINING - GENERAL	90,000,000.00	90,000,000.00	250,000.00	90,000,000.00	0.00
22020501	Local Training	90,000,000.00	90,000,000.00	250,000.00	90,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	35,000,000.00	50,000,000.00	33,665,000.00	25,000,000.00	0.00
22021015	Monitoring and Evaluation	20,000,000.00	35,000,000.00	33,665,000.00	5,000,000.00	0.00
22021017	Tuition, Registration & Exam Fees	15,000,000.00	15,000,000.00	0.00	20,000,000.00	0.00
3	ASSETS	200,000,000.00	100,000,000.00	8,425,000.00	200,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	200,000,000.00	100,000,000.00	8,425,000.00	200,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	200,000,000.00	100,000,000.00	8,425,000.00	200,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	100,000,000.00	50,000,000.00	8,425,000.00	100,000,000.00	0.00
32010310	Purchase of Sporting & Gaming Equipment	50,000,000.00	0.00	0.00	50,000,000.00	0.00
32010317	Purchase of Teaching & Learning Equipment	50,000,000.00	50,000,000.00	8,425,000.00	50,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	50,000,000.00	0.00	0.00	50,000,000.00	0.00
32010501	Purchase of Computers	50,000,000.00	0.00	0.00	50,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
32010601	Purchase of Chairs	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

051705500100	Science & Technical Schools Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,662,361,000.00	2,504,861,000.00	1,954,178,663.00	3,167,811,000.00	30,500,000.00
21	PERSONNEL COST	2,375,861,000.00	2,375,861,000.00	1,876,141,553.00	2,892,311,000.00	0.00
2101	SALARY	2,375,861,000.00	2,375,861,000.00	1,876,141,553.00	2,892,311,000.00	0.00
210101	SALARIES AND WAGES	2,375,861,000.00	2,375,861,000.00	1,876,141,553.00	2,892,311,000.00	0.00
21010101	Consolidated Salary	2,375,861,000.00	2,375,861,000.00	1,876,141,553.00	2,892,311,000.00	0.00
22	OTHER RECURRENT COSTS	286,500,000.00	129,000,000.00	78,037,110.00	275,500,000.00	30,500,000.00
2202	OVERHEAD COST	286,500,000.00	129,000,000.00	78,037,110.00	275,500,000.00	30,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	31,000,000.00	23,000,000.00	11,600,000.00	32,000,000.00	0.00
22020101	Local Transport & Traveling - Training	1,000,000.00	1,000,000.00	600,000.00	2,000,000.00	0.00
22020102	Local Transport & Traveling - Others	30,000,000.00	22,000,000.00	11,000,000.00	30,000,000.00	0.00
220202	UTILITIES GENERAL	20,000,000.00	20,000,000.00	9,495,060.00	10,000,000.00	0.00
22020201	Electricity Charges	20,000,000.00	20,000,000.00	9,495,060.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,500,000.00	3,350,000.00	49,475,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	1,500,000.00	1,450,000.00	1,000,000.00	0.00
22020302	Books	0.00	0.00	0.00	22,500,000.00	0.00
22020309	Uniforms & Other Clothing	0.00	0.00	0.00	18,000,000.00	0.00
22020310	Teaching Aids/Instruction Materials	2,000,000.00	2,000,000.00	1,900,000.00	2,975,000.00	0.00
22020315	Sanitary Kits & Supplies	0.00	0.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	950,000.00	950,000.00	850,050.00	500,000.00	0.00
22020401	Maintenance of Motor Vehicle	950,000.00	950,000.00	850,050.00	500,000.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	2,900,000.00	1,000,000.00	0.00
22020501	Local Training	3,000,000.00	3,000,000.00	2,900,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,000.00	25,000.00	0.00	100,000.00	0.00
22020901	Bank Charges (Other than Interest)	25,000.00	25,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	228,525,000.00	78,525,000.00	49,842,000.00	182,425,000.00	30,500,000.00
22021001	Refreshment & Meals	0.00	0.00	0.00	30,500,000.00	30,500,000.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22021015	Monitoring and Evaluation	3,000,000.00	3,000,000.00	2,000,000.00	4,000,000.00	0.00
22021017	Tuition, Registration & Exam Fees	225,525,000.00	75,525,000.00	47,842,000.00	147,925,000.00	0.00
3	ASSETS	200,000,000.00	80,000,000.00	26,000,000.00	301,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	200,000,000.00	80,000,000.00	26,000,000.00	301,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	200,000,000.00	80,000,000.00	26,000,000.00	301,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	72,000,000.00	72,000,000.00	26,000,000.00	133,000,000.00	0.00
32010105	Construction/Provision of School Building	0.00	0.00	0.00	56,000,000.00	0.00
32010109	Rehab./Repairs of School Building	72,000,000.00	72,000,000.00	26,000,000.00	77,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	48,000,000.00	8,000,000.00	0.00	38,000,000.00	0.00
32010310	Purchase of Sporting & Gaming Equipment	10,000,000.00	0.00	0.00	0.00	0.00
32010315	Purchase of Sanitary Equipment	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
32010317	Purchase of Teaching & Learning Equipment	30,000,000.00	0.00	0.00	25,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	3,000,000.00	3,000,000.00	0.00	8,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	50,000,000.00	0.00	0.00	45,000,000.00	0.00
32010501	Purchase of Computers	30,000,000.00	0.00	0.00	28,000,000.00	0.00
32010502	Purchase of Printers	10,000,000.00	0.00	0.00	9,000,000.00	0.00
32010508	Purchase of Projectors	10,000,000.00	0.00	0.00	8,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	30,000,000.00	0.00	0.00	35,000,000.00	0.00
32010613	Purchase of Desks	30,000,000.00	0.00	0.00	35,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	0.00	0.00	0.00	50,000,000.00	0.00
32010904	Laboratory/Medical Equipment	0.00	0.00	0.00	50,000,000.00	0.00

051706400100	Educational Resource Centre					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	0.00
22	OTHER RECURRENT COSTS	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	0.00
2202	OVERHEAD COST	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020101	Local Transport & Traveling - Training	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,750,000.00	2,750,000.00	466,464.00	2,750,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,750,000.00	2,750,000.00	466,464.00	2,750,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,797,000.00	1,797,000.00	0.00	1,797,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,797,000.00	1,797,000.00	0.00	1,797,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00
22020802	Other Transport Equipment Fuel	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020803	Plant/Generator Fuel	500,000.00	500,000.00	0.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,000.00	3,000.00	2,939.00	3,000.00	0.00
22020901	Bank Charges (Other than Interest)	3,000.00	3,000.00	2,939.00	3,000.00	0.00

052100100100	Ministry of Health & Human Services					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,693,162,000.00	2,593,162,000.00	2,048,479,434.00	3,208,170,000.00	101,000,000.00
21	PERSONNEL COST	1,893,162,000.00	1,893,162,000.00	1,680,560,499.00	2,468,970,000.00	0.00
2101	SALARY	1,893,162,000.00	1,893,162,000.00	1,680,560,499.00	2,468,970,000.00	0.00
210101	SALARIES AND WAGES	1,893,162,000.00	1,893,162,000.00	1,680,560,499.00	2,468,970,000.00	0.00
21010101	Consolidated Salary	1,893,162,000.00	1,893,162,000.00	1,680,560,499.00	2,468,970,000.00	0.00
22	OTHER RECURRENT COSTS	800,000,000.00	700,000,000.00	367,918,935.00	739,200,000.00	101,000,000.00
2202	OVERHEAD COST	797,000,000.00	697,000,000.00	365,048,935.00	738,200,000.00	101,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	40,000,000.00	40,000,000.00	351,263.00	20,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020101	Local Transport & Traveling - Training	40,000,000.00	40,000,000.00	351,263.00	20,000,000.00	0.00
220202	UTILITIES GENERAL	8,000,000.00	8,000,000.00	0.00	500,000.00	0.00
22020210	Software Charges/Licence Renewal	8,000,000.00	8,000,000.00	0.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	540,800,000.00	440,800,000.00	353,236,244.00	592,000,000.00	100,000,000.00
22020301	Office Stationaries/Computer Consumables	10,000,000.00	10,000,000.00	2,262,500.00	1,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	520,800,000.00	420,800,000.00	350,973,744.00	590,000,000.00	100,000,000.00
22020309	Uniforms & Other Clothing	10,000,000.00	10,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	40,000,000.00	40,000,000.00	868,500.00	8,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	5,000,000.00	5,000,000.00	376,000.00	2,000,000.00	0.00
22020402	Maintenance of Office Furniture	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	10,000,000.00	10,000,000.00	10,000.00	1,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	10,000,000.00	10,000,000.00	3,500.00	1,000,000.00	0.00
22020405	Maintenance of Plants/Generators	5,000,000.00	5,000,000.00	479,000.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00
22020501	Local Training	10,000,000.00	10,000,000.00	0.00	10,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	60,000,000.00	60,000,000.00	153,000.00	1,000,000.00	0.00
22020605	Cleaning and Fumigation Services	60,000,000.00	60,000,000.00	153,000.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	5,000,000.00	170,500.00	2,000,000.00	0.00
22020801	Motor Vehicle Fuel	5,000,000.00	5,000,000.00	170,500.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	200,000.00	25,928.00	200,000.00	0.00
22020901	Bank Charges (Other than Interest)	200,000.00	200,000.00	25,928.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	93,000,000.00	93,000,000.00	10,243,500.00	104,000,000.00	1,000,000.00
22021001	Refreshment & Meals	3,000,000.00	3,000,000.00	98,500.00	1,000,000.00	1,000,000.00
22021004	Medical Expenses	5,000,000.00	5,000,000.00	145,000.00	2,000,000.00	0.00
22021015	Monitoring and Evaluation	80,000,000.00	80,000,000.00	10,000,000.00	90,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	5,000,000.00	5,000,000.00	0.00	11,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	2,870,000.00	1,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	2,870,000.00	1,000,000.00	0.00
22040109	Grants to Communities/NGOs	3,000,000.00	3,000,000.00	2,870,000.00	1,000,000.00	0.00
3	ASSETS	14,271,777,000.00	3,059,777,000.00	1,874,506,601.00	22,653,000,000.00	200,000,000.00
32	FIXED (NON-CURRENT) ASSETS	14,271,777,000.00	3,059,777,000.00	1,874,506,601.00	22,653,000,000.00	200,000,000.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	14,271,777,000.00	3,059,777,000.00	1,874,506,601.00	22,653,000,000.00	200,000,000.00
320101	LAND & BUILDING - GENERAL	4,760,000,000.00	658,000,000.00	382,517,942.00	19,422,000,000.00	0.00
32010102	Construction/Provision of Residential Building	610,000,000.00	0.00	0.00	750,000,000.00	0.00
32010105	Construction/Provision of School Building	0.00	0.00	0.00	500,000,000.00	0.00
32010106	Construction/Provision of Hospital/Health Centres	2,830,000,000.00	468,000,000.00	282,517,942.00	10,627,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	0.00	0.00	0.00	2,014,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	100,000,000.00	70,000,000.00	0.00	0.00	0.00
32010110	Rehab./Repairs of Hospital Building	1,220,000,000.00	120,000,000.00	100,000,000.00	5,531,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	1,000,000,000.00	0.00	0.00	800,000,000.00	0.00
32010207	Electricity Transmission Network	1,000,000,000.00	0.00	0.00	800,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	110,000,000.00	0.00	0.00	45,000,000.00	0.00
32010501	Purchase of Computers	70,000,000.00	0.00	0.00	30,000,000.00	0.00
32010502	Purchase of Printers	20,000,000.00	0.00	0.00	10,000,000.00	0.00
32010505	Purchase of Photocopiers	20,000,000.00	0.00	0.00	5,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	8,401,777,000.00	2,401,777,000.00	1,491,988,659.00	2,386,000,000.00	200,000,000.00
32010904	Laboratory/Medical Equipment	8,401,777,000.00	2,401,777,000.00	1,491,988,659.00	2,386,000,000.00	200,000,000.00

052100100200	Epidemiological Unit					
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Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	600,000.00	600,000.00	161,000.00	600,000.00	0.00
22	OTHER RECURRENT COSTS	600,000.00	600,000.00	161,000.00	600,000.00	0.00
2202	OVERHEAD COST	600,000.00	600,000.00	161,000.00	600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	150,000.00	15,000.00	150,000.00	0.00
22020101	Local Transport & Traveling - Training	150,000.00	150,000.00	15,000.00	150,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	110,000.00	110,000.00	81,000.00	110,000.00	0.00
22020301	Office Stationaries/Computer Consumables	110,000.00	110,000.00	81,000.00	110,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	340,000.00	340,000.00	65,000.00	340,000.00	0.00
22020401	Maintenance of Motor Vehicle	90,000.00	90,000.00	35,000.00	90,000.00	0.00
22020403	Maintenance of Office/Residential Building	150,000.00	150,000.00	15,000.00	150,000.00	0.00
22020405	Maintenance of Plants/Generators	100,000.00	100,000.00	15,000.00	100,000.00	0.00

052100100300	National Programme on Immunisation (NPI)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	600,000.00	600,000.00	201,000.00	600,000.00	0.00
22	OTHER RECURRENT COSTS	600,000.00	600,000.00	201,000.00	600,000.00	0.00
2202	OVERHEAD COST	600,000.00	600,000.00	201,000.00	600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	150,000.00	0.00	150,000.00	0.00
22020102	Local Transport & Traveling - Others	150,000.00	150,000.00	0.00	150,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	110,000.00	110,000.00	88,000.00	110,000.00	0.00
22020301	Office Stationaries/Computer Consumables	110,000.00	110,000.00	88,000.00	110,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	340,000.00	340,000.00	113,000.00	340,000.00	0.00
22020401	Maintenance of Motor Vehicle	90,000.00	90,000.00	46,000.00	90,000.00	0.00
22020403	Maintenance of Office/Residential Building	150,000.00	150,000.00	45,000.00	150,000.00	0.00
22020405	Maintenance of Plants/Generators	100,000.00	100,000.00	22,000.00	100,000.00	0.00

052100200100	Yobe State Contributory Healthcare Manager					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	45,000,000.00	45,150,000.00	6,000,000.00	473,750,000.00	200,000.00
21	PERSONNEL COST	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
2101	SALARY	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
210101	SALARIES AND WAGES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
21010101	Consolidated Salary	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22	OTHER RECURRENT COSTS	25,000,000.00	25,150,000.00	6,000,000.00	453,750,000.00	200,000.00
2202	OVERHEAD COST	25,000,000.00	25,150,000.00	6,000,000.00	70,000,000.00	200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,800,000.00	2,800,000.00	1,175,000.00	2,800,000.00	0.00
22020101	Local Transport & Traveling - Training	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020102	Local Transport & Traveling - Others	1,800,000.00	1,800,000.00	1,175,000.00	1,800,000.00	0.00
220202	UTILITIES GENERAL	500,000.00	500,000.00	125,000.00	500,000.00	0.00
22020201	Electricity Charges	100,000.00	100,000.00	25,000.00	100,000.00	0.00
22020203	Internet Access Charges	400,000.00	400,000.00	100,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,200,000.00	5,350,000.00	3,575,000.00	5,200,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,000,000.00	1,000,000.00	250,000.00	1,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	1,000,000.00	1,000,000.00	250,000.00	2,900,000.00	0.00
22020405	Maintenance of Plants/Generators	300,000.00	300,000.00	75,000.00	300,000.00	0.00
22020406	Other Maintenance Services	2,900,000.00	3,050,000.00	3,000,000.00	1,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220205	TRAINING - GENERAL	0.00	0.00	0.00	4,100,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	4,100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	200,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,000,000.00	15,000,000.00	750,000.00	55,700,000.00	200,000.00
22021001	Refreshment & Meals	0.00	0.00	0.00	200,000.00	200,000.00
22021003	Publicity & Advertisements	5,000,000.00	5,000,000.00	0.00	55,000,000.00	0.00
22021015	Monitoring and Evaluation	10,000,000.00	10,000,000.00	750,000.00	500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	383,750,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	383,750,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	383,750,000.00	0.00
3	ASSETS	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	84,000,000.00	22,000,000.00	0.00	65,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	0.00	0.00	0.00	55,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	0.00	0.00	0.00	55,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
32010206	Security Installations/Equipment	8,000,000.00	8,000,000.00	0.00	0.00	0.00
320103	PLANT & MACHINERY - GENERAL	13,000,000.00	0.00	0.00	10,000,000.00	0.00
32010309	Purchase of Water Supply Equipment	13,000,000.00	0.00	0.00	0.00	0.00
32010312	Purchase of Fire Fighting Equipment	0.00	0.00	0.00	10,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	24,000,000.00	4,000,000.00	0.00	0.00	0.00
32010501	Purchase of Computers	20,000,000.00	0.00	0.00	0.00	0.00
32010508	Purchase of Projectors	4,000,000.00	4,000,000.00	0.00	0.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	39,000,000.00	10,000,000.00	0.00	0.00	0.00
32010601	Purchase of Chairs	17,000,000.00	0.00	0.00	0.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	3,000,000.00	3,000,000.00	0.00	0.00	0.00
32010612	Purchase of Rugs and Carpets	12,000,000.00	0.00	0.00	0.00	0.00
32010613	Purchase of Desks	7,000,000.00	7,000,000.00	0.00	0.00	0.00
3203	INTANGIBLE ASSETS	1,196,000,000.00	100,000,000.00	3,000,000.00	30,000,000.00	0.00
320301	INTANGIBLE ASSETS	1,196,000,000.00	100,000,000.00	3,000,000.00	30,000,000.00	0.00
32030109	Research & Development	96,000,000.00	0.00	0.00	0.00	0.00
32030119	Maps, Survey and Design	0.00	0.00	0.00	30,000,000.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	1,100,000,000.00	100,000,000.00	3,000,000.00	0.00	0.00

052100300100	Yobe State Primary Healthcare Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,435,565,000.00	1,366,765,000.00	911,900,216.00	3,491,400,000.00	200,000,000.00
21	PERSONNEL COST	1,218,365,000.00	1,149,365,000.00	838,900,216.00	1,385,400,000.00	0.00
2101	SALARY	1,218,365,000.00	1,149,365,000.00	838,900,216.00	1,385,400,000.00	0.00
210101	SALARIES AND WAGES	1,218,365,000.00	1,149,365,000.00	838,900,216.00	1,385,400,000.00	0.00
21010101	Consolidated Salary	1,218,365,000.00	1,149,365,000.00	838,900,216.00	1,385,400,000.00	0.00
22	OTHER RECURRENT COSTS	217,200,000.00	217,400,000.00	73,000,000.00	2,106,000,000.00	200,000,000.00
2202	OVERHEAD COST	188,400,000.00	188,600,000.00	69,000,000.00	346,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	6,500,000.00	21,000,000.00	0.00
22020101	Local Transport & Traveling - Training	10,000,000.00	10,000,000.00	6,500,000.00	21,000,000.00	0.00
220202	UTILITIES GENERAL	800,000.00	1,000,000.00	1,000,000.00	12,000,000.00	0.00
22020201	Electricity Charges	800,000.00	1,000,000.00	1,000,000.00	12,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	60,870,000.00	60,870,000.00	8,000,000.00	73,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	6,000,000.00	0.00
22020305	Printing of Non-Security Documents	20,870,000.00	20,870,000.00	2,000,000.00	17,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	40,000,000.00	6,000,000.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	27,600,000.00	27,600,000.00	14,400,000.00	54,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	0.00	0.00	0.00	24,000,000.00	0.00
22020405	Maintenance of Plants/Generators	27,600,000.00	27,600,000.00	14,400,000.00	30,000,000.00	0.00
220205	TRAINING - GENERAL	4,440,000.00	4,440,000.00	1,500,000.00	38,000,000.00	0.00
22020501	Local Training	4,440,000.00	4,440,000.00	1,500,000.00	38,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	30,000,000.00	30,000,000.00	6,600,000.00	28,000,000.00	0.00
22020801	Motor Vehicle Fuel	0.00	0.00	0.00	11,000,000.00	0.00
22020803	Plant/Generator Fuel	30,000,000.00	30,000,000.00	6,600,000.00	17,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	48,690,000.00	48,690,000.00	31,000,000.00	115,000,000.00	0.00
22021015	Monitoring and Evaluation	48,690,000.00	48,690,000.00	31,000,000.00	100,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	28,800,000.00	28,800,000.00	4,000,000.00	1,760,000,000.00	200,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	28,800,000.00	28,800,000.00	4,000,000.00	1,760,000,000.00	200,000,000.00
22040109	Grants to Communities/NGOs	28,800,000.00	28,800,000.00	4,000,000.00	1,760,000,000.00	200,000,000.00
3	ASSETS	5,740,000,000.00	610,000,000.00	580,041,667.00	10,675,000,000.00	80,000,000.00
32	FIXED (NON-CURRENT) ASSETS	5,740,000,000.00	610,000,000.00	580,041,667.00	10,675,000,000.00	80,000,000.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	4,830,000,000.00	300,000,000.00	300,000,000.00	10,675,000,000.00	80,000,000.00
320101	LAND & BUILDING - GENERAL	1,900,000,000.00	0.00	0.00	7,901,000,000.00	80,000,000.00
32010101	Construction/Provision of Office Building	300,000,000.00	0.00	0.00	1,000,000,000.00	0.00
32010102	Construction/Provision of Residential Building	300,000,000.00	0.00	0.00	0.00	0.00
32010104	Other Storage Facilities	300,000,000.00	0.00	0.00	300,000,000.00	80,000,000.00
32010106	Construction/Provision of Hospital/Health Centres	1,000,000,000.00	0.00	0.00	6,601,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	2,380,000,000.00	0.00	0.00	1,000,000,000.00	0.00
32010601	Purchase of Chairs	1,490,000,000.00	0.00	0.00	0.00	0.00
32010611	Purchase of Beds & Beddings	890,000,000.00	0.00	0.00	1,000,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	550,000,000.00	300,000,000.00	300,000,000.00	1,774,000,000.00	0.00
32010904	Laboratory/Medical Equipment	550,000,000.00	300,000,000.00	300,000,000.00	1,774,000,000.00	0.00
3203	INTANGIBLE ASSETS	910,000,000.00	310,000,000.00	280,041,667.00	0.00	0.00
320301	INTANGIBLE ASSETS	910,000,000.00	310,000,000.00	280,041,667.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	910,000,000.00	310,000,000.00	280,041,667.00	0.00	0.00

052102600100 Yobe State University Teaching Hospital (YSU)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,748,419,000.00	3,398,419,000.00	2,933,837,379.00	4,299,200,000.00	60,000,000.00
21	PERSONNEL COST	2,433,419,000.00	2,433,419,000.00	2,132,467,748.00	3,684,200,000.00	0.00
2101	SALARY	2,433,419,000.00	2,433,419,000.00	2,132,467,748.00	3,684,200,000.00	0.00
210101	SALARIES AND WAGES	2,433,419,000.00	2,433,419,000.00	2,132,467,748.00	3,684,200,000.00	0.00
21010101	Consolidated Salary	2,433,419,000.00	2,433,419,000.00	2,132,467,748.00	3,684,200,000.00	0.00
22	OTHER RECURRENT COSTS	315,000,000.00	965,000,000.00	801,369,631.00	615,000,000.00	60,000,000.00
2202	OVERHEAD COST	315,000,000.00	965,000,000.00	801,369,631.00	615,000,000.00	60,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020101	Local Transport & Traveling - Training	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220202	UTILITIES GENERAL	50,000,000.00	50,000,000.00	24,237,240.00	85,000,000.00	0.00
22020201	Electricity Charges	50,000,000.00	50,000,000.00	24,237,240.00	80,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020203	Internet Access Charges	0.00	0.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	202,700,000.00	702,700,000.00	621,219,330.00	401,500,000.00	60,000,000.00
22020301	Office Stationaries/Computer Consumables	4,000,000.00	4,000,000.00	1,130,000.00	5,000,000.00	0.00
22020305	Printing of Non-Security Documents	4,000,000.00	4,000,000.00	500,080.00	6,000,000.00	0.00
22020306	Printing of Security Documents	4,700,000.00	4,700,000.00	270,000.00	5,500,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	180,000,000.00	680,000,000.00	619,319,250.00	360,000,000.00	60,000,000.00
22020309	Uniforms & Other Clothing	10,000,000.00	10,000,000.00	0.00	25,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	23,000,000.00	173,000,000.00	150,925,820.00	40,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	12,000,000.00	12,000,000.00	0.00	15,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	8,000,000.00	8,000,000.00	3,000,000.00	0.00	0.00
22020404	Maintenance of Office/IT Equipment	3,000,000.00	153,000,000.00	147,925,820.00	15,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	12,500,000.00	0.00
22020501	Local Training	3,000,000.00	3,000,000.00	0.00	12,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	3,000,000.00	3,000,000.00	0.00	10,000,000.00	0.00
22020605	Cleaning and Fumigation Services	3,000,000.00	3,000,000.00	0.00	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22020709	Auditing of Accounts	0.00	0.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	23,000,000.00	23,000,000.00	4,950,000.00	34,000,000.00	0.00
22020801	Motor Vehicle Fuel	19,000,000.00	19,000,000.00	4,950,000.00	26,000,000.00	0.00
22020802	Other Transport Equipment Fuel	4,000,000.00	4,000,000.00	0.00	8,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	300,000.00	300,000.00	37,241.00	21,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	300,000.00	300,000.00	37,241.00	1,000,000.00	0.00
22020902	Insurance Premium	0.00	0.00	0.00	20,000,000.00	0.00
3	ASSETS	3,408,568,000.00	698,568,000.00	557,545,638.00	5,627,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	3,408,568,000.00	698,568,000.00	557,545,638.00	5,627,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	3,408,568,000.00	698,568,000.00	557,545,638.00	5,627,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	2,390,000,000.00	490,000,000.00	397,980,138.00	3,500,000,000.00	0.00
32010106	Construction/Provision of Hospital/Health Centres	2,390,000,000.00	490,000,000.00	397,980,138.00	3,500,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	80,000,000.00	0.00	0.00	0.00	0.00
32010405	Purchase of Motor Vehicles	80,000,000.00	0.00	0.00	0.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	80,000,000.00	0.00	0.00	55,000,000.00	0.00
32010501	Purchase of Computers	80,000,000.00	0.00	0.00	55,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	50,000,000.00	0.00	0.00	550,000,000.00	0.00
32010611	Purchase of Beds & Beddings	50,000,000.00	0.00	0.00	550,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	808,568,000.00	208,568,000.00	159,565,500.00	1,522,000,000.00	0.00
32010904	Laboratory/Medical Equipment	808,568,000.00	208,568,000.00	159,565,500.00	1,522,000,000.00	0.00

052103300100	Yobe State Aids Control Agency (YOSACA)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	146,745,000.00	137,145,000.00	82,725,000.00	574,550,000.00	0.00
22	OTHER RECURRENT COSTS	146,745,000.00	137,145,000.00	82,725,000.00	574,550,000.00	0.00
2202	OVERHEAD COST	146,745,000.00	137,145,000.00	82,725,000.00	574,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020101	Local Transport & Traveling - Training	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	73,195,000.00	73,595,000.00	63,559,000.00	512,500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	500,000.00	0.00
22020305	Printing of Non-Security Documents	10,000,000.00	10,000,000.00	59,000.00	12,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	63,195,000.00	63,595,000.00	63,500,000.00	500,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220204	MAINTENANCE SERVICES - GENERAL	25,000,000.00	15,000,000.00	2,666,000.00	7,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	25,000,000.00	15,000,000.00	2,666,000.00	5,000,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22020605	Cleaning and Fumigation Services	0.00	0.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,535,000.00	0.00
22020801	Motor Vehicle Fuel	0.00	0.00	0.00	1,535,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	0.00	15,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	0.00	15,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	47,545,000.00	47,545,000.00	15,500,000.00	50,500,000.00	0.00
22021004	Medical Expenses	0.00	0.00	0.00	1,000,000.00	0.00
22021015	Monitoring and Evaluation	15,545,000.00	15,545,000.00	500,000.00	7,000,000.00	0.00
22021016	Anniversaries/Celebration	25,000,000.00	25,000,000.00	15,000,000.00	35,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	7,000,000.00	7,000,000.00	0.00	7,500,000.00	0.00
3	ASSETS	20,000,000.00	7,000,000.00	0.00	20,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	20,000,000.00	7,000,000.00	0.00	20,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	20,000,000.00	7,000,000.00	0.00	20,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	13,000,000.00	0.00	0.00	5,000,000.00	0.00
32010305	Purchase of Power Generating Sets	13,000,000.00	0.00	0.00	5,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	7,000,000.00	7,000,000.00	0.00	15,000,000.00	0.00
32010501	Purchase of Computers	5,000,000.00	5,000,000.00	0.00	11,000,000.00	0.00
32010502	Purchase of Printers	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
32010505	Purchase of Photocopiers	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00

052110200100	Hospital Management Board (HMB)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	8,680,690,000.00	8,641,090,000.00	6,974,493,442.00	12,253,900,000.00	0.00
21	PERSONNEL COST	8,254,690,000.00	8,254,690,000.00	6,624,629,261.00	11,458,400,000.00	0.00
2101	SALARY	8,254,690,000.00	8,254,690,000.00	6,624,629,261.00	11,458,400,000.00	0.00
210101	SALARIES AND WAGES	8,254,690,000.00	8,254,690,000.00	6,624,629,261.00	11,458,400,000.00	0.00
21010101	Consolidated Salary	8,254,690,000.00	8,254,690,000.00	6,624,629,261.00	11,458,400,000.00	0.00
22	OTHER RECURRENT COSTS	426,000,000.00	386,400,000.00	349,864,181.00	795,500,000.00	0.00
2202	OVERHEAD COST	426,000,000.00	386,400,000.00	349,864,181.00	795,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	50,200,000.00	50,300,000.00	33,487,500.00	70,000,000.00	0.00
22020101	Local Transport & Traveling - Training	50,000,000.00	50,000,000.00	33,237,500.00	50,000,000.00	0.00
22020102	Local Transport & Traveling - Others	200,000.00	300,000.00	250,000.00	20,000,000.00	0.00
220202	UTILITIES GENERAL	250,000,000.00	250,000,000.00	246,509,931.00	420,000,000.00	0.00
22020201	Electricity Charges	250,000,000.00	250,000,000.00	246,509,931.00	420,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,800,000.00	3,100,000.00	1,500,000.00	0.00	0.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	1,300,000.00	1,250,000.00	0.00	0.00
22020306	Printing of Security Documents	500,000.00	500,000.00	250,000.00	0.00	0.00
22020309	Uniforms & Other Clothing	300,000.00	300,000.00	0.00	0.00	0.00
22020311	Food Stuff/Catering Materials Supplies	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	78,600,000.00	78,600,000.00	67,791,750.00	100,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,000,000.00	1,000,000.00	950,000.00	0.00	0.00
22020404	Maintenance of Office/IT Equipment	50,000.00	50,000.00	13,000.00	0.00	0.00
22020405	Maintenance of Plants/Generators	2,000,000.00	2,000,000.00	1,000,000.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020406	Other Maintenance Services	75,550,000.00	75,550,000.00	65,828,750.00	100,000,000.00	0.00
220205	TRAINING - GENERAL	700,000.00	700,000.00	0.00	100,000,000.00	0.00
22020501	Local Training	700,000.00	700,000.00	0.00	100,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	40,000,000.00	0.00	0.00	100,000,000.00	0.00
22020605	Cleaning and Fumigation Services	40,000,000.00	0.00	0.00	100,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,800,000.00	1,800,000.00	575,000.00	5,000,000.00	0.00
22020801	Motor Vehicle Fuel	800,000.00	800,000.00	375,000.00	5,000,000.00	0.00
22020803	Plant/Generator Fuel	1,000,000.00	1,000,000.00	200,000.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,400,000.00	1,400,000.00	0.00	500,000.00	0.00
22020901	Bank Charges (Other than Interest)	400,000.00	400,000.00	0.00	500,000.00	0.00
22020902	Insurance Premium	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22021004	Medical Expenses	500,000.00	500,000.00	0.00	0.00	0.00
3	ASSETS	1,977,136,000.00	2,218,136,000.00	339,649,735.00	6,643,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	1,977,136,000.00	2,218,136,000.00	339,649,735.00	6,643,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	1,962,136,000.00	2,218,136,000.00	339,649,735.00	6,643,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	1,846,136,000.00	2,202,136,000.00	339,649,735.00	5,021,000,000.00	0.00
32010102	Construction/Provision of Residential Building	145,000,000.00	0.00	0.00	1,850,000,000.00	0.00
32010106	Construction/Provision of Hospital/Health Centres	100,000,000.00	0.00	0.00	1,664,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	20,000,000.00	0.00	0.00	0.00	0.00
32010108	Rehab./Repairs of Residential Building	800,000,000.00	1,200,000,000.00	158,283,249.00	618,000,000.00	0.00
32010110	Rehab./Repairs of Hospital Building	600,136,000.00	1,000,136,000.00	181,366,486.00	889,000,000.00	0.00
32010119	Construction of Wall Fencing	179,000,000.00	0.00	0.00	0.00	0.00
32010129	Tree Planting/Landscaping	2,000,000.00	2,000,000.00	0.00	0.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	0.00	0.00	0.00	122,000,000.00	0.00
32010501	Purchase of Computers	0.00	0.00	0.00	100,000,000.00	0.00
32010502	Purchase of Printers	0.00	0.00	0.00	7,000,000.00	0.00
32010503	Purchase of Scanners	0.00	0.00	0.00	10,000,000.00	0.00
32010510	Purchase of Stabilizers	0.00	0.00	0.00	5,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	16,000,000.00	16,000,000.00	0.00	0.00	0.00
32010601	Purchase of Chairs	2,000,000.00	2,000,000.00	0.00	0.00	0.00
32010604	Purchase of Television Sets	3,000,000.00	3,000,000.00	0.00	0.00	0.00
32010606	Purchase of Air-Conditioner	5,000,000.00	5,000,000.00	0.00	0.00	0.00
32010609	Purchase of Ceiling Fans	1,000,000.00	1,000,000.00	0.00	0.00	0.00
32010610	Purchase of Refrigerators	1,000,000.00	1,000,000.00	0.00	0.00	0.00
32010612	Purchase of Rugs and Carpets	2,000,000.00	2,000,000.00	0.00	0.00	0.00
32010615	Purchase of Cushions	2,000,000.00	2,000,000.00	0.00	0.00	0.00
320109	SPECIALISED ASSETS - GENERAL	100,000,000.00	0.00	0.00	1,500,000,000.00	0.00
32010904	Laboratory/Medical Equipment	100,000,000.00	0.00	0.00	1,500,000,000.00	0.00
3203	INTANGIBLE ASSETS	15,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	15,000,000.00	0.00	0.00	0.00	0.00
32030109	Research & Development	15,000,000.00	0.00	0.00	0.00	0.00

052110400100	Shehu Sule College of Nursing & Midwifery, D					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	553,959,000.00	693,959,000.00	550,606,612.00	986,600,000.00	0.00
21	PERSONNEL COST	433,959,000.00	433,959,000.00	375,522,930.00	566,600,000.00	0.00
2101	SALARY	433,959,000.00	433,959,000.00	375,522,930.00	566,600,000.00	0.00
210101	SALARIES AND WAGES	433,959,000.00	433,959,000.00	375,522,930.00	566,600,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
21010101	Consolidated Salary	433,959,000.00	433,959,000.00	375,522,930.00	566,600,000.00	0.00
22	OTHER RECURRENT COSTS	120,000,000.00	260,000,000.00	175,083,682.00	420,000,000.00	0.00
2202	OVERHEAD COST	120,000,000.00	260,000,000.00	175,083,682.00	420,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	150,000.00	1,000,000.00	0.00
22020101	Local Transport & Traveling - Training	1,000,000.00	1,000,000.00	150,000.00	1,000,000.00	0.00
220202	UTILITIES GENERAL	60,000.00	60,000.00	0.00	60,000.00	0.00
22020201	Electricity Charges	60,000.00	60,000.00	0.00	60,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	35,880,000.00	165,880,000.00	134,484,166.00	4,880,000.00	0.00
22020301	Office Stationaries/Computer Consumables	1,740,000.00	1,740,000.00	575,000.00	1,740,000.00	0.00
22020304	Magazines & Periodicals	140,000.00	140,000.00	35,000.00	140,000.00	0.00
22020305	Printing of Non-Security Documents	5,000,000.00	5,000,000.00	0.00	300,000.00	0.00
22020308	Field & Camping Materials Supplies	9,000,000.00	9,000,000.00	0.00	200,000.00	0.00
22020309	Uniforms & Other Clothing	10,000,000.00	10,000,000.00	0.00	1,700,000.00	0.00
22020310	Teaching Aids/Instruction Materials	10,000,000.00	140,000,000.00	133,874,166.00	800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	11,000,000.00	11,000,000.00	6,353,783.00	39,060,000.00	0.00
22020401	Maintenance of Motor Vehicle	300,000.00	300,000.00	75,000.00	60,000.00	0.00
22020402	Maintenance of Office Furniture	10,500,000.00	10,500,000.00	6,228,783.00	10,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	200,000.00	200,000.00	50,000.00	9,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	20,000,000.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	59,000,000.00	0.00
22020501	Local Training	3,000,000.00	3,000,000.00	0.00	59,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	2,500,000.00	240,000.00	55,000,000.00	0.00
22020801	Motor Vehicle Fuel	1,700,000.00	1,700,000.00	75,000.00	35,000,000.00	0.00
22020803	Plant/Generator Fuel	800,000.00	800,000.00	165,000.00	20,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	60,000.00	60,000.00	0.00	11,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	60,000.00	60,000.00	0.00	11,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	66,500,000.00	76,500,000.00	33,855,733.00	250,000,000.00	0.00
22021004	Medical Expenses	5,000,000.00	5,000,000.00	0.00	100,000,000.00	0.00
22021015	Monitoring and Evaluation	40,000,000.00	30,000,000.00	14,855,733.00	130,000,000.00	0.00
22021017	Tuition, Registration & Exam Fees	21,500,000.00	41,500,000.00	19,000,000.00	20,000,000.00	0.00
3	ASSETS	2,070,857,000.00	450,857,000.00	170,069,883.00	3,363,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	2,070,857,000.00	450,857,000.00	170,069,883.00	3,363,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	2,070,857,000.00	450,857,000.00	170,069,883.00	3,363,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	1,783,079,000.00	333,079,000.00	144,069,883.00	2,325,000,000.00	0.00
32010105	Construction/Provision of School Building	1,561,042,000.00	261,042,000.00	119,907,274.00	2,120,000,000.00	0.00
32010109	Rehab./Repairs of School Building	50,000,000.00	0.00	0.00	200,000,000.00	0.00
32010119	Construction of Wall Fencing	122,037,000.00	72,037,000.00	24,162,609.00	0.00	0.00
32010129	Tree Planting/Landscaping	50,000,000.00	0.00	0.00	5,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	8,000,000.00	8,000,000.00	0.00	108,000,000.00	0.00
32010312	Purchase of Fire Fighting Equipment	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
32010319	Purchase of Library Books/Equipment	0.00	0.00	0.00	100,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	10,000,000.00	0.00	0.00	250,000,000.00	0.00
32010501	Purchase of Computers	10,000,000.00	0.00	0.00	250,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	269,778,000.00	109,778,000.00	26,000,000.00	680,000,000.00	0.00
32010601	Purchase of Chairs	124,989,000.00	104,989,000.00	26,000,000.00	350,000,000.00	0.00
32010602	Purchase of Tables	144,789,000.00	4,789,000.00	0.00	300,000,000.00	0.00
32010611	Purchase of Beds & Beddings	0.00	0.00	0.00	30,000,000.00	0.00

052110500100	Health Facilities Inspection & Monitoring Age					
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Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	216,722,000.00	217,022,000.00	36,322,264.00	216,722,000.00	2,000,000.00
21	PERSONNEL COST	70,722,000.00	70,722,000.00	0.00	70,722,000.00	0.00
2101	SALARY	70,722,000.00	70,722,000.00	0.00	70,722,000.00	0.00
210101	SALARIES AND WAGES	70,722,000.00	70,722,000.00	0.00	70,722,000.00	0.00
21010101	Consolidated Salary	70,722,000.00	70,722,000.00	0.00	70,722,000.00	0.00
22	OTHER RECURRENT COSTS	146,000,000.00	146,300,000.00	36,322,264.00	146,000,000.00	2,000,000.00
2202	OVERHEAD COST	146,000,000.00	146,300,000.00	36,322,264.00	146,000,000.00	2,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	2,500,000.00	3,000,000.00	0.00
22020102	Local Transport & Traveling - Others	3,000,000.00	3,000,000.00	2,500,000.00	3,000,000.00	0.00
220202	UTILITIES GENERAL	1,550,000.00	1,550,000.00	400,000.00	1,600,000.00	0.00
22020203	Internet Access Charges	1,400,000.00	1,400,000.00	400,000.00	1,400,000.00	0.00
22020210	Software Charges/Licence Renewal	150,000.00	150,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,500,000.00	5,800,000.00	2,200,000.00	7,500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,300,000.00	2,200,000.00	2,000,000.00	0.00
22020305	Printing of Non-Security Documents	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020306	Printing of Security Documents	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020312	Production, Publication and Circulation of Annual Fi	500,000.00	500,000.00	0.00	2,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	38,000,000.00	38,000,000.00	9,697,264.00	29,600,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,500,000.00	1,500,000.00	375,000.00	1,600,000.00	0.00
22020402	Maintenance of Office Furniture	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	11,000,000.00	11,000,000.00	0.00	3,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	2,500,000.00	2,500,000.00	625,000.00	3,000,000.00	0.00
22020405	Maintenance of Plants/Generators	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	0.00
22020406	Other Maintenance Services	20,000,000.00	20,000,000.00	7,697,264.00	20,000,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020501	Local Training	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	500,000.00	0.00	1,200,000.00	0.00
22020601	Security Services	0.00	0.00	0.00	700,000.00	0.00
22020605	Cleaning and Fumigation Services	500,000.00	500,000.00	0.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - G	700,000.00	700,000.00	0.00	1,200,000.00	0.00
22020709	Auditing of Accounts	700,000.00	700,000.00	0.00	1,200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00	3,050,000.00	6,200,000.00	0.00
22020801	Motor Vehicle Fuel	5,000,000.00	5,000,000.00	2,150,000.00	5,000,000.00	0.00
22020803	Plant/Generator Fuel	1,000,000.00	1,000,000.00	900,000.00	1,200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	200,000.00	0.00	500,000.00	0.00
22020901	Bank Charges (Other than Interest)	200,000.00	200,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	80,550,000.00	80,550,000.00	18,475,000.00	85,200,000.00	2,000,000.00
22021001	Refreshment & Meals	1,500,000.00	1,500,000.00	375,000.00	2,000,000.00	2,000,000.00
22021002	Honorarium & Sitting Allowance	3,000,000.00	3,000,000.00	100,000.00	3,000,000.00	0.00
22021003	Publicity & Advertisements	1,050,000.00	1,050,000.00	0.00	1,200,000.00	0.00
22021007	Welfare Packages	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22021015	Monitoring and Evaluation	72,000,000.00	72,000,000.00	18,000,000.00	71,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	5,000,000.00	0.00
3	ASSETS	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPN	350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	77,500,000.00	500,000.00	0.00	109,000,000.00	0.00
32010101	Construction/Provision of Office Building	54,000,000.00	0.00	0.00	60,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010107	Rehab./Repairs of Office Building	23,500,000.00	500,000.00	0.00	49,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	2,000,000.00	0.00
32010206	Security Installations/Equipment	0.00	0.00	0.00	2,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	25,000,000.00	0.00	0.00	20,000,000.00	0.00
32010399	Alternative Energy	25,000,000.00	0.00	0.00	20,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	194,000,000.00	4,000,000.00	0.00	154,000,000.00	0.00
32010405	Purchase of Motor Vehicles	190,000,000.00	0.00	0.00	150,000,000.00	0.00
32010407	Purchase of Motor Cycles	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	29,500,000.00	29,500,000.00	4,677,736.00	33,000,000.00	0.00
32010501	Purchase of Computers	23,500,000.00	23,500,000.00	4,677,736.00	20,000,000.00	0.00
32010507	Purchase of Shredding Machines	0.00	0.00	0.00	7,000,000.00	0.00
32010510	Purchase of Stabilizers	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	24,000,000.00	10,000,000.00	0.00	32,000,000.00	0.00
32010601	Purchase of Chairs	14,000,000.00	0.00	0.00	25,000,000.00	0.00
32010604	Purchase of Television Sets	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
32010606	Purchase of Air-Conditioner	8,000,000.00	8,000,000.00	0.00	5,000,000.00	0.00

052110600100	College of Health Sciences & Technology, Ng					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	366,809,000.00	346,809,000.00	254,937,018.00	407,700,000.00	0.00
21	PERSONNEL COST	251,809,000.00	251,809,000.00	198,280,195.00	292,700,000.00	0.00
2101	SALARY	251,809,000.00	251,809,000.00	198,280,195.00	292,700,000.00	0.00
210101	SALARIES AND WAGES	251,809,000.00	251,809,000.00	198,280,195.00	292,700,000.00	0.00
21010101	Consolidated Salary	251,809,000.00	251,809,000.00	198,280,195.00	292,700,000.00	0.00
22	OTHER RECURRENT COSTS	115,000,000.00	95,000,000.00	56,656,823.00	115,000,000.00	0.00
2202	OVERHEAD COST	115,000,000.00	95,000,000.00	56,656,823.00	115,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	95,000,000.00	75,000,000.00	53,475,323.00	95,000,000.00	0.00
22020310	Teaching Aids/Instruction Materials	95,000,000.00	75,000,000.00	53,475,323.00	95,000,000.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	20,000,000.00	3,181,500.00	20,000,000.00	0.00
22020501	Local Training	20,000,000.00	20,000,000.00	3,181,500.00	20,000,000.00	0.00
3	ASSETS	1,101,760,000.00	163,760,000.00	152,450,000.00	350,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	1,101,760,000.00	163,760,000.00	152,450,000.00	350,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	1,101,760,000.00	163,760,000.00	152,450,000.00	350,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	1,066,760,000.00	158,760,000.00	152,450,000.00	275,000,000.00	0.00
32010101	Construction/Provision of Office Building	541,000,000.00	0.00	0.00	163,000,000.00	0.00
32010105	Construction/Provision of School Building	388,760,000.00	158,760,000.00	152,450,000.00	0.00	0.00
32010107	Rehab./Repairs of Office Building	127,000,000.00	0.00	0.00	97,000,000.00	0.00
32010128	Rehab./Repairs of Libraries	10,000,000.00	0.00	0.00	15,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
32010310	Purchase of Sporting & Gaming Equipment	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	15,000,000.00	0.00	0.00	45,000,000.00	0.00
32010601	Purchase of Chairs	15,000,000.00	0.00	0.00	45,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	15,000,000.00	0.00	0.00	20,000,000.00	0.00
32010904	Laboratory/Medical Equipment	15,000,000.00	0.00	0.00	20,000,000.00	0.00

052110700100	Family Support MCHC					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	0.00
22	OTHER RECURRENT COSTS	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2202	OVERHEAD COST	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	700,000.00	242,500.00	700,000.00	0.00
22020101	Local Transport & Traveling - Training	700,000.00	700,000.00	242,500.00	700,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	850,000.00	850,000.00	320,000.00	850,000.00	0.00
22020301	Office Stationaries/Computer Consumables	850,000.00	850,000.00	320,000.00	850,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	700,000.00	700,000.00	0.00	700,000.00	0.00
22020401	Maintenance of Motor Vehicle	350,000.00	350,000.00	0.00	350,000.00	0.00
22020403	Maintenance of Office/Residential Building	150,000.00	150,000.00	0.00	150,000.00	0.00
22020405	Maintenance of Plants/Generators	200,000.00	200,000.00	0.00	200,000.00	0.00

052111300100	Yobe State Drugs & Medical Consumables Ma					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	272,953,000.00	82,953,000.00	9,000,000.00	372,953,000.00	50,000,000.00
21	PERSONNEL COST	40,953,000.00	953,000.00	0.00	140,953,000.00	0.00
2101	SALARY	40,953,000.00	953,000.00	0.00	140,953,000.00	0.00
210101	SALARIES AND WAGES	40,953,000.00	953,000.00	0.00	140,953,000.00	0.00
21010101	Consolidated Salary	40,953,000.00	953,000.00	0.00	140,953,000.00	0.00
22	OTHER RECURRENT COSTS	232,000,000.00	82,000,000.00	9,000,000.00	232,000,000.00	50,000,000.00
2202	OVERHEAD COST	232,000,000.00	82,000,000.00	9,000,000.00	232,000,000.00	50,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	4,000,000.00	600,000.00	4,500,000.00	0.00
22020102	Local Transport & Traveling - Others	4,000,000.00	4,000,000.00	600,000.00	4,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	194,640,000.00	44,640,000.00	3,900,000.00	195,700,000.00	50,000,000.00
22020301	Office Stationaries/Computer Consumables	1,400,000.00	1,400,000.00	900,000.00	1,500,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	193,000,000.00	43,000,000.00	3,000,000.00	194,000,000.00	50,000,000.00
22020309	Uniforms & Other Clothing	240,000.00	240,000.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	24,985,000.00	24,985,000.00	4,500,000.00	24,300,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,450,000.00	1,450,000.00	0.00	1,500,000.00	0.00
22020403	Maintenance of Office/Residential Building	2,800,000.00	2,800,000.00	0.00	2,900,000.00	0.00
22020404	Maintenance of Office/IT Equipment	900,000.00	900,000.00	0.00	1,000,000.00	0.00
22020405	Maintenance of Plants/Generators	5,440,000.00	5,440,000.00	300,000.00	5,500,000.00	0.00
22020406	Other Maintenance Services	14,395,000.00	14,395,000.00	4,200,000.00	13,400,000.00	0.00
220205	TRAINING - GENERAL	7,875,000.00	7,875,000.00	0.00	7,100,000.00	0.00
22020501	Local Training	7,875,000.00	7,875,000.00	0.00	7,100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	500,000.00	500,000.00	0.00	400,000.00	0.00
22020901	Bank Charges (Other than Interest)	500,000.00	500,000.00	0.00	400,000.00	0.00
3	ASSETS	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	81,706,000.00	81,706,000.00	73,543,067.00	100,000,000.00	0.00
32010133	Construction of Warehouse and Shops	81,706,000.00	81,706,000.00	73,543,067.00	100,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	0.00	0.00	0.00	100,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	4,294,000.00	4,294,000.00	0.00	0.00	0.00
32010501	Purchase of Computers	4,294,000.00	4,294,000.00	0.00	0.00	0.00

052111500100	Yobe Emergency Medical Ambulance Services					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	300,193,000.00	128,193,000.00	39,014,408.00	404,193,000.00	0.00
21	PERSONNEL COST	125,251,000.00	3,251,000.00	0.00	125,251,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2101	SALARY	83,251,000.00	3,251,000.00	0.00	83,251,000.00	0.00
210101	SALARIES AND WAGES	83,251,000.00	3,251,000.00	0.00	83,251,000.00	0.00
21010101	Consolidated Salary	83,251,000.00	3,251,000.00	0.00	83,251,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,000,000.00	0.00	0.00	42,000,000.00	0.00
210201	ALLOWANCES	42,000,000.00	0.00	0.00	42,000,000.00	0.00
21020101	Non-Regular Allowances	42,000,000.00	0.00	0.00	42,000,000.00	0.00
22	OTHER RECURRENT COSTS	174,942,000.00	124,942,000.00	39,014,408.00	278,942,000.00	0.00
2202	OVERHEAD COST	174,942,000.00	124,942,000.00	39,014,408.00	278,942,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	840,000.00	100,000,000.00	0.00
22020102	Local Transport & Traveling - Others	10,000,000.00	10,000,000.00	840,000.00	100,000,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	12,872,000.00	0.00
22020203	Internet Access Charges	0.00	0.00	0.00	12,872,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	24,000,000.00	24,000,000.00	3,332,300.00	17,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	632,300.00	2,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	15,000,000.00	15,000,000.00	2,540,000.00	10,000,000.00	0.00
22020309	Uniforms & Other Clothing	7,000,000.00	7,000,000.00	160,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	40,372,000.00	40,372,000.00	28,610,108.00	25,000,000.00	0.00
22020405	Maintenance of Plants/Generators	7,000,000.00	7,000,000.00	1,202,500.00	0.00	0.00
22020406	Other Maintenance Services	33,372,000.00	33,372,000.00	27,407,608.00	25,000,000.00	0.00
220205	TRAINING - GENERAL	80,000,000.00	30,000,000.00	4,240,000.00	102,065,000.00	0.00
22020501	Local Training	80,000,000.00	30,000,000.00	4,240,000.00	102,065,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	15,065,000.00	15,065,000.00	1,992,000.00	10,000,000.00	0.00
22020801	Motor Vehicle Fuel	9,000,000.00	9,000,000.00	1,176,000.00	10,000,000.00	0.00
22020803	Plant/Generator Fuel	6,065,000.00	6,065,000.00	816,000.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	0.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	0.00	5,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,500,000.00	5,500,000.00	0.00	12,000,000.00	0.00
22021004	Medical Expenses	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	0.00	0.00	0.00	6,500,000.00	0.00
3	ASSETS	518,878,000.00	36,878,000.00	0.00	681,412,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	518,878,000.00	36,878,000.00	0.00	681,412,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	483,878,000.00	36,878,000.00	0.00	616,412,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	338,350,000.00	8,350,000.00	0.00	95,000,000.00	0.00
32010207	Electricity Transmission Network	8,350,000.00	8,350,000.00	0.00	33,000,000.00	0.00
32010222	Construction/Provision of ICT Infrastructures	0.00	0.00	0.00	58,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	330,000,000.00	0.00	0.00	4,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	29,325,000.00	7,325,000.00	0.00	307,412,000.00	0.00
32010305	Purchase of Power Generating Sets	22,583,000.00	583,000.00	0.00	7,412,000.00	0.00
32010314	Purchase of Electrical Equipment	6,742,000.00	6,742,000.00	0.00	0.00	0.00
32010322	Purchase of Spare Parts and Tools	0.00	0.00	0.00	300,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	71,650,000.00	1,650,000.00	0.00	80,000,000.00	0.00
32010405	Purchase of Motor Vehicles	71,650,000.00	1,650,000.00	0.00	80,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	31,500,000.00	6,500,000.00	0.00	76,000,000.00	0.00
32010501	Purchase of Computers	15,000,000.00	0.00	0.00	67,000,000.00	0.00
32010503	Purchase of Scanners	10,000,000.00	0.00	0.00	4,000,000.00	0.00
32010505	Purchase of Photocopiers	6,500,000.00	6,500,000.00	0.00	5,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	13,053,000.00	13,053,000.00	0.00	58,000,000.00	0.00
32010601	Purchase of Chairs	0.00	0.00	0.00	20,000,000.00	0.00
32010602	Purchase of Tables	0.00	0.00	0.00	20,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010603	Purchase of Safes/File Cabinets/Cupboards	0.00	0.00	0.00	5,000,000.00	0.00
32010604	Purchase of Television Sets	0.00	0.00	0.00	4,000,000.00	0.00
32010606	Purchase of Air-Conditioner	5,553,000.00	5,553,000.00	0.00	5,000,000.00	0.00
32010610	Purchase of Refrigerators	7,500,000.00	7,500,000.00	0.00	4,000,000.00	0.00
3203	INTANGIBLE ASSETS	35,000,000.00	0.00	0.00	65,000,000.00	0.00
320301	INTANGIBLE ASSETS	35,000,000.00	0.00	0.00	65,000,000.00	0.00
32030109	Research & Development	10,000,000.00	0.00	0.00	0.00	0.00
32030112	Computer Software Acquisition	25,000,000.00	0.00	0.00	65,000,000.00	0.00

053500100100	Ministry of Environment					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,058,623,000.00	988,623,000.00	725,430,642.00	6,254,500,000.00	0.00
21	PERSONNEL COST	816,723,000.00	816,723,000.00	678,927,828.00	1,180,600,000.00	0.00
2101	SALARY	816,723,000.00	816,723,000.00	678,927,828.00	1,000,000,000.00	0.00
210101	SALARIES AND WAGES	816,723,000.00	816,723,000.00	678,927,828.00	1,000,000,000.00	0.00
21010101	Consolidated Salary	816,723,000.00	816,723,000.00	678,927,828.00	1,000,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	180,600,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	180,600,000.00	0.00
21020101	Non-Regular Allowances	0.00	0.00	0.00	180,600,000.00	0.00
22	OTHER RECURRENT COSTS	241,900,000.00	171,900,000.00	46,502,814.00	5,073,900,000.00	0.00
2202	OVERHEAD COST	241,900,000.00	171,900,000.00	46,502,814.00	3,573,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,500,000.00	13,500,000.00	1,737,500.00	13,500,000.00	0.00
22020101	Local Transport & Traveling - Training	7,300,000.00	7,300,000.00	1,347,500.00	7,300,000.00	0.00
22020102	Local Transport & Traveling - Others	6,200,000.00	6,200,000.00	390,000.00	6,200,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	30,000,000.00	0.00
22020210	Software Charges/Licence Renewal	0.00	0.00	0.00	30,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	20,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	61,950,000.00	61,950,000.00	43,000,000.00	61,950,000.00	0.00
22020401	Maintenance of Motor Vehicle	450,000.00	450,000.00	0.00	450,000.00	0.00
22020406	Other Maintenance Services	61,500,000.00	61,500,000.00	43,000,000.00	61,500,000.00	0.00
220205	TRAINING - GENERAL	8,450,000.00	8,450,000.00	0.00	608,450,000.00	0.00
22020501	Local Training	8,450,000.00	8,450,000.00	0.00	608,450,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	30,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	0.00	30,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	30,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00
22020801	Motor Vehicle Fuel	20,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
22020803	Plant/Generator Fuel	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	500,000.00	500,000.00	12,314.00	500,000.00	0.00
22020901	Bank Charges (Other than Interest)	500,000.00	500,000.00	12,314.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	107,500,000.00	57,500,000.00	1,753,000.00	2,784,500,000.00	0.00
22021002	Honorarium & Sitting Allowance	0.00	0.00	0.00	300,000,000.00	0.00
22021003	Publicity & Advertisements	0.00	0.00	0.00	400,000,000.00	0.00
22021004	Medical Expenses	5,000,000.00	5,000,000.00	1,753,000.00	5,000,000.00	0.00
22021015	Monitoring and Evaluation	83,000,000.00	33,000,000.00	0.00	2,060,000,000.00	0.00
22021016	Anniversaries/Celebration	19,500,000.00	19,500,000.00	0.00	19,500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	1,500,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	1,500,000,000.00	0.00
22040109	Grants to Communities/NGOs	0.00	0.00	0.00	1,500,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
3	ASSETS	4,851,125,000.00	716,125,000.00	634,900,000.00	19,158,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	4,851,125,000.00	716,125,000.00	634,900,000.00	19,158,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	4,851,125,000.00	716,125,000.00	634,900,000.00	18,658,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	1,000,000,000.00	100,000,000.00	50,900,000.00	5,220,000,000.00	0.00
32010119	Construction of Wall Fencing	0.00	0.00	0.00	300,000,000.00	0.00
32010129	Tree Planting/Landscaping	1,000,000,000.00	100,000,000.00	50,900,000.00	4,620,000,000.00	0.00
32010199	Construction of Other Building	0.00	0.00	0.00	300,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	1,200,000,000.00	15,000,000.00	10,000,000.00	5,777,000,000.00	0.00
32010207	Electricity Transmission Network	0.00	0.00	0.00	700,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	0.00	0.00	0.00	3,000,000,000.00	0.00
32010219	Water Pollution Control	275,000,000.00	15,000,000.00	10,000,000.00	1,300,000,000.00	0.00
32010220	Rehab./Repairs of Water Facilities	525,000,000.00	0.00	0.00	525,000,000.00	0.00
32010222	Construction/Provision of ICT Infrastructures	0.00	0.00	0.00	7,000,000.00	0.00
32010225	Industrial Pollution Control	400,000,000.00	0.00	0.00	245,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	2,500,000,000.00	500,000,000.00	500,000,000.00	7,561,000,000.00	0.00
32010303	Purchase of Navigational Equipment	500,000,000.00	0.00	0.00	74,000,000.00	0.00
32010307	Purchase of Agricultural Equipment	0.00	0.00	0.00	1,000,000,000.00	0.00
32010399	Alternative Energy	2,000,000,000.00	500,000,000.00	500,000,000.00	6,487,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	151,125,000.00	101,125,000.00	74,000,000.00	100,000,000.00	0.00
32010903	Biological Assets (Wildlife Conservation)	151,125,000.00	101,125,000.00	74,000,000.00	100,000,000.00	0.00
3203	INTANGIBLE ASSETS	0.00	0.00	0.00	500,000,000.00	0.00
320301	INTANGIBLE ASSETS	0.00	0.00	0.00	500,000,000.00	0.00
32030119	Maps, Survey and Design	0.00	0.00	0.00	500,000,000.00	0.00

053501600100	Yobe State Environmental Protection Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	884,552,000.00	844,552,000.00	562,273,913.00	1,155,900,000.00	0.00
21	PERSONNEL COST	694,752,000.00	694,752,000.00	492,362,413.00	846,100,000.00	0.00
2101	SALARY	694,752,000.00	694,752,000.00	492,362,413.00	846,100,000.00	0.00
210101	SALARIES AND WAGES	694,752,000.00	694,752,000.00	492,362,413.00	846,100,000.00	0.00
21010101	Consolidated Salary	694,752,000.00	694,752,000.00	492,362,413.00	846,100,000.00	0.00
22	OTHER RECURRENT COSTS	189,800,000.00	149,800,000.00	69,911,500.00	309,800,000.00	0.00
2202	OVERHEAD COST	189,800,000.00	149,800,000.00	69,911,500.00	309,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	400,000.00	200,000.00	400,000.00	0.00
22020101	Local Transport & Traveling - Training	400,000.00	400,000.00	200,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	26,910,000.00	16,910,000.00	137,500.00	26,910,000.00	0.00
22020301	Office Stationaries/Computer Consumables	995,000.00	995,000.00	137,500.00	995,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22020308	Field & Camping Materials Supplies	115,000.00	115,000.00	0.00	115,000.00	0.00
22020309	Uniforms & Other Clothing	22,300,000.00	12,300,000.00	0.00	22,300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	57,300,000.00	67,300,000.00	40,500,000.00	192,300,000.00	0.00
22020401	Maintenance of Motor Vehicle	21,150,000.00	21,150,000.00	0.00	21,150,000.00	0.00
22020405	Maintenance of Plants/Generators	150,000.00	150,000.00	0.00	150,000.00	0.00
22020406	Other Maintenance Services	36,000,000.00	46,000,000.00	40,500,000.00	171,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	85,220,000.00	55,220,000.00	29,074,000.00	70,220,000.00	0.00
22020605	Cleaning and Fumigation Services	85,220,000.00	55,220,000.00	29,074,000.00	70,220,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	240,000.00	240,000.00	0.00	240,000.00	0.00
22020701	Financial Consulting	240,000.00	240,000.00	0.00	240,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	380,000.00	380,000.00	0.00	380,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020803	Plant/Generator Fuel	380,000.00	380,000.00	0.00	380,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,000.00	25,000.00	0.00	25,000.00	0.00
22020901	Bank Charges (Other than Interest)	25,000.00	25,000.00	0.00	25,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,325,000.00	9,325,000.00	0.00	19,325,000.00	0.00
22021003	Publicity & Advertisements	18,725,000.00	8,725,000.00	0.00	18,725,000.00	0.00
22021004	Medical Expenses	300,000.00	300,000.00	0.00	300,000.00	0.00
22021007	Welfare Packages	300,000.00	300,000.00	0.00	300,000.00	0.00
3	ASSETS	220,000,000.00	30,000,000.00	25,800,000.00	1,500,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	220,000,000.00	30,000,000.00	25,800,000.00	1,500,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	220,000,000.00	30,000,000.00	25,800,000.00	1,500,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	30,000,000.00	0.00	0.00	20,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	30,000,000.00	0.00	0.00	20,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	190,000,000.00	30,000,000.00	25,800,000.00	1,480,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	150,000,000.00	0.00	0.00	1,400,000,000.00	0.00
32010315	Purchase of Sanitary Equipment	30,000,000.00	30,000,000.00	25,800,000.00	50,000,000.00	0.00
32010322	Purchase of Spare Parts and Tools	10,000,000.00	0.00	0.00	30,000,000.00	0.00

053505600100	North East Arid Zone Development Program					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	78,835,000.00	78,835,000.00	39,336,081.00	279,253,000.00	5,000,000.00
21	PERSONNEL COST	59,395,000.00	59,395,000.00	38,736,081.00	58,813,000.00	0.00
2101	SALARY	59,395,000.00	59,395,000.00	38,736,081.00	58,813,000.00	0.00
210101	SALARIES AND WAGES	59,395,000.00	59,395,000.00	38,736,081.00	58,813,000.00	0.00
21010101	Consolidated Salary	59,395,000.00	59,395,000.00	38,736,081.00	58,813,000.00	0.00
22	OTHER RECURRENT COSTS	19,440,000.00	19,440,000.00	600,000.00	220,440,000.00	5,000,000.00
2202	OVERHEAD COST	18,440,000.00	18,440,000.00	600,000.00	36,440,000.00	5,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000.00	1,200,000.00	150,000.00	1,200,000.00	0.00
22020101	Local Transport & Traveling - Training	600,000.00	600,000.00	0.00	600,000.00	0.00
22020102	Local Transport & Traveling - Others	600,000.00	600,000.00	150,000.00	600,000.00	0.00
220202	UTILITIES GENERAL	2,000,000.00	2,000,000.00	50,000.00	2,000,000.00	0.00
22020201	Electricity Charges	2,000,000.00	2,000,000.00	50,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,200,000.00	6,200,000.00	350,000.00	6,200,000.00	5,000,000.00
22020301	Office Stationaries/Computer Consumables	1,200,000.00	1,200,000.00	350,000.00	1,200,000.00	0.00
22020314	Procurement of Seeds & Seedlings	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,000,000.00	4,000,000.00	50,000.00	22,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	2,000,000.00	2,000,000.00	0.00	20,000,000.00	0.00
22020405	Maintenance of Plants/Generators	2,000,000.00	2,000,000.00	50,000.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020501	Local Training	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020803	Plant/Generator Fuel	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	40,000.00	40,000.00	0.00	40,000.00	0.00
22020901	Bank Charges (Other than Interest)	40,000.00	40,000.00	0.00	40,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	1,000,000.00	0.00	184,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00	0.00	184,000,000.00	0.00
22040109	Grants to Communities/NGOs	1,000,000.00	1,000,000.00	0.00	184,000,000.00	0.00
3	ASSETS	87,000,000.00	27,000,000.00	0.00	545,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	87,000,000.00	27,000,000.00	0.00	545,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	87,000,000.00	27,000,000.00	0.00	545,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
320101	LAND & BUILDING - GENERAL	10,500,000.00	500,000.00	0.00	125,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	10,500,000.00	500,000.00	0.00	15,000,000.00	0.00
32010129	Tree Planting/Landscaping	0.00	0.00	0.00	110,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	56,500,000.00	6,500,000.00	0.00	403,000,000.00	0.00
32010208	Water Distribution Network	3,000,000.00	3,000,000.00	0.00	125,000,000.00	0.00
32010226	Construction/Provision of Agricultural Facilities	53,500,000.00	3,500,000.00	0.00	278,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00
32010305	Purchase of Power Generating Sets	6,000,000.00	6,000,000.00	0.00	0.00	0.00
32010322	Purchase of Spare Parts and Tools	0.00	0.00	0.00	5,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
32010501	Purchase of Computers	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	6,000,000.00	6,000,000.00	0.00	7,000,000.00	0.00
32010601	Purchase of Chairs	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
32010602	Purchase of Tables	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
32010904	Laboratory/Medical Equipment	5,000,000.00	5,000,000.00	0.00	0.00	0.00

053505700100	Afforestation Programme					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,800,000.00	6,800,000.00	399,200.00	6,800,000.00	0.00
22	OTHER RECURRENT COSTS	6,800,000.00	6,800,000.00	399,200.00	6,800,000.00	0.00
2202	OVERHEAD COST	6,800,000.00	6,800,000.00	399,200.00	6,800,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	95,000.00	95,000.00	31,000.00	95,000.00	0.00
22020301	Office Stationaries/Computer Consumables	95,000.00	95,000.00	31,000.00	95,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,600,000.00	3,600,000.00	85,200.00	3,600,000.00	0.00
22020401	Maintenance of Motor Vehicle	600,000.00	600,000.00	20,000.00	600,000.00	0.00
22020406	Other Maintenance Services	3,000,000.00	3,000,000.00	65,200.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	92,200.00	2,000,000.00	0.00
22020501	Local Training	2,000,000.00	2,000,000.00	92,200.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,100,000.00	1,100,000.00	189,600.00	1,100,000.00	0.00
22020803	Plant/Generator Fuel	1,100,000.00	1,100,000.00	189,600.00	1,100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	1,200.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	1,200.00	5,000.00	0.00
3	ASSETS	86,000,000.00	66,000,000.00	38,048,000.00	86,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	86,000,000.00	66,000,000.00	38,048,000.00	86,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	86,000,000.00	66,000,000.00	38,048,000.00	86,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	85,000,000.00	65,000,000.00	38,048,000.00	85,000,000.00	0.00
32010129	Tree Planting/Landscaping	85,000,000.00	65,000,000.00	38,048,000.00	85,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
32010305	Purchase of Power Generating Sets	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

053505800100	Great Green World Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	250,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	250,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	250,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	135,000,000.00	0.00
22020102	Local Transport & Traveling - Others	0.00	0.00	0.00	135,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020301	Office Stationaries/Computer Consumables	0.00	0.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	8,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	0.00	0.00	0.00	5,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	50,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	2,000,000.00	0.00
22020803	Plant/Generator Fuel	0.00	0.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	50,000,000.00	0.00
22021045	Operational and Logistic Expenses	0.00	0.00	0.00	50,000,000.00	0.00
3	ASSETS	0.00	0.00	0.00	500,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	0.00	0.00	0.00	500,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	0.00	0.00	0.00	500,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	0.00	0.00	0.00	500,000,000.00	0.00
32010129	Tree Planting/Landscaping	0.00	0.00	0.00	500,000,000.00	0.00

055100100100 Ministry for Local Government & Chieftaincy						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	160,409,000.00	160,409,000.00	83,504,412.00	167,989,000.00	2,000,000.00
21	PERSONNEL COST	110,409,000.00	110,409,000.00	79,007,958.00	117,989,000.00	0.00
2101	SALARY	110,409,000.00	110,409,000.00	79,007,958.00	117,989,000.00	0.00
210101	SALARIES AND WAGES	110,409,000.00	110,409,000.00	79,007,958.00	117,989,000.00	0.00
21010101	Consolidated Salary	110,409,000.00	110,409,000.00	79,007,958.00	117,989,000.00	0.00
22	OTHER RECURRENT COSTS	50,000,000.00	50,000,000.00	4,496,454.00	50,000,000.00	2,000,000.00
2202	OVERHEAD COST	50,000,000.00	50,000,000.00	4,496,454.00	50,000,000.00	2,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	1,361,058.00	5,000,000.00	0.00
22020102	Local Transport & Traveling - Others	5,000,000.00	5,000,000.00	1,361,058.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	475,000.00	2,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	475,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	20,000,000.00	565,396.00	20,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	10,000,000.00	10,000,000.00	365,396.00	10,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	10,000,000.00	10,000,000.00	200,000.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	5,000,000.00	1,375,000.00	5,000,000.00	0.00
22020803	Plant/Generator Fuel	5,000,000.00	5,000,000.00	1,375,000.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000.00	18,000,000.00	720,000.00	18,000,000.00	2,000,000.00
22021002	Honorarium & Sitting Allowance	5,000,000.00	5,000,000.00	270,000.00	5,000,000.00	0.00
22021004	Medical Expenses	5,000,000.00	5,000,000.00	450,000.00	5,000,000.00	0.00
22021015	Monitoring and Evaluation	8,000,000.00	8,000,000.00	0.00	8,000,000.00	2,000,000.00
3	ASSETS	150,000,000.00	46,000,000.00	15,617,927.00	150,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	150,000,000.00	46,000,000.00	15,617,927.00	150,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	150,000,000.00	46,000,000.00	15,617,927.00	150,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	60,000,000.00	40,000,000.00	15,617,927.00	60,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	60,000,000.00	40,000,000.00	15,617,927.00	60,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	74,000,000.00	0.00	0.00	74,000,000.00	0.00
32010405	Purchase of Motor Vehicles	59,000,000.00	0.00	0.00	59,000,000.00	0.00
32010407	Purchase of Motor Cycles	15,000,000.00	0.00	0.00	15,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
32010501	Purchase of Computers	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	10,000,000.00	0.00	0.00	10,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010601	Purchase of Chairs	10,000,000.00	0.00	0.00	10,000,000.00	0.00
055100200100 Emirate Council						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	0.00
21	PERSONNEL COST	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	0.00
2101	SALARY	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	0.00
210101	SALARIES AND WAGES	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	0.00
21010101	Consolidated Salary	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	0.00
055400100100 Ministry of Humanitarian Affairs & Disaster M						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,027,353,000.00	297,353,000.00	100,206,421.00	3,963,648,000.00	600,000,000.00
21	PERSONNEL COST	55,380,000.00	55,380,000.00	49,169,101.00	74,675,000.00	0.00
2101	SALARY	55,380,000.00	55,380,000.00	49,169,101.00	74,675,000.00	0.00
210101	SALARIES AND WAGES	55,380,000.00	55,380,000.00	49,169,101.00	74,675,000.00	0.00
21010101	Consolidated Salary	55,380,000.00	55,380,000.00	49,169,101.00	74,675,000.00	0.00
22	OTHER RECURRENT COSTS	971,973,000.00	241,973,000.00	51,037,320.00	3,888,973,000.00	600,000,000.00
2202	OVERHEAD COST	603,505,000.00	233,505,000.00	51,037,320.00	838,973,000.00	600,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	9,000,000.00	19,000,000.00	13,483,905.00	110,000,000.00	0.00
22020101	Local Transport & Traveling - Training	5,000,000.00	15,000,000.00	10,045,000.00	5,000,000.00	0.00
22020102	Local Transport & Traveling - Others	4,000,000.00	4,000,000.00	3,438,905.00	105,000,000.00	0.00
220202	UTILITIES GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22020201	Electricity Charges	0.00	0.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	432,500,000.00	82,500,000.00	9,546,400.00	617,000,000.00	600,000,000.00
22020301	Office Stationaries/Computer Consumables	3,000,000.00	3,000,000.00	0.00	1,000,000.00	0.00
22020305	Printing of Non-Security Documents	4,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00
22020308	Field & Camping Materials Supplies	4,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00
22020309	Uniforms & Other Clothing	20,900,000.00	20,900,000.00	9,546,400.00	10,000,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	400,600,000.00	50,600,000.00	0.00	600,000,000.00	600,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	37,000,000.00	37,000,000.00	15,000,000.00	44,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020406	Other Maintenance Services	36,000,000.00	36,000,000.00	15,000,000.00	42,000,000.00	0.00
220205	TRAINING - GENERAL	70,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00
22020501	Local Training	70,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	9,000,000.00	9,000,000.00	0.00	5,000,000.00	0.00
22020607	Rescue Services	9,000,000.00	9,000,000.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	2,000,000.00	0.00	4,968,000.00	0.00
22020801	Motor Vehicle Fuel	0.00	0.00	0.00	1,000,000.00	0.00
22020803	Plant/Generator Fuel	2,000,000.00	2,000,000.00	0.00	3,968,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	7,015.00	1,005,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	7,015.00	5,000.00	0.00
22020902	Insurance Premium	0.00	0.00	0.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	44,000,000.00	44,000,000.00	13,000,000.00	36,000,000.00	0.00
22021007	Welfare Packages	0.00	0.00	0.00	1,000,000.00	0.00
22021015	Monitoring and Evaluation	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00
22021044	Advocacy, Enlightenment & Campaign	40,000,000.00	40,000,000.00	13,000,000.00	30,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	368,468,000.00	8,468,000.00	0.00	3,050,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	368,468,000.00	8,468,000.00	0.00	3,050,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22040109	Grants to Communities/NGOs	368,468,000.00	8,468,000.00	0.00	3,050,000,000.00	0.00
3	ASSETS	4,391,704,000.00	1,129,704,000.00	96,588,400.00	236,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	4,391,704,000.00	1,129,704,000.00	96,588,400.00	236,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	377,304,000.00	15,304,000.00	0.00	236,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	30,000,000.00	0.00	0.00	45,000,000.00	0.00
32010199	Construction of Other Building	30,000,000.00	0.00	0.00	45,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	211,764,000.00	11,764,000.00	0.00	85,000,000.00	0.00
32010307	Purchase of Agricultural Equipment	100,000,000.00	0.00	0.00	35,000,000.00	0.00
32010320	Purchase of Building Materials/Equipment	111,764,000.00	11,764,000.00	0.00	50,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	58,540,000.00	3,540,000.00	0.00	101,000,000.00	0.00
32010501	Purchase of Computers	40,000,000.00	0.00	0.00	80,000,000.00	0.00
32010502	Purchase of Printers	15,500,000.00	500,000.00	0.00	15,000,000.00	0.00
32010508	Purchase of Projectors	3,040,000.00	3,040,000.00	0.00	6,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	77,000,000.00	0.00	0.00	5,000,000.00	0.00
32010601	Purchase of Chairs	77,000,000.00	0.00	0.00	0.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	0.00	0.00	0.00	5,000,000.00	0.00
3203	INTANGIBLE ASSETS	4,014,400,000.00	1,114,400,000.00	96,588,400.00	0.00	0.00
320301	INTANGIBLE ASSETS	4,014,400,000.00	1,114,400,000.00	96,588,400.00	0.00	0.00
32030109	Research & Development	8,000,000.00	8,000,000.00	0.00	0.00	0.00
32030122	Grant to Communities/Private Institutions/Small-Scale	4,006,400,000.00	1,106,400,000.00	96,588,400.00	0.00	0.00

055400800100	State Emergency Management Agency (SEMA)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	0.00
2202	OVERHEAD COST	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00
22020102	Local Transport & Traveling - Others	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,495,000.00	2,495,000.00	250,000.00	2,495,000.00	0.00
22020406	Other Maintenance Services	2,495,000.00	2,495,000.00	250,000.00	2,495,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,240,000,000.00	2,240,000,000.00	1,629,495,236.00	2,000,500,000.00	0.00
22020607	Rescue Services	1,240,000,000.00	2,240,000,000.00	1,629,495,236.00	2,000,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	0.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	0.00	5,000.00	0.00

056300100100	Ministry of Higher Education, Science & Technology					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	589,976,000.00	279,976,000.00	95,365,027.00	940,866,000.00	3,030,000.00
21	PERSONNEL COST	74,210,000.00	74,210,000.00	56,448,532.00	82,866,000.00	0.00
2101	SALARY	74,210,000.00	74,210,000.00	56,448,532.00	82,866,000.00	0.00
210101	SALARIES AND WAGES	74,210,000.00	74,210,000.00	56,448,532.00	82,866,000.00	0.00
21010101	Consolidated Salary	74,210,000.00	74,210,000.00	56,448,532.00	82,866,000.00	0.00
22	OTHER RECURRENT COSTS	515,766,000.00	205,766,000.00	38,916,495.00	858,000,000.00	3,030,000.00
2202	OVERHEAD COST	515,766,000.00	205,766,000.00	38,916,495.00	858,000,000.00	3,030,000.00
220201	TRAVEL & TRANSPORT - GENERAL	65,000,000.00	35,000,000.00	12,145,000.00	65,000,000.00	0.00
22020102	Local Transport & Traveling - Others	65,000,000.00	35,000,000.00	12,145,000.00	65,000,000.00	0.00
220202	UTILITIES GENERAL	11,940,000.00	11,940,000.00	441,000.00	4,900,000.00	0.00
22020201	Electricity Charges	100,000.00	100,000.00	40,000.00	100,000.00	0.00
22020203	Internet Access Charges	5,000,000.00	5,000,000.00	20,000.00	1,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020204	Satellites Broadcasting Access Charges	2,000,000.00	2,000,000.00	41,000.00	600,000.00	0.00
22020205	Water Rates	1,840,000.00	1,840,000.00	120,000.00	200,000.00	0.00
22020206	Sewage Charges	3,000,000.00	3,000,000.00	220,000.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	2,500,000.00	585,000.00	3,500,000.00	0.00
22020301	Office Stationaries/Computer Consumables	2,500,000.00	2,500,000.00	585,000.00	3,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,826,000.00	14,826,000.00	490,000.00	16,406,000.00	0.00
22020401	Maintenance of Motor Vehicle	2,826,000.00	2,826,000.00	0.00	4,406,000.00	0.00
22020402	Maintenance of Office Furniture	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020403	Maintenance of Office/Residential Building	5,000,000.00	5,000,000.00	240,000.00	5,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020406	Other Maintenance Services	3,000,000.00	3,000,000.00	250,000.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	100,000,000.00	50,000,000.00	355,000.00	100,034,000.00	0.00
22020501	Local Training	100,000,000.00	50,000,000.00	355,000.00	100,034,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,200,000.00	2,200,000.00	742,000.00	2,600,000.00	0.00
22020801	Motor Vehicle Fuel	2,000,000.00	2,000,000.00	712,000.00	2,000,000.00	0.00
22020803	Plant/Generator Fuel	200,000.00	200,000.00	30,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	30,000.00	30,000.00	3,288.00	300,000.00	0.00
22020901	Bank Charges (Other than Interest)	30,000.00	30,000.00	3,288.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	319,270,000.00	89,270,000.00	24,155,207.00	665,260,000.00	3,030,000.00
22021001	Refreshment & Meals	300,000.00	300,000.00	65,000.00	3,030,000.00	3,030,000.00
22021004	Medical Expenses	1,000,000.00	1,000,000.00	348,000.00	2,000,000.00	0.00
22021015	Monitoring and Evaluation	107,204,000.00	57,204,000.00	22,967,207.00	610,230,000.00	0.00
22021016	Anniversaries/Celebration	30,000,000.00	30,000,000.00	775,000.00	30,000,000.00	0.00
22021017	Tuition, Registration & Exam Fees	180,766,000.00	766,000.00	0.00	20,000,000.00	0.00
3	ASSETS	706,000,000.00	800,000,000.00	765,724,519.00	2,850,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	706,000,000.00	800,000,000.00	765,724,519.00	2,850,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	536,000,000.00	800,000,000.00	765,724,519.00	2,850,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	420,000,000.00	800,000,000.00	765,724,519.00	1,500,000,000.00	0.00
32010101	Construction/Provision of Office Building	100,000,000.00	0.00	0.00	600,000,000.00	0.00
32010105	Construction/Provision of School Building	320,000,000.00	800,000,000.00	765,724,519.00	900,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	0.00	0.00	0.00	1,300,000,000.00	0.00
32010299	Construction/Provision of Other Infrastructures	0.00	0.00	0.00	1,300,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	15,000,000.00	0.00	0.00	50,000,000.00	0.00
32010501	Purchase of Computers	15,000,000.00	0.00	0.00	50,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	50,000,000.00	0.00	0.00	0.00	0.00
32010601	Purchase of Chairs	30,000,000.00	0.00	0.00	0.00	0.00
32010602	Purchase of Tables	20,000,000.00	0.00	0.00	0.00	0.00
320109	SPECIALISED ASSETS - GENERAL	51,000,000.00	0.00	0.00	0.00	0.00
32010904	Laboratory/Medical Equipment	51,000,000.00	0.00	0.00	0.00	0.00
3203	INTANGIBLE ASSETS	170,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	170,000,000.00	0.00	0.00	0.00	0.00
32030109	Research & Development	170,000,000.00	0.00	0.00	0.00	0.00
056300100300	Remedial Programme					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,425,000.00	1,425,000.00	101,012.00	1,500,000.00	0.00
22	OTHER RECURRENT COSTS	1,425,000.00	1,425,000.00	101,012.00	1,500,000.00	0.00
2202	OVERHEAD COST	1,425,000.00	1,425,000.00	101,012.00	1,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	725,000.00	725,000.00	100,000.00	725,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020101	Local Transport & Traveling - Training	525,000.00	525,000.00	100,000.00	525,000.00	0.00
22020102	Local Transport & Traveling - Others	200,000.00	200,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	450,000.00	0.00	450,000.00	0.00
22020301	Office Stationaries/Computer Consumables	250,000.00	250,000.00	0.00	250,000.00	0.00
22020310	Teaching Aids/Instruction Materials	200,000.00	200,000.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	145,000.00	145,000.00	0.00	145,000.00	0.00
22020401	Maintenance of Motor Vehicle	10,000.00	10,000.00	0.00	10,000.00	0.00
22020403	Maintenance of Office/Residential Building	135,000.00	135,000.00	0.00	135,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,000.00	5,000.00	1,012.00	5,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	1,012.00	5,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,000.00	100,000.00	0.00	175,000.00	0.00
22021004	Medical Expenses	100,000.00	100,000.00	0.00	175,000.00	0.00

056301800100	Mai Idriss Aloomaa Polytechnic, Geidam					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	746,312,000.00	676,312,000.00	567,881,152.00	1,139,100,000.00	0.00
21	PERSONNEL COST	581,812,000.00	581,812,000.00	557,118,597.00	874,600,000.00	0.00
2101	SALARY	581,812,000.00	581,812,000.00	557,118,597.00	874,600,000.00	0.00
210101	SALARIES AND WAGES	581,812,000.00	581,812,000.00	557,118,597.00	874,600,000.00	0.00
21010101	Consolidated Salary	581,812,000.00	581,812,000.00	557,118,597.00	874,600,000.00	0.00
22	OTHER RECURRENT COSTS	164,500,000.00	94,500,000.00	10,762,555.00	264,500,000.00	0.00
2202	OVERHEAD COST	164,500,000.00	94,500,000.00	10,762,555.00	264,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	347,999.00	3,000,000.00	0.00
22020102	Local Transport & Traveling - Others	1,000,000.00	1,000,000.00	347,999.00	3,000,000.00	0.00
220202	UTILITIES GENERAL	2,000,000.00	2,000,000.00	405,240.00	3,000,000.00	0.00
22020201	Electricity Charges	1,000,000.00	1,000,000.00	198,240.00	1,500,000.00	0.00
22020203	Internet Access Charges	1,000,000.00	1,000,000.00	207,000.00	1,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,925,000.00	1,925,000.00	97,400.00	4,425,000.00	0.00
22020301	Office Stationaries/Computer Consumables	400,000.00	400,000.00	17,400.00	2,400,000.00	0.00
22020305	Printing of Non-Security Documents	525,000.00	525,000.00	50,000.00	1,525,000.00	0.00
22020309	Uniforms & Other Clothing	1,000,000.00	1,000,000.00	30,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	2,500,000.00	0.00
22020401	Maintenance of Motor Vehicle	0.00	0.00	0.00	500,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	4,000,000.00	101,000.00	4,000,000.00	0.00
22020501	Local Training	4,000,000.00	4,000,000.00	101,000.00	4,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	573,000.00	573,000.00	45,000.00	2,573,000.00	0.00
22020801	Motor Vehicle Fuel	0.00	0.00	0.00	500,000.00	0.00
22020803	Plant/Generator Fuel	573,000.00	573,000.00	45,000.00	2,073,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000.00	2,000.00	600.00	2,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000.00	2,000.00	600.00	2,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	155,000,000.00	85,000,000.00	9,765,316.00	245,000,000.00	0.00
22021015	Monitoring and Evaluation	110,000,000.00	60,000,000.00	9,744,316.00	200,000,000.00	0.00
22021016	Anniversaries/Celebration	45,000,000.00	25,000,000.00	21,000.00	45,000,000.00	0.00
3	ASSETS	750,000,000.00	350,000,000.00	248,785,582.00	525,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	750,000,000.00	350,000,000.00	248,785,582.00	525,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	750,000,000.00	350,000,000.00	248,785,582.00	525,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	700,000,000.00	350,000,000.00	248,785,582.00	525,000,000.00	0.00
32010101	Construction/Provision of Office Building	500,000,000.00	350,000,000.00	248,785,582.00	175,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
32010108	Rehab./Repairs of Residential Building	200,000,000.00	0.00	0.00	350,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	50,000,000.00	0.00	0.00	0.00	0.00
32010405	Purchase of Motor Vehicles	50,000,000.00	0.00	0.00	0.00	0.00

056302100100	Yobe State University (YSU)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,389,099,000.00	4,909,099,000.00	4,551,785,586.00	6,654,183,000.00	0.00
21	PERSONNEL COST	3,959,098,000.00	3,959,098,000.00	3,822,118,660.00	5,606,623,000.00	0.00
2101	SALARY	3,959,098,000.00	3,959,098,000.00	3,822,118,660.00	5,606,623,000.00	0.00
210101	SALARIES AND WAGES	3,959,098,000.00	3,959,098,000.00	3,822,118,660.00	5,606,623,000.00	0.00
21010101	Consolidated Salary	3,959,098,000.00	3,959,098,000.00	3,822,118,660.00	5,606,623,000.00	0.00
22	OTHER RECURRENT COSTS	430,001,000.00	950,001,000.00	729,666,926.00	1,047,560,000.00	0.00
2202	OVERHEAD COST	430,001,000.00	950,001,000.00	729,666,926.00	1,047,560,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	105,695,000.00	145,695,000.00	106,199,917.00	200,392,338.00	0.00
22020101	Local Transport & Traveling - Training	45,144,000.00	45,144,000.00	23,000,000.00	87,579,226.00	0.00
22020102	Local Transport & Traveling - Others	60,551,000.00	100,551,000.00	83,199,917.00	112,813,112.00	0.00
220202	UTILITIES GENERAL	14,522,000.00	14,522,000.00	6,000,000.00	27,208,017.00	0.00
22020201	Electricity Charges	8,648,000.00	8,648,000.00	4,000,000.00	16,202,527.00	0.00
22020203	Internet Access Charges	4,351,000.00	4,351,000.00	2,000,000.00	8,152,213.00	0.00
22020204	Satellites Broadcasting Access Charges	435,000.00	435,000.00	0.00	815,221.00	0.00
22020206	Sewage Charges	1,088,000.00	1,088,000.00	0.00	2,038,056.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	92,977,000.00	492,977,000.00	413,246,301.00	189,368,501.00	0.00
22020301	Office Stationaries/Computer Consumables	15,677,000.00	15,677,000.00	10,000,000.00	33,118,370.00	0.00
22020303	News Papers	6,527,000.00	6,527,000.00	3,000,000.00	12,228,325.00	0.00
22020304	Magazines & Periodicals	1,714,000.00	1,714,000.00	800,000.00	3,196,102.00	0.00
22020306	Printing of Security Documents	20,756,000.00	20,756,000.00	6,000,000.00	40,761,070.00	0.00
22020309	Uniforms & Other Clothing	7,887,000.00	7,887,000.00	0.00	14,775,891.00	0.00
22020310	Teaching Aids/Instruction Materials	40,416,000.00	440,416,000.00	393,446,301.00	85,288,743.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	37,345,000.00	37,345,000.00	20,000,000.00	72,041,386.00	0.00
22020401	Maintenance of Motor Vehicle	8,159,000.00	8,159,000.00	4,000,000.00	15,285,400.00	0.00
22020403	Maintenance of Office/Residential Building	15,045,000.00	15,045,000.00	6,000,000.00	30,261,292.00	0.00
22020404	Maintenance of Office/IT Equipment	10,062,000.00	10,062,000.00	8,000,000.00	18,851,994.00	0.00
22020405	Maintenance of Plants/Generators	4,079,000.00	4,079,000.00	2,000,000.00	7,642,700.00	0.00
220205	TRAINING - GENERAL	10,008,000.00	10,008,000.00	0.00	18,750,094.00	0.00
22020501	Local Training	10,008,000.00	10,008,000.00	0.00	18,750,094.00	0.00
220206	OTHER SERVICES - GENERAL	62,290,000.00	142,290,000.00	118,020,708.00	116,711,183.00	0.00
22020601	Security Services	40,327,000.00	120,327,000.00	118,020,708.00	75,562,878.00	0.00
22020603	Residential Rent	21,963,000.00	21,963,000.00	0.00	41,148,305.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	17,404,000.00	17,404,000.00	4,200,000.00	32,182,731.00	0.00
22020801	Motor Vehicle Fuel	8,702,000.00	8,702,000.00	4,200,000.00	16,304,430.00	0.00
22020803	Plant/Generator Fuel	8,702,000.00	8,702,000.00	0.00	15,878,301.00	0.00
220209	FINANCIAL CHARGES - GENERAL	109,000.00	109,000.00	0.00	203,807.00	0.00
22020901	Bank Charges (Other than Interest)	109,000.00	109,000.00	0.00	203,807.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	89,651,000.00	89,651,000.00	62,000,000.00	390,701,943.00	0.00
22021002	Honorarium & Sitting Allowance	653,000.00	653,000.00	0.00	1,222,830.00	0.00
22021003	Publicity & Advertisements	2,991,000.00	2,991,000.00	0.00	5,604,649.00	0.00
22021004	Medical Expenses	10,513,000.00	10,513,000.00	0.00	23,433,541.00	0.00
22021007	Welfare Packages	62,440,000.00	62,440,000.00	62,000,000.00	113,984,281.00	0.00
22021008	Subscription to Professional Bodies	6,527,000.00	6,527,000.00	0.00	234,228,321.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22021009	Sporting Activities	6,527,000.00	6,527,000.00	0.00	12,228,321.00	0.00
3	ASSETS	4,576,000,000.00	811,000,000.00	403,611,557.00	5,039,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	4,576,000,000.00	811,000,000.00	403,611,557.00	5,039,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	4,436,060,000.00	671,060,000.00	286,395,557.00	5,039,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	3,342,940,000.00	107,940,000.00	0.00	4,053,000,000.00	0.00
32010101	Construction/Provision of Office Building	1,006,886,000.00	6,886,000.00	0.00	1,500,000,000.00	0.00
32010105	Construction/Provision of School Building	1,800,084,000.00	50,084,000.00	0.00	2,000,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	500,132,000.00	50,132,000.00	0.00	500,000,000.00	0.00
32010121	Construction/Provision of Sporting & Gaming Facilities	35,838,000.00	838,000.00	0.00	53,000,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	534,102,000.00	14,102,000.00	0.00	165,000,000.00	0.00
32010207	Electricity Transmission Network	464,132,000.00	4,132,000.00	0.00	56,000,000.00	0.00
32010214	Boreholes & Other Water Facilities	69,970,000.00	9,970,000.00	0.00	109,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	140,904,000.00	10,904,000.00	0.00	84,000,000.00	0.00
32010301	Purchase of Trucks/Tankers/Tractors/Bull Dozers/Ri	140,904,000.00	10,904,000.00	0.00	84,000,000.00	0.00
320104	FIXED ASSETS - GENERAL	177,485,000.00	27,485,000.00	0.00	167,000,000.00	0.00
32010405	Purchase of Motor Vehicles	177,485,000.00	27,485,000.00	0.00	167,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	136,527,000.00	376,527,000.00	157,916,131.00	350,000,000.00	0.00
32010601	Purchase of Chairs	136,527,000.00	376,527,000.00	157,916,131.00	350,000,000.00	0.00
320109	SPECIALISED ASSETS - GENERAL	104,102,000.00	134,102,000.00	128,479,426.00	220,000,000.00	0.00
32010904	Laboratory/Medical Equipment	104,102,000.00	134,102,000.00	128,479,426.00	220,000,000.00	0.00
3203	INTANGIBLE ASSETS	139,940,000.00	139,940,000.00	117,216,000.00	0.00	0.00
320301	INTANGIBLE ASSETS	139,940,000.00	139,940,000.00	117,216,000.00	0.00	0.00
32030109	Research & Development	139,940,000.00	139,940,000.00	117,216,000.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
056305600100	Yobe State Scholarship Board					
2	EXPENDITURES	2,038,022,000.00	1,038,022,000.00	815,346,281.00	2,008,114,000.00	0.00
21	PERSONNEL COST	60,522,000.00	60,522,000.00	44,932,617.00	66,614,000.00	0.00
2101	SALARY	60,522,000.00	60,522,000.00	44,932,617.00	66,614,000.00	0.00
210101	SALARIES AND WAGES	60,522,000.00	60,522,000.00	44,932,617.00	66,614,000.00	0.00
21010101	Consolidated Salary	60,522,000.00	60,522,000.00	44,932,617.00	66,614,000.00	0.00
22	OTHER RECURRENT COSTS	1,977,500,000.00	977,500,000.00	770,413,664.00	1,941,500,000.00	0.00
2202	OVERHEAD COST	1,970,500,000.00	970,500,000.00	770,413,664.00	1,934,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	34,000,000.00	34,000,000.00	0.00	25,500,000.00	0.00
22020101	Local Transport & Traveling - Training	9,000,000.00	9,000,000.00	0.00	5,500,000.00	0.00
22020102	Local Transport & Traveling - Others	25,000,000.00	25,000,000.00	0.00	20,000,000.00	0.00
220202	UTILITIES GENERAL	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00
22020210	Software Charges/Licence Renewal	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	14,500,000.00	14,500,000.00	512,000.00	7,000,000.00	0.00
22020301	Office Stationaries/Computer Consumables	8,500,000.00	8,500,000.00	512,000.00	4,500,000.00	0.00
22020303	News Papers	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020305	Printing of Non-Security Documents	5,000,000.00	5,000,000.00	0.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,000,000.00	13,000,000.00	402,000.00	9,000,000.00	0.00
22020401	Maintenance of Motor Vehicle	8,000,000.00	8,000,000.00	402,000.00	4,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	12,000,000.00	12,000,000.00	0.00	8,000,000.00	0.00
22020501	Local Training	12,000,000.00	12,000,000.00	0.00	8,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	10,000,000.00	65,000.00	10,000,000.00	0.00
22020801	Motor Vehicle Fuel	5,000,000.00	5,000,000.00	65,000.00	5,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020803	Plant/Generator Fuel	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,500,000.00	5,500,000.00	7,040.00	2,500,000.00	0.00
22020901	Bank Charges (Other than Interest)	5,500,000.00	5,500,000.00	7,040.00	2,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,875,500,000.00	875,500,000.00	769,427,624.00	1,867,500,000.00	0.00
22021002	Honorarium & Sitting Allowance	8,000,000.00	8,000,000.00	0.00	7,000,000.00	0.00
22021004	Medical Expenses	5,500,000.00	5,500,000.00	0.00	2,500,000.00	0.00
22021009	Sporting Activities	12,000,000.00	12,000,000.00	0.00	8,000,000.00	0.00
22021017	Tuition, Registration & Exam Fees	1,850,000,000.00	850,000,000.00	769,427,624.00	1,850,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22040109	Grants to Communities/NGOs	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
3	ASSETS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	6,000,000.00	6,000,000.00	0.00	3,000,000.00	0.00
32010501	Purchase of Computers	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
32010502	Purchase of Printers	1,500,000.00	1,500,000.00	0.00	500,000.00	0.00
32010505	Purchase of Photocopiers	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	4,000,000.00	4,000,000.00	0.00	7,000,000.00	0.00
32010601	Purchase of Chairs	2,000,000.00	2,000,000.00	0.00	3,500,000.00	0.00
32010602	Purchase of Tables	2,000,000.00	2,000,000.00	0.00	3,500,000.00	0.00

056306500100	Umar Suleiman College of Education, Gashua					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,809,745,000.00	1,851,745,000.00	1,395,408,361.00	2,019,328,000.00	0.00
21	PERSONNEL COST	1,691,245,000.00	1,691,245,000.00	1,296,501,377.00	1,900,828,000.00	0.00
2101	SALARY	1,691,245,000.00	1,691,245,000.00	1,296,501,377.00	1,900,828,000.00	0.00
210101	SALARIES AND WAGES	1,691,245,000.00	1,691,245,000.00	1,296,501,377.00	1,900,828,000.00	0.00
21010101	Consolidated Salary	1,691,245,000.00	1,691,245,000.00	1,296,501,377.00	1,900,828,000.00	0.00
22	OTHER RECURRENT COSTS	118,500,000.00	160,500,000.00	98,906,984.00	118,500,000.00	0.00
2202	OVERHEAD COST	118,500,000.00	160,500,000.00	98,906,984.00	118,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,500,000.00	35,500,000.00	30,792,291.00	6,000,000.00	0.00
22020102	Local Transport & Traveling - Others	5,500,000.00	35,500,000.00	30,792,291.00	6,000,000.00	0.00
220202	UTILITIES GENERAL	23,000,000.00	23,000,000.00	19,237,580.00	29,000,000.00	0.00
22020201	Electricity Charges	2,200,000.00	2,200,000.00	0.00	3,000,000.00	0.00
22020203	Internet Access Charges	800,000.00	800,000.00	0.00	1,000,000.00	0.00
22020210	Software Charges/Licence Renewal	20,000,000.00	20,000,000.00	19,237,580.00	25,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	25,100,000.00	27,100,000.00	10,822,283.00	24,200,000.00	0.00
22020301	Office Stationaries/Computer Consumables	6,600,000.00	6,600,000.00	100,000.00	8,000,000.00	0.00
22020304	Magazines & Periodicals	9,000,000.00	9,000,000.00	0.00	2,000,000.00	0.00
22020305	Printing of Non-Security Documents	6,300,000.00	7,300,000.00	6,714,840.00	8,200,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	3,200,000.00	4,200,000.00	4,007,443.00	6,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,100,000.00	2,100,000.00	0.00	3,620,000.00	0.00
22020401	Maintenance of Motor Vehicle	2,100,000.00	2,100,000.00	0.00	3,620,000.00	0.00
220205	TRAINING - GENERAL	2,360,000.00	2,360,000.00	0.00	3,300,000.00	0.00
22020501	Local Training	2,360,000.00	2,360,000.00	0.00	3,300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,390,000.00	37,390,000.00	25,220,000.00	10,200,000.00	0.00
22020801	Motor Vehicle Fuel	3,300,000.00	3,300,000.00	316,000.00	4,200,000.00	0.00
22020803	Plant/Generator Fuel	4,090,000.00	34,090,000.00	24,904,000.00	6,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
220209	FINANCIAL CHARGES - GENERAL	600,000.00	600,000.00	0.00	720,000.00	0.00
22020901	Bank Charges (Other than Interest)	600,000.00	600,000.00	0.00	720,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	52,450,000.00	32,450,000.00	12,834,830.00	41,460,000.00	0.00
22021015	Monitoring and Evaluation	52,450,000.00	32,450,000.00	12,834,830.00	41,460,000.00	0.00
3	ASSETS	820,000,000.00	120,000,000.00	66,333,600.00	830,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	820,000,000.00	120,000,000.00	66,333,600.00	830,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	820,000,000.00	120,000,000.00	66,333,600.00	830,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	540,000,000.00	0.00	0.00	550,000,000.00	0.00
32010105	Construction/Provision of School Building	250,000,000.00	0.00	0.00	350,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	290,000,000.00	0.00	0.00	200,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	220,000,000.00	120,000,000.00	66,333,600.00	200,000,000.00	0.00
32010317	Purchase of Teaching & Learning Equipment	220,000,000.00	120,000,000.00	66,333,600.00	200,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	60,000,000.00	0.00	0.00	80,000,000.00	0.00
32010601	Purchase of Chairs	40,000,000.00	0.00	0.00	40,000,000.00	0.00
32010602	Purchase of Tables	10,000,000.00	0.00	0.00	20,000,000.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	10,000,000.00	0.00	0.00	20,000,000.00	0.00

056306600100	College of Administration, Management & Technology					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,193,370,000.00	1,183,370,000.00	979,936,639.00	1,592,600,000.00	0.00
21	PERSONNEL COST	1,074,870,000.00	1,074,870,000.00	935,530,091.00	1,449,100,000.00	0.00
2101	SALARY	1,074,870,000.00	1,074,870,000.00	935,530,091.00	1,449,100,000.00	0.00
210101	SALARIES AND WAGES	1,074,870,000.00	1,074,870,000.00	935,530,091.00	1,449,100,000.00	0.00
21010101	Consolidated Salary	1,074,870,000.00	1,074,870,000.00	935,530,091.00	1,449,100,000.00	0.00
22	OTHER RECURRENT COSTS	118,500,000.00	108,500,000.00	44,406,548.00	143,500,000.00	0.00
2202	OVERHEAD COST	118,500,000.00	108,500,000.00	44,406,548.00	143,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	12,000,000.00	300,000.00	6,000,000.00	0.00
22020101	Local Transport & Traveling - Training	12,000,000.00	12,000,000.00	300,000.00	6,000,000.00	0.00
220202	UTILITIES GENERAL	8,500,000.00	8,500,000.00	123,968.00	9,500,000.00	0.00
22020201	Electricity Charges	7,000,000.00	7,000,000.00	123,968.00	7,000,000.00	0.00
22020210	Software Charges/Licence Renewal	1,500,000.00	1,500,000.00	0.00	2,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	39,410,000.00	39,410,000.00	23,940,339.00	21,510,000.00	0.00
22020301	Office Stationaries/Computer Consumables	11,000,000.00	11,000,000.00	6,454,223.00	5,000,000.00	0.00
22020303	News Papers	60,000.00	60,000.00	0.00	80,000.00	0.00
22020305	Printing of Non-Security Documents	25,000,000.00	25,000,000.00	17,104,916.00	10,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	0.00	0.00	0.00	3,000,000.00	0.00
22020308	Field & Camping Materials Supplies	50,000.00	50,000.00	0.00	80,000.00	0.00
22020309	Uniforms & Other Clothing	300,000.00	300,000.00	0.00	350,000.00	0.00
22020310	Teaching Aids/Instruction Materials	3,000,000.00	3,000,000.00	381,200.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,500,000.00	8,500,000.00	50,000.00	7,500,000.00	0.00
22020401	Maintenance of Motor Vehicle	6,500,000.00	6,500,000.00	0.00	5,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	1,000,000.00	1,000,000.00	50,000.00	1,000,000.00	0.00
22020405	Maintenance of Plants/Generators	1,000,000.00	1,000,000.00	0.00	900,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	0.00	600,000.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00
22020605	Cleaning and Fumigation Services	500,000.00	500,000.00	0.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	400,000.00	0.00	500,000.00	0.00
22020701	Financial Consulting	400,000.00	400,000.00	0.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	1,500,000.00	0.00	3,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020801	Motor Vehicle Fuel	1,500,000.00	1,500,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	40,000.00	40,000.00	0.00	40,000.00	0.00
22020901	Bank Charges (Other than Interest)	40,000.00	40,000.00	0.00	40,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	47,650,000.00	37,650,000.00	19,992,241.00	94,950,000.00	0.00
22021002	Honorarium & Sitting Allowance	0.00	0.00	0.00	3,800,000.00	0.00
22021006	Postages & Courier Services	150,000.00	150,000.00	0.00	150,000.00	0.00
22021007	Welfare Packages	500,000.00	500,000.00	0.00	500,000.00	0.00
22021009	Sporting Activities	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021015	Monitoring and Evaluation	45,000,000.00	35,000,000.00	19,992,241.00	85,000,000.00	0.00
22021016	Anniversaries/Celebration	0.00	0.00	0.00	3,500,000.00	0.00
3	ASSETS	860,000,000.00	275,000,000.00	135,000,000.00	506,500,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	860,000,000.00	275,000,000.00	135,000,000.00	506,500,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	825,000,000.00	275,000,000.00	135,000,000.00	506,500,000.00	0.00
320101	LAND & BUILDING - GENERAL	622,500,000.00	242,500,000.00	135,000,000.00	284,500,000.00	0.00
32010101	Construction/Provision of Office Building	250,000,000.00	150,000,000.00	100,000,000.00	124,500,000.00	0.00
32010105	Construction/Provision of School Building	102,500,000.00	22,500,000.00	0.00	10,000,000.00	0.00
32010107	Rehab./Repairs of Office Building	270,000,000.00	70,000,000.00	35,000,000.00	150,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	20,000,000.00	0.00	0.00	0.00	0.00
32010317	Purchase of Teaching & Learning Equipment	20,000,000.00	0.00	0.00	0.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	22,500,000.00	2,500,000.00	0.00	20,000,000.00	0.00
32010501	Purchase of Computers	22,500,000.00	2,500,000.00	0.00	20,000,000.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	50,000,000.00	30,000,000.00	0.00	52,000,000.00	0.00
32010601	Purchase of Chairs	30,000,000.00	30,000,000.00	0.00	42,000,000.00	0.00
32010602	Purchase of Tables	0.00	0.00	0.00	10,000,000.00	0.00
32010603	Purchase of Safes/File Cabinets/Cupboards	20,000,000.00	0.00	0.00	0.00	0.00
320109	SPECIALISED ASSETS - GENERAL	110,000,000.00	0.00	0.00	150,000,000.00	0.00
32010904	Laboratory/Medical Equipment	110,000,000.00	0.00	0.00	150,000,000.00	0.00
3203	INTANGIBLE ASSETS	35,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	35,000,000.00	0.00	0.00	0.00	0.00
32030109	Research & Development	35,000,000.00	0.00	0.00	0.00	0.00

056306700100	College of Agriculture, Science & Technology					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	922,793,000.00	902,793,000.00	669,961,499.00	1,075,055,000.00	0.00
21	PERSONNEL COST	836,538,000.00	836,538,000.00	646,005,565.00	982,800,000.00	0.00
2101	SALARY	836,538,000.00	836,538,000.00	646,005,565.00	982,800,000.00	0.00
210101	SALARIES AND WAGES	836,538,000.00	836,538,000.00	646,005,565.00	982,800,000.00	0.00
21010101	Consolidated Salary	836,538,000.00	836,538,000.00	646,005,565.00	982,800,000.00	0.00
22	OTHER RECURRENT COSTS	86,255,000.00	66,255,000.00	23,955,934.00	92,255,000.00	0.00
2202	OVERHEAD COST	86,255,000.00	66,255,000.00	23,955,934.00	92,255,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	900,000.00	528,481.00	1,000,000.00	0.00
22020101	Local Transport & Traveling - Training	500,000.00	500,000.00	125,000.00	500,000.00	0.00
22020102	Local Transport & Traveling - Others	400,000.00	400,000.00	403,481.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	850,000.00	850,000.00	130,500.00	19,140,000.00	0.00
22020301	Office Stationaries/Computer Consumables	550,000.00	550,000.00	105,500.00	100,000.00	0.00
22020304	Magazines & Periodicals	60,000.00	60,000.00	0.00	80,000.00	0.00
22020305	Printing of Non-Security Documents	240,000.00	240,000.00	25,000.00	18,960,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,280,000.00	1,280,000.00	210,500.00	16,185,000.00	0.00
22020401	Maintenance of Motor Vehicle	500,000.00	500,000.00	122,000.00	260,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020404	Maintenance of Office/IT Equipment	400,000.00	400,000.00	30,000.00	15,225,000.00	0.00
22020405	Maintenance of Plants/Generators	350,000.00	350,000.00	58,500.00	400,000.00	0.00
22020406	Other Maintenance Services	30,000.00	30,000.00	0.00	300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	16,500,000.00	16,500,000.00	7,132,233.00	400,000.00	0.00
22020802	Other Transport Equipment Fuel	16,500,000.00	16,500,000.00	7,132,233.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	15,725,000.00	15,725,000.00	0.00	30,000.00	0.00
22020901	Bank Charges (Other than Interest)	15,725,000.00	15,725,000.00	0.00	30,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	51,000,000.00	31,000,000.00	15,954,220.00	55,500,000.00	0.00
22021015	Monitoring and Evaluation	51,000,000.00	31,000,000.00	15,954,220.00	49,500,000.00	0.00
22021045	Operational and Logistic Expenses	0.00	0.00	0.00	6,000,000.00	0.00
3	ASSETS	740,000,000.00	185,000,000.00	180,756,466.00	878,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	740,000,000.00	185,000,000.00	180,756,466.00	878,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	723,000,000.00	185,000,000.00	180,756,466.00	878,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	386,000,000.00	0.00	0.00	492,500,000.00	0.00
32010105	Construction/Provision of School Building	250,000,000.00	0.00	0.00	0.00	0.00
32010106	Construction/Provision of Hospital/Health Centres	0.00	0.00	0.00	450,000,000.00	0.00
32010109	Rehab./Repairs of School Building	136,000,000.00	0.00	0.00	0.00	0.00
32010134	Fish Pond and Aquaculture	0.00	0.00	0.00	42,500,000.00	0.00
320102	INFRASTRUCTURE - GENERAL	70,000,000.00	0.00	0.00	0.00	0.00
32010207	Electricity Transmission Network	70,000,000.00	0.00	0.00	0.00	0.00
320103	PLANT & MACHINERY - GENERAL	207,000,000.00	185,000,000.00	180,756,466.00	327,500,000.00	0.00
32010307	Purchase of Agricultural Equipment	185,000,000.00	185,000,000.00	180,756,466.00	250,000,000.00	0.00
32010308	Purchase of Surveying Equipment	0.00	0.00	0.00	60,500,000.00	0.00
32010319	Purchase of Library Books/Equipment	22,000,000.00	0.00	0.00	0.00	0.00
32010322	Purchase of Spare Parts and Tools	0.00	0.00	0.00	17,000,000.00	0.00
320105	OFFICE EQUIPMENT - GENERAL	20,000,000.00	0.00	0.00	0.00	0.00
32010501	Purchase of Computers	20,000,000.00	0.00	0.00	0.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	20,000,000.00	0.00	0.00	0.00	0.00
32010601	Purchase of Chairs	10,000,000.00	0.00	0.00	0.00	0.00
32010602	Purchase of Tables	10,000,000.00	0.00	0.00	0.00	0.00
320109	SPECIALISED ASSETS - GENERAL	20,000,000.00	0.00	0.00	58,000,000.00	0.00
32010904	Laboratory/Medical Equipment	20,000,000.00	0.00	0.00	58,000,000.00	0.00
3203	INTANGIBLE ASSETS	17,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	17,000,000.00	0.00	0.00	0.00	0.00
32030109	Research & Development	17,000,000.00	0.00	0.00	0.00	0.00

056306800100	College of Education & Legal Studies (COELS)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	920,848,000.00	873,848,000.00	640,461,356.00	1,016,800,000.00	0.00
21	PERSONNEL COST	821,848,000.00	821,848,000.00	625,700,741.00	917,800,000.00	0.00
2101	SALARY	821,848,000.00	821,848,000.00	625,700,741.00	917,800,000.00	0.00
210101	SALARIES AND WAGES	821,848,000.00	821,848,000.00	625,700,741.00	917,800,000.00	0.00
21010101	Consolidated Salary	821,848,000.00	821,848,000.00	625,700,741.00	917,800,000.00	0.00
22	OTHER RECURRENT COSTS	99,000,000.00	52,000,000.00	14,760,615.00	99,000,000.00	0.00
2202	OVERHEAD COST	99,000,000.00	52,000,000.00	14,760,615.00	99,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	875,000.00	875,000.00	600,000.00	870,000.00	0.00
22020101	Local Transport & Traveling - Training	375,000.00	375,000.00	200,000.00	370,000.00	0.00
22020102	Local Transport & Traveling - Others	500,000.00	500,000.00	400,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	26,825,000.00	26,825,000.00	154,323.00	7,830,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
22020301	Office Stationaries/Computer Consumables	525,000.00	525,000.00	154,323.00	525,000.00	0.00
22020304	Magazines & Periodicals	60,000.00	60,000.00	0.00	60,000.00	0.00
22020305	Printing of Non-Security Documents	6,000,000.00	6,000,000.00	0.00	7,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	5,240,000.00	5,240,000.00	0.00	245,000.00	0.00
22020309	Uniforms & Other Clothing	15,000,000.00	15,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,150,000.00	10,150,000.00	6,334,094.00	150,000.00	0.00
22020401	Maintenance of Motor Vehicle	150,000.00	150,000.00	0.00	150,000.00	0.00
22020406	Other Maintenance Services	10,000,000.00	10,000,000.00	6,334,094.00	0.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	15,000,000.00	0.00
22020502	International Training	5,000,000.00	5,000,000.00	0.00	15,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	320,000.00	320,000.00	0.00	320,000.00	0.00
22020708	Medical Consulting	320,000.00	320,000.00	0.00	320,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,800,000.00	8,800,000.00	7,672,198.00	800,000.00	0.00
22020801	Motor Vehicle Fuel	500,000.00	500,000.00	0.00	500,000.00	0.00
22020803	Plant/Generator Fuel	5,300,000.00	8,300,000.00	7,672,198.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	30,000.00	30,000.00	0.00	30,000.00	0.00
22020901	Bank Charges (Other than Interest)	30,000.00	30,000.00	0.00	30,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	50,000,000.00	0.00	0.00	74,000,000.00	0.00
22021015	Monitoring and Evaluation	50,000,000.00	0.00	0.00	74,000,000.00	0.00
3	ASSETS	860,000,000.00	135,000,000.00	0.00	500,000,000.00	0.00
32	FIXED (NON-CURRENT) ASSETS	860,000,000.00	135,000,000.00	0.00	500,000,000.00	0.00
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	610,000,000.00	135,000,000.00	0.00	500,000,000.00	0.00
320101	LAND & BUILDING - GENERAL	555,000,000.00	135,000,000.00	0.00	500,000,000.00	0.00
32010105	Construction/Provision of School Building	155,000,000.00	135,000,000.00	0.00	250,000,000.00	0.00
32010108	Rehab./Repairs of Residential Building	250,000,000.00	0.00	0.00	0.00	0.00
32010109	Rehab./Repairs of School Building	150,000,000.00	0.00	0.00	80,000,000.00	0.00
32010128	Rehab./Repairs of Libraries	0.00	0.00	0.00	170,000,000.00	0.00
320103	PLANT & MACHINERY - GENERAL	20,000,000.00	0.00	0.00	0.00	0.00
32010317	Purchase of Teaching & Learning Equipment	20,000,000.00	0.00	0.00	0.00	0.00
320106	FURNITURE & FITTINGS - GENERAL	35,000,000.00	0.00	0.00	0.00	0.00
32010601	Purchase of Chairs	35,000,000.00	0.00	0.00	0.00	0.00
3203	INTANGIBLE ASSETS	250,000,000.00	0.00	0.00	0.00	0.00
320301	INTANGIBLE ASSETS	250,000,000.00	0.00	0.00	0.00	0.00
32030109	Research & Development	250,000,000.00	0.00	0.00	0.00	0.00

011100100100	Government House					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,954,943,000.00	10,456,943,000.00	9,367,041,450.00	8,052,188,000.00	30,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	4,954,943,000.00	10,456,943,000.00	9,367,041,450.00	8,052,188,000.00	30,000,000.00
70111	Executive and Legislative Organs	4,954,943,000.00	10,456,943,000.00	9,367,041,450.00	8,052,188,000.00	30,000,000.00
011100100200	Deputy Governor's Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	859,000,000.00	2,156,000,000.00	1,757,855,886.00	1,587,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	859,000,000.00	2,156,000,000.00	1,757,855,886.00	1,587,000,000.00	0.00
70111	Executive and Legislative Organs	859,000,000.00	2,156,000,000.00	1,757,855,886.00	1,587,000,000.00	0.00
011100300100	Special Adviser on Budget					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
70132	Overall Planning and Statistical Services	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
011100300200	Special Adviser on Basic & Secondary Educati					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	6,000,000.00	6,000,000.00	2,000,185.00	6,000,000.00	300,000.00
7098	EDUCATION N.E.C.	6,000,000.00	6,000,000.00	2,000,185.00	6,000,000.00	300,000.00
70981	Education N.E.C	6,000,000.00	6,000,000.00	2,000,185.00	6,000,000.00	300,000.00
011100300300	Special Adviser on Finance					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	1,490,000.00	6,000,000.00	300,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	6,000,000.00	6,000,000.00	1,490,000.00	6,000,000.00	300,000.00
70112	Financial and Fiscal Affairs	6,000,000.00	6,000,000.00	1,490,000.00	6,000,000.00	300,000.00
011100300400	Special Adviser on Legal Matters					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	6,000,000.00	6,000,000.00	1,750,495.00	6,000,000.00	300,000.00
7033	LAW COURTS	6,000,000.00	6,000,000.00	1,750,495.00	6,000,000.00	300,000.00
70331	Law Courts	6,000,000.00	6,000,000.00	1,750,495.00	6,000,000.00	300,000.00
011100300500	Special Adviser on Local Government Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	6,000,000.00	6,000,000.00	2,000,176.00	6,000,000.00	300,000.00
7062	COMMUNITY DEVELOPMENT	6,000,000.00	6,000,000.00	2,000,176.00	6,000,000.00	300,000.00
70621	Community Development	6,000,000.00	6,000,000.00	2,000,176.00	6,000,000.00	300,000.00
011100300600	Special Adviser on Housing & Urban Developi					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
7061	HOUSING DEVELOPMENT	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
70611	Housing Development	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
011100300700	Special Adviser on Political and Legislative M					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	2,250,029.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	2,250,029.00	6,000,000.00	300,000.00
70133	Other General Services	6,000,000.00	6,000,000.00	2,250,029.00	6,000,000.00	300,000.00
011100300800 Special Adviser on Security						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	6,000,000.00	6,000,000.00	2,250,000.00	6,000,000.00	300,000.00
7033	LAW COURTS	6,000,000.00	6,000,000.00	2,250,000.00	6,000,000.00	300,000.00
70331	Law Courts	6,000,000.00	6,000,000.00	2,250,000.00	6,000,000.00	300,000.00
011100300900 Special Adviser on Works						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,000,000.00	6,000,000.00	1,998,302.00	6,000,000.00	300,000.00
7045	TRANSPORT	6,000,000.00	6,000,000.00	1,998,302.00	6,000,000.00	300,000.00
70451	Road Transport	6,000,000.00	6,000,000.00	1,998,302.00	6,000,000.00	300,000.00
011100301000 Special Adviser on Health						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	6,000,000.00	6,000,000.00	2,000,195.00	6,000,000.00	300,000.00
7076	HEALTH N.E.C.	6,000,000.00	6,000,000.00	2,000,195.00	6,000,000.00	300,000.00
70761	Health N.E.C.	6,000,000.00	6,000,000.00	2,000,195.00	6,000,000.00	300,000.00
011100301100 Special Adviser on Agriculture						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,000,000.00	6,000,000.00	1,997,880.00	6,000,000.00	300,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	6,000,000.00	6,000,000.00	1,997,880.00	6,000,000.00	300,000.00
70421	Agriculture	6,000,000.00	6,000,000.00	1,997,880.00	6,000,000.00	300,000.00
011100301200 Special Adviser on Religious Matters						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	6,000,000.00	6,000,000.00	2,250,290.00	6,000,000.00	300,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICE	6,000,000.00	6,000,000.00	2,250,290.00	6,000,000.00	300,000.00
70841	Religious and Other Community Services	6,000,000.00	6,000,000.00	2,250,290.00	6,000,000.00	300,000.00
011100301300 Special Adviser on Commerce						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,000,000.00	6,000,000.00	2,249,936.00	6,000,000.00	300,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LA	6,000,000.00	6,000,000.00	2,249,936.00	6,000,000.00	300,000.00
70411	General Economic and Commercial Affairs	6,000,000.00	6,000,000.00	2,249,936.00	6,000,000.00	300,000.00
011100301400 Special Adviser on Water and Sanitation						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
7063	WATER SUPPLY	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
70631	Water Supply	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
011100301500 Special Adviser on Transport & Energy						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,000,000.00	6,000,000.00	2,247,776.00	6,000,000.00	300,000.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
7045	TRANSPORT	6,000,000.00	6,000,000.00	2,247,776.00	6,000,000.00	300,000.00
70451	Road Transport	6,000,000.00	6,000,000.00	2,247,776.00	6,000,000.00	300,000.00
011100301600 Special Adviser on Humanitarian Affairs						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	6,000,000.00	6,000,000.00	2,250,655.00	6,000,000.00	300,000.00
7109	SOCIAL PROTECTION N.E.C.	6,000,000.00	6,000,000.00	2,250,655.00	6,000,000.00	300,000.00
71091	Social Protection N.E.C.	6,000,000.00	6,000,000.00	2,250,655.00	6,000,000.00	300,000.00
011100301700 Special Adviser on Environment						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	6,000,000.00	6,000,000.00	2,248,855.00	6,000,000.00	300,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	6,000,000.00	6,000,000.00	2,248,855.00	6,000,000.00	300,000.00
70561	Environmental Protection N.E.C.	6,000,000.00	6,000,000.00	2,248,855.00	6,000,000.00	300,000.00
011100301800 Special Adviser on Youth & Sports						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	6,000,000.00	6,000,000.00	2,229,215.00	6,000,000.00	300,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	6,000,000.00	2,229,215.00	6,000,000.00	300,000.00
70811	Recreational and Sporting Services	6,000,000.00	6,000,000.00	2,229,215.00	6,000,000.00	300,000.00
011100301900 Special Adviser on Women Affairs						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	6,000,000.00	6,000,000.00	2,000,328.00	6,000,000.00	300,000.00
7104	FAMILY AND CHILDREN	6,000,000.00	6,000,000.00	2,000,328.00	6,000,000.00	300,000.00
71041	Family and Children	6,000,000.00	6,000,000.00	2,000,328.00	6,000,000.00	300,000.00
011100302000 Special Adviser on Small and Medium Enterprises						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	3,749,403.00	6,000,000.00	300,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCE AND TRADE	6,000,000.00	6,000,000.00	3,749,403.00	6,000,000.00	300,000.00
70112	Financial and Fiscal Affairs	6,000,000.00	6,000,000.00	3,749,403.00	6,000,000.00	300,000.00
011100302100 Special Adviser on Higher Education						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	6,000,000.00	6,000,000.00	2,150,500.00	6,000,000.00	300,000.00
7061	HOUSING DEVELOPMENT	6,000,000.00	6,000,000.00	2,150,500.00	6,000,000.00	300,000.00
70611	Housing Development	6,000,000.00	6,000,000.00	2,150,500.00	6,000,000.00	300,000.00
011100302200 Special Adviser on Special Duties						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	2,002,158.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	2,002,158.00	6,000,000.00	300,000.00
70133	Other General Services	6,000,000.00	6,000,000.00	2,002,158.00	6,000,000.00	300,000.00
011100302300 Special Adviser on Inter-Party Affairs						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
70133	Other General Services	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
011100302400 Special Adviser on Wealth and Job Creation						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	6,000,000.00	6,000,000.00	2,000,481.00	6,000,000.00	300,000.00
7105	UNEMPLOYMENT	6,000,000.00	6,000,000.00	2,000,481.00	6,000,000.00	300,000.00
71051	Unemployment	6,000,000.00	6,000,000.00	2,000,481.00	6,000,000.00	300,000.00
011100302500 Special Adviser on Community and Social Dev						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
70133	Other General Services	6,000,000.00	6,000,000.00	0.00	6,000,000.00	300,000.00
011100302600 Special Adviser on Inter-Governmental Affair						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	3,496,933.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	3,496,933.00	6,000,000.00	300,000.00
70133	Other General Services	6,000,000.00	6,000,000.00	3,496,933.00	6,000,000.00	300,000.00
011100302700 Special Adviser on Investment						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,000,000.00	6,000,000.00	1,749,377.00	6,000,000.00	300,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LA	6,000,000.00	6,000,000.00	1,749,377.00	6,000,000.00	300,000.00
70411	General Economic and Commercial Affairs	6,000,000.00	6,000,000.00	1,749,377.00	6,000,000.00	300,000.00
011100302800 Special Adviser on Rural Development						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
7105	UNEMPLOYMENT	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
71051	Unemployment	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
011100302900 Special Adviser on Policy Delivery						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
70133	Other General Services	6,000,000.00	6,000,000.00	2,250,304.00	6,000,000.00	300,000.00
011100303000 Special Adviser on Rural Electrification						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	2,247,913.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	2,247,913.00	6,000,000.00	300,000.00
70133	Other General Services	6,000,000.00	6,000,000.00	2,247,913.00	6,000,000.00	300,000.00
011100303100 Special Adviser on Livestock Development						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	3,496,869.00	6,000,000.00	300,000.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	3,496,869.00	6,000,000.00	300,000.00
70133	Other General Services	6,000,000.00	6,000,000.00	3,496,869.00	6,000,000.00	300,000.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
011100500100	Sustainable Development Goals (SDG)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,081,882,000.00	46,982,000.00	9,225,000.00	2,150,000,000.00	0.00
7013	GENERAL SERVICES	1,081,882,000.00	46,982,000.00	9,225,000.00	2,150,000,000.00	0.00
70132	Overall Planning and Statistical Services	1,081,882,000.00	46,982,000.00	9,225,000.00	2,150,000,000.00	0.00
011101000100	Bureau for Public Procurement (BPP)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	307,940,000.00	207,940,000.00	79,827,446.00	493,178,000.00	0.00
7013	GENERAL SERVICES	307,940,000.00	207,940,000.00	79,827,446.00	493,178,000.00	0.00
70133	Other General Services	307,940,000.00	207,940,000.00	79,827,446.00	493,178,000.00	0.00
011200300100	House of Assembly					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	3,666,093,000.00	3,756,093,000.00	3,141,137,090.00	6,872,800,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	3,666,093,000.00	3,756,093,000.00	3,141,137,090.00	6,872,800,000.00	0.00
70111	Executive and Legislative Organs	3,666,093,000.00	3,756,093,000.00	3,141,137,090.00	6,872,800,000.00	0.00
011200400100	House of Assembly Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	269,894,000.00	249,894,000.00	83,356,344.00	261,600,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	269,894,000.00	249,894,000.00	83,356,344.00	261,600,000.00	0.00
70111	Executive and Legislative Organs	269,894,000.00	249,894,000.00	83,356,344.00	261,600,000.00	0.00
012300100100	Ministry of Home Affairs, Information & Cultu					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	1,004,220,000.00	336,220,000.00	185,486,577.00	951,520,000.00	15,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,004,220,000.00	336,220,000.00	185,486,577.00	951,520,000.00	15,000,000.00
70831	Broadcasting and Publishing Services	1,004,220,000.00	336,220,000.00	185,486,577.00	951,520,000.00	15,000,000.00
012300300100	Yobe State Television (Ytv)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	361,058,000.00	296,058,000.00	158,925,515.00	372,885,000.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	361,058,000.00	296,058,000.00	158,925,515.00	372,885,000.00	0.00
70831	Broadcasting and Publishing Services	361,058,000.00	296,058,000.00	158,925,515.00	372,885,000.00	0.00
012300400100	Yobe Broadcasting Corporation (YBC)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	356,693,000.00	235,693,000.00	153,355,430.00	2,495,634,000.00	500,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	356,693,000.00	235,693,000.00	153,355,430.00	2,495,634,000.00	500,000.00
70831	Broadcasting and Publishing Services	356,693,000.00	235,693,000.00	153,355,430.00	2,495,634,000.00	500,000.00
012301300100	Yobe State Printing Corporation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	285,633,000.00	55,633,000.00	31,371,909.00	266,127,000.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	285,633,000.00	55,633,000.00	31,371,909.00	266,127,000.00	0.00
70831	Broadcasting and Publishing Services	285,633,000.00	55,633,000.00	31,371,909.00	266,127,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
012305700100	Yobe State Council for Arts & Culture					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	271,102,000.00	166,102,000.00	78,698,576.00	257,702,000.00	0.00
7082	CULTURAL SERVICES	271,102,000.00	166,102,000.00	78,698,576.00	257,702,000.00	0.00
70821	Cultural Services	271,102,000.00	166,102,000.00	78,698,576.00	257,702,000.00	0.00
012500100100	Office of the Head of Civil Service					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	7,664,201,000.00	11,279,201,000.00	8,039,156,308.00	11,589,000,000.00	0.00
7013	GENERAL SERVICES	7,664,201,000.00	11,279,201,000.00	8,039,156,308.00	11,589,000,000.00	0.00
70131	General Personnel Services	7,664,201,000.00	11,279,201,000.00	8,039,156,308.00	11,589,000,000.00	0.00
014000100100	Office of the State Auditor-General					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	485,236,000.00	500,236,000.00	382,529,778.00	539,600,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	485,236,000.00	500,236,000.00	382,529,778.00	539,600,000.00	0.00
70112	Financial and Fiscal Affairs	485,236,000.00	500,236,000.00	382,529,778.00	539,600,000.00	0.00
014000200100	Office of the LG Auditor-General					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	238,211,000.00	228,211,000.00	133,029,158.00	321,713,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	238,211,000.00	228,211,000.00	133,029,158.00	321,713,000.00	0.00
70112	Financial and Fiscal Affairs	238,211,000.00	228,211,000.00	133,029,158.00	321,713,000.00	0.00
014000300100	Audit Service Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	240,089,000.00	170,089,000.00	50,906,209.00	185,410,000.00	1,500,000.00
7013	GENERAL SERVICES	240,089,000.00	170,089,000.00	50,906,209.00	185,410,000.00	1,500,000.00
70131	General Personnel Services	240,089,000.00	170,089,000.00	50,906,209.00	185,410,000.00	1,500,000.00
014700100100	Civil Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	223,081,000.00	203,081,000.00	138,203,679.00	246,224,000.00	0.00
7013	GENERAL SERVICES	223,081,000.00	203,081,000.00	138,203,679.00	246,224,000.00	0.00
70131	General Personnel Services	223,081,000.00	203,081,000.00	138,203,679.00	246,224,000.00	0.00
014800100100	State Independent Electoral Commission (SIEC)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	86,247,000.00	126,247,000.00	49,450,994.00	147,472,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	86,247,000.00	126,247,000.00	49,450,994.00	147,472,000.00	0.00
70161	General Public Services N.E.C.	86,247,000.00	126,247,000.00	49,450,994.00	147,472,000.00	0.00
014900100100	Local Government Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	172,647,000.00	137,647,000.00	81,151,899.00	193,296,000.00	800,000.00
7013	GENERAL SERVICES	172,647,000.00	137,647,000.00	81,151,899.00	193,296,000.00	800,000.00
70131	General Personnel Services	172,647,000.00	137,647,000.00	81,151,899.00	193,296,000.00	800,000.00
014903500100	Local Government Pension Board					

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	75,532,000.00	75,532,000.00	37,877,820.00	95,780,000.00	0.00
7013	GENERAL SERVICES	75,532,000.00	75,532,000.00	37,877,820.00	95,780,000.00	0.00
70131	General Personnel Services	75,532,000.00	75,532,000.00	37,877,820.00	95,780,000.00	0.00

016100100100	Office of the Secretary to the State Government					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	13,271,140,000.00	27,301,140,000.00	21,951,279,836.00	20,285,936,000.00	0.00
7013	GENERAL SERVICES	13,271,140,000.00	27,301,140,000.00	21,951,279,836.00	20,285,936,000.00	0.00
70133	Other General Services	13,271,140,000.00	27,301,140,000.00	21,951,279,836.00	20,285,936,000.00	0.00

016100200100	Unicef Coordinator					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	610,000.00	610,000.00	175,025.00	610,000.00	0.00
7104	FAMILY AND CHILDREN	610,000.00	610,000.00	175,025.00	610,000.00	0.00
71041	Family and Children	610,000.00	610,000.00	175,025.00	610,000.00	0.00

016100300100	Landscape Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	305,000.00	305,000.00	100,000.00	305,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	305,000.00	305,000.00	100,000.00	305,000.00	0.00
70561	Environmental Protection N.E.C.	305,000.00	305,000.00	100,000.00	305,000.00	0.00

016100400100	National Volunteer Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	130,000.00	130,000.00	50,000.00	130,000.00	0.00
7062	COMMUNITY DEVELOPMENT	130,000.00	130,000.00	50,000.00	130,000.00	0.00
70621	Community Development	130,000.00	130,000.00	50,000.00	130,000.00	0.00

016100500100	Maintenance Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	305,000.00	305,000.00	125,000.00	305,000.00	0.00
7013	GENERAL SERVICES	305,000.00	305,000.00	125,000.00	305,000.00	0.00
70133	Other General Services	305,000.00	305,000.00	125,000.00	305,000.00	0.00

016100600100	Lagos Liaison Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	0.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	0.00
70133	Other General Services	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	0.00

016100700100	Kaduna Liaison Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	7,812,000.00	7,812,000.00	1,000,000.00	7,812,000.00	0.00
7013	GENERAL SERVICES	7,812,000.00	7,812,000.00	1,000,000.00	7,812,000.00	0.00
70133	Other General Services	7,812,000.00	7,812,000.00	1,000,000.00	7,812,000.00	0.00

016100800100	Abuja Liaison Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	113,400,000.00	83,400,000.00	30,450,000.00	113,400,000.00	0.00
7013	GENERAL SERVICES	113,400,000.00	83,400,000.00	30,450,000.00	113,400,000.00	0.00
70133	Other General Services	113,400,000.00	83,400,000.00	30,450,000.00	113,400,000.00	0.00
016100900100 Maiduguri Liaison Office						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	3,000,000.00	3,000,000.00	455,000.00	3,000,000.00	0.00
7013	GENERAL SERVICES	3,000,000.00	3,000,000.00	455,000.00	3,000,000.00	0.00
70133	Other General Services	3,000,000.00	3,000,000.00	455,000.00	3,000,000.00	0.00
016101100100 Yobe State Agency for Community and Social						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	0.00	0.00	0.00	200,000,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	0.00	0.00	0.00	200,000,000.00	0.00
71091	Social Protection N.E.C.	0.00	0.00	0.00	200,000,000.00	0.00
016103700100 Yobe State Pilgrims' Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	2,174,021,000.00	2,994,021,000.00	2,557,062,733.00	3,884,257,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,174,021,000.00	2,994,021,000.00	2,557,062,733.00	3,884,257,000.00	0.00
70841	Religious and Other Community Services	2,174,021,000.00	2,994,021,000.00	2,557,062,733.00	3,884,257,000.00	0.00
016200100100 Ministry of Religious Affairs						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	1,027,844,000.00	457,844,000.00	154,554,727.00	2,232,816,000.00	315,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,027,844,000.00	457,844,000.00	154,554,727.00	2,232,816,000.00	315,000,000.00
70841	Religious and Other Community Services	1,027,844,000.00	457,844,000.00	154,554,727.00	2,232,816,000.00	315,000,000.00
016200100200 Yobe Mosque & Islamic Centre						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	201,400,000.00	201,400,000.00	124,383,331.00	215,088,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	201,400,000.00	201,400,000.00	124,383,331.00	215,088,000.00	0.00
70841	Religious and Other Community Services	201,400,000.00	201,400,000.00	124,383,331.00	215,088,000.00	0.00
016200200100 Yobe State Hisbah Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	1,523,000,000.00	323,000,000.00	8,000,000.00	923,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,523,000,000.00	323,000,000.00	8,000,000.00	923,000,000.00	0.00
70361	Public Order and Safety N.E.C.	1,523,000,000.00	323,000,000.00	8,000,000.00	923,000,000.00	0.00
021500100100 Ministry of Agriculture & Natural Resources						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	15,623,037,000.00	12,258,037,000.00	7,604,827,441.00	22,691,000,000.00	1,290,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	15,623,037,000.00	12,258,037,000.00	7,604,827,441.00	22,691,000,000.00	1,290,000,000.00
70421	Agriculture	15,623,037,000.00	12,258,037,000.00	7,604,827,441.00	22,691,000,000.00	1,290,000,000.00
021510200100 Agricultural Development Programme (ADP)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	590,406,000.00	350,406,000.00	198,987,148.00	759,069,000.00	56,000,000.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	590,406,000.00	350,406,000.00	198,987,148.00	759,069,000.00	56,000,000.00
70421	Agriculture	590,406,000.00	350,406,000.00	198,987,148.00	759,069,000.00	56,000,000.00
021511000100	Fertilizer Blending Plant					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	325,605,000.00	84,605,000.00	787,500.00	293,150,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	325,605,000.00	84,605,000.00	787,500.00	293,150,000.00	0.00
70421	Agriculture	325,605,000.00	84,605,000.00	787,500.00	293,150,000.00	0.00
022000100100	Ministry of Finance & Economic Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,825,306,000.00	1,821,356,000.00	1,151,198,969.00	2,128,859,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	1,825,306,000.00	1,821,356,000.00	1,151,198,969.00	2,128,859,000.00	0.00
70112	Financial and Fiscal Affairs	1,825,306,000.00	1,821,356,000.00	1,151,198,969.00	2,128,859,000.00	0.00
022000100300	Miscellaneous Expenses Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	7,835,137,000.00	13,955,137,000.00	11,873,892,468.00	11,599,200,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	7,835,137,000.00	13,955,137,000.00	11,873,892,468.00	11,599,200,000.00	0.00
70112	Financial and Fiscal Affairs	7,835,137,000.00	13,955,137,000.00	11,873,892,468.00	11,599,200,000.00	0.00
707	HEALTH	981,058,000.00	1,331,058,000.00	1,248,640,779.00	1,863,700,000.00	0.00
7076	HEALTH N.E.C.	981,058,000.00	1,331,058,000.00	1,248,640,779.00	1,863,700,000.00	0.00
70761	Health N.E.C.	981,058,000.00	1,331,058,000.00	1,248,640,779.00	1,863,700,000.00	0.00
022000100400	Consolidated Revenue Fund Charges Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	19,451,000,000.00	16,011,000,000.00	11,281,306,072.91	18,660,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	430,000,000.00	380,000,000.00	342,350,000.00	470,000,000.00	0.00
70112	Financial and Fiscal Affairs	430,000,000.00	380,000,000.00	342,350,000.00	470,000,000.00	0.00
7013	GENERAL SERVICES	125,000,000.00	125,000,000.00	88,015,271.00	130,000,000.00	0.00
70131	General Personnel Services	125,000,000.00	125,000,000.00	88,015,271.00	130,000,000.00	0.00
7017	PUBLIC DEBT TRANSACTIONS	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	0.00
70171	Public Debt Transactions	18,856,000,000.00	15,486,000,000.00	10,850,940,801.91	18,060,000,000.00	0.00
7018	TRANSFERS OF A GENERAL CHARACTER BETW	40,000,000.00	20,000,000.00	0.00	0.00	0.00
70181	Transfers of a General Character Between Different	40,000,000.00	20,000,000.00	0.00	0.00	0.00
710	SOCIAL PROTECTION	8,990,000,000.00	8,890,000,000.00	7,111,873,277.00	11,484,400,000.00	0.00
7102	OLD AGE	8,500,000,000.00	8,400,000,000.00	6,760,119,855.00	10,934,400,000.00	0.00
71021	Old Age	8,500,000,000.00	8,400,000,000.00	6,760,119,855.00	10,934,400,000.00	0.00
7103	SURVIVORS	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	0.00
71031	Survivors	490,000,000.00	490,000,000.00	351,753,422.00	550,000,000.00	0.00
022000200100	Debt Management Office (DMO)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	450,000.00	450,000.00	112,500.00	450,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	450,000.00	450,000.00	112,500.00	450,000.00	0.00
70112	Financial and Fiscal Affairs	450,000.00	450,000.00	112,500.00	450,000.00	0.00
022000700100	Office of the Accountant-General					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	26,620,000.00	26,620,000.00	18,686,999.00	31,155,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	26,620,000.00	26,620,000.00	18,686,999.00	31,155,000.00	0.00
70112	Financial and Fiscal Affairs	26,620,000.00	26,620,000.00	18,686,999.00	31,155,000.00	0.00
022000700200 Project Financial Management Unit						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	450,000.00	450,000.00	112,500.00	450,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	450,000.00	450,000.00	112,500.00	450,000.00	0.00
70112	Financial and Fiscal Affairs	450,000.00	450,000.00	112,500.00	450,000.00	0.00
022000700400 Efficiency Unit						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	300,000.00	300,000.00	0.00	300,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	300,000.00	300,000.00	0.00	300,000.00	0.00
70112	Financial and Fiscal Affairs	300,000.00	300,000.00	0.00	300,000.00	0.00
022000800100 Yobe Internal Revenue Service (YIRS)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,157,486,000.00	1,808,486,000.00	1,000,041,179.00	2,611,200,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	2,157,486,000.00	1,808,486,000.00	1,000,041,179.00	2,611,200,000.00	0.00
70112	Financial and Fiscal Affairs	2,157,486,000.00	1,808,486,000.00	1,000,041,179.00	2,611,200,000.00	0.00
022200100100 Ministry of Commerce, Industry & Tourism						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	8,587,869,000.00	24,216,149,000.00	19,250,048,912.00	25,290,966,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LA	8,587,869,000.00	24,216,149,000.00	19,250,048,912.00	25,290,966,000.00	0.00
70411	General Economic and Commercial Affairs	8,587,869,000.00	24,216,149,000.00	19,250,048,912.00	25,290,966,000.00	0.00
022201800100 Yobe State Agency for Public Private Partners						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,186,260,000.00	391,260,000.00	122,093,019.00	2,433,550,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LA	1,186,260,000.00	391,260,000.00	122,093,019.00	2,433,550,000.00	0.00
70411	General Economic and Commercial Affairs	1,186,260,000.00	391,260,000.00	122,093,019.00	2,433,550,000.00	0.00
022205100100 Small & Medium Scale Industries Credit Boar						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	684,434,000.00	384,434,000.00	151,762,639.00	2,049,008,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LA	684,434,000.00	384,434,000.00	151,762,639.00	2,049,008,000.00	0.00
70411	General Economic and Commercial Affairs	684,434,000.00	384,434,000.00	151,762,639.00	2,049,008,000.00	0.00
022205200100 Yobe State Hotels Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	199,756,000.00	99,756,000.00	42,297,596.00	204,054,000.00	0.00
7047	OTHER INDUSTRIES	199,756,000.00	99,756,000.00	42,297,596.00	204,054,000.00	0.00
70472	Hotels and Restuarants	199,756,000.00	99,756,000.00	42,297,596.00	204,054,000.00	0.00
022205900100 Yobe State Micro-Finance Bank						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	400,000,000.00	0.00	0.00	440,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
7041	GENERAL ECONOMIC, COMMERCIAL, AND LA	400,000,000.00	0.00	0.00	440,000,000.00	0.00
70411	General Economic and Commercial Affairs	400,000,000.00	0.00	0.00	440,000,000.00	0.00
022206100100	Pre-Stress Concrete Pole Industry					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	101,880,000.00	20,880,000.00	0.00	81,879,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LA	101,880,000.00	20,880,000.00	0.00	81,879,000.00	0.00
70411	General Economic and Commercial Affairs	101,880,000.00	20,880,000.00	0.00	81,879,000.00	0.00
022700100100	Ministry of Wealth Creation, Empowerment &					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	3,775,449,000.00	1,380,449,000.00	732,038,872.00	3,866,979,000.00	10,000,000.00
7105	UNEMPLOYMENT	3,775,449,000.00	1,380,449,000.00	732,038,872.00	3,866,979,000.00	10,000,000.00
71051	Unemployment	3,775,449,000.00	1,380,449,000.00	732,038,872.00	3,866,979,000.00	10,000,000.00
022800700100	Information Technology Development Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	0.00
7046	COMMUNICATION	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	0.00
70461	Communication	1,294,000,000.00	694,000,000.00	391,165,500.00	1,754,000,000.00	0.00
022900100100	Ministry of Transport and Energy					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,614,859,000.00	3,514,859,000.00	1,824,793,109.00	14,346,100,000.00	1,000,000.00
7045	TRANSPORT	6,614,859,000.00	3,514,859,000.00	1,824,793,109.00	14,346,100,000.00	1,000,000.00
70451	Road Transport	6,614,859,000.00	3,514,859,000.00	1,824,793,109.00	14,346,100,000.00	1,000,000.00
022900300100	Rural Electrification Board (REB)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	0.00
7043	FUEL AND ENERGY	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	0.00
70435	Electricity	7,364,677,000.00	13,314,677,000.00	9,381,033,046.00	7,382,500,000.00	0.00
022905500100	Yobe Road Traffic Agency (YOROTA)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	261,775,000.00	161,775,000.00	60,206,337.00	230,000,000.00	0.00
7045	TRANSPORT	261,775,000.00	161,775,000.00	60,206,337.00	230,000,000.00	0.00
70451	Road Transport	261,775,000.00	161,775,000.00	60,206,337.00	230,000,000.00	0.00
022905600100	Cargo Airport Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	0.00
7045	TRANSPORT	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	0.00
70454	Air Transport	28,000,000.00	28,000,000.00	4,500,000.00	520,000,000.00	0.00
023400100100	Ministry of Works					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	26,603,917,000.00	50,516,917,000.00	40,566,789,446.00	39,796,992,000.00	0.00
7045	TRANSPORT	26,603,917,000.00	50,516,917,000.00	40,566,789,446.00	39,796,992,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
70451	Road Transport	26,603,917,000.00	50,516,917,000.00	40,566,789,446.00	39,796,992,000.00	0.00
023400400100 Yobe Road Maintenance Agency (YORMA)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	5,510,999,000.00	4,960,999,000.00	4,837,025,851.00	6,156,000,000.00	0.00
7045	TRANSPORT	5,510,999,000.00	4,960,999,000.00	4,837,025,851.00	6,156,000,000.00	0.00
70451	Road Transport	5,510,999,000.00	4,960,999,000.00	4,837,025,851.00	6,156,000,000.00	0.00
023400500100 Rural Road Fund Authority						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	244,125,000.00	0.00
7045	TRANSPORT	0.00	0.00	0.00	244,125,000.00	0.00
70451	Road Transport	0.00	0.00	0.00	244,125,000.00	0.00
023400600100 Rural Access Road Authority						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	23,250,555,000.00	0.00
7045	TRANSPORT	0.00	0.00	0.00	23,250,555,000.00	0.00
70451	Road Transport	0.00	0.00	0.00	23,250,555,000.00	0.00
023800100100 Ministry of Budget & Economic Planning						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	3,711,115,000.00	3,331,115,000.00	2,674,644,940.00	4,454,561,000.00	15,000,000.00
7013	GENERAL SERVICES	3,711,115,000.00	3,331,115,000.00	2,674,644,940.00	4,454,561,000.00	15,000,000.00
70132	Overall Planning and Statistical Services	3,711,115,000.00	3,331,115,000.00	2,674,644,940.00	4,454,561,000.00	15,000,000.00
023800100200 Budget Monitoring & Inspection Unit						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	3,300,000.00	3,300,000.00	600,000.00	3,300,000.00	0.00
7013	GENERAL SERVICES	3,300,000.00	3,300,000.00	600,000.00	3,300,000.00	0.00
70132	Overall Planning and Statistical Services	3,300,000.00	3,300,000.00	600,000.00	3,300,000.00	0.00
023800100300 Statistics Department						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,550,000.00	2,550,000.00	500,000.00	0.00	0.00
7013	GENERAL SERVICES	2,550,000.00	2,550,000.00	500,000.00	0.00	0.00
70132	Overall Planning and Statistical Services	2,550,000.00	2,550,000.00	500,000.00	0.00	0.00
023800100400 Donor Coordination Unit						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
7013	GENERAL SERVICES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
70132	Overall Planning and Statistical Services	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
023800100500 New Partnership for African Development (N						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	13,500,000.00	13,500,000.00	4,500,000.00	13,500,000.00	0.00
7013	GENERAL SERVICES	13,500,000.00	13,500,000.00	4,500,000.00	13,500,000.00	0.00
70132	Overall Planning and Statistical Services	13,500,000.00	13,500,000.00	4,500,000.00	13,500,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
023800100600	State Development Plan (SDP) Unit					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	7,723,000.00	7,723,000.00	0.00	400,000,000.00	0.00
7013	GENERAL SERVICES	7,723,000.00	7,723,000.00	0.00	400,000,000.00	0.00
70132	Overall Planning and Statistical Services	7,723,000.00	7,723,000.00	0.00	400,000,000.00	0.00
023800100700	Human Capital Development & Demographic D					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	363,700,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	363,700,000.00	0.00
70132	Overall Planning and Statistical Services	0.00	0.00	0.00	363,700,000.00	0.00
023800100800	Open Government Partnership (OGP) Office					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	200,550,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	200,550,000.00	0.00
70132	Overall Planning and Statistical Services	0.00	0.00	0.00	200,550,000.00	0.00
023800400100	State Bureau of Statistics (SBS)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	122,000,000.00	122,000,000.00	0.00	1,358,510,000.00	0.00
7013	GENERAL SERVICES	122,000,000.00	122,000,000.00	0.00	1,358,510,000.00	0.00
70132	Overall Planning and Statistical Services	122,000,000.00	122,000,000.00	0.00	1,358,510,000.00	0.00
025000100100	Fiscal Responsibility Board (FRB)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	395,390,000.00	262,390,000.00	71,369,023.00	515,079,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINA	395,390,000.00	262,390,000.00	71,369,023.00	515,079,000.00	0.00
70112	Financial and Fiscal Affairs	395,390,000.00	262,390,000.00	71,369,023.00	515,079,000.00	0.00
025200100100	Ministry of Water Resources					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	3,416,404,000.00	2,106,404,000.00	1,152,302,372.00	3,880,476,000.00	20,000,000.00
7063	WATER SUPPLY	3,416,404,000.00	2,106,404,000.00	1,152,302,372.00	3,880,476,000.00	20,000,000.00
70631	Water Supply	3,416,404,000.00	2,106,404,000.00	1,152,302,372.00	3,880,476,000.00	20,000,000.00
025210200100	Yobe State Water Corporation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	3,326,836,000.00	1,316,836,000.00	944,668,398.00	2,463,518,000.00	0.00
7063	WATER SUPPLY	3,326,836,000.00	1,316,836,000.00	944,668,398.00	2,463,518,000.00	0.00
70631	Water Supply	3,326,836,000.00	1,316,836,000.00	944,668,398.00	2,463,518,000.00	0.00
025210300100	Rural Water Supply & Sanitation Agency (RU					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	2,729,720,000.00	2,010,720,000.00	1,236,742,310.00	3,005,428,000.00	130,000,000.00
7063	WATER SUPPLY	2,729,720,000.00	2,010,720,000.00	1,236,742,310.00	3,005,428,000.00	130,000,000.00
70631	Water Supply	2,729,720,000.00	2,010,720,000.00	1,236,742,310.00	3,005,428,000.00	130,000,000.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
025300100100	Ministry of Housing & Urban Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	8,913,279,000.00	5,863,279,000.00	4,004,509,638.00	7,977,185,000.00	0.00
7061	HOUSING DEVELOPMENT	8,913,279,000.00	5,863,279,000.00	4,004,509,638.00	7,977,185,000.00	0.00
70611	Housing Development	8,913,279,000.00	5,863,279,000.00	4,004,509,638.00	7,977,185,000.00	0.00
025300700100	Fire and Rescue Service					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	711,027,000.00	1,071,027,000.00	221,540,704.00	1,013,624,000.00	0.00
7032	FIRE PROTECTION SERVICES	711,027,000.00	1,071,027,000.00	221,540,704.00	1,013,624,000.00	0.00
70321	Fire Protection Services	711,027,000.00	1,071,027,000.00	221,540,704.00	1,013,624,000.00	0.00
025301000100	Housing & Property Development Corporation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	1,695,278,000.00	195,278,000.00	68,373,264.00	1,832,583,000.00	0.00
7061	HOUSING DEVELOPMENT	1,695,278,000.00	195,278,000.00	68,373,264.00	1,832,583,000.00	0.00
70611	Housing Development	1,695,278,000.00	195,278,000.00	68,373,264.00	1,832,583,000.00	0.00
026000300100	Yobe Geographic Information Service (YOGIS)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	2,655,081,000.00	2,305,081,000.00	866,368,234.00	2,583,201,000.00	0.00
7061	HOUSING DEVELOPMENT	2,655,081,000.00	2,305,081,000.00	866,368,234.00	2,583,201,000.00	0.00
70611	Housing Development	2,655,081,000.00	2,305,081,000.00	866,368,234.00	2,583,201,000.00	0.00
026500100100	Ministry of Livestock Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	500,000,000.00	350,000,000.00	101,112,247.00	5,650,000,000.00	210,825,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	500,000,000.00	350,000,000.00	101,112,247.00	5,650,000,000.00	210,825,000.00
70421	Agriculture	500,000,000.00	350,000,000.00	101,112,247.00	5,650,000,000.00	210,825,000.00
026500200100	Modern Abattoir					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	108,635,000.00	20,635,000.00	112,500.00	336,600,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	108,635,000.00	20,635,000.00	112,500.00	336,600,000.00	0.00
70421	Agriculture	108,635,000.00	20,635,000.00	112,500.00	336,600,000.00	0.00
026500300100	Pilot Livestock					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	151,250,000.00	97,250,000.00	3,700,000.00	271,998,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	151,250,000.00	97,250,000.00	3,700,000.00	271,998,000.00	0.00
70421	Agriculture	151,250,000.00	97,250,000.00	3,700,000.00	271,998,000.00	0.00
031801100100	Judicial Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	156,248,000.00	96,248,000.00	55,572,554.00	164,700,000.00	800,000.00
7033	LAW COURTS	156,248,000.00	96,248,000.00	55,572,554.00	164,700,000.00	800,000.00
70331	Law Courts	156,248,000.00	96,248,000.00	55,572,554.00	164,700,000.00	800,000.00
031805100100	High Court of Justice					

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	1,895,121,000.00	1,745,121,000.00	1,010,813,326.00	2,043,105,000.00	0.00
7033	LAW COURTS	1,895,121,000.00	1,745,121,000.00	1,010,813,326.00	2,043,105,000.00	0.00
70331	Law Courts	1,895,121,000.00	1,745,121,000.00	1,010,813,326.00	2,043,105,000.00	0.00

031805200100	Sharia Court Division					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	501,274,000.00	511,274,000.00	407,182,407.00	737,782,000.00	0.00
7033	LAW COURTS	501,274,000.00	511,274,000.00	407,182,407.00	737,782,000.00	0.00
70331	Law Courts	501,274,000.00	511,274,000.00	407,182,407.00	737,782,000.00	0.00

031805300100	Sharia Court of Appeal					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	1,109,827,000.00	794,827,000.00	480,954,186.00	1,170,378,000.00	0.00
7033	LAW COURTS	1,109,827,000.00	794,827,000.00	480,954,186.00	1,170,378,000.00	0.00
70331	Law Courts	1,109,827,000.00	794,827,000.00	480,954,186.00	1,170,378,000.00	0.00

031805400300	Rent Tribunal					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	10,600,000.00	10,600,000.00	400,000.00	10,600,000.00	0.00
7033	LAW COURTS	10,600,000.00	10,600,000.00	400,000.00	10,600,000.00	0.00
70331	Law Courts	10,600,000.00	10,600,000.00	400,000.00	10,600,000.00	0.00

031805400400	Sanitation Court					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	10,900,000.00	10,900,000.00	600,000.00	10,900,000.00	0.00
7033	LAW COURTS	10,900,000.00	10,900,000.00	600,000.00	10,900,000.00	0.00
70331	Law Courts	10,900,000.00	10,900,000.00	600,000.00	10,900,000.00	0.00

031805400500	Revenue Court					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	10,120,000.00	10,120,000.00	70,000.00	10,120,000.00	0.00
7033	LAW COURTS	10,120,000.00	10,120,000.00	70,000.00	10,120,000.00	0.00
70331	Law Courts	10,120,000.00	10,120,000.00	70,000.00	10,120,000.00	0.00

032600100100	Ministry of Justice					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	749,681,000.00	667,781,000.00	541,223,160.00	968,900,000.00	0.00
7033	LAW COURTS	749,681,000.00	667,781,000.00	541,223,160.00	968,900,000.00	0.00
70331	Law Courts	749,681,000.00	667,781,000.00	541,223,160.00	968,900,000.00	0.00

032600100200	Prerogative of Mercy					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	144,074,000.00	66,074,000.00	42,567,236.00	185,283,000.00	0.00
7033	LAW COURTS	144,074,000.00	66,074,000.00	42,567,236.00	185,283,000.00	0.00
70331	Law Courts	144,074,000.00	66,074,000.00	42,567,236.00	185,283,000.00	0.00

032600200100	Justice Sector Reform Team (JSRT)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	33,000,000.00	33,000,000.00	0.00	33,000,000.00	0.00
7033	LAW COURTS	33,000,000.00	33,000,000.00	0.00	33,000,000.00	0.00
70331	Law Courts	33,000,000.00	33,000,000.00	0.00	33,000,000.00	0.00

032600200200 Victim Support Fund Office						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	0.00	0.00	0.00	193,030,000.00	3,000,000.00
7033	LAW COURTS	0.00	0.00	0.00	193,030,000.00	3,000,000.00
70331	Law Courts	0.00	0.00	0.00	193,030,000.00	3,000,000.00

032605100200 Administration of Justice						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	80,000,000.00	80,000,000.00	10,000,000.00	80,000,000.00	0.00
7033	LAW COURTS	80,000,000.00	80,000,000.00	10,000,000.00	80,000,000.00	0.00
70331	Law Courts	80,000,000.00	80,000,000.00	10,000,000.00	80,000,000.00	0.00

051300100100 Ministry of Youth, Sports, Social & Communit						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	2,321,442,000.00	6,860,442,000.00	2,986,243,878.00	10,462,500,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	2,321,442,000.00	6,860,442,000.00	2,986,243,878.00	10,462,500,000.00	0.00
70811	Recreational and Sporting Services	2,321,442,000.00	6,860,442,000.00	2,986,243,878.00	10,462,500,000.00	0.00

051300100200 Yobe State Sports Council						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	369,047,000.00	369,047,000.00	245,442,017.00	462,100,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	369,047,000.00	369,047,000.00	245,442,017.00	462,100,000.00	0.00
70811	Recreational and Sporting Services	369,047,000.00	369,047,000.00	245,442,017.00	462,100,000.00	0.00

051300100300 Yobe Desert Stars						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	319,116,000.00	269,116,000.00	208,561,000.00	390,021,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	319,116,000.00	269,116,000.00	208,561,000.00	390,021,000.00	0.00
70811	Recreational and Sporting Services	319,116,000.00	269,116,000.00	208,561,000.00	390,021,000.00	0.00

051305200100 NYSC Fika						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	1,150,000.00	1,150,000.00	100,000.00	1,150,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	1,150,000.00	1,150,000.00	100,000.00	1,150,000.00	0.00
70811	Recreational and Sporting Services	1,150,000.00	1,150,000.00	100,000.00	1,150,000.00	0.00

051305300100 Yobe State Commission for Persons with Disa						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	0.00	0.00	0.00	905,000,000.00	0.00
7101	SICKNESS AND DISABILITY	0.00	0.00	0.00	905,000,000.00	0.00
71012	Disability	0.00	0.00	0.00	905,000,000.00	0.00

051400100100 Ministry of Women Affairs						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	2,050,373,000.00	851,373,000.00	321,685,000.00	2,215,058,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
7104	FAMILY AND CHILDREN	2,050,373,000.00	851,373,000.00	321,685,000.00	2,215,058,000.00	0.00
71041	Family and Children	2,050,373,000.00	851,373,000.00	321,685,000.00	2,215,058,000.00	0.00
051700100100 Ministry of Basic & Secondary Education						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	18,293,653,000.00	7,961,773,000.00	4,639,581,390.00	28,571,239,000.00	4,150,000,000.00
7098	EDUCATION N.E.C.	18,293,653,000.00	7,961,773,000.00	4,639,581,390.00	28,571,239,000.00	4,150,000,000.00
70981	Education N.E.C	18,293,653,000.00	7,961,773,000.00	4,639,581,390.00	28,571,239,000.00	4,150,000,000.00
051700100200 French, Kanuri & Arabic Centre						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,652,000.00	1,652,000.00	90,096.00	2,000,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,652,000.00	1,652,000.00	90,096.00	2,000,000.00	0.00
70951	Education Not Definable by Level	1,652,000.00	1,652,000.00	90,096.00	2,000,000.00	0.00
051700300100 State Universal Basic Education Board (SUBE)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	0.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	0.00
70912	Primary Education	6,158,569,000.00	5,613,969,000.00	4,539,098,605.00	9,900,534,000.00	0.00
051700800100 Yobe State Library Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	266,753,000.00	174,753,000.00	110,918,670.00	271,182,000.00	0.00
7097	R & D EDUCATION	266,753,000.00	174,753,000.00	110,918,670.00	271,182,000.00	0.00
70971	R & D Education	266,753,000.00	174,753,000.00	110,918,670.00	271,182,000.00	0.00
051701000100 Agency for Mass Education						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	567,196,000.00	557,196,000.00	371,916,480.00	611,990,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	567,196,000.00	557,196,000.00	371,916,480.00	611,990,000.00	0.00
70951	Education Not Definable by Level	567,196,000.00	557,196,000.00	371,916,480.00	611,990,000.00	0.00
051703000100 Zonal Inspectorate						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	0.00
7092	SECONDARY EDUCATION	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	0.00
70922	Upper-Secondary Education	1,351,000.00	1,351,000.00	225,000.00	1,351,000.00	0.00
051703100100 Arabic & Islamic Education Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,685,716,000.00	1,139,716,000.00	442,627,922.00	1,923,458,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,685,716,000.00	1,139,716,000.00	442,627,922.00	1,923,458,000.00	0.00
70951	Education Not Definable by Level	1,685,716,000.00	1,139,716,000.00	442,627,922.00	1,923,458,000.00	0.00
051705400100 Teaching Service Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	6,250,029,000.00	6,169,029,000.00	4,580,056,672.00	7,406,747,000.00	0.00
7092	SECONDARY EDUCATION	6,250,029,000.00	6,169,029,000.00	4,580,056,672.00	7,406,747,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
70922	Upper-Secondary Education	6,250,029,000.00	6,169,029,000.00	4,580,056,672.00	7,406,747,000.00	0.00
051705500100 Science & Technical Schools Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	2,862,361,000.00	2,584,861,000.00	1,980,178,663.00	3,468,811,000.00	30,500,000.00
7092	SECONDARY EDUCATION	2,862,361,000.00	2,584,861,000.00	1,980,178,663.00	3,468,811,000.00	30,500,000.00
70922	Upper-Secondary Education	2,862,361,000.00	2,584,861,000.00	1,980,178,663.00	3,468,811,000.00	30,500,000.00
051706400100 Educational Resource Centre						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	0.00
7097	R & D EDUCATION	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	0.00
70971	R & D Education	10,550,000.00	10,550,000.00	469,403.00	10,550,000.00	0.00
052100100100 Ministry of Health & Human Services						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	16,964,939,000.00	5,652,939,000.00	3,922,986,035.00	25,861,170,000.00	301,000,000.00
7076	HEALTH N.E.C.	16,964,939,000.00	5,652,939,000.00	3,922,986,035.00	25,861,170,000.00	301,000,000.00
70761	Health N.E.C.	16,964,939,000.00	5,652,939,000.00	3,922,986,035.00	25,861,170,000.00	301,000,000.00
052100100200 Epidemiological Unit						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	600,000.00	600,000.00	161,000.00	600,000.00	0.00
7074	PUBLIC HEALTH SERVICES	600,000.00	600,000.00	161,000.00	600,000.00	0.00
70741	Public Health Services	600,000.00	600,000.00	161,000.00	600,000.00	0.00
052100100300 National Programme on Immunisation (NPI)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	600,000.00	600,000.00	201,000.00	600,000.00	0.00
7074	PUBLIC HEALTH SERVICES	600,000.00	600,000.00	201,000.00	600,000.00	0.00
70741	Public Health Services	600,000.00	600,000.00	201,000.00	600,000.00	0.00
052100200100 Yobe State Contributory Healthcare Managen						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	1,325,000,000.00	167,150,000.00	9,000,000.00	568,750,000.00	200,000.00
7074	PUBLIC HEALTH SERVICES	1,325,000,000.00	167,150,000.00	9,000,000.00	568,750,000.00	200,000.00
70741	Public Health Services	1,325,000,000.00	167,150,000.00	9,000,000.00	568,750,000.00	200,000.00
052100300100 Yobe State Primary Healthcare Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	7,175,565,000.00	1,976,765,000.00	1,491,941,883.00	14,166,400,000.00	280,000,000.00
7074	PUBLIC HEALTH SERVICES	7,175,565,000.00	1,976,765,000.00	1,491,941,883.00	14,166,400,000.00	280,000,000.00
70741	Public Health Services	7,175,565,000.00	1,976,765,000.00	1,491,941,883.00	14,166,400,000.00	280,000,000.00
052102600100 Yobe State University Teaching Hospital (YSU						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	6,156,987,000.00	4,096,987,000.00	3,491,383,017.00	9,926,200,000.00	60,000,000.00
7073	HOSPITAL SERVICES	6,156,987,000.00	4,096,987,000.00	3,491,383,017.00	9,926,200,000.00	60,000,000.00
70731	General Hospital Services	6,156,987,000.00	4,096,987,000.00	3,491,383,017.00	9,926,200,000.00	60,000,000.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
052103300100	Yobe State Aids Control Agency (YOSACA)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	166,745,000.00	144,145,000.00	82,725,000.00	594,550,000.00	0.00
7074	PUBLIC HEALTH SERVICES	166,745,000.00	144,145,000.00	82,725,000.00	594,550,000.00	0.00
70741	Public Health Services	166,745,000.00	144,145,000.00	82,725,000.00	594,550,000.00	0.00
052110200100	Hospital Management Board (HMB)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	10,657,826,000.00	10,859,226,000.00	7,314,143,177.00	18,896,900,000.00	0.00
7073	HOSPITAL SERVICES	10,657,826,000.00	10,859,226,000.00	7,314,143,177.00	18,896,900,000.00	0.00
70731	General Hospital Services	10,657,826,000.00	10,859,226,000.00	7,314,143,177.00	18,896,900,000.00	0.00
052110400100	Shehu Sule College of Nursing & Midwifery, D					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	2,624,816,000.00	1,144,816,000.00	720,676,495.00	4,349,600,000.00	0.00
7094	TERTIARY EDUCATION	2,624,816,000.00	1,144,816,000.00	720,676,495.00	4,349,600,000.00	0.00
70941	First Stage of Tertiary Education	2,624,816,000.00	1,144,816,000.00	720,676,495.00	4,349,600,000.00	0.00
052110500100	Health Facilities Inspection & Monitoring Age					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	566,722,000.00	261,022,000.00	41,000,000.00	566,722,000.00	2,000,000.00
7074	PUBLIC HEALTH SERVICES	566,722,000.00	261,022,000.00	41,000,000.00	566,722,000.00	2,000,000.00
70741	Public Health Services	566,722,000.00	261,022,000.00	41,000,000.00	566,722,000.00	2,000,000.00
052110600100	College of Health Sciences & Technology, Ng					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,468,569,000.00	510,569,000.00	407,387,018.00	757,700,000.00	0.00
7094	TERTIARY EDUCATION	1,468,569,000.00	510,569,000.00	407,387,018.00	757,700,000.00	0.00
70941	First Stage of Tertiary Education	1,468,569,000.00	510,569,000.00	407,387,018.00	757,700,000.00	0.00
052110700100	Family Support MCHC					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	0.00
7073	HOSPITAL SERVICES	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	0.00
70732	Specialized Hospital Services	2,250,000.00	2,250,000.00	562,500.00	2,250,000.00	0.00
052111300100	Yobe State Drugs & Medical Consumables Ma					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	358,953,000.00	168,953,000.00	82,543,067.00	572,953,000.00	50,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQU	358,953,000.00	168,953,000.00	82,543,067.00	572,953,000.00	50,000,000.00
70711	Pharmaceutical Products	358,953,000.00	168,953,000.00	82,543,067.00	572,953,000.00	50,000,000.00
052111500100	Yobe Emergency Medical Ambulance Services					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	819,071,000.00	165,071,000.00	39,014,408.00	1,085,605,000.00	0.00
7073	HOSPITAL SERVICES	819,071,000.00	165,071,000.00	39,014,408.00	1,085,605,000.00	0.00
70731	General Hospital Services	819,071,000.00	165,071,000.00	39,014,408.00	1,085,605,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
053500100100	Ministry of Environment					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	5,909,748,000.00	1,704,748,000.00	1,360,330,642.00	25,412,500,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,909,748,000.00	1,704,748,000.00	1,360,330,642.00	25,412,500,000.00	0.00
70561	Environmental Protection N.E.C.	5,909,748,000.00	1,704,748,000.00	1,360,330,642.00	25,412,500,000.00	0.00
053501600100	Yobe State Environmental Protection Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	1,104,552,000.00	874,552,000.00	588,073,913.00	2,655,900,000.00	0.00
7051	WASTE MANAGEMENT	1,104,552,000.00	874,552,000.00	588,073,913.00	2,655,900,000.00	0.00
70511	Waste Management	1,104,552,000.00	874,552,000.00	588,073,913.00	2,655,900,000.00	0.00
053505600100	North East Arid Zone Development Program					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	165,835,000.00	105,835,000.00	39,336,081.00	824,253,000.00	5,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	165,835,000.00	105,835,000.00	39,336,081.00	824,253,000.00	5,000,000.00
70422	Forestry	165,835,000.00	105,835,000.00	39,336,081.00	824,253,000.00	5,000,000.00
053505700100	Afforestation Programme					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	92,800,000.00	72,800,000.00	38,447,200.00	92,800,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	92,800,000.00	72,800,000.00	38,447,200.00	92,800,000.00	0.00
70422	Forestry	92,800,000.00	72,800,000.00	38,447,200.00	92,800,000.00	0.00
053505800100	Great Green World Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	750,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HU	0.00	0.00	0.00	750,000,000.00	0.00
70422	Forestry	0.00	0.00	0.00	750,000,000.00	0.00
055100100100	Ministry for Local Government & Chieftaincy					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	310,409,000.00	206,409,000.00	99,122,339.00	317,989,000.00	2,000,000.00
7062	COMMUNITY DEVELOPMENT	310,409,000.00	206,409,000.00	99,122,339.00	317,989,000.00	2,000,000.00
70621	Community Development	310,409,000.00	206,409,000.00	99,122,339.00	317,989,000.00	2,000,000.00
055100200100	Emirate Council					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	0.00
7082	CULTURAL SERVICES	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	0.00
70821	Cultural Services	458,576,000.00	458,576,000.00	333,499,356.00	489,133,000.00	0.00
055400100100	Ministry of Humanitarian Affairs & Disaster M					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	5,419,057,000.00	1,427,057,000.00	196,794,821.00	4,199,648,000.00	600,000,000.00
7109	SOCIAL PROTECTION N.E.C.	5,419,057,000.00	1,427,057,000.00	196,794,821.00	4,199,648,000.00	600,000,000.00
71091	Social Protection N.E.C.	5,419,057,000.00	1,427,057,000.00	196,794,821.00	4,199,648,000.00	600,000,000.00
055400800100	State Emergency Management Agency (SEMA					

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	0.00
71091	Social Protection N.E.C.	1,244,500,000.00	2,244,500,000.00	1,630,245,236.00	2,005,000,000.00	0.00

056300100100	Ministry of Higher Education, Science & Tech					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,295,976,000.00	1,079,976,000.00	861,089,546.00	3,790,866,000.00	3,030,000.00
7098	EDUCATION N.E.C.	1,295,976,000.00	1,079,976,000.00	861,089,546.00	3,790,866,000.00	3,030,000.00
70981	Education N.E.C	1,295,976,000.00	1,079,976,000.00	861,089,546.00	3,790,866,000.00	3,030,000.00

056300100300	Remedial Programme					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,425,000.00	1,425,000.00	101,012.00	1,500,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,425,000.00	1,425,000.00	101,012.00	1,500,000.00	0.00
70951	Education Not Definable by Level	1,425,000.00	1,425,000.00	101,012.00	1,500,000.00	0.00

056301800100	Mai Idriss Aloomaa Polytechnic, Geidam					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,496,312,000.00	1,026,312,000.00	816,666,734.00	1,664,100,000.00	0.00
7094	TERTIARY EDUCATION	1,496,312,000.00	1,026,312,000.00	816,666,734.00	1,664,100,000.00	0.00
70942	Second Stage of Tertiary Education	1,496,312,000.00	1,026,312,000.00	816,666,734.00	1,664,100,000.00	0.00

056302100100	Yobe State University (YSU)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	8,965,099,000.00	5,720,099,000.00	4,955,397,143.00	11,693,183,000.00	0.00
7094	TERTIARY EDUCATION	8,965,099,000.00	5,720,099,000.00	4,955,397,143.00	11,693,183,000.00	0.00
70942	Second Stage of Tertiary Education	8,965,099,000.00	5,720,099,000.00	4,955,397,143.00	11,693,183,000.00	0.00

056305600100	Yobe State Scholarship Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	2,048,022,000.00	1,048,022,000.00	815,346,281.00	2,018,114,000.00	0.00
7094	TERTIARY EDUCATION	2,048,022,000.00	1,048,022,000.00	815,346,281.00	2,018,114,000.00	0.00
70942	Second Stage of Tertiary Education	2,048,022,000.00	1,048,022,000.00	815,346,281.00	2,018,114,000.00	0.00

056306500100	Umar Suleiman College of Education, Gashua					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	2,629,745,000.00	1,971,745,000.00	1,461,741,961.00	2,849,328,000.00	0.00
7094	TERTIARY EDUCATION	2,629,745,000.00	1,971,745,000.00	1,461,741,961.00	2,849,328,000.00	0.00
70941	First Stage of Tertiary Education	2,629,745,000.00	1,971,745,000.00	1,461,741,961.00	2,849,328,000.00	0.00

056306600100	College of Administration, Management & Te					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	2,053,370,000.00	1,458,370,000.00	1,114,936,639.00	2,099,100,000.00	0.00
7094	TERTIARY EDUCATION	2,053,370,000.00	1,458,370,000.00	1,114,936,639.00	2,099,100,000.00	0.00
70941	First Stage of Tertiary Education	2,053,370,000.00	1,458,370,000.00	1,114,936,639.00	2,099,100,000.00	0.00

056306700100	College of Agriculture, Science & Technology					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,662,793,000.00	1,087,793,000.00	850,717,965.00	1,953,055,000.00	0.00
7094	TERTIARY EDUCATION	1,662,793,000.00	1,087,793,000.00	850,717,965.00	1,953,055,000.00	0.00
70941	First Stage of Tertiary Education	1,662,793,000.00	1,087,793,000.00	850,717,965.00	1,953,055,000.00	0.00

056306800100	College of Education & Legal Studies (COELS)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,780,848,000.00	1,008,848,000.00	640,461,356.00	1,516,800,000.00	0.00
7094	TERTIARY EDUCATION	1,780,848,000.00	1,008,848,000.00	640,461,356.00	1,516,800,000.00	0.00
70941	First Stage of Tertiary Education	1,780,848,000.00	1,008,848,000.00	640,461,356.00	1,516,800,000.00	0.00

011101000100	Bureau for Public Procurement (BPP)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	70,000,000.00	103,000,000.00	54,645,000.00	85,500,000.00	0.00
12	INDEPENDENT REVENUE	70,000,000.00	103,000,000.00	54,645,000.00	85,500,000.00	0.00
1202	NON-TAX REVENUE	70,000,000.00	103,000,000.00	54,645,000.00	85,500,000.00	0.00
120204	FEES - GENERAL	68,500,000.00	71,500,000.00	27,015,000.00	53,000,000.00	0.00
12020417	Contractor Registration Fees	35,000,000.00	35,000,000.00	16,835,000.00	23,000,000.00	0.00
12020427	Tender Fees	33,000,000.00	33,000,000.00	8,050,000.00	25,000,000.00	0.00
12020453	Application Fees	500,000.00	3,500,000.00	2,130,000.00	5,000,000.00	0.00
120206	SALES - GENERAL	1,000,000.00	31,000,000.00	27,630,000.00	32,500,000.00	0.00
12020601	Sales of Journal & Publications	500,000.00	30,500,000.00	27,630,000.00	32,500,000.00	0.00
12020607	Sales of Consultancy Registration Forms	500,000.00	500,000.00	0.00	0.00	0.00
120207	EARNINGS - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
12020701	Earnings from Consultancy Services	500,000.00	500,000.00	0.00	0.00	0.00

011200400100	House of Assembly Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	89,000.00	89,000.00	45,000.00	100,000.00	0.00
12	INDEPENDENT REVENUE	89,000.00	89,000.00	45,000.00	100,000.00	0.00
1202	NON-TAX REVENUE	89,000.00	89,000.00	45,000.00	100,000.00	0.00
120206	SALES - GENERAL	89,000.00	89,000.00	45,000.00	100,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	89,000.00	89,000.00	45,000.00	100,000.00	0.00

012300100100	Ministry of Home Affairs, Information & Culture					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	900,000.00	900,000.00	450,000.00	1,000,000.00	0.00
12	INDEPENDENT REVENUE	900,000.00	900,000.00	450,000.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	900,000.00	900,000.00	450,000.00	1,000,000.00	0.00
120201	LICENCES - GENERAL	150,000.00	150,000.00	450,000.00	400,000.00	0.00
12020105	Radio/Television Station Licences	50,000.00	50,000.00	0.00	0.00	0.00
12020130	Cinematograph Licences	100,000.00	100,000.00	450,000.00	400,000.00	0.00
120206	SALES - GENERAL	300,000.00	300,000.00	0.00	200,000.00	0.00
12020601	Sales of Journal & Publications	300,000.00	300,000.00	0.00	200,000.00	0.00
120207	EARNINGS - GENERAL	450,000.00	450,000.00	0.00	400,000.00	0.00
12020709	Earnings from Tourism/Culture/Arts Centres	50,000.00	50,000.00	0.00	100,000.00	0.00
12020711	Earnings from Commercial Activities	400,000.00	400,000.00	0.00	300,000.00	0.00

012300300100	Yobe State Television (Ytv)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	3,000,000.00	3,000,000.00	1,500,000.00	3,500,000.00	0.00
12	INDEPENDENT REVENUE	3,000,000.00	3,000,000.00	1,500,000.00	3,500,000.00	0.00
1202	NON-TAX REVENUE	3,000,000.00	3,000,000.00	1,500,000.00	3,500,000.00	0.00
120207	EARNINGS - GENERAL	3,000,000.00	3,000,000.00	1,500,000.00	3,500,000.00	0.00
12020711	Earnings from Commercial Activities	3,000,000.00	3,000,000.00	1,500,000.00	3,500,000.00	0.00

012300400100	Yobe Broadcasting Corporation (YBC)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	10,450,000.00	10,450,000.00	3,200,000.00	9,000,000.00	0.00
12	INDEPENDENT REVENUE	10,450,000.00	10,450,000.00	3,200,000.00	9,000,000.00	0.00
1202	NON-TAX REVENUE	10,450,000.00	10,450,000.00	3,200,000.00	9,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
120207	EARNINGS - GENERAL	10,450,000.00	10,450,000.00	3,200,000.00	9,000,000.00	0.00
12020711	Earnings from Commercial Activities	10,450,000.00	10,450,000.00	3,200,000.00	9,000,000.00	0.00

012301300100 Yobe State Printing Corporation						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
12020601	Sales of Journal & Publications	3,000,000.00	3,000,000.00	0.00	0.00	0.00

012305700100 Yobe State Council for Arts & Culture						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	300,000.00	300,000.00	320,000.00	1,000,000.00	0.00
12	INDEPENDENT REVENUE	300,000.00	300,000.00	320,000.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	300,000.00	300,000.00	320,000.00	1,000,000.00	0.00
120207	EARNINGS - GENERAL	300,000.00	300,000.00	320,000.00	1,000,000.00	0.00
12020705	Earnings from the Use of Government Halls	300,000.00	300,000.00	320,000.00	1,000,000.00	0.00

012500100100 Office of the Head of Civil Service						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	3,000,000.00	3,000,000.00	492,000.00	700,000.00	0.00
12	INDEPENDENT REVENUE	3,000,000.00	3,000,000.00	492,000.00	700,000.00	0.00
1202	NON-TAX REVENUE	3,000,000.00	3,000,000.00	492,000.00	700,000.00	0.00
120206	SALES - GENERAL	2,500,000.00	2,500,000.00	150,000.00	200,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	2,500,000.00	2,500,000.00	150,000.00	200,000.00	0.00
120207	EARNINGS - GENERAL	500,000.00	500,000.00	342,000.00	500,000.00	0.00
12020705	Earnings from the Use of Government Halls	500,000.00	500,000.00	342,000.00	500,000.00	0.00

014000100100 Office of the State Auditor-General						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	350,000.00	350,000.00	0.00	500,000.00	0.00
12	INDEPENDENT REVENUE	350,000.00	350,000.00	0.00	500,000.00	0.00
1202	NON-TAX REVENUE	350,000.00	350,000.00	0.00	500,000.00	0.00
120204	FEES - GENERAL	300,000.00	300,000.00	0.00	400,000.00	0.00
12020430	Professional Registration Fees	250,000.00	250,000.00	0.00	300,000.00	0.00
12020450	Inspection Fees	50,000.00	50,000.00	0.00	100,000.00	0.00
120213	RE-IMBURSEMENT GENERAL	50,000.00	50,000.00	0.00	100,000.00	0.00
12021302	Audit Fees	50,000.00	50,000.00	0.00	100,000.00	0.00

014000200100 Office of the LG Auditor-General						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	600,000.00	600,000.00	700,000.00	800,000.00	0.00
12	INDEPENDENT REVENUE	600,000.00	600,000.00	700,000.00	800,000.00	0.00
1202	NON-TAX REVENUE	600,000.00	600,000.00	700,000.00	800,000.00	0.00
120204	FEES - GENERAL	500,000.00	500,000.00	650,000.00	700,000.00	0.00
12020430	Professional Registration Fees	500,000.00	500,000.00	650,000.00	700,000.00	0.00
120213	RE-IMBURSEMENT GENERAL	100,000.00	100,000.00	50,000.00	100,000.00	0.00
12021302	Audit Fees	100,000.00	100,000.00	50,000.00	100,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
014000300100 Audit Service Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	50,000.00	50,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	50,000.00	50,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	50,000.00	50,000.00	0.00	0.00	0.00
120213	RE-IMBURSEMENT GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
12021302	Audit Fees	50,000.00	50,000.00	0.00	0.00	0.00
014700100100 Civil Service Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	0.00
12	INDEPENDENT REVENUE	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	0.00
1202	NON-TAX REVENUE	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	0.00
120206	SALES - GENERAL	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	3,500,000.00	3,500,000.00	2,851,200.00	6,200,000.00	0.00
014800100100 State Independent Electoral Commission (SIEC)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	10,004,000.00	10,004,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	10,004,000.00	10,004,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	10,004,000.00	10,004,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	10,004,000.00	10,004,000.00	0.00	0.00	0.00
12020606	Sales of Bills of Entries/Application Forms	10,004,000.00	10,004,000.00	0.00	0.00	0.00
014900100100 Local Government Service Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
12020606	Sales of Bills of Entries/Application Forms	1,000,000.00	1,000,000.00	0.00	0.00	0.00
016100100100 Office of the Secretary to the State Government						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	2,500,000.00	2,500,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	2,500,000.00	2,500,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	2,500,000.00	2,500,000.00	0.00	0.00	0.00
120207	EARNINGS - GENERAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00
12020720	Earnings from Guest Houses	2,500,000.00	2,500,000.00	0.00	0.00	0.00
016103700100 Yobe State Pilgrims' Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	3,500,000.00	3,500,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	3,500,000.00	3,500,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	3,500,000.00	3,500,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
12020606	Sales of Bills of Entries/Application Forms	3,500,000.00	3,500,000.00	0.00	0.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
016200200100	Yobe State Hisbah Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	0.00	0.00	0.00	500,000.00	0.00
12	INDEPENDENT REVENUE	0.00	0.00	0.00	500,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	500,000.00	0.00
120205	FINES - GENERAL	0.00	0.00	0.00	500,000.00	0.00
12020501	Fines/Penalties	0.00	0.00	0.00	500,000.00	0.00

021500100100	Ministry of Agriculture & Natural Resources					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,084,900,000.00	694,900,000.00	13,495,702.00	676,500,000.00	0.00
12	INDEPENDENT REVENUE	1,084,900,000.00	694,900,000.00	13,495,702.00	676,500,000.00	0.00
1202	NON-TAX REVENUE	1,084,900,000.00	694,900,000.00	13,495,702.00	676,500,000.00	0.00
120201	LICENCES - GENERAL	112,510,000.00	72,510,000.00	10,126,802.00	10,000,000.00	0.00
12020116	Cattle Dealer Licences	11,000,000.00	11,000,000.00	0.00	0.00	0.00
12020117	Dried Fish & Meat Licences	100,000,000.00	50,000,000.00	808,800.00	0.00	0.00
12020118	Pet (Dog) Licences	10,000.00	10,000.00	0.00	0.00	0.00
12020119	Fishing Permits	1,000,000.00	1,000,000.00	215,150.00	0.00	0.00
12020122	Produce Buying Licences	300,000.00	10,300,000.00	9,102,852.00	10,000,000.00	0.00
12020136	Health Facilities Licences	200,000.00	200,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	472,330,000.00	222,330,000.00	1,063,000.00	62,500,000.00	0.00
12020442	Association Fees	1,000,000.00	1,000,000.00	0.00	0.00	0.00
12020446	Agricultural/Veterinary Services Fees	70,290,000.00	20,290,000.00	857,000.00	0.00	0.00
12020449	Business/Trade Operating Fees	401,000,000.00	201,000,000.00	206,000.00	12,500,000.00	0.00
12020450	Inspection Fees	40,000.00	40,000.00	0.00	50,000,000.00	0.00
120206	SALES - GENERAL	490,060,000.00	390,060,000.00	1,887,500.00	600,000,000.00	0.00
12020605	Sales of Vaccines	60,000.00	60,000.00	0.00	0.00	0.00
12020608	Sales of Improved Seeds/Chemicals	135,000,000.00	135,000,000.00	0.00	550,000,000.00	0.00
12020609	Proceeds from Sales of Farm Produce	355,000,000.00	255,000,000.00	1,887,500.00	50,000,000.00	0.00
120207	EARNINGS - GENERAL	0.00	0.00	0.00	4,000,000.00	0.00
12020708	Earnings from Agricultural Produce	0.00	0.00	0.00	4,000,000.00	0.00
120210	REPAYMENTS - GENERAL	10,000,000.00	10,000,000.00	418,400.00	0.00	0.00
12021012	Animal Traction Repayment	10,000,000.00	10,000,000.00	418,400.00	0.00	0.00

021510200100	Agricultural Development Programme (ADP)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	5,550,000.00	5,550,000.00	0.00	250,100,000.00	0.00
12	INDEPENDENT REVENUE	5,550,000.00	5,550,000.00	0.00	250,100,000.00	0.00
1202	NON-TAX REVENUE	5,550,000.00	5,550,000.00	0.00	250,100,000.00	0.00
120201	LICENCES - GENERAL	5,500,000.00	5,500,000.00	0.00	250,000,000.00	0.00
12020126	Tractor Hiring Services	5,500,000.00	5,500,000.00	0.00	250,000,000.00	0.00
120206	SALES - GENERAL	50,000.00	50,000.00	0.00	100,000.00	0.00
12020608	Sales of Improved Seeds/Chemicals	50,000.00	50,000.00	0.00	100,000.00	0.00

022000100100	Ministry of Finance & Economic Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	300,643,766,000.00	299,904,766,000.00	246,251,738,465.00	418,510,000,000.00	0.00
11	GOVERNMENT SHARE OF FAAC	186,748,138,000.00	229,079,138,000.00	196,133,521,739.00	229,700,000,000.00	0.00
1101	GOVERNMENT SHARE OF FAAC	186,748,138,000.00	229,079,138,000.00	196,133,521,739.00	229,700,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
110101	GOVERNMENT SHARE OF STATUTORY ALLOC	26,902,078,000.00	60,902,078,000.00	54,943,263,853.00	56,118,000,000.00	0.00
11010101	Statutory Allocation	26,902,078,000.00	60,902,078,000.00	54,943,263,853.00	56,118,000,000.00	0.00
110102	GOVERNMENT SHARE OF VAT	47,612,996,000.00	62,612,996,000.00	57,616,085,729.00	80,819,000,000.00	0.00
11010201	Share of VAT	47,612,996,000.00	62,612,996,000.00	57,616,085,729.00	80,819,000,000.00	0.00
110103	OTHER FAAC REVENUES	112,233,064,000.00	105,564,064,000.00	83,574,172,157.00	92,763,000,000.00	0.00
11010301	Excess Crude	8,000,000,000.00	7,000,000,000.00	5,222,220,000.00	6,645,000,000.00	0.00
11010303	Exchange Gain	24,000,000,000.00	8,562,000,000.00	4,329,904,738.00	5,863,000,000.00	0.00
11010304	Ecological Fund	1,000,000,000.00	2,000,000,000.00	1,573,481,009.00	2,475,000,000.00	0.00
11010305	Electronic Money Transfer Levy (EMTL)	1,233,064,000.00	3,233,064,000.00	2,721,124,824.00	3,875,000,000.00	0.00
11010308	Solid Mineral	0.00	200,000,000.00	177,299,661.00	274,000,000.00	0.00
11010311	NLNG Dividend	0.00	26,000,000,000.00	25,270,025,839.84	25,000,000,000.00	0.00
11010313	State Infrastructure & Security	28,000,000,000.00	42,569,000,000.00	34,216,216,217.00	36,492,000,000.00	0.00
11010314	Signature Bonus	50,000,000,000.00	4,000,000,000.00	0.00	0.00	0.00
11010399	Other FAAC Distributions	0.00	12,000,000,000.00	10,063,899,868.16	12,139,000,000.00	0.00
12	INDEPENDENT REVENUE	3,410,628,000.00	340,628,000.00	118,216,726.00	1,810,000,000.00	0.00
1202	NON-TAX REVENUE	3,410,628,000.00	340,628,000.00	118,216,726.00	1,810,000,000.00	0.00
120206	SALES - GENERAL	1,010,000,000.00	10,000,000.00	3,186,250.00	310,000,000.00	0.00
12020604	Sales of Stores/Scraps/Unserviceable Items	10,000,000.00	10,000,000.00	3,186,250.00	10,000,000.00	0.00
12020614	Proceeds from Sales of Government Building	1,000,000,000.00	0.00	0.00	300,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	1,000,000,000.00	0.00	0.00	300,000,000.00	0.00
12020901	Rent on Government Land	1,000,000,000.00	0.00	0.00	300,000,000.00	0.00
120210	REPAYMENTS - GENERAL	700,000,000.00	230,000,000.00	115,030,476.00	1,100,000,000.00	0.00
12021009	Motor Vehicle Refurbishing Loan Repayment	440,000,000.00	40,000,000.00	0.00	500,000,000.00	0.00
12021011	Refunds	160,000,000.00	160,000,000.00	115,030,476.00	500,000,000.00	0.00
12021013	Furniture Loan Repayment	100,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00
120211	INVESTMENT INCOME	700,628,000.00	100,628,000.00	0.00	100,000,000.00	0.00
12021102	Dividend Received	700,628,000.00	100,628,000.00	0.00	100,000,000.00	0.00
13	AID AND GRANTS	20,500,000,000.00	50,500,000,000.00	50,000,000,000.00	50,000,000,000.00	0.00
1302	GRANTS	20,500,000,000.00	50,500,000,000.00	50,000,000,000.00	50,000,000,000.00	0.00
130201	DOMESTIC GRANTS	20,500,000,000.00	50,500,000,000.00	50,000,000,000.00	50,000,000,000.00	0.00
13020102	Capital Grants from FGN	20,500,000,000.00	50,500,000,000.00	50,000,000,000.00	50,000,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPT	89,985,000,000.00	19,985,000,000.00	0.00	137,000,000,000.00	0.00
1402	OTHER CAPITAL RECEIPTS	50,000,000,000.00	0.00	0.00	80,000,000,000.00	0.00
140201	OTHER CAPITAL RECEIPTS	50,000,000,000.00	0.00	0.00	80,000,000,000.00	0.00
14020101	Other Capital Receipts	50,000,000,000.00	0.00	0.00	80,000,000,000.00	0.00
1403	LOANS/BORROWINGS RECEIPTS	39,985,000,000.00	19,985,000,000.00	0.00	57,000,000,000.00	0.00
140301	DOMESTIC LOANS/BORROWINGS RECEIPTS	9,985,000,000.00	4,985,000,000.00	0.00	25,000,000,000.00	0.00
14030101	Domestic Loans/Borrowings from Financial Instituti	9,985,000,000.00	4,985,000,000.00	0.00	25,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/BORROWINGS RECI	30,000,000,000.00	15,000,000,000.00	0.00	32,000,000,000.00	0.00
14030201	International Loans/Borrowings from Financial Insti	30,000,000,000.00	15,000,000,000.00	0.00	32,000,000,000.00	0.00

022000800100	Yobe Internal Revenue Service (YIRS)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	5,353,301,000.00	8,729,301,000.00	7,827,424,419.14	7,889,400,000.00	0.00
12	INDEPENDENT REVENUE	5,353,301,000.00	8,729,301,000.00	7,827,424,419.14	7,889,400,000.00	0.00
1201	TAX REVENUE	5,238,191,000.00	8,618,191,000.00	7,743,532,744.14	7,471,400,000.00	0.00
120101	PERSONAL TAXES	4,682,191,000.00	7,582,191,000.00	6,968,391,742.14	6,664,400,000.00	0.00
12010101	Personal Taxes (e.g PAYE)	4,520,191,000.00	7,520,191,000.00	6,949,304,759.14	6,564,400,000.00	0.00
12010102	Direct Assessment Tax	162,000,000.00	62,000,000.00	19,086,983.00	100,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
120103	OTHER TAXES	556,000,000.00	1,036,000,000.00	775,141,002.00	807,000,000.00	0.00
12010304	Stamp Duty	15,000,000.00	15,000,000.00	1,050,000.00	5,000,000.00	0.00
12010309	Other Service Taxes	11,000,000.00	11,000,000.00	451,947.00	2,000,000.00	0.00
12010311	Withholding Tax	530,000,000.00	1,010,000,000.00	773,639,055.00	800,000,000.00	0.00
1202	NON-TAX REVENUE	115,110,000.00	111,110,000.00	83,891,675.00	418,000,000.00	0.00
120201	LICENCES - GENERAL	103,000,000.00	84,000,000.00	66,891,675.00	180,000,000.00	0.00
12020105	Radio/Television Station Licences	0.00	0.00	0.00	40,000,000.00	0.00
12020132	Motor Vehicle Licences	78,000,000.00	78,000,000.00	66,891,675.00	100,000,000.00	0.00
12020133	Drivers' Licences	25,000,000.00	6,000,000.00	0.00	40,000,000.00	0.00
120204	FEES - GENERAL	2,110,000.00	2,110,000.00	0.00	210,000,000.00	0.00
12020445	Change of Ownership Fees	2,110,000.00	2,110,000.00	0.00	1,000,000.00	0.00
12020482	Haulage Fees	0.00	0.00	0.00	149,000,000.00	0.00
12020484	Sticker Fees	0.00	0.00	0.00	60,000,000.00	0.00
120206	SALES - GENERAL	10,000,000.00	25,000,000.00	17,000,000.00	28,000,000.00	0.00
12020611	Proceeds from Sales of Government Vehicles	5,000,000.00	20,000,000.00	17,000,000.00	28,000,000.00	0.00
12020614	Proceeds from Sales of Government Building	5,000,000.00	5,000,000.00	0.00	0.00	0.00

022200100100	Ministry of Commerce, Industry & Tourism					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	379,500,000.00	162,500,000.00	6,859,462.00	229,500,000.00	0.00
12	INDEPENDENT REVENUE	379,500,000.00	162,500,000.00	6,859,462.00	229,500,000.00	0.00
1202	NON-TAX REVENUE	379,500,000.00	162,500,000.00	6,859,462.00	229,500,000.00	0.00
120204	FEES - GENERAL	350,000,000.00	133,000,000.00	4,128,933.00	200,000,000.00	0.00
12020449	Business/Trade Operating Fees	350,000,000.00	133,000,000.00	4,128,933.00	200,000,000.00	0.00
120206	SALES - GENERAL	10,000,000.00	10,000,000.00	1,550,000.00	10,000,000.00	0.00
12020620	Sales of Other Government Properties	10,000,000.00	10,000,000.00	1,550,000.00	10,000,000.00	0.00
120207	EARNINGS - GENERAL	18,500,000.00	18,500,000.00	1,180,529.00	18,500,000.00	0.00
12020711	Earnings from Commercial Activities	18,500,000.00	18,500,000.00	1,180,529.00	18,500,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12020906	Rent on Government Properties	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

022201800200	Yobe Investment Company					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	100,000,000.00	100,000,000.00	46,000,000.00	100,000,000.00	0.00
12	INDEPENDENT REVENUE	100,000,000.00	100,000,000.00	46,000,000.00	100,000,000.00	0.00
1202	NON-TAX REVENUE	100,000,000.00	100,000,000.00	46,000,000.00	100,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	100,000,000.00	100,000,000.00	46,000,000.00	100,000,000.00	0.00
12020906	Rent on Government Properties	100,000,000.00	100,000,000.00	46,000,000.00	100,000,000.00	0.00

022205100100	Small & Medium Scale Industries Credit Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	150,000.00	150,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	150,000.00	150,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	150,000.00	150,000.00	0.00	0.00	0.00
120210	REPAYMENTS - GENERAL	150,000.00	150,000.00	0.00	0.00	0.00
12021011	Refunds	150,000.00	150,000.00	0.00	0.00	0.00

022205200100	Yobe State Hotels Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00
12	INDEPENDENT REVENUE	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00
120207	EARNINGS - GENERAL	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00
12020720	Earnings from Guest Houses	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00

022206100100	Pre-Stress Concrete Pole Industry					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
120207	EARNINGS - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
12020711	Earnings from Commercial Activities	5,000,000.00	5,000,000.00	0.00	0.00	0.00

022900100100	Ministry of Transport and Energy					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	80,000,000.00	80,000,000.00	29,221,460.00	85,000,000.00	0.00
12	INDEPENDENT REVENUE	80,000,000.00	80,000,000.00	29,221,460.00	85,000,000.00	0.00
1202	NON-TAX REVENUE	80,000,000.00	80,000,000.00	29,221,460.00	85,000,000.00	0.00
120201	LICENCES - GENERAL	50,000,000.00	50,000,000.00	29,221,460.00	60,000,000.00	0.00
12020132	Motor Vehicle Licences	25,000,000.00	25,000,000.00	29,221,460.00	35,000,000.00	0.00
12020133	Drivers' Licences	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
120204	FEES - GENERAL	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00
12020450	Inspection Fees	30,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00
120206	SALES - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
12020610	Proceeds from Sales of Goods by Publication Auctio	0.00	0.00	0.00	5,000,000.00	0.00

022905300100	Yobe Transport Corporation (Yobe Line)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	45,000,000.00	45,000,000.00	30,725,000.00	55,000,000.00	0.00
12	INDEPENDENT REVENUE	45,000,000.00	45,000,000.00	30,725,000.00	55,000,000.00	0.00
1202	NON-TAX REVENUE	45,000,000.00	45,000,000.00	30,725,000.00	55,000,000.00	0.00
120207	EARNINGS - GENERAL	45,000,000.00	45,000,000.00	30,725,000.00	55,000,000.00	0.00
12020704	Earnings from the Use of Government Vehicles	45,000,000.00	45,000,000.00	30,725,000.00	55,000,000.00	0.00

022905500100	Yobe Road Traffic Agency (YOROTA)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	89,000,000.00	89,000,000.00	23,323,814.00	99,000,000.00	0.00
12	INDEPENDENT REVENUE	89,000,000.00	89,000,000.00	23,323,814.00	99,000,000.00	0.00
1202	NON-TAX REVENUE	89,000,000.00	89,000,000.00	23,323,814.00	99,000,000.00	0.00
120204	FEES - GENERAL	9,000,000.00	9,000,000.00	2,966,100.00	9,000,000.00	0.00
12020484	Sticker Fees	9,000,000.00	9,000,000.00	2,966,100.00	9,000,000.00	0.00
120205	FINES - GENERAL	80,000,000.00	80,000,000.00	20,357,714.00	90,000,000.00	0.00
12020501	Fines/Penalties	80,000,000.00	80,000,000.00	20,357,714.00	90,000,000.00	0.00

023400100100	Ministry of Works					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	66,000,000.00	66,000,000.00	2,411,400.00	25,015,300,000.00	0.00
12	INDEPENDENT REVENUE	66,000,000.00	66,000,000.00	2,411,400.00	15,300,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1202	NON-TAX REVENUE	66,000,000.00	66,000,000.00	2,411,400.00	15,300,000.00	0.00
120204	FEES - GENERAL	4,000,000.00	4,000,000.00	0.00	300,000.00	0.00
12020438	Survey/Planning/Building Fees	1,000,000.00	1,000,000.00	0.00	0.00	0.00
12020478	Workshop Fees	3,000,000.00	3,000,000.00	0.00	300,000.00	0.00
120207	EARNINGS - GENERAL	62,000,000.00	62,000,000.00	2,411,400.00	15,000,000.00	0.00
12020703	Earnings from Hire of Plants & Equipment	45,000,000.00	45,000,000.00	1,000,000.00	3,000,000.00	0.00
12020704	Earnings from the Use of Government Vehicles	12,000,000.00	12,000,000.00	1,411,400.00	7,000,000.00	0.00
12020711	Earnings from Commercial Activities	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	0.00	0.00	25,000,000,000.00	0.00
1403	LOANS/BORROWINGS RECEIPTS	0.00	0.00	0.00	25,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/BORROWINGS RECEIPTS	0.00	0.00	0.00	25,000,000,000.00	0.00
14030201	International Loans/Borrowings from Financial Institutions	0.00	0.00	0.00	25,000,000,000.00	0.00

025200100100	Ministry of Water Resources					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	7,000,000.00	7,000,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	7,000,000.00	7,000,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	7,000,000.00	7,000,000.00	0.00	0.00	0.00
120201	LICENCES - GENERAL	1,800,000.00	1,800,000.00	0.00	0.00	0.00
12020128	Borehole Drilling Licences	1,800,000.00	1,800,000.00	0.00	0.00	0.00
120207	EARNINGS - GENERAL	5,200,000.00	5,200,000.00	0.00	0.00	0.00
12020702	Earnings from Laboratory Services	200,000.00	200,000.00	0.00	0.00	0.00
12020703	Earnings from Hire of Plants & Equipment	5,000,000.00	5,000,000.00	0.00	0.00	0.00

025210200100	Yobe State Water Corporation					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	220,000,000.00	120,000,000.00	13,877,351.00	40,000,000.00	0.00
12	INDEPENDENT REVENUE	220,000,000.00	120,000,000.00	13,877,351.00	40,000,000.00	0.00
1202	NON-TAX REVENUE	220,000,000.00	120,000,000.00	13,877,351.00	40,000,000.00	0.00
120205	FINES - GENERAL	5,000,000.00	5,000,000.00	1,968,000.00	10,000,000.00	0.00
12020501	Fines/Penalties	5,000,000.00	5,000,000.00	1,968,000.00	10,000,000.00	0.00
120207	EARNINGS - GENERAL	215,000,000.00	115,000,000.00	11,909,351.00	30,000,000.00	0.00
12020711	Earnings from Commercial Activities	215,000,000.00	115,000,000.00	11,909,351.00	30,000,000.00	0.00

025300100100	Ministry of Housing & Urban Development					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	28,900,000.00	28,900,000.00	23,685,539.00	35,000,000.00	0.00
12	INDEPENDENT REVENUE	28,900,000.00	28,900,000.00	23,685,539.00	35,000,000.00	0.00
1202	NON-TAX REVENUE	28,900,000.00	28,900,000.00	23,685,539.00	35,000,000.00	0.00
120204	FEES - GENERAL	3,900,000.00	3,900,000.00	0.00	5,000,000.00	0.00
12020438	Survey/Planning/Building Fees	3,900,000.00	3,900,000.00	0.00	5,000,000.00	0.00
120206	SALES - GENERAL	25,000,000.00	25,000,000.00	23,685,539.00	30,000,000.00	0.00
12020614	Proceeds from Sales of Government Building	25,000,000.00	25,000,000.00	23,685,539.00	30,000,000.00	0.00

025300700100	Fire and Rescue Service					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	3,500,000.00	3,500,000.00	950,000.00	3,500,000.00	0.00
12	INDEPENDENT REVENUE	3,500,000.00	3,500,000.00	950,000.00	3,500,000.00	0.00
1202	NON-TAX REVENUE	3,500,000.00	3,500,000.00	950,000.00	3,500,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
120204	FEES - GENERAL	3,500,000.00	3,500,000.00	950,000.00	3,500,000.00	0.00
12020428	Fire Safety Certificate Fees	3,500,000.00	3,500,000.00	950,000.00	3,500,000.00	0.00

025301000100 Housing & Property Development Corporation						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	201,000,000.00	101,000,000.00	189,146,331.00	322,000,000.00	0.00
12	INDEPENDENT REVENUE	201,000,000.00	101,000,000.00	189,146,331.00	322,000,000.00	0.00
1202	NON-TAX REVENUE	201,000,000.00	101,000,000.00	189,146,331.00	322,000,000.00	0.00
120204	FEES - GENERAL	1,000,000.00	1,000,000.00	450,270.00	17,000,000.00	0.00
12020417	Contractor Registration Fees	0.00	0.00	0.00	1,000,000.00	0.00
12020437	Deeds Registration Fees	0.00	0.00	0.00	1,000,000.00	0.00
12020438	Survey/Planning/Building Fees	1,000,000.00	1,000,000.00	450,270.00	3,000,000.00	0.00
12020460	Building Plan Approval Fees	0.00	0.00	0.00	2,000,000.00	0.00
12020489	Land Extension Fees	0.00	0.00	0.00	10,000,000.00	0.00
120206	SALES - GENERAL	200,000,000.00	100,000,000.00	188,696,061.00	291,000,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	200,000,000.00	100,000,000.00	37,079,200.00	50,000,000.00	0.00
12020614	Proceeds from Sales of Government Building	0.00	0.00	151,616,861.00	200,000,000.00	0.00
12020616	Sales of Forms	0.00	0.00	0.00	1,000,000.00	0.00
12020620	Sales of Other Government Properties	0.00	0.00	0.00	20,000,000.00	0.00
12020623	Sales of Government Land	0.00	0.00	0.00	10,000,000.00	0.00
12020625	Sales of Shops	0.00	0.00	0.00	10,000,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENER	0.00	0.00	0.00	5,000,000.00	0.00
12020801	Rent on Government Quarters	0.00	0.00	0.00	5,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	0.00	0.00	0.00	9,000,000.00	0.00
12020903	Rent & Premium on the Allocation of Land	0.00	0.00	0.00	3,000,000.00	0.00
12020905	Lease Rentals	0.00	0.00	0.00	6,000,000.00	0.00

026000300100 Yobe Geographic Information Service (YOGIS)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	250,000,000.00	200,000,000.00	43,789,773.00	228,000,000.00	0.00
12	INDEPENDENT REVENUE	250,000,000.00	200,000,000.00	43,789,773.00	228,000,000.00	0.00
1202	NON-TAX REVENUE	250,000,000.00	200,000,000.00	43,789,773.00	228,000,000.00	0.00
120204	FEES - GENERAL	148,000,000.00	168,000,000.00	43,449,773.00	178,000,000.00	0.00
12020437	Deeds Registration Fees	10,000,000.00	30,000,000.00	24,597,023.00	28,000,000.00	0.00
12020438	Survey/Planning/Building Fees	116,000,000.00	116,000,000.00	16,492,000.00	100,000,000.00	0.00
12020447	Land Use Fees	20,000,000.00	20,000,000.00	2,360,750.00	45,000,000.00	0.00
12020453	Application Fees	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00
12020462	Publication Fees	1,000,000.00	1,000,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	8,500,000.00	8,500,000.00	340,000.00	15,000,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	6,000,000.00	6,000,000.00	0.00	10,000,000.00	0.00
12020617	Sales of Plan Photostat Print/Map	2,500,000.00	2,500,000.00	340,000.00	5,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	93,500,000.00	23,500,000.00	0.00	35,000,000.00	0.00
12020901	Rent on Government Land	90,000,000.00	20,000,000.00	0.00	25,000,000.00	0.00
12020903	Rent & Premium on the Allocation of Land	2,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00
12020904	Rent of Plots & Sites Services Programme	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00

026500100100 Ministry of Livestock Development						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	0.00	0.00	0.00	225,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
12	INDEPENDENT REVENUE	0.00	0.00	0.00	225,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	225,000,000.00	0.00
120201	LICENCES - GENERAL	0.00	0.00	0.00	98,000,000.00	0.00
12020116	Cattle Dealer Licences	0.00	0.00	0.00	5,000,000.00	0.00
12020117	Dried Fish & Meat Licences	0.00	0.00	0.00	89,000,000.00	0.00
12020119	Fishing Permits	0.00	0.00	0.00	4,000,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	102,000,000.00	0.00
12020446	Agricultural/Veterinary Services Fees	0.00	0.00	0.00	3,000,000.00	0.00
12020450	Inspection Fees	0.00	0.00	0.00	99,000,000.00	0.00
120210	REPAYMENTS - GENERAL	0.00	0.00	0.00	25,000,000.00	0.00
12021012	Animal Traction Repayment	0.00	0.00	0.00	25,000,000.00	0.00

026500200100 Modern Abattoir						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	980,000.00	980,000.00	195,000.00	1,000,000.00	0.00
12	INDEPENDENT REVENUE	980,000.00	980,000.00	195,000.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	980,000.00	980,000.00	195,000.00	1,000,000.00	0.00
120204	FEES - GENERAL	980,000.00	980,000.00	195,000.00	1,000,000.00	0.00
12020446	Agricultural/Veterinary Services Fees	980,000.00	980,000.00	195,000.00	1,000,000.00	0.00

031801100100 Judicial Service Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	100,000.00	100,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	100,000.00	100,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	100,000.00	100,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
12020606	Sales of Bills of Entries/Application Forms	100,000.00	100,000.00	0.00	0.00	0.00

031805100100 High Court of Justice						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	5,900,000.00	5,900,000.00	3,625,889.00	15,900,000.00	0.00
12	INDEPENDENT REVENUE	5,900,000.00	5,900,000.00	3,625,889.00	15,900,000.00	0.00
1202	NON-TAX REVENUE	5,900,000.00	5,900,000.00	3,625,889.00	15,900,000.00	0.00
120204	FEES - GENERAL	5,900,000.00	5,900,000.00	3,625,889.00	15,900,000.00	0.00
12020401	Court Fees	5,600,000.00	5,600,000.00	3,475,489.00	15,600,000.00	0.00
12020426	Court Sermons/Oath Fees	300,000.00	300,000.00	150,400.00	300,000.00	0.00

031805200100 Sharia Court Division						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	4,900,000.00	4,900,000.00	3,023,172.00	5,200,000.00	0.00
12	INDEPENDENT REVENUE	4,900,000.00	4,900,000.00	3,023,172.00	5,200,000.00	0.00
1202	NON-TAX REVENUE	4,900,000.00	4,900,000.00	3,023,172.00	5,200,000.00	0.00
120204	FEES - GENERAL	4,900,000.00	4,900,000.00	3,023,172.00	5,200,000.00	0.00
12020401	Court Fees	4,000,000.00	4,000,000.00	3,023,172.00	5,200,000.00	0.00
12020418	Marriage/Divorce Fees	400,000.00	400,000.00	0.00	0.00	0.00
12020426	Court Sermons/Oath Fees	500,000.00	500,000.00	0.00	0.00	0.00

031805300100 Sharia Court of Appeal						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	500,000.00	3,500,000.00	2,610,907.00	5,000,000.00	0.00
12	INDEPENDENT REVENUE	500,000.00	3,500,000.00	2,610,907.00	5,000,000.00	0.00
1202	NON-TAX REVENUE	500,000.00	3,500,000.00	2,610,907.00	5,000,000.00	0.00
120204	FEES - GENERAL	500,000.00	3,500,000.00	2,610,907.00	5,000,000.00	0.00
12020401	Court Fees	500,000.00	3,500,000.00	2,610,907.00	5,000,000.00	0.00

032600100100 Ministry of Justice						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	0.00
12	INDEPENDENT REVENUE	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	0.00
1202	NON-TAX REVENUE	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	0.00
120204	FEES - GENERAL	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	0.00
12020448	Contract Vetting Fees	460,860,000.00	1,460,860,000.00	1,299,231,616.00	1,467,000,000.00	0.00

051300100100 Ministry of Youth, Sports, Social & Communit						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	2,000,000.00	2,000,000.00	420,000.00	2,000,000.00	0.00
12	INDEPENDENT REVENUE	2,000,000.00	2,000,000.00	420,000.00	2,000,000.00	0.00
1202	NON-TAX REVENUE	2,000,000.00	2,000,000.00	420,000.00	2,000,000.00	0.00
120201	LICENCES - GENERAL	1,000,000.00	1,000,000.00	400,000.00	1,800,000.00	0.00
12020109	Registration of Voluntary Organizations	1,000,000.00	1,000,000.00	400,000.00	1,800,000.00	0.00
120204	FEES - GENERAL	200,000.00	200,000.00	20,000.00	200,000.00	0.00
12020442	Association Fees	200,000.00	200,000.00	20,000.00	200,000.00	0.00
120207	EARNINGS - GENERAL	800,000.00	800,000.00	0.00	0.00	0.00
12020705	Earnings from the Use of Government Halls	800,000.00	800,000.00	0.00	0.00	0.00

051300100200 Yobe State Sports Council						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	2,000,000.00	2,000,000.00	15,000.00	10,000,000.00	0.00
12	INDEPENDENT REVENUE	2,000,000.00	2,000,000.00	15,000.00	10,000,000.00	0.00
1202	NON-TAX REVENUE	2,000,000.00	2,000,000.00	15,000.00	10,000,000.00	0.00
120204	FEES - GENERAL	2,000,000.00	2,000,000.00	15,000.00	10,000,000.00	0.00
12020465	Sports/Recreational Facilities Fees	2,000,000.00	2,000,000.00	15,000.00	10,000,000.00	0.00

051300100300 Yobe Desert Stars						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	2,000,000.00	2,000,000.00	700,000.00	5,000,000.00	0.00
12	INDEPENDENT REVENUE	2,000,000.00	2,000,000.00	700,000.00	5,000,000.00	0.00
1202	NON-TAX REVENUE	2,000,000.00	2,000,000.00	700,000.00	5,000,000.00	0.00
120204	FEES - GENERAL	2,000,000.00	2,000,000.00	700,000.00	5,000,000.00	0.00
12020465	Sports/Recreational Facilities Fees	2,000,000.00	2,000,000.00	700,000.00	5,000,000.00	0.00

051400100100 Ministry of Women Affairs						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPT	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
1403	LOANS/BORROWINGS RECEIPTS	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/BORROWINGS RECI	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00
14030201	International Loans/Borrowings from Financial Insti	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
051700100100 Ministry of Basic & Secondary Education						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	55,000,000.00	5,000,000.00	0.00	22,050,000,000.00	0.00
12	INDEPENDENT REVENUE	55,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00
1202	NON-TAX REVENUE	55,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00
120201	LICENCES - GENERAL	50,000,000.00	0.00	0.00	45,000,000.00	0.00
12020135	Private Schools Licences	50,000,000.00	0.00	0.00	45,000,000.00	0.00
120205	FINES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020501	Fines/Penalties	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPT	0.00	0.00	0.00	22,000,000,000.00	0.00
1403	LOANS/BORROWINGS RECEIPTS	0.00	0.00	0.00	22,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/BORROWINGS RECI	0.00	0.00	0.00	22,000,000,000.00	0.00
14030201	International Loans/Borrowings from Financial Instit	0.00	0.00	0.00	22,000,000,000.00	0.00
051700300100 State Universal Basic Education Board (SUBE)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,500,000,000.00	1,500,000,000.00	0.00	3,200,000,000.00	0.00
13	AID AND GRANTS	1,500,000,000.00	1,500,000,000.00	0.00	3,200,000,000.00	0.00
1302	GRANTS	1,500,000,000.00	1,500,000,000.00	0.00	3,200,000,000.00	0.00
130201	DOMESTIC GRANTS	1,500,000,000.00	1,500,000,000.00	0.00	3,200,000,000.00	0.00
13020102	Capital Grants from FGN	1,500,000,000.00	1,500,000,000.00	0.00	3,200,000,000.00	0.00
051700800100 Yobe State Library Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	100,000.00	100,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	100,000.00	100,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	100,000.00	100,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
12020458	Unity/Staff/Other School Fees/Levies	100,000.00	100,000.00	0.00	0.00	0.00
051701000100 Agency for Mass Education						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	100,000.00	100,000.00	100,000.00	100,000.00	0.00
12	INDEPENDENT REVENUE	100,000.00	100,000.00	100,000.00	100,000.00	0.00
1202	NON-TAX REVENUE	100,000.00	100,000.00	100,000.00	100,000.00	0.00
120204	FEES - GENERAL	100,000.00	100,000.00	100,000.00	100,000.00	0.00
12020456	School Tuition/Registration/Examination Fees - Oth	100,000.00	100,000.00	100,000.00	100,000.00	0.00
052100100100 Ministry of Health & Human Services						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	8,250,000.00	8,250,000.00	0.00	8,250,000.00	0.00
12	INDEPENDENT REVENUE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
1202	NON-TAX REVENUE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
120201	LICENCES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020134	Patent Medicine & Drug Stores Licences	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
13	AID AND GRANTS	6,250,000.00	6,250,000.00	0.00	6,250,000.00	0.00
1302	GRANTS	6,250,000.00	6,250,000.00	0.00	6,250,000.00	0.00
130201	DOMESTIC GRANTS	6,250,000.00	6,250,000.00	0.00	6,250,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
13020102	Capital Grants from FGN	6,250,000.00	6,250,000.00	0.00	6,250,000.00	0.00
052100200100 Yobe State Contributory Healthcare Management Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	243,750,000.00	43,750,000.00	0.00	243,750,000.00	0.00
13	AID AND GRANTS	243,750,000.00	43,750,000.00	0.00	243,750,000.00	0.00
1302	GRANTS	243,750,000.00	43,750,000.00	0.00	243,750,000.00	0.00
130201	DOMESTIC GRANTS	243,750,000.00	43,750,000.00	0.00	243,750,000.00	0.00
13020101	Current Grants from FGN	243,750,000.00	43,750,000.00	0.00	243,750,000.00	0.00
052100300100 Yobe State Primary Healthcare Board						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	225,000,000.00	94,000,000.00	0.00	225,000,000.00	0.00
13	AID AND GRANTS	225,000,000.00	94,000,000.00	0.00	225,000,000.00	0.00
1302	GRANTS	225,000,000.00	94,000,000.00	0.00	225,000,000.00	0.00
130201	DOMESTIC GRANTS	225,000,000.00	94,000,000.00	0.00	225,000,000.00	0.00
13020102	Capital Grants from FGN	225,000,000.00	94,000,000.00	0.00	225,000,000.00	0.00
052102600100 Yobe State University Teaching Hospital (YSUTH)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	850,000,000.00	560,000,000.00	490,171,070.00	760,000,000.00	0.00
12	INDEPENDENT REVENUE	850,000,000.00	560,000,000.00	490,171,070.00	760,000,000.00	0.00
1202	NON-TAX REVENUE	850,000,000.00	560,000,000.00	490,171,070.00	760,000,000.00	0.00
120204	FEES - GENERAL	300,000,000.00	10,000,000.00	0.00	110,000,000.00	0.00
12020440	Medical Consultancy Fees	50,000,000.00	0.00	0.00	10,000,000.00	0.00
12020441	Laboratory Fees	250,000,000.00	10,000,000.00	0.00	100,000,000.00	0.00
120207	EARNINGS - GENERAL	550,000,000.00	550,000,000.00	490,171,070.00	650,000,000.00	0.00
12020707	Earnings from Medical Services	550,000,000.00	550,000,000.00	490,171,070.00	650,000,000.00	0.00
052110200100 Hospital Management Board (HMB)						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	108,500,000.00	108,500,000.00	11,911,724.00	64,500,000.00	0.00
12	INDEPENDENT REVENUE	108,500,000.00	108,500,000.00	11,911,724.00	64,500,000.00	0.00
1202	NON-TAX REVENUE	108,500,000.00	108,500,000.00	11,911,724.00	64,500,000.00	0.00
120204	FEES - GENERAL	9,500,000.00	9,500,000.00	552,580.00	9,500,000.00	0.00
12020441	Laboratory Fees	9,500,000.00	9,500,000.00	552,580.00	9,500,000.00	0.00
120207	EARNINGS - GENERAL	99,000,000.00	99,000,000.00	11,359,144.00	55,000,000.00	0.00
12020707	Earnings from Medical Services	99,000,000.00	99,000,000.00	11,359,144.00	55,000,000.00	0.00
052110400100 Shehu Sule College of Nursing & Midwifery, Damboa						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	150,000,000.00	150,000,000.00	159,257,612.00	155,000,000.00	0.00
12	INDEPENDENT REVENUE	150,000,000.00	150,000,000.00	159,257,612.00	155,000,000.00	0.00
1202	NON-TAX REVENUE	150,000,000.00	150,000,000.00	159,257,612.00	155,000,000.00	0.00
120204	FEES - GENERAL	150,000,000.00	150,000,000.00	159,257,612.00	155,000,000.00	0.00
12020452	School/Tuition/Registration/Examination Fees - Undergraduate	150,000,000.00	150,000,000.00	159,257,612.00	155,000,000.00	0.00
052110500100 Health Facilities Inspection & Monitoring Agency						
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	105,500,000.00	5,500,000.00	0.00	65,500,000.00	0.00
12	INDEPENDENT REVENUE	105,500,000.00	5,500,000.00	0.00	65,500,000.00	0.00
1202	NON-TAX REVENUE	105,500,000.00	5,500,000.00	0.00	65,500,000.00	0.00
120201	LICENCES - GENERAL	50,000,000.00	0.00	0.00	10,000,000.00	0.00
12020136	Health Facilities Licences	50,000,000.00	0.00	0.00	10,000,000.00	0.00
120204	FEES - GENERAL	55,500,000.00	5,500,000.00	0.00	55,500,000.00	0.00
12020450	Inspection Fees	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00
12020463	Hospital Service Registration Fees	50,000,000.00	0.00	0.00	50,000,000.00	0.00

052110600100	College of Health Sciences & Technology, Ng					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	155,000,000.00	105,000,000.00	7,874,646.00	130,000,000.00	0.00
12	INDEPENDENT REVENUE	155,000,000.00	105,000,000.00	7,874,646.00	130,000,000.00	0.00
1202	NON-TAX REVENUE	155,000,000.00	105,000,000.00	7,874,646.00	130,000,000.00	0.00
120204	FEES - GENERAL	155,000,000.00	105,000,000.00	7,874,646.00	130,000,000.00	0.00
12020452	School/Tuition/Registration/Examination Fees - Und	155,000,000.00	105,000,000.00	7,874,646.00	130,000,000.00	0.00

052111500100	Yobe Emergency Medical Ambulance Services					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
13	AID AND GRANTS	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
1302	GRANTS	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
130201	DOMESTIC GRANTS	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
13020102	Capital Grants from FGN	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00

053500100100	Ministry of Environment					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,011,900,000.00	11,900,000.00	213,000.00	21,024,600,000.00	0.00
12	INDEPENDENT REVENUE	11,900,000.00	11,900,000.00	213,000.00	24,600,000.00	0.00
1202	NON-TAX REVENUE	11,900,000.00	11,900,000.00	213,000.00	24,600,000.00	0.00
120201	LICENCES - GENERAL	1,000,000.00	1,000,000.00	0.00	700,000.00	0.00
12020111	Bake House Licences	500,000.00	500,000.00	0.00	500,000.00	0.00
12020115	Dane Gun Licences	100,000.00	100,000.00	0.00	100,000.00	0.00
12020121	Hunting Permits	100,000.00	100,000.00	0.00	100,000.00	0.00
12020137	Trade Permit Licences	300,000.00	300,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	10,400,000.00	10,400,000.00	0.00	22,900,000.00	0.00
12020431	Environmental Impact Assessment Fees	8,000,000.00	8,000,000.00	0.00	21,000,000.00	0.00
12020436	Bill Board Advertisement Fees	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00
12020449	Business/Trade Operating Fees	500,000.00	500,000.00	0.00	0.00	0.00
12020450	Inspection Fees	300,000.00	300,000.00	0.00	300,000.00	0.00
12020451	Timber & Forest Fees	500,000.00	500,000.00	0.00	500,000.00	0.00
120205	FINES - GENERAL	500,000.00	500,000.00	213,000.00	1,000,000.00	0.00
12020501	Fines/Penalties	500,000.00	500,000.00	213,000.00	1,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPT	1,000,000,000.00	0.00	0.00	21,000,000,000.00	0.00
1403	LOANS/BORROWINGS RECEIPTS	1,000,000,000.00	0.00	0.00	21,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/BORROWINGS RECEIPTS	1,000,000,000.00	0.00	0.00	21,000,000,000.00	0.00
14030201	International Loans/Borrowings from Financial Instit	1,000,000,000.00	0.00	0.00	21,000,000,000.00	0.00

053501600100	Yobe State Environmental Protection Agency					
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Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	250,000.00	250,000.00	110,180.00	1,000,000.00	0.00
12	INDEPENDENT REVENUE	250,000.00	250,000.00	110,180.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	250,000.00	250,000.00	110,180.00	1,000,000.00	0.00
120204	FEES - GENERAL	200,000.00	200,000.00	110,000.00	700,000.00	0.00
12020454	Parking Fees	200,000.00	200,000.00	110,000.00	700,000.00	0.00
120205	FINES - GENERAL	50,000.00	50,000.00	180.00	300,000.00	0.00
12020501	Fines/Penalties	50,000.00	50,000.00	180.00	300,000.00	0.00

056300100100	Ministry of Higher Education, Science & Tech					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	300,000.00	300,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	300,000.00	300,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	300,000.00	300,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
12020606	Sales of Bills of Entries/Application Forms	300,000.00	300,000.00	0.00	0.00	0.00

056301800100	Mai Idriss Aloomaa Polytechnic, Geidam					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	55,300,000.00	55,300,000.00	10,313,484.00	35,100,000.00	0.00
12	INDEPENDENT REVENUE	55,300,000.00	55,300,000.00	10,313,484.00	35,100,000.00	0.00
1202	NON-TAX REVENUE	55,300,000.00	55,300,000.00	10,313,484.00	35,100,000.00	0.00
120204	FEES - GENERAL	54,000,000.00	54,000,000.00	10,313,484.00	25,100,000.00	0.00
12020452	School/Tuition/Registration/Examination Fees - Und	54,000,000.00	54,000,000.00	10,313,484.00	25,100,000.00	0.00
120206	SALES - GENERAL	1,300,000.00	1,300,000.00	0.00	10,000,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	1,300,000.00	1,300,000.00	0.00	10,000,000.00	0.00

056302100100	Yobe State University (YSU)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	760,000,000.00	760,000,000.00	621,732,946.00	770,000,000.00	0.00
12	INDEPENDENT REVENUE	760,000,000.00	760,000,000.00	621,732,946.00	770,000,000.00	0.00
1202	NON-TAX REVENUE	760,000,000.00	760,000,000.00	621,732,946.00	770,000,000.00	0.00
120204	FEES - GENERAL	730,000,000.00	730,000,000.00	598,845,706.00	740,000,000.00	0.00
12020452	School/Tuition/Registration/Examination Fees - Und	730,000,000.00	730,000,000.00	598,845,706.00	740,000,000.00	0.00
120206	SALES - GENERAL	30,000,000.00	30,000,000.00	22,887,240.00	30,000,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	30,000,000.00	30,000,000.00	22,887,240.00	30,000,000.00	0.00

056305600100	Yobe State Scholarship Board					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
12	INDEPENDENT REVENUE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
1202	NON-TAX REVENUE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
120206	SALES - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00

056306500100	Umar Suleiman College of Education, Gashua					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	170,000,000.00	170,000,000.00	99,790,972.00	175,000,000.00	0.00
12	INDEPENDENT REVENUE	170,000,000.00	170,000,000.00	99,790,972.00	175,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1202	NON-TAX REVENUE	170,000,000.00	170,000,000.00	99,790,972.00	175,000,000.00	0.00
120204	FEES - GENERAL	160,000,000.00	160,000,000.00	99,790,972.00	165,000,000.00	0.00
12020452	School/Tuition/Registration/Examination Fees - Und	160,000,000.00	160,000,000.00	99,790,972.00	165,000,000.00	0.00
120206	SALES - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00

056306600100	College of Administration, Management & Te					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	140,000,000.00	140,000,000.00	47,584,625.00	135,000,000.00	0.00
12	INDEPENDENT REVENUE	140,000,000.00	140,000,000.00	47,584,625.00	135,000,000.00	0.00
1202	NON-TAX REVENUE	140,000,000.00	140,000,000.00	47,584,625.00	135,000,000.00	0.00
120204	FEES - GENERAL	120,000,000.00	120,000,000.00	47,584,625.00	125,000,000.00	0.00
12020452	School/Tuition/Registration/Examination Fees - Und	120,000,000.00	120,000,000.00	47,584,625.00	125,000,000.00	0.00
120206	SALES - GENERAL	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00

056306700100	College of Agriculture, Science & Technology					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	27,000,000.00	32,000,000.00	23,511,186.00	25,000,000.00	0.00
12	INDEPENDENT REVENUE	27,000,000.00	32,000,000.00	23,511,186.00	25,000,000.00	0.00
1202	NON-TAX REVENUE	27,000,000.00	32,000,000.00	23,511,186.00	25,000,000.00	0.00
120204	FEES - GENERAL	20,000,000.00	25,000,000.00	23,511,186.00	20,000,000.00	0.00
12020452	School/Tuition/Registration/Examination Fees - Und	20,000,000.00	25,000,000.00	23,511,186.00	20,000,000.00	0.00
120206	SALES - GENERAL	7,000,000.00	7,000,000.00	0.00	5,000,000.00	0.00
12020606	Sales of Bills of Entries/Application Forms	7,000,000.00	7,000,000.00	0.00	5,000,000.00	0.00

056306800100	College of Education & Legal Studies (COELS)					
Code	Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	40,000,000.00	40,000,000.00	16,677,595.00	45,000,000.00	0.00
12	INDEPENDENT REVENUE	40,000,000.00	40,000,000.00	16,677,595.00	45,000,000.00	0.00
1202	NON-TAX REVENUE	40,000,000.00	40,000,000.00	16,677,595.00	45,000,000.00	0.00
120204	FEES - GENERAL	30,000,000.00	30,000,000.00	16,677,595.00	45,000,000.00	0.00
12020452	School/Tuition/Registration/Examination Fees - Und	30,000,000.00	30,000,000.00	16,677,595.00	45,000,000.00	0.00
120206	SALES - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020606	Sales of Bills of Entries/Application Forms	10,000,000.00	10,000,000.00	0.00	0.00	0.00

011100500100	Sustainable Development Goals (SDG)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,000,000,000.00	0.00	0.00	150,000,000.00	0.00
03100123000100 - Poverty Alleviation - General	Repairs of 2nos primary schools at 3 senatorial dis	32010109 - Rehab./Repairs of School Building	70132 - Overall Planning and Statistical Services	23541800 - State Wide	200,000,000.00	0.00	0.00	0.00	0.00
03100123000300 - Poverty Alleviation - General	Drilling of solar-powered boreholes at 3 senatorial	32010214 - Boreholes & Other Water Facilities	70132 - Overall Planning and Statistical Services	23541800 - State Wide	200,000,000.00	0.00	0.00	0.00	0.00
03100123000500 - Poverty Alleviation - General	Procurement of laboratory and medical equipment	32010904 - Laboratory/Medical Equipment	70132 - Overall Planning and Statistical Services	23541800 - State Wide	50,000,000.00	0.00	0.00	150,000,000.00	0.00
03100123000600 - Poverty Alleviation - General	Empowerment general and Support to small and m	32030122 - Grant to Communities/Private Institu	70132 - Overall Planning and Statistical Services	23541800 - State Wide	550,000,000.00	0.00	0.00	0.00	0.00
011101000100	Bureau for Public Procurement (BPP)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					105,000,000.00	5,000,000.00	0.00	300,000,000.00	0.00
131001240000100 - Reform of Government and Go	Procurement of 2Nnos. of Hp laptop core i7 comp	32010501 - Purchase of Computers	70133 - Other General Services	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00
131001230000100 - Reform of Government and Go	Procurement of 2Nnos. of Toyota 4x4 Hilux 2020 m	32010405 - Purchase of Motor Vehicles	70133 - Other General Services	23541800 - State Wide	100,000,000.00	0.00	0.00	150,000,000.00	0.00
131001260000100 - Reform of Government and Go	Procurement of Digital Data Collection Tools	32010222 - Construction/Provision of ICT Infrastru	70133 - Other General Services	23541800 - State Wide	0.00	0.00	0.00	100,000,000.00	0.00
011200300100	House of Assembly								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					628,000,000.00	138,000,000.00	41,770,000.00	1,727,000,000.00	0.00
13100123000200 - Reform of Government and Go	Construction of befitting office to the Rt. Hon. Spe	32010101 - Construction/Provision of Office Buildi	70111 - Executive and Legislative Organs	23541800 - State Wide	150,000,000.00	0.00	0.00	1,009,000,000.00	0.00
13100123000400 - Reform of Government and Go	Renovation and expansion of existing Office Buildi	32010107 - Rehab./Repairs of Office Building	70111 - Executive and Legislative Organs	23541800 - State Wide	120,000,000.00	40,000,000.00	17,100,000.00	160,000,000.00	0.00
13100123000500 - Reform of Government and Go	Provision of solar energy to designated offices in	32010207 - Electricity Transmission Network	70111 - Executive and Legislative Organs	23541800 - State Wide	15,000,000.00	0.00	0.00	215,000,000.00	0.00
13100123000600 - Reform of Government and Go	Complete overhauling and reticulation of water sy	32010214 - Boreholes & Other Water Facilities	70111 - Executive and Legislative Organs	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123000700 - Reform of Government and Go	Purchase of 2nos Canon image CLASS MF264dw II	32010302 - Purchase of Industrial Equipment	70111 - Executive and Legislative Organs	23541800 - State Wide	15,000,000.00	0.00	0.00	15,000,000.00	0.00
13100123000800 - Reform of Government and Go	Purchase of fighter fighting equipment and rehabi	32010312 - Purchase of Fire Fighting Equipment	70111 - Executive and Legislative Organs	23541800 - State Wide	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
13100124000300 - Reform of Government and Go	Procurement of library materials and subscription	32010319 - Purchase of Library Books/Equipment	70111 - Executive and Legislative Organs	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
13100122000100 - Reform of Government and Go	Procurement of 33 and 18 seater buses and depar	32010409 - Purchase of Buses	70111 - Executive and Legislative Organs	23541800 - State Wide	200,000,000.00	80,000,000.00	24,670,000.00	200,000,000.00	0.00
13100123000900 - Reform of Government and Go	Purchase of 3nos HP Elitebook Dragonfly intel Cor	32010501 - Purchase of Computers	70111 - Executive and Legislative Organs	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
13100123001000 - Reform of Government and Go	Purchase of 3 no of enterprise Photocopiers at Ho	32010505 - Purchase of Photocopiers	70111 - Executive and Legislative Organs	23541800 - State Wide	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
13100123001100 - Reform of Government and Go	Purchase of office chairs to replaced old ones and	32010601 - Purchase of Chairs	70111 - Executive and Legislative Organs	23541800 - State Wide	30,000,000.00	0.00	0.00	30,000,000.00	0.00
13100123001200 - Reform of Government and Go	Purchase of office tables to replaced old ones and	32010602 - Purchase of Tables	70111 - Executive and Legislative Organs	23541800 - State Wide	30,000,000.00	0.00	0.00	30,000,000.00	0.00
13100123001300 - Reform of Government and Go	Purchase of laboratory and medical equipment to	32010904 - Laboratory/Medical Equipment	70111 - Executive and Legislative Organs	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
13100123001300 - Reform of Government and Go	Landscapeing and beautification of House of Assem	32010129 - Tree Planting/Landscapeing	70111 - Executive and Legislative Organs	23541800 - State Wide	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
13100123001300 - Reform of Government and Go	Preparation of proposed master plan for House of	32030119 - Maps, Survey and Design	70111 - Executive and Legislative Organs	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
012300100100	Ministry of Home Affairs, Information & Cult								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					690,000,000.00	10,000,000.00	0.00	530,000,000.00	0.00
02100123000100 - Societal Re-orientation - Gene	Construction of modular YTV station Building in De	32010199 - Construction of Other Building	70831 - Broadcasting and Publishing Services	23541800 - State Wide	220,000,000.00	0.00	0.00	220,000,000.00	0.00
02100122000100 - Societal Re-orientation - Gene	Installation of sound system electronic, computer P	32010306 - Purchase of Broadcast & Communicat	70831 - Broadcasting and Publishing Services	23541800 - State Wide	360,000,000.00	0.00	0.00	300,000,000.00	0.00
02100123000100 - Societal Re-orientation - Gene	Purchase of 5nos. of Hp core i7 touch screen lap	32010501 - Purchase of Computers	70831 - Broadcasting and Publishing Services	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
02100123000100 - Societal Re-orientation - Gene	Procurement of 3nos. Epson Power Lite W49 3LCD	32010508 - Purchase of Projectors	70831 - Broadcasting and Publishing Services	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
02100123000100 - Societal Re-orientation - Gene	Production of Domentaries and Media specials	32030109 - Research & Development	70831 - Broadcasting and Publishing Services	23541800 - State Wide	100,000,000.00	0.00	0.00	0.00	0.00
012300300100	Yobe State Television (Ytv)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					65,000,000.00	0.00	0.00	80,000,000.00	0.00
02100123000200 - Societal Re-orientation - Gene	Completion of Rehabilitation of Headquarters Offic	32010107 - Rehab./Repairs of Office Building	70831 - Broadcasting and Publishing Services	23541800 - State Wide	30,000,000.00	0.00	0.00	50,000,000.00	0.00
02100123000300 - Societal Re-orientation - Gene	Upgrading and replacement of worn-out sound sys	32010306 - Purchase of Broadcast & Communicat	70831 - Broadcasting and Publishing Services	23541800 - State Wide	35,000,000.00	0.00	0.00	30,000,000.00	0.00
012300400100	Yobe Broadcasting Corporation (YBC)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					93,000,000.00	2,000,000.00	0.00	2,193,000,000.00	0.00
02100123000800 - Societal Re-orientation - Gene	Construction of wall fencing to demarcate YBC and	32010119 - Construction of Wall Fencing	70831 - Broadcasting and Publishing Services	23541800 - State Wide	30,000,000.00	0.00	0.00	130,000,000.00	0.00
021001250000100 - Societal Re-orientation - Gene	Renovation of dilapidated Transit Camp at YBC Pre	32010108 - Rehab./Repairs of Residential Building	70831 - Broadcasting and Publishing Services	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
02100125000200 - Societal Re-orientation - Gene	Procurement of 3no. Omni dimensional microphone	32010306 - Purchase of Broadcast & Communicat	70831 - Broadcasting and Publishing Services	23541800 - State Wide	51,000,000.00	0.00	0.00	2,051,000,000.00	0.00
02100123001000 - Societal Re-orientation - Gene	Procurement of 4no. of 2tones AC Compressors to	32010322 - Purchase of Spare Parts and Tools	70831 - Broadcasting and Publishing Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
012301300100	Yobe State Printing Corporation								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					230,000,000.00	0.00	0.00	212,000,000.00	0.00
02100123001200 - Societal Re-orientation - Gene	Dwarf wall fencing frontage for the corporation	32010119 - Construction of Wall Fencing	70831 - Broadcasting and Publishing Services	23541800 - State Wide	12,000,000.00	0.00	0.00	12,000,000.00	0.00
02100123001300 - Societal Re-orientation - Gene	Purchase of 1no. 10ft Dx5 Large Format Machine,	32010302 - Purchase of Industrial Equipment	70831 - Broadcasting and Publishing Services	23541800 - State Wide	218,000,000.00	0.00	0.00	200,000,000.00	0.00
012305700100	Yobe State Council for Arts & Culture								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					110,000,000.00	0.00	0.00	90,000,000.00	0.00
021001240000100 - Societal Re-orientation - Gene	Upgrade of Hall of Fame of the Council	32010107 - Rehab./Repairs of Office Building	70821 - Cultural Services	23541800 - State Wide	70,000,000.00	0.00	0.00	30,000,000.00	0.00
021001260000100 - Societal Re-orientation - Gene	Purchase of 100nos assorted costumes and set pr	32010212 - Monuments	70821 - Cultural Services	23541800 - State Wide	0.00	0.00	0.00	20,000,000.00	0.00
02100124000200 - Societal Re-orientation - Gene	Purchase of 50no of 25kg ceramics such as pocela	32010320 - Purchase of Building Materials/Equipm	70821 - Cultural Services	23541800 - State Wide	40,000,000.00	0.00	0.00	40,000,000.00	0.00
012500100100	Office of the Head of Civil Service								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					3,955,000,000.00	4,810,000,000.00	2,650,195,237.00	3,755,000,000.00	0.00
13100122000200 - Reform of Government and Go	Constr. of Office for MOH, HMB, and 5 Agenc/BPP	32010101 - Construction/Provision of Office Buildi	70131 - General Personnel Services	23541800 - State Wide	2,200,000,000.00	1,700,000,000.00	650,038,132.00	2,000,000,000.00	0.00
13100122000300 - Reform of Government and Go	Ren. of YOSACA, MOH, MORAE, MoTE, LGS Comm	32010107 - Rehab./Repairs of Office Building	70131 - General Personnel Services	23541800 - State Wide	900,000,000.00	2,400,000,000.00	1,570,243,185.00	950,000,000.00	0.00
13100123001400 - Reform of Government and Go	External work (landscapeing) for building of Min. of	32010129 - Tree Planting/Landscapeing	70131 - General Personnel Services	23541800 - State Wide	60,000,000.00	260,000,000.00	216,278,970.00	60,000,000.00	0.00
13100123001500 - Reform of Government and Go	Procurement of Computer Laptop to the Office of	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide	45,000,000.00	0.00	0.00	45,000,000.00	0.00
13100122000400 - Reform of Government and Go	Procurement of 500 sets of Executive Chairs for O	32010601 - Purchase of Chairs	70131 - General Personnel Services	23541800 - State Wide	420,000,000.00	270,000,000.00	137,329,481.00	400,000,000.00	0.00
13100123001600 - Reform of Government and Go	Procurement/Supply of 1000 units of Executive tai	32010602 - Purchase of Tables	70131 - General Personnel Services	23541800 - State Wide	330,000,000.00	180,000,000.00	76,305,469.00	300,000,000.00	0.00
014000100100	Office of the State Auditor-General								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					70,000,000.00	0.00	0.00	70,000,000.00	0.00
13100123001900 - Reform of Government and Go	Procurement and Installation of CCTV Camera, Pu	32010206 - Security Installations/Equipment	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00	0.00	0.00	0.00	0.00
13100123001900 - Reform of Government and Go	Provisions 20 Sets of Computers for upgrading of	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
13100122000600 - Reform of Government and Go	Support the establishment of a Forensic & Invest	32030109 - Research & Development	70112 - Financial and Fiscal Affairs	23541800 - State Wide	40,000,000.00	0.00	0.00	0.00	0.00
13100126000100 - Reform of Government and Go	Pro.t of Forensic Audit & Invest. Tools (e.g., Data	32030112 - Computer Software Acquisition	70112 - Financial and Fiscal Affairs	23541800 - State Wide	0.00	0.00	0.00	70,000,000.00	0.00
014000200100	Office of the LG Auditor-General								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					60,000,000.00	50,000,000.00	20,627,462.00	90,000,000.00	0.00
13100122000700 - Reform of Government and Go	Interlocking & renovation of walkway at the Head	32010107 - Rehab./Repairs of Office Building	70112 - Financial and Fiscal Affairs	23541800 - State Wide	40,000,000.00	30,000,000.00	7,680,000.00	40,000,000.00	0.00
13100122000700 - Reform of Government and Go	Research	32010109 - Research & Development	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00	10,000,000.00	2,997,462.00	0.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
13100122000700 - Reform of Government and Governance	Purchase of 5nos. of Hp core i7 touch screen laptops	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00	10,000,000.00	9,950,000.00	0.00	0.00
13100126002200 - Reform of Government and Governance	Purchase of 1 No. Toyota Camry for the LG Auditor	32010405 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23541800 - State Wide	0.00	0.00	0.00	50,000,000.00	0.00
01400300100	Audit Service Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					90,500,000.00	20,500,000.00	17,565,000.00	90,500,000.00	0.00
13100123003000 - Reform of Government and Governance	Installation of Alternative Hybrid Solar Energy System	32010207 - Electricity Transmission Network	70131 - General Personnel Services	23541800 - State Wide	20,000,000.00	20,000,000.00	17,565,000.00	0.00	0.00
13100123003000 - Reform of Government and Governance	Installation of Server and Networking of all Offices	32010222 - Construction/Provision of ICT Infrastructure	70131 - General Personnel Services	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
13100123002800 - Reform of Government and Governance	Purchase of 30KVA Generator (Parkings) Branded	32010305 - Purchase of Power Generating Sets	70131 - General Personnel Services	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
13100123003000 - Reform of Government and Governance	Purchase of one Unit of Toyota Hilux 4x4 2019 Model	32010405 - Purchase of Motor Vehicles	70131 - General Personnel Services	23541800 - State Wide	50,000,000.00	0.00	0.00	70,000,000.00	0.00
13100126000200 - Reform of Government and Governance	Purchase of 20nos. Core i7 laptop computers for court	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide	0.00	0.00	0.00	20,500,000.00	0.00
13100123004000 - Reform of Government and Governance	Establishment of M&E Unit	32030109 - Research & Development	70131 - General Personnel Services	23541800 - State Wide	500,000.00	500,000.00	0.00	0.00	0.00
014700100100	Civil Service Commission								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					30,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00
13100123004200 - Reform of Government and Governance	Purchase of 1no. 20KVA perkins Engine Mikano Diesel	32010305 - Purchase of Power Generating Sets	70131 - General Personnel Services	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
13100123004300 - Reform of Government and Governance	Purchase of computers(2 Hp Core i3 Desktop and 2 Laptop)	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
13100123004400 - Reform of Government and Governance	Purchase of 20no sets of office tables for newly recruited	32010602 - Purchase of Tables	70131 - General Personnel Services	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
014800100100	State Independent Electoral Commission (SIEC)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
13100123004500 - Reform of Government and Governance	Purchase of 5no Desktop and 5no Laptop Computers	32010501 - Purchase of Computers	70161 - General Public Services N.E.C.	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123004500 - Reform of Government and Governance	Procurement of 30no office chairs	32010601 - Purchase of Chairs	70161 - General Public Services N.E.C.	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123004500 - Reform of Government and Governance	Replacement of 25nos worn-out office tables	32010602 - Purchase of Tables	70161 - General Public Services N.E.C.	23541800 - State Wide	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
13100123004500 - Reform of Government and Governance	Procurement of 5nos office file cabinets	32010603 - Purchase of Safes/File Cabinets/Cupboards	70161 - General Public Services N.E.C.	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
014900100100	Local Government Service Commission								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					40,000,000.00	5,000,000.00	0.00	40,000,000.00	0.00
13100123004700 - Reform of Government and Governance	Rehabilitation of Headquarters office building compound	32010107 - Rehab./Repairs of Office Building	70131 - General Personnel Services	23541800 - State Wide	35,000,000.00	0.00	0.00	13,500,000.00	0.00
13100123004900 - Reform of Government and Governance	Purchase of 3no. hp core i7 laptop	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide	2,500,000.00	2,500,000.00	0.00	10,000,000.00	0.00
13100126000300 - Reform of Government and Governance	Purchase of 2 High Hp Photocopiers	32010505 - Purchase of Photocopiers	70131 - General Personnel Services	23541800 - State Wide	0.00	0.00	0.00	6,000,000.00	0.00
13100126000400 - Reform of Government and Governance	purchase of office chairs to the offices of Executive	32010601 - Purchase of Chairs	70131 - General Personnel Services	23541800 - State Wide	0.00	0.00	0.00	5,500,000.00	0.00
13100125000100 - Reform of Government and Governance	Purchase of 5no. YF Avery Executive Office Table	32010602 - Purchase of Tables	70131 - General Personnel Services	23541800 - State Wide	2,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00
014903500100	Local Government Pension Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					14,000,000.00	14,000,000.00	0.00	34,000,000.00	0.00
13100123005200 - Reform of Government and Governance	Repairs of the Executive Chairman office and other	32010107 - Rehab./Repairs of Office Building	70131 - General Personnel Services	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	6,000,000.00	0.00
13100126000500 - Reform of Government and Governance	Construction of store for keeping files and other documents	32010199 - Construction of Other Building	70131 - General Personnel Services	23541800 - State Wide	0.00	0.00	0.00	20,000,000.00	0.00
13100122000800 - Reform of Government and Governance	Purchase of 3nos. hp laptop Core i3 computers	32010501 - Purchase of Computers	70131 - General Personnel Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
13100126000600 - Reform of Government and Governance	Purchase of 1no. Kyosera printer	32010502 - Purchase of Printers	70131 - General Personnel Services	23541800 - State Wide	0.00	0.00	0.00	1,050,000.00	0.00
13100126000700 - Reform of Government and Governance	Purchase of 1no. Hp scanner	32010503 - Purchase of Scanners	70131 - General Personnel Services	23541800 - State Wide	0.00	0.00	0.00	750,000.00	0.00
13100126000800 - Reform of Government and Governance	Purchase of 1no. Hp photocopier	32010505 - Purchase of Photocopiers	70131 - General Personnel Services	23541800 - State Wide	0.00	0.00	0.00	1,200,000.00	0.00
13100123005300 - Reform of Government and Governance	Purchase of 5 sets of office chairs for the Executive	32010601 - Purchase of Chairs	70131 - General Personnel Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
13100123005400 - Reform of Government and Governance	Purchase of 5 sets of office tables for the Executive	32010602 - Purchase of Tables	70131 - General Personnel Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
016100100100	Office of the Secretary to the State Government								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					6,090,345,000.00	10,780,345,000.00	7,991,169,515.00	5,310,955,000.00	0.00
13100122000100 - Reform of Government and Governance	Construction of New Office building for New Permanent	32010101 - Construction/Provision of Office Building	70133 - Other General Services	23541800 - State Wide	180,000,000.00	80,000,000.00	50,000,000.00	180,000,000.00	0.00
13100122000100 - Reform of Government and Governance	Construction of additional five chalets each at Kaduna	32010102 - Construction/Provision of Residential Buildings	70133 - Other General Services	23541800 - State Wide	450,000,000.00	2,250,000,000.00	564,226,825.00	1,100,000,000.00	0.00
13100122000200 - Reform of Government and Governance	Renovation of 5 blocks of Emir's Lodge at the Presidential	32010108 - Rehab./Repairs of Residential Buildings	70133 - Other General Services	23541800 - State Wide	500,000,000.00	700,000,000.00	608,707,951.00	500,000,000.00	0.00
13100122000300 - Reform of Government and Governance	Landscaping and beautification of the State Secretariat	32010129 - Tree Planting/Landscaping	70133 - Other General Services	23541800 - State Wide	90,000,000.00	0.00	0.00	50,000,000.00	0.00
13100123001400 - Reform of Government and Governance	Repairs of solar street lights and other electrical appliances	32010218 - Rehab./Repairs of Electricity	70133 - Other General Services	23541800 - State Wide	50,000,000.00	0.00	0.00	30,000,000.00	0.00
13100123001500 - Reform of Government and Governance	Purchase of 2nos 500KVA Heavy Duty Generator transformers	32010305 - Purchase of Power Generating Sets	70133 - Other General Services	23541800 - State Wide	100,000,000.00	0.00	0.00	100,000,000.00	0.00
13100122000400 - Reform of Government and Governance	Procurement of motor vehicle for the Head of Service	32010405 - Purchase of Motor Vehicles	70133 - Other General Services	23541800 - State Wide	2,990,000,000.00	4,990,000,000.00	4,578,584,375.00	3,220,000,000.00	0.00
13100123001600 - Reform of Government and Governance	Purchase of 20 HP Core i7 laptops and 10 desktop	32010501 - Purchase of Computers	70133 - Other General Services	23541800 - State Wide	30,000,000.00	0.00	0.00	30,333,000.00	0.00
13100123001700 - Reform of Government and Governance	Procurement of 20 sets of office chairs for the recruitment	32010601 - Purchase of Chairs	70133 - Other General Services	23541800 - State Wide	100,345,000.00	180,345,000.00	162,042,000.00	50,622,000.00	0.00
13100123001800 - Reform of Government and Governance	Procurement of 20 sets of office tables for the recruitment	32010602 - Purchase of Tables	70133 - Other General Services	23541800 - State Wide	100,000,000.00	80,000,000.00	70,000,000.00	50,000,000.00	0.00
13100122000600 - Reform of Government and Governance	NG CARES Programme - Community-driven project	32030122 - Grant to Communities/Private Institutions	70133 - Other General Services	23541800 - State Wide	1,500,000,000.00	2,500,000,000.00	1,957,608,364.00	0.00	0.00
016101100100	Yobe State Agency for Community and Social Development								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	53,000,000.00	0.00
23020426000100 - Other Social Safety Nets	Construction of Community Schools	32010105 - Construction/Provision of School Buildings	71091 - Social Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	20,000,000.00	0.00
23020426000200 - Other Social Safety Nets	Construction of Dispensary	32010106 - Construction/Provision of Hospital/Health Centres	71091 - Social Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	15,000,000.00	0.00
23020426000300 - Other Social Safety Nets	Construction of Community Mosques	32010117 - Construction of Mosque/Church	71091 - Social Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	15,000,000.00	0.00
23020426000400 - Other Social Safety Nets	Wall Fencing of Community School	32010119 - Construction of Wall Fencing	71091 - Social Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	3,000,000.00	0.00
016103700100	Yobe State Pilgrims' Commission								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					280,000,000.00	0.00	0.00	270,000,000.00	0.00
02100123001500 - Societal Re-orientation - General	Construction of Mini Hajj Camp at the Headquarters	32010299 - Construction/Provision of Other Infrastructure	70841 - Religious and Other Community Services	23541800 - State Wide	200,000,000.00	0.00	0.00	200,000,000.00	0.00
02100125000300 - Societal Re-orientation - General	Renovation of Headquarters Office Complex	32010107 - Rehab./Repairs of Office Building	70841 - Religious and Other Community Services	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
02100124000300 - Societal Re-orientation - General	Provision of solar light at the Office Complex and	32010207 - Electricity Transmission Network	70841 - Religious and Other Community Services	23541800 - State Wide	60,000,000.00	0.00	0.00	50,000,000.00	0.00
016200100100	Ministry of Religious Affairs								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					545,000,000.00	225,000,000.00	39,900,000.00	1,041,000,000.00	0.00
02100124000400 - Societal Re-orientation - General	Construction of 3 schools, one in each zone A,B,C	32010105 - Construction/Provision of School Buildings	70841 - Religious and Other Community Services	23541800 - State Wide	195,000,000.00	0.00	0.00	144,000,000.00	0.00
02100122000300 - Societal Re-orientation - General	Construction of 6nos constituency mosques, 2 in each	32010117 - Construction of Mosque/Church	70841 - Religious and Other Community Services	23541800 - State Wide	250,000,000.00	0.00	0.00	397,000,000.00	0.00
02100126000200 - Societal Re-orientation - General	Construction of new Damaturu Grave Yard 1km by	32010119 - Construction of Wall Fencing	70841 - Religious and Other Community Services	23541800 - State Wide	0.00	0.00	0.00	500,000,000.00	0.00
02100122000400 - Societal Re-orientation - General	Ramadan Tafsir/Zakkat initiatives included pamphlet	32030122 - Grant to Communities/Private Institutions	70841 - Religious and Other Community Services	23541800 - State Wide	100,000,000.00	225,000,000.00	39,900,000.00	0.00	0.00
016200200100	Yobe State Hisbah Commission								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					63,000,000.00	13,000,000.00	0.00	63,000,000.00	0.00
02100125000900 - Societal Re-orientation - General	Purchase of 30nos Hisense refrigerators for headquarter	32010610 - Purchase of Refrigerators	70361 - Public Order and Safety N.E.C.	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
02100125001000 - Societal Re-orientation - General	Purchase of 30nos 5000 WATS Stabiliser for headquarter	32010510 - Purchase of Stabilizers	70361 - Public Order and Safety N.E.C.	23541800 - State Wide	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
02100125001100 - Societal Re-orientation - Genet	Purchase of 30nos ceiling and standing fans for He	32010609 - Purchase of Ceiling Fans	70361 - Public Order and Safety N.E.C.	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
02100125001100 - Societal Re-orientation - Genet	Installations of CCTV Camera at the commission	32010206 - Security Installations/Equipment	70361 - Public Order and Safety N.E.C.	23541800 - State Wide	50,000,000.00	0.00	0.00	50,000,000.00	0.00
021500100100	Ministry of Agriculture & Natural Resources								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					9,603,000,000.00	6,772,000,000.00	3,275,226,710.00	11,920,000,000.00	170,000,000.00
01010122000100 - Legal, policy, regulations and s	Construction of admin block at Badegana LDC	32010101 - Construction/Provision of Office Buildi	70421 - Agriculture	23541800 - State Wide	250,000,000.00	0.00	0.00	0.00	0.00
01010122000100 - Legal, policy, regulations and s	Construction of 15Nos each Herdsmen settlement	32010102 - Construction/Provision of Residential B	70421 - Agriculture	23541800 - State Wide	180,000,000.00	0.00	0.00	0.00	0.00
01010122000100 - Legal, policy, regulations and s	Construction of 3 blocks of classrooms Nomadic P	32010105 - Construction/Provision of School Build	70421 - Agriculture	23541800 - State Wide	140,000,000.00	0.00	0.00	0.00	0.00
01020522000100 - Animal Health and Livestock D	Construction of Veterinary & Human Clinic at Bade	32010106 - Construction/Provision of Hospital/Hea	70421 - Agriculture	23541800 - State Wide	100,000,000.00	0.00	0.00	0.00	0.00
01010122000100 - Legal, policy, regulations and s	Renovation of Office Building, NAPRI, Zonal and A	32010107 - Rehab./Repairs of Office Building	70421 - Agriculture	23541800 - State Wide	100,000,000.00	300,000,000.00	215,910,226.00	150,000,000.00	0.00
01010123000100 - Legal, policy, regulations and s	Construction of Masjid at Badegana LDC	32010117 - Construction of Mosque/Church	70421 - Agriculture	23541800 - State Wide	30,000,000.00	0.00	0.00	0.00	0.00
01010122000100 - Legal, policy, regulations and s	Chain link fencing of Zonal and Area Offices at Da	32010119 - Construction of Wall Fencing	70421 - Agriculture	23541800 - State Wide	100,000,000.00	0.00	0.00	150,000,000.00	0.00
01020422000100 - Dairy Development	Purchase of A.I Kits and Small Ruminant breed im	32010130 - Dairy and Artificial Insemination	70421 - Agriculture	23541800 - State Wide	50,000,000.00	0.00	0.00	0.00	0.00
01040323000100 - Market linkage	Upgrade and rehabilitation of produce markets at	32010132 - Construction of Markets/Parks	70421 - Agriculture	23541800 - State Wide	10,000,000.00	0.00	0.00	35,000,000.00	0.00
01040226000100 - Buffer stocking and commodity	Construction of new and rehabilitation of existing	32010133 - Construction of Warehouse and Shops	70421 - Agriculture	23530900 - Jakusko	0.00	0.00	0.00	180,000,000.00	0.00
01050323000100 - Fish processing and post-harve	Construction of Aquaculture at Badegana LDC	32010134 - Fish Pond and Aquaculture	70421 - Agriculture	23530900 - Jakusko	100,000,000.00	0.00	0.00	0.00	0.00
01010122000100 - Legal, policy, regulations and s	Construction of Modern Abattoir and Meat Process	32010199 - Construction of Other Building	70421 - Agriculture	23530900 - Jakusko	860,000,000.00	0.00	0.00	0.00	0.00
01010122000300 - Legal, policy, regulations and s	Repairs of Electrical Installations at Badegana	32010207 - Electricity Transmission Network	70421 - Agriculture	23541800 - State Wide	160,000,000.00	13,017,548.00	0.00	0.00	0.00
01100122000200 - Agriculture Programme Not Els	Construction of Nagaburu Dam in	32010210 - Construction of Dams	70421 - Agriculture	23541800 - State Wide	150,000,000.00	300,000,000.00	266,918,323.00	170,000,000.00	170,000,000.00
01100122000300 - Agriculture Programme Not Els	Drilling of 3Nos. Borehole at Badegana LDC	32010214 - Boreholes & Other Water Facilities	70421 - Agriculture	23541800 - State Wide	120,000,000.00	9,000,000.00	0.00	0.00	0.00
01010123000200 - Legal, policy, regulations and s	Rehabilitation of irrigation facilities and installat	32010220 - Rehab./Repairs of Water Facilities	70421 - Agriculture	23541800 - State Wide	30,000,000.00	0.00	0.00	180,000,000.00	0.00
01010123000100 - Legal, policy, regulations and s	Purchase of Milking Machine at Jakusko LDC	32010302 - Purchase of Industrial Equipment	70421 - Agriculture	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	0.00	0.00
01010123000100 - Legal, policy, regulations and s	Establishment of Weather Stations at Potiskum, Da	32010303 - Purchase of Navigational Equipment	70421 - Agriculture	23541800 - State Wide	50,000,000.00	0.00	0.00	0.00	0.00
01070222000100 - Youth and women In agricultu	Purchase of Agricultural Equipment such as 3000	32010307 - Purchase of Agricultural Equipment	70421 - Agriculture	23530900 - Jakusko	3,000,000,000.00	1,400,000,000.00	60,000,000.00	7,000,000,000.00	0.00
01070223000200 - Youth and women In agricultu	Purchase of 3000nos Solar Powered water pumps	32010309 - Purchase of Water Supply Equipment	70421 - Agriculture	23530900 - Jakusko	1,500,000,000.00	3,500,000,000.00	2,598,960,000.00	3,000,000,000.00	0.00
01010123000300 - Legal, policy, regulations and s	Purchase of 2000nos spare parts for Agricultural Ma	32010322 - Purchase of Spare Parts and Tools	70421 - Agriculture	23530900 - Jakusko	80,000,000.00	60,000,000.00	33,962,000.00	221,000,000.00	0.00
01010123000200 - Legal, policy, regulations and s	Purchase of 15no HP Core i9 Laptop Computers a	32010501 - Purchase of Computers	70421 - Agriculture	23530900 - Jakusko	15,000,000.00	500,000.00	0.00	28,000,000.00	0.00
01010122000400 - Legal, policy, regulations and s	Purchase of office chairs for Jakusko LDC Nomadic	32010601 - Purchase of Chairs	70421 - Agriculture	23541800 - State Wide	11,000,000.00	0.00	0.00	0.00	0.00
01010123000200 - Legal, policy, regulations and s	Purchase of Table for Jakusko LDC Primary school	32010602 - Purchase of Tables	70421 - Agriculture	23541800 - State Wide	5,000,000.00	5,500,000.00	0.00	0.00	0.00
01010122000100 - Legal, policy, regulations and s	Purchase of Safes/File Cabinet/Cupboards at the o	32010603 - Purchase of Safes/File Cabinets/Cupbo	70421 - Agriculture	23541800 - State Wide	5,500,000.00	5,500,000.00	0.00	0.00	0.00
01010122000100 - Legal, policy, regulations and s	Purchase of 2no Samsung 10 Hp Floor Standing Ir	32010606 - Purchase of Air-Conditioner	70421 - Agriculture	23541800 - State Wide	5,500,000.00	5,500,000.00	0.00	6,000,000.00	0.00
01020522000300 - Animal Health and Livestock D	Purchase of Medical Equipment for humans/vets. C	32010904 - Laboratory/Medical Equipment	70421 - Agriculture	23541800 - State Wide	165,000,000.00	0.00	0.00	0.00	0.00
01010123000100 - Legal, policy, regulations and s	Youth Empowerment in Agriculture Production Pro	32030122 - Grant to Communities/Private Institut	70421 - Agriculture	23541800 - State Wide	2,500,000,000.00	1,000,000,000.00	77,458,613.00	0.00	0.00
01010126000300 - Legal, policy, regulations and s	Compensation of land acquired for Fanzar Youth F	32010111 - Acquisition of Land	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	800,000,000.00	0.00
0215100200100	Agricultural Development Programme (ADP)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					88,000,000.00	8,000,000.00	0.00	210,000,000.00	0.00
01030326000100 - Farm inputs supply and service	Construction of 100 sitting capacity hall at Headq	32010101 - Construction/Provision of Office Buildi	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	70,000,000.00	0.00
01030323000200 - Farm inputs supply and service	Construction of a small green house at Damaturu	32010226 - Construction/Provision of Agricultural	70421 - Agriculture	23541800 - State Wide	20,000,000.00	0.00	0.00	40,000,000.00	0.00
01030323000400 - Farm inputs supply and service	Purchase of 12nos. self profiling threshers	32010307 - Purchase of Agricultural Equipment	70421 - Agriculture	23541800 - State Wide	30,000,000.00	0.00	0.00	0.00	0.00
01030324000100 - Farm inputs supply and service	Purchase of Spare Parts and Tools including comp	32010322 - Purchase of Spare Parts and Tools	70421 - Agriculture	23541800 - State Wide	30,000,000.00	0.00	0.00	100,000,000.00	0.00
01030323000400 - Farm inputs supply and service	Purchase of 4nos. Laptop Computers and 2nos. of	32010501 - Purchase of Computers	70421 - Agriculture	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	0.00	0.00
021511000100	Fertilizer Blending Plant								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					246,000,000.00	5,000,000.00	0.00	246,000,000.00	0.00
01030324000100 - Farm inputs supply and service	Contruction and Acquisition development of new s	32010101 - Construction/Provision of Office Buildi	70421 - Agriculture	23510300 - Damaturu	70,000,000.00	0.00	0.00	158,000,000.00	0.00
01030323000200 - Farm inputs supply and service	Reconstruction of Plant building weight bridge & c	32010226 - Construction/Provision of Agricultural	70421 - Agriculture	23510700 - Gubja	40,000,000.00	0.00	0.00	20,000,000.00	0.00
01030324000200 - Farm inputs supply and service	Purchase of 1no heavy-duty machine	32010301 - Purchase of Trucks/Tankers/Tractors/I	70421 - Agriculture	23510700 - Gubja	5,000,000.00	5,000,000.00	0.00	35,000,000.00	0.00
01030323000100 - Farm inputs supply and service	Procurement of materials such as Urea, DAP, MOP	32010307 - Purchase of Agricultural Equipment	70421 - Agriculture	23510700 - Gubja	56,000,000.00	0.00	0.00	15,000,000.00	0.00
01030324000200 - Farm inputs supply and service	Purchase of mixer blade, conveyor, belts rollers, e	32010322 - Purchase of Spare Parts and Tools	70421 - Agriculture	23510700 - Gubja	75,000,000.00	0.00	0.00	10,000,000.00	0.00
01030326000300 - Farm inputs supply and service	Purchase of 15no. Stabilizers	32010510 - Purchase of Stabilizers	70421 - Agriculture	23510700 - Gubja	0.00	0.00	0.00	500,000.00	0.00
01030326000400 - Farm inputs supply and service	Purchase of 20no. Swivel Chairs	32010601 - Purchase of Chairs	70421 - Agriculture	23510700 - Gubja	0.00	0.00	0.00	5,000,000.00	0.00
01030326000500 - Farm inputs supply and service	Purchase of 4no. Hisense Television Sets	32010604 - Purchase of Television Sets	70421 - Agriculture	23510700 - Gubja	0.00	0.00	0.00	1,000,000.00	0.00
01030326000600 - Farm inputs supply and service	Purchase of 3no. Hisense Air-Conditioner	32010606 - Purchase of Air-Conditioner	70421 - Agriculture	23510700 - Gubja	0.00	0.00	0.00	1,000,000.00	0.00
01030326000700 - Farm inputs supply and service	Purchase of 1no. Hisense Refrigerators	32010610 - Purchase of Refrigerators	70421 - Agriculture	23510700 - Gubja	0.00	0.00	0.00	500,000.00	0.00
022000100100	Ministry of Finance & Economic Development								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					334,000,000.00	310,000,000.00	50,063,357.00	510,000,000.00	0.00
13100126000900 - Reform of Government and Go	Construction of additional office building at the He	32010101 - Construction/Provision of Office Buildi	70112 - Financial and Fiscal Affairs	23541800 - State Wide	0.00	0.00	0.00	200,000,000.00	0.00
13100122000900 - Reform of Government and Go	Replacement of granite tile to reception, corridors	32010107 - Rehab./Repairs of Office Building	70112 - Financial and Fiscal Affairs	23541800 - State Wide	50,000,000.00	200,000,000.00	50,063,357.00	60,000,000.00	0.00
13100123005900 - Reform of Government and Go	Wall fencing of ministry of finance office complex	32010119 - Construction of Wall Fencing	70112 - Financial and Fiscal Affairs	23541800 - State Wide	15,000,000.00	0.00	0.00	0.00	0.00
13100123005900 - Reform of Government and Go	Procurement of solar to 15 MDAs in order to facilit	32010207 - Electricity Transmission Network	70112 - Financial and Fiscal Affairs	23541800 - State Wide	50,000,000.00	52,000,000.00	0.00	0.00	0.00
13100123005900 - Reform of Government and Go	Reconstruction of the overhead tank of the Headq	32010220 - Rehab./Repairs of Water Facilities	70112 - Financial and Fiscal Affairs	23541800 - State Wide	24,000,000.00	0.00	0.00	0.00	0.00
13100122001000 - Reform of Government and Go	Additional Fibre Optics networking of MDAs.	32010222 - Construction/Provision of ICT Infrastru	70112 - Financial and Fiscal Affairs	23541800 - State Wide	41,000,000.00	0.00	0.00	42,000,000.00	0.00
13100123005900 - Reform of Government and Go	Procurement of 1no. 150KVA power generator	32010305 - Purchase of Power Generating Sets	70112 - Financial and Fiscal Affairs	23541800 - State Wide	40,000,000.00	0.00	0.00	40,000,000.00	0.00
13100124000500 - Reform of Government and Go	Procurement of 3no. additional FM-200 Fire Extin	32010312 - Purchase of Fire Fighting Equipment	70112 - Financial and Fiscal Affairs	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
13100126001000 - Reform of Government and Go	Procurement of 500nos all-in-one solar powered str	32010314 - Purchase of Electrical Equipment	70112 - Financial and Fiscal Affairs	23541800 - State Wide	0.00	0.00	0.00	30,000,000.00	0.00
13100123005600 - Reform of Government and Go	Procurement of 50no. of computers and periphera	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	55,000,000.00	0.00	0.00	75,000,000.00	0.00
13100126001100 - Reform of Government and Go	Procurement of 1no. 110" 4k UHD Touch Interacti	32010508 - Purchase of Projectors	70112 - Financial and Fiscal Affairs	23541800 - State Wide	0.00	0.00	0.00	30,000,000.00	0.00
13100123005700 - Reform of Government and Go	Procurement of 10no. of office chairs to Deputy Di	32010601 - Purchase of Chairs	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
13100123005800 - Reform of Government and Go	Proc. of 10no. Executive Office (2.5m) Tables to	32010602 - Purchase of Tables	70112 - Financial and Fiscal Affairs	23541800 - State Wide	15,000,000.00	24,000,000.00	0.00	15,000,000.00	0.00
13100123005900 - Reform of Government and Go	Procurement of 10no. of Hisense 43" Full High De	32010604 - Purchase of Television Sets	70112 - Financial and Fiscal Affairs	23541800 - State Wide	4,000,000.00	4,000,000.00	0.00	0.00	0.00
13100123005900 - Reform of Government and Go	Procurement of 10no. of 1.5hp inverter air conditi	32010606 - Purchase of Air-Conditioner	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00	20,000,000.00	0.00	0.00	0.00
13100123005900 - Reform of Government and Go	Procurement of 5no. Hisense Ref 176L No Frost, L	32010610 - Purchase of Refrigerators	70112 - Financial and Fiscal Affairs	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
022000800100	Yobe Internal Revenue Service (YIRS)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					507,000,000.00	218,000,000.00	0.00	560,000,000.00	0.00
13100126001200 - Reform of Government and Go	Renovation of 6 zonal offices (Potiskum, Damaturu	32010107 - Rehab./Repairs of Office Building	70112 - Financial and Fiscal Affairs	23541800 - State Wide	0.00	0.00	0.00	300,000,000.00	0.00
13100123006100 - Reform of Government and Go	Purchase of 1No of Mikano for Headquarter & 6No	32010305 - Purchase of Power Generating Sets	70112 - Financial and Fiscal Affairs	23541800 - State Wide	10,000,000.00	0.00	0.00	25,000,000.00	0.00
13100123006200 - Reform of Government and Go	Purchase of official Motor Vehicle to Executive Cha	32010405 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23541800 - State Wide	250,000,000.00	200,000,000.00	0.00	0.00	0.00
13100124000600 - Reform of Government and Go	Purchase of 5Nos of Motor Cycles to 5 of zonal off	32010407 - Purchase of Motor Cycles	70112 - Financial and Fiscal Affairs	23541800 - State Wide	7,000,000.00	7,000,000.00	0.00	15,000,000.00	0.00
13100123006300 - Reform of Government and Go	Purchase of 15Nos Laptop Computers for headqua	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00	0.00	0.00	99,000,000.00	0.0

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
13100123006900 - Reform of Government and Governance	Purchase of 15Nos of Air-condition for chairman, Speaker and 10 Nos of Air-condition for members	32010606 - Purchase of Air-Conditioner	70112 - Financial and Fiscal Affairs	23541800 - State Wide	15,000,000.00	0.00	0.00	0.00	0.00
13100123007000 - Reform of Government and Governance	Purchase of 10Nos of Refrigerators for chairman, Speaker and 10 Nos of Refrigerators for members	32010610 - Purchase of Refrigerators	70112 - Financial and Fiscal Affairs	23541800 - State Wide	7,000,000.00	7,000,000.00	0.00	0.00	0.00
13100123007100 - Reform of Government and Governance	Study tour to Kaduna, Cross river & Lagos state to provision of solar light to 6 zonal offices across the state	32030109 - Research & Development	70112 - Financial and Fiscal Affairs	23541800 - State Wide	20,000,000.00	0.00	0.00	0.00	0.00
13100126001300 - Reform of Government and Governance	provision of solar light to 6 zonal offices across the state	32010207 - Electricity Transmission Network	70112 - Financial and Fiscal Affairs	23541800 - State Wide	0.00	0.00	0.00	100,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					7,930,000,000.00	23,750,000,000.00	18,939,813,470.00	24,385,000,000.00	0.00
12100123000100 - Growing the Private Sector - Growing the Private Sector - G	Completion of construction office building for the Private Sector	32010101 - Construction/Provision of Office Buildings	70411 - General Economic and Commercial Affairs	23541800 - State Wide	200,000,000.00	100,000,000.00	62,347,349.00	470,000,000.00	0.00
12100123000500 - Growing the Private Sector - Growing the Private Sector - G	Construction of chalets at Yunusari, Tulo-Tulawa	32010102 - Construction/Provision of Residential Buildings	70411 - General Economic and Commercial Affairs	23541800 - State Wide	50,000,000.00	0.00	0.00	470,000,000.00	0.00
12100122000100 - Growing the Private Sector - Growing the Private Sector - G	Rehabilitations of zonal offices buildings at Damaturu	32010107 - Rehab./Repairs of Office Building	70411 - General Economic and Commercial Affairs	23541800 - State Wide	200,000,000.00	1,850,000,000.00	1,709,518,336.00	470,000,000.00	0.00
12100123000200 - Growing the Private Sector - Growing the Private Sector - G	Provisions of car sheds to Ministry HQ	32010116 - Construction of Car Porch/Shed	70411 - General Economic and Commercial Affairs	23541800 - State Wide	30,000,000.00	0.00	0.00	25,000,000.00	0.00
12100122000200 - Growing the Private Sector - Growing the Private Sector - G	Completion of Potiskum Modern Market	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23541800 - State Wide	6,000,000,000.00	19,500,000,000.00	15,534,938,461.00	0.00	0.00
12100126000100 - Growing the Private Sector - Growing the Private Sector - G	Completion of the construction of Modern Market	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23531100 - Machina	0.00	0.00	0.00	950,000,000.00	0.00
12100126000200 - Growing the Private Sector - Growing the Private Sector - G	Completion of the construction of Modern Market	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23510700 - Gujba	0.00	0.00	0.00	2,950,000,000.00	0.00
12100126000300 - Growing the Private Sector - Growing the Private Sector - G	Completion of the construction of Modern Market	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23510600 - Geldam	0.00	0.00	0.00	680,000,000.00	0.00
12100126000400 - Growing the Private Sector - Growing the Private Sector - G	Construction of new markets at Jalere & Damaturu	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23520500 - Fune	0.00	0.00	0.00	1,800,000,000.00	0.00
12100126000500 - Growing the Private Sector - Growing the Private Sector - G	Construction of new markets at Jalimaji, Karasuwa	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23531000 - Karasuwa	0.00	0.00	0.00	1,400,000,000.00	0.00
12100126000600 - Growing the Private Sector - Growing the Private Sector - G	Construction of new markets at Yusufari	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23531700 - Yusufari	0.00	0.00	0.00	950,000,000.00	0.00
12100126000700 - Growing the Private Sector - Growing the Private Sector - G	Construction of new markets at Gadaka, Fika LGA	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23520400 - Fika	0.00	0.00	0.00	950,000,000.00	0.00
12100126000800 - Growing the Private Sector - Growing the Private Sector - G	Additional works at DTR modern mkts; const. of LGA	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23510300 - Damaturu	0.00	0.00	0.00	4,800,000,000.00	0.00
12100126000900 - Growing the Private Sector - Growing the Private Sector - G	Additional works at modern markets in Potiskum	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23521400 - Potiskum	0.00	0.00	0.00	200,000,000.00	0.00
12100126001000 - Growing the Private Sector - Growing the Private Sector - G	Additional works at modern markets in Gashua	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23530100 - Bade	0.00	0.00	0.00	200,000,000.00	0.00
12100126001100 - Growing the Private Sector - Growing the Private Sector - G	Additional works at modern markets in Nguru	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23531300 - Nguru	0.00	0.00	0.00	200,000,000.00	0.00
12100126001200 - Growing the Private Sector - Growing the Private Sector - G	Additional works at modern markets in Geldam	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23510600 - Geldam	0.00	0.00	0.00	200,000,000.00	0.00
12100126001300 - Growing the Private Sector - Growing the Private Sector - G	Construction of Modern Motor Parks in the other 1	32010132 - Construction of Markets/Parks	70411 - General Economic and Commercial Affairs	23541800 - State Wide	0.00	0.00	0.00	2,000,000,000.00	0.00
12100126001400 - Growing the Private Sector - Growing the Private Sector - G	Constructions of Sahel Aluminium Factory, Soda	32010199 - Construction of Other Building	70411 - General Economic and Commercial Affairs	23510300 - Damaturu	0.00	0.00	0.00	1,000,000,000.00	0.00
12100123000300 - Growing the Private Sector - Growing the Private Sector - G	Construction of recreational centre at Damaturu	32010205 - Zoos, Parks & Reserves (Recreational)	70411 - General Economic and Commercial Affairs	23510300 - Damaturu	150,000,000.00	0.00	0.00	150,000,000.00	0.00
12100123000500 - Growing the Private Sector - Growing the Private Sector - G	Purchase of 1 each Excavator, Bulldozer, and Deliv	32010301 - Purchase of Trucks/Tankers/Tractors/	70411 - General Economic and Commercial Affairs	23541800 - State Wide	260,000,000.00	0.00	0.00	500,000,000.00	0.00
12100122000300 - Growing the Private Sector - Growing the Private Sector - G	Provision of Soda Ash Machines, Rice Mill Proce	32010302 - Purchase of Industrial Equipment	70411 - General Economic and Commercial Affairs	23541800 - State Wide	1,000,000,000.00	2,300,000,000.00	1,633,009,324.00	2,500,000,000.00	0.00
12100126001500 - Growing the Private Sector - Growing the Private Sector - G	Procurements of Geographical and geophysics inst	32010308 - Purchase of Surveying Equipment	70411 - General Economic and Commercial Affairs	23541800 - State Wide	0.00	0.00	0.00	1,300,000,000.00	0.00
12100123000400 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 250 numbers of fire extinguishers	32010312 - Purchase of Fire Fighting Equipment	70411 - General Economic and Commercial Affairs	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
12100123000500 - Growing the Private Sector - Growing the Private Sector - G	Provision of 25no office chairs for Headquarters, a	32010601 - Purchase of Chairs	70411 - General Economic and Commercial Affairs	23541800 - State Chairs	10,000,000.00	0.00	0.00	0.00	0.00
12100124000100 - Growing the Private Sector - Growing the Private Sector - G	Purchase of 30 no office tables to headquarters an	32010602 - Purchase of Tables	70411 - General Economic and Commercial Affairs	23541800 - State Wide	20,000,000.00	0.00	0.00	70,000,000.00	0.00
12100126001500 - Growing the Private Sector - Growing the Private Sector - G	HCD Construction of Skills Acquisition Center in D	32010105 - Construction/Provision of School Build	70411 - General Economic and Commercial Affairs	23541800 - State Wide	0.00	0.00	0.00	150,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					728,500,000.00	33,500,000.00	0.00	172,000,000.00	0.00
12100125000300 - Growing the Private Sector - Growing the Private Sector - G	Construction of Car Porch/Shed, construction car	32010116 - Construction of Car Porch/Shed	70411 - General Economic and Commercial Affairs	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
12100125000400 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 1No. 20KVA Mikano perins diesel	32010305 - Purchase of Power Generating Sets	70411 - General Economic and Commercial Affairs	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	20,000,000.00	0.00
12100125000500 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 18NoHP core i5 laptop & desktop	32010501 - Purchase of Computers	70411 - General Economic and Commercial Affairs	23541800 - State Wide	15,000,000.00	0.00	0.00	20,000,000.00	0.00
12100125000600 - Growing the Private Sector - Growing the Private Sector - G	Purchase of 1 no.HP Leaser jet MFP all in 1 &6 no	32010502 - Purchase of Printers	70411 - General Economic and Commercial Affairs	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12100125000700 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 3 nos. Kyocera Ecosys M3645dn A	32010505 - Purchase of Photocopiers	70411 - General Economic and Commercial Affairs	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12100125000800 - Growing the Private Sector - Growing the Private Sector - G	Proc. of 6 nos Ex. Chairs,20 nos. 30 chairs,30 nos	32010601 - Purchase of Chairs	70411 - General Economic and Commercial Affairs	23541800 - State Wide	30,000,000.00	0.00	0.00	30,000,000.00	0.00
12100125000800 - Growing the Private Sector - Growing the Private Sector - G	Proc. of 5 nos Ex. Table/Chairs,20 nos. table/chair	32010602 - Purchase of Tables	70411 - General Economic and Commercial Affairs	23541800 - State Wide	30,000,000.00	0.00	0.00	30,000,000.00	0.00
12100125000900 - Growing the Private Sector - Growing the Private Sector - G	Purchase of 2 nos. safe, 6 nos. Fireproof Cabinet,	32010603 - Purchase of Safes/TV Cabinets/Cupbo	70411 - General Economic and Commercial Affairs	23541800 - State Wide	15,000,000.00	0.00	0.00	15,000,000.00	0.00
12100125001000 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 1 no. 120" multi media screen, 50	32010604 - Purchase of Television Sets	70411 - General Economic and Commercial Affairs	23541800 - State Wide	7,500,000.00	7,500,000.00	0.00	10,000,000.00	0.00
12100125001200 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 10 nos. 1.Shp split Hisense AC & 6	32010606 - Purchase of Air-Conditioner	70411 - General Economic and Commercial Affairs	23541800 - State Wide	15,000,000.00	0.00	0.00	20,000,000.00	0.00
12100125001100 - Growing the Private Sector - Growing the Private Sector - G	Purchase of 11 nos. ceiling fan, 11 nos. standing	32010609 - Purchase of Ceiling Fans	70411 - General Economic and Commercial Affairs	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
12100125001300 - Growing the Private Sector - Growing the Private Sector - G	Procurement 2 nos. 436L Hisense refrigerator and	32010610 - Purchase of Refrigerators	70411 - General Economic and Commercial Affairs	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	8,000,000.00	0.00
12100125001400 - Growing the Private Sector - Growing the Private Sector - G	Research on marketing and investment promotion	32030109 - Research & Development	70411 - General Economic and Commercial Affairs	23541800 - State Wide	20,000,000.00	0.00	0.00	0.00	0.00
12100125001400 - Growing the Private Sector - Growing the Private Sector - G	3% Project Facilitation Fund (PFF), Project in Solid	32030122 - Grant to Communities/Private Instituti	70411 - General Economic and Commercial Affairs	23541800 - State Wide	570,000,000.00	0.00	0.00	0.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					637,321,000.00	337,321,000.00	125,000,000.00	2,000,000,000.00	0.00
12100122000400 - Growing the Private Sector - Growing the Private Sector - G	Procurement of starter pack to Internally Displace	32010302 - Purchase of Industrial Equipment	70411 - General Economic and Commercial Affairs	23541800 - State Wide	634,821,000.00	334,821,000.00	125,000,000.00	2,000,000,000.00	0.00
12100123000700 - Growing the Private Sector - Growing the Private Sector - G	Procurement of spare parts for vehicle and other e	32010322 - Purchase of Spare Parts and Tools	70411 - General Economic and Commercial Affairs	23541800 - State Wide	500,000.00	500,000.00	0.00	0.00	0.00
12100123000800 - Growing the Private Sector - Growing the Private Sector - G	Procurement of Hp Pavilion 360 14-Ek0xx Intel C	32010501 - Purchase of Computers	70411 - General Economic and Commercial Affairs	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	0.00	0.00
12100123000900 - Growing the Private Sector - Growing the Private Sector - G	Procurement of Haier Thermocool Inverter 1.5 Hp	32010606 - Purchase of Air-Conditioner	70411 - General Economic and Commercial Affairs	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	0.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					148,000,000.00	48,000,000.00	4,500,000.00	148,000,000.00	0.00
12100122000500 - Growing the Private Sector - Growing the Private Sector - G	Renovation of Hotels Charlet at the State Hotel Da	32010108 - Rehab./Repairs of Residential Building	70472 - Hotels and Restaurants	23510300 - Damaturu	140,000,000.00	40,000,000.00	4,500,000.00	20,000,000.00	0.00
12100123001100 - Growing the Private Sector - Growing the Private Sector - G	Construction of Toilet VIP at the State Hotel, Dam	32010114 - Construction of Toilet	70472 - Hotels and Restaurants	23510300 - Damaturu	500,000.00	500,000.00	0.00	6,000,000.00	0.00
12100123001200 - Growing the Private Sector - Growing the Private Sector - G	Reconstruction of Damaged Wall Fence of the Sta	32010119 - Construction of Wall Fencing	70472 - Hotels and Restaurants	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	47,000,000.00	0.00
12100123001300 - Growing the Private Sector - Growing the Private Sector - G	Complete landscaping and beautification of the Da	32010129 - Tree Planting/Landscaping	70472 - Hotels and Restaurants	23510300 - Damaturu	1,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
12100123001600 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 2nos submersible pumps for the S	32010214 - Boreholes & Other Water Facilities	70472 - Hotels and Restaurants	23541800 - State Wide	500,000.00	500,000.00	0.00	5,000,000.00	0.00
12100126001600 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 1no sound system for the State H	32010306 - Purchase of Broadcast & Communicati	70472 - Hotels and Restaurants	23541800 - State Wide	0.00	0.00	0.00	4,000,000.00	0.00
12100123001400 - Growing the Private Sector - Growing the Private Sector - G	Repairs of Power Generating set at the State Hotel	32010318 - Rehab./Repairs of Power Generating R	70472 - Hotels and Restaurants	23541800 - State Wide	500,000.00	500,000.00	0.00	10,000,000.00	0.00
12100123001500 - Growing the Private Sector - Growing the Private Sector - G	Provision of 10 double-arm solar power and panel	32010399 - Alternative Energy	70472 - Hotels and Restaurants	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	7,000,000.00	0.00
12100126001700 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 1No Epson projector	32010508 - Purchase of Projectors	70472 - Hotels and Restaurants	23541800 - State Wide	0.00	0.00	0.00	4,000,000.00	0.00
12100123001600 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 3nos 1HP split air conditioners at	32010606 - Purchase of Air-Conditioner	70472 - Hotels and Restaurants	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00
12100123001600 - Growing the Private Sector - Growing the Private Sector - G	Procurement of 120nos bed sheets and mattresses	32010611 - Purchase of Beds & Beddings	70472 - Hotels and Restaurants	23541800 - State Wide	1,500,000.00	1,500,000.00	0.00	30,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					88,001,000.00	7,001,000.00	0.00	68,000,000.00	0.00
12100123001700 - Growing the Private Sector - Growing the Private Sector - G	Renovation of General Manager's office Building a	32010107 - Rehab./Repairs of Office Building	70411 - General Economic and Commercial Affairs	23541800 - State Wide	6,778,000.00	6,778,000.00	0.00	30,000,000.00	0.00
12100123001800 - Growing the Private Sector - Growing the Private Sector - G	Purchase of No 2 of Crane Hois	32010301 - Purchase of Trucks/Tankers/Tractors/	70411 - General Economic and Commercial Affairs	23541800 - State Wide	40,000,000.00	0.00	0.00	10,000,000.00	0.00
12100126001800 - Growing the Private Sector - Growing the Private Sector - G	Purchase of 1No. Concrete Electric Mixer Machine	32010302 - Purchase of Industrial Equipment	70411 - General Economic and Commercial Affairs	23541800 - State Wide	0.00	0.00	0.00	8,000,000.00	0.00
12100125001300 - Growing the Private Sector - Growing the Private Sector - G	Repairs of Low Tension (LT)35 and High Tension	32010322 - Purchase of Spare Parts and Tools	70411 - General Economic and Commercial Affairs	23541800 - State Wide	41,223,000.00	223,000.00	0.00	20,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description
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Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
23020324000500 - Unemployment benefits	Purchase of machines to support youth to go into	32010307 - Purchase of Agricultural Equipment	71051 - Unemployment	23541800 - State Wide	200,000,000.00	0.00	0.00	260,000,000.00	0.00
23020324000600 - Unemployment benefits	Empowerment support to 500 women with deep fi	32010610 - Purchase of Refrigerators	71051 - Unemployment	23541800 - State Wide	250,000,000.00	0.00	0.00	200,000,000.00	0.00
23020322000700 - Unemployment benefits	Empowerment support to young men and women	32030122 - Grant to Communities/Private Instituti	71051 - Unemployment	23541800 - State Wide	2,000,000,000.00	1,200,000,000.00	666,219,106.00	0.00	0.00
23020324000700 - Unemployment benefits	Vocational and skill acquisition scheme for the alm	32030123 - Grant to Tsangaya/Almajiri School Cad	71051 - Unemployment	23541800 - State Wide	100,000,000.00	0.00	0.00	0.00	0.00
022800700100	Information Technology Development Agency								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,100,000,000.00	500,000,000.00	340,165,500.00	1,500,000,000.00	0.00
11100123000100 - Information Communication ar	Purchase of 200 pcs smart solar-powered outlets t	32010306 - Purchase of Broadcast & Communicati	70461 - Communication	23541800 - State Wide	1,000,000,000.00	500,000,000.00	340,165,500.00	1,400,000,000.00	0.00
11100123000200 - Information Communication ar	Purchase of 200 pcs Hp Computer with accessorie	32010501 - Purchase of Computers	70461 - Communication	23541800 - State Wide	80,000,000.00	0.00	0.00	80,000,000.00	0.00
11100123000300 - Information Communication ar	Procurement of 15 swivel chairs, 25 executive cha	32010601 - Purchase of Chairs	70461 - Communication	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
022900100100	Ministry of Transport and Energy								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					6,070,000,000.00	2,950,000,000.00	1,513,290,775.00	13,770,000,000.00	0.00
17100122000100 - Road - General	Additional works at Damaturu Cargo International	32010203 - Construction of Airports	70451 - Road Transport	23541800 - State Wide	1,500,000,000.00	1,300,000,000.00	1,187,809,344.00	2,000,000,000.00	0.00
17100122000200 - Road - General	Solar Streetlights & Industrial Power. N2.88 for 12	32010207 - Electricity Transmission Network	70451 - Road Transport	23541800 - State Wide	2,600,000,000.00	1,600,000,000.00	284,831,431.00	10,000,000,000.00	0.00
17100122000300 - Road - General	Proc. & install All-in-One Solar Street Lights to ma	32010218 - Rehab./Repairs of Electricity	70451 - Road Transport	23541800 - State Wide	1,200,000,000.00	0.00	0.00	500,000,000.00	0.00
17100123000100 - Road - General	Rehabilitation and Re-construction of Driving Scho	32010299 - Construction/Provision of Other Infras	70451 - Road Transport	23541800 - State Wide	250,000,000.00	50,000,000.00	40,650,000.00	200,000,000.00	0.00
17100126000100 - Road - General	Purchase of 6 no.navigational equipments for Dama	32010303 - Purchase of Navigational Equipment	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	200,000,000.00	0.00
17100126000200 - Road - General	Purchase of 20KVA Maikano Power Generating Set	32010305 - Purchase of Power Generating Sets	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	200,000,000.00	0.00
17100124000100 - Road - General	Procurement of more Buses to Yobe Line and som	32010405 - Purchase of Motor Vehicles	70451 - Road Transport	23541800 - State Wide	500,000,000.00	0.00	0.00	0.00	0.00
17100126000300 - Road - General	Purchased of 60 no Tricycle for youth empowerme	32010406 - Purchase of Tricycles	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	200,000,000.00	0.00
17100126000400 - Road - General	Procurement of Motor cycle for commercial purpos	32010407 - Purchase of Motor Cycles	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	50,000,000.00	0.00
17100126000500 - Road - General	Procurement of 20 units 2025 model buses (N28M	32010409 - Purchase of Buses	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	400,000,000.00	0.00
17100123000300 - Road - General	Procurement of 10 Lap-top Computers soft toach L	32010501 - Purchase of Computers	70451 - Road Transport	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
022900300100	Rural Electrification Board (REB)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					5,500,000,000.00	11,550,000,000.00	7,796,398,440.00	5,500,000,000.00	0.00
14100122000100 - Power - General	Electri. of 1 town/LGA incl. Kanamma Lado, Zajibi	32010207 - Electricity Transmission Network	70435 - Electricity	23541800 - State Wide	4,500,000,000.00	10,500,000,000.00	7,215,314,440.00	3,300,000,000.00	0.00
14100122000200 - Power - General	Provision of Power Substation in 6 Major towns of	32010304 - Purchase of Power Plants	70435 - Electricity	23541800 - State Wide	500,000,000.00	400,000,000.00	179,125,000.00	1,400,000,000.00	0.00
14100122000300 - Power - General	Provision of 8Nos 250KVA, 230KVA, 500KVA and 8	32010305 - Purchase of Power Generating Sets	70435 - Electricity	23541800 - State Wide	500,000,000.00	650,000,000.00	401,959,000.00	800,000,000.00	0.00
022905500100	Yobe Road Traffic Agency (YOROTA)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					111,225,000.00	11,225,000.00	0.00	100,000,000.00	0.00
17100123000400 - Road - General	Renovation of Zonal offices at Damaturu, Potiskum	32010107 - Rehab./Repairs of Office Building	70451 - Road Transport	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
17100122000500 - Road - General	Constructions of Road Signs in Damaturu, Potiskum	32010216 - Boundary Pillars/Right of Ways/Road	70451 - Road Transport	23541800 - State Wide	10,000,000.00	0.00	0.00	19,000,000.00	0.00
17100122000600 - Road - General	Purchase of 1 No. Heavy Truck Crane for Evacuati	32010301 - Purchase of Trucks/Tankers/Tractors/	70451 - Road Transport	23541800 - State Wide	60,000,000.00	0.00	0.00	55,000,000.00	0.00
17100123000600 - Road - General	Purchase of 25no Fire Extinguishers for operation	32010312 - Purchase of Fire Fighting Equipment	70451 - Road Transport	23541800 - State Wide	6,225,000.00	6,225,000.00	0.00	0.00	0.00
17100124000200 - Road - General	Purchase of 3No. Patrol Power Bikes	32010407 - Purchase of Motor Cycles	70451 - Road Transport	23541800 - State Wide	30,000,000.00	0.00	0.00	30,000,000.00	0.00
023400100100	Ministry of Works								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					26,042,278,000.00	49,955,278,000.00	40,137,712,630.00	39,138,000,000.00	0.00
17100123001000 - Road - General	Construction of Area Engineers Office at Potiskum	32010101 - Construction/Provision of Office Buildi	70451 - Road Transport	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
17100122000800 - Road - General	Construction of 187 Km Road Across the 17 LGA in	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	10,039,278,000.00	45,906,278,000.00	25,904,917,608.00	0.00	0.00
17100126000600 - Road - General	Construction of 20.4km road for Damaturu Urban	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510300 - Damaturu	0.00	0.00	0.00	2,000,000,000.00	0.00
17100126000700 - Road - General	Construction of 3km Nguru Township Road (N1.10	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	1,171,000,000.00	0.00
17100126000800 - Road - General	Construction of 2.7km Geldam/Bukardi-Dumbol Rd	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510200 - Bursari	0.00	0.00	0.00	957,000,000.00	0.00
17100126000900 - Road - General	Construction of 20km Road from Nangere to Kaye	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23520500 - Fune	0.00	0.00	0.00	1,932,000,000.00	0.00
17100126001000 - Road - General	Construction of 1.5km Road at Mai Idriss Alooma	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510600 - Geldam	0.00	0.00	0.00	632,000,000.00	0.00
17100126001100 - Road - General	Construction of 3km Buni Yadi Township road (N1	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510700 - Gulba	0.00	0.00	0.00	1,530,000,000.00	0.00
17100126001200 - Road - General	Construction of 72km Bunigari-Teteba Road	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510800 - Gulanri	0.00	0.00	0.00	1,718,000,000.00	0.00
17100126001300 - Road - General	Construction of a 31km road from Kumaganam-Ka	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23531000 - Karasuwa	0.00	0.00	0.00	1,527,000,000.00	0.00
17100126001400 - Road - General	Construction of 9km Potiskum - Degubi Road (Pha	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23521200 - Nangere	0.00	0.00	0.00	660,000,000.00	0.00
17100126001500 - Road - General	Construction of 3km Potiskum Township road (N1	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23521400 - Potiskum	0.00	0.00	0.00	1,038,000,000.00	0.00
17100126001600 - Road - General	Construction of 35km Babbangida - Shekau - Kori	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23511500 - Tarmuwa	0.00	0.00	0.00	1,000,000,000.00	0.00
17100126001700 - Road - General	Construction of 25.5km Roads from Gashua - Ma	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510200 - Bursari	0.00	0.00	0.00	700,000,000.00	0.00
17100126001800 - Road - General	Const. of 25.5km dual carri. DTR-Kallalawa Rd (N	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23510300 - Damaturu	0.00	0.00	0.00	2,705,000,000.00	0.00
17100126001900 - Road - General	Construction of 30km Balanguwa - Kumaganam Rd	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23511500 - Tarmuwa	0.00	0.00	0.00	1,455,000,000.00	0.00
17100126002000 - Road - General	Construction of 18km Bukarti - Toshia Road (1.65	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23511600 - Yunusari	0.00	0.00	0.00	2,000,000,000.00	0.00
17100126002100 - Road - General	Construction of Double Coat Surface Dressing on t	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23520400 - Fika	0.00	0.00	0.00	853,000,000.00	0.00
17100126002200 - Road - General	Construction of 12km Damagum - Gubana Surface	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23520500 - Fune	0.00	0.00	0.00	1,791,000,000.00	0.00
17100126002300 - Road - General	Construction of 16.5km Road from Kukuri - Chuku	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23521200 - Nangere	0.00	0.00	0.00	112,000,000.00	0.00
17100126002400 - Road - General	Construction of 4.2km Roads and Drainages at Pot	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23521400 - Potiskum	0.00	0.00	0.00	233,000,000.00	0.00
17100126002500 - Road - General	Construction of 3.2km Township Roads and Drina	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23530100 - Bade	0.00	0.00	0.00	541,000,000.00	0.00
17100126002600 - Road - General	Construction of 4km Nguru Highway - Karasuwa G	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23531000 - Karasuwa	0.00	0.00	0.00	92,000,000.00	0.00
17100126002700 - Road - General	Construction of 16km Nguru - Balanguwa Road (S	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23531000 - Karasuwa	0.00	0.00	0.00	457,000,000.00	0.00
17100125000800 - Road - General	Completion of construction of flyover & underpass	32010101 - Construction/Provision of Office Buildi	70451 - Road Transport	23510300 - Damaturu	11,000,000,000.00	0.00	11,406,393,732.00	5,500,000,000.00	0.00
17100122000900 - Road - General	Construction of sewages and bridges to excrement	32010209 - Construction of Sewage/Drainage and C	70451 - Road Transport	23541800 - State Wide	350,000,000.00				

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
17100126003200 - Road - General	Rehabilitation of rural roads	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
17100126003300 - Road - General	Purchase of 5no each double dram rollers, tipper	32010301 - Purchase of Trucks/Tankers/Tractors/	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
023400600100 Rural Access Road Authority									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	20,000,000.00	0.00
17100126003400 - Road - General	Construction of 187 Km Road Across the 17 LGA in	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	3,000,000,000.00	0.00
17100126003500 - Road - General	Construction of 20.4km road for Damaturu Urban	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	2,000,000,000.00	0.00
17100126003600 - Road - General	Construction of 3km Nguru Township Road (N1.10	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	2,000,000,000.00	0.00
17100126003700 - Road - General	Construction of 2.7km Geidam/Bukardi-Dumbol Rd	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
17100126003800 - Road - General	Construction of 20km Road from Nangere to Kaye	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	2,000,000,000.00	0.00
17100126003900 - Road - General	Construction of 1.5km Road at Mai Idriss Alooma	32010202 - Construction of Roads & Bridges	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	2,000,000,000.00	0.00
17100126005900 - Road - General	Rehabilitation of rural roads	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	2,000,000,000.00	0.00
17100126006000 - Road - General	Rehab. of Ngelzarma – Mashio (Asphalt); Geidam	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
17100126006100 - Road - General	Rehabilitation of 59km of Kaliyari-Bayamari road	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
17100126006200 - Road - General	Rehabilitation of 53km of Bayamari-Geidam road	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
17100126006400 - Road - General	Rehabilitation of Carriage Way and Bridge Along G	32010221 - Rehab./Repairs of Roads	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
17100126006500 - Road - General	Purchase of 5no each double dram rollers, tipper	32010301 - Purchase of Trucks/Tankers/Tractors/	70451 - Road Transport	23541800 - State Wide	0.00	0.00	0.00	2,000,000,000.00	0.00
023800100100 Ministry of Budget & Economic Planning									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,189,000,000.00	2,299,000,000.00	2,223,360,000.00	1,222,000,000.00	0.00
13100123007200 - Reform of Government and Go	Installation of solar powered light (8no single arm	32010207 - Electricity Transmission Network	70132 - Overall Planning and Statistical Services	23541800 - State Wide	80,000,000.00	0.00	0.00	30,000,000.00	0.00
13100126001300 - Reform of Government and Go	Construction of a 300-person capacity conference	32010199 - Construction of Other Building	70132 - Overall Planning and Statistical Services	23541800 - State Wide	0.00	0.00	0.00	450,000,000.00	0.00
13100123007200 - Reform of Government and Go	Purchase of 2nos TOYOTA 18-seater utility bus for	32010405 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical Services	23541800 - State Wide	100,000,000.00	0.00	0.00	0.00	0.00
13100122001100 - Reform of Government and Go	Purchase of 3no boxer 150 brand new motorcycles	32010407 - Purchase of Motor Cycles	70132 - Overall Planning and Statistical Services	23541800 - State Wide	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
13100122001100 - Reform of Government and Go	Purchase of 40nos. HP Core i7 x360 16 GB RAM la	32010501 - Purchase of Computers	70132 - Overall Planning and Statistical Services	23541800 - State Wide	60,000,000.00	0.00	0.00	60,000,000.00	0.00
13100122001100 - Reform of Government and Go	Purchase of 2nos Epson Projectors and accessories	32010508 - Purchase of Projectors	70132 - Overall Planning and Statistical Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
13100122001100 - Reform of Government and Go	Purchase of 20nos 5000 watts stabilizers to newly	32010510 - Purchase of Stabilizers	70132 - Overall Planning and Statistical Services	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
13100124000300 - Reform of Government and Go	Furnishing new office with 86 exec. chairs, visitors	32010601 - Purchase of Chairs	70132 - Overall Planning and Statistical Services	23541800 - State Wide	35,000,000.00	0.00	0.00	300,000,000.00	0.00
13100124000400 - Reform of Government and Go	Furnishing new office complex with 86 executive a	32010602 - Purchase of Tables	70132 - Overall Planning and Statistical Services	23541800 - State Wide	35,000,000.00	0.00	0.00	300,000,000.00	0.00
13100122001100 - Reform of Government and Go	Purchase of 8no file cabinets for the newly constru	32010603 - Purchase of Safes/File Cabinets/Cupbo	70132 - Overall Planning and Statistical Services	23541800 - State Wide	17,000,000.00	0.00	0.00	5,000,000.00	0.00
13100123007300 - Reform of Government and Go	Purchase of 18no 32" Smart Television sets for co	32010604 - Purchase of Television Sets	70132 - Overall Planning and Statistical Services	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
13100123007400 - Reform of Government and Go	Purchase of 28no Hisense split air-conditioners for	32010606 - Purchase of Air-Conditioner	70132 - Overall Planning and Statistical Services	23541800 - State Wide	33,000,000.00	0.00	0.00	33,000,000.00	0.00
13100123007400 - Reform of Government and Go	Purchase of 20nos rugs and carpets to newly cons	32010612 - Purchase of Rugs and Carpets	70132 - Overall Planning and Statistical Services	23541800 - State Wide	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
13100123007500 - Reform of Government and Go	Study tours	32030109 - Research & Development	70132 - Overall Planning and Statistical Services	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
13100122001200 - Reform of Government and Go	NG CARES Programme - Social Coordination Unit f	32030122 - Grant to Communities/Private Institut	70132 - Overall Planning and Statistical Services	23541800 - State Wide	1,780,000,000.00	2,280,000,000.00	2,223,360,000.00	0.00	0.00
023800400100 State Bureau of Statistics (SBS)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	420,000,000.00	0.00
13100126001400 - Reform of Government and Go	Purchase of 25 nos of Motor Cycles for the Headq	32010407 - Purchase of Motor Cycles	70132 - Overall Planning and Statistical Services	23541800 - State Wide	0.00	0.00	0.00	60,000,000.00	0.00
13100126001500 - Reform of Government and Go	20no HP Core i5 8GB RAM Touchscreen 12th Gen	32010501 - Purchase of Computers	70132 - Overall Planning and Statistical Services	23541800 - State Wide	0.00	0.00	0.00	150,000,000.00	0.00
13100126001600 - Reform of Government and Go	1no HP colour Laserjet_pro MFP M282nw all in of	32010502 - Purchase of Printers	70132 - Overall Planning and Statistical Services	23541800 - State Wide	0.00	0.00	0.00	1,500,000.00	0.00
13100126001700 - Reform of Government and Go	5no Sharp Digital AR-6031 Photocopier for the He	32010505 - Purchase of Photocopiers	70132 - Overall Planning and Statistical Services	23541800 - State Wide	0.00	0.00	0.00	7,500,000.00	0.00
13100126001800 - Reform of Government and Go	Purchase of 2nos Epson Projectors and accessories	32010508 - Purchase of Projectors	70132 - Overall Planning and Statistical Services	23541800 - State Wide	0.00	0.00	0.00	1,000,000.00	0.00
13100126001900 - Reform of Government and Go	Development of sophisticated data collection softw	32030112 - Computer Software Acquisition	70132 - Overall Planning and Statistical Services	23541800 - State Wide	0.00	0.00	0.00	200,000,000.00	0.00
025000100100 Fiscal Responsibility Board (FRB)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					188,000,000.00	55,000,000.00	0.00	255,400,000.00	0.00
13100123007700 - Reform of Government and Go	Rehabilitation of Fiscal Responsibility Board Office	32010107 - Rehab./Repairs of Office Building	70112 - Financial and Fiscal Affairs	23541800 - State Wide	13,000,000.00	0.00	0.00	15,000,000.00	0.00
13100123007700 - Reform of Government and Go	Purchase of 2Nos. Toyota Hilux Vehicles	32010405 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23541800 - State Wide	87,500,000.00	37,500,000.00	0.00	210,000,000.00	0.00
13100123007700 - Reform of Government and Go	Purchase of 8Nos. Lap top HP (torch sreen) Pabli	32010501 - Purchase of Computers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	4,800,000.00	4,800,000.00	0.00	2,000,000.00	0.00
13100123007700 - Reform of Government and Go	Purchase 4Nos. Sharp Digital Printer	32010502 - Purchase of Printers	70112 - Financial and Fiscal Affairs	23541800 - State Wide	5,350,000.00	5,350,000.00	0.00	0.00	0.00
13100123007700 - Reform of Government and Go	Purchase of 1 No.Projectors	32010508 - Purchase of Projectors	70112 - Financial and Fiscal Affairs	23541800 - State Wide	350,000.00	350,000.00	0.00	400,000.00	0.00
13100123007700 - Reform of Government and Go	Purchase of 9Nos. Executive Chairs, 4Nos. Semi Ex	32010601 - Purchase of Chairs	70112 - Financial and Fiscal Affairs	23541800 - State Wide	30,000,000.00	0.00	0.00	20,000,000.00	0.00
13100123007700 - Reform of Government and Go	Purchase of 9Nos. Executive Table, 4Nos. Semi Ex	32010602 - Purchase of Tables	70112 - Financial and Fiscal Affairs	23541800 - State Wide	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
13100123007800 - Reform of Government and Go	Fiscal and Financial Studies, Analyses and Diagn	32030109 - Research & Development	70112 - Financial and Fiscal Affairs	23541800 - State Wide	40,000,000.00	0.00	0.00	0.00	0.00
13100126002000 - Reform of Government and Go	5no GPS gadgets	32030119 - Maps, Survey and Design	70112 - Financial and Fiscal Affairs	23541800 - State Wide	0.00	0.00	0.00	1,000,000.00	0.00
025200100100 Ministry of Water Resources									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					3,275,000,000.00	1,965,000,000.00	1,065,017,804.00	3,695,000,000.00	20,000,000.00
10100123008000 - Water Resources and Rural De	Construction of Dams across the state	32010210 - Construction of Dams	70631 - Water Supply	23541800 - State Wide	140,000,000.00	140,000,000.00	138,995,000.00	100,000,000.00	0.00
10100126000100 - Water Resources and Rural De	Completion of Damaturu Regional Water Supply a	32010208 - Water Distribution Network	70631 - Water Supply	23541800 - State Wide	0.00	0.00	0.00	1,200,000,000.00	0.00
10100122001300 - Water Resources and Rural De	Construction of boreholes 26 Nos for constituency	32010214 - Boreholes & Other Water Facilities	70631 - Water Supply	23541800 - State Wide	2,825,000,000.00	1,825,000,000.00	926,022,804.00	2,100,000,000.00	0.00
10100123008100 - Water Resources and Rural De	15 Nos of borehole to be rehabilitated across the 3	32010220 - Rehab./Repairs of Water Facilities	70631 - Water Supply	23541800 - State Wide	50,000,000.00	0.00	0.00	30,000,000.00	0.00
10100126000200 - Water Resources and Rural De	15 Nos of borehole to be rehabilitated across the 3	32010299 - Construction/Provision of Other Infras	70631 - Water Supply	23541800 - State Wide	0.00	0.00	0.00	55,000,000.00	0.00
10100124000700 - Water Resources and Rural De	Purchase of spare part and tools which including 3	32010322 - Purchase of Spare Parts and Tools	70631 - Water Supply	23541800 - State Wide	200,000,000.00	0.00	0.00	150,000,000.00	0.00
10100123008200 - Water Resources and Rural De	10 Nos computer (5 desktop and 5 laptop)	32010501 - Purchase of Computers	70631 - Water Supply	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
10100123008300 - Water Resources and Rural De	NUT.1.WASH. Purchase of chemicals disinfection c	32010904 - Laboratory/Medical Equipment	70631 - Water Supply	23541800 - State Wide	50,000,000.00	0.00	0.00	50,000,000.00	20,000,000.00
025210200100 Yobe State Water Corporation									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,470,000,000.00	450,000,000.00	320,837,802.00	1,550,000,000.00	0.00
10100122000100 - Water Resources and Rural De	Renovation of Area offices at Nguru, Potiskum, Bu	32010107 - Rehab./Repairs of Office Building	70631 - Water Supply	23541800 - State Wide	25,000,000.00				

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,451,000,000.00	1,731,000,000.00	1,043,898,517.00	2,722,225,000.00	130,000,000.00
010100122000600 - Water Resources and Rural De	NUT.1.WASH. Drilling of new boreholes in rural co	32010214 - Boreholes & Other Water Facilities	70631 - Water Supply	23541800 - State Wide	1,600,000,000.00	1,400,000,000.00	808,710,000.00	1,500,000,000.00	30,000,000.00
010100122000700 - Water Resources and Rural De	NUT.1.WASH. Rehabilitations of existing bereholes	32010220 - Rehab./Repairs of Water Facilities	70631 - Water Supply	23541800 - State Wide	500,000,000.00	300,000,000.00	235,188,517.00	1,000,000,000.00	100,000,000.00
010100122000800 - Water Resources and Rural De	Const. of VIP toilets & sanitation facilities in rural	32010299 - Construction/Provision of Other Infras	70631 - Water Supply	23541800 - State Wide	30,000,000.00	0.00	0.00	50,000,000.00	0.00
010100123000800 - Water Resources and Rural De	Being for the replacement of some aged generator	32010305 - Purchase of Power Generating Sets	70631 - Water Supply	23541800 - State Wide	80,750,000.00	30,750,000.00	0.00	52,075,000.00	0.00
010100122000900 - Water Resources and Rural De	Submersible pumps of various sizes and other wat	32010309 - Purchase of Water Supply Equipment	70631 - Water Supply	23541800 - State Wide	230,000,000.00	0.00	0.00	100,000,000.00	0.00
010100123000900 - Water Resources and Rural De	To provide spares tools for the bHeavy Duty plant	32010322 - Purchase of Spare Parts and Tools	70631 - Water Supply	23541800 - State Wide	10,000,000.00	0.00	0.00	20,000,000.00	0.00
010100123001000 - Water Resources and Rural De	2no office chair	32010601 - Purchase of Chairs	70631 - Water Supply	23541800 - State Wide	100,000.00	100,000.00	0.00	50,000.00	0.00
010100123001100 - Water Resources and Rural De	2no office tables	32010602 - Purchase of Tables	70631 - Water Supply	23541800 - State Wide	100,000.00	100,000.00	0.00	50,000.00	0.00
010100123001200 - Water Resources and Rural De	2no file cabinet	32010603 - Purchase of Safes/File Cabinets/Cupbo	70631 - Water Supply	23541800 - State Wide	50,000.00	50,000.00	0.00	50,000.00	0.00

025300100100	Ministry of Housing & Urban Development								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					8,602,999,000.00	5,552,999,000.00	3,802,060,012.00	7,638,000,000.00	0.00
06100122000100 - Housing and Urban Developme	Constructions of One Storey Building Office Compl	32010101 - Construction/Provision of Office Buildi	70611 - Housing Development	23541800 - State Wide	260,254,000.00	10,254,000.00	0.00	200,000,000.00	0.00
06100122000100 - Housing and Urban Developme	Renovation of Housing and Property Development	32010107 - Rehab./Repairs of Office Building	70611 - Housing Development	23541800 - State Wide	100,000,000.00	0.00	0.00	10,000,000.00	0.00
06100123000100 - Housing and Urban Developme	Renovation of Housing Estate Newly Acquired Fro	32010108 - Rehab./Repairs of Residential Building	70611 - Housing Development	23541800 - State Wide	400,183,000.00	700,183,000.00	666,271,708.00	500,000,000.00	0.00
06100122000100 - Housing and Urban Developme	Purchase of Houses Constructed By Federal Mortg	32010113 - Acquisition of Residential Building	70611 - Housing Development	23541800 - State Wide	2,389,171,000.00	2,189,171,000.00	2,018,688,664.00	1,897,000,000.00	0.00
06100122000100 - Housing and Urban Developme	Completion of Construction of New mosque Islami	32010117 - Construction of Mosque/Church	70611 - Housing Development	23510300 - Damaturu	100,000,000.00	100,000,000.00	99,305,443.00	0.00	0.00
06100126000100 - Housing and Urban Developme	Landscaping of Selected Locations At Damaturu	32010129 - Tree Planting/Landscaping	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100123000200 - Housing and Urban Developme	Construction of Green Economic City	32010199 - Construction of Other Building	70611 - Housing Development	23541800 - State Wide	3,000,746,000.00	1,700,746,000.00	1,017,794,197.00	4,000,000,000.00	0.00
06100122000100 - Housing and Urban Developme	Construction of City Gate as part of the Implemen	32010299 - Construction/Provision of Other Infras	70611 - Housing Development	23541800 - State Wide	2,352,645,000.00	852,645,000.00	0.00	1,031,000,000.00	0.00
06100126000200 - Housing and Urban Developme	Purchase of 30nos. of Hp Core I3 Laptop compute	32010501 - Purchase of Computers	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126000300 - Housing and Urban Developme	Purchase of 13no. Canon Printers	32010502 - Purchase of Printers	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126000400 - Housing and Urban Developme	Purchase of 5no. Hp Scanners	32010503 - Purchase of Scanners	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126000500 - Housing and Urban Developme	Purchase of 3no. Kyosera photocopiers	32010505 - Purchase of Photocopiers	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126000600 - Housing and Urban Developme	Purchase of 4no. Epson projectors	32010508 - Purchase of Projectors	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126000700 - Housing and Urban Developme	Procurement of 15no Hisense stabilizers for direct	32010510 - Purchase of Stabilizers	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126000800 - Housing and Urban Developme	Procurement of 45no executive chairs for directors	32010601 - Purchase of Chairs	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126000900 - Housing and Urban Developme	Procurement of 50no executive and junior tables f	32010602 - Purchase of Tables	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001000 - Housing and Urban Developme	Purchase of 50 File Cabinets and 15 safes for Dire	32010603 - Purchase of Safes/File Cabinets/Cupbo	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001100 - Housing and Urban Developme	Procurement of 50no smart TVs and other offices	32010604 - Purchase of Television Sets	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001200 - Housing and Urban Developme	Purchase of 13no kenster air conditioner	32010606 - Purchase of Air-Conditioner	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001300 - Housing and Urban Developme	Purchase of 13no. Stools for New offices	32010607 - Purchase of Stools	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001400 - Housing and Urban Developme	Purchase of 13no. Shelves for New offices	32010608 - Purchase of Shelves	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001500 - Housing and Urban Developme	Purchase of 20no. Fans for New offices	32010609 - Purchase of Ceiling Fans	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001600 - Housing and Urban Developme	Purchase of 20no. Hisense fridge for the New offic	32010610 - Purchase of Refrigerators	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001700 - Housing and Urban Developme	Purchase of 50no. of rugs toro the new constructe	32010612 - Purchase of Rugs and Carpets	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001800 - Housing and Urban Developme	Purchase of 30no. Desk for the new office	32010613 - Purchase of Desks	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
06100126001900 - Housing and Urban Developme	Purchase of 15no. Cushions	32010615 - Purchase of Cushions	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00

025300700100	Fire and Rescue Service								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					293,000,000.00	503,000,000.00	0.00	530,000,000.00	0.00
06100123000700 - Housing and Urban Developme	Construction of zonal and area offices across the st	32010101 - Construction/Provision of Office Buildi	70321 - Fire Protection Services	23541800 - State Wide	190,000,000.00	400,000,000.00	0.00	190,000,000.00	0.00
06100126002000 - Housing and Urban Developme	Drilling of boreholes and other water facilities in h	32010214 - Boreholes & Other Water Facilities	70321 - Fire Protection Services	23541800 - State Wide	0.00	0.00	0.00	93,000,000.00	0.00
06100123000600 - Housing and Urban Developme	Purchase of 2000 Fire fighting, protection, operatio	32010312 - Purchase of Fire Fighting Equipment	70321 - Fire Protection Services	23541800 - State Wide	100,000,000.00	100,000,000.00	0.00	244,000,000.00	0.00
06100123000700 - Housing and Urban Developme	Purchase of 25no Semi Chairs and cushion Chairs	32010601 - Purchase of Chairs	70321 - Fire Protection Services	23541800 - State Wide	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
06100123000800 - Housing and Urban Developme	Purchase of 6nos of Executive Table	32010602 - Purchase of Tables	70321 - Fire Protection Services	23541800 - State Wide	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00

025301000100	Housing & Property Development Corporatio								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,510,000,000.00	10,000,000.00	0.00	1,650,000,000.00	0.00
06100122000300 - Housing and Urban Developme	Construction of 50 unit of 2bedroom detached hou	32010102 - Construction/Provision of Residential B	70611 - Housing Development	23541800 - State Wide	1,500,000,000.00	0.00	0.00	1,500,000,000.00	0.00
06100125000200 - Housing and Urban Developme	Purchase of 6nos vibrators, concrete mixers and ot	32010301 - Purchase of Trucks/Tankers/Tractors/	70611 - Housing Development	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	0.00	0.00
06100125000100 - Housing and Urban Developme	Purchase of 10nos. of Hp Core I3 Laptop compute	32010501 - Purchase of Computers	70611 - Housing Development	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	0.00	0.00
06100125000400 - Housing and Urban Developme	Purchase of 2no Toyota Hilux	32010405 - Purchase of Motor Vehicles	70611 - Housing Development	23541800 - State Wide	0.00	0.00	0.00	150,000,000.00	0.00

026000300100	Yobe Geographic Information Service (YOGIS)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,071,178,000.00	1,721,178,000.00	549,867,829.00	2,026,000,000.00	0.00
06100122000400 - Housing and Urban Developme	Compensation of land acquired for the constructio	32010111 - Acquisition of Land	70611 - Housing Development	23541800 - State Wide	800,000,000.00	1,150,000,000.00	457,767,849.00	900,000,000.00	0.00
06100122000500 - Housing and Urban Developme	Purchase of surveying equipments, demarcation ma	32010308 - Purchase of Surveying Equipment	70611 - Housing Development	23510300 - Damaturu	208,778,000.00	8,778,000.00	0.00	226,000,000.00	0.00
06100123001000 - Housing and Urban Developme	GIS Phase II Project and procurement of GIS equi	32030119 - Maps, Survey and Design	70611 - Housing Development	23541800 - State Wide	1,062,400,000.00	562,400,000.00	92,099,980.00	900,000,000.00	0.00

026500100100	Ministry of Livestock Development									
Programme Code and Programme Description		Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total						0.00	0.00	0.00	4,680,000,000.00	0.00
01020526000100	- Animal Health and Livestock D	Construction and Furnishing of Admin Block at Ba	32010101 - Construction/Provision of Office Buildi	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	275,000,000.00	0.00
01020526000200	- Animal Health and Livestock D	Construction of 20Nos Herdsmen) settlement each	32010102 - Construction/Provision of Residential B	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	600,000,000.00	0.00
01020526000300	- Animal Health and Livestock D	Construction of Veterinary & Human Clinic at Bade	32010106 - Construction/Provision of Hospital/Hea	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	235,000,000.00	0.00
01020526000400	- Animal Health and Livestock D	Renovations of offices at Fika and Damagum	32010107 - Rehab./Repairs of Office Building	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	100,000,000.00	0.00
01020526000500	- Animal Health and Livestock D	Construction of 2 blocks of 3 classrooms Nomadic	32010109 - Rehab./Repairs of School Building	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	0.00	0.00
01020526000600	- Animal Health and Livestock D	Construction of Masjid at Badegana and Gurjale LI	32010117 - Construction of Mosque/Church	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	60,000,000.00	0.00
01020526000700	- Animal Health and Livestock D	Wall Fencing of Badegana and Gurjale Admin Bloc	32010119 - Construction of Wall Fencing	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	200,000,000.00	0.00
01020426000100	- Dairy Development	Purchase of 10 A.I Kits and Liquid Nitrogen Contain	32010130 - Dairy and Artificial Insemination	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	152,500,000.00	0.00
01040326000100	- Market linkage	Upgrade of Cattle Markets	32010132 - Construction of Markets/Parks	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	80,000,000.00	0.00
01040226000200	- Buffer stocking and commodity	Construction of 1No. of warehouse at Badegana	32010133 - Construction of Warehouse and Shops	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	72,848,607.00	0.00
01050326000100	- Fish processing and post-harve	Establishment of Aquaculture at Badegana	32010134 - Fish Pond and Aquaculture	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	115,528,481.00	0.00
01020526000800	- Animal Health and Livestock D	Construction of Small Ruminant, Milk Center, Milk P	32010199 - Construction of Other Building	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	780,873,552.00	0.00
01040326000200	- Market linkage	Construction of 6 Kilometer Rural access from Dap	32010202 - Construction of Roads & Bridges	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	700,000,000.00	0.00
01020526000900	- Animal Health and Livestock D	Construction of Security Outpost at Badegana and	32010206 - Security Installations/Equipment	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	30,000,000.00	0.00
01020526001000	- Animal Health and Livestock D	Extension of electrical installation at Badegana DL	32010207 - Electricity Transmission Network	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	82,710,000.00	0.00
01100126000100	- Agriculture Programme Not Els	Construction of 5 earth Dams 3 at Badegana and	32010210 - Construction of Dams	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	250,000,000.00	0.00
01100126000200	- Agriculture Programme Not Els	Drilling of 5Nos. of Boreholes, Construction of An	32010214 - Boreholes & Other Water Facilities	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	290,000,000.00	0.00
01020526001100	- Animal Health and Livestock D	Purchase of Milking Machine at Jakusko LDC and E	32010302 - Purchase of Industrial Equipment	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	50,000,000.00	0.00
01020526001200	- Animal Health and Livestock D	Purchase of 15 sets of office chairs for Badegana	32010601 - Purchase of Chairs	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	20,000,000.00	0.00
01020526001300	- Animal Health and Livestock D	Purchase of 5 sets office tables for Badegana and	32010602 - Purchase of Tables	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	6,000,000.00	0.00
01020526001400	- Animal Health and Livestock D	Purchase of Medical Equipment for Humans/Vets.	32010904 - Laboratory/Medical Equipment	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	265,000,000.00	0.00
01020526001600	- Animal Health and Livestock D	Construction of Nomadic School at Nasari	32010105 - Construction/Provision of School Build	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	314,539,360.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					88,000,000.00	0.00	0.00	288,000,000.00	0.00
01020223000300 - Meat processing and marketing	Renovation of Headquarters Office Building	32010107 - Rehab./Repairs of Office Building	70421 - Agriculture	23541800 - State Wide	48,000,000.00	0.00	0.00	48,000,000.00	0.00
01020226000100 - Meat processing and marketing	Construction of 2 bedroom flat for Inspectors	32010102 - Construction/Provision of Residential B	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	80,000,000.00	0.00
01020223000100 - Meat processing and marketing	Conversion of submersibles borehole to solar power	32010220 - Rehab./Repairs of Water Facilities	70421 - Agriculture	23541800 - State Wide	20,000,000.00	0.00	0.00	100,000,000.00	0.00
01020223000200 - Meat processing and marketing	purchase of spare parts and tools for the abattoir	32010322 - Purchase of Spare Parts and Tools	70421 - Agriculture	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
01020226000400 - Meat processing and marketing	Construction of Laboratory	32010199 - Construction of Other Building	70421 - Agriculture	23541800 - State Wide	0.00	0.00	0.00	40,000,000.00	0.00
026500300100	Pilot Livestock								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					68,000,000.00	14,000,000.00	0.00	135,000,000.00	0.00
01020523000100 - Animal Health and Livestock D	Construction of Geidam Zonal Veterinary Office	32010106 - Construction/Provision of Hospital/Hea	70421 - Agriculture	23541800 - State Wide	35,000,000.00	0.00	0.00	35,000,000.00	0.00
01100123000200 - Agriculture Programme Not Els	Provision of water source for herders	32010214 - Boreholes & Other Water Facilities	70421 - Agriculture	23510300 - Damaturu	19,500,000.00	500,000.00	0.00	50,000,000.00	0.00
01060123000300 - Forest regeneration and conse	Livestock production facility and productivity inve	32010903 - Biological Assets (Wildlife Conservatio	70421 - Agriculture	23541800 - State Wide	8,500,000.00	8,500,000.00	0.00	50,000,000.00	0.00
01020523000400 - Animal Health and Livestock D	Yobe State Pilot Livestock Research and Developm	32030109 - Research & Development	70421 - Agriculture	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	0.00	0.00
031801100100	Judicial Service Commission								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					60,000,000.00	0.00	0.00	55,000,000.00	0.00
02100123002200 - Societal Re-orientation - Gene	Construction of 3 VIP Toilets and Junior Staff Offic	32010199 - Construction of Other Building	70331 - Law Courts	23541800 - State Wide	40,000,000.00	0.00	0.00	40,000,000.00	0.00
02100123002300 - Societal Re-orientation - Gene	Construction of Drainages at Headquarters Office	32010209 - Construction of Sewage/Drainage & C	70331 - Law Courts	23541800 - State Wide	20,000,000.00	0.00	0.00	15,000,000.00	0.00
031805100100	High Court of Justice								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					580,000,000.00	480,000,000.00	120,000,000.00	580,000,000.00	0.00
02100122000500 - Societal Re-orientation - Gene	Construction of office and additional court building	32010101 - Construction/Provision of Office Buildi	70331 - Law Courts	23541800 - State Wide	300,000,000.00	250,000,000.00	50,000,000.00	300,000,000.00	0.00
02100122000600 - Societal Re-orientation - Gene	Construction of residential buildings at Geldam, Ga	32010102 - Construction/Provision of Residential B	70331 - Law Courts	23541800 - State Wide	80,000,000.00	80,000,000.00	50,000,000.00	80,000,000.00	0.00
02100123002400 - Societal Re-orientation - Gene	Rehabilitation of area offices in major towns	32010107 - Rehab./Repairs of Office Building	70331 - Law Courts	23541800 - State Wide	200,000,000.00	150,000,000.00	20,000,000.00	200,000,000.00	0.00
031805200100	Sharia Court Division								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	110,000,000.00	0.00
02100126000400 - Societal Re-orientation - Gene	Purchase of 1no utility vehicle	32010405 - Purchase of Motor Vehicles	70331 - Law Courts	23541800 - State Wide	0.00	0.00	0.00	75,000,000.00	0.00
02100126000500 - Societal Re-orientation - Gene	Purchase of 5no. Hp Laptop Computers for Officer	32010501 - Purchase of Computers	70331 - Law Courts	23541800 - State Wide	0.00	0.00	0.00	5,000,000.00	0.00
02100126000600 - Societal Re-orientation - Gene	Purchase of Swivel Chairs for the Division	32010601 - Purchase of Chairs	70331 - Law Courts	23541800 - State Wide	0.00	0.00	0.00	15,000,000.00	0.00
02100126000700 - Societal Re-orientation - Gene	Purchase of Executive Tables for the offices of the	32010602 - Purchase of Tables	70331 - Law Courts	23541800 - State Wide	0.00	0.00	0.00	15,000,000.00	0.00
031805300100	Sharia Court of Appeal								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					555,000,000.00	240,000,000.00	150,000,000.00	555,000,000.00	0.00
02100122000900 - Societal Re-orientation - Gene	Construction of additional offices for Judges and o	32010101 - Construction/Provision of Office Buildi	70331 - Law Courts	23541800 - State Wide	130,000,000.00	130,000,000.00	100,000,000.00	130,000,000.00	0.00
02100123002900 - Societal Re-orientation - Gene	Construction of Judges Residence in Garin Alkali, B	32010102 - Construction/Provision of Residential B	70331 - Law Courts	23541800 - State Wide	150,000,000.00	100,000,000.00	50,000,000.00	150,000,000.00	0.00
02100122001000 - Societal Re-orientation - Gene	Rehabilitation of the office complex at Damaturu	32010107 - Rehab./Repairs of Office Building	70331 - Law Courts	23541800 - State Wide	100,000,000.00	0.00	0.00	100,000,000.00	0.00
02100123003000 - Societal Re-orientation - Gene	Rehabilitation of the judges residence at Damaturu	32010108 - Rehab./Repairs of Residential Building	70331 - Law Courts	23541800 - State Wide	50,000,000.00	0.00	0.00	40,000,000.00	0.00
02100123003100 - Societal Re-orientation - Gene	Acquisition and development of the new site in Da	32010112 - Acquisition of Office Building	70331 - Law Courts	23541800 - State Wide	40,000,000.00	0.00	0.00	0.00	0.00
02100126000300 - Societal Re-orientation - Gene	Construction of Car Porch for Headquarters, Divisi	32010116 - Construction of Car Porch/Shed	70331 - Law Courts	23541800 - State Wide	0.00	0.00	0.00	20,000,000.00	0.00
02100122001200 - Societal Re-orientation - Gene	Procurement of 20kva Perkins generating set	32010305 - Purchase of Power Generating Sets	70331 - Law Courts	23541800 - State Wide	20,000,000.00	0.00	0.00	40,000,000.00	0.00
02100123003300 - Societal Re-orientation - Gene	Procurement of Toyota Corolla vehicle	32010405 - Purchase of Motor Vehicles	70331 - Law Courts	23541800 - State Wide	10,000,000.00	0.00	0.00	20,000,000.00	0.00
02100122001300 - Societal Re-orientation - Gene	Purchase of 5no Hp Laptop Core i5 computers	32010501 - Purchase of Computers	70331 - Law Courts	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
02100123003400 - Societal Re-orientation - Gene	Procurement of 45no executive chairs for judges a	32010601 - Purchase of Chairs	70331 - Law Courts	23541800 - State Wide	15,000,000.00	0.00	0.00	20,000,000.00	0.00
02100122001400 - Societal Re-orientation - Gene	Procurement of 50no executive and junior tables f	32010602 - Purchase of Tables	70331 - Law Courts	23541800 - State Wide	10,000,000.00	0.00	0.00	15,000,000.00	0.00
02100122001500 - Societal Re-orientation - Gene	Procurement of 50no smart TVs, judges and other	32010604 - Purchase of Television Sets	70331 - Law Courts	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
02100122001600 - Societal Re-orientation - Gene	Furnishing of judges and other offices with Panas	32010606 - Purchase of Air-Conditioner	70331 - Law Courts	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
02100122001700 - Societal Re-orientation - Gene	Purchase of 35pcs Turkey carpets and rugs	32010612 - Purchase of Rugs and Carpets	70331 - Law Courts	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	0.00	0.00
032600100100	Ministry of Justice								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					68,000,000.00	5,000,000.00	0.00	68,000,000.00	0.00
02100123003600 - Societal Re-orientation - Gene	Construction/Provision of Residential Building at P	32010102 - Construction/Provision of Residential B	70331 - Law Courts	23510300 - Damaturu	30,000,000.00	0.00	0.00	37,000,000.00	0.00
02100124000800 - Societal Re-orientation - Gene	Rehab/Repairs of Residential Building, 2 blocks of	32010108 - Rehab./Repairs of Residential Building	70331 - Law Courts	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
02100123003600 - Societal Re-orientation - Gene	Procurement of e-Library books/ Equipment's for t	32010319 - Purchase of Library Books/Equipment	70331 - Law Courts	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	0.00	0.00
02100123003700 - Societal Re-orientation - Gene	Purchase/Procurement Of 22 number of HP CORE	32010501 - Purchase of Computers	70331 - Law Courts	23541800 - State Wide	13,000,000.00	0.00	0.00	11,000,000.00	0.00
032600100200	Prerogative of Mercy								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					80,000,000.00	0.00	0.00	80,000,000.00	0.00
02100123003800 - Societal Re-orientation - Gene	Procurement of tailoring (zig-zag/sewing machines	32010317 - Purchase of Teaching & Learning Equi	70331 - Law Courts	23541800 - State Wide	80,000,000.00	0.00	0.00	80,000,000.00	0.00
051300100100	Ministry of Youth, Sports, Social & Communi								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,415,000,000.00	6,104,000,000.00	2,532,692,482.00	9,495,000,000.00	0.00
08100123000100 - Youth - General	Construction of rehabilitation center in Damaturu	32010101 - Construction/Provision of Office Building	70811 - Recreational and Sporting Services	23510300 - Damaturu	300,000,000.00	0.00	0.00	700,000,000.00	0.00
08100122000100 - Youth - General	Repairs/upgrading of remand home Potiskum, you	32010107 - Rehab./Repairs of Office Building	70811 - Recreational and Sporting Services	23541800 - State Wide	180,000,000.00	30,000,000.00	9,654,929.00	535,000,000.00	0.00
08100122000300 - Youth - General	Construction of Mini-stadium in each of the three	32010121 - Construction/Provision of Sporting & G	70811 - Recreational and Sporting Services	23510300 - Damaturu	200,000,000.00	2,000,000,000.00	1,113,675,860.00	5,000,000,000.00	0.00
08100122000300 - Youth - General	Refurbishment of Potiskum Stadium; upgrade of o	32010122 - Rehab./Repairs of Sporting & Gaming Equip	70811 - Recreational and Sporting Services	23510300 - Damaturu	500,000,000.00	4,000,000,000.00	1,360,364,693.00	3,000,000,000.00	0.00
08100122000300 - Youth - General	Purchase of Gym equipment, jerseys, boots, hocke	32010310 - Purchase of Sporting & Gaming Equip	70811 - Recreational and Sporting Services	23541800 - State Wide	150,000,000.00	70,000,000.00	48,997,000.00	200,000,000.00	0.00
08100124000100 - Youth - General	Purchase of Modern Teaching & learning materials	32010317 - Purchase of Teaching & Learning Equi	70811 - Recreational and Sporting Services	23541800 - State Wide	51,000,000.00	0.00	0.00	30,000,000.00	0.00
08100123000300 - Youth - General	Purchase of wheel-barrows, shovels, zinc, cement	32010320 - Purchase of Building Materials/Equipm	70811 - Recreational and Sporting Services	23541800 - State Wide	31,000,000.00	0.00	0.00	20,000,000.00	0.00
08100123000400 - Youth - General	Purchase of 10 numbers of Hp laptops to Directo	32010501 - Purchase of Computers	70811 - Recreational and Sporting Services	23541800 - State Wide	4,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00
051305300100	Yobe State Commission for Persons with Dis								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	250,000,000.00	0.00
23030326000100 - Inclusion of Marginalised Grou	15nos Desktop computer with accessibility featur	32010501 - Purchase of Computers	71012 - Disability	23541800 - State Wide	0.00	0.00	0.00	50,000,000.00	0.00
23030326000200 - Inclusion of Marginalised Grou	1no embosser machie for large scale production f	32010502 - Purchase of Printers	71012 - Disability	23541800 - State Wide	0.00	0.00	0.00	40,000,000.00	0.00
23030326000300 - Inclusion of Marginalised Grou	50nos typewriters for blind students of some sele	32010506 - Purchase of Type-Writers	71012 - Disability	23541800 - State Wide	0.00	0.00	0.00	10,000,000.00	0.00
23030326000400 - Inclusion of Marginalised Grou	50nos wheel chairs for people with spinal cord inju	32010406 - Purchase of Tricycles	71012 - Disability	23541800 - State Wide	0.00	0.00	0.00	150,000,000.00	0.00
051400100100	Ministry of Women Affairs								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,587,000,000.00	388,000,000.00	90,474,000.00	737,000,000.00	0.00
23030123000100 - Women's Economic Empowerm	Construction of Women Development Centre in Gu	32010101 - Construction/Provision of Office Buildi	71041 - Family and Children	23510700 - Gujba	400,000,000.00	0.00	0.00	120,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
23030126000100 - Women's Economic Empowerment	Construction of Women Development Centre in F...	32010101 - Construction/Provision of Office Buildi	71041 - Family and Children	23520500 - Fune	0.00	0.00	0.00	120,000,000.00	0.00
23030126000200 - Women's Economic Empowerment	Construction of Women Development Centre in Na	32010101 - Construction/Provision of Office Buildi	71041 - Family and Children	23531300 - Nguru	0.00	0.00	0.00	120,000,000.00	0.00
23030126000300 - Women's Economic Empowerment	Construction of Conference Hall at Ministry's office	32010101 - Construction/Provision of Office Buildi	71041 - Family and Children	23510300 - Damaturu	0.00	0.00	0.00	97,000,000.00	0.00
23030123000200 - Women's Economic Empowerment	Additional wall fencing and security wiring at offic	32010107 - Rehab./Repairs of Office Building	71041 - Family and Children	23541800 - State Wide	40,000,000.00	0.00	0.00	100,000,000.00	0.00
23030123000700 - Women's Economic Empowerment	Installation of CCTV Camera at ministry's office co	32010206 - Security Installations/Equipment	71041 - Family and Children	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	0.00	0.00
23030123000700 - Women's Economic Empowerment	Construction of Data Centre at the HQ Ministry of	32010222 - Construction/Provision of ICT Infrastru	71041 - Family and Children	23541800 - State Wide	19,000,000.00	0.00	0.00	20,000,000.00	0.00
23030126000400 - Women's Economic Empowerment	Provision of solar facilities at Empowerment Hub d	32010299 - Construction/Provision of Other Infrast	71041 - Family and Children	23510300 - Damaturu	0.00	0.00	0.00	40,000,000.00	0.00
23030126000500 - Women's Economic Empowerment	Provision of solar facilities at WDC Potiskum	32010299 - Construction/Provision of Other Infrast	71041 - Family and Children	23521400 - Potiskum	0.00	0.00	0.00	40,000,000.00	0.00
23030126000600 - Women's Economic Empowerment	Provision of solar facilities at WDC Gashua	32010299 - Construction/Provision of Other Infrast	71041 - Family and Children	23530100 - Bade	0.00	0.00	0.00	40,000,000.00	0.00
23030123000700 - Women's Economic Empowerment	Upgrading of Solar facilities at Headquarters Office	32010207 - Electricity Transmission Network	71041 - Family and Children	23541800 - State Wide	40,000,000.00	40,000,000.00	35,174,000.00	0.00	0.00
23030124000100 - Women's Economic Empowerment	Provision of fire extinguishers and other safety gas	32010312 - Purchase of Fire Fighting Equipment	71041 - Family and Children	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
23030123000500 - Women's Economic Empowerment	Purchase of 20nos. Hp Laptop core i7 computers a	32010501 - Purchase of Computers	71041 - Family and Children	23541800 - State Wide	20,000,000.00	0.00	0.00	20,000,000.00	0.00
23030123000700 - Women's Economic Empowerment	Mass wedding programme, women in agriculture a	32030122 - Grant to Communities/Private Institut	71041 - Family and Children	23541800 - State Wide	1,040,000,000.00	340,000,000.00	55,300,000.00	0.00	0.00
051700100100	Ministry of Basic & Secondary Education								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					10,770,261,000.00	1,988,261,000.00	273,007,521.00	18,823,000,000.00	150,000,000.00
05050122000100 - Schools' infrastructure constru	Construction of 25 New Junior and 25 Senior Seco	32010105 - Construction/Provision of School Build	70981 - Education N.E.C	23541800 - State Wide	1,000,000,000.00	500,000,000.00	136,876,268.00	6,000,000,000.00	0.00
050101230000100 - Legal, policy, regulations and	Rehabilitation/ Renovation of Education zonal offic	32010107 - Rehab./Repairs of Office Building	70981 - Education N.E.C	23541800 - State Wide	600,000,000.00	0.00	0.00	500,000,000.00	0.00
05050122000200 - Schools' infrastructure constru	Rehabilitation of 79 JSS & SSS existing schools	32010109 - Rehab./Repairs of School Building	70981 - Education N.E.C	23541800 - State Wide	1,923,000,000.00	923,000,000.00	53,524,796.00	4,573,000,000.00	0.00
05050523000100 - School safety	Construction of perimeter wall fence at GSTC Dam	32010119 - Construction of Wall Fencing	70981 - Education N.E.C	23541800 - State Wide	1,100,000,000.00	0.00	0.00	1,400,000,000.00	0.00
05100123000100 - Education Not Elsewhere Class	Rehabilitation of Sport courts, and field in an effor	32010122 - Rehab./Repairs of Sporting & Gaming	70981 - Education N.E.C	23541800 - State Wide	300,000,000.00	0.00	0.00	50,000,000.00	0.00
05010124000100 - Legal, policy, regulations and	NUT.4-FNS. Establishment of fish farming sites at	32010134 - Fish Pond and Aquaculture	70981 - Education N.E.C	23541800 - State Wide	150,000,000.00	0.00	0.00	150,000,000.00	150,000,000.00
05010123000200 - Legal, policy, regulations and	Installation of solar light at the 77 Senior Seconda	32010207 - Electricity Transmission Network	70981 - Education N.E.C	23541800 - State Wide	2,300,000,000.00	0.00	0.00	2,500,000,000.00	0.00
050100123000300 - Education Not Elsewhere Class	Purchase of Jessy, footballs, volleyballs, basketbal	32010310 - Purchase of Sporting & Gaming Equipm	70981 - Education N.E.C	23541800 - State Wide	400,000,000.00	0.00	0.00	100,000,000.00	0.00
05010124000100 - Legal, policy, regulations and	Purchase of food warmers and cooking aluminium	32010313 - Purchase of Canteen/Kitchen Equipme	70981 - Education N.E.C	23541800 - State Wide	77,760,000.00	7,760,000.00	0.00	100,000,000.00	0.00
05040223000400 - Instructional and learning mat	Provision of Instructional/Learning materials to 25	32010317 - Purchase of Teaching & Learning Equi	70981 - Education N.E.C	23541800 - State Wide	400,000,000.00	200,000,000.00	55,606,457.00	2,000,000,000.00	0.00
05060123000100 - ICT equipment, software and e	Procurement of 50 set of computers for E-Examini	32010501 - Purchase of Computers	70981 - Education N.E.C	23541800 - State Wide	137,501,000.00	7,501,000.00	0.00	100,000,000.00	0.00
05060123000200 - ICT equipment, software and e	Purchase of photocopies for Directors and educati	32010505 - Purchase of Photocopiers	70981 - Education N.E.C	23541800 - State Wide	20,000,000.00	0.00	0.00	40,000,000.00	0.00
05050223000300 - Furnishing	Provision of ICT Lab furniture, Laboratories and A	32010601 - Purchase of Chairs	70981 - Education N.E.C	23541800 - State Wide	250,000,000.00	0.00	0.00	700,000,000.00	0.00
05050223000400 - Furnishing	Purchase of 100 File Cabinets and 15 safes for Dir	32010603 - Purchase of Safes/File Cabinets/Cupbo	70981 - Education N.E.C	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
05050222000100 - Furnishing	3500 sets of school beds and beddings for distribu	32010611 - Purchase of Beds & Beddings	70981 - Education N.E.C	23541800 - State Wide	270,000,000.00	0.00	0.00	200,000,000.00	0.00
05050222000200 - Furnishing	Procurement of 10000 sets of single seater metal/	32010613 - Purchase of Desks	70981 - Education N.E.C	23541800 - State Wide	432,000,000.00	0.00	0.00	200,000,000.00	0.00
05050323000100 - Libraries and laboratories	laboratory chemicals and reagents for distribution	32010904 - Laboratory/Medical Equipment	70981 - Education N.E.C	23541800 - State Wide	500,000,000.00	0.00	0.00	200,000,000.00	0.00
05010123000100 - Legal, policy, regulations and	Conduct Annual School Census, Safe School activit	32030109 - Research & Development	70981 - Education N.E.C	23541800 - State Wide	150,000,000.00	50,000,000.00	27,000,000.00	0.00	0.00
05050123000500 - Schools' infrastructure constru	Categorization and verification of 79 Schools to be	32030123 - Grant to Tsangaya/Almajiri School Cag	70981 - Education N.E.C	23541800 - State Wide	750,000,000.00	300,000,000.00	0.00	0.00	0.00
051700300100	State Universal Basic Education Board (SUBEB)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,000,000,000.00	3,482,000,000.00	2,849,688,561.00	7,000,000,000.00	0.00
05050126000100 - Schools' infrastructure constru	Construction of 70nos Classrooms for Junior Seco	32010101 - Construction/Provision of Office Buildi	70912 - Primary Education	23541800 - State Wide	0.00	0.00	0.00	500,000,000.00	0.00
05050124000100 - Schools' infrastructure constru	Construction of 70nos Classrooms for Junior Seco	32010105 - Construction/Provision of School Build	70912 - Primary Education	23541800 - State Wide	2,238,703,000.00	2,788,703,000.00	2,737,849,000.00	3,520,000,000.00	0.00
05050124000200 - Schools' infrastructure constru	Renovation of 70no Classrooms for Junior Second	32010109 - Rehab./Repairs of School Building	70912 - Primary Education	23541800 - State Wide	549,146,000.00	149,146,000.00	61,839,561.00	1,150,000,000.00	0.00
05050523000100 - School safety	Construction of 500m Perimeter wall fence at Gwi	32010119 - Construction of Wall Fencing	70912 - Primary Education	23530100 - Bade	48,300,000.00	300,000.00	0.00	100,000,000.00	0.00
05020123000100 - Early Childhood Care, Develop	Construction of 4 Holes of 36nos VIP Toilets for P	32010199 - Construction of Other Building	70912 - Primary Education	23541800 - State Wide	306,485,000.00	6,485,000.00	0.00	0.00	0.00
05050424000100 - Water, sanitation and hygiene	Drilling of 8no boreholes and water reticulation at	32010214 - Boreholes & Other Water Facilities	70912 - Primary Education	23530100 - Bade	124,366,000.00	4,366,000.00	0.00	180,000,000.00	0.00
05040226000100 - Instructional and learning mat	Provision of Instructional/Learning materials to pri	32010317 - Purchase of Teaching & Learning Equi	70912 - Primary Education	23541800 - State Wide	0.00	0.00	0.00	330,000,000.00	0.00
05050224000100 - Furnishing	Procurement of 14000 2-seater pupils furniture for	32010601 - Purchase of Chairs	70912 - Primary Education	23541800 - State Wide	733,000,000.00	533,000,000.00	50,000,000.00	1,220,000,000.00	0.00
051700800100	Yobe State Library Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					100,000,000.00	8,000,000.00	0.00	100,000,000.00	0.00
05050323000200 - Libraries and laboratories	Renovation of Headquarters Office Complex	32010107 - Rehab./Repairs of Office Building	70971 - R & D Education	23541800 - State Wide	55,000,000.00	0.00	0.00	84,000,000.00	0.00
05050224000100 - Furnishing	Procurement of additional office chairs and replac	32010601 - Purchase of Chairs	70971 - R & D Education	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	2,000,000.00	0.00
05050223000500 - Furnishing	Procurement of additional office tables and replac	32010602 - Purchase of Tables	70971 - R & D Education	23541800 - State Wide	10,000,000.00	0.00	0.00	4,000,000.00	0.00
05050323000100 - Libraries and laboratories	Purchase of software for e-Library	32030112 - Computer Software Acquisition	70971 - R & D Education	23541800 - State Wide	27,000,000.00	0.00	0.00	10,000,000.00	0.00
051701000100	Agency for Mass Education								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					21,000,000.00	11,000,000.00	0.00	19,000,000.00	0.00
05100123000100 - Education Not Elsewhere Class	Purchase of Dustbin to all Adult Education Learnin	32010215 - Waste Disposal Equipment	70951 - Education Not Definable by Level	23541800 - State Wide	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
05050124000300 - Schools' infrastructure constru	Construction of learning shades, toilets and other	32010299 - Construction/Provision of Other Infrast	70951 - Education Not Definable by Level	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
05040223000600 - Instructional and learning mat	Purchase of books, chalks, white board, dusters et	32010317 - Purchase of Teaching & Learning Equi	70951 - Education Not Definable by Level	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
05100123000100 - Education Not Elsewhere Class	Teachers Carrier Development	32030109 - Research & Development	70951 - Education Not Definable by Level	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	0.00	0.00
051703100100	Arabic & Islamic Education Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					359,800,000.00	800,000.00	0.00	612,658,000.00	0.00
05100123000100 - Education Not Elsewhere Class	Rehabilitation of Headquarters Office	32010107 - Rehab./Repairs of Office Building	70951 - Education Not Definable by Level	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
05050123000100 - Schools' infrastructure constru	Construction of Tsangaya Shades in the three Sen	32010199 - Construction of Other Building	70951 - Education Not Definable by Level	23541800 - State Wide	300,000,000.00	0.00	0.00	550,000,000.00	0.00
05050223000700 - Furnishing	Procurement of 10 Executive Chairs for the Office	32010601 - Purchase of Chairs	70951 - Education Not Definable by Level	23541800 - State Wide	49,800,000.00	800,000.00	0.00	52,658,000.00	0.00
051705400100	Teaching Service Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					200,000,000.00	100,000,000.00	8,425,000.00	200,000,000.00	0.00
05100124000100 - Education Not Elsewhere Class	Purchase of School Sporting & Gaming Equipment	32010310 - Purchase of Sporting & Gaming Equipm	70922 - Upper-Secondary Education	23541800 - State Wide	50,000,000.00	0.00	0.00	50,000,000.00	0.00
05040224000100 - Instructional and learning mat	Purchase of Chalk, School Diaries, Class Attendan	32010317 - Purchase of Teaching & Learning Equi	70922 - Upper-Secondary Education	23541800 - State Wide	50,000,000.00	50,000,000.00	8,425,000.00	50,000,000.00	0.00
05060124000100 - ICT equipment, software and e	Purchase of HP Computers, Printers & UPSs to ser	32010501 - Purchase of Computers	70922 - Upper-Secondary Education	23541800 - State Wide	50,000,000.00	0.00	0.00	50,000,000.00	0.00
05050223000700 - Furnishing	Purchase of Executive Chairs, Tables for the offic	32010601 - Purchase of Chairs	70922 - Upper-Secondary Education	23541800 - State Wide	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
051705500100	Science & Technical Schools Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					200,000,000.00	80,000,000.00	26,000,000.00	301,000,000.00	0.00
050501230001000 - Schools' infrastructure constru	Take off of Machina, Jakusko BEST Centres, fencin	32010109 - Rehab./Repairs of School Building	70922 - Upper-Secondary Education	23541800 - State Wide	72,000,000.00	72,000,000.00	26,000,000.00	77,000,000.00	0.00
05100124000200 - Education Not Elsewhere Class	Procurement of Handball and Basket Ball with spo	32010310 - Purchase of Sporting & Gaming Equipm	70922 - Upper-Secondary Education	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
05050423000200 - Water, sanitation and hygiene	Procurement of 5,000 packets of sanitary material	32010315 - Purchase of Sanitary Equipment	70922 - Upper-Secondary Education	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
05040223001000 - Instructional and learning mat	Procurement of technical/practical equipment, sci	32010317 - Purchase of Teaching & Learning Equi	70922 - Upper-Secondary Education	23541800 - State Wide	30,000,000.00	0.00	0.00	25,000,000.00	0.00
05100123001000 - Education Not Elsewhere Class	Purchase of sundry spare parts for maintenance o	32010322 - Purchase of Spare Parts and Tools	70922 - Upper-Secondary Education	23541800 - State Wide	3,000,000.00	3,000,000.00	0.00	8,000,000.00	0.00
05060123000200 - ICT equipment, software and e	Purchase of 120 HP Desktop computer systems for	32010501 - Purchase of Computers	70922 - Upper-Secondary Education	23541800 - State Wide	30,000,000.00	0.00	0.00	28,000,000.00	0.00
05060									

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
05050126001000 - Schools' infrastructure construction	Construction of Classrooms for Technical Schools	32010105 - Construction/Provision of School Buildings	70922 - Upper-Secondary Education	23541800 - State Wide	0.00	0.00	0.00	56,000,000.00	0.00
05050326000100 - Libraries and laboratories	Procurement of Laboratory and Medical Equipment	32010904 - Laboratory/Medical Equipment	70922 - Upper-Secondary Education	23541800 - State Wide	0.00	0.00	0.00	50,000,000.00	0.00
052100100100	Ministry of Health & Human Services								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					14,271,777,000.00	3,059,777,000.00	1,874,506,601.00	22,653,000,000.00	200,000,000.00
04050124000504 - Functional Health Facilities	Construction of 2 unit of 2 bedroom and 1 unit of	32010102 - Construction/Provision of Residential Buildings	70761 - Health N.E.C.	23510300 - Damaturu	610,000,000.00	0.00	0.00	300,000,000.00	0.00
04050126000104 - Functional Health Facilities	Construction of 2 unit of 2 bedroom at SSH Potiskum	32010102 - Construction/Provision of Residential Buildings	70761 - Health N.E.C.	23521400 - Potiskum	0.00	0.00	0.00	150,000,000.00	0.00
04050126000204 - Functional Health Facilities	Construction of 2 unit of 2 bedroom at SSH Gashua	32010102 - Construction/Provision of Residential Buildings	70761 - Health N.E.C.	23530100 - Bade	0.00	0.00	0.00	150,000,000.00	0.00
04050126000304 - Functional Health Facilities	Construction of 2 unit of 2 bedroom at SSH Geidam	32010102 - Construction/Provision of Residential Buildings	70761 - Health N.E.C.	23510600 - Geidam	0.00	0.00	0.00	150,000,000.00	0.00
04050122000104 - Functional Health Facilities	Construction of wards at newly establish General Hospital	32010106 - Construction/Provision of Hospital/Health Facilities	70761 - Health N.E.C.	23520400 - Fika	2,830,000,000.00	468,000,000.00	282,517,942.00	3,377,000,000.00	0.00
04050126000404 - Functional Health Facilities	Construction of new General Hospital at Potiskum	32010106 - Construction/Provision of Hospital/Health Facilities	70761 - Health N.E.C.	23521400 - Potiskum	0.00	0.00	0.00	3,500,000,000.00	0.00
04050126000504 - Functional Health Facilities	Construction of ward at General Hospital Jajimaji	32010106 - Construction/Provision of Hospital/Health Facilities	70761 - Health N.E.C.	23531000 - Karasuwa	0.00	0.00	0.00	300,000,000.00	0.00
04050126000604 - Functional Health Facilities	Construction of SCBU at SSH Buni Yadi	32010106 - Construction/Provision of Hospital/Health Facilities	70761 - Health N.E.C.	23510700 - Gujba	0.00	0.00	0.00	100,000,000.00	0.00
04050126000704 - Functional Health Facilities	Construction of ward at Women and children Hospital	32010106 - Construction/Provision of Hospital/Health Facilities	70761 - Health N.E.C.	23510300 - Damaturu	0.00	0.00	0.00	350,000,000.00	0.00
04050126000804 - Functional Health Facilities	Construction of New Kidney Center at Gashua	32010106 - Construction/Provision of Hospital/Health Facilities	70761 - Health N.E.C.	23510300 - Damaturu	0.00	0.00	0.00	3,000,000,000.00	0.00
04010126000104 - Legal, policy, regulations and standards	Renovation of the Ministry of Health Headquarters	32010107 - Rehab./Repairs of Office Building	70761 - Health N.E.C.	23510300 - Damaturu	0.00	0.00	0.00	2,014,000,000.00	0.00
04050122000304 - Functional Health Facilities	Construction of one storey building Doctors' quarters	32010108 - Rehab./Repairs of Residential Building	70761 - Health N.E.C.	23541800 - State Wide	100,000,000.00	70,000,000.00	0.00	0.00	0.00
04050122000304 - Functional Health Facilities	Upgrading of GH Fika	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23520400 - Fika	1,220,000,000.00	120,000,000.00	100,000,000.00	531,000,000.00	0.00
04050126000904 - Functional Health Facilities	Upgrading of GH Nangere	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23521200 - Nangere	0.00	0.00	0.00	500,000,000.00	0.00
04050126001004 - Functional Health Facilities	Renovation of SSH Damaturu	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23510300 - Damaturu	0.00	0.00	0.00	500,000,000.00	0.00
04050126001104 - Functional Health Facilities	Upgrading of GH Damagum	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23520500 - Fune	0.00	0.00	0.00	500,000,000.00	0.00
04050126001204 - Functional Health Facilities	Renovation SCBU at SSH Geidam	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23510600 - Geidam	0.00	0.00	0.00	500,000,000.00	0.00
04050126001304 - Functional Health Facilities	Upgrading of GH Jajimaji	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23510600 - Geidam	0.00	0.00	0.00	500,000,000.00	0.00
04050126001404 - Functional Health Facilities	Upgrading of GH Nguru	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23510600 - Geidam	0.00	0.00	0.00	500,000,000.00	0.00
04050126001504 - Functional Health Facilities	Upgrading of GH Bara	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23510600 - Geidam	0.00	0.00	0.00	500,000,000.00	0.00
04050126001604 - Functional Health Facilities	Upgrading of GH Machina	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23510600 - Geidam	0.00	0.00	0.00	500,000,000.00	0.00
04050126001704 - Functional Health Facilities	Upgrading of GH Tarmuwa	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23510600 - Geidam	0.00	0.00	0.00	500,000,000.00	0.00
04050126001804 - Functional Health Facilities	Upgrading of GH Potiskum	32010110 - Rehab./Repairs of Hospital Building	70761 - Health N.E.C.	23510600 - Geidam	0.00	0.00	0.00	500,000,000.00	0.00
04050322000304 - Facility electrification, water supply	Provision of Solar Electricity to Secondary Health Facilities	32010207 - Electricity Transmission Network	70761 - Health N.E.C.	23541800 - State Wide	1,000,000,000.00	0.00	0.00	800,000,000.00	0.00
04010122000304 - Legal, policy, regulations and standards	Purchase of 30 core 15 hp Computers	32010501 - Purchase of Computers	70761 - Health N.E.C.	23541800 - State Wide	70,000,000.00	0.00	0.00	30,000,000.00	0.00
04010122000304 - Legal, policy, regulations and standards	Purchase of 10no. Hp Printers	32010502 - Purchase of Printers	70761 - Health N.E.C.	23541800 - State Wide	20,000,000.00	0.00	0.00	10,000,000.00	0.00
04010122000304 - Legal, policy, regulations and standards	Purchase of 2no. all in one kyosera Photocopiers	32010505 - Purchase of Photocopiers	70761 - Health N.E.C.	23541800 - State Wide	20,000,000.00	0.00	0.00	5,000,000.00	0.00
04050122000104 - Functional Health Facilities	NUT.3.MS. Procurement of laboratory and medical equipment	32010904 - Laboratory/Medical Equipment	70761 - Health N.E.C.	23541800 - State Wide	8,401,777,000.00	2,401,777,000.00	1,491,988,659.00	2,386,000,000.00	200,000,000.00
04040326000604 - In-service Training (Continuing Education)	Establishment of satellite campuses (school of nursing)	32010105 - Construction/Provision of School Buildings	70761 - Health N.E.C.	23510300 - Damaturu	0.00	0.00	0.00	500,000,000.00	0.00
052100200100	Yobe State Contributory Healthcare Management Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,280,000,000.00	122,000,000.00	3,000,000.00	95,000,000.00	0.00
04090226000104 - Mobilising employers' contribution	Renovation of offices at the agency	32010107 - Rehab./Repairs of Office Building	70741 - Public Health Services	23541800 - State Wide	0.00	0.00	0.00	55,000,000.00	0.00
04090223000104 - Mobilising employers' contribution	Cctv Security Wireless Camera 360 (14)	32010206 - Security Installations/Equipment	70741 - Public Health Services	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	0.00	0.00
04090223000104 - Mobilising employers' contribution	To provide efficient water to all the offices in the agency	32010309 - Purchase of Water Supply Equipment	70741 - Public Health Services	23541800 - State Wide	13,000,000.00	0.00	0.00	0.00	0.00
04090226000204 - Mobilising employers' contribution	Provision of 15 fire extinguishers to ensure office safety	32010312 - Purchase of Fire Fighting Equipment	70741 - Public Health Services	23541800 - State Wide	0.00	0.00	0.00	10,000,000.00	0.00
04090223000104 - Mobilising employers' contribution	Purchase of 3 HP Envy 14 x360 Core i7 touch screen laptop	32010501 - Purchase of Computers	70741 - Public Health Services	23541800 - State Wide	20,000,000.00	0.00	0.00	0.00	0.00
04090224000104 - Mobilising employers' contribution	Havit P1202 Pro 4k portable 220 Ansi Lumen wireless projector	32010508 - Purchase of Projectors	70741 - Public Health Services	23541800 - State Wide	4,000,000.00	4,000,000.00	0.00	0.00	0.00
04090223000104 - Mobilising employers' contribution	Procurement of 17nos executive chairs for secretariat	32010601 - Purchase of Chairs	70741 - Public Health Services	23541800 - State Wide	17,000,000.00	0.00	0.00	0.00	0.00
04090223000204 - Mobilising employers' contribution	Procurement of 7nos. executive tables for the secretariat	32010603 - Purchase of Safes/File Cabinets/Cupboards	70741 - Public Health Services	23541800 - State Wide	3,000,000.00	3,000,000.00	0.00	0.00	0.00
04090223000104 - Mobilising employers' contribution	Procurement of 100 Turkey Rugs and carpets	32010612 - Purchase of Rugs and Carpets	70741 - Public Health Services	23541800 - State Wide	12,000,000.00	0.00	0.00	0.00	0.00
04090223000204 - Mobilising employers' contribution	Equipping of executive secretary and other offices	32010613 - Purchase of Desks	70741 - Public Health Services	23541800 - State Wide	7,000,000.00	7,000,000.00	0.00	0.00	0.00
04090223000104 - Mobilising employers' contribution	To Review and print beneficiaries handbooks for welfare	32030109 - Research & Development	70741 - Public Health Services	23541800 - State Wide	96,000,000.00	0.00	0.00	0.00	0.00
04090224000104 - Mobilising employers' contribution	To Expand coverage of vulnerable people aim at a	32030122 - Grant to Communities/Private Institutions	70741 - Public Health Services	23541800 - State Wide	1,100,000,000.00	100,000,000.00	3,000,000.00	0.00	0.00
04090226000304 - Mobilising employers' contribution	To conduct processes assessment, FGD, Town hall	32030119 - Maps, Survey and Design	70741 - Public Health Services	23541800 - State Wide	0.00	0.00	0.00	30,000,000.00	0.00
052100300100	Yobe State Primary Healthcare Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					5,740,000,000.00	610,000,000.00	580,041,667.00	10,675,000,000.00	80,000,000.00
04030123000301 - Reproductive, Maternal and Neonatal Health	Construction of 6 LGA NPI/Cold store offices at Fika	32010101 - Construction/Provision of Office Buildings	70741 - Public Health Services	23541800 - State Wide	300,000,000.00	0.00	0.00	1,000,000,000.00	0.00
04050124000601 - Functional Health Facilities	Construction/provision of 15 residential building (SSH)	32010102 - Construction/Provision of Residential Buildings	70741 - Public Health Services	23541800 - State Wide	300,000,000.00	0.00	0.00	0.00	0.00
04030124000701 - Reproductive, Maternal and Neonatal Health	NUT.1.FNS. Construction of Pharmagrade store for	32010104 - Other Storage Facilities	70741 - Public Health Services	23541800 - State Wide	300,000,000.00	0.00	0.00	300,000,000.00	80,000,000.00
04050123000401 - Functional Health Facilities	Revalidation of 30 PHCCs to standard with provision of 30 beds	32010106 - Construction/Provision of Hospital/Health Facilities	70741 - Public Health Services	23541800 - State Wide	1,000,000,000.00	0.00	0.00	6,601,000,000.00	0.00
04030123000501 - Reproductive, Maternal and Neonatal Health	Purchase of 5000 hospital furniture, chairs, Cabinets	32010601 - Purchase of Chairs	70741 - Public Health Services	23541800 - State Wide	1,490,000,000.00	0.00	0.00	0.00	0.00
04050123000601 - Functional Health Facilities	Purchase of beds and medical equipment to Revitalize	32010611 - Purchase of Beds & Beddings	70741 - Public Health Services	23541800 - State Wide	890,000,000.00	0.00	0.00	1,000,000,000.00	0.00
04050123000101 - Functional Health Facilities	Provision of Laboratory Equipment and Consumables	32010904 - Laboratory/Medical Equipment	70741 - Public Health Services	23541800 - State Wide	550,000,000.00	300,000,000.00	300,000,000.00	1,774,000,000.00	0.00
04030123000301 - Reproductive, Maternal and Neonatal Health	(PHC MoU 1.275 Billion, Nutrition 300M, Malaria 1	32030122 - Grant to Communities/Private Institutions	70741 - Public Health Services	23541800 - State Wide	910,000,000.00	310,000,000.00	280,041,667.00	0.00	0.00
052102600100	Yobe State University Teaching Hospital (YSUTH)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					3,408,568,000.00	698,568,000.00	557,545,638.00	5,627,000,000.00	0.00
04050122000403 - Functional Health Facilities	Construction of New Amenity ward, Admin Block, Laboratory	32010106 - Construction/Provision of Hospital/Health Facilities	70731 - General Hospital Services	23541800 - State Wide	2,390,000,000.00	490,000,000.00	397,980,138.00	3,500,000,000.00	0.00
04050122000403 - Functional Health Facilities	Purchase of 4nos. Saloon and 1no. 14 seater	32010405 - Purchase of Motor Vehicles	70731 - General Hospital Services	23541800 - State Wide	80,000,000.00	0.00	0.00	0.00	0.00
04050123000803 - Functional Health Facilities	Procurement of 85s laptop and 25 desktop computers	32010501 - Purchase of Computers	70731 - General Hospital Services	23541800 - State Wide	80,000,000.00	0.00	0.00	55,000,000.00	0.00
04050123001103 - Functional Health Facilities	Procurement of 3000 sets of Hospital Beds to New	32010611 - Purchase of Beds & Beddings	70731 - General Hospital Services	23541800 - State Wide	50,000,000.00	0.00	0.00	550,000,000.00	0.00
04050122000203 - Functional Health Facilities	3 HD machines; 1 Reverse Osmosis unit; 30 vital signs	32010904 - Laboratory/Medical Equipment	70731 - General Hospital Services	23541800 - State Wide	808,568,000.00	208,568,000.00	159,565,500.00	1,522,000,000.00	0.00
052103300100	Yobe State Aids Control Agency (YOSACA)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					20,000,000.00	7,000,000.00	0.00	20,000,000.00	0.00
04030424000101 - Communicable Diseases	Purchase of 1no. 100kVA large Diesel soundproof generator	32010305 - Purchase of Power Generating Sets	70741 - Public Health Services	23541800 - State Wide	13,000,000.00	0.00	0.00	5,000,000.00	0.00
04030424000101 - Communicable Diseases	Purchase of 4no. hp Lap top G3 8Gen, core I 7, 8G	32010501 - Purchase of Computers	70741 - Public Health Services	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	11,000,000.00	0.00
04030424000201 - Communicable Diseases	Purchase of 3no. Epson workforce pro WF-4734 A4	32010502 - Purchase of Printers	70741 - Public Health Services	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
04030424000301 - Communicable Diseases	Procurement of 1no Sharp Ar-7024d digital multifunction	32010505 - Purchase of Photocopiers	70741 - Public Health Services	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
052110200100	Hospital Management Board (HMB)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,977,136,000.00	2,218,136,000.00	339,649,735.00	6,643,000,000.00	0.00
04050123001402 - Functional Health Facilities	Renovation/Construction of 5 blocks of 3 bedroom	32010102 - Construction/Provision of Residential Buildings	70731 - General Hospital Services	23541800 - State Wide	145,000,000.00	0.00	0.00	1,850,000,000.00	0.00
04050123001402 - Functional Health Facilities	Construction/ Renovation of 5 maternity complex	32010106 - Construction/Provision of Hospital/Health Facilities	70731 - General Hospital Services	23541800 - State Wide	100,000,000.00	0.00	0.00	1,664,000,000.00	0.00
04050123001502 - Functional Health Facilities	Renovation of Offices Complex (20,000,000.00)	32010107 - Rehab./Repairs of Office Building	70731 - General Hospital Services	23541800 - State Wide	20,000,000.00	0.00	0.00	0.00	0.00
04050123001602 - Functional Health Facilities	Construction of 10 blocks of 3-BDR @ YSSH Potiskum	32010108 - Rehab./Repairs of Residential Building	70731 - General Hospital Services						

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
04050126001902 - Functional Health Facilities	Procurement of 50 computers, 50 tablets for EMR	32010501 - Purchase of Computers	70731 - General Hospital Services	23510300 - Damaturu	0.00	0.00	0.00	100,000,000.00	0.00
04050126002002 - Functional Health Facilities	Purchase of 20 Printers for HMB and Facilities	32010502 - Purchase of Printers	70731 - General Hospital Services	23510300 - Damaturu	0.00	0.00	0.00	7,000,000.00	0.00
04050126002102 - Functional Health Facilities	Purchase of 30 Scanning machines for HMB and Facilities	32010503 - Purchase of Scanners	70731 - General Hospital Services	23510300 - Damaturu	0.00	0.00	0.00	10,000,000.00	0.00
04050126002202 - Functional Health Facilities	Purchase of 30 Heavy duty sterilizers for HMB and Facilities	32010510 - Purchase of Stabilizers	70731 - General Hospital Services	23510300 - Damaturu	0.00	0.00	0.00	5,000,000.00	0.00
04050123001802 - Functional Health Facilities	Purchase of 1 executive chair and 7 semi executive chairs	32010601 - Purchase of Chairs	70731 - General Hospital Services	23510300 - Damaturu	2,000,000.00	2,000,000.00	0.00	0.00	0.00
04050123001902 - Functional Health Facilities	Purchase of 8no smart Television Sets to HMB and Facilities	32010604 - Purchase of Television Sets	70731 - General Hospital Services	23541800 - State Wide	3,000,000.00	3,000,000.00	0.00	0.00	0.00
04050123002002 - Functional Health Facilities	Purchase of 12no Split Air-Conditioners to HMB and Facilities	32010606 - Purchase of Air-Conditioner	70731 - General Hospital Services	23541800 - State Wide	5,000,000.00	5,000,000.00	0.00	0.00	0.00
04050123002102 - Functional Health Facilities	Purchase of 15no Ceiling Fans to HMB offices	32010609 - Purchase of Ceiling Fans	70731 - General Hospital Services	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	0.00	0.00
04050123002202 - Functional Health Facilities	Purchase of 5no Refrigerators to new Gen. Hospitals	32010610 - Purchase of Refrigerators	70731 - General Hospital Services	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	0.00	0.00
04050123002402 - Functional Health Facilities	Purchase of Rugs and Carpets to HMB offices	32010612 - Purchase of Rugs and Carpets	70731 - General Hospital Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	0.00	0.00
04050123002502 - Functional Health Facilities	Purchase of 12no Cushions to ES and other offices	32010615 - Purchase of Cushions	70731 - General Hospital Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	0.00	0.00
04050124000202 - Functional Health Facilities	Purchase of 30 Heavy duty sterilizers for HMB and Facilities	32010904 - Laboratory/Medical Equipment	70731 - General Hospital Services	23541800 - State Wide	100,000,000.00	0.00	0.00	1,500,000,000.00	0.00
04050123000102 - Functional Health Facilities	Research on the causes of high numbers of patient	32030109 - Research & Development	70731 - General Hospital Services	23541800 - State Wide	15,000,000.00	0.00	0.00	0.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
052110400100	Shehu Sule College of Nursing & Midwifery, F								
Total					2,070,857,000.00	450,857,000.00	170,069,883.00	3,363,000,000.00	0.00
04040322000503 - In-service Training (Continuing)	Construction of 200 Bed Capacity Male Student Hostel	32010105 - Construction/Provision of School Building	70941 - First Stage of Tertiary Education	23541800 - State Wide	1,561,042,000.00	261,042,000.00	119,907,274.00	2,120,000,000.00	0.00
04040322000603 - In-service Training (Continuing)	Renovation of Administrative Block (Offices of Deans)	32010109 - Rehab./Repairs of School Building	70941 - First Stage of Tertiary Education	23541800 - State Wide	50,000,000.00	0.00	0.00	200,000,000.00	0.00
040403220002603 - In-service Training (Continuing)	Additional Wall Fencing Work at the College	32010119 - Construction of Wall Fencing	70941 - First Stage of Tertiary Education	23541800 - State Wide	122,037,000.00	72,037,000.00	24,162,609.00	0.00	0.00
04040322000703 - In-service Training (Continuing)	Landscape College Administrative Block	32010129 - Tree Planting/Landscaping	70941 - First Stage of Tertiary Education	23541800 - State Wide	50,000,000.00	0.00	0.00	5,000,000.00	0.00
04040323002703 - In-service Training (Continuing)	Purchase of 100 Fire Extinguishers of Powder, CO2	32010312 - Purchase of Fire Fighting Equipment	70941 - First Stage of Tertiary Education	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
04040326000103 - In-service Training (Continuing)	Purchase of Library Books/Equipment	32010319 - Purchase of Library Books/Equipment	70941 - First Stage of Tertiary Education	23541800 - State Wide	0.00	0.00	0.00	100,000,000.00	0.00
04040323002803 - In-service Training (Continuing)	Purchase of 100 Desktop Computers	32010501 - Purchase of Computers	70941 - First Stage of Tertiary Education	23541800 - State Wide	10,000,000.00	0.00	0.00	250,000,000.00	0.00
04040323002903 - In-service Training (Continuing)	Purchase of Office and Classroom Furniture (Public)	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Education	23541800 - State Wide	124,989,000.00	104,989,000.00	26,000,000.00	350,000,000.00	0.00
04040323003003 - In-service Training (Continuing)	Procurement of 200nos tables for libraries and other	32010602 - Purchase of Tables	70941 - First Stage of Tertiary Education	23541800 - State Wide	144,789,000.00	4,789,000.00	0.00	300,000,000.00	0.00
04040326000203 - In-service Training (Continuing)	Purchase of 100 Mattresses for Female and Male	32010611 - Purchase of Beds & Beddings	70941 - First Stage of Tertiary Education	23541800 - State Wide	0.00	0.00	0.00	30,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
052110500100	Health Facilities Inspection & Monitoring Agency								
Total					350,000,000.00	44,000,000.00	4,677,736.00	350,000,000.00	0.00
04070424000104 - Monitoring and Evaluation (M&E)	To construct 1 block of 4 offices, main store and	32010101 - Construction/Provision of Office Building	70741 - Public Health Services	23541800 - State Wide	54,000,000.00	0.00	0.00	60,000,000.00	0.00
04070424000104 - Monitoring and Evaluation (M&E)	Sand filling/ interlocking of 14320 Square meter at	32010107 - Rehab./Repairs of Office Building	70741 - Public Health Services	23541800 - State Wide	23,500,000.00	500,000.00	0.00	49,000,000.00	0.00
04070426000104 - Monitoring and Evaluation (M&E)	CCTV surveillance Cameras	32010206 - Security Installations/Equipment	70741 - Public Health Services	23541800 - State Wide	0.00	0.00	0.00	2,000,000.00	0.00
04070424000404 - Monitoring and Evaluation (M&E)	Upgrading of Solar powered Energy from 5kva to	32010399 - Alternative Energy	70741 - Public Health Services	23541800 - State Wide	25,000,000.00	0.00	0.00	20,000,000.00	0.00
04070423000204 - Monitoring and Evaluation (M&E)	Purchase of 2no 4 x 4 Wheel Drive Toyota Hilux 2	32010405 - Purchase of Motor Vehicles	70741 - Public Health Services	23541800 - State Wide	190,000,000.00	0.00	0.00	150,000,000.00	0.00
04070423000204 - Monitoring and Evaluation (M&E)	Procurement of 2no Motor cycle Kasea RC 125 20	32010407 - Purchase of Motor Cycles	70741 - Public Health Services	23510300 - Damaturu	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
04070423000304 - Monitoring and Evaluation (M&E)	Purchase of 14 Lenovo Ideapad1 laptops (15.6" Fi	32010501 - Purchase of Computers	70741 - Public Health Services	23541800 - State Wide	23,500,000.00	23,500,000.00	4,677,736.00	20,000,000.00	0.00
04070426000204 - Monitoring and Evaluation (M&E)	Purchase of 10 nos cross cut shredders to cut pap	32010507 - Purchase of Shredding Machines	70741 - Public Health Services	23541800 - State Wide	0.00	0.00	0.00	7,000,000.00	0.00
04070423000504 - Monitoring and Evaluation (M&E)	Purchase of 24 (Firman) wall stabilizers 5000 watt	32010510 - Purchase of Stabilizers	70741 - Public Health Services	23541800 - State Wide	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
04070424000504 - Monitoring and Evaluation (M&E)	9 semi-executive chairs and 1 semi-exec. table for	32010601 - Purchase of Chairs	70741 - Public Health Services	23541800 - State Wide	14,000,000.00	0.00	0.00	25,000,000.00	0.00
04070424000504 - Monitoring and Evaluation (M&E)	Procurement of 1 unit 50" Smart Ad-ou TV, 5 units	32010604 - Purchase of Television Sets	70741 - Public Health Services	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
04070424000604 - Monitoring and Evaluation (M&E)	Proc. of 1 Hi-sense 2HP floor-standing AC; 11 Hi-s	32010606 - Purchase of Air-Conditioner	70741 - Public Health Services	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	5,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
052110600100	College of Health Sciences & Technology, Ng								
Total					1,101,760,000.00	163,760,000.00	152,450,000.00	350,000,000.00	0.00
04040323003103 - In-service Training (Continuing)	Construction of staff room office complex at new	32010101 - Construction/Provision of Office Building	70941 - First Stage of Tertiary Education	23531300 - Nguru	541,000,000.00	0.00	0.00	163,000,000.00	0.00
04040323003203 - In-service Training (Continuing)	Construction of 1no. twin lecture theatre hall at ne	32010105 - Construction/Provision of School Building	70941 - First Stage of Tertiary Education	23531300 - Nguru	388,760,000.00	158,760,000.00	152,450,000.00	0.00	0.00
04040323003303 - In-service Training (Continuing)	Rehabilitation of lecture rooms and upgrading of	32010107 - Rehab./Repairs of Office Building	70941 - First Stage of Tertiary Education	23531300 - Nguru	127,000,000.00	0.00	0.00	97,000,000.00	0.00
04040323003403 - In-service Training (Continuing)	Repairs of Library Complex at the College	32010128 - Rehab./Repairs of Libraries	70941 - First Stage of Tertiary Education	23531300 - Nguru	10,000,000.00	0.00	0.00	15,000,000.00	0.00
04040323000103 - In-service Training (Continuing)	Purchasing of 1000 Jerseys, balls and other sports	32010310 - Purchase of Sporting & Gaming Equipm	70941 - First Stage of Tertiary Education	23531300 - Nguru	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
04040323000103 - In-service Training (Continuing)	Purchasing of 1000 Jerseys, balls and other sports	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Education	23531300 - Nguru	15,000,000.00	0.00	0.00	45,000,000.00	0.00
04040322000303 - In-service Training (Continuing)	Procurement of 1500 Lab balance, mixers, shakers	32010904 - Laboratory/Medical Equipment	70941 - First Stage of Tertiary Education	23531300 - Nguru	15,000,000.00	0.00	0.00	20,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
052111300100	Yobe State Drugs & Medical Consumables Man								
Total					86,000,000.00	86,000,000.00	73,543,067.00	200,000,000.00	0.00
04060124001504 - Sustainable drug supply	State commitment on construction and equipping	32010133 - Construction of Warehouse and Shops	70711 - Pharmaceutical Products	23541800 - State Wide	81,706,000.00	81,706,000.00	73,543,067.00	100,000,000.00	0.00
04060126000104 - Sustainable drug supply	Construction of Drugs Manufacturing Unit.	32010299 - Construction/Provision of Other Infras	70711 - Pharmaceutical Products	23541800 - State Wide	0.00	0.00	0.00	100,000,000.00	0.00
04060124001404 - Sustainable drug supply	Purchase of Hp EliteBook 845 G8 - Ryzen 5 Pro 56	32010501 - Purchase of Computers	70711 - Pharmaceutical Products	23541800 - State Wide	4,294,000.00	4,294,000.00	0.00	0.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
052111500100	Yobe Emergency Medical Ambulance Service								
Total					518,878,000.00	36,878,000.00	0.00	681,412,000.00	0.00
04030724000201 - Emergency Services	Procurement of 3 units of 35KVA Lithium felicity b	32010207 - Electricity Transmission Network	70731 - General Hospital Services	23541800 - State Wide	8,350,000.00	8,350,000.00	0.00	33,000,000.00	0.00
04030726000101 - Emergency Services	Procurement ICT infrastructures (50 Ambulance tr	32010222 - Construction/Provision of ICT Infrastru	70731 - General Hospital Services	23541800 - State Wide	0.00	0.00	0.00	58,000,000.00	0.00
04030724000101 - Emergency Services	Procurement of office furnitures at newly construc	32010299 - Construction/Provision of Other Infras	70731 - General Hospital Services	23541800 - State Wide	330,000,000.00	0.00	0.00	4,000,000.00	0.00
04030724000201 - Emergency Services	Purchase of 1 No of FG Wilson Perkins 85KVA sou	32010305 - Purchase of Power Generating Sets	70731 - General Hospital Services	23541800 - State Wide	22,583,000.00	583,000.00	0.00	7,412,000.00	0.00
04030723000201 - Emergency Services	Rewiring and earthing of YEMABUS office complex	32010314 - Purchase of Electrical Equipment	70731 - General Hospital Services	23541800 - State Wide	6,742,000.00	6,742,000.00	0.00	0.00	0.00
04030726000201 - Emergency Services	Procurements of 500 tyres and other spare parts fo	32010322 - Purchase of Spare Parts and Tools	70731 - General Hospital Services	23541800 - State Wide	0.00	0.00	0.00	300,000,000.00	0.00
04030723000401 - Emergency Services	Procurement of 1 unit of farly used motor vehicle	32010405 - Purchase of Motor Vehicles	70731 - General Hospital Services	23541800 - State Wide	71,650,000.00	1,650,000.00	0.00	80,000,000.00	0.00
04030723000301 - Emergency Services	20 desktop computers, 50 headphones, 28 nos: la	32010501 - Purchase of Computers	70731 - General Hospital Services	23541800 - State Wide	15,000,000.00	0.00	0.00	67,000,000.00	0.00
04030724000301 - Emergency Services	Procurement of 7 Fujitsu Scan Snap IX1600 Versat	32010503 - Purchase of Scanners	70731 - General Hospital Services	23541800 - State Wide	10,000,000.00	0.00	0.00	4,000,000.00	0.00
04030723000401 - Emergency Services	Procurement of 3 nos of photocopyer machines (X	32010505 - Purchase of Photocopiers	70731 - General Hospital Services	23541800 - State Wide	6,500,000.00	6,500,000.00	0.00	5,000,000.00	0.00
04030726000301 - Emergency Services	Procurement of 2 new Ambulance Points in PTK and GSH	32010601 - Purchase of Chairs	70731 - General Hospital Services	23541800 - State Wide	0.00	0.00	0.00	20,000,000.00	0.00
04030726000401 - Emergency Services	Procurement of executive tables includes: 1 mini c	32010602 - Purchase of Tables	70731 - General Hospital Services	23541800 - State Wide	0.00	0.00	0.00	20,000,000.00	0.00
04030726000501 - Emergency Services	Procurement Fire Provee Saves 7Nos, File Cabinet	32010603 - Purchase of Safes/File Cabinets/Cupbo	70731 - General Hospital Services	23541800 - State Wide	0.00	0.00	0.00	5,000,000.00	0.00
04030726000601 - Emergency Services	Procurement 6Nos of 32" Hisense TV, 50" Hisen	32010604 - Purchase of Television Sets	70731 - General Hospital Services	23541800 - State Wide	0.00	0.00	0.00	4,000,000.00	0.00
04030723000901 - Emergency Services	Procurement of 2 units of 2 tonnes Hisense Air Co	32010606 - Purchase of Air-Conditioner	70731 - General Hospital Services	23541800 - State Wide	5,553,000.00	5,553,000.00	0.00	5,000,000.00	0.00
04030723001001 - Emergency Services	Purchase of 1 unit of 150 liters (LG) Solar vaccine	32010610 - Purchase of Refrigerators	70731 - General Hospital Services	23541800 - State Wide	7,500,000.00	7,500,000.00	0.00	4,000,000.00	0.00
04030724000101 - Emergency Services	To carryout research on the brought in death (BID	32030109 - Research & Development	70731 - General Hospital Services	23541800 - State Wide	10,000,000.00	0.00	0.00	0.00	0.00
04030724000101 - Emergency Services	Design/deployment of integrated digital solution (I	32030112 - Computer Software Acquisition	70731 - General Hospital Services	23541800 - State Wide	25,000,000.00	0.00	0.00	65,000,000.00	0.00

053500100100	Ministry of Environment								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,851,125,000.00	716,125,000.00	634,900,000.00	19,158,000,000.00	0.00
09100123000100 - Environmental Improvement -	Raising of 3.38M seedlings, set up 12 plantations,	32011029 - Tree Planting/Landscaping	70561 - Environmental Protection N.E.C.	23541800 - State Wide	1,000,000,000.00	100,000,000.00	50,900,000.00	4,620,000,000.00	0.00
09100122000100 - Environmental Improvement -	Erection of embankments, sand filling of streets,	32010219 - Water Pollution Control	70561 - Environmental Protection N.E.C.	23541800 - State Wide	275,000,000.00	15,000,000.00	10,000,000.00	1,300,000,000.00	0.00
09100122000200 - Environmental Improvement -	Rehabilitation and evacuation of drainages and co	32010220 - Rehab./Repairs of Water Facilities	70561 - Environmental Protection N.E.C.	23541800 - State Wide	525,000,000.00	0.00	0.00	525,000,000.00	0.00
09100123000200 - Environmental Improvement -	Waste Management Evacuation of Refuse in 7 ma	32010225 - Industrial Pollution Control	70561 - Environmental Protection N.E.C.	23541800 - State Wide	400,000,000.00	0.00	0.00	245,000,000.00	0.00
09100123000300 - Environmental Improvement -	Procurement of navigational equipment, 5 Oasis ir	32010303 - Purchase of Navigational Equipment	70561 - Environmental Protection N.E.C.	23541800 - State Wide	500,000,000.00	0.00	0.00	74,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
09100123000400 - Environmental Improvement -	Procurement & distribution of fuel-efficient cook stoves	32010399 - Alternative Energy	70561 - Environmental Protection N.E.C.	23541800 - State Wide	2,000,000,000.00	500,000,000.00	500,000,000.00	6,487,000,000.00	0.00
09100123000500 - Environmental Improvement -	Re-demarcation of 5 gazetted forest reserves, N	32010903 - Biological Assets (Wildlife Conservatio	70561 - Environmental Protection N.E.C.	23541800 - State Wide	151,125,000.00	101,125,000.00	74,000,000.00	100,000,000.00	0.00
09100126000100 - Environmental Improvement -	Wall Fencing of IT Training Centres, Boreholes Co	32010119 - Construction of Wall Fencing	70561 - Environmental Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	300,000,000.00	0.00
09100126000200 - Environmental Improvement -	Construction of Nursery Centres	32010199 - Construction of Other Building	70561 - Environmental Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	300,000,000.00	0.00
09100126000300 - Environmental Improvement -	Electrification of Youth and Women IT Training Cent	32010207 - Electricity Transmission Network	70561 - Environmental Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	700,000,000.00	0.00
09100126000400 - Environmental Improvement -	Construction of Solar Powered Boreholes to addre	32010214 - Boreholes & Other Water Facilities	70561 - Environmental Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	3,000,000,000.00	0.00
09100126000500 - Environmental Improvement -	Construction of Youth and Women IT Training Cent	32010222 - Construction/Provision of ICT Infrastru	70561 - Environmental Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	7,000,000.00	0.00
09100126000600 - Environmental Improvement -	Purchase of Water Pumps, Soil Preparation Tools	32010307 - Purchase of Agricultural Equipment	70561 - Environmental Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	1,000,000,000.00	0.00
09100126000700 - Environmental Improvement -	Design and construction, supervision of schemes (	32030119 - Maps, Survey and Design	70561 - Environmental Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	500,000,000.00	0.00
053501600100	Yobe State Environmental Protection Agency								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					220,000,000.00	30,000,000.00	25,800,000.00	1,500,000,000.00	0.00
09100124000100 - Environmental Improvement -	Repairs of 5 Disposal site within Damaturu metrop	32010299 - Construction/Provision of Other Infras	70511 - Waste Management	23541800 - State Wide	30,000,000.00	0.00	0.00	20,000,000.00	0.00
09100123000600 - Environmental Improvement -	Purchase of 2 Tippers lorry (6 Tyre) and 1 roll-on	32010301 - Purchase of Trucks/Tankers/Tractors/	70511 - Waste Management	23541800 - State Wide	150,000,000.00	0.00	0.00	1,400,000,000.00	0.00
09100123000700 - Environmental Improvement -	Purchase of 10 Metal waste bin, 20 Plastic waste b	32010315 - Purchase of Sanitary Equipment	70511 - Waste Management	23541800 - State Wide	30,000,000.00	30,000,000.00	25,800,000.00	50,000,000.00	0.00
09100123000800 - Environmental Improvement -	Purchase of Spare Parts & Tools for repairs and R	32010322 - Purchase of Spare Parts and Tools	70511 - Waste Management	23541800 - State Wide	10,000,000.00	0.00	0.00	30,000,000.00	0.00
053505600100	North East Arid Zone Development Program								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					87,000,000.00	27,000,000.00	0.00	545,000,000.00	0.00
09100123001300 - Environmental Improvement -	Renovation of Tsangaya and Pri.Schools at 9 LGA	32010107 - Rehab./Repairs of Office Building	70422 - Forestry	23530100 - Bade	10,500,000.00	500,000.00	0.00	15,000,000.00	0.00
09100126000100 - Environmental Improvement -	Raising of 4,400 Seedlings and establishment of 1	32010129 - Tree Planting/Landscaping	70422 - Forestry	23530100 - Bade	0.00	0.00	0.00	110,000,000.00	0.00
09100123001300 - Environmental Improvement -	Water Distribution and reticulation to communities	32010208 - Water Distribution Network	70422 - Forestry	23530100 - Bade	3,000,000.00	3,000,000.00	0.00	125,000,000.00	0.00
09100123000900 - Environmental Improvement -	Construction of Nursery/Seedlings production cent	32010226 - Construction/Provision of Agricultural	70422 - Forestry	23530100 - Bade	53,500,000.00	3,500,000.00	0.00	278,000,000.00	0.00
09100123001000 - Environmental Improvement -	Procurement of 1no. 20kva Mikano Perkins Diesel	32010305 - Purchase of Power Generating Sets	70422 - Forestry	23530100 - Bade	6,000,000.00	6,000,000.00	0.00	0.00	0.00
09100126000200 - Environmental Improvement -	Procurement of spare parts for the overhauls of o	32010322 - Purchase of Spare Parts and Tools	70422 - Forestry	23530100 - Bade	0.00	0.00	0.00	5,000,000.00	0.00
09100123001300 - Environmental Improvement -	Procurement of 3no HP laptop computers, 1no ead	32010501 - Purchase of Computers	70422 - Forestry	23530100 - Bade	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
09100123001100 - Environmental Improvement -	Provision of 10nos office chairs for headquarters	32010601 - Purchase of Chairs	70422 - Forestry	23530100 - Bade	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
09100123001200 - Environmental Improvement -	Provision of 5nos office tables for headquarters	32010602 - Purchase of Tables	70422 - Forestry	23530100 - Bade	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00
09100123001300 - Environmental Improvement -	Procurement of Microscopes and other related lab	32010904 - Laboratory/Medical Equipment	70422 - Forestry	23530100 - Bade	5,000,000.00	5,000,000.00	0.00	0.00	0.00
053505700100	Afforestation Programme								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					86,000,000.00	66,000,000.00	38,048,000.00	86,000,000.00	0.00
09100123001400 - Environmental Improvement -	Ongoing road side landscaping and tree planting a	32010129 - Tree Planting/Landscaping	70422 - Forestry	23510300 - Damaturu	85,000,000.00	65,000,000.00	38,048,000.00	85,000,000.00	0.00
09100125000100 - Environmental Improvement -	1no. Mini Electrical Generator	32010305 - Purchase of Power Generating Sets	70422 - Forestry	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
053505800100	Great Green World Agency								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	500,000,000.00	0.00
09100126000400 - Environmental Improvement -	Embark on road side landscaping and tree plantin	32010129 - Tree Planting/Landscaping	70422 - Forestry	23510300 - Damaturu	0.00	0.00	0.00	500,000,000.00	0.00
055100100100	Ministry for Local Government & Chieftaincy								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					150,000,000.00	46,000,000.00	15,617,927.00	150,000,000.00	0.00
131001230008400 - Reform of Government and Go	Renovation of zonal office at Gaidam and Gashua.	32010107 - Rehab./Repairs of Office Building	70621 - Community Development	23541800 - State Wide	60,000,000.00	40,000,000.00	15,617,927.00	60,000,000.00	0.00
13100124000800 - Reform of Government and Go	Purchase of 4WD 2019 model (Hilux) Toyota Vehi	32010405 - Purchase of Motor Vehicles	70621 - Community Development	23541800 - State Wide	59,000,000.00	0.00	0.00	59,000,000.00	0.00
131001230008500 - Reform of Government and Go	Procurement of motor circles Suzuki AX 100 Haem	32010407 - Purchase of Motor Cycles	70621 - Community Development	23541800 - State Wide	15,000,000.00	0.00	0.00	15,000,000.00	0.00
131001230008600 - Reform of Government and Go	Procurement of 4nos computers/laptops. 5 other c	32010501 - Purchase of Computers	70621 - Community Development	23541800 - State Wide	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
131001230008700 - Reform of Government and Go	Procurement of office furniture for the ministry an	32010601 - Purchase of Chairs	70621 - Community Development	23541800 - State Wide	10,000,000.00	0.00	0.00	10,000,000.00	0.00
055400100100	Ministry of Humanitarian Affairs & Disaster M								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,391,764,000.00	1,129,704,000.00	96,588,400.00	236,000,000.00	0.00
230702323001100 - Humanitarian Logistics and Co	Construction of 1 Transit Camp each at the 3 Sana	32010199 - Construction of Other Building	71091 - Social Protection N.E.C.	23541800 - State Wide	30,000,000.00	0.00	0.00	45,000,000.00	0.00
230702323000800 - Humanitarian Logistics and Co	Procurement of agricultural equipment such as sug	32010307 - Purchase of Agricultural Equipment	71091 - Social Protection N.E.C.	23541800 - State Wide	100,000,000.00	0.00	0.00	35,000,000.00	0.00
230702323000900 - Humanitarian Logistics and Co	Procurement and distribution of zinc, cement, woc	32010320 - Purchase of Building Materials/Equipm	71091 - Social Protection N.E.C.	23541800 - State Wide	111,764,000.00	11,764,000.00	0.00	50,000,000.00	0.00
230702323001000 - Humanitarian Logistics and Co	Proc. of 20 Andr. Tablets and 28 Laptop Computer	32010501 - Purchase of Computers	71091 - Social Protection N.E.C.	23541800 - State Wide	40,000,000.00	0.00	0.00	80,000,000.00	0.00
230702323001100 - Humanitarian Logistics and Co	Procurement of 6 No. of HP Laserjet Enterprise M	32010502 - Purchase of Printers	71091 - Social Protection N.E.C.	23541800 - State Wide	15,500,000.00	500,000.00	0.00	15,000,000.00	0.00
230702323001100 - Humanitarian Logistics and Co	Procurement of 6 No. of Epson powerlite W49 3LC	32010508 - Purchase of Projectors	71091 - Social Protection N.E.C.	23541800 - State Wide	3,040,000.00	3,040,000.00	0.00	6,000,000.00	0.00
230702323001100 - Humanitarian Logistics and Co	Procurement of office furniture's and other equipm	32010601 - Purchase of Chairs	71091 - Social Protection N.E.C.	23541800 - State Wide	77,000,000.00	0.00	0.00	0.00	0.00
230702326000100 - Humanitarian Logistics and Co	Procurement of 5no fireproof filing cabinets and	32010603 - Purchase of Safes/File Cabinets/Cupbo	71091 - Social Protection N.E.C.	23541800 - State Wide	0.00	0.00	0.00	5,000,000.00	0.00
230702323001200 - Humanitarian Logistics and Co	Data validation.	32030109 - Research & Development	71091 - Social Protection N.E.C.	23541800 - State Wide	8,000,000.00	8,000,000.00	0.00	0.00	0.00
230702323001300 - Humanitarian Logistics and Co	Develop livelihood support schemes (trade kits & c	32030122 - Grant to Communities/Private Institut	71091 - Social Protection N.E.C.	23541800 - State Wide	4,006,400,000.00	1,106,400,000.00	96,588,400.00	0.00	0.00
056300100100	Ministry of Higher Education, Science & Tech								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					706,000,000.00	800,000,000.00	765,724,519.00	2,850,000,000.00	0.00
05010123000500 - Legal, policy, regulations and s	Construction 200 Bed capacity Female Student Ho	32010101 - Construction/Provision of Office Buildi	70981 - Education N.E.C	23541800 - State Wide	100,000,000.00	0.00	0.00	600,000,000.00	0.00
050501220000100 - Schools' infrastructure constru	Construction 200 Bed capacity Female Student Ho	32010105 - Construction/Provision of School Build	70981 - Education N.E.C	23541800 - State Wide	320,000,000.00	800,000,000.00	765,724,519.00	900,000,000.00	0.00
05050126000200 - Schools' infrastructure constru	Construction of Entrepreneurship Centre at Shehu	32010299 - Construction/Provision of Other Infras	70981 - Education N.E.C	23541800 - State Wide	0.00	0.00	0.00	1,300,000,000.00	0.00
05060123000600 - ICT equipment, software and e	Procurement of 10nos Hp x360 Pavilion Intel Core	32010501 - Purchase of Computers	70981 - Education N.E.C	23541800 - State Wide	15,000,000.00	0.00	0.00	50,000,000.00	0.00
05050223000800 - Furnishing	Procurement of 56no executive and junior office c	32010601 - Purchase of Chairs	70981 - Education N.E.C	23541800 - State Wide	30,000,000.00	0.00	0.00	0.00	0.00
05050223000900 - Furnishing	Procurement of 56no executive and junior office c	32010602 - Purchase of Tables	70981 - Education N.E.C	23541800 - State Wide	20,000,000.00	0.00	0.00	0.00	0.00
05050322000100 - Libraries and laboratories	Procurement of chemicals for student in remedial	32010904 - Laboratory/Medical Equipment	70981 - Education N.E.C	23541800 - State Wide	51,000,000.00	0.00	0.00	0.00	0.00
05010123000100 - Legal, policy, regulations and s	Accreditation of courses and facilities for Tertiary	32030109 - Research & Development	70981 - Education N.E.C	23541800 - State Wide	170,000,000.00	0.00	0.00	0.00	0.00
056301800100	Mai Idriss Aloma Polytechnic, Gaidam								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					750,000,000.00	350,000,000.00	248,785,582.00	525,000,000.00	0.00
05100123000300 - Education Not Elsewhere Class	Construction of additional office buildings for lectu	32010101 - Construction/Provision of Office Buildi	70942 - Second Stage of Tertiary Education	23510600 - Gaidam	500,000,000.00	350,000,000.00	248,785,582.00	175,000,000.00	0.00
05100124000400 - Education Not Elsewhere Class	Rehabilitation of students hostel in the polytechnic	32010108 - Rehab./Repairs of Residential Building	70942 - Second Stage of Tertiary Education	23510600 - Gaidam	200,000,000.00	0.00	0.00	350,000,000.00	0.00
05100123000300 - Education Not Elsewhere Class	procurement of 2unit of peigout 406 for Rector N	32010405 - Purchase of Motor Vehicles	70942 - Second Stage of Tertiary Education	23510600 - Gaidam	50,000,000.00	0.00	0.00	0.00	0.00
056302100100	Yobe State University (YSU)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,576,000,000.00	811,000,000.00	403,611,557.00	5,039,000,000.00	0.00
05100122000400 - Education Not Elsewhere Class	Construction, Equipping and Publication of univers	32010101 - Construction/Provision of Office Buildi	70942 - Second Stage of Tertiary Education	23541800 - State Wide	1,006,886,000.00	6,886,000.00	0.00	1,500,000,000.00	0.00
05050122000500 - Schools' infrastructure constru	Construction of three blocks of 2 storey building o	32010105 - Construction/Provision of School Build	70942 - Second Stage of Tertiary Education	23541800 - State Wide	1,800,084,000.00	50,084,000.00	0.00	2,000,000,000.00	0.00
05100123000500 - Education Not Elsewhere Class	Renovation of Central Admin Block and Rehabilita	32010107 - Rehab./Repairs of Office Building	70942 - Second Stage of Tertiary Education	23541800 - State Wide	500,132,000.00	50,132,000.00	0.00	500,000,000.00	0.00
05100123000100 - Education Not Elsewhere Class	Construction of long tennis court	32010121 - Construction/Provision of Sporting & G	70942 - Second Stage of Tertiary Education	23541800 - State Wide	35,838,000.00	838,000.00	0.00	53,000,000.00	0.00

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
05100123000600 - Education Not Elsewhere Class	Supply and installation of solar powered all-in-one	32010207 - Electricity Transmission Network	70942 - Second Stage of Tertiary Education	23541800 - State Wide	464,132,000.00	4,132,000.00	0.00	56,000,000.00	0.00
05050423000300 - Water, sanitation and hygiene	Drilling of 1no. Complete hybrid borehole at faculty	32010214 - Boreholes & Other Water Facilities	70942 - Second Stage of Tertiary Education	23541800 - State Wide	69,970,000.00	9,970,000.00	0.00	109,000,000.00	0.00
05100123000200 - Education Not Elsewhere Class	Purchase of water tanker	32010301 - Purchase of Trucks/Tankers/Tractors/	70942 - Second Stage of Tertiary Education	23541800 - State Wide	140,904,000.00	10,904,000.00	0.00	84,000,000.00	0.00
05100123000300 - Education Not Elsewhere Class	Purchase of 4nos. motor vehicles	32010405 - Purchase of Motor Vehicles	70942 - Second Stage of Tertiary Education	23541800 - State Wide	177,485,000.00	27,485,000.00	0.00	167,000,000.00	0.00
05050222000300 - Furnishing	Purchase of 2000 sets of office and classromm chairs	32010601 - Purchase of Chairs	70942 - Second Stage of Tertiary Education	23541800 - State Wide	136,527,000.00	376,527,000.00	157,916,131.00	350,000,000.00	0.00
05050322000200 - Libraries and laboratories	Purchase of 600nos medical equipment for univer	32010904 - Laboratory/Medical Equipment	70942 - Second Stage of Tertiary Education	23541800 - State Wide	104,102,000.00	134,102,000.00	128,479,426.00	220,000,000.00	0.00
05100122000100 - Education Not Elsewhere Class	Research and development for centres, colleges a	32030109 - Research & Development	70942 - Second Stage of Tertiary Education	23541800 - State Wide	139,940,000.00	139,940,000.00	117,216,000.00	0.00	0.00
056305600100	Yobe State Scholarship Board								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
05060123000700 - ICT equipment, software and e	Purchase of 3nos. HP corei7 Laptop computers at	32010501 - Purchase of Computers	70942 - Second Stage of Tertiary Education	23541800 - State Wide	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
05060123001000 - ICT equipment, software and e	Purchase of 1nos. of Laserjet 137fww Monochrome	32010502 - Purchase of Printers	70942 - Second Stage of Tertiary Education	23541800 - State Wide	1,500,000.00	1,500,000.00	0.00	500,000.00	0.00
05060123001000 - ICT equipment, software and e	Purchase of 1nos. of Kyocera Truiumph Adler P-50	32010505 - Purchase of Photocopiers	70942 - Second Stage of Tertiary Education	23541800 - State Wide	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00
05050223001000 - Furnishing	Purchase of 25 quality Mesh Swivel office chairs at	32010601 - Purchase of Chairs	70942 - Second Stage of Tertiary Education	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	3,500,000.00	0.00
05050223001000 - Furnishing	Purchase of 10nos Executive Tables and 15 semi	32010602 - Purchase of Tables	70942 - Second Stage of Tertiary Education	23541800 - State Wide	2,000,000.00	2,000,000.00	0.00	3,500,000.00	0.00
056305600100	Umar Suleiman College of Education, Gashua								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					820,000,000.00	120,000,000.00	66,333,600.00	830,000,000.00	0.00
05050123000700 - Schools' infrastructure constru	Construction of Male and Female Hostels and Addi	32010105 - Construction/Provision of School Build	70941 - First Stage of Tertiary Education	23530100 - Bade	250,000,000.00	0.00	0.00	350,000,000.00	0.00
05100123001100 - Education Not Elsewhere Class	Renovation of 3 Charlette of Teachers Quarters	32010108 - Rehab./Repairs of Residential Building	70941 - First Stage of Tertiary Education	23530100 - Bade	290,000,000.00	0.00	0.00	200,000,000.00	0.00
05040223001000 - Instructional and learning mate	Purchase of Modern Teaching and Learning mater	32010317 - Purchase of Teaching & Learning Equi	70941 - First Stage of Tertiary Education	23530100 - Bade	220,000,000.00	120,000,000.00	66,333,600.00	200,000,000.00	0.00
05050223001200 - Furnishing	Purchase of 30 Sitting Chairs for the admin bloc	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Education	23530100 - Bade	40,000,000.00	0.00	0.00	40,000,000.00	0.00
05050223001300 - Furnishing	Purchase of 40 tables to offices for the admin bloc	32010602 - Purchase of Tables	70941 - First Stage of Tertiary Education	23530100 - Bade	10,000,000.00	0.00	0.00	20,000,000.00	0.00
05050223001400 - Furnishing	Purchase of 30 File Cabinets and Cupboards for ad	32010603 - Purchase of Safes/File Cabinets/Cupbd	70941 - First Stage of Tertiary Education	23530100 - Bade	10,000,000.00	0.00	0.00	20,000,000.00	0.00
056306600100	College of Administration, Management & Te								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					860,000,000.00	275,000,000.00	135,000,000.00	506,500,000.00	0.00
05100123000800 - Education Not Elsewhere Class	Constrction of College Library Complex	32010101 - Construction/Provision of Office Build	70941 - First Stage of Tertiary Education	23521400 - Potiskum	250,000,000.00	150,000,000.00	100,000,000.00	124,500,000.00	0.00
05050123000900 - Schools' infrastructure constru	Contract Retention of Completed Construction of 2	32010105 - Construction/Provision of School Build	70941 - First Stage of Tertiary Education	23521400 - Potiskum	102,500,000.00	22,500,000.00	0.00	10,000,000.00	0.00
05100123001000 - Education Not Elsewhere Class	Construction of 1 Block of 40 Offices	32010107 - Rehab./Repairs of Office Building	70941 - First Stage of Tertiary Education	23521400 - Potiskum	270,000,000.00	70,000,000.00	35,000,000.00	150,000,000.00	0.00
05040222000200 - Instructional and learning mate	Supply of White Boards, Projectors, Markers, etc.	32010317 - Purchase of Teaching & Learning Equi	70941 - First Stage of Tertiary Education	23521400 - Potiskum	20,000,000.00	0.00	0.00	0.00	0.00
05060123000800 - ICT equipment, software and e	Supply of 100 Computer Desktop/Labtop	32010501 - Purchase of Computers	70941 - First Stage of Tertiary Education	23521400 - Potiskum	22,500,000.00	2,500,000.00	0.00	20,000,000.00	0.00
05050222000400 - Furnishing	Procurement of 1000 Classroom Seats, Lecture Th	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Education	23521400 - Potiskum	30,000,000.00	30,000,000.00	0.00	42,000,000.00	0.00
05050226000100 - Furnishing	Purchase of 25 classroom and office tables for Lec	32010602 - Purchase of Tables	70941 - First Stage of Tertiary Education	23521400 - Potiskum	0.00	0.00	0.00	10,000,000.00	0.00
05050223001500 - Furnishing	Supply of 80 File Cabinet, 15 Safes, 25 Cupboards	32010603 - Purchase of Safes/File Cabinets/Cupbd	70941 - First Stage of Tertiary Education	23521400 - Potiskum	20,000,000.00	0.00	0.00	0.00	0.00
05050323000200 - Libraries and laboratories	Procurement of Laboratory and Medical Equipment	32010904 - Laboratory/Medical Equipment	70941 - First Stage of Tertiary Education	23521400 - Potiskum	110,000,000.00	0.00	0.00	150,000,000.00	0.00
05100123000300 - Education Not Elsewhere Class	Accreditation of Courses and Facilities to meet the	32030109 - Research & Development	70941 - First Stage of Tertiary Education	23521400 - Potiskum	35,000,000.00	0.00	0.00	0.00	0.00
056306700100	College of Agriculture, Science & Technology								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					740,000,000.00	185,000,000.00	180,756,466.00	878,000,000.00	0.00
05050123001100 - Schools' infrastructure constru	Construction of Library Complex at the College	32010105 - Construction/Provision of School Build	70941 - First Stage of Tertiary Education	23510700 - Gujba	250,000,000.00	0.00	0.00	0.00	0.00
05020426000100 - School-based Health	Construction of veterinary clinic at the College	32010106 - Construction/Provision of Hospital/Hed	70941 - First Stage of Tertiary Education	23510700 - Gujba	0.00	0.00	0.00	450,000,000.00	0.00
05050123001200 - Schools' infrastructure constru	Rehab/Repairs of Admin Block and Class Room	32010109 - Rehab./Repairs of School Building	70941 - First Stage of Tertiary Education	23510700 - Gujba	136,000,000.00	0.00	0.00	0.00	0.00
05050126000300 - Schools' infrastructure constru	Purchases of Water Aerators, Fish Pond 9 Aquacul	32010134 - Fish Pond and Aquaculture	70941 - First Stage of Tertiary Education	23510700 - Gujba	0.00	0.00	0.00	42,500,000.00	0.00
05050123001100 - Schools' infrastructure constru	Provision of solar light at the School Premises	32010207 - Electricity Transmission Network	70941 - First Stage of Tertiary Education	23510700 - Gujba	70,000,000.00	0.00	0.00	0.00	0.00
05100123000400 - Education Not Elsewhere Class	Purchase of soil harrow, planting/harvest machine	32010307 - Purchase of Agricultural Equipment	70941 - First Stage of Tertiary Education	23510700 - Gujba	185,000,000.00	185,000,000.00	180,756,466.00	250,000,000.00	0.00
05100126000100 - Education Not Elsewhere Class	Proc.of 1 Station kit w/ tripod & access.; 8 compa	32010308 - Purchase of Surveying Equipment	70941 - First Stage of Tertiary Education	23510700 - Gujba	0.00	0.00	0.00	60,500,000.00	0.00
05050322000300 - Libraries and laboratories	Purchase of archival, audiovisual, and book jacket	32010319 - Purchase of Library Books/Equipment	70941 - First Stage of Tertiary Education	23510700 - Gujba	22,000,000.00	0.00	0.00	0.00	0.00
05100126000200 - Education Not Elsewhere Class	Safety And Protective Equipment 40 sets of PPE G	32010322 - Purchase of Spare Parts and Tools	70941 - First Stage of Tertiary Education	23510700 - Gujba	0.00	0.00	0.00	17,000,000.00	0.00
05060123001100 - ICT equipment, software and e	Procurement of computer sets for the ICT Unit	32010501 - Purchase of Computers	70941 - First Stage of Tertiary Education	23510700 - Gujba	20,000,000.00	0.00	0.00	0.00	0.00
05050223001600 - Furnishing	Purchase of Chairs, Executive Chairs, Meeting Cha	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Education	23510700 - Gujba	10,000,000.00	0.00	0.00	0.00	0.00
05050223001700 - Furnishing	Purchase of Table, Central Table, Executive Table	32010602 - Purchase of Tables	70941 - First Stage of Tertiary Education	23510700 - Gujba	10,000,000.00	0.00	0.00	0.00	0.00
05050324000200 - Libraries and laboratories	Surgical instrument sterilization units & veterinary	32010904 - Laboratory/Medical Equipment	70941 - First Stage of Tertiary Education	23510700 - Gujba	20,000,000.00	0.00	0.00	58,000,000.00	0.00
05100123000400 - Education Not Elsewhere Class	Accreditation of Courses and sponsorship of Lectu	32030109 - Research & Development	70941 - First Stage of Tertiary Education	23510700 - Gujba	17,000,000.00	0.00	0.00	0.00	0.00
056306800100	College of Education & Legal Studies (COELS)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					860,000,000.00	135,000,000.00	0.00	500,000,000.00	0.00
05050124000500 - Schools' infrastructure constru	Construction of convocation square	32010105 - Construction/Provision of School Build	70941 - First Stage of Tertiary Education	23531300 - Nguru	155,000,000.00	135,000,000.00	0.00	250,000,000.00	0.00
05100124000500 - Education Not Elsewhere Class	Rehabilitation of Provost House, Boys Quarters an	32010108 - Rehab./Repairs of Residential Building	70941 - First Stage of Tertiary Education	23531300 - Nguru	250,000,000.00	0.00	0.00	0.00	0.00
05050124000500 - Schools' infrastructure constru	Rehabilitation of 5 Block of 2 Classes & Lecture H	32010109 - Rehab./Repairs of School Building	70941 - First Stage of Tertiary Education	23531300 - Nguru	150,000,000.00	0.00	0.00	80,000,000.00	0.00
05050326000100 - Libraries and laboratories	Remodelling of Library Complex	32010128 - Rehab./Repairs of Libraries	70941 - First Stage of Tertiary Education	23531300 - Nguru	0.00	0.00	0.00	170,000,000.00	0.00
05040224000500 - Instructional and learning mate	Procurement of Teaching and Learning Equipment	32010317 - Purchase of Teaching & Learning Equi	70941 - First Stage of Tertiary Education	23531300 - Nguru	20,000,000.00	0.00	0.00	0.00	0.00
05050222000500 - Furnishing	Procurement of 100 set of school furniture and oth	32010601 - Purchase of Chairs	70941 - First Stage of Tertiary Education	23531300 - Nguru	35,000,000.00	0.00	0.00	0.00	0.00
05100123000500 - Education Not Elsewhere Class	To research on activities that developed and evalu	32030109 - Research & Development	70941 - First Stage of Tertiary Education	23531300 - Nguru	250,000,000.00	0.00	0.00	0.00	0.00