



Gombe State Government

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# **BUDGET IMPLEMENTATION REPORT QUARTER THREE 2025**

28th October, 2025

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# 1 Summary of Performance

## 1.A Introduction

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

This report includes the original approved budget appropriations for the year 2025 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q3, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations. This Q3 report is assessed against the 2025 original budget.

The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Others Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes in sections 3 and 4 detailed reports on Primary Healthcare and Basic Education expenditures respectively.

This Budget Implementation Report is produced by the Office of the Accountant General and published on the Gombe State website.

## 1.B Revenue Performance

The overall revenue performance for the quarter was 95.7% of the annual budget. A breakdown of the performance showed that recurrent revenue performance stood at 136.6% of the annual budget, while other receipts represented 42.5%. This impressive overall performance is more noticeable with the statutory receipts from FAAC which was 148.9% of the annual budget. This is apparently due to the deregulation policy of the Federal Government of Nigeria which significantly improved the State government revenue. During the quarter three under review, the State generated 79.0% of the budgeted independent revenue for the year. A breakdown of the receipts showed that revenue receipts through taxes was 42.3% of the budgeted figure, while non-tax receipts generated was 119.9% of the year budget. These were achieved through improved local revenue generation capacity through wider tax net. Hopefully, this will be sustained through sensitisation and improved capacity of inland revenue staff to internal revenue.

Upfront on other receipts breakdown, 198.0% of the budgeted foreign grant for the year was received in the third quarter, all of which were from the AFDB for Inclusive Service delivery, RAAMP and AGILE Project (though the amount was over N12.9 billion in excess of the budgeted amount YTD). Domestic grant on the other hand, was 60.4% of the annual budget. Also, foreign borrowing to finance the budget was 38.2% of the budgeted amount.

## 1.C Recurrent Expenditure Performance

Overall recurrent expenditure performance for the quarter was 69.4% of the annual budget for this category. This performance consists of 85.5% of the annual budget for personnel cost (which was made up of 89.6% budget performance for social benefits expenditure. Within this category, gratuity payments were N1.8billion in excess of the budgeted amount); and other recurrent costs which stood at 60.9% of the annual budget. Within this category, public debt charge payments represented 79.7% of the budgeted figure (about N9.6

billion payments for both domestic and foreign interest payments and N17.2 billion for both local and foreign principal repayments).

### **1.D Capital Expenditure Performance**

Capital expenditure performance for the Q2 period was 37.0% of the budget for this category which is fair for the quarter of the year. A breakdown of the performance shows the following:

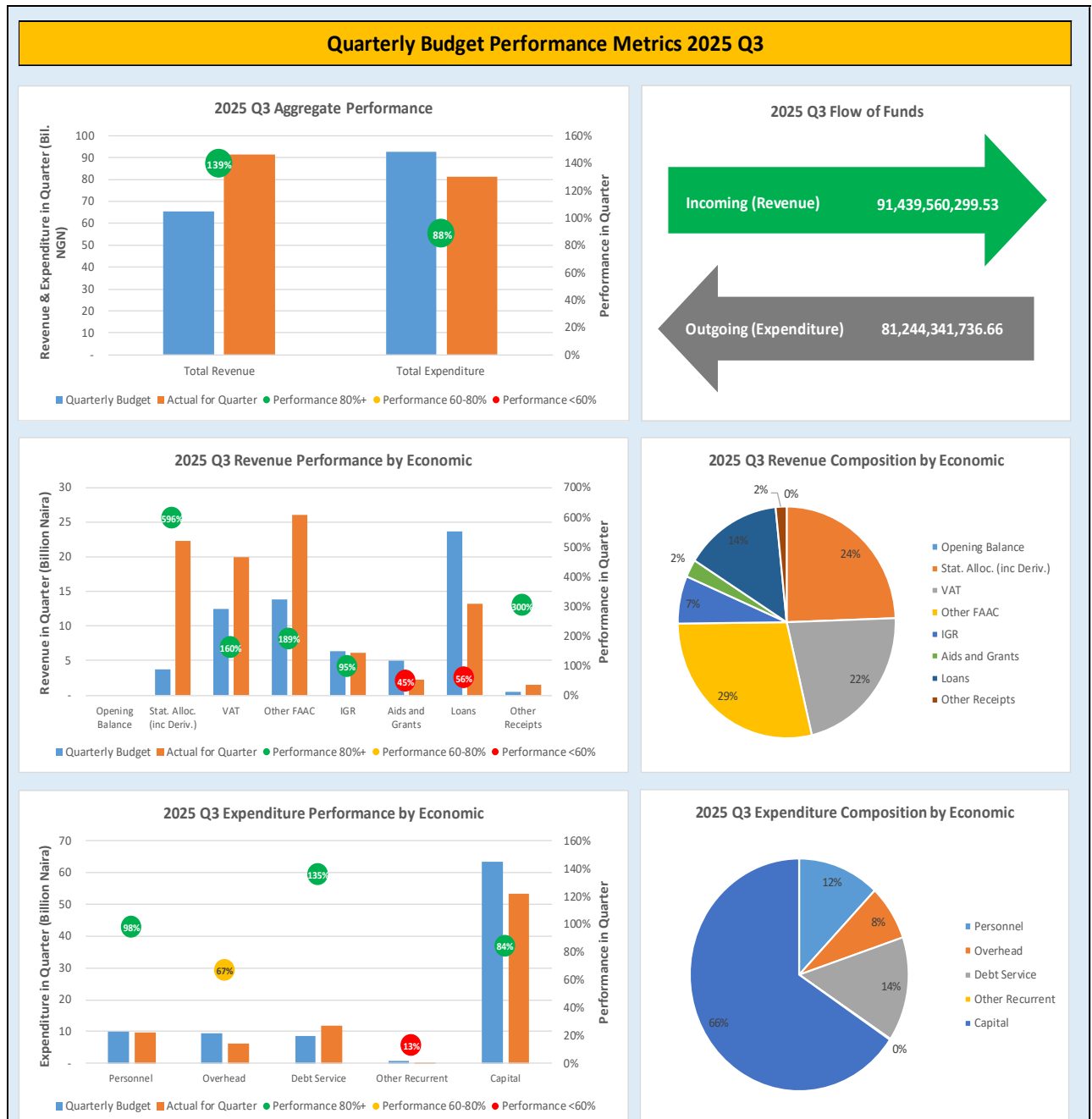
- Administrative sector – 80.4% budget performance
- Economic sector – 73.9% budget performance
- Law and Justice – 13.6% budget performance
- Social sector – 10.8% budget performance

### **1.E Conclusions**

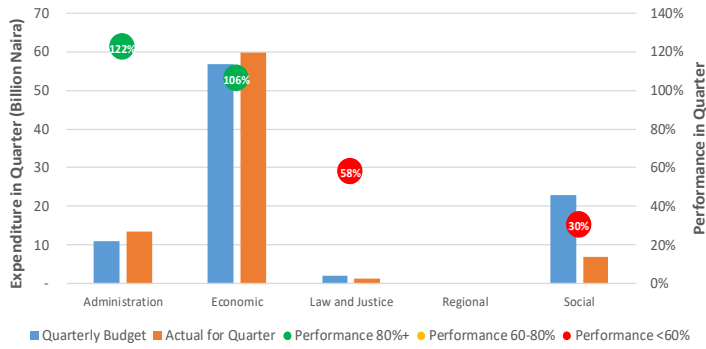
In line with the commitment of the Governor of Gombe State, the Q3 budget performance was tailored towards prioritisation of the expansion of infrastructure in the State and investments in education and critical areas, including human capital development and empowerment of youth and women. Any other over performance by MDAs has been taken care of in revised (supplementary) budget which will soon be passed into law by the state house of Assembly. Given this second quarter performance, we are hoping for better budget performance for the periods ahead.

## 1.F Summary Budget Implementation Graphs

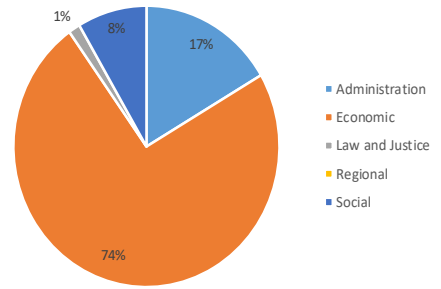
Figure 1: Fiscal Performance Overview for Quarter



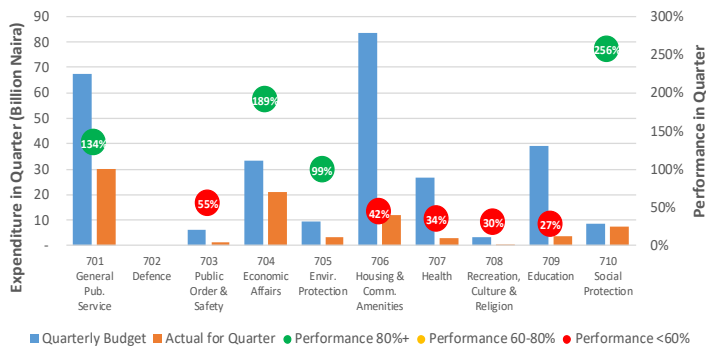
2025 Q3 Expenditure Performance by Main Sector



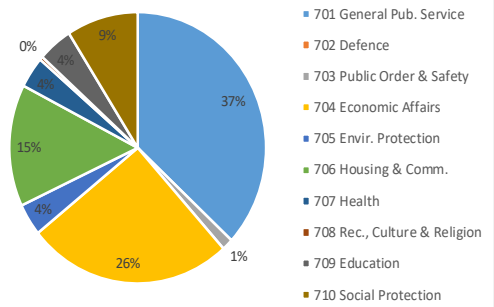
2025 Q3 Expenditure Composition by Main Sector



2025 Q3 Expenditure Performance by Function



2025 Q3 Expenditure Composition by Function





## 1.G Summary Budget Implementation Report

**Table 1: Budget Implementation Summary**

Item	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>Opening Balance</b>	<b>120,000,000,000.00</b>	<b>-</b>	<b>117,092,210,087.96</b>	<b>97.6%</b>	<b>2,907,789,912.04</b>
<b>Recurrent Revenue</b>	<b>145,910,245,000.00</b>	<b>74,517,046,327.13</b>	<b>199,374,100,871.50</b>	<b>136.6%</b>	<b>- 53,463,855,871.50</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	120,250,000,000.00	68,410,088,288.78	179,107,629,790.83	148.9%	- 58,857,629,790.83
12 - INDEPENDENT REVENUE	25,660,245,000.00	6,106,958,038.35	20,266,471,080.67	79.0%	5,393,773,919.33
<b>Recurrent Expenditure</b>	<b>116,004,715,000.00</b>	<b>27,975,095,326.12</b>	<b>80,529,664,994.17</b>	<b>69.4%</b>	<b>35,475,050,005.83</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	40,279,765,000.00	9,842,631,018.08	34,421,513,873.51	85.5%	5,858,251,126.49
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	75,724,950,000.00	18,132,464,308.04	46,108,151,120.66	60.9%	29,616,798,879.34
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	37,543,750,000.00	6,245,701,109.36	17,108,479,877.34	45.6%	20,435,270,122.66
OTHER RECURRENT (2203-2209)	38,181,200,000.00	11,886,763,198.68	28,999,671,243.32	76.0%	9,181,528,756.68
<b>Transfer to Capital Account</b>	<b>149,905,530,000.00</b>	<b>46,541,951,001.01</b>	<b>235,936,645,965.29</b>	<b>157.4%</b>	<b>- 86,031,115,965.29</b>
<b>Other Receipts</b>	<b>116,720,000,000.00</b>	<b>16,922,513,972.40</b>	<b>49,590,886,693.70</b>	<b>42.5%</b>	<b>67,129,113,306.30</b>
13 - AID AND GRANTS	20,020,000,000.00	2,256,021,798.71	14,562,221,020.57	72.7%	5,457,778,979.43
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	96,700,000,000.00	14,666,492,173.69	35,028,665,673.13	36.2%	61,671,334,326.87
<b>Capital Expenditure</b>	<b>253,897,785,000.00</b>	<b>53,269,246,410.54</b>	<b>146,645,504,931.30</b>	<b>57.8%</b>	<b>107,252,280,068.70</b>
23 - CAPITAL EXPENDITURE	253,897,785,000.00	53,269,246,410.54	146,645,504,931.30	57.8%	107,252,280,068.70
<b>Total Revenue (including OB)</b>	<b>382,630,245,000.00</b>	<b>91,439,560,299.53</b>	<b>366,057,197,653.16</b>	<b>95.7%</b>	<b>16,573,047,346.84</b>
<b>Total Expenditure</b>	<b>369,902,500,000.00</b>	<b>81,244,341,736.66</b>	<b>227,175,169,925.47</b>	<b>61.4%</b>	<b>142,727,330,074.53</b>
<b>Closing Balance</b>	<b>12,727,745,000.00</b>	<b>10,195,218,562.87</b>	<b>138,882,027,727.69</b>	<b>1091.2%</b>	<b>- 126,154,282,727.69</b>

## 2 Budget Implementation Reports by NCOA Segments

### 2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Revenue</b>	<b>262,630,245,000.00</b>	<b>91,439,560,299.53</b>	<b>248,964,987,565.20</b>	<b>94.8%</b>	<b>13,665,257,434.80</b>
<b>01000000000</b>	<b>Administrative</b>	<b>409,500,000.00</b>	<b>173,183,561.00</b>	<b>629,878,063.33</b>	<b>153.8%</b>	<b>- 220,378,063.33</b>
<b>01120000000</b>	<b>Gombe State House of Assembly</b>	<b>6,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,000,000.00</b>
011200300100	Gombe State House of Assembly	5,000,000.00	-	-	0.0%	5,000,000.00
011200400100	Gombe State House of Assembly Service Comm.	1,000,000.00	-	-	0.0%	1,000,000.00
<b>01230000000</b>	<b>Ministry of Information, Culture and Ethical Orientation</b>	<b>141,000,000.00</b>	<b>8,273,000.00</b>	<b>35,960,946.20</b>	<b>25.5%</b>	<b>105,039,053.80</b>
012300100100	Ministry of Information, Culture and Ethical Orientation	11,000,000.00	30,000.00	190,000.00	1.7%	10,810,000.00
012300400100	Gombe Media Corporation	130,000,000.00	8,243,000.00	35,770,946.20	27.5%	94,229,053.80
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>3,500,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>2.9%</b>	<b>3,400,000.00</b>
012503400100	Estabs & Service Matters Department	3,500,000.00	100,000.00	100,000.00	2.9%	3,400,000.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>4,500,000.00</b>	<b>-</b>	<b>980,000.00</b>	<b>21.8%</b>	<b>3,520,000.00</b>
014000100100	Office of the Auditor General - State	2,500,000.00	-	940,000.00	37.6%	1,560,000.00
014000200100	Office of the Auditor General - Local Government	2,000,000.00	-	40,000.00	2.0%	1,960,000.00
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>7,500,000.00</b>	<b>1,313,000.00</b>	<b>4,101,300.00</b>	<b>54.7%</b>	<b>3,398,700.00</b>
014700100100	Civil Service Commission	7,500,000.00	1,313,000.00	4,101,300.00	54.7%	3,398,700.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>6,000,000.00</b>	<b>19,000.00</b>	<b>794,000.00</b>	<b>13.2%</b>	<b>5,206,000.00</b>
014900100100	Local Government Service Commission	6,000,000.00	19,000.00	794,000.00	13.2%	5,206,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>241,000,000.00</b>	<b>163,478,561.00</b>	<b>587,941,817.13</b>	<b>244.0%</b>	<b>- 346,941,817.13</b>
016100100100	Office of the Secretary to the State Government	-	-	1,477,120.48	-	- 1,477,120.48
016101000100	Budget Mon. and Price Intell. Unit (Due Process)	235,000,000.00	163,478,561.00	586,464,696.65	249.6%	- 351,464,696.65
016103700100	Muslim Pilgrims Welfare Board	3,000,000.00	-	-	0.0%	3,000,000.00
016103800200	Christian Pilgrims Welfare Board	3,000,000.00	-	-	0.0%	3,000,000.00
<b>02000000000</b>	<b>Economic</b>	<b>256,084,020,000.00</b>	<b>88,438,779,812.32</b>	<b>240,616,194,778.28</b>	<b>94.0%</b>	<b>15,467,825,221.72</b>
<b>02150000000</b>	<b>Ministry of Agriculture, Animal Husbandry and Cooperatives</b>	<b>851,850,000.00</b>	<b>1,773,507,000.00</b>	<b>1,791,815,666.67</b>	<b>210.3%</b>	<b>- 939,965,666.67</b>
021500100100	Ministry of Agriculture, Animal Husbandry and Cooperatives	851,850,000.00	1,773,507,000.00	1,791,815,666.67	210.3%	- 939,965,666.67
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>251,336,000,000.00</b>	<b>86,263,724,579.43</b>	<b>237,229,848,542.23</b>	<b>94.4%</b>	<b>14,106,151,457.77</b>
022000100100	Ministry of Finance and Economic Development	116,830,000,000.00	16,922,513,972.40	49,649,666,069.43	42.5%	67,180,333,930.57
022000700100	Office of the Accountant General	120,685,000,000.00	68,410,088,288.78	179,148,280,809.45	148.4%	- 58,463,280,809.45
022000800100	Gombe State Internal Revenue Services	13,821,000,000.00	931,122,318.25	8,431,901,663.35	61.0%	5,389,098,336.65
<b>02220000000</b>	<b>Ministry of Trade, Industry and Tourism</b>	<b>34,000,000.00</b>	<b>50,960,365.00</b>	<b>161,512,076.17</b>	<b>475.0%</b>	<b>- 127,512,076.17</b>
022200100100	Ministry of Trade, Industry and Tourism	34,000,000.00	50,960,365.00	161,512,076.17	475.0%	- 127,512,076.17
<b>02280000000</b>	<b>Ministry of Science, Technology and Innovation</b>	<b>8,400,000.00</b>	<b>1,000,000.00</b>	<b>1,650,000.00</b>	<b>19.6%</b>	<b>6,750,000.00</b>
022800100100	Ministry of Science, Technology and Innovation	8,400,000.00	1,000,000.00	1,650,000.00	19.6%	6,750,000.00
<b>02330000000</b>	<b>Ministry of Energy and Mineral Resources</b>	<b>170,000,000.00</b>	<b>600,000.00</b>	<b>1,100,000.00</b>	<b>0.6%</b>	<b>168,900,000.00</b>
023300100100	Ministry of Energy and Mineral Resources	170,000,000.00	600,000.00	1,100,000.00	0.6%	168,900,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>02340000000</b>	<b>Ministry of Works, Housing and Transport</b>	<b>2,860,500,000.00</b>	<b>282,644,900.00</b>	<b>1,072,740,489.13</b>	<b>37.5%</b>	<b>1,787,759,510.87</b>
023400100100	Ministry of Works, Housing and Transport	2,742,500,000.00	232,907,700.00	975,405,875.67	35.6%	1,767,094,124.33
023400600100	Gombe State Urban Planning And Development Board (Governor's Office)	118,000,000.00	49,737,200.00	97,334,613.46	82.5%	20,665,386.54
<b>02520000000</b>	<b>Ministry of Water Resources, Environment and Forest Resources</b>	<b>113,320,000.00</b>	<b>5,141,600.00</b>	<b>16,723,117.48</b>	<b>14.8%</b>	<b>96,596,882.52</b>
025200100100	Ministry of Water, Environment and Forest Resources	23,320,000.00	5,118,600.00	15,226,617.48	65.3%	8,093,382.52
025200300100	Gombe State Environmental Protection Agency (GOSEPA)	7,000,000.00	-	1,426,000.00	20.4%	5,574,000.00
025210200100	Gombe State Water Board	64,000,000.00	23,000.00	70,500.00	0.1%	63,929,500.00
025220500100	Small Towns Water Supply and Sanitation Agency (SToWASSA)	19,000,000.00	-	-	0.0%	19,000,000.00
<b>02600000000</b>	<b>Lands and Survey (Governors Office)</b>	<b>709,950,000.00</b>	<b>61,201,367.89</b>	<b>340,804,886.60</b>	<b>48.0%</b>	<b>369,145,113.40</b>
026000200100	Gombe Geographic Information System (GOGIS)	693,450,000.00	57,577,067.89	332,145,886.60	47.9%	361,304,113.40
026000300100	Office of the Surveyor General	16,500,000.00	3,624,300.00	8,659,000.00	52.5%	7,841,000.00
<b>03000000000</b>	<b>Law and Justice</b>	<b>96,750,000.00</b>	<b>24,913,915.00</b>	<b>74,938,800.14</b>	<b>77.5%</b>	<b>21,811,199.86</b>
<b>03180000000</b>	<b>Judicial Service Commission</b>	<b>50,350,000.00</b>	<b>24,199,415.00</b>	<b>65,160,700.14</b>	<b>129.4%</b>	<b>- 14,810,700.14</b>
031801100100	Judicial Service Commission	4,000,000.00	148,000.00	260,000.00	6.5%	3,740,000.00
031805100100	High Court of Justice	40,500,000.00	23,481,815.00	52,641,749.85	130.0%	- 12,141,749.85
031805300100	Sharia Court of Appeal	5,850,000.00	569,600.00	12,258,950.29	209.6%	- 6,408,950.29
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>46,400,000.00</b>	<b>714,500.00</b>	<b>9,778,100.00</b>	<b>21.1%</b>	<b>36,621,900.00</b>
032600600100	College of Education & Legal Studies Nafada	46,400,000.00	714,500.00	9,778,100.00	21.1%	36,621,900.00
<b>05000000000</b>	<b>Social</b>	<b>6,039,975,000.00</b>	<b>2,802,683,011.21</b>	<b>7,643,975,923.45</b>	<b>126.6%</b>	<b>- 1,604,000,923.45</b>
<b>05130000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>9,550,000.00</b>	<b>580,000.00</b>	<b>2,505,000.00</b>	<b>26.2%</b>	<b>7,045,000.00</b>
051300100100	Ministry of Youth and Sports Development	2,550,000.00	385,000.00	1,120,000.00	43.9%	1,430,000.00
051300400100	Sports Commission	7,000,000.00	195,000.00	1,385,000.00	19.8%	5,615,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>	<b>5,950,000.00</b>	<b>6,005,000.00</b>	<b>12,155,000.00</b>	<b>204.3%</b>	<b>- 6,205,000.00</b>
051400100100	Ministry of Women Affairs & Social Development	5,950,000.00	6,005,000.00	12,155,000.00	204.3%	- 6,205,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>43,800,000.00</b>	<b>7,342,481.34</b>	<b>27,719,521.81</b>	<b>63.3%</b>	<b>16,080,478.19</b>
051700100100	Ministry of Education	40,500,000.00	6,805,481.34	25,415,691.34	62.8%	15,084,308.66
051700300100	State Universal Basic Education	1,000,000.00	-	447,500.00	44.8%	552,500.00
051701700100	Teachers Service Commission	2,300,000.00	537,000.00	1,856,330.47	80.7%	443,669.53
<b>05210000000</b>	<b>Ministry of Health</b>	<b>684,500,000.00</b>	<b>61,326,432.05</b>	<b>287,691,784.89</b>	<b>42.0%</b>	<b>396,808,215.11</b>
052100100100	Ministry of Health	466,200,000.00	47,259,844.55	119,005,652.73	25.5%	347,194,347.27
052101100100	College of Nursing & Mid-Wifery	56,500,000.00	7,518,555.98	37,077,363.59	65.6%	19,422,636.41
052101500100	Gombe State Traditional Medicine Board	4,500,000.00	17,000.00	61,493,248.11	1366.5%	- 56,993,248.11
052101600100	College of Health Technology	31,300,000.00	6,171,059.00	41,244,259.00	131.8%	- 9,944,259.00
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	126,000,000.00	359,972.52	28,871,261.46	22.9%	97,128,738.54
<b>05510000000</b>	<b>Ministry for Local Government and Community Development</b>	<b>4,015,000,000.00</b>	<b>2,670,463,044.93</b>	<b>5,788,297,926.22</b>	<b>144.2%</b>	<b>- 1,773,297,926.22</b>
055100100100	Ministry for Local Government and Community Development	4,015,000,000.00	2,670,463,044.93	5,788,297,926.22	144.2%	- 1,773,297,926.22
<b>05630000000</b>	<b>Ministry of Higher Education</b>	<b>1,281,175,000.00</b>	<b>56,966,052.89</b>	<b>1,525,606,690.53</b>	<b>119.1%</b>	<b>- 244,431,690.53</b>
056300100100	Ministry of Higher Education	21,500,000.00	500,000.00	1,108,271,297.62	5154.8%	- 1,086,771,297.62
056300200100	State Polytechnic Bajoga	31,000,000.00	940,392.52	2,678,342.52	8.6%	28,321,657.48
056300300100	College of Education Billiri	31,325,000.00	2,407,690.67	5,191,182.63	16.6%	26,133,817.37
056300400100	Gombe State University	1,187,350,000.00	40,965,969.70	397,313,867.76	33.5%	790,036,132.24
056300600100	Scholarship Board	10,000,000.00	12,152,000.00	12,152,000.00	121.5%	- 2,152,000.00

## 2.B Revenue by Economic Classification

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

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>1</b>	<b>REVENUE</b>	<b>262,630,245,000.00</b>	<b>91,439,560,299.53</b>	<b>248,964,987,565.20</b>	<b>94.8%</b>	<b>13,665,257,434.80</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>120,250,000,000.00</b>	<b>68,410,088,288.78</b>	<b>179,107,629,790.83</b>	<b>148.9%</b>	<b>- 58,857,629,790.83</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>120,250,000,000.00</b>	<b>68,410,088,288.78</b>	<b>179,107,629,790.83</b>	<b>148.9%</b>	<b>- 58,857,629,790.83</b>
<b>110101</b>	<b>STATUTORY ALLOCATION</b>	<b>15,000,000,000.00</b>	<b>22,334,172,667.56</b>	<b>48,980,717,874.95</b>	<b>326.5%</b>	<b>- 33,980,717,874.95</b>
11010101	Statutory Allocation	15,000,000,000.00	22,334,172,667.56	48,980,717,874.95	326.5%	- 33,980,717,874.95
<b>110102</b>	<b>SHARE OF VAT</b>	<b>50,000,000,000.00</b>	<b>20,000,401,152.34</b>	<b>57,751,543,257.19</b>	<b>115.5%</b>	<b>- 7,751,543,257.19</b>
11010201	Share of VAT	50,000,000,000.00	20,000,401,152.34	57,751,543,257.19	115.5%	- 7,751,543,257.19
<b>110103</b>	<b>OTHER FAAC</b>	<b>55,250,000,000.00</b>	<b>26,075,514,468.88</b>	<b>72,375,368,658.69</b>	<b>131.0%</b>	<b>- 17,125,368,658.69</b>
11010301	Excess Crude	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
11010302	Excess Non Oil	1,500,000,000.00	663,705,037.39	1,521,404,586.73	101.4%	- 21,404,586.73
11010303	Exchange Gain	10,000,000,000.00	717,053,262.64	4,137,152,784.70	41.4%	5,862,847,215.30
11010304	Ecological Fund	500,000,000.00	601,819,023.99	1,177,684,567.22	235.5%	- 677,684,567.22
11010305	Electronic Money Transfers Levy	3,000,000,000.00	970,686,987.73	1,870,169,963.86	62.3%	1,129,830,036.14
11010308	Solid Minerals	200,000,000.00	-	238,270,255.77	119.1%	- 38,270,255.77
11010312	Stabilization Funds	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
11010313	State Infrastructure & Security	25,000,000,000.00	9,459,459,459.46	34,216,216,216.23	136.9%	- 9,216,216,216.23
11010399	Other FAAC Distributions	13,000,000,000.00	13,662,790,697.67	29,214,470,284.18	224.7%	- 16,214,470,284.18
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>25,660,245,000.00</b>	<b>6,106,958,038.35</b>	<b>20,266,471,080.67</b>	<b>79.0%</b>	<b>5,393,773,919.33</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>13,538,500,000.00</b>	<b>185,352,704.67</b>	<b>5,726,443,604.96</b>	<b>42.3%</b>	<b>7,812,056,395.04</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>12,900,000,000.00</b>	<b>185,352,704.67</b>	<b>5,407,823,041.83</b>	<b>41.9%</b>	<b>7,492,176,958.17</b>
12010101	Direct Assessment Tax	150,000,000.00	-	83,591,449.27	55.7%	66,408,550.73
12010102	Pay As You Earn (PAYE) - Federal	7,000,000,000.00	-	3,479,032,925.82	49.7%	3,520,967,074.18
12010103	Pay As You Earn (PAYE) - State	1,350,000,000.00	-	614,585,144.44	45.5%	735,414,855.56
12010104	Pay As You Earn (PAYE) - Local Government	500,000,000.00	-	196,167,590.95	39.2%	303,832,409.05
12010105	Pay As You Earn (PAYE) - Private Sector	900,000,000.00	-	678,184,041.70	75.4%	221,815,958.30
12010106	Pay As You Earn (PAYE) - Arrears	3,000,000,000.00	185,352,704.67	356,261,889.65	11.9%	2,643,738,110.35
<b>120103</b>	<b>OTHER TAXES</b>	<b>638,500,000.00</b>	<b>-</b>	<b>318,620,563.13</b>	<b>49.9%</b>	<b>319,879,436.87</b>
12010301	Capital Gains Tax	50,000,000.00	-	750,000.00	1.5%	49,250,000.00
12010304	5% Withholding Tax on Payment to Contractors	108,000,000.00	-	172,544,319.63	159.8%	- 64,544,319.63
12010305	10% Withholding Tax on Dividends	100,000,000.00	-	12,771,636.60	12.8%	87,228,363.40
12010306	10% Withholding Tax on Bank Interest	200,000,000.00	-	80,477,678.37	40.2%	119,522,321.63
12010307	10% Withholding Tax on Rents	50,000,000.00	-	13,507,160.60	27.0%	36,492,839.40
12010309	10% Directors Fees	15,000,000.00	-	348,750.00	2.3%	14,651,250.00
12010313	Stamp Duty Tax	12,000,000.00	-	3,094,100.00	25.8%	8,905,900.00
12010315	Development Levy	96,000,000.00	-	35,126,917.93	36.6%	60,873,082.07
12010316	Bills Introduction Levy	3,000,000.00	-	-	0.0%	3,000,000.00
12010318	Levies from Private Printers Category 'A'	3,000,000.00	-	-	0.0%	3,000,000.00
12010319	Levies from Private Printers Category 'B'	1,500,000.00	-	-	0.0%	1,500,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>12,121,745,000.00</b>	<b>5,921,605,333.68</b>	<b>14,540,027,475.71</b>	<b>119.9%</b>	<b>- 2,418,282,475.71</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>792,800,000.00</b>	<b>773,819,445.00</b>	<b>1,943,377,295.81</b>	<b>245.1%</b>	<b>- 1,150,577,295.81</b>
12020116	Cattle Dealer Licences	500,500,000.00	760,801,845.00	1,304,412,795.00	260.6%	- 803,912,795.00
12020122	Produce Buying Licences	500,000.00	6,840,000.00	19,058,666.67	3811.7%	- 18,558,666.67
12020126	Tractor Hiring Services	1,500,000.00	-	-	0.0%	1,500,000.00
12020128	Borehole Drilling Licences	2,500,000.00	-	-	0.0%	2,500,000.00
12020130	Cinematograph Licences	350,000.00	5,000.00	35,000.00	10.0%	315,000.00
12020132	Motor Vehicle Licences	60,000,000.00	-	22,084,925.00	36.8%	37,915,075.00
12020133	Renewal of Driver's Licences/Renewal	20,000,000.00	-	16,188,700.00	80.9%	3,811,300.00
12020134	Patent Medicine and Drugs Licences	70,000,000.00	500,000.00	3,650,000.00	5.2%	66,350,000.00
12020137	Trade Permits Licences	5,000,000.00	-	-	0.0%	5,000,000.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	1,000,000.00	-	231,984.14	23.2%	768,015.86
12020140	National Plate Number Licence	40,000,000.00	-	36,721,000.00	91.8%	3,279,000.00
12020147	Permits for Oil Services Companies	20,000,000.00	-	-	0.0%	20,000,000.00
12020148	Hides & Skin Buyers Licences	150,000.00	-	-	0.0%	150,000.00
12020149	Motorcycle /Tricycle Licences	20,000,000.00	-	8,686,200.00	43.4%	11,313,800.00
12020152	Issuing of Certificate / License	1,000,000.00	-	516,260,300.00	51626.0%	- 515,260,300.00
12020153	Annual Renewal Lincense	18,300,000.00	1,245,000.00	3,598,100.00	19.7%	14,701,900.00
12020155	Learner's Permit	2,000,000.00	-	1,969,525.00	98.5%	30,475.00
12020157	Public Convenience Operating Licence	5,000,000.00	572,600.00	1,881,600.00	37.6%	3,118,400.00
12020158	Forest Produce Cutting/Handling Licence	9,000,000.00	-	331,000.00	3.7%	8,669,000.00
12020159	Wood/Charcoal Sales Charges	1,000,000.00	-	-	0.0%	1,000,000.00
12020160	Wood/Charcoal Transporting Charges	500,000.00	-	-	0.0%	500,000.00
12020161	Bushmeat Sellers Charges	500,000.00	-	-	0.0%	500,000.00
12020162	Environmental Pollution Charges	1,500,000.00	3,775,000.00	7,345,000.00	489.7%	- 5,845,000.00
12020163	Waste Collection & Disposal Charge	2,000,000.00	-	295,500.00	14.8%	1,704,500.00
12020164	Heavy Duty Vehicle Permit	2,000,000.00	-	434,000.00	21.7%	1,566,000.00
12020170	Tripartite Enhance National Driver's Licence	5,000,000.00	-	-	0.0%	5,000,000.00
12020171	Revalidation of Old Plate Numbers	3,000,000.00	-	-	0.0%	3,000,000.00
12020173	Road Show Permit	500,000.00	80,000.00	193,000.00	38.6%	307,000.00
<b>120202</b>	<b>MINING RENTS</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
12020202	Surface Rent	20,000,000.00	-	-	0.0%	20,000,000.00
<b>120203</b>	<b>ROYALTIES</b>	<b>2,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,500,000.00</b>
12020314	Royalties on Boreholes	2,500,000.00	-	-	0.0%	2,500,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>120204</b>	<b>FEES - GENERAL</b>	<b>4,636,725,000.00</b>	<b>1,293,302,646.17</b>	<b>3,628,020,979.76</b>	<b>78.2%</b>	<b>1,008,704,020.24</b>
12020401	Court/Court Summons Fees	7,000,000.00	10,339,750.00	28,059,050.29	400.8%	- 21,059,050.29
12020402	Medical Service Fees/Laboratory Fees	3,000,000.00	-	-	0.0%	3,000,000.00
12020403	Upgrade of Private Medical Facility Fees	2,000,000.00	250,000.00	490,000.00	24.5%	1,510,000.00
12020405	Practical Supervision Fees	-	-	23,408,000.00	-	- 23,408,000.00
12020406	Transport Service /Haulage Fees/Demorage Charge/Boarding and Loading Charge	511,500,000.00	594,915,474.34	1,186,003,356.69	231.9%	- 674,503,356.69
12020407	Inspection of Private Schools (Health Hazard)	2,000,000.00	450,000.00	531,400.00	26.6%	1,468,600.00
12020408	Caution Deposit Fees	-	-	200,000.00	-	- 200,000.00
12020410	Transfer of C of O	10,000,000.00	5,128,545.82	20,176,479.66	201.8%	- 10,176,479.66
12020411	Registration of Access/Permit of Power Generating (Convention, Renewable Sources) Fees	10,000,000.00	-	250,000.00	2.5%	9,750,000.00
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	5,000,000.00	-	-	0.0%	5,000,000.00
12020415	Motion on Notice/Annetures	550,000.00	-	162,500.00	29.5%	387,500.00
12020416	Operating of Private Driving School Fees	500,000.00	-	-	0.0%	500,000.00
12020417	Contractors Registration Fees	102,800,000.00	2,564,458.13	6,584,458.13	6.4%	96,215,541.87
12020419	PTA Levy	3,000,000.00	630,000.00	645,000.00	21.5%	2,355,000.00
12020420	Registration of Fish Farms/Hatcheries	500,000.00	-	50,000.00	10.0%	450,000.00
12020421	MOT Testing, Training, Workshops Inspection Fees	10,000,000.00	-	10,000.00	0.1%	9,990,000.00
12020422	State Indigene Letter	3,500,000.00	100,000.00	100,000.00	2.9%	3,400,000.00
12020423	Registration of Business Premises/Hotels	1,520,000,000.00	407,304,400.00	848,781,756.29	55.8%	671,218,243.71
12020424	Acreditation Fees	1,000,000.00	359,972.52	359,972.52	36.0%	640,027.48
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	1,200,000.00	-	9,000.00	0.8%	1,191,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	108,000,000.00	925,000.00	4,376,000.00	4.1%	103,624,000.00
12020427	Fire Safety Certificate Fees	3,950,000.00	-	405,750.00	10.3%	3,544,250.00
12020429	Certificate of Road Worthiness	151,000,000.00	-	-	0.0%	151,000,000.00
12020430	Environmental Assessment Fees/Land Use Fees	10,000,000.00	-	230,000.00	2.3%	9,770,000.00
12020433	Water Rate/Charges/Change of Water Line	15,700,000.00	24,000.00	156,075.56	1.0%	15,543,924.44
12020434	Billboard/Advertisement Fees	49,000,000.00	300,000.00	10,991,500.00	22.4%	38,008,500.00
12020435	Deeds Registration Fees	12,000,000.00	-	-	0.0%	12,000,000.00
12020436	Survey/Planning Fees	5,000,000.00	3,089,300.00	7,265,000.00	145.3%	- 2,265,000.00
12020438	Water Connetion & Reconnetion charges	36,000,000.00	-	430,000.00	1.2%	35,570,000.00
12020439	Employee Contribution	1,000,000.00	-	-	0.0%	1,000,000.00
12020440	Premium on Lands	27,000,000.00	27,808,810.00	78,477,495.00	290.7%	- 51,477,495.00
12020441	Birth and Death Registration Fees	2,000,000.00	-	744,000.00	37.2%	1,256,000.00
12020442	ICT Charges	500,000.00	-	56,500.00	11.3%	443,500.00
12020444	Agriculture/Veterinary Service Fees	3,875,000.00	-	-	0.0%	3,875,000.00
12020445	Library Usage Charge	3,000,000.00	-	16,377,875.00	545.9%	- 13,377,875.00
12020446	Inspection Fees	100,000.00	465,000.00	6,293,873.89	6293.9%	- 6,193,873.89
12020447	Timber, Forest and Charcoal Fees	-	12,000.00	22,000.00	-	- 22,000.00
12020448	School/Tuition/Examination Fees	400,000.00	-	812,136.16	203.0%	- 412,136.16
12020449	Application Fees	39,700,000.00	4,315,999.00	12,006,172.00	30.2%	27,693,828.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020450	Tertiary Social Health Insurance Programme (TSHIP)	14,500,000.00	271,000.00	342,034,806.48	2358.9%	- 327,534,806.48
12020453	Registration Fees	1,008,550,000.00	7,885,684.97	271,075,568.70	26.9%	737,474,431.30
12020454	Administrative Charges/Processing Fees	120,000,000.00	44,065,500.00	71,456,750.00	59.5%	48,543,250.00
12020456	Annual Renewal Fees	104,000,000.00	600,000.00	850,000.00	0.8%	103,150,000.00
12020457	Child Development Schools Fees	25,600,000.00	-	5,189,625.00	20.3%	20,410,375.00
12020458	Examination Fees	13,050,000.00	13,392.54	4,624,392.54	35.4%	8,425,607.46
12020459	Tuition Fees	16,000,000.00	4,176,455.98	15,595,563.59	97.5%	404,436.41
12020460	Vetting of Contract Fees	28,000,000.00	160,814,102.87	604,688,481.59	2159.6%	- 576,688,481.59
12020462	Non-Refundable Deposit/Fees	3,750,000.00	-	-	0.0%	3,750,000.00
12020463	Supervision Charges General	13,000,000.00	-	2,584,379.11	19.9%	10,415,620.89
12020464	Appointment Letter Collection Fees	600,000.00	-	48,250.00	8.0%	551,750.00
12020465	Verification of Results Charges	12,000,000.00	39,000.00	1,789,000.00	14.9%	10,211,000.00
12020466	Games/Sports Charges	1,000,000.00	-	-	0.0%	1,000,000.00
12020467	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	50,000.00	-	-	0.0%	50,000.00
12020469	Motor Vehicle Registration Fees	3,700,000.00	-	38,000.00	1.0%	3,662,000.00
12020470	Hotel Business Fees	4,750,000.00	6,322,800.00	6,356,675.56	133.8%	- 1,606,675.56
12020471	Concession Fees	23,500,000.00	9,094,300.00	9,801,300.00	41.7%	13,698,700.00
12020472	GSM Mast, Network Mast & Base Stations Fees	2,000,000.00	-	1,493,750.00	74.7%	506,250.00
12020473	Facility Usage Charges	30,000,000.00	-	-	0.0%	30,000,000.00
12020475	Fuel Dumping Fees	1,500,000.00	-	422,666.67	28.2%	1,077,333.33
12020476	Inspection of Accident Vehicles Fees	500,000,000.00	115,000.00	115,000.00	0.0%	499,885,000.00
12020477	Beacon Installation/Replacement Fees	4,100,000.00	475,000.00	844,000.00	20.6%	3,256,000.00
12020479	Affidavit /Declarations Fees	1,500,000.00	158,500.00	452,388.72	30.2%	1,047,611.28
12020480	Probate Fees	3,500,000.00	55,000.00	579,275.00	16.6%	2,920,725.00
12020481	Complaints Fees	500,000.00	2,000.00	20,200.00	4.0%	479,800.00
12020482	Marriage Certificate Fees	300,000.00	200.00	200.00	0.1%	299,800.00
12020483	Certification Fees	6,000,000.00	2,000.00	161,000.00	2.7%	5,839,000.00
12020484	Transfer of Cases Fees	11,000,000.00	-	45,850.00	0.4%	10,954,150.00
12020485	Witness Fees	500,000.00	-	6,959,976.96	1392.0%	- 6,459,976.96
12020486	Entry of Appeal Fees	1,500,000.00	-	11,400.00	0.8%	1,488,600.00
12020489	Maintenance Fees	500,000.00	-	-	0.0%	500,000.00
12020490	Screening Fees	500,000.00	-	-	0.0%	500,000.00
12020491	Registration of Union Members	10,000,000.00	200,000.00	2,700,000.00	27.0%	7,300,000.00
12020493	Verification Fees	-	-	29,000.00	-	29,000.00
12020494	Registration of Community Development Associations and Community Based Organizations (CDA)	9,500,000.00	30,000.00	23,588,128.65	248.3%	- 14,088,128.65
<b>120205</b>	<b>FINES - GENERAL</b>	<b>562,300,000.00</b>	<b>295,418,324.00</b>	<b>851,905,423.27</b>	<b>151.5%</b>	<b>- 289,605,423.27</b>
12020501	Court Fines	10,000,000.00	13,487,765.00	28,474,284.17	284.7%	- 18,474,284.17
12020503	Penalties (General)	40,300,000.00	29,000.00	32,012,080.10	79.4%	8,287,919.90
12020504	Fines For Illegal Cutting of Roads	5,000,000.00	2,750,000.00	14,740,000.00	294.8%	- 9,740,000.00
12020523	Penalty For Late Payment of Rent	6,000,000.00	-	-	0.0%	6,000,000.00
12020532	Stray Animals Fines	500,000,000.00	279,151,559.00	776,679,059.00	155.3%	- 276,679,059.00
12020534	Penalty on Interest on PAYE/Withholding Tax	1,000,000.00	-	-	0.0%	1,000,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>120206</b>	<b>SALES - GENERAL</b>	<b>2,154,200,000.00</b>	<b>2,084,284,779.50</b>	<b>2,691,068,517.73</b>	<b>124.9%</b>	<b>- 536,868,517.73</b>
12020601	Sales of Journal and Publications	2,200,000.00	-	-	0.0%	2,200,000.00
12020603	Sales of ID Cards	12,000,000.00	163,500.00	614,540.64	5.1%	11,385,459.36
12020606	Sales of Application Forms	31,200,000.00	12,183,200.00	75,717,773.11	242.7%	- 44,517,773.11
12020607	Sales of Registration Forms	16,000,000.00	-	2,865,600.11	17.9%	13,134,399.89
12020608	Sales of Improved Seeds/Chemicals	25,000,000.00	-	-	0.0%	25,000,000.00
12020609	Sales of Farm Produce	1,000,000,000.00	298,477,992.93	708,510,249.87	70.9%	291,489,750.13
12020616	Other Sales	69,000,000.00	7,757,500.00	35,550,450.00	51.5%	33,449,550.00
12020617	Sales of Transfer of Service Forms	3,600,000.00	668,000.00	2,256,030.47	62.7%	1,343,969.53
12020618	Sales of Secondment Forms	500,000.00	-	-	0.0%	500,000.00
12020619	Sales of Contract Appointment/Re-Engagement Forms	1,500,000.00	8,000.00	8,000.00	0.5%	1,492,000.00
12020620	Sales of APER Forms	8,000,000.00	653,000.00	1,619,450.00	20.2%	6,380,550.00
12020621	Sales of Withdraw/Resignation/Retirement Forms	1,600,000.00	-	-	0.0%	1,600,000.00
12020623	Sales of Fertilizer	800,000,000.00	1,763,168,000.00	1,763,168,000.00	220.4%	- 963,168,000.00
12020624	Strategic Grains Reserve	5,000,000.00	-	-	0.0%	5,000,000.00
12020628	Proceeds from Auctions	118,000,000.00	-	58,779,375.73	49.8%	59,220,624.27
12020629	Sales of Government Properties	15,000,000.00	-	-	0.0%	15,000,000.00
12020630	Sale of Drivers/Conductors Badges	7,000,000.00	-	3,326,000.00	47.5%	3,674,000.00
12020631	Sale of Vehicle Stickers	4,000,000.00	-	3,900,000.00	97.5%	100,000.00
12020632	Sale of Reflective Jackets	2,000,000.00	-	-	0.0%	2,000,000.00
12020633	Replacement of Missing Number Plates	3,000,000.00	-	19,812,000.00	660.4%	- 16,812,000.00
12020637	Sale of Maps	1,000,000.00	-	30,000.00	3.0%	970,000.00
12020638	Sale of Fish Fingerlings/Fish	500,000.00	-	-	0.0%	500,000.00
12020639	Sale of Fish Feeds	500,000.00	-	-	0.0%	500,000.00
12020640	Sale of Fishing Gears/Equipment	500,000.00	-	286,000.00	57.2%	214,000.00
12020642	Sale of Recruitment/Appointment Forms	500,000.00	2,000.00	12,000.00	2.4%	488,000.00
12020644	Sale of Out-Patient Cards	500,000.00	2,000.00	4,000.00	0.8%	496,000.00
12020648	Sale of Admission Form	21,500,000.00	597,100.00	13,321,100.00	62.0%	8,178,900.00
12020649	Students Handbook	3,300,000.00	-	-	0.0%	3,300,000.00
12020650	Blind Workshop Products	200,000.00	-	115,000.00	57.5%	85,000.00
12020651	Women Development Center Products	100,000.00	-	-	0.0%	100,000.00
12020652	Sales of Layout Plans	1,000,000.00	604,486.57	1,172,947.80	117.3%	- 172,947.80



Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>3,007,670,000.00</b>	<b>1,462,685,912.51</b>	<b>5,199,034,365.44</b>	<b>172.9%</b>	<b>- 2,191,364,365.44</b>
12020701	Earnings From Consultancy Services	3,650,000.00	-	21,000.00	0.6%	3,629,000.00
12020703	Earnings From Hire of Plants and Equipments	500,000.00	15,000.00	1,618,913.46	323.8%	- 1,118,913.46
12020704	Earnings From the use of Government Vehicles	1,000,000.00	-	-	0.0%	1,000,000.00
12020706	Earnings From Tolls of Expressway	1,500,000.00	30,000.00	30,000.00	2.0%	1,470,000.00
12020709	Earnings From Tourism/ Cultural/Arts Centres	200,000.00	-	-	0.0%	200,000.00
12020712	Earnings from issuance of acceptance letters	444,000,000.00	790,135,958.13	2,619,382,231.02	590.0%	- 2,175,382,231.02
12020714	Earnings from Entrepreneurs Education Development	80,000,000.00	-	-	0.0%	80,000,000.00
12020724	Other Earnings	276,470,000.00	413,921,289.38	1,231,083,419.16	445.3%	- 954,613,419.16
12020728	Earning from Radio Stations	50,000,000.00	8,243,000.00	35,770,946.20	71.5%	14,229,053.80
12020715	Earnings from Monetization	5,000,000.00	-	10,255,120.54	205.1%	- 5,255,120.54
12020716	Earnings from Hospital Shops	84,000,000.00	920,000.00	1,500,000.00	1.8%	82,500,000.00
12020720	Annual Registration for Practical Private Surveyors	500,000.00	-	-	0.0%	500,000.00
12020721	Earnings from Car Hire Services	2,000,000.00	182,500.00	750,500.00	37.5%	1,249,500.00
12020725	Earnings from State Owned Hotels	-	27,922,365.00	120,082,744.36	-	- 120,082,744.36
12020726	Earnings from Markets	7,000,000.00	154,000.00	824,099.96	11.8%	6,175,900.04
12020727	Earnings from GSM providers	5,000,000.00	-	150,000.00	3.0%	4,850,000.00
12020730	Earnings from Scanning and Printing of Plans	1,000,000.00	-	-	0.0%	1,000,000.00
12020731	Amalgamated Unions/Associations	1,000,000.00	-	500,000.00	50.0%	500,000.00
12020732	Earnings from Other Masts	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
12020733	Earnings from State Transport Service	2,000,000,000.00	217,247,900.00	956,814,600.00	47.8%	1,043,185,400.00
12020736	Earnings for Legal Search (L &S)	500,000.00	-	-	0.0%	500,000.00
12020738	Earnings for processing Certified True Copy of Surveyors Plan	500,000.00	-	-	0.0%	500,000.00
12020740	Relocation of Water Pipeline	6,500,000.00	-	-	0.0%	6,500,000.00
12020742	Earnings for Lodging of Survey Plan by Construction Network	5,000,000.00	-	-	0.0%	5,000,000.00
12020746	Signage & Mobile Adverts	2,000,000.00	2,526,700.00	5,365,200.00	268.3%	- 3,365,200.00
12020759	Hostel Accommodation Charges	10,500,000.00	-	1,258,390.74	12.0%	9,241,609.26
12020761	Hiring of Cameras/Public Address Systems	150,000.00	-	-	0.0%	150,000.00
12020763	Earnings from Music/Film Producers	500,000.00	-	-	0.0%	500,000.00
12020764	Earnings from Music/Film/Video/Cassette Vendors	500,000.00	-	-	0.0%	500,000.00
12020768	Hiring of Halls & Other Facilities	2,500,000.00	-	-	0.0%	2,500,000.00
12020771	Earnings from Business Centers	2,000,000.00	-	-	0.0%	2,000,000.00
12020772	Earnings from Open Space Usage	200,000.00	-	50,000.00	25.0%	150,000.00
12020774	Earnings from Stadium Hire	7,000,000.00	195,000.00	1,385,000.00	19.8%	5,615,000.00
12020783	Earnings from Lease	3,000,000.00	-	-	0.0%	3,000,000.00
12020794	Earnings from Hiring of Crane	2,000,000.00	192,200.00	192,200.00	9.6%	1,807,800.00
12020797	Earnings from Local Government Areas	-	-	211,000,000.00	-	- 211,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2,750,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,750,000.00</b>
12020806	Rent on Senior Staff Quarters	2,750,000.00	-	-	0.0%	2,750,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>551,300,000.00</b>	<b>12,094,226.50</b>	<b>196,032,990.39</b>	<b>35.6%</b>	<b>355,267,009.61</b>
12020907	Rent on Industrial Estates	5,000,000.00	555,000.00	1,695,000.00	33.9%	3,305,000.00
12020908	Consent Fees	700,000.00	160,000.00	380,000.00	54.3%	320,000.00
12020909	Recovery on Compensation	100,000.00	-	105,000.00	105.0%	5,000.00
12020910	Ground Rent	35,000,000.00	11,205,026.50	192,552,557.76	550.2%	157,552,557.76
12020911	Temporary C of O	1,000,000.00	-	-	0.0%	1,000,000.00
12020912	Extension of Titles	2,000,000.00	-	-	0.0%	2,000,000.00
12020913	Preparation Fees	500,000.00	124,200.00	975,432.63	195.1%	475,432.63
12020914	Search Fees	2,000,000.00	50,000.00	155,000.00	7.8%	1,845,000.00
12020915	Recertification Charges	505,000,000.00	-	170,000.00	0.0%	504,830,000.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>25,000,000.00</b>	<b>-</b>	<b>14,641,036.97</b>	<b>58.6%</b>	<b>10,358,963.03</b>
12021006	General Refunds	25,000,000.00	-	14,641,036.97	58.6%	10,358,963.03
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>50,000,000.00</b>	<b>-</b>	<b>187,005.23</b>	<b>0.4%</b>	<b>49,812,994.77</b>
12021105	Dividend on Investment	50,000,000.00	-	187,005.23	0.4%	49,812,994.77
<b>120212</b>	<b>INTEREST EARNED</b>	<b>32,000,000.00</b>	<b>-</b>	<b>12,100,266.51</b>	<b>37.8%</b>	<b>19,899,733.49</b>
12021210	Interest on Bank Deposit	32,000,000.00	-	12,100,266.51	37.8%	19,899,733.49
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>284,500,000.00</b>	<b>-</b>	<b>3,659,594.60</b>	<b>1.3%</b>	<b>280,840,405.40</b>
12021306	Miscellaneous Revenue	282,500,000.00	-	3,659,594.60	1.3%	278,840,405.40
12021309	Recovery of Car Loans	2,000,000.00	-	-	0.0%	2,000,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>20,020,000,000.00</b>	<b>2,256,021,798.71</b>	<b>14,562,221,020.57</b>	<b>72.7%</b>	<b>5,457,778,979.43</b>
<b>1302</b>	<b>GRANTS</b>	<b>20,020,000,000.00</b>	<b>2,256,021,798.71</b>	<b>14,562,221,020.57</b>	<b>72.7%</b>	<b>5,457,778,979.43</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>18,220,000,000.00</b>	<b>607,290,425.11</b>	<b>10,998,027,060.63</b>	<b>60.4%</b>	<b>7,221,972,939.37</b>
13020101	CURRENT GRANTS FROM FGN	15,000,000,000.00	220,008,318.52	6,422,748,350.18	42.8%	8,577,251,649.82
13020102	CAPITAL GRANTS FROM FGN	3,220,000,000.00	387,282,106.59	4,575,278,710.45	142.1%	1,355,278,710.45
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>1,800,000,000.00</b>	<b>1,648,731,373.60</b>	<b>3,564,193,959.94</b>	<b>198.0%</b>	<b>- 1,764,193,959.94</b>
13020202	CAPITAL FOREIGN GRANTS	1,800,000,000.00	1,648,731,373.60	3,564,193,959.94	198.0%	- 1,764,193,959.94
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>96,700,000,000.00</b>	<b>14,666,492,173.69</b>	<b>35,028,665,673.13</b>	<b>36.2%</b>	<b>61,671,334,326.87</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>2,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>1,500,000,000.00</b>	<b>75.0%</b>	<b>500,000,000.00</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>2,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>1,500,000,000.00</b>	<b>75.0%</b>	<b>500,000,000.00</b>
14020103	FGN Re-imburement on Projects	2,000,000,000.00	1,500,000,000.00	1,500,000,000.00	75.0%	500,000,000.00
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>94,700,000,000.00</b>	<b>13,166,492,173.69</b>	<b>33,528,665,673.13</b>	<b>35.4%</b>	<b>61,171,334,326.87</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>7,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,000,000,000.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>87,700,000,000.00</b>	<b>13,166,492,173.69</b>	<b>33,528,665,673.13</b>	<b>38.2%</b>	<b>54,171,334,326.87</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	87,700,000,000.00	13,166,492,173.69	33,528,665,673.13	38.2%	54,171,334,326.87

## 2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>369,902,500,000.00</b>	<b>81,244,341,736.66</b>	<b>227,175,169,925.47</b>	<b>61.4%</b>	<b>142,727,330,074.53</b>
<b>01000000000</b>	<b>Administrative</b>	<b>44,066,530,000.00</b>	<b>13,421,112,937.02</b>	<b>30,337,810,665.40</b>	<b>68.8%</b>	<b>13,728,719,334.60</b>
<b>01110000000</b>	<b>Governors Office</b>	<b>24,101,900,000.00</b>	<b>9,778,037,042.43</b>	<b>21,527,737,111.47</b>	<b>89.3%</b>	<b>2,574,162,888.53</b>
011100100100	Office of the Governor.	10,420,000,000.00	2,440,347,335.46	6,228,109,877.28	59.8%	4,191,890,122.72
011100100200	Deputy Governor's Office	850,000,000.00	121,797,318.31	395,391,604.48	46.5%	454,608,395.52
011103300100	Gombe State Agency for the Control of Aids	101,500,000.00	3,860,058.92	13,229,035.86	13.0%	88,270,964.14
011103500100	Gombe State Pension Bureau	8,048,500,000.00	1,516,516,965.51	8,715,930,001.87	108.3%	- 667,430,001.87
011103600100	Gombe State Joint Project Development Agency	4,653,300,000.00	5,695,515,364.23	6,175,076,591.98	132.7%	- 1,521,776,591.98
011103700100	Development Partners Coordination Office (Governor's Office)	28,600,000.00	-	-	0.0%	28,600,000.00
<b>01120000000</b>	<b>Gombe State House of Assembly</b>	<b>8,372,400,000.00</b>	<b>493,984,659.14</b>	<b>1,449,831,051.14</b>	<b>17.3%</b>	<b>6,922,568,948.86</b>
011200300100	Gombe State House of Assembly	7,666,800,000.00	446,562,327.39	1,314,709,184.45	17.1%	6,352,090,815.55
011200400100	Gombe State House of Assembly Service Comm.	705,600,000.00	47,422,331.75	135,121,866.69	19.1%	570,478,133.31
<b>01230000000</b>	<b>Ministry of Information, Culture and Ethical Orientation</b>	<b>1,360,080,000.00</b>	<b>104,082,627.38</b>	<b>350,205,913.70</b>	<b>25.7%</b>	<b>1,009,874,086.30</b>
012300100100	Ministry of Information, Culture and Ethical Orientation	784,900,000.00	38,761,259.62	135,479,409.54	17.3%	649,420,590.46
012300400100	Gombe Media Corporation	559,800,000.00	63,392,638.58	210,878,632.76	37.7%	348,921,367.24
012305500100	Gombe Printing and Publishing Company	15,380,000.00	1,928,729.18	3,847,871.40	25.0%	11,532,128.60
<b>01240000000</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>276,550,000.00</b>	<b>13,962,802.82</b>	<b>27,939,645.74</b>	<b>10.1%</b>	<b>248,610,354.26</b>
012400100100	Ministry of Internal Security and Home Affairs	276,550,000.00	13,962,802.82	27,939,645.74	10.1%	248,610,354.26
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>1,406,400,000.00</b>	<b>303,237,889.85</b>	<b>838,721,164.69</b>	<b>59.6%</b>	<b>567,678,835.31</b>
012500100100	Office of the Head of Civil Service	808,100,000.00	161,341,126.21	482,951,231.66	59.8%	325,148,768.34
012503400100	Estabs & Service Matters Department	598,300,000.00	141,896,763.64	355,769,933.03	59.5%	242,530,066.97
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>1,004,200,000.00</b>	<b>189,145,349.83</b>	<b>658,139,227.58</b>	<b>65.5%</b>	<b>346,060,772.42</b>
014000100100	Office of the Auditor General - State	850,400,000.00	157,293,547.82	573,708,573.97	67.5%	276,691,426.03
014000200100	Office of the Auditor General - Local Government	153,800,000.00	31,851,802.01	84,430,653.61	54.9%	69,369,346.39
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>160,000,000.00</b>	<b>16,164,020.50</b>	<b>65,679,794.88</b>	<b>41.0%</b>	<b>94,320,205.12</b>
014700100100	Civil Service Commission	160,000,000.00	16,164,020.50	65,679,794.88	41.0%	94,320,205.12
<b>01480000000</b>	<b>Gombe State Independent Electoral Commission</b>	<b>172,100,000.00</b>	<b>11,520,264.78</b>	<b>33,960,792.55</b>	<b>19.7%</b>	<b>138,139,207.45</b>
014800100100	Gombe State Independent Electoral Commission	172,100,000.00	11,520,264.78	33,960,792.55	19.7%	138,139,207.45
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>184,200,000.00</b>	<b>33,418,397.00</b>	<b>66,132,122.54</b>	<b>35.9%</b>	<b>118,067,877.46</b>
014900100100	Local Government Service Commission	117,500,000.00	24,430,698.21	45,970,969.45	39.1%	71,529,030.55
014900200100	Local Government Pension Board	66,700,000.00	8,987,698.79	20,161,153.09	30.2%	46,538,846.91
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>6,504,150,000.00</b>	<b>993,347,367.90</b>	<b>3,759,224,624.18</b>	<b>57.8%</b>	<b>2,744,925,375.82</b>
016100100100	Office of the Secretary to the State Government	4,252,100,000.00	817,200,781.44	2,501,243,972.31	58.8%	1,750,856,027.69
016100200100	Fire Service Directorate	25,700,000.00	2,735,200.00	5,435,200.00	21.1%	20,264,800.00
016100500100	Sustainable Development Goals (SDG's Office)	15,000,000.00	22,815,137.71	30,020,137.71	200.1%	- 15,020,137.71
016100800100	State Emergency Management Agency (SEMA)	287,700,000.00	10,483,500.00	24,933,500.00	8.7%	262,766,500.00
016101000100	Budget Mon. and Price Intell. Unit (Due Process)	48,300,000.00	3,455,000.00	11,740,500.00	24.3%	36,559,500.00
016101200100	Directorate of Research, Documentation and ICT	80,000,000.00	-	-	0.0%	80,000,000.00
016103700100	Muslim Pilgrims Welfare Board	959,500,000.00	103,556,957.07	1,055,241,316.79	110.0%	- 95,741,316.79
016103800200	Christian Pilgrims Welfare Board	510,900,000.00	-	8,517,303.27	1.7%	502,382,696.73
016104500100	Gombe State Bureau of Public Service Reform	299,950,000.00	32,200,791.68	120,297,694.10	40.1%	179,652,305.90
016111300100	Directorate of Protocol	25,000,000.00	900,000.00	1,795,000.00	7.2%	23,205,000.00
<b>01650000000</b>	<b>Ministry of Special Duties and Regional Integration</b>	<b>524,550,000.00</b>	<b>1,484,212,515.39</b>	<b>1,560,239,216.93</b>	<b>297.4%</b>	<b>- 1,035,689,216.93</b>
016500100100	Ministry of Special Duties and Regional Integration	524,550,000.00	1,484,212,515.39	1,560,239,216.93	297.4%	- 1,035,689,216.93

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>02000000000</b>	<b>Economic</b>	<b>226,725,045,000.00</b>	<b>59,839,433,567.71</b>	<b>166,559,660,303.15</b>	<b>73.5%</b>	<b>60,165,384,696.85</b>
<b>02150000000</b>	<b>Ministry of Agriculture, Animal Husbandry and Cooperatives</b>	<b>12,791,800,000.00</b>	<b>9,603,352,221.34</b>	<b>12,099,154,870.72</b>	<b>94.6%</b>	<b>692,645,129.28</b>
021500100100	Ministry of Agriculture, Animal Husbandry and Cooperatives	12,338,800,000.00	9,545,281,088.72	11,955,394,324.42	96.9%	383,405,675.58
021510200100	Gombe State Agric. Dev. Program(GSADP)	453,000,000.00	58,071,132.62	143,760,546.30	31.7%	309,239,453.70
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>57,474,150,000.00</b>	<b>16,723,699,355.19</b>	<b>36,835,506,081.18</b>	<b>64.1%</b>	<b>20,638,643,918.82</b>
022000100100	Ministry of Finance and Economic Development	14,058,250,000.00	3,749,084,299.57	5,425,774,311.05	38.6%	8,632,475,688.95
022000200100	Debt Management Agency	598,800,000.00	145,263,295.00	231,938,295.00	38.7%	366,861,705.00
022000700100	Office of the Accountant General	40,896,000,000.00	12,442,240,558.46	30,191,316,669.76	73.8%	10,704,683,330.24
022000800100	Gombe State Internal Revenue Services	1,921,100,000.00	387,111,202.16	986,476,805.37	51.3%	934,623,194.63
<b>02220000000</b>	<b>Ministry of Trade, Industry and Tourism</b>	<b>4,340,000,000.00</b>	<b>1,892,875,297.10</b>	<b>4,509,850,257.42</b>	<b>103.9%</b>	<b>- 169,850,257.42</b>
022200100100	Ministry of Trade, Industry and Tourism	4,148,300,000.00	1,887,600,113.08	4,236,274,519.28	102.1%	- 87,974,519.28
022205100100	Gombe State Small Business Enterprises Development Agency	191,700,000.00	5,275,184.02	273,575,738.14	142.7%	- 81,875,738.14
<b>02280000000</b>	<b>Ministry of Science, Technology and Innovation</b>	<b>382,400,000.00</b>	<b>24,681,606.01</b>	<b>124,746,213.25</b>	<b>32.6%</b>	<b>257,653,786.75</b>
022800100100	Ministry of Science, Technology and Innovation	382,400,000.00	24,681,606.01	124,746,213.25	32.6%	257,653,786.75
<b>02330000000</b>	<b>Ministry of Energy and Mineral Resources</b>	<b>568,550,000.00</b>	<b>14,983,682.69</b>	<b>75,577,848.09</b>	<b>13.3%</b>	<b>492,972,151.91</b>
023300100100	Ministry of Energy and Mineral Resources	568,550,000.00	14,983,682.69	75,577,848.09	13.3%	492,972,151.91
<b>02340000000</b>	<b>Ministry of Works, Housing and Transport</b>	<b>85,470,535,000.00</b>	<b>16,488,622,005.86</b>	<b>80,445,397,429.10</b>	<b>94.1%</b>	<b>5,025,137,570.90</b>
023400100100	Ministry of Works, Housing and Transport	79,642,000,000.00	16,454,851,407.10	72,727,250,635.88	91.3%	6,918,749,364.12
023400200100	Directorate of Rural Roads	4,094,000,000.00	-	7,609,755,396.04	185.9%	- 3,515,755,396.04
023400400100	State Road Maintenance Agency	148,200,000.00	4,605,693.89	13,955,193.35	9.4%	134,244,806.65
023400500100	Gombe State Housing Corporation	373,100,000.00	4,909,767.66	16,466,559.85	4.4%	356,633,440.15
023400600100	Gombe State Urban Planning And Development Board (Governor's Office)	1,213,235,000.00	24,255,137.21	81,969,643.98	6.8%	1,131,265,356.02
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>3,726,500,000.00</b>	<b>7,179,596,198.16</b>	<b>10,923,126,037.38</b>	<b>293.1%</b>	<b>- 7,196,626,037.38</b>
023800100100	Ministry of Budget and Economic Planning	3,516,900,000.00	7,165,006,188.49	10,874,073,790.07	309.2%	- 7,357,173,790.07
023800400100	State Bureau of Statistics	209,600,000.00	14,590,009.67	49,052,247.31	23.4%	160,547,752.69
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>69,900,000.00</b>	<b>3,159,287.45</b>	<b>7,776,314.43</b>	<b>11.1%</b>	<b>62,123,685.57</b>
025000100100	Fiscal Responsibility Commission	69,900,000.00	3,159,287.45	7,776,314.43	11.1%	62,123,685.57
<b>02520000000</b>	<b>Ministry of Water Resources, Environment and Forest Resources</b>	<b>59,128,210,000.00</b>	<b>7,883,021,959.75</b>	<b>20,718,352,429.66</b>	<b>35.0%</b>	<b>38,409,857,570.34</b>
025200100100	Ministry of Water, Environment and Forest Resources	17,863,900,000.00	2,248,911,809.21	6,667,664,026.04	37.3%	11,196,235,973.96
025200200100	Gombe Goes Green (3G) Coordination Office	165,000,000.00	5,376,000.00	6,376,000.00	3.9%	158,624,000.00
025200300100	Gombe State Environmental Protection Agency (GOSEPA)	8,735,000,000.00	1,003,157,472.11	4,530,539,422.53	51.9%	4,204,460,577.47
025210200100	Gombe State Water Board	10,971,010,000.00	2,019,393,403.50	6,644,569,213.10	60.6%	4,326,440,786.90
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	8,912,800,000.00	2,606,183,274.93	2,826,735,960.25	31.7%	6,086,064,039.75
025210400100	Sustainable Urban and Rural Water Supply Sanitation and Hygiene (SURWAS)	98,500,000.00	-	42,467,807.74	43.1%	56,032,192.26
025220500100	Small Towns Water Supply and Sanitation Agency (StoWASSA)	12,382,000,000.00	-	-	0.0%	12,382,000,000.00
<b>02600000000</b>	<b>Lands and Survey (Governors Office)</b>	<b>2,773,000,000.00</b>	<b>25,441,954.16</b>	<b>820,172,821.92</b>	<b>29.6%</b>	<b>1,952,827,178.08</b>
026000100100	Directorate of Lands	1,609,000,000.00	-	722,335,439.92	44.9%	886,664,560.08
026000200100	Gombe Geographic Information System (GOGIS)	993,200,000.00	11,363,000.00	55,368,635.16	5.6%	937,831,364.84
026000300100	Office of the Surveyor General	170,800,000.00	14,078,954.16	42,468,746.84	24.9%	128,331,253.16

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>03000000000</b>	<b>Law and Justice</b>	<b>7,890,720,000.00</b>	<b>1,134,449,963.95</b>	<b>3,012,461,246.90</b>	<b>38.2%</b>	<b>4,878,258,753.10</b>
<b>03180000000</b>	<b>Judicial Service Commission</b>	<b>4,758,670,000.00</b>	<b>943,821,228.18</b>	<b>2,478,654,175.52</b>	<b>52.1%</b>	<b>2,280,015,824.48</b>
031801100100	Judicial Service Commission	305,650,000.00	50,437,686.06	147,703,146.88	48.3%	157,946,853.12
031805100100	High Court of Justice	3,366,500,000.00	524,987,326.04	1,491,612,373.21	44.3%	1,874,887,626.79
031805300100	Sharia Court of Appeal	1,086,520,000.00	368,396,216.08	839,338,655.43	77.3%	247,181,344.57
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>3,132,050,000.00</b>	<b>190,628,735.77</b>	<b>533,807,071.38</b>	<b>17.0%</b>	<b>2,598,242,928.62</b>
032600100100	Ministry of Justice	786,650,000.00	89,910,304.58	243,873,148.33	31.0%	542,776,851.67
032600600100	College of Education & Legal Studies Nafada	2,345,400,000.00	100,718,431.19	289,933,923.05	12.4%	2,055,466,076.95
<b>05000000000</b>	<b>Social</b>	<b>91,220,205,000.00</b>	<b>6,849,345,267.98</b>	<b>27,265,237,710.02</b>	<b>29.9%</b>	<b>63,954,967,289.98</b>
<b>05130000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>3,424,850,000.00</b>	<b>189,940,584.27</b>	<b>904,330,961.07</b>	<b>26.4%</b>	<b>2,520,519,038.93</b>
051300100100	Ministry of Youth and Sports Development	1,312,400,000.00	21,552,020.47	159,118,029.39	12.1%	1,153,281,970.61
051300200100	Gombe Security, Traffic & Environmental Corps (GO-STEC)	448,500,000.00	97,200,000.00	291,600,000.00	65.0%	156,900,000.00
051300300100	National Youth Service Corps	43,000,000.00	-	-	0.0%	43,000,000.00
051300400100	Sports Commission	274,500,000.00	23,685,563.80	106,712,977.88	38.9%	167,787,022.12
051300500100	Gombe United	184,000,000.00	47,503,000.00	125,476,000.00	68.2%	58,524,000.00
051300600100	Gombe State Agency for Social Investment Programmes	107,150,000.00	-	-	0.0%	107,150,000.00
051305500100	Gombe State Agency for Community and Social Dev. (Governor's Office)	1,055,300,000.00	-	221,423,953.80	21.0%	833,876,046.20
<b>05140000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>	<b>1,061,000,000.00</b>	<b>19,870,616.99</b>	<b>117,608,018.14</b>	<b>11.1%</b>	<b>943,391,981.86</b>
051400100100	Ministry of Women Affairs & Social Development	1,061,000,000.00	19,870,616.99	117,608,018.14	11.1%	943,391,981.86
<b>05170000000</b>	<b>Ministry of Education</b>	<b>33,241,440,000.00</b>	<b>1,991,634,988.50</b>	<b>11,089,647,604.86</b>	<b>33.4%</b>	<b>22,151,792,395.14</b>
051700100100	Ministry of Education	27,030,000,000.00	1,895,518,935.79	8,509,993,469.63	31.5%	18,520,006,530.37
051700300100	State Universal Basic Education	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80
051700800100	Gombe State Library Board	66,400,000.00	11,818,145.38	23,456,046.41	35.3%	42,943,953.59
051701000100	Adult and Non Formal Education	338,600,000.00	29,093,293.54	87,281,380.20	25.8%	251,318,619.80
051701700100	Teachers Service Commission	77,140,000.00	16,737,356.58	43,150,255.42	55.9%	33,989,744.58
<b>05210000000</b>	<b>Ministry of Health</b>	<b>32,791,185,000.00</b>	<b>2,997,623,834.26</b>	<b>10,197,463,532.88</b>	<b>31.1%</b>	<b>22,593,721,467.12</b>
052100100100	Ministry of Health	5,989,900,000.00	407,059,509.57	931,201,746.15	15.5%	5,058,698,253.85
052100300100	Primary Health Care Development Agency	15,367,400,000.00	33,910,305.71	2,130,737,439.76	13.9%	13,236,662,560.24
052101100100	College of Nursing & Mid-Wifery	235,200,000.00	24,545,123.19	99,224,544.10	42.2%	135,975,455.90
052101500100	Gombe State Traditional Medicine Board	20,800,000.00	822,536.46	2,055,959.31	9.9%	18,744,040.69
052101600100	College of Health Technology	992,200,000.00	150,473,852.16	408,160,335.01	41.1%	584,039,664.99
052110200100	Gombe State Hospital Services Management Board	7,834,000,000.00	1,956,559,545.55	5,864,905,980.48	74.9%	1,969,094,019.52
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	898,000,000.00	421,202,957.62	754,902,470.07	84.1%	143,097,529.93
052110400100	Gombe State Medical Consumables & Drug Management Agency	1,453,685,000.00	3,050,004.00	6,275,058.00	0.4%	1,447,409,942.00
<b>05510000000</b>	<b>Ministry for Local Government and Community Development</b>	<b>288,000,000.00</b>	<b>50,544,840.63</b>	<b>184,964,069.27</b>	<b>64.2%</b>	<b>103,035,930.73</b>
055100100100	Ministry for Local Government and Community Development	288,000,000.00	50,544,840.63	184,964,069.27	64.2%	103,035,930.73
<b>05630000000</b>	<b>Ministry of Higher Education</b>	<b>20,413,730,000.00</b>	<b>1,599,730,403.33</b>	<b>4,771,223,523.80</b>	<b>23.4%</b>	<b>15,642,506,476.20</b>
056300100100	Ministry of Higher Education	2,406,430,000.00	4,880,621.41	14,366,711.08	0.6%	2,392,063,288.92
056300200100	State Polytechnic Bajoga	4,101,700,000.00	150,373,240.12	418,687,528.69	10.2%	3,683,012,471.31
056300300100	College of Education Billiri	2,626,800,000.00	115,381,800.96	428,446,200.77	16.3%	2,198,353,799.23
056300400100	Gombe State University	11,255,500,000.00	1,323,509,184.25	3,891,866,344.31	34.6%	7,363,633,655.69
056300600100	Scholarship Board	23,300,000.00	5,585,556.59	17,856,738.95	76.6%	5,443,261.05

Table 5: Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>40,279,765,000.00</b>	<b>9,842,631,018.08</b>	<b>34,421,513,873.51</b>	<b>85.5%</b>	<b>5,858,251,126.49</b>
<b>01000000000</b>	<b>Administrative</b>	<b>12,100,530,000.00</b>	<b>2,525,263,747.34</b>	<b>11,549,675,278.63</b>	<b>95.4%</b>	<b>550,854,721.37</b>
<b>01110000000</b>	<b>Governors Office</b>	<b>8,314,800,000.00</b>	<b>1,576,718,031.45</b>	<b>8,900,998,885.94</b>	<b>107.1%</b>	<b>- 586,198,885.94</b>
011100100100	Office of the Governor.	226,000,000.00	46,111,188.71	141,468,918.79	62.6%	84,531,081.21
011100100200	Deputy Governor's Office	58,600,000.00	12,139,818.31	37,637,929.42	64.2%	20,962,070.58
011103300100	Gombe State Agency for the Control of Aids	15,800,000.00	3,150,058.92	9,447,035.86	59.8%	6,352,964.14
011103500100	Gombe State Pension Bureau	8,010,500,000.00	1,515,316,965.51	8,712,445,001.87	108.8%	- 701,945,001.87
011103600100	Gombe State Joint Project Development Agency	1,100,000.00	-	-	0.0%	1,100,000.00
011103700100	Development Partners Coordination Office (Governor's Office)	2,800,000.00	-	-	0.0%	2,800,000.00
<b>01120000000</b>	<b>Gombe State House of Assembly</b>	<b>787,400,000.00</b>	<b>155,276,907.70</b>	<b>442,545,124.39</b>	<b>56.2%</b>	<b>344,854,875.61</b>
011200300100	Gombe State House of Assembly	477,800,000.00	112,880,575.95	317,804,509.70	66.5%	159,995,490.30
011200400100	Gombe State House of Assembly Service Comm.	309,600,000.00	42,396,331.75	124,740,614.69	40.3%	184,859,385.31
<b>01230000000</b>	<b>Ministry of Information, Culture and Ethical Orientation</b>	<b>377,380,000.00</b>	<b>87,992,627.38</b>	<b>265,891,014.45</b>	<b>70.5%</b>	<b>111,488,985.55</b>
012300100100	Ministry of Information, Culture and Ethical Orientation	155,600,000.00	33,547,259.62	102,124,409.54	65.6%	53,475,590.46
012300400100	Gombe Media Corporation	214,900,000.00	52,665,638.58	160,217,233.51	74.6%	54,682,766.49
012305500100	Gombe Printing and Publishing Company	6,880,000.00	1,779,729.18	3,549,371.40	51.6%	3,330,628.60
<b>01240000000</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>17,450,000.00</b>	<b>3,397,802.82</b>	<b>10,674,495.74</b>	<b>61.2%</b>	<b>6,775,504.26</b>
012400100100	Ministry of Internal Security and Home Affairs	17,450,000.00	3,397,802.82	10,674,495.74	61.2%	6,775,504.26
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>1,065,900,000.00</b>	<b>275,903,139.85</b>	<b>751,684,414.69</b>	<b>70.5%</b>	<b>314,215,585.31</b>
012500100100	Office of the Head of Civil Service	550,600,000.00	147,618,376.21	436,585,481.66	79.3%	114,014,518.34
012503400100	Estabs & Service Matters Department	515,300,000.00	128,284,763.64	315,098,933.03	61.1%	200,201,066.97
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>357,200,000.00</b>	<b>84,017,446.83</b>	<b>251,467,644.20</b>	<b>70.4%</b>	<b>105,732,355.80</b>
014000100100	Office of the Auditor General - State	256,200,000.00	63,209,147.82	187,893,045.97	73.3%	68,306,954.03
014000200100	Office of the Auditor General - Local Government	101,000,000.00	20,808,299.01	63,574,598.23	62.9%	37,425,401.77
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>80,000,000.00</b>	<b>13,162,020.50</b>	<b>49,791,594.88</b>	<b>62.2%</b>	<b>30,208,405.12</b>
014700100100	Civil Service Commission	80,000,000.00	13,162,020.50	49,791,594.88	62.2%	30,208,405.12
<b>01480000000</b>	<b>Gombe State Independent Electoral Commission</b>	<b>82,100,000.00</b>	<b>10,920,264.78</b>	<b>32,760,792.55</b>	<b>39.9%</b>	<b>49,339,207.45</b>
014800100100	Gombe State Independent Electoral Commission	82,100,000.00	10,920,264.78	32,760,792.55	39.9%	49,339,207.45
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>87,900,000.00</b>	<b>28,341,897.00</b>	<b>58,076,620.54</b>	<b>66.1%</b>	<b>29,823,379.46</b>
014900100100	Local Government Service Commission	59,200,000.00	24,430,698.21	45,970,969.45	77.7%	13,229,030.55
014900200100	Local Government Pension Board	28,700,000.00	3,911,198.79	12,105,651.09	42.2%	16,594,348.91
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>915,300,000.00</b>	<b>258,031,093.64</b>	<b>691,567,974.32</b>	<b>75.6%</b>	<b>223,732,025.68</b>
016100100100	Office of the Secretary to the State Government	658,100,000.00	228,830,114.89	600,326,212.17	91.2%	57,773,787.83
016100800100	State Emergency Management Agency (SEMA)	1,100,000.00	-	-	0.0%	1,100,000.00
016103700100	Muslim Pilgrims Welfare Board	16,500,000.00	3,240,187.07	9,709,077.35	58.8%	6,790,922.65
016103800200	Christian Pilgrims Welfare Board	4,900,000.00	-	1,619,303.26	33.0%	3,280,696.74
016104500100	Gombe State Bureau of Public Service Reform	234,700,000.00	25,960,791.68	79,913,381.54	34.0%	154,786,618.46
<b>01650000000</b>	<b>Ministry of Special Duties and Regional Integration</b>	<b>15,100,000.00</b>	<b>31,502,515.39</b>	<b>94,216,716.93</b>	<b>624.0%</b>	<b>- 79,116,716.93</b>
016500100100	Ministry of Special Duties and Regional Integration	15,100,000.00	31,502,515.39	94,216,716.93	624.0%	- 79,116,716.93

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>02000000000</b>	<b>Economic</b>	<b>3,272,145,000.00</b>	<b>855,234,435.72</b>	<b>2,717,382,003.19</b>	<b>83.0%</b>	<b>554,762,996.81</b>
<b>02150000000</b>	<b>Ministry of Agriculture, Animal Husbandry and Cooperatives</b>	<b>736,000,000.00</b>	<b>182,643,234.62</b>	<b>562,285,032.51</b>	<b>76.4%</b>	<b>173,714,967.49</b>
021500100100	Ministry of Agriculture, Animal Husbandry and Cooperatives	549,500,000.00	142,326,102.00	441,473,486.21	80.3%	108,026,513.79
021510200100	Gombe State Agric. Dev. Program(GSADP)	186,500,000.00	40,317,132.62	120,811,546.30	64.8%	65,688,453.70
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>593,550,000.00</b>	<b>144,721,117.59</b>	<b>440,020,164.62</b>	<b>74.1%</b>	<b>153,529,835.38</b>
022000100100	Ministry of Finance and Economic Development	98,750,000.00	22,175,535.91	70,177,476.00	71.1%	28,572,524.00
022000200100	Debt Management Agency	4,900,000.00	-	-	0.0%	4,900,000.00
022000700100	Office of the Accountant General	373,000,000.00	91,831,526.04	276,799,382.75	74.2%	96,200,617.25
022000800100	Gombe State Internal Revenue Services	116,900,000.00	30,714,055.64	93,043,305.87	79.6%	23,856,694.13
<b>02220000000</b>	<b>Ministry of Trade, Industry and Tourism</b>	<b>112,000,000.00</b>	<b>29,119,895.10</b>	<b>88,284,547.11</b>	<b>78.8%</b>	<b>23,715,452.89</b>
022200100100	Ministry of Trade, Industry and Tourism	82,300,000.00	24,444,211.08	73,987,683.21	89.9%	8,312,316.79
022205100100	Gombe State Small Business Enterprises Development Agency	29,700,000.00	4,675,684.02	14,296,863.90	48.1%	15,403,136.10
<b>02280000000</b>	<b>Ministry of Science, Technology and Innovation</b>	<b>62,000,000.00</b>	<b>20,056,706.01</b>	<b>59,427,813.25</b>	<b>95.9%</b>	<b>2,572,186.75</b>
022800100100	Ministry of Science, Technology and Innovation	62,000,000.00	20,056,706.01	59,427,813.25	95.9%	2,572,186.75
<b>02330000000</b>	<b>Ministry of Energy and Mineral Resources</b>	<b>35,550,000.00</b>	<b>9,764,182.69</b>	<b>29,183,348.09</b>	<b>82.1%</b>	<b>6,366,651.91</b>
023300100100	Ministry of Energy and Mineral Resources	35,550,000.00	9,764,182.69	29,183,348.09	82.1%	6,366,651.91
<b>02340000000</b>	<b>Ministry of Works, Housing and Transport</b>	<b>664,685,000.00</b>	<b>152,671,605.84</b>	<b>553,182,990.08</b>	<b>83.2%</b>	<b>111,502,009.92</b>
023400100100	Ministry of Works, Housing and Transport	486,500,000.00	126,381,007.11	383,638,827.60	78.9%	102,861,172.40
023400200100	Directorate of Rural Roads	25,000,000.00	-	92,426,265.39	369.7%	- 67,426,265.39
023400400100	State Road Maintenance Agency	12,500,000.00	4,005,693.89	12,156,693.35	97.3%	343,306.65
023400500100	Gombe State Housing Corporation	9,600,000.00	3,009,767.63	9,026,559.76	94.0%	573,440.24
023400600100	Gombe State Urban Planning And Development Board (Governor's Office)	131,085,000.00	19,275,137.21	55,934,643.98	42.7%	75,150,356.02
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>116,500,000.00</b>	<b>25,879,148.87</b>	<b>77,080,799.37</b>	<b>66.2%</b>	<b>39,419,200.63</b>
023800100100	Ministry of Budget and Economic Planning	49,900,000.00	15,391,039.20	45,680,952.06	91.5%	4,219,047.94
023800400100	State Bureau of Statistics	66,600,000.00	10,488,109.67	31,399,847.31	47.1%	35,200,152.69
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>15,400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,400,000.00</b>
025000100100	Fiscal Responsibility Commission	15,400,000.00	-	-	0.0%	15,400,000.00
<b>02520000000</b>	<b>Ministry of Water Resources, Environment and Forest Resources</b>	<b>844,460,000.00</b>	<b>277,292,590.84</b>	<b>843,981,331.40</b>	<b>99.9%</b>	<b>478,668.60</b>
025200100100	Ministry of Water, Environment and Forest Resources	422,700,000.00	156,316,888.35	473,992,450.34	112.1%	- 51,292,450.34
025200300100	Gombe State Environmental Protection Agency (GOSEPA)	5,000,000.00	-	-	0.0%	5,000,000.00
025210200100	Gombe State Water Board	401,960,000.00	120,975,702.49	369,988,881.06	92.0%	31,971,118.94
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	2,300,000.00	-	-	0.0%	2,300,000.00
025220500100	Small Towns Water Supply and Sanitation Agency (StoWASSA)	12,500,000.00	-	-	0.0%	12,500,000.00
<b>02600000000</b>	<b>Lands and Survey (Governors Office)</b>	<b>92,000,000.00</b>	<b>13,085,954.16</b>	<b>63,935,976.76</b>	<b>69.5%</b>	<b>28,064,023.24</b>
026000100100	Directorate of Lands	51,000,000.00	-	24,407,229.92	47.9%	26,592,770.08
026000300100	Office of the Surveyor General	41,000,000.00	13,085,954.16	39,528,746.84	96.4%	1,471,253.16

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>03000000000</b>	<b>Law and Justice</b>	<b>2,814,820,000.00</b>	<b>685,284,649.89</b>	<b>2,068,633,312.82</b>	<b>73.5%</b>	<b>746,186,687.18</b>
<b>03180000000</b>	<b>Judicial Service Commission</b>	<b>2,146,620,000.00</b>	<b>564,651,014.12</b>	<b>1,720,219,473.40</b>	<b>80.1%</b>	<b>426,400,526.60</b>
031801100100	Judicial Service Commission	155,150,000.00	43,157,836.06	127,859,272.88	82.4%	27,290,727.12
031805100100	High Court of Justice	1,766,500,000.00	457,932,026.04	1,362,783,173.21	77.1%	403,716,826.79
031805300100	Sharia Court of Appeal	224,970,000.00	63,561,152.02	229,577,027.31	102.0%	- 4,607,027.31
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>668,200,000.00</b>	<b>120,633,635.77</b>	<b>348,413,839.42</b>	<b>52.1%</b>	<b>319,786,160.58</b>
032600100100	Ministry of Justice	257,400,000.00	66,860,304.58	192,028,148.33	74.6%	65,371,851.67
032600600100	College of Education & Legal Studies Nafada	410,800,000.00	53,773,331.19	156,385,691.09	38.1%	254,414,308.91
<b>05000000000</b>	<b>Social</b>	<b>22,092,270,000.00</b>	<b>5,776,848,185.13</b>	<b>18,085,823,278.87</b>	<b>81.9%</b>	<b>4,006,446,721.13</b>
<b>05130000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>644,650,000.00</b>	<b>171,685,584.27</b>	<b>502,399,484.64</b>	<b>77.9%</b>	<b>142,250,515.36</b>
051300100100	Ministry of Youth and Sports Development	49,900,000.00	16,322,020.47	49,099,558.76	98.4%	800,441.24
051300200100	Gombe Security, Traffic & Environmental Corps (GO-STEC)	390,000,000.00	97,200,000.00	291,600,000.00	74.8%	98,400,000.00
051300400100	Sports Commission	52,000,000.00	12,258,563.80	39,824,925.88	76.6%	12,175,074.12
051300500100	Gombe United	150,000,000.00	45,905,000.00	121,875,000.00	81.3%	28,125,000.00
051300600100	Gombe State Agency for Social Investment Programmes	2,750,000.00	-	-	0.0%	2,750,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>	<b>141,000,000.00</b>	<b>15,887,116.99</b>	<b>101,331,518.14</b>	<b>71.9%</b>	<b>39,668,481.86</b>
051400100100	Ministry of Women Affairs & Social Development	141,000,000.00	15,887,116.99	101,331,518.14	71.9%	39,668,481.86
<b>05170000000</b>	<b>Ministry of Education</b>	<b>4,852,690,000.00</b>	<b>1,708,231,833.79</b>	<b>6,449,545,933.21</b>	<b>132.9%</b>	<b>- 1,596,855,933.21</b>
051700100100	Ministry of Education	4,525,000,000.00	1,622,791,885.79	6,174,716,631.59	136.5%	- 1,649,716,631.59
051700300100	State Universal Basic Education	133,250,000.00	32,684,386.30	128,834,853.39	96.7%	4,415,146.61
051700800100	Gombe State Library Board	45,400,000.00	11,067,711.58	22,242,912.61	49.0%	23,157,087.39
051701000100	Adult and Non Formal Education	105,600,000.00	28,095,493.54	84,986,280.20	80.5%	20,613,719.80
051701700100	Teachers Service Commission	43,440,000.00	13,592,356.58	38,765,255.42	89.2%	4,674,744.58
<b>05210000000</b>	<b>Ministry of Health</b>	<b>9,728,450,000.00</b>	<b>2,600,774,894.34</b>	<b>7,280,503,154.12</b>	<b>74.8%</b>	<b>2,447,946,845.88</b>
052100100100	Ministry of Health	584,500,000.00	122,009,949.77	373,647,360.94	63.9%	210,852,639.06
052100300100	Primary Health Care Development Agency	43,200,000.00	13,247,456.71	35,712,198.26	82.7%	7,487,801.74
052101100100	College of Nursing & Mid-Wifery	178,000,000.00	21,083,123.19	82,529,144.10	46.4%	95,470,855.90
052101500100	Gombe State Traditional Medicine Board	2,750,000.00	222,536.46	665,959.31	24.2%	2,084,040.69
052101600100	College of Health Technology	445,000,000.00	84,746,780.04	224,647,500.98	50.5%	220,352,499.02
052110200100	Gombe State Hospital Services Management Board	7,708,000,000.00	1,942,774,540.55	5,816,932,970.48	75.5%	1,891,067,029.52
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	767,000,000.00	416,690,507.62	746,368,020.05	97.3%	20,631,979.95
<b>05510000000</b>	<b>Ministry for Local Government and Community Development</b>	<b>111,500,000.00</b>	<b>49,044,840.63</b>	<b>177,414,065.27</b>	<b>159.1%</b>	<b>- 65,914,065.27</b>
055100100100	Ministry for Local Government and Community Development	111,500,000.00	49,044,840.63	177,414,065.27	159.1%	- 65,914,065.27
<b>05630000000</b>	<b>Ministry of Higher Education</b>	<b>6,613,980,000.00</b>	<b>1,231,223,915.11</b>	<b>3,574,629,123.49</b>	<b>54.0%</b>	<b>3,039,350,876.51</b>
056300100100	Ministry of Higher Education	8,680,000.00	1,331,871.41	5,417,961.08	62.4%	3,262,038.92
056300200100	State Polytechnic Bajoga	738,000,000.00	120,990,015.83	335,134,872.08	45.4%	402,865,127.92
056300300100	College of Education Billiri	558,000,000.00	98,839,837.36	314,906,495.46	56.4%	243,093,504.54
056300400100	Gombe State University	5,286,000,000.00	1,004,476,633.92	2,901,313,055.92	54.9%	2,384,686,944.08
056300600100	Scholarship Board	23,300,000.00	5,585,556.59	17,856,738.95	76.6%	5,443,261.05



Table 6: Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>37,543,750,000.00</b>	<b>6,245,701,109.36</b>	<b>17,108,479,877.34</b>	<b>45.6%</b>	<b>20,435,270,122.66</b>
<b>01000000000</b>	<b>Administrative</b>	<b>22,130,500,000.00</b>	<b>3,695,536,025.45</b>	<b>10,864,239,995.79</b>	<b>49.1%</b>	<b>11,266,260,004.21</b>
<b>01110000000</b>	<b>Governors Office</b>	<b>10,667,600,000.00</b>	<b>2,501,362,646.75</b>	<b>6,425,914,634.55</b>	<b>60.2%</b>	<b>4,241,685,365.45</b>
011100100100	Office of the Governor.	10,094,000,000.00	2,389,036,146.75	6,059,940,958.49	60.0%	4,034,059,041.51
011100100200	Deputy Governor's Office	466,400,000.00	109,657,500.00	356,753,676.06	76.5%	109,646,323.94
011103300100	Gombe State Agency for the Control of Aids	36,200,000.00	710,000.00	3,782,000.00	10.4%	32,418,000.00
011103500100	Gombe State Pension Bureau	18,000,000.00	1,200,000.00	3,485,000.00	19.4%	14,515,000.00
011103600100	Gombe State Joint Project Development Agency	27,200,000.00	759,000.00	1,953,000.00	7.2%	25,247,000.00
011103700100	Development Partners Coordination Office (Governor's Office)	25,800,000.00	-	-	0.0%	25,800,000.00
<b>01120000000</b>	<b>Gombe State House of Assembly</b>	<b>5,275,000,000.00</b>	<b>338,432,751.44</b>	<b>1,006,655,926.75</b>	<b>19.1%</b>	<b>4,268,344,073.25</b>
011200300100	Gombe State House of Assembly	5,034,000,000.00	333,681,751.44	996,739,674.75	19.8%	4,037,260,325.25
011200400100	Gombe State House of Assembly Service Comm.	241,000,000.00	4,751,000.00	9,916,252.00	4.1%	231,083,748.00
<b>01230000000</b>	<b>Ministry of Information, Culture and Ethical Orientation</b>	<b>232,700,000.00</b>	<b>16,090,000.00</b>	<b>84,314,899.25</b>	<b>36.2%</b>	<b>148,385,100.75</b>
012300100100	Ministry of Information, Culture and Ethical Orientation	89,300,000.00	5,214,000.00	33,355,000.00	37.4%	55,945,000.00
012300400100	Gombe Media Corporation	134,900,000.00	10,727,000.00	50,661,399.25	37.6%	84,238,600.75
012305500100	Gombe Printing and Publishing Company	8,500,000.00	149,000.00	298,500.00	3.5%	8,201,500.00
<b>01240000000</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>57,100,000.00</b>	<b>10,565,000.00</b>	<b>17,265,150.00</b>	<b>30.2%</b>	<b>39,834,850.00</b>
012400100100	Ministry of Internal Security and Home Affairs	57,100,000.00	10,565,000.00	17,265,150.00	30.2%	39,834,850.00
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>157,500,000.00</b>	<b>15,263,750.00</b>	<b>71,435,750.00</b>	<b>45.4%</b>	<b>86,064,250.00</b>
012500100100	Office of the Head of Civil Service	104,500,000.00	10,522,750.00	39,855,750.00	38.1%	64,644,250.00
012503400100	Estabs & Service Matters Department	53,000,000.00	4,741,000.00	31,580,000.00	59.6%	21,420,000.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>477,000,000.00</b>	<b>105,127,903.00</b>	<b>406,671,583.38</b>	<b>85.3%</b>	<b>70,328,416.62</b>
014000100100	Office of the Auditor General - State	424,200,000.00	94,084,400.00	385,815,528.00	91.0%	38,384,472.00
014000200100	Office of the Auditor General - Local Government	52,800,000.00	11,043,503.00	20,856,055.38	39.5%	31,943,944.62
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>44,000,000.00</b>	<b>3,002,000.00</b>	<b>15,888,200.00</b>	<b>36.1%</b>	<b>28,111,800.00</b>
014700100100	Civil Service Commission	44,000,000.00	3,002,000.00	15,888,200.00	36.1%	28,111,800.00
<b>01480000000</b>	<b>Gombe State Independent Electoral Commission</b>	<b>54,500,000.00</b>	<b>600,000.00</b>	<b>1,200,000.00</b>	<b>2.2%</b>	<b>53,300,000.00</b>
014800100100	Gombe State Independent Electoral Commission	54,500,000.00	600,000.00	1,200,000.00	2.2%	53,300,000.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>38,800,000.00</b>	<b>5,076,500.00</b>	<b>8,055,502.00</b>	<b>20.8%</b>	<b>30,744,498.00</b>
014900100100	Local Government Service Commission	13,300,000.00	-	-	0.0%	13,300,000.00
014900200100	Local Government Pension Board	25,500,000.00	5,076,500.00	8,055,502.00	31.6%	17,444,498.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>5,079,850,000.00</b>	<b>697,305,474.26</b>	<b>2,816,815,849.86</b>	<b>55.5%</b>	<b>2,263,034,150.14</b>
016100100100	Office of the Secretary to the State Government	3,434,000,000.00	550,370,666.55	1,650,087,760.14	48.1%	1,783,912,239.86
016100200100	Fire Service Directorate	25,700,000.00	2,735,200.00	5,435,200.00	21.1%	20,264,800.00
016100500100	Sustainable Development Goals (SDG's Office)	14,500,000.00	22,815,137.71	30,020,137.71	207.0%	- 15,520,137.71
016100800100	State Emergency Management Agency (SEMA)	43,600,000.00	10,483,500.00	24,933,500.00	57.2%	18,666,500.00
016101000100	Budget Mon. and Price Intell. Unit (Due Process)	33,300,000.00	3,455,000.00	11,740,500.00	35.3%	21,559,500.00
016101200100	Directorate of Research, Documentation and ICT	80,000,000.00	-	-	0.0%	80,000,000.00
016103700100	Muslim Pilgrims Welfare Board	911,500,000.00	100,305,970.00	1,045,521,439.44	114.7%	- 134,021,439.44
016103800200	Christian Pilgrims Welfare Board	447,000,000.00	-	6,898,000.01	1.5%	440,101,999.99
016104500100	Gombe State Bureau of Public Service Reform	65,250,000.00	6,240,000.00	40,384,312.56	61.9%	24,865,687.44
016111300100	Directorate of Protocol	25,000,000.00	900,000.00	1,795,000.00	7.2%	23,205,000.00
<b>01650000000</b>	<b>Ministry of Special Duties and Regional Integration</b>	<b>46,450,000.00</b>	<b>2,710,000.00</b>	<b>10,022,500.00</b>	<b>21.6%</b>	<b>36,427,500.00</b>
016500100100	Ministry of Special Duties and Regional Integration	46,450,000.00	2,710,000.00	10,022,500.00	21.6%	36,427,500.00

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>02000000000</b>	<b>Economic</b>	<b>7,301,800,000.00</b>	<b>1,453,464,238.52</b>	<b>3,340,343,165.25</b>	<b>45.7%</b>	<b>3,961,456,834.75</b>
<b>02150000000</b>	<b>Ministry of Agriculture, Animal Husbandry and Cooperatives</b>	<b>169,300,000.00</b>	<b>101,559,520.00</b>	<b>117,389,020.00</b>	<b>69.3%</b>	<b>51,910,980.00</b>
021500100100	Ministry of Agriculture, Animal Husbandry and Cooperatives	147,800,000.00	98,805,520.00	109,440,020.00	74.0%	38,359,980.00
021510200100	Gombe State Agric. Dev. Program(GSADP)	21,500,000.00	2,754,000.00	7,949,000.00	37.0%	13,551,000.00
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>5,097,600,000.00</b>	<b>1,197,566,631.04</b>	<b>2,715,453,401.23</b>	<b>53.3%</b>	<b>2,382,146,598.77</b>
022000100100	Ministry of Finance and Economic Development	1,699,500,000.00	265,277,412.42	636,779,787.42	37.5%	1,062,720,212.58
022000200100	Debt Management Agency	513,900,000.00	145,263,295.00	231,938,295.00	45.1%	281,961,705.00
022000700100	Office of the Accountant General	1,953,000,000.00	496,448,883.74	1,175,442,643.69	60.2%	777,557,356.31
022000800100	Gombe State Internal Revenue Services	931,200,000.00	290,577,039.88	671,292,675.12	72.1%	259,907,324.88
<b>02220000000</b>	<b>Ministry of Trade, Industry and Tourism</b>	<b>173,000,000.00</b>	<b>4,814,500.00</b>	<b>15,669,000.00</b>	<b>9.1%</b>	<b>157,331,000.00</b>
022200100100	Ministry of Trade, Industry and Tourism	142,000,000.00	4,215,000.00	14,319,500.00	10.1%	127,680,500.00
022205100100	Gombe State Small Business Enterprises Development Agency	31,000,000.00	599,500.00	1,349,500.00	4.4%	29,650,500.00
<b>02280000000</b>	<b>Ministry of Science, Technology and Innovation</b>	<b>82,300,000.00</b>	<b>4,624,900.00</b>	<b>14,688,400.00</b>	<b>17.8%</b>	<b>67,611,600.00</b>
022800100100	Ministry of Science, Technology and Innovation	82,300,000.00	4,624,900.00	14,688,400.00	17.8%	67,611,600.00
<b>02330000000</b>	<b>Ministry of Energy and Mineral Resources</b>	<b>96,500,000.00</b>	<b>5,219,500.00</b>	<b>17,074,500.00</b>	<b>17.7%</b>	<b>79,425,500.00</b>
023300100100	Ministry of Energy and Mineral Resources	96,500,000.00	5,219,500.00	17,074,500.00	17.7%	79,425,500.00
<b>02340000000</b>	<b>Ministry of Works, Housing and Transport</b>	<b>386,350,000.00</b>	<b>12,880,000.03</b>	<b>37,260,195.09</b>	<b>9.6%</b>	<b>349,089,804.91</b>
023400100100	Ministry of Works, Housing and Transport	103,000,000.00	6,300,000.00	16,545,000.00	16.1%	86,455,000.00
023400200100	Directorate of Rural Roads	22,000,000.00	-	-	0.0%	22,000,000.00
023400400100	State Road Maintenance Agency	10,700,000.00	600,000.00	1,798,500.00	16.8%	8,901,500.00
023400500100	Gombe State Housing Corporation	163,500,000.00	1,900,000.03	7,440,000.09	4.6%	156,059,999.91
023400600100	Gombe State Urban Planning And Development Board (Governor's Office)	87,150,000.00	4,080,000.00	11,476,695.00	13.2%	75,673,305.00
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>569,500,000.00</b>	<b>76,419,400.00</b>	<b>239,566,654.00</b>	<b>42.1%</b>	<b>329,933,346.00</b>
023800100100	Ministry of Budget and Economic Planning	482,500,000.00	72,317,500.00	221,914,254.00	46.0%	260,585,746.00
023800400100	State Bureau of Statistics	87,000,000.00	4,101,900.00	17,652,400.00	20.3%	69,347,600.00
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>39,000,000.00</b>	<b>3,159,287.45</b>	<b>7,776,314.43</b>	<b>19.9%</b>	<b>31,223,685.57</b>
025000100100	Fiscal Responsibility Commission	39,000,000.00	3,159,287.45	7,776,314.43	19.9%	31,223,685.57
<b>02520000000</b>	<b>Ministry of Water Resources, Environment and Forest Resources</b>	<b>496,250,000.00</b>	<b>34,864,500.00</b>	<b>127,667,045.34</b>	<b>25.7%</b>	<b>368,582,954.66</b>
025200100100	Ministry of Water, Environment and Forest Resources	173,700,000.00	11,323,000.00	30,670,000.00	17.7%	143,030,000.00
025200200100	Gombe Goes Green (3G) Coordination Office	15,000,000.00	5,376,000.00	6,376,000.00	42.5%	8,624,000.00
025200300100	Gombe State Environmental Protection Agency (GOSEPA)	83,000,000.00	11,800,000.00	33,094,737.60	39.9%	49,905,262.40
025210200100	Gombe State Water Board	90,050,000.00	5,985,500.00	13,978,500.00	15.5%	76,071,500.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	10,500,000.00	380,000.00	1,080,000.00	10.3%	9,420,000.00
025210400100	Sustainable Urban and Rural Water Supply Sanitation and Hygiene (SURWASH)	97,500,000.00	-	42,467,807.74	43.6%	55,032,192.26
025220500100	Small Towns Water Supply and Sanitation Agency (SToWASSA)	26,500,000.00	-	-	0.0%	26,500,000.00
<b>02600000000</b>	<b>Lands and Survey (Govenors Office)</b>	<b>192,000,000.00</b>	<b>12,356,000.00</b>	<b>47,798,635.16</b>	<b>24.9%</b>	<b>144,201,364.84</b>
026000100100	Directorate of Lands	28,000,000.00	-	-	0.0%	28,000,000.00
026000200100	Gombe Geographic Information System (GOGIS)	134,200,000.00	11,363,000.00	44,858,635.16	33.4%	89,341,364.84
026000300100	Office of the Surveyor General	29,800,000.00	993,000.00	2,940,000.00	9.9%	26,860,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>030000000000</b>	<b>Law and Justice</b>	<b>1,163,400,000.00</b>	<b>183,778,250.00</b>	<b>413,053,805.96</b>	<b>35.5%</b>	<b>750,346,194.04</b>
<b>031800000000</b>	<b>Judicial Service Commission</b>	<b>563,550,000.00</b>	<b>113,783,150.00</b>	<b>227,660,574.00</b>	<b>40.4%</b>	<b>335,889,426.00</b>
031801100100	Judicial Service Commission	50,000,000.00	7,279,850.00	19,843,874.00	39.7%	30,156,126.00
031805100100	High Court of Justice	348,000,000.00	67,055,300.00	128,829,200.00	37.0%	219,170,800.00
031805300100	Sharia Court of Appeal	165,550,000.00	39,448,000.00	78,987,500.00	47.7%	86,562,500.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>599,850,000.00</b>	<b>69,995,100.00</b>	<b>185,393,231.96</b>	<b>30.9%</b>	<b>414,456,768.04</b>
032600100100	Ministry of Justice	367,750,000.00	23,050,000.00	51,845,000.00	14.1%	315,905,000.00
032600600100	College of Education & Legal Studies Nafada	232,100,000.00	46,945,100.00	133,548,231.96	57.5%	98,551,768.04
<b>050000000000</b>	<b>Social</b>	<b>6,948,050,000.00</b>	<b>912,922,595.39</b>	<b>2,490,842,910.34</b>	<b>35.8%</b>	<b>4,457,207,089.66</b>
<b>051300000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>330,500,000.00</b>	<b>18,255,000.00</b>	<b>113,129,802.00</b>	<b>34.2%</b>	<b>217,370,198.00</b>
051300100100	Ministry of Youth and Sports Development	78,500,000.00	5,230,000.00	42,640,750.00	54.3%	35,859,250.00
051300200100	Gombe Security, Traffic & Environmental Corps (GO-STEC)	48,500,000.00	-	-	0.0%	48,500,000.00
051300300100	National Youth Service Corps	38,000,000.00	-	-	0.0%	38,000,000.00
051300400100	Sports Commission	102,500,000.00	11,427,000.00	66,888,052.00	65.3%	35,611,948.00
051300500100	Gombe United	34,000,000.00	1,598,000.00	3,601,000.00	10.6%	30,399,000.00
051300600100	Gombe State Agency for Social Investment Programmes	23,900,000.00	-	-	0.0%	23,900,000.00
051305500100	Gombe State Agency for Community and Social Dev. (Governor's Office)	5,100,000.00	-	-	0.0%	5,100,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>	<b>141,500,000.00</b>	<b>3,983,500.00</b>	<b>16,276,500.00</b>	<b>11.5%</b>	<b>125,223,500.00</b>
051400100100	Ministry of Women Affairs & Social Development	141,500,000.00	3,983,500.00	16,276,500.00	11.5%	125,223,500.00
<b>051700000000</b>	<b>Ministry of Education</b>	<b>3,094,250,000.00</b>	<b>281,220,283.80</b>	<b>881,734,862.55</b>	<b>28.5%</b>	<b>2,212,515,137.45</b>
051700100100	Ministry of Education	2,614,000,000.00	272,727,050.00	857,479,928.75	32.8%	1,756,520,071.25
051700300100	State Universal Basic Education	223,050,000.00	3,600,000.00	16,397,000.00	7.4%	206,653,000.00
051700800100	Gombe State Library Board	10,500,000.00	750,433.80	1,213,133.80	11.6%	9,286,866.20
051701000100	Adult and Non Formal Education	213,000,000.00	997,800.00	2,259,800.00	1.1%	210,740,200.00
051701700100	Teachers Service Commission	33,700,000.00	3,145,000.00	4,385,000.00	13.0%	29,315,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>1,601,050,000.00</b>	<b>239,457,323.37</b>	<b>524,791,156.45</b>	<b>32.8%</b>	<b>1,076,258,843.55</b>
052100100100	Ministry of Health	237,400,000.00	138,735,843.25	171,506,192.00	72.2%	65,893,808.00
052100300100	Primary Health Care Development Agency	581,700,000.00	20,662,849.00	101,610,012.40	17.5%	480,089,987.60
052101100100	College of Nursing & Mid-Wifery	57,200,000.00	3,462,000.00	16,695,400.00	29.2%	40,504,600.00
052101500100	Gombe State Traditional Medicine Board	18,050,000.00	600,000.00	1,390,000.00	7.7%	16,660,000.00
052101600100	College of Health Technology	347,200,000.00	54,649,172.12	170,807,034.03	49.2%	176,392,965.97
052110200100	Gombe State Hospital Services Management Board	126,000,000.00	13,785,005.00	47,973,010.00	38.1%	78,026,990.00
052110300100	Gombe State Contributory Healthcare Management Agency (GoHealth)	131,000,000.00	4,512,450.00	8,534,450.02	6.5%	122,465,549.98
052110400100	Gombe State Medical Consumables & Drug Management Agency	102,500,000.00	3,050,004.00	6,275,058.00	6.1%	96,224,942.00
<b>055100000000</b>	<b>Ministry for Local Government and Community Development</b>	<b>51,500,000.00</b>	<b>1,500,000.00</b>	<b>7,550,004.00</b>	<b>14.7%</b>	<b>43,949,996.00</b>
055100100100	Ministry for Local Government and Community Development	51,500,000.00	1,500,000.00	7,550,004.00	14.7%	43,949,996.00
<b>056300000000</b>	<b>Ministry of Higher Education</b>	<b>1,729,250,000.00</b>	<b>368,506,488.22</b>	<b>947,360,585.34</b>	<b>54.8%</b>	<b>781,889,414.66</b>
056300100100	Ministry of Higher Education	87,750,000.00	3,548,750.00	8,948,750.00	10.2%	78,801,250.00
056300200100	State Polytechnic Bajoga	208,700,000.00	29,383,224.29	83,552,656.61	40.0%	125,147,343.39
056300300100	College of Education Billiri	363,800,000.00	16,541,963.60	69,570,337.50	19.1%	294,229,662.50
056300400100	Gombe State University	1,069,000,000.00	319,032,550.33	785,288,841.23	73.5%	283,711,158.77

Table 7: Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b><i>Total Capital Expenditure</i></b>	<b>253,897,785,000.00</b>	<b>53,269,246,410.54</b>	<b>146,645,504,931.30</b>	<b>57.8%</b>	<b>107,252,280,068.70</b>
<b>01000000000</b>	<b>Administrative</b>	<b>9,488,000,000.00</b>	<b>7,144,756,364.23</b>	<b>7,630,123,590.98</b>	<b>80.4%</b>	<b>1,857,876,409.02</b>
<b>01110000000</b>	<b>Governors Office</b>	<b>5,019,500,000.00</b>	<b>5,694,756,364.23</b>	<b>6,174,123,590.98</b>	<b>123.0%</b>	<b>- 1,154,623,590.98</b>
011100100200	Deputy Governor's Office	325,000,000.00	-	999,999.00	0.3%	324,000,001.00
011103300100	Gombe State Agency for the Control of Aids	49,500,000.00	-	-	0.0%	49,500,000.00
011103500100	Gombe State Pension Bureau	20,000,000.00	-	-	0.0%	20,000,000.00
011103600100	Gombe State Joint Project Development Agency	4,625,000,000.00	5,694,756,364.23	6,173,123,591.98	133.5%	- 1,548,123,591.98
<b>01120000000</b>	<b>Gombe State House of Assembly</b>	<b>2,250,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,250,000,000.00</b>
011200300100	Gombe State House of Assembly	2,100,000,000.00	-	-	0.0%	2,100,000,000.00
011200400100	Gombe State House of Assembly Service Comm.	150,000,000.00	-	-	0.0%	150,000,000.00
<b>01230000000</b>	<b>Ministry of Information, Culture and Ethical Orientation</b>	<b>749,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>749,000,000.00</b>
012300100100	Ministry of Information, Culture and Ethical Orientation	539,000,000.00	-	-	0.0%	539,000,000.00
012300400100	Gombe Media Corporation	210,000,000.00	-	-	0.0%	210,000,000.00
<b>01240000000</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>200,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>200,000,000.00</b>
012400100100	Ministry of Internal Security and Home Affairs	200,000,000.00	-	-	0.0%	200,000,000.00
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>168,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>168,000,000.00</b>
012500100100	Office of the Head of Civil Service	148,000,000.00	-	-	0.0%	148,000,000.00
012503400100	Estabs & Service Matters Department	20,000,000.00	-	-	0.0%	20,000,000.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>170,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>170,000,000.00</b>
014000100100	Office of the Auditor General - State	170,000,000.00	-	-	0.0%	170,000,000.00
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>35,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>35,000,000.00</b>
014700100100	Civil Service Commission	35,000,000.00	-	-	0.0%	35,000,000.00
<b>01480000000</b>	<b>Gombe State Independent Electoral Commission</b>	<b>35,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>35,000,000.00</b>
014800100100	Gombe State Independent Electoral Commission	35,000,000.00	-	-	0.0%	35,000,000.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>56,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>56,500,000.00</b>
014900100100	Local Government Service Commission	45,000,000.00	-	-	0.0%	45,000,000.00
014900200100	Local Government Pension Board	11,500,000.00	-	-	0.0%	11,500,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>345,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>345,000,000.00</b>
016100800100	State Emergency Management Agency (SEMA)	243,000,000.00	-	-	0.0%	243,000,000.00
016101000100	Budget Mon. and Price Intell. Unit (Due Process)	15,000,000.00	-	-	0.0%	15,000,000.00
016103700100	Muslim Pilgrims Welfare Board	30,000,000.00	-	-	0.0%	30,000,000.00
016103800200	Christian Pilgrims Welfare Board	57,000,000.00	-	-	0.0%	57,000,000.00
<b>01650000000</b>	<b>Ministry of Special Duties and Regional Integration</b>	<b>460,000,000.00</b>	<b>1,450,000,000.00</b>	<b>1,456,000,000.00</b>	<b>316.5%</b>	<b>- 996,000,000.00</b>
016500100100	Ministry of Special Duties and Regional Integration	460,000,000.00	1,450,000,000.00	1,456,000,000.00	316.5%	- 996,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>02000000000</b>	<b>Economic</b>	<b>178,403,600,000.00</b>	<b>45,699,528,494.79</b>	<b>131,797,070,991.39</b>	<b>73.9%</b>	<b>46,606,529,008.61</b>
<b>02150000000</b>	<b>Ministry of Agriculture, Animal Husbandry and Cooperatives</b>	<b>11,884,000,000.00</b>	<b>9,319,149,466.72</b>	<b>11,419,480,818.21</b>	<b>96.1%</b>	<b>464,519,181.79</b>
021500100100	Ministry of Agriculture, Animal Husbandry and Cooperatives	11,639,000,000.00	9,304,149,466.72	11,404,480,818.21	98.0%	234,519,181.79
021510200100	Gombe State Agric. Dev. Program(GSADP)	245,000,000.00	15,000,000.00	15,000,000.00	6.1%	230,000,000.00
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>14,055,000,000.00</b>	<b>3,550,205,207.88</b>	<b>4,975,168,372.01</b>	<b>35.4%</b>	<b>9,079,831,627.99</b>
022000100100	Ministry of Finance and Economic Development	12,230,000,000.00	3,456,631,351.24	4,704,565,047.63	38.5%	7,525,434,952.37
022000200100	Debt Management Agency	80,000,000.00	-	-	0.0%	80,000,000.00
022000700100	Office of the Accountant General	875,000,000.00	27,753,750.00	48,462,500.00	5.5%	826,537,500.00
022000800100	Gombe State Internal Revenue Services	870,000,000.00	65,820,106.64	222,140,824.38	25.5%	647,859,175.62
<b>02220000000</b>	<b>Ministry of Trade, Industry and Tourism</b>	<b>4,052,000,000.00</b>	<b>1,858,940,902.00</b>	<b>4,405,896,710.31</b>	<b>108.7%</b>	<b>- 353,896,710.31</b>
022200100100	Ministry of Trade, Industry and Tourism	3,922,000,000.00	1,858,940,902.00	4,147,967,336.07	105.8%	- 225,967,336.07
022205100100	Gombe State Small Business Enterprises Development Agency	130,000,000.00	-	257,929,374.24	198.4%	- 127,929,374.24
<b>02280000000</b>	<b>Ministry of Science, Technology and Innovation</b>	<b>233,100,000.00</b>	<b>-</b>	<b>50,630,000.00</b>	<b>21.7%</b>	<b>182,470,000.00</b>
022800100100	Ministry of Science, Technology and Innovation	233,100,000.00	-	50,630,000.00	21.7%	182,470,000.00
<b>02330000000</b>	<b>Ministry of Energy and Mineral Resources</b>	<b>435,000,000.00</b>	<b>-</b>	<b>29,320,000.00</b>	<b>6.7%</b>	<b>405,680,000.00</b>
023300100100	Ministry of Energy and Mineral Resources	435,000,000.00	-	29,320,000.00	6.7%	405,680,000.00
<b>02340000000</b>	<b>Ministry of Works, Housing and Transport</b>	<b>84,415,500,000.00</b>	<b>16,323,070,399.99</b>	<b>79,854,954,243.93</b>	<b>94.6%</b>	<b>4,560,545,756.07</b>
023400100100	Ministry of Works, Housing and Transport	79,050,000,000.00	16,322,170,399.99	72,323,066,808.28	91.5%	6,726,933,191.72
023400200100	Directorate of Rural Roads	4,045,500,000.00	-	7,517,329,130.65	185.8%	- 3,471,829,130.65
023400400100	State Road Maintenance Agency	125,000,000.00	-	-	0.0%	125,000,000.00
023400500100	Gombe State Housing Corporation	200,000,000.00	-	-	0.0%	200,000,000.00
023400600100	Gombe State Urban Planning And Development Board (Governor's Office)	995,000,000.00	900,000.00	14,558,305.00	1.5%	980,441,695.00
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>3,040,000,000.00</b>	<b>7,077,297,649.29</b>	<b>10,606,478,584.01</b>	<b>348.9%</b>	<b>- 7,566,478,584.01</b>
023800100100	Ministry of Budget and Economic Planning	2,984,000,000.00	7,077,297,649.29	10,606,478,584.01	355.4%	- 7,622,478,584.01
023800400100	State Bureau of Statistics	56,000,000.00	-	-	0.0%	56,000,000.00
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>15,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,500,000.00</b>
025000100100	Fiscal Responsibility Commission	15,500,000.00	-	-	0.0%	15,500,000.00
<b>02520000000</b>	<b>Ministry of Water Resources, Environment and Forest Resources</b>	<b>57,784,500,000.00</b>	<b>7,570,864,868.91</b>	<b>19,746,704,052.92</b>	<b>34.2%</b>	<b>38,037,795,947.08</b>
025200100100	Ministry of Water, Environment and Forest Resources	17,267,500,000.00	2,081,271,920.86	6,163,001,575.70	35.7%	11,104,498,424.30
025200200100	Gombe Goes Green (3G) Coordination Office	150,000,000.00	-	-	0.0%	150,000,000.00
025200300100	Gombe State Environmental Protection Agency (GOSEPA)	8,647,000,000.00	991,357,472.11	4,497,444,684.93	52.0%	4,149,555,315.07
025210200100	Gombe State Water Board	10,477,000,000.00	1,892,432,201.01	6,260,601,832.04	59.8%	4,216,398,167.96
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	8,900,000,000.00	2,605,803,274.93	2,825,655,960.25	31.7%	6,074,344,039.75
025220500100	Small Towns Water Supply and Sanitation Agency (SToWASSA)	12,343,000,000.00	-	-	0.0%	12,343,000,000.00
<b>02600000000</b>	<b>Lands and Survey (Govenors Office)</b>	<b>2,489,000,000.00</b>	<b>-</b>	<b>708,438,210.00</b>	<b>28.5%</b>	<b>1,780,561,790.00</b>
026000100100	Directorate of Lands	1,530,000,000.00	-	697,928,210.00	45.6%	832,071,790.00
026000200100	Gombe Geographic Information System (GOGIS)	859,000,000.00	-	10,510,000.00	1.2%	848,490,000.00
026000300100	Office of the Surveyor General	100,000,000.00	-	-	0.0%	100,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>03000000000</b>	<b>Law and Justice</b>	<b>3,908,000,000.00</b>	<b>265,387,064.06</b>	<b>530,774,128.12</b>	<b>13.6%</b>	<b>3,377,225,871.88</b>
<b>03180000000</b>	<b>Judicial Service Commission</b>	<b>2,045,000,000.00</b>	<b>265,387,064.06</b>	<b>530,774,128.12</b>	<b>26.0%</b>	<b>1,514,225,871.88</b>
031801100100	Judicial Service Commission	100,000,000.00	-	-	0.0%	100,000,000.00
031805100100	High Court of Justice	1,250,000,000.00	-	-	0.0%	1,250,000,000.00
031805300100	Sharia Court of Appeal	695,000,000.00	265,387,064.06	530,774,128.12	76.4%	164,225,871.88
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>1,863,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,863,000,000.00</b>
032600100100	Ministry of Justice	160,500,000.00	-	-	0.0%	160,500,000.00
032600600100	College of Education & Legal Studies Nafada	1,702,500,000.00	-	-	0.0%	1,702,500,000.00
<b>05000000000</b>	<b>Social</b>	<b>62,098,185,000.00</b>	<b>159,574,487.46</b>	<b>6,687,536,220.81</b>	<b>10.8%</b>	<b>55,410,648,779.19</b>
<b>05130000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>2,440,000,000.00</b>	<b>-</b>	<b>288,801,674.43</b>	<b>11.8%</b>	<b>2,151,198,325.57</b>
051300100100	Ministry of Youth and Sports Development	1,180,000,000.00	-	67,377,720.63	5.7%	1,112,622,279.37
051300200100	Gombe Security, Traffic & Environmental Corps (GO-STEC)	10,000,000.00	-	-	0.0%	10,000,000.00
051300400100	Sports Commission	120,000,000.00	-	-	0.0%	120,000,000.00
051300600100	Gombe State Agency for Social Investment Programmes	80,000,000.00	-	-	0.0%	80,000,000.00
051305500100	Gombe State Agency for Community and Social Dev. (Governor's Office)	1,050,000,000.00	-	221,423,953.80	21.1%	828,576,046.20
<b>05140000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>	<b>775,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>775,500,000.00</b>
051400100100	Ministry of Women Affairs & Social Development	775,500,000.00	-	-	0.0%	775,500,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>25,242,500,000.00</b>	<b>2,182,870.91</b>	<b>3,757,331,509.10</b>	<b>14.9%</b>	<b>21,485,168,490.90</b>
051700100100	Ministry of Education	19,841,000,000.00	-	1,476,796,909.29	7.4%	18,364,203,090.71
051700300100	State Universal Basic Education	5,372,000,000.00	2,182,870.91	2,280,534,599.81	42.5%	3,091,465,400.19
051700800100	Gombe State Library Board	10,000,000.00	-	-	0.0%	10,000,000.00
051701000100	Adult and Non Formal Education	19,500,000.00	-	-	0.0%	19,500,000.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>21,456,185,000.00</b>	<b>157,391,616.55</b>	<b>2,392,169,222.31</b>	<b>11.1%</b>	<b>19,064,015,777.69</b>
052100100100	Ministry of Health	5,163,000,000.00	146,313,716.55	386,048,193.21	7.5%	4,776,951,806.79
052100300100	Primary Health Care Development Agency	14,742,000,000.00	-	1,993,415,229.10	13.5%	12,748,584,770.90
052101600100	College of Health Technology	200,000,000.00	11,077,900.00	12,705,800.00	6.4%	187,294,200.00
052110400100	Gombe State Medical Consumables & Drug Management Agency	1,351,185,000.00	-	-	0.0%	1,351,185,000.00
<b>05510000000</b>	<b>Ministry for Local Government and Community Development</b>	<b>115,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>115,000,000.00</b>
055100100100	Ministry for Local Government and Community Development	115,000,000.00	-	-	0.0%	115,000,000.00
<b>05630000000</b>	<b>Ministry of Higher Education</b>	<b>12,069,000,000.00</b>	<b>-</b>	<b>249,233,814.97</b>	<b>2.1%</b>	<b>11,819,766,185.03</b>
056300100100	Ministry of Higher Education	2,309,000,000.00	-	-	0.0%	2,309,000,000.00
056300200100	State Polytechnic Bajoga	3,155,000,000.00	-	-	0.0%	3,155,000,000.00
056300300100	College of Education Billiri	1,705,000,000.00	-	43,969,367.81	2.6%	1,661,030,632.19
056300400100	Gombe State University	4,900,000,000.00	-	205,264,447.16	4.2%	4,694,735,552.84

Table 8: Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>38,181,200,000.00</b>	<b>11,886,763,198.68</b>	<b>28,999,671,243.32</b>	<b>76.0%</b>	<b>9,181,528,756.68</b>
<b>01000000000</b>	<b>Administrative</b>	<b>347,500,000.00</b>	<b>55,556,800.00</b>	<b>293,771,800.00</b>	<b>84.5%</b>	<b>53,728,200.00</b>
<b>01110000000</b>	<b>Governors Office</b>	<b>100,000,000.00</b>	<b>5,200,000.00</b>	<b>26,700,000.00</b>	<b>26.7%</b>	<b>73,300,000.00</b>
011100100100	Office of the Governor.	100,000,000.00	5,200,000.00	26,700,000.00	26.7%	73,300,000.00
<b>01120000000</b>	<b>Gombe State House of Assembly</b>	<b>60,000,000.00</b>	<b>275,000.00</b>	<b>630,000.00</b>	<b>1.1%</b>	<b>59,370,000.00</b>
011200300100	Gombe State House of Assembly	55,000,000.00	-	165,000.00	0.3%	54,835,000.00
011200400100	Gombe State House of Assembly Service Comm.	5,000,000.00	275,000.00	465,000.00	9.3%	4,535,000.00
<b>01230000000</b>	<b>Ministry of Information, Culture and Ethical Orientation</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
012300100100	Ministry of Information, Culture and Ethical Orientation	1,000,000.00	-	-	0.0%	1,000,000.00
<b>01240000000</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000.00</b>
012400100100	Ministry of Internal Security and Home Affairs	2,000,000.00	-	-	0.0%	2,000,000.00
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>15,000,000.00</b>	<b>12,071,000.00</b>	<b>15,601,000.00</b>	<b>104.0%</b>	<b>- 601,000.00</b>
012500100100	Office of the Head of Civil Service	5,000,000.00	3,200,000.00	6,510,000.00	130.2%	- 1,510,000.00
012503400100	Estabs & Service Matters Department	10,000,000.00	8,871,000.00	9,091,000.00	90.9%	909,000.00
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
014700100100	Civil Service Commission	1,000,000.00	-	-	0.0%	1,000,000.00
<b>01480000000</b>	<b>Gombe State Independent Electoral Commission</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
014800100100	Gombe State Independent Electoral Commission	500,000.00	-	-	0.0%	500,000.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
014900200100	Local Government Pension Board	1,000,000.00	-	-	0.0%	1,000,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>164,000,000.00</b>	<b>38,010,800.00</b>	<b>250,840,800.00</b>	<b>153.0%</b>	<b>- 86,840,800.00</b>
016100100100	Office of the Secretary to the State Government	160,000,000.00	38,000,000.00	250,830,000.00	156.8%	- 90,830,000.00
016100500100	Sustainable Development Goals (SDG's Office)	500,000.00	-	-	0.0%	500,000.00
016103700100	Muslim Pilgrims Welfare Board	1,500,000.00	10,800.00	10,800.00	0.7%	1,489,200.00
016103800200	Christian Pilgrims Welfare Board	2,000,000.00	-	-	0.0%	2,000,000.00
<b>01650000000</b>	<b>Ministry of Special Duties and Regional Integration</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
016500100100	Ministry of Special Duties and Regional Integration	3,000,000.00	-	-	0.0%	3,000,000.00
<b>02000000000</b>	<b>Economic</b>	<b>37,747,500,000.00</b>	<b>11,831,206,398.68</b>	<b>28,704,864,143.32</b>	<b>76.0%</b>	<b>9,042,635,856.68</b>
<b>02150000000</b>	<b>Ministry of Agriculture, Animal Husbandry and Cooperatives</b>	<b>2,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,500,000.00</b>
021500100100	Ministry of Agriculture, Animal Husbandry and Cooperatives	2,500,000.00	-	-	0.0%	2,500,000.00
<b>02200000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>37,728,000,000.00</b>	<b>11,831,206,398.68</b>	<b>28,704,864,143.32</b>	<b>76.1%</b>	<b>9,023,135,856.68</b>
022000100100	Ministry of Finance and Economic Development	30,000,000.00	5,000,000.00	14,252,000.00	47.5%	15,748,000.00
022000700100	Office of the Accountant General	37,695,000,000.00	11,826,206,398.68	28,690,612,143.32	76.1%	9,004,387,856.68
022000800100	Gombe State Internal Revenue Services	3,000,000.00	-	-	0.0%	3,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>022200000000</b>	<b>Ministry of Trade, Industry and Tourism</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
022200100100	Ministry of Trade, Industry and Tourism	2,000,000.00	-	-	0.0%	2,000,000.00
022205100100	Gombe State Small Business Enterprises Development Agency	1,000,000.00	-	-	0.0%	1,000,000.00
<b>022800000000</b>	<b>Ministry of Science, Technology and Innovation</b>	<b>5,000,000.00</b>	-	-	<b>0.0%</b>	<b>5,000,000.00</b>
022800100100	Ministry of Science, Technology and Innovation	5,000,000.00	-	-	0.0%	5,000,000.00
<b>023300000000</b>	<b>Ministry of Energy and Mineral Resources</b>	<b>1,500,000.00</b>	-	-	<b>0.0%</b>	<b>1,500,000.00</b>
023300100100	Ministry of Energy and Mineral Resources	1,500,000.00	-	-	0.0%	1,500,000.00
<b>023400000000</b>	<b>Ministry of Works, Housing and Transport</b>	<b>4,000,000.00</b>	-	-	<b>0.0%</b>	<b>4,000,000.00</b>
023400100100	Ministry of Works, Housing and Transport	2,500,000.00	-	-	0.0%	2,500,000.00
023400200100	Directorate of Rural Roads	1,500,000.00	-	-	0.0%	1,500,000.00
<b>023800000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>500,000.00</b>	-	-	<b>0.0%</b>	<b>500,000.00</b>
023800100100	Ministry of Budget and Economic Planning	500,000.00	-	-	0.0%	500,000.00
<b>025200000000</b>	<b>Ministry of Water Resources, Environment and Forest Resources</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
025210200100	Gombe State Water Board	2,000,000.00	-	-	0.0%	2,000,000.00
025210400100	Sustainable Urban and Rural Water Supply Sanitation and Hygiene (SURWASH)	1,000,000.00	-	-	0.0%	1,000,000.00
<b>030000000000</b>	<b>Law and Justice</b>	<b>4,500,000.00</b>	-	-	<b>0.0%</b>	<b>4,500,000.00</b>
<b>031800000000</b>	<b>Judicial Service Commission</b>	<b>3,500,000.00</b>	-	-	<b>0.0%</b>	<b>3,500,000.00</b>
031801100100	Judicial Service Commission	500,000.00	-	-	0.0%	500,000.00
031805100100	High Court of Justice	2,000,000.00	-	-	0.0%	2,000,000.00
031805300100	Sharia Court of Appeal	1,000,000.00	-	-	0.0%	1,000,000.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>1,000,000.00</b>	-	-	<b>0.0%</b>	<b>1,000,000.00</b>
032600100100	Ministry of Justice	1,000,000.00	-	-	0.0%	1,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>81,700,000.00</b>	-	<b>1,035,300.00</b>	<b>1.3%</b>	<b>80,664,700.00</b>
<b>051300000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>9,700,000.00</b>	-	-	<b>0.0%</b>	<b>9,700,000.00</b>
051300100100	Ministry of Youth and Sports Development	4,000,000.00	-	-	0.0%	4,000,000.00
051300300100	National Youth Service Corps	5,000,000.00	-	-	0.0%	5,000,000.00
051300600100	Gombe State Agency for Social Investment Programmes	500,000.00	-	-	0.0%	500,000.00
051305500100	Gombe State Agency for Community and Social Dev. (Governor's Office)	200,000.00	-	-	0.0%	200,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
051400100100	Ministry of Women Affairs & Social Development	3,000,000.00	-	-	0.0%	3,000,000.00
<b>051700000000</b>	<b>Ministry of Education</b>	<b>52,000,000.00</b>	-	<b>1,035,300.00</b>	<b>2.0%</b>	<b>50,964,700.00</b>
051700100100	Ministry of Education	50,000,000.00	-	1,000,000.00	2.0%	49,000,000.00
051700300100	State Universal Basic Education	1,000,000.00	-	-	0.0%	1,000,000.00
051700800100	Gombe State Library Board	500,000.00	-	-	0.0%	500,000.00
051701000100	Adult and Non Formal Education	500,000.00	-	35,300.00	7.1%	464,700.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>5,500,000.00</b>	-	-	<b>0.0%</b>	<b>5,500,000.00</b>
052100100100	Ministry of Health	5,000,000.00	-	-	0.0%	5,000,000.00
052100300100	Primary Health Care Development Agency	500,000.00	-	-	0.0%	500,000.00
<b>055100000000</b>	<b>Ministry for Local Government and Community Development</b>	<b>10,000,000.00</b>	-	-	<b>0.0%</b>	<b>10,000,000.00</b>
055100100100	Ministry for Local Government and Community Development	10,000,000.00	-	-	0.0%	10,000,000.00
<b>056300000000</b>	<b>Ministry of Higher Education</b>	<b>1,500,000.00</b>	-	-	<b>0.0%</b>	<b>1,500,000.00</b>
056300100100	Ministry of Higher Education	1,000,000.00	-	-	0.0%	1,000,000.00
056300400100	Gombe State University	500,000.00	-	-	0.0%	500,000.00



## 2.D Expenditure by Economic Classification

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

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>369,902,500,000.00</b>	<b>81,244,341,736.66</b>	<b>227,175,169,925.47</b>	<b>61.4%</b>	<b>142,727,330,074.53</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>369,902,500,000.00</b>	<b>81,244,341,736.66</b>	<b>227,175,169,925.47</b>	<b>61.4%</b>	<b>142,727,330,074.53</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>40,279,765,000.00</b>	<b>9,842,631,018.08</b>	<b>34,421,513,873.51</b>	<b>85.5%</b>	<b>5,858,251,126.49</b>
<b>2101</b>	<b>SALARY</b>	<b>20,870,900,000.00</b>	<b>5,289,939,359.37</b>	<b>16,733,970,772.68</b>	<b>80.2%</b>	<b>4,136,929,227.32</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>20,870,900,000.00</b>	<b>5,289,939,359.37</b>	<b>16,733,970,772.68</b>	<b>80.2%</b>	<b>4,136,929,227.32</b>
21010101	Basic Salary	14,260,900,000.00	4,003,422,429.05	12,926,818,912.02	90.6%	1,334,081,087.98
21010102	Overtime Payment	1,000,000.00	-	100,000.00	10.0%	900,000.00
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	204,000,000.00	46,324,006.39	115,943,678.15	56.8%	88,056,321.85
21010104	Consolidated Salaries	6,405,000,000.00	1,240,192,923.93	3,691,108,182.51	57.6%	2,713,891,817.49
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>11,374,865,000.00</b>	<b>3,017,961,472.80</b>	<b>8,954,531,066.79</b>	<b>78.7%</b>	<b>2,420,333,933.21</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,404,865,000.00</b>	<b>2,534,887,255.15</b>	<b>8,043,844,956.44</b>	<b>77.3%</b>	<b>2,361,020,043.56</b>
21020101	Earned Allowance	600,000,000.00	1,723,119.26	127,461,624.74	21.2%	472,538,375.26
21020102	Shift Allowance	399,295,000.00	103,007,045.29	312,853,057.97	78.4%	86,441,942.03
21020103	Call Duty Allowance	527,500,000.00	155,607,282.21	457,308,869.39	86.7%	70,191,130.61
21020104	Sabbatical Allowance	46,800,000.00	2,015,704.13	4,209,929.11	9.0%	42,590,070.89
21020105	Legislative Aids	75,600,000.00	-	-	0.0%	75,600,000.00
21020106	Robe Allowances	78,800,000.00	12,054,800.30	42,393,857.63	53.8%	36,406,142.37
21020107	Research Study Grant Arrears (TETFUND)	80,000,000.00	-	-	0.0%	80,000,000.00
21020108	Housing/Rent Allowance	888,250,000.00	374,311,446.46	1,094,128,776.64	123.2%	- 205,878,776.64
21020109	Transport Allowance	759,880,000.00	265,886,560.77	923,023,341.28	121.5%	- 163,143,341.28
21020110	Utility Allowance	437,015,000.00	206,409,353.90	577,161,209.97	132.1%	- 140,146,209.97
21020111	Meal Subsidy Allowance	372,115,000.00	190,719,206.78	524,669,792.19	141.0%	- 152,554,792.19
21020112	Leave Allowance	1,345,830,000.00	206,361,038.33	713,732,477.41	53.0%	632,097,522.59
21020113	Domestic Staff Allowance	380,820,000.00	145,358,111.85	388,356,798.80	102.0%	- 7,536,798.80
21020115	Medical Allowance	273,750,000.00	54,211,333.67	167,567,182.30	61.2%	106,182,817.70
21020116	Hazard Allowance	725,340,000.00	158,439,452.56	521,481,626.01	71.9%	203,858,373.99
21020117	Inducement Allowance	545,320,000.00	108,233,805.61	438,380,319.40	80.4%	106,939,680.60
21020118	Other Allowances	1,947,150,000.00	357,522,015.72	1,238,544,886.19	63.6%	708,605,113.81
21020119	Visiting/Part Time Lecturers Allowance	282,000,000.00	44,457,469.07	83,085,051.68	29.5%	198,914,948.32
21020120	Legistilative Allowance	119,400,000.00	26,606,951.19	75,111,260.90	62.9%	44,288,739.10
21020121	Peculiar Allowance	95,000,000.00	18,608,282.80	55,713,024.58	58.6%	39,286,975.42
21020122	Furniture Allowance	34,000,000.00	5,969,275.25	6,546,870.25	19.3%	27,453,129.75
21020123	Tea Allowance	1,000,000.00	185,000.00	515,000.00	51.5%	485,000.00
21020125	Operation Hattara Allowances	240,000,000.00	58,230,000.00	174,690,000.00	72.8%	65,310,000.00
21020126	Marshall Allowance	150,000,000.00	38,970,000.00	116,910,000.00	77.9%	33,090,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>970,000,000.00</b>	<b>483,074,217.65</b>	<b>910,686,110.35</b>	<b>93.9%</b>	<b>59,313,889.65</b>
21020202	Contribution Pension	220,000,000.00	66,383,710.03	164,318,090.30	74.7%	55,681,909.70
21020207	Gombe Health Equity Fund	750,000,000.00	416,690,507.62	746,368,020.05	99.5%	3,631,979.95

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>8,034,000,000.00</b>	<b>1,534,730,185.91</b>	<b>8,733,012,034.04</b>	<b>108.7%</b>	<b>- 699,012,034.04</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>8,034,000,000.00</b>	<b>1,534,730,185.91</b>	<b>8,733,012,034.04</b>	<b>108.7%</b>	<b>- 699,012,034.04</b>
21030101	Gratuity CRFC	2,500,000,000.00	-	4,300,000,000.00	172.0%	- 1,800,000,000.00
21030102	Pension CRFC	5,500,000,000.00	1,515,316,965.51	4,412,445,001.87	80.2%	1,087,554,998.13
21030104	Gratuity Arrears	4,000,000.00	400,225.40	1,554,037.17	38.9%	2,445,962.83
21030105	Severance Gratuity	30,000,000.00	19,012,995.00	19,012,995.00	63.4%	10,987,005.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>75,724,950,000.00</b>	<b>18,132,464,308.04</b>	<b>46,108,151,120.66</b>	<b>60.9%</b>	<b>29,616,798,879.34</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>37,543,750,000.00</b>	<b>6,245,701,109.36</b>	<b>17,108,479,877.34</b>	<b>45.6%</b>	<b>20,435,270,122.66</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>4,985,500,000.00</b>	<b>1,041,795,688.36</b>	<b>2,245,232,089.18</b>	<b>45.0%</b>	<b>2,740,267,910.82</b>
22020101	Local Travel and Transport - Training	547,000,000.00	48,576,466.00	128,943,708.50	23.6%	418,056,291.50
22020102	Local Travel and Transport - Others	2,761,700,000.00	715,397,296.36	1,171,034,504.68	42.4%	1,590,665,495.32
22020103	International Transport and Travels - Training	463,100,000.00	25,325,000.00	436,513,500.00	94.3%	26,586,500.00
22020104	International Transport and Travels - Others	1,063,700,000.00	211,655,956.00	303,547,406.00	28.5%	760,152,594.00
22020105	Expenses in Saudi Arabia	150,000,000.00	40,840,970.00	205,192,970.00	136.8%	- 55,192,970.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,594,400,000.00</b>	<b>313,273,848.17</b>	<b>618,305,611.94</b>	<b>38.8%</b>	<b>976,094,388.06</b>
22020201	Electricity Charges	819,200,000.00	191,217,234.35	333,350,416.60	40.7%	485,849,583.40
22020202	Telephone Charges	14,500,000.00	1,539,000.00	2,576,981.96	17.8%	11,923,018.04
22020203	Internet Access Charges	84,100,000.00	21,628,587.43	37,237,486.99	44.3%	46,862,513.01
22020204	Satellite Broadcasting Access Charges	500,000.00	-	-	0.0%	500,000.00
22020205	Water Rates	13,450,000.00	895,000.00	2,748,050.00	20.4%	10,701,950.00
22020206	Sewerage Charges	8,500,000.00	-	1,720,000.00	20.2%	6,780,000.00
22020208	Software Charges/Licenses Renewal	70,400,000.00	47,728,014.89	93,436,514.89	132.7%	- 23,036,514.89
22020209	CPA Activities	120,000,000.00	-	-	0.0%	120,000,000.00
22020210	Operational/Running Costs	131,000,000.00	17,862,750.00	59,915,350.00	45.7%	71,084,650.00
22020211	Outfit/Robe Stipend	46,000,000.00	6,500,961.50	6,500,961.50	14.1%	39,499,038.50
22020212	Specilized Courts General	9,000,000.00	-	619,900.00	6.9%	8,380,100.00
22020213	Utilities/Services General	147,750,000.00	6,017,300.00	22,284,950.00	15.1%	125,465,050.00
22020215	Principal Officers Up-Keep	130,000,000.00	19,885,000.00	57,915,000.00	44.6%	72,085,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,069,250,000.00</b>	<b>310,051,912.65</b>	<b>931,041,920.33</b>	<b>45.0%</b>	<b>1,138,208,079.67</b>
22020301	Office Stationaries/Computer Consumables	460,300,000.00	72,222,390.00	210,161,175.06	45.7%	250,138,824.94
22020302	Books/Materials	18,800,000.00	169,900.00	3,465,000.00	18.4%	15,335,000.00
22020303	Newspapers	15,800,000.00	780,000.00	2,101,500.00	13.3%	13,698,500.00
22020304	Magazines & Periodicals	33,300,000.00	664,200.00	7,891,280.00	23.7%	25,408,720.00
22020305	Printing of Non security Documents	211,450,000.00	30,551,002.50	68,780,432.50	32.5%	142,669,567.50
22020306	Printing of Security Documents	105,700,000.00	45,501,879.75	76,120,055.70	72.0%	29,579,944.30
22020307	Drugs & Medical Supplies	35,500,000.00	880,000.00	16,931,348.09	47.7%	18,568,651.91
22020308	Instrument of drawing	4,100,000.00	-	-	0.0%	4,100,000.00
22020309	Uniform and Other Clothing (Service Wide)	75,800,000.00	2,300,000.00	4,623,000.00	6.1%	71,177,000.00
22020310	Teaching Aids/Catering Materials Supplies	50,000,000.00	1,508,000.00	2,705,000.00	5.4%	47,295,000.00
22020312	General Office Expenses	772,200,000.00	128,844,002.90	403,200,418.98	52.2%	368,999,581.02
22020313	Accessories/Materials/Supplies General	35,500,000.00	7,962,950.00	10,200,150.00	28.7%	25,299,850.00
22020314	Printing/Publications General	203,800,000.00	16,664,987.50	103,883,237.50	51.0%	99,916,762.50
22020317	Supplies of Library Books & Materials	16,000,000.00	71,000.00	2,038,000.00	12.7%	13,962,000.00
22020318	Supplies of Chemicals/Reagents/Laboratory Equipment	15,000,000.00	556,600.00	15,626,322.50	104.2%	- 626,322.50
22020319	Reproductive, Maternal, New Born Child and Adolescent Health and Nutrition (RMNCAH-N)	10,000,000.00	1,375,000.00	3,315,000.00	33.2%	6,685,000.00
22020320	Seed Stock/Procurement and Consumables Expenses	6,000,000.00	-	-	0.0%	6,000,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,548,450,000.00</b>	<b>242,523,042.58</b>	<b>560,722,614.52</b>	<b>36.2%</b>	<b>987,727,385.48</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	472,200,000.00	158,550,127.58	327,163,577.58	69.3%	145,036,422.42
22020402	Maintenance of Office Furniture	156,300,000.00	7,356,650.00	31,680,061.74	20.3%	124,619,938.26
22020403	Maintenance of Institutional Building	121,000,000.00	39,372,300.00	68,089,528.27	56.3%	52,910,471.73
22020404	Maintenance of Office/ IT Equipments	141,350,000.00	8,549,635.00	26,407,299.70	18.7%	114,942,700.30
22020405	Maintenance of Plants and Generators	188,100,000.00	4,383,000.00	29,104,667.23	15.5%	158,995,332.77
22020406	Other Maintenance Services	222,500,000.00	9,997,850.00	28,792,900.00	12.9%	193,707,100.00
22020410	Maintenance of Street Lightings	1,500,000.00	60,000.00	60,000.00	4.0%	1,440,000.00
22020411	Maintenance of Communication Equipments	85,800,000.00	4,055,500.00	10,075,430.00	11.7%	75,724,570.00
22020413	Minor Road Maintenance	10,000,000.00	220,000.00	551,500.00	5.5%	9,448,500.00
22020414	Maintenance of Office/Residential Buildings	52,700,000.00	4,037,380.00	11,782,500.00	22.4%	40,917,500.00
22020415	Maintenance of Boreholes	22,000,000.00	2,996,600.00	11,775,600.00	53.5%	10,224,400.00
22020416	Maintenance of Water Works Generals	12,000,000.00	1,712,000.00	4,130,000.00	34.4%	7,870,000.00
22020417	Maintenance of Website	38,500,000.00	-	5,071,000.00	13.2%	33,429,000.00
22020418	Maintenance of Students Hostels	18,000,000.00	852,000.00	5,458,550.00	30.3%	12,541,450.00
22020419	Maintenance of Forestry/Nurseries	2,500,000.00	380,000.00	580,000.00	23.2%	1,920,000.00
22020420	Maintenance of Cultural Artifact	1,000,000.00	-	-	0.0%	1,000,000.00
22020422	Maintenance and Administration of Medical Oxygen Plants	3,000,000.00	-	-	0.0%	3,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>1,405,000,000.00</b>	<b>126,987,210.37</b>	<b>501,277,821.30</b>	<b>35.7%</b>	<b>903,722,178.70</b>
22020501	Local Training	391,300,000.00	15,447,700.00	143,123,816.00	36.6%	248,176,184.00
22020502	International Training	163,000,000.00	17,509,004.60	44,760,254.60	27.5%	118,239,745.40
22020505	Better Education Service Delv. for all (BESDA)	-	-	65,000.00	-	65,000.00
22020506	Academic staff Training and Development [TETFUND]	30,000,000.00	5,400,000.00	13,600,000.00	45.3%	16,400,000.00
22020507	Teaching Practice	11,000,000.00	380,000.00	760,000.00	6.9%	10,240,000.00
22020509	Conference Attendance [TETFUND]	102,000,000.00	16,201,418.00	19,610,468.00	19.2%	82,389,532.00
22020510	Other Trainings General	61,100,000.00	9,163,047.77	32,834,038.40	53.7%	28,265,961.60
22020511	Conferences and Forums General	194,000,000.00	22,959,860.00	83,760,006.00	43.2%	110,239,994.00
22020512	Seminars/Workshops/Inductions	169,600,000.00	12,351,180.00	66,579,738.30	39.3%	103,020,261.70
22020513	Retreat General	100,000,000.00	-	-	0.0%	100,000,000.00
22020514	Accademic Staff Training & Development (TETFUND)	20,000,000.00	-	16,350,000.00	81.8%	3,650,000.00
22020515	Teaching Practice (TETFUND)	55,000,000.00	27,575,000.00	67,757,500.00	123.2%	- 12,757,500.00
22020516	Institutional Based Research (TETFUND)	70,000,000.00	-	5,656,000.00	8.1%	64,344,000.00
22020517	Manuscript Development (TETFUND)	30,000,000.00	-	6,421,000.00	21.4%	23,579,000.00
22020518	Enhancing Provision of Quality Health Services	8,000,000.00	-	-	0.0%	8,000,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>11,282,900,000.00</b>	<b>1,558,316,007.71</b>	<b>5,103,678,733.15</b>	<b>45.2%</b>	<b>6,179,221,266.85</b>
22020601	Security Services	57,500,000.00	2,163,000.00	11,516,580.00	20.0%	45,983,420.00
22020602	Office Rent	400,000,000.00	34,970,000.00	138,640,000.00	34.7%	261,360,000.00
22020603	Residential Rent	261,000,000.00	80,314,808.36	139,980,808.36	53.6%	121,019,191.64
22020604	Anti-Banditry	1,601,000,000.00	271,138,684.88	937,981,084.88	58.6%	663,018,915.12
22020605	Cleaning and Fumigation Services	89,000,000.00	7,463,607.42	26,802,338.97	30.1%	62,197,661.03
22020607	Gender Based Violence Services	5,000,000.00	-	2,385,000.00	47.7%	2,615,000.00
22020608	Malaria Intervention Services	26,000,000.00	10,412,600.00	10,412,600.00	40.0%	15,587,400.00
22020609	Nutrition Activities/Intervention	76,500,000.00	8,948,000.00	43,134,420.00	56.4%	33,365,580.00
22020610	Information and Reward	2,060,000,000.00	428,908,000.00	1,567,561,378.08	76.1%	492,438,621.92
22020611	Support to Sporting Clubs	5,500,000.00	105,000.00	195,000.00	3.5%	5,305,000.00
22020612	Poultry Production Services	3,700,000.00	-	-	0.0%	3,700,000.00
22020613	Tractor Hiring Services	5,000,000.00	-	-	0.0%	5,000,000.00
22020614	Other Services General	751,000,000.00	135,620,463.40	378,673,331.84	50.4%	372,326,668.16
22020615	Press and Goodwill	412,000,000.00	12,519,157.84	102,792,306.68	24.9%	309,207,693.32
22020616	Accreditation expenses	142,000,000.00	12,353,700.00	18,812,490.00	13.2%	123,187,510.00
22020617	Graduation Expenses	24,500,000.00	11,805,700.00	14,112,200.00	57.6%	10,387,800.00
22020618	Population & Housing Census	5,000,000.00	-	-	0.0%	5,000,000.00
22020619	Child Protection Services	26,000,000.00	521,000.00	2,938,000.00	11.3%	23,062,000.00
22020620	Skills Acquisition Center/Training	11,500,000.00	100,000.00	10,350,000.00	90.0%	1,150,000.00
22020621	Youth Programmes	9,000,000.00	-	-	0.0%	9,000,000.00
22020622	Constituency Allowance	30,000,000.00	8,126,200.83	8,126,200.83	27.1%	21,873,799.17
22020623	Veterinary Services	4,000,000.00	-	-	0.0%	4,000,000.00
22020624	Livestock Services	4,000,000.00	-	-	0.0%	4,000,000.00
22020625	Produce Division Services	200,000.00	-	-	0.0%	200,000.00
22020626	Agric Engineering Services	1,500,000.00	-	-	0.0%	1,500,000.00
22020627	Inspection Visits	62,000,000.00	268,000.00	11,268,000.00	18.2%	50,732,000.00
22020628	Advocacy Visit/Sensitization	27,800,000.00	3,350,000.00	7,205,000.00	25.9%	20,595,000.00
22020629	Pilgrims Camping Expenses	4,000,000.00	-	-	0.0%	4,000,000.00
22020630	Disease Control Programmes	20,850,000.00	-	2,108,000.00	10.1%	18,742,000.00
22020631	Environmental Services	25,000,000.00	2,816,000.00	5,686,000.00	22.7%	19,314,000.00
22020632	Environmental Control & Management	18,000,000.00	-	1,000,000.00	5.6%	17,000,000.00
22020633	Children and Youth Parliament	15,000,000.00	500,000.00	17,410,750.00	116.1%	- 2,410,750.00
22020634	Family Planning Services	103,000,000.00	-	4,050,000.00	3.9%	98,950,000.00
22020635	Annual Vacation	31,000,000.00	19,000,000.00	19,282,000.00	62.2%	11,718,000.00
22020636	Students Union Activities	23,200,000.00	-	9,177,755.05	39.6%	14,022,244.95
22020637	Examiners' Fees/Expense	31,500,000.00	2,599,000.00	4,499,000.00	14.3%	27,001,000.00
22020639	Emirs and Chiefs Matters	100,500,000.00	10,000,000.00	29,000,000.00	28.9%	71,500,000.00
22020640	Revenue Special Committes/Tribunals	20,000,000.00	1,050,000.00	2,950,000.00	14.8%	17,050,000.00
22020642	Government Clinic	50,000,000.00	630,000.00	1,788,000.00	3.6%	48,212,000.00
22020643	Indexing and Verification Expense	35,000,000.00	-	25,415,000.00	72.6%	9,585,000.00
22020644	Examination Printing	26,000,000.00	850,000.00	1,870,000.00	7.2%	24,130,000.00
22020645	Internal and External Examination	66,000,000.00	23,323,257.88	55,891,196.88	84.7%	10,108,803.12
22020646	JSS Examination Expenses	1,000,000.00	-	600,000.00	60.0%	400,000.00
22020647	Audit Fees and Expenses	277,500,000.00	54,807,503.00	260,538,991.00	93.9%	16,961,009.00

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22020648	Student Community Expenses	1,000,000.00	-	-	0.0%	1,000,000.00
22020649	Statistical Investigation and Socio Economic Survey	15,000,000.00	3,280,000.00	14,645,500.00	97.6%	354,500.00
22020650	Coordination and Sourcing of Development Assistance	28,000,000.00	-	7,700,000.00	27.5%	20,300,000.00
22020651	Collaborative Arrangement with State Agencies	2,000,000.00	-	-	0.0%	2,000,000.00
22020653	Gombe State MTSS,GDP and GUG	6,000,000.00	3,900,000.00	3,900,000.00	65.0%	2,100,000.00
22020654	EOC Operations	10,000,000.00	2,850,000.00	2,970,000.00	29.7%	7,030,000.00
22020655	Coordination and Running of LGAs Area Offices	7,000,000.00	-	-	0.0%	7,000,000.00
22020656	House/Office/Guest House Upkeep	121,000,000.00	24,827,964.00	53,858,491.50	44.5%	67,141,508.50
22020657	Committee Works General	2,491,500,000.00	235,852,285.00	728,888,662.00	29.3%	1,762,611,338.00
22020658	Celebration of Workers & Other Days	14,550,000.00	42,000.00	9,693,500.00	66.6%	4,856,500.00
22020659	JAMB/IJMB Expenses	42,200,000.00	4,534,100.00	5,956,851.26	14.1%	36,243,148.74
22020660	Jingles/Documentaries Expenses	18,600,000.00	2,968,000.00	9,402,081.75	50.5%	9,197,918.25
22020661	Festivals of Arts/Crafts/Culture, Others	5,000,000.00	-	-	0.0%	5,000,000.00
22020662	Annual Film Production Expenses	3,300,000.00	509,000.00	2,888,620.50	87.5%	411,379.50
22020663	Election Activities General	10,000,000.00	-	-	0.0%	10,000,000.00
22020664	National/State Agric Show	400,000.00	-	-	0.0%	400,000.00
22020665	Immunization Services	15,000,000.00	-	1,099,700.00	7.3%	13,900,300.00
22020666	Recess Allowance	15,000,000.00	3,250,480.75	3,250,480.75	21.7%	11,749,519.25
22020667	Maternal/Child Health Services	10,000,000.00	-	-	0.0%	10,000,000.00
22020668	Management Information System (MIS)	8,100,000.00	-	15,000.00	0.2%	8,085,000.00
22020669	Court Order, Sermon & Service	10,000,000.00	1,201,500.00	1,343,000.00	13.4%	8,657,000.00
22020670	Student Exchange Program	100,000,000.00	24,609,000.00	26,609,000.00	26.6%	73,391,000.00
22020671	School Census and Mapping	2,000,000.00	-	-	0.0%	2,000,000.00
22020672	Tsangaya Education Program	5,000,000.00	-	-	0.0%	5,000,000.00
22020673	UBE Program	2,000,000.00	-	90,000.00	4.5%	1,910,000.00
22020674	Festivals & Other Sporting Events	7,500,000.00	220,000.00	45,170,526.00	602.3%	- 37,670,526.00
22020675	Vocational/Special Education	7,500,000.00	560,000.00	2,064,645.00	27.5%	5,435,355.00
22020676	Football Clubs Competitions	5,000,000.00	-	-	0.0%	5,000,000.00
22020677	Basketball Clubs Comptitions	40,000,000.00	11,427,000.00	22,157,526.00	55.4%	17,842,474.00
22020678	Human Resource for Health (HRH)	310,000,000.00	-	-	0.0%	310,000,000.00
22020679	Governing Council	12,000,000.00	1,575,000.00	3,079,300.00	25.7%	8,920,700.00
22020680	Cost of Collection Service	308,000,000.00	79,430,994.35	250,950,415.82	81.5%	57,049,584.18
22020681	CAADP Biennial Review Activities	1,000,000.00	-	-	0.0%	1,000,000.00
22020682	Law Graduate Expenses	50,000,000.00	-	-	0.0%	50,000,000.00
22020683	Psychosocial Support	10,000,000.00	-	1,160,000.00	11.6%	8,840,000.00
22020684	Support to Physically Challenged/PWDs	15,000,000.00	-	-	0.0%	15,000,000.00
22020686	GRID 3 Project	2,000,000.00	-	-	0.0%	2,000,000.00
22020687	Food and Nutrition Security	5,000,000.00	-	-	0.0%	5,000,000.00
22020688	Ehancing Care Giving Capacity	17,000,000.00	-	4,519,500.00	26.6%	12,480,500.00
22020689	Education Information Management System (EIMS) Expenses	5,000,000.00	-	-	0.0%	5,000,000.00
22020690	World HIV/AIDS Day Celebration	3,000,000.00	-	-	0.0%	3,000,000.00
22020691	Improving Capacity to Address Food Security Problems	5,000,000.00	-	-	0.0%	5,000,000.00
22020692	Awareness Creation on Malnutrition Problems in Nigeria	11,000,000.00	-	-	0.0%	11,000,000.00
22020693	Priority Actions on Food and Nutrition Security	3,000,000.00	-	2,427,500.00	80.9%	572,500.00
22020694	Climate Change Intervention Activities/Conference (COP)	35,000,000.00	3,140,000.00	3,490,000.00	10.0%	31,510,000.00
22020695	Coordination & Implemenation of SAPZ	40,000,000.00	9,475,000.00	18,095,000.00	45.2%	21,905,000.00
22020696	Mineral Resources and Environmental Management Committee (MIREMCO)	20,000,000.00	-	3,100,000.00	15.5%	16,900,000.00
22020697	State Committee on Export Promotion Activities	25,000,000.00	-	-	0.0%	25,000,000.00
22020698	Early Grade Reading (Learn to Read- USAID)	450,000,000.00	-	1,000,000.00	0.2%	449,000,000.00
22020699	International Youth Day Celebration Activities	5,000,000.00	-	-	0.0%	5,000,000.00

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<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,962,600,000.00</b>	<b>308,074,339.32</b>	<b>674,188,068.47</b>	<b>34.4%</b>	<b>1,288,411,931.53</b>
22020701	Financial Consulting	48,000,000.00	9,969,000.00	18,834,000.00	39.2%	29,166,000.00
22020702	Information Technology Consulting	25,300,000.00	110,000.00	170,000.00	0.7%	25,130,000.00
22020703	Legal Services	40,700,000.00	150,000.00	10,359,227.23	25.5%	30,340,772.77
22020706	Surveying Services	3,300,000.00	-	-	0.0%	3,300,000.00
22020707	Agricultural Services	2,000,000.00	237,000.00	237,000.00	11.9%	1,763,000.00
22020708	Medical Consulting	7,000,000.00	-	-	0.0%	7,000,000.00
22020709	Consultancy Services	636,250,000.00	69,317,278.43	74,194,051.43	11.7%	562,055,948.57
22020710	SFTAS Compliance Expenses	32,000,000.00	-	15,340,000.00	47.9%	16,660,000.00
22020711	State Health Insurance Scheme Expenses	13,000,000.00	-	44,060,000.00	338.9%	- 31,060,000.00
22020712	Other Consultancy Services	237,000,000.00	128,398,265.89	273,523,436.81	115.4%	- 36,523,436.81
22020713	Planning and Research	144,350,000.00	8,666,000.00	30,063,268.00	20.8%	114,286,732.00
22020714	Technical Committee	5,700,000.00	-	-	0.0%	5,700,000.00
22020715	Professional Fees Expenses	201,000,000.00	-	85,000.00	0.0%	200,915,000.00
22020716	Preparation of Final Accounts	75,000,000.00	-	36,700,000.00	48.9%	38,300,000.00
22020717	SABER Compliance Expenses	477,000,000.00	79,196,795.00	157,376,085.00	33.0%	319,623,915.00
22020718	Project Performance Audit	5,000,000.00	3,500,000.00	4,716,000.00	94.3%	284,000.00
22020719	MDAs' Asset Verification Expenses	10,000,000.00	8,530,000.00	8,530,000.00	85.3%	1,470,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,294,200,000.00</b>	<b>503,775,106.88</b>	<b>1,231,925,933.43</b>	<b>53.7%</b>	<b>1,062,274,066.57</b>
22020801	Motor Vehicle Fuel Cost	1,259,700,000.00	226,021,472.88	612,503,322.63	48.6%	647,196,677.37
22020802	Other Transport Equipment Fuel Cost	56,500,000.00	135,399,050.00	142,388,650.00	252.0%	- 85,888,650.00
22020803	Plant/Generator fuel Cost	978,000,000.00	142,354,584.00	477,033,960.80	48.8%	500,966,039.20
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>459,200,000.00</b>	<b>65,073,254.94</b>	<b>89,287,551.19</b>	<b>19.4%</b>	<b>369,912,448.81</b>
22020901	Bank Charges (Other Than Interest)	255,200,000.00	62,787,429.02	74,420,225.27	29.2%	180,779,774.73
22020902	Insurance Premium (Service Wide)	9,000,000.00	-	1,241,500.00	13.8%	7,758,500.00
22020904	Other CRF Bank Charges	5,000,000.00	-	-	0.0%	5,000,000.00
22020905	Bond Issuance Expenses	190,000,000.00	2,285,825.92	13,625,825.92	7.2%	176,374,174.08
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>9,942,250,000.00</b>	<b>1,775,830,698.38</b>	<b>5,152,819,533.83</b>	<b>51.8%</b>	<b>4,789,430,466.17</b>
22021001	Entertainment & Hospitality	3,821,050,000.00	895,339,237.94	2,523,781,273.11	66.0%	1,297,268,726.89
22021002	Honourarium & sitting Allowance	111,200,000.00	50,006,860.50	72,987,401.00	65.6%	38,212,599.00
22021003	Publicity & Advertisements/Awareness	682,600,000.00	144,494,725.59	313,445,849.74	45.9%	369,154,150.26
22021004	Medical Expenses Locally and Internationally	548,500,000.00	163,434,893.25	209,545,878.51	38.2%	338,954,121.49
22021006	Postage & Courier Services	33,450,000.00	3,763,701.27	5,878,357.83	17.6%	27,571,642.17
22021007	Welfare Packages	13,250,000.00	2,929,000.00	8,891,500.00	67.1%	4,358,500.00
22021008	Subscription to Professional Bodies	18,000,000.00	3,491,245.50	3,657,945.50	20.3%	14,342,054.50
22021009	Sporting Services	41,000,000.00	5,453,000.00	17,775,690.00	43.4%	23,224,310.00
22021011	Recruitment and Appointment (Service Wide)	31,800,000.00	584,000.00	22,850,000.00	71.9%	8,950,000.00
22021013	Promotion Service Wide	300,000.00	100,000.00	193,000.00	64.3%	107,000.00
22021014	Annual Budget Expenses and Administration	51,000,000.00	11,000,000.00	11,000,000.00	21.6%	40,000,000.00
22021015	Creche Service	2,000,000.00	-	-	0.0%	2,000,000.00
22021016	Monitoring & Evaluation	121,900,000.00	23,847,000.00	52,486,500.00	43.1%	69,413,500.00
22021018	Boundary Matters	21,500,000.00	-	-	0.0%	21,500,000.00
22021019	SERVICOM	2,500,000.00	-	-	0.0%	2,500,000.00
22021020	Anti Corruption Campaign	4,000,000.00	-	-	0.0%	4,000,000.00
22021021	Gender & Social Inclusion Related Matters	2,000,000.00	-	-	0.0%	2,000,000.00
22021022	Air ticket/Estacode/BTA	990,000,000.00	55,965,000.00	812,447,969.44	82.1%	177,552,030.56
22021023	Contingencies	45,000,000.00	20,000.00	20,000.00	0.0%	44,980,000.00

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22021024	National Council Logistics	101,300,000.00	3,180,000.00	16,066,879.00	15.9%	85,233,121.00
22021026	Students Field Trips	32,000,000.00	9,371,959.40	14,220,379.40	44.4%	17,779,620.60
22021027	Board Allowance	248,000,000.00	21,105,009.03	40,825,013.10	16.5%	207,174,986.90
22021028	Fertilizer Logistics/Transport Cost	40,200,000.00	95,685,520.00	98,494,520.00	245.0%	- 58,294,520.00
22021029	COVID-19 Task Force	5,000,000.00	1,170,000.00	1,170,000.00	23.4%	3,830,000.00
22021030	WASH Activities	11,000,000.00	38,400.00	1,157,700.00	10.5%	9,842,300.00
22021031	Publication of Journal TETFUND	20,000,000.00	-	-	0.0%	20,000,000.00
22021032	Township Road Mapping/Signage	1,000,000.00	-	-	0.0%	1,000,000.00
22021033	WAEC/NECO Examination Expenses	901,000,000.00	-	289,198,738.75	32.1%	611,801,261.25
22021034	NYSO Expenses	20,800,000.00	282,650.00	2,577,800.00	12.4%	18,222,200.00
22021035	Village Health Workers	5,000,000.00	-	84,000.00	1.7%	4,916,000.00
22021036	Matriculation/Convocation Expenses	5,000,000.00	1,080,000.00	2,325,500.00	46.5%	2,674,500.00
22021037	Council Expenses	92,000,000.00	29,570,550.00	59,415,850.00	64.6%	32,584,150.00
22021038	Student Feeding	1,200,000,000.00	149,807,760.00	304,615,520.00	25.4%	895,384,480.00
22021039	Religious Intervention	11,000,000.00	-	2,492,000.00	22.7%	8,508,000.00
22021040	EPRC Activities	2,000,000.00	-	-	0.0%	2,000,000.00
22021041	Other Miscellaneous	35,800,000.00	7,116,699.50	19,528,333.80	54.5%	16,271,666.20
22021042	Women and children Activities	7,000,000.00	-	-	0.0%	7,000,000.00
22021043	Nomadic Literacy Activities Expenses	5,000,000.00	-	-	0.0%	5,000,000.00
22021045	Academic Gowns Expenses	19,600,000.00	78,900.00	6,036,633.25	30.8%	13,563,366.75
22021046	Subsidy on Accommodation	17,000,000.00	4,142,996.40	19,338,731.40	113.8%	- 2,338,731.40
22021047	Inter-Governmental Relations & Conflict Management	5,000,000.00	-	-	0.0%	5,000,000.00
22021050	Wavers General	10,000,000.00	-	-	0.0%	10,000,000.00
22021051	Tender Expenses	3,000,000.00	-	-	0.0%	3,000,000.00
22021052	Trade Fare Expenses	15,000,000.00	-	-	0.0%	15,000,000.00
22021053	State Committee on Export promotion/Commerce/Industry Activities	50,000,000.00	-	-	0.0%	50,000,000.00
22021054	Business/Commercial Promotion	8,000,000.00	-	2,390,000.00	29.9%	5,610,000.00
22021055	Land Allocation	5,000,000.00	150,000.00	310,000.00	6.2%	4,690,000.00
22021056	Layout, Masterplan & Survey	5,500,000.00	-	684,600.00	12.4%	4,815,400.00
22021057	Satellite Imagery	2,500,000.00	-	-	0.0%	2,500,000.00
22021058	Public Relations Expenses	5,000,000.00	70,000.00	341,000.00	6.8%	4,659,000.00
22021060	Vehicle Maintenance Expenses	5,000,000.00	410,000.00	1,010,000.00	20.2%	3,990,000.00
22021061	Gifts and Donations	5,000,000.00	997,000.00	1,994,000.00	39.9%	3,006,000.00
22021062	Pre-regotive of Mercy	5,000,000.00	-	-	0.0%	5,000,000.00
22021063	Drugs & Substance Abuse Control	2,000,000.00	-	-	0.0%	2,000,000.00
22021064	Support to Correctional Centers	3,000,000.00	-	-	0.0%	3,000,000.00
22021065	Gender and Social Inclusion Related Matters	72,500,000.00	-	9,492,700.00	13.1%	63,007,300.00
22021068	BECE/Mock (Internal Exams)	120,000,000.00	84,014,590.00	178,908,770.00	149.1%	- 58,908,770.00
22021069	Central Store Expenses	6,000,000.00	180,000.00	480,000.00	8.0%	5,520,000.00
22021070	Cadre Harmonise Expense	2,500,000.00	-	-	0.0%	2,500,000.00
22021071	Central Medical Store Expenses	10,000,000.00	225,000.00	1,125,500.00	11.3%	8,874,500.00
22021072	Logistics Management Coordinating Units (LMCU) Expenses	2,000,000.00	-	-	0.0%	2,000,000.00
22021073	Health Management Information System Expenses	1,000,000.00	-	-	0.0%	1,000,000.00
22021076	Open Government Partnership Activities Expenses	1,000,000.00	-	-	0.0%	1,000,000.00
22021077	Committee Oversight Function Expenses	200,000,000.00	-	-	0.0%	200,000,000.00
22021080	Collection of Archive Materials Expenses	3,000,000.00	-	-	0.0%	3,000,000.00
22021081	Research Work Expenses	15,000,000.00	-	-	0.0%	15,000,000.00
22021082	Library and Archives Expenses	5,000,000.00	-	-	0.0%	5,000,000.00
22021083	Computer Parts and Accessories Expenses	1,500,000.00	-	-	0.0%	1,500,000.00
22021084	Service Welfare Expenses	1,000,000.00	-	-	0.0%	1,000,000.00
22021085	Sports Registration/Affiliation Expenses	2,000,000.00	-	-	0.0%	2,000,000.00
22021086	Support to Water Users Association (WUAs)	10,000,000.00	-	-	0.0%	10,000,000.00
22021087	Monthly Environmental Sanitation Expenses	30,000,000.00	6,725,000.00	18,574,000.00	61.9%	11,426,000.00
22021088	Agricultural Activities in Schools	10,000,000.00	-	5,000,000.00	50.0%	5,000,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>545,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>545,000,000.00</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>545,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>545,000,000.00</b>
22030103	Refurbishing Advances	500,000,000.00	-	-	0.0%	500,000,000.00
22030106	Motor Vehicle Advances	45,000,000.00	-	-	0.0%	45,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>411,200,000.00</b>	<b>60,656,800.00</b>	<b>314,809,100.00</b>	<b>76.6%</b>	<b>96,390,900.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>411,200,000.00</b>	<b>60,656,800.00</b>	<b>314,809,100.00</b>	<b>76.6%</b>	<b>96,390,900.00</b>
22040109	Grant to Communities/NGO's/Unions	411,200,000.00	60,656,800.00	314,809,100.00	76.6%	96,390,900.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>34,825,000,000.00</b>	<b>11,780,836,923.20</b>	<b>27,755,579,187.64</b>	<b>79.7%</b>	<b>7,069,420,812.36</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>20,000,000.00</b>	<b>-</b>	<b>304,294,329.27</b>	<b>1521.5%</b>	<b>- 284,294,329.27</b>
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	20,000,000.00	-	304,294,329.27	1521.5%	- 284,294,329.27
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>10,500,000,000.00</b>	<b>2,959,827,851.24</b>	<b>9,246,887,966.84</b>	<b>88.1%</b>	<b>1,253,112,033.16</b>
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	10,500,000,000.00	2,959,827,851.24	9,246,887,966.84	88.1%	1,253,112,033.16
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>7,200,000,000.00</b>	<b>1,260,281,243.30</b>	<b>3,498,107,474.23</b>	<b>48.6%</b>	<b>3,701,892,525.77</b>
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	7,200,000,000.00	1,260,281,243.30	3,498,107,474.23	48.6%	3,701,892,525.77
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>17,105,000,000.00</b>	<b>7,560,727,828.66</b>	<b>14,706,289,417.30</b>	<b>86.0%</b>	<b>2,398,710,582.70</b>
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	17,105,000,000.00	7,560,727,828.66	14,706,289,417.30	86.0%	2,398,710,582.70
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>2,400,000,000.00</b>	<b>45,269,475.48</b>	<b>929,282,955.68</b>	<b>38.7%</b>	<b>1,470,717,044.32</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>2,400,000,000.00</b>	<b>45,269,475.48</b>	<b>929,282,955.68</b>	<b>38.7%</b>	<b>1,470,717,044.32</b>
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	2,100,000,000.00	-	792,474,529.24	37.7%	1,307,525,470.76
22070105	Contribution to LGA Pension Board	250,000,000.00	45,269,475.48	135,808,426.44	54.3%	114,191,573.56
22070107	Contribution to Secondary School Management Fund	50,000,000.00	-	1,000,000.00	2.0%	49,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>253,897,785,000.00</b>	<b>53,269,246,410.54</b>	<b>146,645,504,931.30</b>	<b>57.8%</b>	<b>107,252,280,068.70</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>19,938,821,000.00</b>	<b>11,638,990,016.75</b>	<b>14,887,714,001.02</b>	<b>74.7%</b>	<b>5,051,106,998.98</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>19,938,821,000.00</b>	<b>11,638,990,016.75</b>	<b>14,887,714,001.02</b>	<b>74.7%</b>	<b>5,051,106,998.98</b>
23010101	Purchase/Acquisition of Land	1,820,000,000.00	-	697,928,210.00	38.3%	1,122,071,790.00
23010103	Purchase of Residential Building	10,000,000.00	-	-	0.0%	10,000,000.00
23010104	Purchase of Motor Cycles	86,000,000.00	26,975,810.00	26,975,810.00	31.4%	59,024,190.00
23010105	Purchase of Motor Vehicles	3,205,000,000.00	1,997,780,000.00	2,068,730,000.00	64.5%	1,136,270,000.00
23010106	Purchase of Vans	10,000,000.00	-	-	0.0%	10,000,000.00
23010107	Purchase of Trucks	590,000,000.00	-	-	0.0%	590,000,000.00
23010108	Purchase of Buses	220,000,000.00	-	-	0.0%	220,000,000.00
23010109	Purchase of Sea Boats	5,500,000.00	-	-	0.0%	5,500,000.00
23010112	Purchase of Office Furniture and Fittings	1,669,000,000.00	267,672,776.06	572,972,155.75	34.3%	1,096,027,844.25
23010113	Purchase of Computers	238,000,000.00	2,550,000.00	50,002,557.80	21.0%	187,997,442.20
23010114	Purchase of Computer Printers	31,000,000.00	-	-	0.0%	31,000,000.00
23010119	Purchase of Power Generating Set	2,277,000,000.00	400,000.00	50,791,238.28	2.2%	2,226,208,761.72
23010120	Purchase of Canteen/Kitchen Equipment	200,000,000.00	-	-	0.0%	200,000,000.00
23010121	Purchase of Residential Furniture	160,000,000.00	-	67,750,000.00	42.3%	92,250,000.00
23010122	Purchase of Health/Medical Equipment	2,295,185,000.00	-	121,424,330.40	5.3%	2,173,760,669.60
23010123	Purchase of Fire Fighting Equipment	130,000,000.00	-	6,000,000.00	4.6%	124,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	1,089,500,000.00	-	105,550,000.00	9.7%	983,950,000.00
23010125	Purchase of Library Books & Equipment	153,000,000.00	-	-	0.0%	153,000,000.00



Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
23010126	Purchase of Sporting/Gaming Equipment	25,000,000.00	-	-	0.0%	25,000,000.00
23010127	Purchase Agricultural Equipment	2,772,000,000.00	9,303,335,456.97	11,057,969,857.51	398.9%	- 8,285,969,857.51
23010128	Purchase of Security Equipment	30,000,000.00	-	-	0.0%	30,000,000.00
23010129	Purchase of Industrial Equipment	102,000,000.00	-	-	0.0%	102,000,000.00
23010130	Purchase Recreational Facilities	5,636,000.00	-	5,302,742.00	94.1%	333,258.00
23010131	Purchase of Air Navigational Equipment	10,000,000.00	-	-	0.0%	10,000,000.00
23010133	Purchase of Surveying Equipment	92,500,000.00	-	-	0.0%	92,500,000.00
23010139	Purchase of Office Equipment	1,727,500,000.00	36,550,473.72	36,753,473.72	2.1%	1,690,746,526.28
23010140	Purchase of ICT Facility	600,000,000.00	-	10,975,125.56	1.8%	589,024,874.44
23010141	Purchase of Water Supply Equipment/Facilities	385,000,000.00	3,725,500.00	8,588,500.00	2.2%	376,411,500.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>138,950,364,000.00</b>	<b>19,889,380,296.98</b>	<b>96,368,221,858.31</b>	<b>69.4%</b>	<b>42,582,142,141.69</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>138,950,364,000.00</b>	<b>19,889,380,296.98</b>	<b>96,368,221,858.31</b>	<b>69.4%</b>	<b>42,582,142,141.69</b>
23020101	Construction/Provision of office Buildings	38,021,000,000.00	2,606,416,645.34	38,843,280,115.19	102.2%	- 822,280,115.19
23020102	Construction/Provision of Residential Buildings	2,280,000,000.00	-	237,299,589.51	10.4%	2,042,700,410.49
23020103	Construction/Provision of Electricity	2,064,500,000.00	13,560,000.00	22,880,000.00	1.1%	2,041,620,000.00
23020104	Construction/Provision of Housing	215,500,000.00	-	-	0.0%	215,500,000.00
23020105	Construction/Provision of Water Facilities	15,667,864,000.00	555,837,566.54	3,792,374,396.75	24.2%	11,875,489,603.25
23020106	Construction/Provision of Hospitals/Health Centres	1,060,000,000.00	-	7,000,000.00	0.7%	1,053,000,000.00
23020107	Construction/Provision of Public Schools	3,393,000,000.00	1,818,870.91	2,506,612,463.63	73.9%	886,387,536.37
23020108	Construction/Provision of Police Stations/Baracks	5,000,000.00	-	-	0.0%	5,000,000.00
23020110	Construction/Provision of Fire Fighting Station	300,000,000.00	-	-	0.0%	300,000,000.00
23020111	Construction/Provision of Libraries	171,500,000.00	-	-	0.0%	171,500,000.00
23020112	Construction/Provision of Sporting Facilities	2,000,000.00	-	-	0.0%	2,000,000.00
23020113	Construction/Provision of Agricultural Facilities	8,166,000,000.00	484,009.75	339,960,960.70	4.2%	7,826,039,039.30
23020114	Construction/Provision of Roads	50,120,000,000.00	12,891,431,005.74	39,920,543,185.27	79.6%	10,199,456,814.73
23020116	Construction/ Provision of Water Ways	2,820,000,000.00	1,123,000,000.00	5,204,729,654.84	184.6%	- 2,384,729,654.84
23020117	Construction/ Provision of Air-Ports/Aerodromes	165,000,000.00	-	144,300,000.00	87.5%	20,700,000.00
23020118	Construction/ Provision of Infrastrature	6,961,000,000.00	300,000.00	230,974,453.80	3.3%	6,730,025,546.20
23020119	Construction/ Provision of Recreational Facilities	183,000,000.00	-	-	0.0%	183,000,000.00
23020120	Construction/ Provision of Military Barracks	10,000,000.00	-	-	0.0%	10,000,000.00
23020121	Construction/ Provision of Defence Equipments	250,000,000.00	-	-	0.0%	250,000,000.00
23020122	Construction of Boundary Pillers/Right of Ways	810,000,000.00	-	-	0.0%	810,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	3,100,000,000.00	534,891,937.92	677,979,049.51	21.9%	2,422,020,950.49
23020124	Construction of Markets/Parks	3,095,000,000.00	2,161,640,260.78	4,440,287,989.11	143.5%	- 1,345,287,989.11
23020125	Construction of Power Generating Plants	5,000,000.00	-	-	0.0%	5,000,000.00
23020127	Construction/Provision of Laboratories	85,000,000.00	-	-	0.0%	85,000,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>35,676,000,000.00</b>	<b>1,556,726,731.40</b>	<b>3,172,711,656.64</b>	<b>8.9%</b>	<b>32,503,288,343.36</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>35,676,000,000.00</b>	<b>1,556,726,731.40</b>	<b>3,172,711,656.64</b>	<b>8.9%</b>	<b>32,503,288,343.36</b>
23030101	Rehabilitation/Repairs of Residential Building	305,000,000.00	99,097,647.43	135,782,542.28	44.5%	169,217,457.72
23030103	Rehabilitation/Repairs - Housing	95,000,000.00	-	10,952,805.00	11.5%	84,047,195.00
23030104	Rehabilitation/Repairs - Water Facilities	16,789,000,000.00	1,452,331,578.97	2,852,707,076.26	17.0%	13,936,292,923.74
23030105	Rehabilitation/Repairs - Hospital/Health Centres	6,730,000,000.00	-	-	0.0%	6,730,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	320,000,000.00	-	153,250,161.65	47.9%	166,749,838.35
23030111	Rehabilitation/Repairs - Sporting Facilities	100,000,000.00	-	-	0.0%	100,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	135,000,000.00	-	-	0.0%	135,000,000.00
23030113	Rehabilitation/Repairs - Roads	657,000,000.00	-	-	0.0%	657,000,000.00
23030114	Rehabilitation/Repairs - Railways	35,000,000.00	-	-	0.0%	35,000,000.00
23030118	Rehabilitation/Repairs - Recreational Facilities	370,000,000.00	-	-	0.0%	370,000,000.00
23030121	Rehabilitation/Repairs of office Building	830,000,000.00	5,297,505.00	20,019,071.45	2.4%	809,980,928.55
23030124	Rehabilitation/Repairs - Market/Parks	100,000,000.00	-	-	0.0%	100,000,000.00
23030127	Rehabilitation/Repairs - ICT Infrastructure	10,000,000.00	-	-	0.0%	10,000,000.00
23030128	Rehabilitation/Repairs Water Facilities	9,200,000,000.00	-	-	0.0%	9,200,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>5,527,000,000.00</b>	<b>7,511,577,312.70</b>	<b>11,496,031,753.27</b>	<b>208.0%</b>	<b>- 5,969,031,753.27</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>5,527,000,000.00</b>	<b>7,511,577,312.70</b>	<b>11,496,031,753.27</b>	<b>208.0%</b>	<b>- 5,969,031,753.27</b>
23040101	Tree Planting	2,735,000,000.00	5,694,760,864.23	6,173,128,091.98	225.7%	- 3,438,128,091.98
23040102	Erosion & Flood Control	465,000,000.00	825,458,976.36	825,458,976.36	177.5%	- 360,458,976.36
23040103	Wild life Conservation	10,000,000.00	-	-	0.0%	10,000,000.00
23040105	Water Pollution Preservation & Control	127,000,000.00	509,508,272.11	2,570,047,884.93	2023.7%	- 2,443,047,884.93
23040106	Environmental Sanitation	2,070,000,000.00	481,849,200.00	1,927,396,800.00	93.1%	142,603,200.00
23040107	Climate Change Adaptation	120,000,000.00	-	-	0.0%	120,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>53,805,600,000.00</b>	<b>12,672,572,052.71</b>	<b>20,720,825,662.06</b>	<b>38.5%</b>	<b>33,084,774,337.94</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>53,805,600,000.00</b>	<b>12,672,572,052.71</b>	<b>20,720,825,662.06</b>	<b>38.5%</b>	<b>33,084,774,337.94</b>
23050101	Research and Development	13,118,600,000.00	2,605,803,274.93	3,551,976,507.16	27.1%	9,566,623,492.84
23050102	Computer Software Acquisition	194,500,000.00	9,710,000.00	13,090,000.00	6.7%	181,410,000.00
23050103	Monitoring and Evaluation	7,764,500,000.00	37,317,245.40	333,112,646.81	4.3%	7,431,387,353.19
23050108	Other Non Tangible Assets	32,388,000,000.00	10,019,741,532.38	16,822,646,508.09	51.9%	15,565,353,491.91
23050111	Agricultural Inputs	160,000,000.00	-	-	0.0%	160,000,000.00
23050112	Special SDGs intervention in the state	50,000,000.00	-	-	0.0%	50,000,000.00
23050113	Investment	130,000,000.00	-	-	0.0%	130,000,000.00

## 2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>369,902,500,000.00</b>	<b>81,244,341,736.66</b>	<b>227,175,169,925.47</b>	<b>61.4%</b>	<b>142,727,330,074.53</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>89,820,300,000.00</b>	<b>29,997,709,048.38</b>	<b>62,209,362,930.23</b>	<b>69.3%</b>	<b>27,610,937,069.77</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AF</b>	<b>41,196,950,000.00</b>	<b>9,594,481,906.70</b>	<b>18,338,380,512.77</b>	<b>44.5%</b>	<b>22,858,569,487.23</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,115,400,000.00	4,506,129,312.91	9,523,332,532.90	47.3%	10,592,067,467.10
70112	FINANCIAL AND FISCAL AFFAIRS	21,081,550,000.00	5,088,352,593.79	8,815,047,979.87	41.8%	12,266,502,020.13
<b>7012</b>	<b>FOREIGN ECONOMIC AID</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	100,000,000.00	-	-	0.0%	100,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>10,262,400,000.00</b>	<b>8,413,499,090.15</b>	<b>14,594,615,713.81</b>	<b>142.2%</b>	<b>- 4,332,215,713.81</b>
70131	GENERAL PERSONNEL SERVICES	1,947,450,000.00	376,033,400.24	1,070,669,623.12	55.0%	876,780,376.88
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,589,500,000.00	7,179,596,198.16	10,923,066,037.38	304.3%	- 7,333,566,037.38
70133	OTHER GENERAL SERVICES	4,725,450,000.00	857,869,491.75	2,600,880,053.31	55.0%	2,124,569,946.69
<b>7014</b>	<b>BASIC RESEARCH</b>	<b>59,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>59,500,000.00</b>
70141	BASIC RESEARCH	59,500,000.00	-	-	0.0%	59,500,000.00
<b>7015</b>	<b>R&amp;D GENERAL PUBLIC SERVICES</b>	<b>121,000,000.00</b>	<b>-</b>	<b>42,467,807.74</b>	<b>35.1%</b>	<b>78,532,192.26</b>
70151	R&D GENERAL PUBLIC SERVICES	121,000,000.00	-	42,467,807.74	35.1%	78,532,192.26
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>825,450,000.00</b>	<b>163,621,652.85</b>	<b>550,036,752.59</b>	<b>66.6%</b>	<b>275,413,247.41</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	825,450,000.00	163,621,652.85	550,036,752.59	66.6%	275,413,247.41
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>34,905,000,000.00</b>	<b>11,780,836,923.20</b>	<b>27,755,579,187.64</b>	<b>79.5%</b>	<b>7,149,420,812.36</b>
70171	PUBLIC DEBT TRANSACTIONS	34,905,000,000.00	11,780,836,923.20	27,755,579,187.64	79.5%	7,149,420,812.36
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>2,350,000,000.00</b>	<b>45,269,475.48</b>	<b>928,282,955.68</b>	<b>39.5%</b>	<b>1,421,717,044.32</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,350,000,000.00	45,269,475.48	928,282,955.68	39.5%	1,421,717,044.32
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>8,321,420,000.00</b>	<b>1,137,185,163.95</b>	<b>3,023,896,446.90</b>	<b>36.3%</b>	<b>5,297,523,553.10</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>45,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>45,000,000.00</b>
70311	POLICE SERVICES	45,000,000.00	-	-	0.0%	45,000,000.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>405,700,000.00</b>	<b>2,735,200.00</b>	<b>11,435,200.00</b>	<b>2.8%</b>	<b>394,264,800.00</b>
70321	FIRE PROTECTION SERVICES	405,700,000.00	2,735,200.00	11,435,200.00	2.8%	394,264,800.00
<b>7033</b>	<b>LAW COURTS</b>	<b>7,870,720,000.00</b>	<b>1,134,449,963.95</b>	<b>3,012,461,246.90</b>	<b>38.3%</b>	<b>4,858,258,753.10</b>
70331	LAW COURTS	7,870,720,000.00	1,134,449,963.95	3,012,461,246.90	38.3%	4,858,258,753.10
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>44,353,750,000.00</b>	<b>21,009,182,064.23</b>	<b>29,049,787,624.79</b>	<b>65.5%</b>	<b>15,303,962,375.21</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>8,874,000,000.00</b>	<b>2,239,599,912.59</b>	<b>4,859,084,872.91</b>	<b>54.8%</b>	<b>4,014,915,127.09</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	8,874,000,000.00	2,239,599,912.59	4,859,084,872.91	54.8%	4,014,915,127.09
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>11,375,800,000.00</b>	<b>9,603,352,221.34</b>	<b>12,099,154,870.72</b>	<b>106.4%</b>	<b>- 723,354,870.72</b>
70421	AGRICULTURE	11,300,800,000.00	9,603,352,221.34	12,099,154,870.72	107.1%	- 798,354,870.72
70423	FISHING AND HUNTING	75,000,000.00	-	-	0.0%	75,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>1,923,500,000.00</b>	<b>90,508,132.00</b>	<b>99,828,132.00</b>	<b>5.2%</b>	<b>1,823,671,868.00</b>
70431	COAL AND OTHER SOLID MINERAL FUEL	20,000,000.00	-	-	0.0%	20,000,000.00
70435	ELECTRICITY	1,903,500,000.00	90,508,132.00	99,828,132.00	5.2%	1,803,671,868.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>1,875,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>	<b>1.1%</b>	<b>1,855,000,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	205,000,000.00	-	20,000,000.00	9.8%	185,000,000.00
70442	MANUFACTURING	10,000,000.00	-	-	0.0%	10,000,000.00
70443	CONSTRUCTION	1,660,000,000.00	-	-	0.0%	1,660,000,000.00

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>7045</b>	<b>TRANSPORT</b>	<b>19,542,300,000.00</b>	<b>9,031,450,815.71</b>	<b>11,786,760,494.47</b>	<b>60.3%</b>	<b>7,755,539,505.53</b>
70451	ROAD TRANSPORT	19,273,400,000.00	9,030,519,315.71	11,639,923,544.47	60.4%	7,633,476,455.53
70452	WATER TRANSPORT	103,900,000.00	931,500.00	2,536,950.00	2.4%	101,363,050.00
70454	AIR TRANSPORT	165,000,000.00	-	144,300,000.00	87.5%	20,700,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>145,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>145,000,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	30,000,000.00	-	-	0.0%	30,000,000.00
70472	HOTELS AND RESTUARANTS	15,000,000.00	-	-	0.0%	15,000,000.00
70473	TOURISM	100,000,000.00	-	-	0.0%	100,000,000.00
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>618,150,000.00</b>	<b>44,270,982.59</b>	<b>184,959,254.69</b>	<b>29.9%</b>	<b>433,190,745.31</b>
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	5,000,000.00	-	-	0.0%	5,000,000.00
70483	FUEL AND ENERGY	228,550,000.00	14,983,682.69	46,257,848.09	20.2%	182,292,151.91
70485	R & D TRANSPORT	23,200,000.00	4,605,693.89	13,955,193.35	60.2%	9,244,806.65
70487	R & D OTHER INDUSTRIES	361,400,000.00	24,681,606.01	124,746,213.25	34.5%	236,653,786.75
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>12,663,000,000.00</b>	<b>3,123,705,336.82</b>	<b>11,069,234,054.07</b>	<b>87.4%</b>	<b>1,593,765,945.93</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>40,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>40,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	40,000,000.00	-	-	0.0%	40,000,000.00
<b>7055</b>	<b>R&amp;D ENVIRONMENTAL PROTECTION</b>	<b>3,800,000,000.00</b>	<b>1,948,463,476.36</b>	<b>6,030,193,131.20</b>	<b>158.7%</b>	<b>- 2,230,193,131.20</b>
70551	R & D ENVIRONMENTAL PROTECTION	3,800,000,000.00	1,948,463,476.36	6,030,193,131.20	158.7%	- 2,230,193,131.20
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>8,823,000,000.00</b>	<b>1,175,241,860.46</b>	<b>5,039,040,922.87</b>	<b>57.1%</b>	<b>3,783,959,077.13</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	8,823,000,000.00	1,175,241,860.46	5,039,040,922.87	57.1%	3,783,959,077.13
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>111,215,045,000.00</b>	<b>11,809,833,825.86</b>	<b>78,882,107,878.60</b>	<b>70.9%</b>	<b>32,332,937,121.40</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>33,445,735,000.00</b>	<b>2,679,641,639.53</b>	<b>39,771,563,700.54</b>	<b>118.9%</b>	<b>- 6,325,828,700.54</b>
70611	HOUSING DEVELOPMENT	33,445,735,000.00	2,679,641,639.53	39,771,563,700.54	118.9%	- 6,325,828,700.54
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>33,636,300,000.00</b>	<b>3,955,400,569.98</b>	<b>28,889,034,090.12</b>	<b>85.9%</b>	<b>4,747,265,909.88</b>
70621	COMMUNITY DEVELOPMENT	33,636,300,000.00	3,955,400,569.98	28,889,034,090.12	85.9%	4,747,265,909.88
<b>7063</b>	<b>WATER SUPPLY</b>	<b>40,894,810,000.00</b>	<b>4,629,136,678.43</b>	<b>9,474,865,173.35</b>	<b>23.2%</b>	<b>31,419,944,826.65</b>
70631	WATER SUPPLY	40,894,810,000.00	4,629,136,678.43	9,474,865,173.35	23.2%	31,419,944,826.65
<b>7064</b>	<b>STREET LIGHTING</b>	<b>3,025,000,000.00</b>	<b>534,291,937.92</b>	<b>677,379,049.51</b>	<b>22.4%</b>	<b>2,347,620,950.49</b>
70641	STREET LIGHTING	3,025,000,000.00	534,291,937.92	677,379,049.51	22.4%	2,347,620,950.49
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>213,200,000.00</b>	<b>11,363,000.00</b>	<b>69,265,865.08</b>	<b>32.5%</b>	<b>143,934,134.92</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	213,200,000.00	11,363,000.00	69,265,865.08	32.5%	143,934,134.92
<b>707</b>	<b>HEALTH</b>	<b>35,771,685,000.00</b>	<b>3,001,483,893.18</b>	<b>10,210,752,568.74</b>	<b>28.5%</b>	<b>25,560,932,431.26</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>1,462,685,000.00</b>	<b>3,050,004.00</b>	<b>6,335,058.00</b>	<b>0.4%</b>	<b>1,456,349,942.00</b>
70711	PHARMACEUTICAL PRODUCTS	1,330,185,000.00	-	60,000.00	0.0%	1,330,125,000.00
70712	OTHER MEDICAL PRODUCTS	132,500,000.00	3,050,004.00	6,275,058.00	4.7%	126,224,942.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>4,789,900,000.00</b>	<b>385,752,785.85</b>	<b>909,895,022.43</b>	<b>19.0%</b>	<b>3,880,004,977.57</b>
70721	GENERAL MEDICAL SERVICES	4,789,900,000.00	385,752,785.85	909,895,022.43	19.0%	3,880,004,977.57
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>9,648,200,000.00</b>	<b>2,089,237,342.50</b>	<b>6,216,008,939.28</b>	<b>64.4%</b>	<b>3,432,191,060.72</b>
70731	GENERAL HOSPITAL SERVICES	7,834,000,000.00	1,956,559,545.55	5,864,905,980.48	74.9%	1,969,094,019.52
70734	NURSING AND CONVALESCENT HOME SERVICES	1,814,200,000.00	132,677,796.95	351,102,958.80	19.4%	1,463,097,041.20
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>19,296,900,000.00</b>	<b>458,973,322.25</b>	<b>2,898,868,945.69</b>	<b>15.0%</b>	<b>16,398,031,054.31</b>
70741	PUBLIC HEALTH SERVICES	19,296,900,000.00	458,973,322.25	2,898,868,945.69	15.0%	16,398,031,054.31
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>553,200,000.00</b>	<b>63,647,902.12</b>	<b>177,588,644.03</b>	<b>32.1%</b>	<b>375,611,355.97</b>
70751	R & D HEALTH	553,200,000.00	63,647,902.12	177,588,644.03	32.1%	375,611,355.97

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>20,800,000.00</b>	<b>822,536.46</b>	<b>2,055,959.31</b>	<b>9.9%</b>	<b>18,744,040.69</b>
70761	HEALTH N.E.C.	20,800,000.00	822,536.46	2,055,959.31	9.9%	18,744,040.69
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>4,497,980,000.00</b>	<b>334,602,988.88</b>	<b>1,940,929,551.54</b>	<b>43.2%</b>	<b>2,557,050,448.46</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,461,000,000.00</b>	<b>76,418,563.80</b>	<b>342,207,448.51</b>	<b>23.4%</b>	<b>1,118,792,551.49</b>
70811	RECREATIONAL AND SPORTING SERVICES	1,461,000,000.00	76,418,563.80	342,207,448.51	23.4%	1,118,792,551.49
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>440,000,000.00</b>	<b>50,544,840.63</b>	<b>184,964,069.27</b>	<b>42.0%</b>	<b>255,035,930.73</b>
70821	CULTURAL SERVICES	440,000,000.00	50,544,840.63	184,964,069.27	42.0%	255,035,930.73
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>1,123,080,000.00</b>	<b>104,082,627.38</b>	<b>350,205,913.70</b>	<b>31.2%</b>	<b>772,874,086.30</b>
70831	BROADCASTING AND PUBLISHING SERVICES	1,123,080,000.00	104,082,627.38	350,205,913.70	31.2%	772,874,086.30
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>1,473,900,000.00</b>	<b>103,556,957.07</b>	<b>1,063,552,120.06</b>	<b>72.2%</b>	<b>410,347,879.94</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,473,900,000.00	103,556,957.07	1,063,552,120.06	72.2%	410,347,879.94
<b>709</b>	<b>EDUCATION</b>	<b>51,846,170,000.00</b>	<b>3,524,581,456.40</b>	<b>15,694,999,001.19</b>	<b>30.3%</b>	<b>36,151,170,998.81</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>5,729,300,000.00</b>	<b>38,467,257.21</b>	<b>2,425,766,453.20</b>	<b>42.3%</b>	<b>3,303,533,546.80</b>
70912	PRIMARY EDUCATION	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>45,440,000.00</b>	<b>13,592,356.58</b>	<b>38,765,255.42</b>	<b>85.3%</b>	<b>6,674,744.58</b>
70922	UPPER-SECONDARY EDUCATION	45,440,000.00	13,592,356.58	38,765,255.42	85.3%	6,674,744.58
<b>7093</b>	<b>POSTSECONDARY NONTERTIARY EDUCATION</b>	<b>1,705,000,000.00</b>	<b>-</b>	<b>43,969,367.81</b>	<b>2.6%</b>	<b>1,661,030,632.19</b>
70931	POST-SECONDARY NON-TERTIARY EDUCATION	1,705,000,000.00	-	43,969,367.81	2.6%	1,661,030,632.19
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>16,100,500,000.00</b>	<b>1,513,292,222.90</b>	<b>4,515,310,511.49</b>	<b>28.0%</b>	<b>11,585,189,488.51</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	4,973,500,000.00	241,377,106.70	756,251,087.40	15.2%	4,217,248,912.60
70942	SECOND STAGE OF TERTIARY EDUCATION	11,127,000,000.00	1,271,915,116.20	3,759,059,424.09	33.8%	7,367,940,575.91
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>888,600,000.00</b>	<b>29,093,293.54</b>	<b>87,281,380.20</b>	<b>9.8%</b>	<b>801,318,619.80</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	888,600,000.00	29,093,293.54	87,281,380.20	9.8%	801,318,619.80
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>24,577,330,000.00</b>	<b>989,694,920.91</b>	<b>4,829,552,712.34</b>	<b>19.7%</b>	<b>19,747,777,287.66</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	24,577,330,000.00	989,694,920.91	4,829,552,712.34	19.7%	19,747,777,287.66
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>2,800,000,000.00</b>	<b>940,441,405.26</b>	<b>3,754,353,320.73</b>	<b>134.1%</b>	<b>- 954,353,320.73</b>
70981	EDUCATION N.E.C.	2,800,000,000.00	940,441,405.26	3,754,353,320.73	134.1%	- 954,353,320.73
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>11,413,150,000.00</b>	<b>7,306,057,958.96</b>	<b>15,094,099,869.41</b>	<b>132.3%</b>	<b>- 3,680,949,869.41</b>
<b>7102</b>	<b>OLD AGE</b>	<b>8,359,200,000.00</b>	<b>1,611,301,594.73</b>	<b>8,920,976,277.43</b>	<b>106.7%</b>	<b>- 561,776,277.43</b>
71021	OLD AGE	8,359,200,000.00	1,611,301,594.73	8,920,976,277.43	106.7%	- 561,776,277.43
<b>7103</b>	<b>SURVIVORS</b>	<b>155,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>155,000,000.00</b>
71031	SURVIVORS	155,000,000.00	-	-	0.0%	155,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>64,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>64,000,000.00</b>
71041	FAMILY AND CHILDREN	64,000,000.00	-	-	0.0%	64,000,000.00
<b>7108</b>	<b>R &amp; D SOCIAL PROTECTION</b>	<b>2,832,950,000.00</b>	<b>5,694,756,364.23</b>	<b>6,173,123,591.98</b>	<b>217.9%</b>	<b>- 3,340,173,591.98</b>
71081	R & D SOCIAL PROTECTION	2,832,950,000.00	5,694,756,364.23	6,173,123,591.98	217.9%	- 3,340,173,591.98
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	2,000,000.00	-	-	0.0%	2,000,000.00

Table 11: Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>40,279,765,000.00</b>	<b>9,842,631,018.08</b>	<b>34,421,513,873.51</b>	<b>85.5%</b>	<b>5,858,251,126.49</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>4,922,000,000.00</b>	<b>1,192,649,118.59</b>	<b>3,478,577,240.64</b>	<b>70.7%</b>	<b>1,443,422,759.36</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A</b>	<b>2,018,150,000.00</b>	<b>442,266,479.14</b>	<b>1,313,139,781.42</b>	<b>65.1%</b>	<b>705,010,218.58</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,062,000,000.00	213,527,914.72	621,651,972.60	58.5%	440,348,027.40
70112	FINANCIAL AND FISCAL AFFAIRS	956,150,000.00	228,738,564.42	691,487,808.82	72.3%	264,662,191.18
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,307,850,000.00</b>	<b>589,470,986.60</b>	<b>1,629,189,665.39</b>	<b>70.6%</b>	<b>678,660,334.61</b>
70131	GENERAL PERSONNEL SERVICES	1,442,600,000.00	339,456,650.24	927,360,360.56	64.3%	515,239,639.44
70132	OVERALL PLANNING AND STATISTICAL SERVICES	116,500,000.00	25,879,148.87	77,080,799.37	66.2%	39,419,200.63
70133	OTHER GENERAL SERVICES	748,750,000.00	224,135,187.49	624,748,505.46	83.4%	124,001,494.54
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>596,000,000.00</b>	<b>160,911,652.85</b>	<b>536,247,793.83</b>	<b>90.0%</b>	<b>59,752,206.17</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	596,000,000.00	160,911,652.85	536,247,793.83	90.0%	59,752,206.17
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,814,820,000.00</b>	<b>685,284,649.89</b>	<b>2,068,633,312.82</b>	<b>73.5%</b>	<b>746,186,687.18</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>2,814,820,000.00</b>	<b>685,284,649.89</b>	<b>2,068,633,312.82</b>	<b>73.5%</b>	<b>746,186,687.18</b>
70331	LAW COURTS	2,814,820,000.00	685,284,649.89	2,068,633,312.82	73.5%	746,186,687.18
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,267,450,000.00</b>	<b>323,333,592.26</b>	<b>987,313,364.44</b>	<b>77.9%</b>	<b>280,136,635.56</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>112,000,000.00</b>	<b>29,119,895.10</b>	<b>88,284,547.11</b>	<b>78.8%</b>	<b>23,715,452.89</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	112,000,000.00	29,119,895.10	88,284,547.11	78.8%	23,715,452.89
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>736,000,000.00</b>	<b>182,643,234.62</b>	<b>562,285,032.51</b>	<b>76.4%</b>	<b>173,714,967.49</b>
70421	AGRICULTURE	736,000,000.00	182,643,234.62	562,285,032.51	76.4%	173,714,967.49
<b>7045</b>	<b>TRANSPORT</b>	<b>309,400,000.00</b>	<b>77,743,879.95</b>	<b>235,975,930.13</b>	<b>76.3%</b>	<b>73,424,069.87</b>
70451	ROAD TRANSPORT	309,400,000.00	77,743,879.95	235,975,930.13	76.3%	73,424,069.87
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>110,050,000.00</b>	<b>33,826,582.59</b>	<b>100,767,854.69</b>	<b>91.6%</b>	<b>9,282,145.31</b>
70483	FUEL AND ENERGY	35,550,000.00	9,764,182.69	29,183,348.09	82.1%	6,366,651.91
70485	R & D TRANSPORT	12,500,000.00	4,005,693.89	12,156,693.35	97.3%	343,306.65
70487	R & D OTHER INDUSTRIES	62,000,000.00	20,056,706.01	59,427,813.25	95.9%	2,572,186.75
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>427,700,000.00</b>	<b>156,316,888.35</b>	<b>473,992,450.34</b>	<b>110.8%</b>	<b>- 46,292,450.34</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>427,700,000.00</b>	<b>156,316,888.35</b>	<b>473,992,450.34</b>	<b>110.8%</b>	<b>- 46,292,450.34</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	427,700,000.00	156,316,888.35	473,992,450.34	110.8%	- 46,292,450.34
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>852,645,000.00</b>	<b>204,983,688.65</b>	<b>738,975,224.42</b>	<b>86.7%</b>	<b>113,669,775.58</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>358,785,000.00</b>	<b>84,007,986.16</b>	<b>252,152,848.05</b>	<b>70.3%</b>	<b>106,632,151.95</b>
70611	HOUSING DEVELOPMENT	358,785,000.00	84,007,986.16	252,152,848.05	70.3%	106,632,151.95
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>26,100,000.00</b>	<b>-</b>	<b>92,426,265.39</b>	<b>354.1%</b>	<b>- 66,326,265.39</b>
70621	COMMUNITY DEVELOPMENT	26,100,000.00	-	92,426,265.39	354.1%	- 66,326,265.39
<b>7063</b>	<b>WATER SUPPLY</b>	<b>416,760,000.00</b>	<b>120,975,702.49</b>	<b>369,988,881.06</b>	<b>88.8%</b>	<b>46,771,118.94</b>
70631	WATER SUPPLY	416,760,000.00	120,975,702.49	369,988,881.06	88.8%	46,771,118.94
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>51,000,000.00</b>	<b>-</b>	<b>24,407,229.92</b>	<b>47.9%</b>	<b>26,592,770.08</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	51,000,000.00	-	24,407,229.92	47.9%	26,592,770.08

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>707</b>	<b>HEALTH</b>	<b>9,684,250,000.00</b>	<b>2,603,924,953.26</b>	<b>7,289,950,189.98</b>	<b>75.3%</b>	<b>2,394,299,810.02</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>584,500,000.00</b>	<b>122,009,949.77</b>	<b>373,647,360.94</b>	<b>63.9%</b>	<b>210,852,639.06</b>
70721	GENERAL MEDICAL SERVICES	584,500,000.00	122,009,949.77	373,647,360.94	63.9%	210,852,639.06
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>8,261,000,000.00</b>	<b>2,048,604,443.78</b>	<b>6,124,109,615.56</b>	<b>74.1%</b>	<b>2,136,890,384.44</b>
70731	GENERAL HOSPITAL SERVICES	7,708,000,000.00	1,942,774,540.55	5,816,932,970.48	75.5%	1,891,067,029.52
70734	NURSING AND CONVALESCENT HOME SERVICES	553,000,000.00	105,829,903.23	307,176,645.08	55.5%	245,823,354.92
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>826,000,000.00</b>	<b>433,088,023.25</b>	<b>791,527,254.17</b>	<b>95.8%</b>	<b>34,472,745.83</b>
70741	PUBLIC HEALTH SERVICES	826,000,000.00	433,088,023.25	791,527,254.17	95.8%	34,472,745.83
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,000,000.00</b>
70751	R & D HEALTH	10,000,000.00	-	-	0.0%	10,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>2,750,000.00</b>	<b>222,536.46</b>	<b>665,959.31</b>	<b>24.2%</b>	<b>2,084,040.69</b>
70761	HEALTH N.E.C.	2,750,000.00	222,536.46	665,959.31	24.2%	2,084,040.69
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>712,280,000.00</b>	<b>198,441,218.88</b>	<b>616,333,386.21</b>	<b>86.5%</b>	<b>95,946,613.79</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>202,000,000.00</b>	<b>58,163,563.80</b>	<b>161,699,925.88</b>	<b>80.0%</b>	<b>40,300,074.12</b>
70811	RECREATIONAL AND SPORTING SERVICES	202,000,000.00	58,163,563.80	161,699,925.88	80.0%	40,300,074.12
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>111,500,000.00</b>	<b>49,044,840.63</b>	<b>177,414,065.27</b>	<b>159.1%</b>	<b>- 65,914,065.27</b>
70821	CULTURAL SERVICES	111,500,000.00	49,044,840.63	177,414,065.27	159.1%	- 65,914,065.27
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>377,380,000.00</b>	<b>87,992,627.38</b>	<b>265,891,014.45</b>	<b>70.5%</b>	<b>111,488,985.55</b>
70831	BROADCASTING AND PUBLISHING SERVICES	377,380,000.00	87,992,627.38	265,891,014.45	70.5%	111,488,985.55
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>21,400,000.00</b>	<b>3,240,187.07</b>	<b>11,328,380.61</b>	<b>52.9%</b>	<b>10,071,619.39</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	21,400,000.00	3,240,187.07	11,328,380.61	52.9%	10,071,619.39
<b>709</b>	<b>EDUCATION</b>	<b>11,312,670,000.00</b>	<b>2,872,671,813.47</b>	<b>9,858,302,929.23</b>	<b>87.1%</b>	<b>1,454,367,070.77</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>133,250,000.00</b>	<b>32,684,386.30</b>	<b>128,834,853.39</b>	<b>96.7%</b>	<b>4,415,146.61</b>
70912	PRIMARY EDUCATION	133,250,000.00	32,684,386.30	128,834,853.39	96.7%	4,415,146.61
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>43,440,000.00</b>	<b>13,592,356.58</b>	<b>38,765,255.42</b>	<b>89.2%</b>	<b>4,674,744.58</b>
70922	UPPER-SECONDARY EDUCATION	43,440,000.00	13,592,356.58	38,765,255.42	89.2%	4,674,744.58
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>6,428,000,000.00</b>	<b>1,157,522,551.68</b>	<b>3,385,482,295.99</b>	<b>52.7%</b>	<b>3,042,517,704.01</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	1,246,000,000.00	195,451,918.81	603,128,093.29	48.4%	642,871,906.71
70942	SECOND STAGE OF TERTIARY EDUCATION	5,182,000,000.00	962,070,632.87	2,782,354,202.70	53.7%	2,399,645,797.30
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>105,600,000.00</b>	<b>28,095,493.54</b>	<b>84,986,280.20</b>	<b>80.5%</b>	<b>20,613,719.80</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	105,600,000.00	28,095,493.54	84,986,280.20	80.5%	20,613,719.80
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>1,802,380,000.00</b>	<b>700,335,620.11</b>	<b>2,465,880,923.50</b>	<b>136.8%</b>	<b>- 663,500,923.50</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	1,802,380,000.00	700,335,620.11	2,465,880,923.50	136.8%	- 663,500,923.50
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>2,800,000,000.00</b>	<b>940,441,405.26</b>	<b>3,754,353,320.73</b>	<b>134.1%</b>	<b>- 954,353,320.73</b>
70981	EDUCATION N.E.C	2,800,000,000.00	940,441,405.26	3,754,353,320.73	134.1%	- 954,353,320.73
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>8,285,950,000.00</b>	<b>1,605,025,094.73</b>	<b>8,909,435,775.43</b>	<b>107.5%</b>	<b>- 623,485,775.43</b>
<b>7102</b>	<b>OLD AGE</b>	<b>8,283,200,000.00</b>	<b>1,605,025,094.73</b>	<b>8,909,435,775.43</b>	<b>107.6%</b>	<b>- 626,235,775.43</b>
71021	OLD AGE	8,283,200,000.00	1,605,025,094.73	8,909,435,775.43	107.6%	- 626,235,775.43
<b>7108</b>	<b>R &amp; D SOCIAL PROTECTION</b>	<b>2,750,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,750,000.00</b>
71081	R & D SOCIAL PROTECTION	2,750,000.00	-	-	0.0%	2,750,000.00

Table 12: Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>37,543,750,000.00</b>	<b>6,245,701,109.36</b>	<b>17,108,479,877.34</b>	<b>45.6%</b>	<b>20,435,270,122.66</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>26,265,300,000.00</b>	<b>4,845,804,673.94</b>	<b>12,710,205,632.49</b>	<b>48.4%</b>	<b>13,555,094,367.51</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A</b>	<b>21,482,300,000.00</b>	<b>4,146,435,219.68</b>	<b>10,564,992,360.34</b>	<b>49.2%</b>	<b>10,917,307,639.66</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	15,835,400,000.00	2,837,126,398.19	7,423,350,561.30	46.9%	8,412,049,438.70
70112	FINANCIAL AND FISCAL AFFAIRS	5,646,900,000.00	1,309,308,821.49	3,141,641,799.04	55.6%	2,505,258,200.96
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>4,502,050,000.00</b>	<b>696,659,454.26</b>	<b>2,092,516,464.41</b>	<b>46.5%</b>	<b>2,409,533,535.59</b>
70131	GENERAL PERSONNEL SERVICES	305,850,000.00	24,505,750.00	127,708,262.56	41.8%	178,141,737.44
70132	OVERALL PLANNING AND STATISTICAL SERVICES	572,500,000.00	76,419,400.00	239,506,654.00	41.8%	332,993,346.00
70133	OTHER GENERAL SERVICES	3,623,700,000.00	595,734,304.26	1,725,301,547.85	47.6%	1,898,398,452.15
<b>7014</b>	<b>BASIC RESEARCH</b>	<b>59,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>59,500,000.00</b>
70141	BASIC RESEARCH	59,500,000.00	-	-	0.0%	59,500,000.00
<b>7015</b>	<b>R&amp;D GENERAL PUBLIC SERVICES</b>	<b>120,000,000.00</b>	<b>-</b>	<b>42,467,807.74</b>	<b>35.4%</b>	<b>77,532,192.26</b>
70151	R&D GENERAL PUBLIC SERVICES	120,000,000.00	-	42,467,807.74	35.4%	77,532,192.26
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>101,450,000.00</b>	<b>2,710,000.00</b>	<b>10,229,000.00</b>	<b>10.1%</b>	<b>91,221,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	101,450,000.00	2,710,000.00	10,229,000.00	10.1%	91,221,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,189,100,000.00</b>	<b>186,513,450.00</b>	<b>418,489,005.96</b>	<b>35.2%</b>	<b>770,610,994.04</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>25,700,000.00</b>	<b>2,735,200.00</b>	<b>5,435,200.00</b>	<b>21.1%</b>	<b>20,264,800.00</b>
70321	FIRE PROTECTION SERVICES	25,700,000.00	2,735,200.00	5,435,200.00	21.1%	20,264,800.00
<b>7033</b>	<b>LAW COURTS</b>	<b>1,163,400,000.00</b>	<b>183,778,250.00</b>	<b>413,053,805.96</b>	<b>35.5%</b>	<b>750,346,194.04</b>
70331	LAW COURTS	1,163,400,000.00	183,778,250.00	413,053,805.96	35.5%	750,346,194.04
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>617,700,000.00</b>	<b>123,852,420.00</b>	<b>185,112,670.00</b>	<b>30.0%</b>	<b>432,587,330.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>173,000,000.00</b>	<b>4,814,500.00</b>	<b>15,669,000.00</b>	<b>9.1%</b>	<b>157,331,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	173,000,000.00	4,814,500.00	15,669,000.00	9.1%	157,331,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>164,300,000.00</b>	<b>101,559,520.00</b>	<b>117,389,020.00</b>	<b>71.4%</b>	<b>46,910,980.00</b>
70421	AGRICULTURE	164,300,000.00	101,559,520.00	117,389,020.00	71.4%	46,910,980.00
<b>7045</b>	<b>TRANSPORT</b>	<b>99,900,000.00</b>	<b>7,034,000.00</b>	<b>18,493,250.00</b>	<b>18.5%</b>	<b>81,406,750.00</b>
70451	ROAD TRANSPORT	61,500,000.00	6,102,500.00	15,956,300.00	25.9%	45,543,700.00
70452	WATER TRANSPORT	38,400,000.00	931,500.00	2,536,950.00	6.6%	35,863,050.00
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>180,500,000.00</b>	<b>10,444,400.00</b>	<b>33,561,400.00</b>	<b>18.6%</b>	<b>146,938,600.00</b>
70483	FUEL AND ENERGY	91,500,000.00	5,219,500.00	17,074,500.00	18.7%	74,425,500.00
70485	R & D TRANSPORT	10,700,000.00	600,000.00	1,798,500.00	16.8%	8,901,500.00
70487	R & D OTHER INDUSTRIES	78,300,000.00	4,624,900.00	14,688,400.00	18.8%	63,611,600.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>228,300,000.00</b>	<b>27,567,500.00</b>	<b>67,603,787.60</b>	<b>29.6%</b>	<b>160,696,212.40</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>228,300,000.00</b>	<b>27,567,500.00</b>	<b>67,603,787.60</b>	<b>29.6%</b>	<b>160,696,212.40</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	228,300,000.00	27,567,500.00	67,603,787.60	29.6%	160,696,212.40
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>855,900,000.00</b>	<b>29,641,500.03</b>	<b>100,592,030.25</b>	<b>11.8%</b>	<b>755,307,969.75</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>321,950,000.00</b>	<b>7,170,500.03</b>	<b>22,445,395.09</b>	<b>7.0%</b>	<b>299,504,604.91</b>
70611	HOUSING DEVELOPMENT	321,950,000.00	7,170,500.03	22,445,395.09	7.0%	299,504,604.91
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>234,700,000.00</b>	<b>4,742,500.00</b>	<b>18,229,500.00</b>	<b>7.8%</b>	<b>216,470,500.00</b>
70621	COMMUNITY DEVELOPMENT	234,700,000.00	4,742,500.00	18,229,500.00	7.8%	216,470,500.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>137,050,000.00</b>	<b>6,365,500.00</b>	<b>15,058,500.00</b>	<b>11.0%</b>	<b>121,991,500.00</b>
70631	WATER SUPPLY	137,050,000.00	6,365,500.00	15,058,500.00	11.0%	121,991,500.00
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>162,200,000.00</b>	<b>11,363,000.00</b>	<b>44,858,635.16</b>	<b>27.7%</b>	<b>117,341,364.84</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	162,200,000.00	11,363,000.00	44,858,635.16	27.7%	117,341,364.84



Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>707</b>	<b>HEALTH</b>	<b>1,641,250,000.00</b>	<b>240,167,323.37</b>	<b>528,633,156.45</b>	<b>32.2%</b>	<b>1,112,616,843.55</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>106,500,000.00</b>	<b>3,050,004.00</b>	<b>6,335,058.00</b>	<b>5.9%</b>	<b>100,164,942.00</b>
70711	PHARMACEUTICAL PRODUCTS	4,000,000.00	-	60,000.00	1.5%	3,940,000.00
70712	OTHER MEDICAL PRODUCTS	102,500,000.00	3,050,004.00	6,275,058.00	6.1%	96,224,942.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>237,400,000.00</b>	<b>138,735,843.25</b>	<b>171,506,192.00</b>	<b>72.2%</b>	<b>65,893,808.00</b>
70721	GENERAL MEDICAL SERVICES	237,400,000.00	138,735,843.25	171,506,192.00	72.2%	65,893,808.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>187,200,000.00</b>	<b>19,326,175.00</b>	<b>70,592,600.00</b>	<b>37.7%</b>	<b>116,607,400.00</b>
70731	GENERAL HOSPITAL SERVICES	126,000,000.00	13,785,005.00	47,973,010.00	38.1%	78,026,990.00
70734	NURSING AND CONVALESCENT HOME SERVICES	61,200,000.00	5,541,170.00	22,619,590.00	37.0%	38,580,410.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>748,900,000.00</b>	<b>25,885,299.00</b>	<b>113,926,462.42</b>	<b>15.2%</b>	<b>634,973,537.58</b>
70741	PUBLIC HEALTH SERVICES	748,900,000.00	25,885,299.00	113,926,462.42	15.2%	634,973,537.58
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>343,200,000.00</b>	<b>52,570,002.12</b>	<b>164,882,844.03</b>	<b>48.0%</b>	<b>178,317,155.97</b>
70751	R & D HEALTH	343,200,000.00	52,570,002.12	164,882,844.03	48.0%	178,317,155.97
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>18,050,000.00</b>	<b>600,000.00</b>	<b>1,390,000.00</b>	<b>7.7%</b>	<b>16,660,000.00</b>
70761	HEALTH N.E.C.	18,050,000.00	600,000.00	1,390,000.00	7.7%	16,660,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,851,200,000.00</b>	<b>136,150,970.00</b>	<b>1,257,207,644.70</b>	<b>67.9%</b>	<b>593,992,355.30</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>210,000,000.00</b>	<b>18,255,000.00</b>	<b>113,129,802.00</b>	<b>53.9%</b>	<b>96,870,198.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	210,000,000.00	18,255,000.00	113,129,802.00	53.9%	96,870,198.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>51,500,000.00</b>	<b>1,500,000.00</b>	<b>7,550,004.00</b>	<b>14.7%</b>	<b>43,949,996.00</b>
70821	CULTURAL SERVICES	51,500,000.00	1,500,000.00	7,550,004.00	14.7%	43,949,996.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>232,700,000.00</b>	<b>16,090,000.00</b>	<b>84,314,899.25</b>	<b>36.2%</b>	<b>148,385,100.75</b>
70831	BROADCASTING AND PUBLISHING SERVICES	232,700,000.00	16,090,000.00	84,314,899.25	36.2%	148,385,100.75
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>1,357,000,000.00</b>	<b>100,305,970.00</b>	<b>1,052,212,939.45</b>	<b>77.5%</b>	<b>304,787,060.55</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,357,000,000.00	100,305,970.00	1,052,212,939.45	77.5%	304,787,060.55
<b>709</b>	<b>EDUCATION</b>	<b>4,823,500,000.00</b>	<b>649,726,772.02</b>	<b>1,829,095,447.89</b>	<b>37.9%</b>	<b>2,994,404,552.11</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>223,050,000.00</b>	<b>3,600,000.00</b>	<b>16,397,000.00</b>	<b>7.4%</b>	<b>206,653,000.00</b>
70912	PRIMARY EDUCATION	223,050,000.00	3,600,000.00	16,397,000.00	7.4%	206,653,000.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000.00</b>
70922	UPPER-SECONDARY EDUCATION	2,000,000.00	-	-	0.0%	2,000,000.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>1,617,500,000.00</b>	<b>355,769,671.22</b>	<b>924,563,768.34</b>	<b>57.2%</b>	<b>692,936,231.66</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	572,500,000.00	45,925,187.89	153,122,994.11	26.7%	419,377,005.89
70942	SECOND STAGE OF TERTIARY EDUCATION	1,045,000,000.00	309,844,483.33	771,440,774.23	73.8%	273,559,225.77
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>213,000,000.00</b>	<b>997,800.00</b>	<b>2,259,800.00</b>	<b>1.1%</b>	<b>210,740,200.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	213,000,000.00	997,800.00	2,259,800.00	1.1%	210,740,200.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>2,767,950,000.00</b>	<b>289,359,300.80</b>	<b>885,874,879.55</b>	<b>32.0%</b>	<b>1,882,075,120.45</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	2,767,950,000.00	289,359,300.80	885,874,879.55	32.0%	1,882,075,120.45
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>71,500,000.00</b>	<b>6,276,500.00</b>	<b>11,540,502.00</b>	<b>16.1%</b>	<b>59,959,498.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>43,500,000.00</b>	<b>6,276,500.00</b>	<b>11,540,502.00</b>	<b>26.5%</b>	<b>31,959,498.00</b>
71021	OLD AGE	43,500,000.00	6,276,500.00	11,540,502.00	26.5%	31,959,498.00
<b>7108</b>	<b>R &amp; D SOCIAL PROTECTION</b>	<b>28,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>28,000,000.00</b>
71081	R & D SOCIAL PROTECTION	28,000,000.00	-	-	0.0%	28,000,000.00

Table 13: Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>253,897,785,000.00</b>	<b>53,269,246,410.54</b>	<b>146,645,504,931.30</b>	<b>57.8%</b>	<b>107,252,280,068.70</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>20,591,500,000.00</b>	<b>12,077,502,857.17</b>	<b>17,036,206,913.78</b>	<b>82.7%</b>	<b>3,555,293,086.22</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A</b>	<b>17,013,500,000.00</b>	<b>5,000,205,207.88</b>	<b>6,426,168,371.01</b>	<b>37.8%</b>	<b>10,587,331,628.99</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,058,000,000.00	1,450,000,000.00	1,450,999,999.00	47.4%	1,607,000,001.00
70112	FINANCIAL AND FISCAL AFFAIRS	13,955,500,000.00	3,550,205,207.88	4,975,168,372.01	35.7%	8,980,331,627.99
<b>7012</b>	<b>FOREIGN ECONOMIC AID</b>	<b>100,000,000.00</b>	-	-	<b>0.0%</b>	<b>100,000,000.00</b>
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	100,000,000.00	-	-	0.0%	100,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>3,273,000,000.00</b>	<b>7,077,297,649.29</b>	<b>10,606,478,584.01</b>	<b>324.1%</b>	<b>- 7,333,478,584.01</b>
70131	GENERAL PERSONNEL SERVICES	183,000,000.00	-	-	0.0%	183,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,900,000,000.00	7,077,297,649.29	10,606,478,584.01	365.7%	- 7,706,478,584.01
70133	OTHER GENERAL SERVICES	190,000,000.00	-	-	0.0%	190,000,000.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>125,000,000.00</b>	-	<b>3,559,958.76</b>	<b>2.8%</b>	<b>121,440,041.24</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	125,000,000.00	-	3,559,958.76	2.8%	121,440,041.24
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>80,000,000.00</b>	-	-	<b>0.0%</b>	<b>80,000,000.00</b>
70171	PUBLIC DEBT TRANSACTIONS	80,000,000.00	-	-	0.0%	80,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>4,313,000,000.00</b>	<b>265,387,064.06</b>	<b>536,774,128.12</b>	<b>12.4%</b>	<b>3,776,225,871.88</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>45,000,000.00</b>	-	-	<b>0.0%</b>	<b>45,000,000.00</b>
70311	POLICE SERVICES	45,000,000.00	-	-	0.0%	45,000,000.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>380,000,000.00</b>	-	<b>6,000,000.00</b>	<b>1.6%</b>	<b>374,000,000.00</b>
70321	FIRE PROTECTION SERVICES	380,000,000.00	-	6,000,000.00	1.6%	374,000,000.00
<b>7033</b>	<b>LAW COURTS</b>	<b>3,888,000,000.00</b>	<b>265,387,064.06</b>	<b>530,774,128.12</b>	<b>13.7%</b>	<b>3,357,225,871.88</b>
70331	LAW COURTS	3,888,000,000.00	265,387,064.06	530,774,128.12	13.7%	3,357,225,871.88
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>42,454,100,000.00</b>	<b>20,561,996,051.97</b>	<b>27,877,361,590.35</b>	<b>65.7%</b>	<b>14,576,738,409.65</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>8,586,000,000.00</b>	<b>2,205,665,517.49</b>	<b>4,755,131,325.80</b>	<b>55.4%</b>	<b>3,830,868,674.20</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	8,586,000,000.00	2,205,665,517.49	4,755,131,325.80	55.4%	3,830,868,674.20
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>10,473,000,000.00</b>	<b>9,319,149,466.72</b>	<b>11,419,480,818.21</b>	<b>109.0%</b>	<b>- 946,480,818.21</b>
70421	AGRICULTURE	10,398,000,000.00	9,319,149,466.72	11,419,480,818.21	109.8%	- 1,021,480,818.21
70423	FISHING AND HUNTING	75,000,000.00	-	-	0.0%	75,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>1,923,500,000.00</b>	<b>90,508,132.00</b>	<b>99,828,132.00</b>	<b>5.2%</b>	<b>1,823,671,868.00</b>
70431	COAL AND OTHER SOLID MINERAL FUEL	20,000,000.00	-	-	0.0%	20,000,000.00
70435	ELECTRICITY	1,903,500,000.00	90,508,132.00	99,828,132.00	5.2%	1,803,671,868.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>1,875,000,000.00</b>	-	<b>20,000,000.00</b>	<b>1.1%</b>	<b>1,855,000,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	205,000,000.00	-	20,000,000.00	9.8%	185,000,000.00
70442	MANUFACTURING	10,000,000.00	-	-	0.0%	10,000,000.00
70443	CONSTRUCTION	1,660,000,000.00	-	-	0.0%	1,660,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>19,130,500,000.00</b>	<b>8,946,672,935.76</b>	<b>11,532,291,314.34</b>	<b>60.3%</b>	<b>7,598,208,685.66</b>
70451	ROAD TRANSPORT	18,900,000,000.00	8,946,672,935.76	11,387,991,314.34	60.3%	7,512,008,685.66
70452	WATER TRANSPORT	65,500,000.00	-	-	0.0%	65,500,000.00
70454	AIR TRANSPORT	165,000,000.00	-	144,300,000.00	87.5%	20,700,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>145,000,000.00</b>	-	-	<b>0.0%</b>	<b>145,000,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	30,000,000.00	-	-	0.0%	30,000,000.00
70472	HOTELS AND RESTUARANTS	15,000,000.00	-	-	0.0%	15,000,000.00
70473	TOURISM	100,000,000.00	-	-	0.0%	100,000,000.00
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>321,100,000.00</b>	-	<b>50,630,000.00</b>	<b>15.8%</b>	<b>270,470,000.00</b>
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	5,000,000.00	-	-	0.0%	5,000,000.00
70483	FUEL AND ENERGY	100,000,000.00	-	-	0.0%	100,000,000.00
70487	R & D OTHER INDUSTRIES	216,100,000.00	-	50,630,000.00	23.4%	165,470,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>12,007,000,000.00</b>	<b>2,939,820,948.47</b>	<b>10,527,637,816.13</b>	<b>87.7%</b>	<b>1,479,362,183.87</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>40,000,000.00</b>	-	-	<b>0.0%</b>	<b>40,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	40,000,000.00	-	-	0.0%	40,000,000.00
<b>7055</b>	<b>R&amp;D ENVIRONMENTAL PROTECTION</b>	<b>3,800,000,000.00</b>	<b>1,948,463,476.36</b>	<b>6,030,193,131.20</b>	<b>158.7%</b>	<b>- 2,230,193,131.20</b>
70551	R & D ENVIRONMENTAL PROTECTION	3,800,000,000.00	1,948,463,476.36	6,030,193,131.20	158.7%	- 2,230,193,131.20
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>8,167,000,000.00</b>	<b>991,357,472.11</b>	<b>4,497,444,684.93</b>	<b>55.1%</b>	<b>3,669,555,315.07</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	8,167,000,000.00	991,357,472.11	4,497,444,684.93	55.1%	3,669,555,315.07

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>109,465,000,000.00</b>	<b>11,570,208,637.18</b>	<b>78,028,288,623.93</b>	<b>71.3%</b>	<b>31,436,711,376.07</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>32,765,000,000.00</b>	<b>2,588,463,153.34</b>	<b>39,496,965,457.40</b>	<b>120.5%</b>	<b>- 6,731,965,457.40</b>
70611	HOUSING DEVELOPMENT	32,765,000,000.00	2,588,463,153.34	39,496,965,457.40	120.5%	- 6,731,965,457.40
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>33,336,000,000.00</b>	<b>3,945,658,069.98</b>	<b>28,764,126,324.73</b>	<b>86.3%</b>	<b>4,571,873,675.27</b>
70621	COMMUNITY DEVELOPMENT	33,336,000,000.00	3,945,658,069.98	28,764,126,324.73	86.3%	4,571,873,675.27
<b>7063</b>	<b>WATER SUPPLY</b>	<b>40,339,000,000.00</b>	<b>4,501,795,475.94</b>	<b>9,089,817,792.29</b>	<b>22.5%</b>	<b>31,249,182,207.71</b>
70631	WATER SUPPLY	40,339,000,000.00	4,501,795,475.94	9,089,817,792.29	22.5%	31,249,182,207.71
<b>7064</b>	<b>STREET LIGHTING</b>	<b>3,025,000,000.00</b>	<b>534,291,937.92</b>	<b>677,379,049.51</b>	<b>22.4%</b>	<b>2,347,620,950.49</b>
70641	STREET LIGHTING	3,025,000,000.00	534,291,937.92	677,379,049.51	22.4%	2,347,620,950.49
<b>707</b>	<b>HEALTH</b>	<b>24,440,685,000.00</b>	<b>157,391,616.55</b>	<b>2,392,169,222.31</b>	<b>9.8%</b>	<b>22,048,515,777.69</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>1,356,185,000.00</b>	-	-	<b>0.0%</b>	<b>1,356,185,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	1,326,185,000.00	-	-	0.0%	1,326,185,000.00
70712	OTHER MEDICAL PRODUCTS	30,000,000.00	-	-	0.0%	30,000,000.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>3,963,000,000.00</b>	<b>125,006,992.83</b>	<b>364,741,469.49</b>	<b>9.2%</b>	<b>3,598,258,530.51</b>
70721	GENERAL MEDICAL SERVICES	3,963,000,000.00	125,006,992.83	364,741,469.49	9.2%	3,598,258,530.51
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>1,200,000,000.00</b>	<b>21,306,723.72</b>	<b>21,306,723.72</b>	<b>1.8%</b>	<b>1,178,693,276.28</b>
70734	NURSING AND CONVALESCENT HOME SERVICES	1,200,000,000.00	21,306,723.72	21,306,723.72	1.8%	1,178,693,276.28
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>17,721,500,000.00</b>	-	<b>1,993,415,229.10</b>	<b>11.2%</b>	<b>15,728,084,770.90</b>
70741	PUBLIC HEALTH SERVICES	17,721,500,000.00	-	1,993,415,229.10	11.2%	15,728,084,770.90
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>200,000,000.00</b>	<b>11,077,900.00</b>	<b>12,705,800.00</b>	<b>6.4%</b>	<b>187,294,200.00</b>
70751	R & D HEALTH	200,000,000.00	11,077,900.00	12,705,800.00	6.4%	187,294,200.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,916,000,000.00</b>	-	<b>67,377,720.63</b>	<b>3.5%</b>	<b>1,848,622,279.37</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,045,000,000.00</b>	-	<b>67,377,720.63</b>	<b>6.4%</b>	<b>977,622,279.37</b>
70811	RECREATIONAL AND SPORTING SERVICES	1,045,000,000.00	-	67,377,720.63	6.4%	977,622,279.37
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>267,000,000.00</b>	-	-	<b>0.0%</b>	<b>267,000,000.00</b>
70821	CULTURAL SERVICES	267,000,000.00	-	-	0.0%	267,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>512,000,000.00</b>	-	-	<b>0.0%</b>	<b>512,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	512,000,000.00	-	-	0.0%	512,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>92,000,000.00</b>	-	-	<b>0.0%</b>	<b>92,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	92,000,000.00	-	-	0.0%	92,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>35,656,500,000.00</b>	<b>2,182,870.91</b>	<b>4,006,565,324.07</b>	<b>11.2%</b>	<b>31,649,934,675.93</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>5,372,000,000.00</b>	<b>2,182,870.91</b>	<b>2,280,534,599.81</b>	<b>42.5%</b>	<b>3,091,465,400.19</b>
70912	PRIMARY EDUCATION	5,372,000,000.00	2,182,870.91	2,280,534,599.81	42.5%	3,091,465,400.19
<b>7093</b>	<b>POSTSECONDARY NONTERTIARY EDUCATION</b>	<b>1,705,000,000.00</b>	-	<b>43,969,367.81</b>	<b>2.6%</b>	<b>1,661,030,632.19</b>
70931	POST-SECONDARY NON-TERTIARY EDUCATION	1,705,000,000.00	-	43,969,367.81	2.6%	1,661,030,632.19
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>8,055,000,000.00</b>	-	<b>205,264,447.16</b>	<b>2.5%</b>	<b>7,849,735,552.84</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	3,155,000,000.00	-	-	0.0%	3,155,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	4,900,000,000.00	-	205,264,447.16	4.2%	4,694,735,552.84
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>569,500,000.00</b>	-	-	<b>0.0%</b>	<b>569,500,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	569,500,000.00	-	-	0.0%	569,500,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>19,955,000,000.00</b>	-	<b>1,476,796,909.29</b>	<b>7.4%</b>	<b>18,478,203,090.71</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	19,955,000,000.00	-	1,476,796,909.29	7.4%	18,478,203,090.71
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>3,054,000,000.00</b>	<b>5,694,756,364.23</b>	<b>6,173,123,591.98</b>	<b>202.1%</b>	<b>- 3,119,123,591.98</b>
<b>7102</b>	<b>OLD AGE</b>	<b>31,500,000.00</b>	-	-	<b>0.0%</b>	<b>31,500,000.00</b>
71021	OLD AGE	31,500,000.00	-	-	0.0%	31,500,000.00
<b>7103</b>	<b>SURVIVORS</b>	<b>155,000,000.00</b>	-	-	<b>0.0%</b>	<b>155,000,000.00</b>
71031	SURVIVORS	155,000,000.00	-	-	0.0%	155,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>64,000,000.00</b>	-	-	<b>0.0%</b>	<b>64,000,000.00</b>
71041	FAMILY AND CHILDREN	64,000,000.00	-	-	0.0%	64,000,000.00
<b>7108</b>	<b>R &amp; D SOCIAL PROTECTION</b>	<b>2,801,500,000.00</b>	<b>5,694,756,364.23</b>	<b>6,173,123,591.98</b>	<b>220.4%</b>	<b>- 3,371,623,591.98</b>
71081	R & D SOCIAL PROTECTION	2,801,500,000.00	5,694,756,364.23	6,173,123,591.98	220.4%	- 3,371,623,591.98
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>2,000,000.00</b>	-	-	<b>0.0%</b>	<b>2,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	2,000,000.00	-	-	0.0%	2,000,000.00

Table 14: Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>38,181,200,000.00</b>	<b>11,886,763,198.68</b>	<b>28,999,671,243.32</b>	<b>76.0%</b>	<b>9,181,528,756.68</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>38,041,500,000.00</b>	<b>11,881,752,398.68</b>	<b>28,984,373,143.32</b>	<b>76.2%</b>	<b>9,057,126,856.68</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AF</b>	<b>683,000,000.00</b>	<b>5,575,000.00</b>	<b>34,080,000.00</b>	<b>5.0%</b>	<b>648,920,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	160,000,000.00	5,475,000.00	27,330,000.00	17.1%	132,670,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	523,000,000.00	100,000.00	6,750,000.00	1.3%	516,250,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>179,500,000.00</b>	<b>50,071,000.00</b>	<b>266,431,000.00</b>	<b>148.4%</b>	<b>- 86,931,000.00</b>
70131	GENERAL PERSONNEL SERVICES	16,000,000.00	12,071,000.00	15,601,000.00	97.5%	399,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	500,000.00	-	-	0.0%	500,000.00
70133	OTHER GENERAL SERVICES	163,000,000.00	38,000,000.00	250,830,000.00	153.9%	- 87,830,000.00
<b>7015</b>	<b>R&amp;D GENERAL PUBLIC SERVICES</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
70151	R&D GENERAL PUBLIC SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	3,000,000.00	-	-	0.0%	3,000,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>34,825,000,000.00</b>	<b>11,780,836,923.20</b>	<b>27,755,579,187.64</b>	<b>79.7%</b>	<b>7,069,420,812.36</b>
70171	PUBLIC DEBT TRANSACTIONS	34,825,000,000.00	11,780,836,923.20	27,755,579,187.64	79.7%	7,069,420,812.36
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>2,350,000,000.00</b>	<b>45,269,475.48</b>	<b>928,282,955.68</b>	<b>39.5%</b>	<b>1,421,717,044.32</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,350,000,000.00	45,269,475.48	928,282,955.68	39.5%	1,421,717,044.32
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>4,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,500,000.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>4,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,500,000.00</b>
70331	LAW COURTS	4,500,000.00	-	-	0.0%	4,500,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>14,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>14,500,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,000,000.00	-	-	0.0%	3,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>2,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,500,000.00</b>
70421	AGRICULTURE	2,500,000.00	-	-	0.0%	2,500,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>2,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,500,000.00</b>
70451	ROAD TRANSPORT	2,500,000.00	-	-	0.0%	2,500,000.00
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>6,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,500,000.00</b>
70483	FUEL AND ENERGY	1,500,000.00	-	-	0.0%	1,500,000.00
70487	R & D OTHER INDUSTRIES	5,000,000.00	-	-	0.0%	5,000,000.00

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>41,500,000.00</b>	<b>5,000,000.00</b>	<b>14,252,000.00</b>	<b>34.3%</b>	<b>27,248,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>39,500,000.00</b>	<b>5,000,000.00</b>	<b>14,252,000.00</b>	<b>36.1%</b>	<b>25,248,000.00</b>
70621	COMMUNITY DEVELOPMENT	39,500,000.00	5,000,000.00	14,252,000.00	36.1%	25,248,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000.00</b>
70631	WATER SUPPLY	2,000,000.00	-	-	0.0%	2,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>5,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,500,000.00</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
70721	GENERAL MEDICAL SERVICES	5,000,000.00	-	-	0.0%	5,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
70741	PUBLIC HEALTH SERVICES	500,000.00	-	-	0.0%	500,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>18,500,000.00</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>0.1%</b>	<b>18,489,200.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>4,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	4,000,000.00	-	-	0.0%	4,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,000,000.00</b>
70821	CULTURAL SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>3,500,000.00</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>0.3%</b>	<b>3,489,200.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,500,000.00	10,800.00	10,800.00	0.3%	3,489,200.00
<b>709</b>	<b>EDUCATION</b>	<b>53,500,000.00</b>	<b>-</b>	<b>1,035,300.00</b>	<b>1.9%</b>	<b>52,464,700.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
70912	PRIMARY EDUCATION	1,000,000.00	-	-	0.0%	1,000,000.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>500,000.00</b>	<b>-</b>	<b>35,300.00</b>	<b>7.1%</b>	<b>464,700.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	500,000.00	-	35,300.00	7.1%	464,700.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>52,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>	<b>1.9%</b>	<b>51,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	52,000,000.00	-	1,000,000.00	1.9%	51,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>1,700,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,700,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
71021	OLD AGE	1,000,000.00	-	-	0.0%	1,000,000.00
<b>7108</b>	<b>R &amp; D SOCIAL PROTECTION</b>	<b>700,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>700,000.00</b>
71081	R & D SOCIAL PROTECTION	700,000.00	-	-	0.0%	700,000.00

## 2.F Expenditure by Programme Classification

### 2.G Table 15: Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>369,902,500,000.00</b>	<b>81,244,341,736.66</b>	<b>227,175,169,925.47</b>	<b>61.4%</b>	<b>142,727,330,074.53</b>
<b>01</b>	<b>Agriculture</b>	<b>8,728,800,000.00</b>	<b>15,297,624,575.82</b>	<b>17,932,317,502.00</b>	<b>205.4%</b>	<b>- 9,203,517,502.00</b>
0101	Effective governance of the Agriculture Sector	3,397,300,000.00	5,938,971,986.23	6,735,986,098.19	198.3%	- 3,338,686,098.19
0102	Development of the livestock value chain	2,665,000,000.00	-	1,754,634,400.54	65.8%	910,365,599.46
0103	Enhancement of food production and productivity	1,501,500,000.00	9,358,652,589.59	9,439,147,003.27	628.6%	- 7,937,647,003.27
0104	Reduction of post-harvest losses	10,000,000.00	-	-	0.0%	10,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	30,000,000.00	-	-	0.0%	30,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	5,000,000.00	-	-	0.0%	5,000,000.00
0107	Promotion of enabling environment for increased agricultural development	1,120,000,000.00	-	2,550,000.00	0.2%	1,117,450,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>2,957,900,000.00</b>	<b>194,616,137.86</b>	<b>1,413,555,616.08</b>	<b>47.8%</b>	<b>1,544,344,383.92</b>
0210	Societal Re-orientation - General	2,957,900,000.00	194,616,137.86	1,413,555,616.08	47.8%	1,544,344,383.92
<b>03</b>	<b>Poverty Alleviation</b>	<b>1,159,150,000.00</b>	<b>-</b>	<b>221,423,953.80</b>	<b>19.1%</b>	<b>937,726,046.20</b>
0310	Poverty Alleviation - General	1,159,150,000.00	-	221,423,953.80	19.1%	937,726,046.20
<b>04</b>	<b>Health</b>	<b>31,534,685,000.00</b>	<b>2,969,099,269.46</b>	<b>10,228,937,945.02</b>	<b>32.4%</b>	<b>21,305,747,054.98</b>
0401	Effective governance of the health system	10,034,500,000.00	2,331,232,476.05	6,819,469,281.52	68.0%	3,215,030,718.48
0402	Community engagement and participation in health	465,000,000.00	84,746,780.04	224,647,500.98	48.3%	240,352,499.02
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,984,000,000.00	40,847,304.32	539,361,770.04	18.1%	2,444,638,229.96
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	125,000,000.00	-	1,627,900.00	1.3%	123,372,100.00
0405	Provision of adequate and modern health infrastructure for health services delivery	8,592,685,000.00	88,019,747.43	141,704,642.28	1.6%	8,450,980,357.72
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	1,320,500,000.00	3,050,004.00	85,073,912.40	6.4%	1,235,426,087.60
0408	Institution and maintenance of a responsive public health emergency preparedness system	80,000,000.00	-	32,625,476.00	40.8%	47,374,524.00
0409	Provision of universal health coverage and financial risk protection for citizens	7,908,000,000.00	421,202,957.62	2,384,427,461.80	30.2%	5,523,572,538.20
0410	Health Sector Expenditures Not Elsewhere Classified	25,000,000.00	-	-	0.0%	25,000,000.00
<b>05</b>	<b>Education</b>	<b>54,557,670,000.00</b>	<b>3,703,161,723.02</b>	<b>16,161,882,951.71</b>	<b>29.6%</b>	<b>38,395,787,048.29</b>
0501	Effective governance of the education system	17,255,570,000.00	3,689,900,952.11	12,163,348,412.32	70.5%	5,092,221,587.68
0502	Increase in access, retention, and completion rate at all levels	60,000,000.00	1,818,870.91	77,124,675.10	128.5%	- 17,124,675.10
0503	Equity and inclusiveness in the provision of educational services	17,352,136,000.00	-	641,461,749.99	3.7%	16,710,674,250.01
0504	Improved quality of teaching and learning outcomes	886,100,000.00	-	217,500,000.00	24.5%	668,600,000.00
0505	Adequate infrastructure at all levels	19,003,864,000.00	11,441,900.00	3,062,448,114.30	16.1%	15,941,415,885.70

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>06</b>	<b>Housing and Urban Development</b>	<b>36,844,935,000.00</b>	<b>3,053,373,976.24</b>	<b>40,223,562,702.33</b>	<b>109.2%</b>	<b>- 3,378,627,702.33</b>
0610	Housing and Urban Development - General	36,844,935,000.00	3,053,373,976.24	40,223,562,702.33	109.2%	- 3,378,627,702.33
<b>07</b>	<b>Gender</b>	<b>675,000,000.00</b>	<b>-</b>	<b>7,040,000.00</b>	<b>1.0%</b>	<b>667,960,000.00</b>
0710	Gender - General	675,000,000.00	-	7,040,000.00	1.0%	667,960,000.00
<b>08</b>	<b>Youth</b>	<b>1,521,700,000.00</b>	<b>21,552,020.47</b>	<b>417,047,403.63</b>	<b>27.4%</b>	<b>1,104,652,596.37</b>
0810	Youth - General	1,521,700,000.00	21,552,020.47	417,047,403.63	27.4%	1,104,652,596.37
<b>09</b>	<b>Environmental Improvement</b>	<b>13,170,000,000.00</b>	<b>2,295,101,860.46</b>	<b>10,240,280,577.71</b>	<b>77.8%</b>	<b>2,929,719,422.29</b>
0910	Environmental Improvement - General	13,170,000,000.00	2,295,101,860.46	10,240,280,577.71	77.8%	2,929,719,422.29
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>49,128,510,000.00</b>	<b>4,760,075,622.93</b>	<b>17,168,400,506.24</b>	<b>34.9%</b>	<b>31,960,109,493.76</b>
1010	Water Resources and Rural Deve - General	49,128,510,000.00	4,760,075,622.93	17,168,400,506.24	34.9%	31,960,109,493.76
<b>11</b>	<b>Information Communication and Technology</b>	<b>629,080,000.00</b>	<b>104,082,627.38</b>	<b>350,205,913.70</b>	<b>55.7%</b>	<b>278,874,086.30</b>
1110	Information Communication and Technology - General	629,080,000.00	104,082,627.38	350,205,913.70	55.7%	278,874,086.30
<b>12</b>	<b>Growing the Private Sector</b>	<b>5,824,000,000.00</b>	<b>1,892,875,297.10</b>	<b>4,251,920,883.18</b>	<b>73.0%</b>	<b>1,572,079,116.82</b>
1210	Growing the Private Sector - General	5,824,000,000.00	1,892,875,297.10	4,251,920,883.18	73.0%	1,572,079,116.82
<b>13</b>	<b>Reform of Government and Governance</b>	<b>104,225,920,000.00</b>	<b>32,599,734,939.62</b>	<b>73,833,566,998.55</b>	<b>70.8%</b>	<b>30,392,353,001.45</b>
1310	Reform of Government and Governance - General	104,225,920,000.00	32,599,734,939.62	73,833,566,998.55	70.8%	30,392,353,001.45
<b>14</b>	<b>Power</b>	<b>1,761,050,000.00</b>	<b>15,583,682.69</b>	<b>76,177,848.09</b>	<b>4.3%</b>	<b>1,684,872,151.91</b>
1410	Power - General	1,761,050,000.00	15,583,682.69	76,177,848.09	4.3%	1,684,872,151.91
<b>17</b>	<b>Road</b>	<b>50,861,100,000.00</b>	<b>13,508,372,517.50</b>	<b>33,479,934,686.37</b>	<b>65.8%</b>	<b>17,381,165,313.63</b>
1710	Road - General	50,861,100,000.00	13,508,372,517.50	33,479,934,686.37	65.8%	17,381,165,313.63
<b>18</b>	<b>Airways</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000.00</b>
1810	Airways - General	15,000,000.00	-	-	0.0%	15,000,000.00
<b>19</b>	<b>COVID-19</b>	<b>5,315,000,000.00</b>	<b>484,009.75</b>	<b>339,960,960.70</b>	<b>6.4%</b>	<b>4,975,039,039.30</b>
1910	COVID-19 - General	5,315,000,000.00	484,009.75	339,960,960.70	6.4%	4,975,039,039.30
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>993,000,000.00</b>	<b>828,603,476.36</b>	<b>828,953,476.36</b>	<b>83.5%</b>	<b>164,046,523.64</b>
2010	CLIMATE CHANGE - General	993,000,000.00	828,603,476.36	828,953,476.36	83.5%	164,046,523.64

Table 16: Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>40,279,765,000.00</b>	<b>9,842,631,018.08</b>	<b>34,421,513,873.51</b>	<b>85.5%</b>	<b>5,858,251,126.49</b>
<b>01</b>	<b>Agriculture</b>	<b>736,000,000.00</b>	<b>182,643,234.62</b>	<b>562,285,032.51</b>	<b>76.4%</b>	<b>173,714,967.49</b>
0101	Effective governance of the Agriculture Sector	549,500,000.00	142,326,102.00	441,473,486.21	80.3%	108,026,513.79
0103	Enhancement of food production and productivity	186,500,000.00	40,317,132.62	120,811,546.30	64.8%	65,688,453.70
<b>02</b>	<b>Societal Re-orientation</b>	<b>364,400,000.00</b>	<b>77,290,867.86</b>	<b>274,359,824.63</b>	<b>75.3%</b>	<b>90,040,175.37</b>
0210	Societal Re-orientation - General	364,400,000.00	77,290,867.86	274,359,824.63	75.3%	90,040,175.37
<b>03</b>	<b>Poverty Alleviation</b>	<b>2,350,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,350,000.00</b>
0310	Poverty Alleviation - General	2,350,000.00	-	-	0.0%	2,350,000.00
<b>04</b>	<b>Health</b>	<b>9,744,250,000.00</b>	<b>2,603,924,953.26</b>	<b>7,289,950,189.98</b>	<b>74.8%</b>	<b>2,454,299,810.02</b>
0401	Effective governance of the health system	8,516,450,000.00	2,099,337,606.68	6,309,487,633.09	74.1%	2,206,962,366.91
0402	Community engagement and participation in health	445,000,000.00	84,746,780.04	224,647,500.98	50.5%	220,352,499.02
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	15,800,000.00	3,150,058.92	9,447,035.86	59.8%	6,352,964.14
0409	Provision of universal health coverage and financial risk protection for citizens	767,000,000.00	416,690,507.62	746,368,020.05	97.3%	20,631,979.95
<b>05</b>	<b>Education</b>	<b>11,877,470,000.00</b>	<b>2,993,229,080.09</b>	<b>10,180,560,747.79</b>	<b>85.7%</b>	<b>1,696,909,252.21</b>
0501	Effective governance of the education system	11,877,470,000.00	2,993,229,080.09	10,180,560,747.79	85.7%	1,696,909,252.21
<b>06</b>	<b>Housing and Urban Development</b>	<b>409,785,000.00</b>	<b>84,007,986.16</b>	<b>276,560,077.97</b>	<b>67.5%</b>	<b>133,224,922.03</b>
0610	Housing and Urban Development - General	409,785,000.00	84,007,986.16	276,560,077.97	67.5%	133,224,922.03
<b>08</b>	<b>Youth</b>	<b>50,300,000.00</b>	<b>16,322,020.47</b>	<b>49,099,558.76</b>	<b>97.6%</b>	<b>1,200,441.24</b>
0810	Youth - General	50,300,000.00	16,322,020.47	49,099,558.76	97.6%	1,200,441.24
<b>09</b>	<b>Environmental Improvement</b>	<b>427,700,000.00</b>	<b>156,316,888.35</b>	<b>473,992,450.34</b>	<b>110.8%</b>	<b>- 46,292,450.34</b>
0910	Environmental Improvement - General	427,700,000.00	156,316,888.35	473,992,450.34	110.8%	- 46,292,450.34
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>417,860,000.00</b>	<b>120,975,702.49</b>	<b>369,988,881.06</b>	<b>88.5%</b>	<b>47,871,118.94</b>
1010	Water Resources and Rural Deve - General	417,860,000.00	120,975,702.49	369,988,881.06	88.5%	47,871,118.94
<b>11</b>	<b>Information Communication and Technology</b>	<b>377,380,000.00</b>	<b>87,992,627.38</b>	<b>265,891,014.45</b>	<b>70.5%</b>	<b>111,488,985.55</b>
1110	Information Communication and Technology - General	377,380,000.00	87,992,627.38	265,891,014.45	70.5%	111,488,985.55
<b>12</b>	<b>Growing the Private Sector</b>	<b>112,000,000.00</b>	<b>29,119,895.10</b>	<b>88,284,547.11</b>	<b>78.8%</b>	<b>23,715,452.89</b>
1210	Growing the Private Sector - General	112,000,000.00	29,119,895.10	88,284,547.11	78.8%	23,715,452.89
<b>13</b>	<b>Reform of Government and Governance</b>	<b>15,402,820,000.00</b>	<b>3,399,294,005.77</b>	<b>14,313,225,577.34</b>	<b>92.9%</b>	<b>1,089,594,422.66</b>
1310	Reform of Government and Governance - General	15,402,820,000.00	3,399,294,005.77	14,313,225,577.34	92.9%	1,089,594,422.66
<b>14</b>	<b>Power</b>	<b>35,550,000.00</b>	<b>9,764,182.69</b>	<b>29,183,348.09</b>	<b>82.1%</b>	<b>6,366,651.91</b>
1410	Power - General	35,550,000.00	9,764,182.69	29,183,348.09	82.1%	6,366,651.91
<b>17</b>	<b>Road</b>	<b>321,900,000.00</b>	<b>81,749,573.84</b>	<b>248,132,623.48</b>	<b>77.1%</b>	<b>73,767,376.52</b>
1710	Road - General	321,900,000.00	81,749,573.84	248,132,623.48	77.1%	73,767,376.52



Table 17: Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>37,543,750,000.00</b>	<b>6,245,701,109.36</b>	<b>17,108,479,877.34</b>	<b>45.6%</b>	<b>20,435,270,122.66</b>
<b>01</b>	<b>Agriculture</b>	<b>169,300,000.00</b>	<b>101,559,520.00</b>	<b>117,389,020.00</b>	<b>69.3%</b>	<b>51,910,980.00</b>
0101	Effective governance of the Agriculture Sector	169,300,000.00	101,559,520.00	117,389,020.00	69.3%	51,910,980.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>1,634,500,000.00</b>	<b>117,314,470.00</b>	<b>1,139,184,991.45</b>	<b>69.7%</b>	<b>495,315,008.55</b>
0210	Societal Re-orientation - General	1,634,500,000.00	117,314,470.00	1,139,184,991.45	69.7%	495,315,008.55
<b>03</b>	<b>Poverty Alleviation</b>	<b>21,300,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>21,300,000.00</b>
0310	Poverty Alleviation - General	21,300,000.00	-	-	0.0%	21,300,000.00
<b>04</b>	<b>Health</b>	<b>1,627,250,000.00</b>	<b>240,167,323.37</b>	<b>528,573,156.45</b>	<b>32.5%</b>	<b>1,098,676,843.55</b>
0401	Effective governance of the health system	1,357,550,000.00	231,894,869.37	509,981,648.43	37.6%	847,568,351.57
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	36,200,000.00	710,000.00	3,782,000.00	10.4%	32,418,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	102,500,000.00	3,050,004.00	6,275,058.00	6.1%	96,224,942.00
0409	Provision of universal health coverage and financial risk protection for citizens	131,000,000.00	4,512,450.00	8,534,450.02	6.5%	122,465,549.98
<b>05</b>	<b>Education</b>	<b>5,065,600,000.00</b>	<b>696,671,872.02</b>	<b>1,962,643,679.85</b>	<b>38.7%</b>	<b>3,102,956,320.15</b>
0501	Effective governance of the education system	5,065,600,000.00	696,671,872.02	1,962,643,679.85	38.7%	3,102,956,320.15
<b>06</b>	<b>Housing and Urban Development</b>	<b>543,650,000.00</b>	<b>24,636,000.03</b>	<b>83,260,330.25</b>	<b>15.3%</b>	<b>460,389,669.75</b>
0610	Housing and Urban Development - General	543,650,000.00	24,636,000.03	83,260,330.25	15.3%	460,389,669.75
<b>07</b>	<b>Gender</b>	<b>52,500,000.00</b>	<b>-</b>	<b>7,040,000.00</b>	<b>13.4%</b>	<b>45,460,000.00</b>
0710	Gender - General	52,500,000.00	-	7,040,000.00	13.4%	45,460,000.00
<b>08</b>	<b>Youth</b>	<b>122,200,000.00</b>	<b>5,230,000.00</b>	<b>42,640,750.00</b>	<b>34.9%</b>	<b>79,559,250.00</b>
0810	Youth - General	122,200,000.00	5,230,000.00	42,640,750.00	34.9%	79,559,250.00
<b>09</b>	<b>Environmental Improvement</b>	<b>190,300,000.00</b>	<b>24,427,500.00</b>	<b>64,113,787.60</b>	<b>33.7%</b>	<b>126,186,212.40</b>
0910	Environmental Improvement - General	190,300,000.00	24,427,500.00	64,113,787.60	33.7%	126,186,212.40
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>288,150,000.00</b>	<b>8,056,000.00</b>	<b>62,016,257.74</b>	<b>21.5%</b>	<b>226,133,742.26</b>
1010	Water Resources and Rural Deve - General	288,150,000.00	8,056,000.00	62,016,257.74	21.5%	226,133,742.26
<b>11</b>	<b>Information Communication and Technology</b>	<b>230,700,000.00</b>	<b>16,090,000.00</b>	<b>84,314,899.25</b>	<b>36.5%</b>	<b>146,385,100.75</b>
1110	Information Communication and Technology - General	230,700,000.00	16,090,000.00	84,314,899.25	36.5%	146,385,100.75
<b>12</b>	<b>Growing the Private Sector</b>	<b>172,000,000.00</b>	<b>4,814,500.00</b>	<b>15,669,000.00</b>	<b>9.1%</b>	<b>156,331,000.00</b>
1210	Growing the Private Sector - General	172,000,000.00	4,814,500.00	15,669,000.00	9.1%	156,331,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>27,255,100,000.00</b>	<b>4,997,774,423.94</b>	<b>12,979,271,004.75</b>	<b>47.6%</b>	<b>14,275,828,995.25</b>
1310	Reform of Government and Governance - General	27,255,100,000.00	4,997,774,423.94	12,979,271,004.75	47.6%	14,275,828,995.25
<b>14</b>	<b>Power</b>	<b>95,500,000.00</b>	<b>5,219,500.00</b>	<b>17,074,500.00</b>	<b>17.9%</b>	<b>78,425,500.00</b>
1410	Power - General	95,500,000.00	5,219,500.00	17,074,500.00	17.9%	78,425,500.00
<b>17</b>	<b>Road</b>	<b>32,700,000.00</b>	<b>600,000.00</b>	<b>1,798,500.00</b>	<b>5.5%</b>	<b>30,901,500.00</b>
1710	Road - General	32,700,000.00	600,000.00	1,798,500.00	5.5%	30,901,500.00
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>43,000,000.00</b>	<b>3,140,000.00</b>	<b>3,490,000.00</b>	<b>8.1%</b>	<b>39,510,000.00</b>
2010	CLIMATE CHANGE - General	43,000,000.00	3,140,000.00	3,490,000.00	8.1%	39,510,000.00

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

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>253,897,785,000.00</b>	<b>53,269,246,410.54</b>	<b>146,645,504,931.30</b>	<b>57.8%</b>	<b>107,252,280,068.70</b>
<b>01</b>	<b>Agriculture</b>	<b>7,821,000,000.00</b>	<b>15,013,421,821.20</b>	<b>17,252,643,449.49</b>	<b>220.6%</b>	<b>- 9,431,643,449.49</b>
0101	Effective governance of the Agriculture Sector	2,676,000,000.00	5,695,086,364.23	6,177,123,591.98	230.8%	- 3,501,123,591.98
0102	Development of the livestock value chain	2,665,000,000.00	-	1,754,634,400.54	65.8%	910,365,599.46
0103	Enhancement of food production and productivity	1,315,000,000.00	9,318,335,456.97	9,318,335,456.97	708.6%	- 8,003,335,456.97
0104	Reduction of post-harvest losses	10,000,000.00	-	-	0.0%	10,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	30,000,000.00	-	-	0.0%	30,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	5,000,000.00	-	-	0.0%	5,000,000.00
0107	Promotion of enabling environment for increased agricultural development	1,120,000,000.00	-	2,550,000.00	0.2%	1,117,450,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>952,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>952,500,000.00</b>
0210	Societal Re-orientation - General	952,500,000.00	-	-	0.0%	952,500,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>1,135,000,000.00</b>	<b>-</b>	<b>221,423,953.80</b>	<b>19.5%</b>	<b>913,576,046.20</b>
0310	Poverty Alleviation - General	1,135,000,000.00	-	221,423,953.80	19.5%	913,576,046.20
<b>04</b>	<b>Health</b>	<b>20,157,685,000.00</b>	<b>125,006,992.83</b>	<b>2,410,414,598.59</b>	<b>12.0%</b>	<b>17,747,270,401.41</b>
0401	Effective governance of the health system	155,000,000.00	-	-	0.0%	155,000,000.00
0402	Community engagement and participation in health	20,000,000.00	-	-	0.0%	20,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,932,000,000.00	36,987,245.40	526,132,734.18	17.9%	2,405,867,265.82
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health	125,000,000.00	-	1,627,900.00	1.3%	123,372,100.00
0405	Provision of adequate and modern health infrastructure for health services delivery	8,592,685,000.00	88,019,747.43	141,704,642.28	1.6%	8,450,980,357.72
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	1,218,000,000.00	-	78,798,854.40	6.5%	1,139,201,145.60
0408	Institution and maintenance of a responsive public health emergency preparedness system	80,000,000.00	-	32,625,476.00	40.8%	47,374,524.00
0409	Provision of universal health coverage and financial risk protection for citizens	7,010,000,000.00	-	1,629,524,991.73	23.2%	5,380,475,008.27
0410	Health Sector Expenditures Not Elsewhere Classified	25,000,000.00	-	-	0.0%	25,000,000.00
<b>05</b>	<b>Education</b>	<b>37,561,100,000.00</b>	<b>13,260,770.91</b>	<b>4,017,643,224.07</b>	<b>10.7%</b>	<b>33,543,456,775.93</b>
0501	Effective governance of the education system	259,000,000.00	-	19,108,684.68	7.4%	239,891,315.32
0502	Increase in access, retention, and completion rate at all levels	60,000,000.00	1,818,870.91	77,124,675.10	128.5%	- 17,124,675.10
0503	Equity and inclusiveness in the provision of educational services	17,352,136,000.00	-	641,461,749.99	3.7%	16,710,674,250.01
0504	Improved quality of teaching and learning outcomes	886,100,000.00	-	217,500,000.00	24.5%	668,600,000.00
0505	Adequate infrastructure at all levels	19,003,864,000.00	11,441,900.00	3,062,448,114.30	16.1%	15,941,415,885.70

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>06</b>	<b>Housing and Urban Development</b>	<b>35,889,000,000.00</b>	<b>2,944,729,990.05</b>	<b>39,863,742,294.11</b>	<b>111.1%</b>	<b>- 3,974,742,294.11</b>
0610	Housing and Urban Development - General	35,889,000,000.00	2,944,729,990.05	39,863,742,294.11	111.1%	- 3,974,742,294.11
<b>07</b>	<b>Gender</b>	<b>622,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>622,500,000.00</b>
0710	Gender - General	622,500,000.00	-	-	0.0%	622,500,000.00
<b>08</b>	<b>Youth</b>	<b>1,340,000,000.00</b>	<b>-</b>	<b>325,307,094.87</b>	<b>24.3%</b>	<b>1,014,692,905.13</b>
0810	Youth - General	1,340,000,000.00	-	325,307,094.87	24.3%	1,014,692,905.13
<b>09</b>	<b>Environmental Improvement</b>	<b>12,552,000,000.00</b>	<b>2,114,357,472.11</b>	<b>9,702,174,339.77</b>	<b>77.3%</b>	<b>2,849,825,660.23</b>
0910	Environmental Improvement - General	12,552,000,000.00	2,114,357,472.11	9,702,174,339.77	77.3%	2,849,825,660.23
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>48,419,500,000.00</b>	<b>4,631,043,920.44</b>	<b>16,736,395,367.44</b>	<b>34.6%</b>	<b>31,683,104,632.56</b>
1010	Water Resources and Rural Deve - General	48,419,500,000.00	4,631,043,920.44	16,736,395,367.44	34.6%	31,683,104,632.56
<b>11</b>	<b>Information Communication and Technology</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
1110	Information Communication and Technology - General	20,000,000.00	-	-	0.0%	20,000,000.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>5,537,000,000.00</b>	<b>1,858,940,902.00</b>	<b>4,147,967,336.07</b>	<b>74.9%</b>	<b>1,389,032,663.93</b>
1210	Growing the Private Sector - General	5,537,000,000.00	1,858,940,902.00	4,147,967,336.07	74.9%	1,389,032,663.93
<b>13</b>	<b>Reform of Government and Governance</b>	<b>23,477,000,000.00</b>	<b>12,315,914,111.23</b>	<b>17,542,445,273.14</b>	<b>74.7%</b>	<b>5,934,554,726.86</b>
1310	Reform of Government and Governance - General	23,477,000,000.00	12,315,914,111.23	17,542,445,273.14	74.7%	5,934,554,726.86
<b>14</b>	<b>Power</b>	<b>1,628,500,000.00</b>	<b>600,000.00</b>	<b>29,920,000.00</b>	<b>1.8%</b>	<b>1,598,580,000.00</b>
1410	Power - General	1,628,500,000.00	600,000.00	29,920,000.00	1.8%	1,598,580,000.00
<b>17</b>	<b>Road</b>	<b>50,505,000,000.00</b>	<b>13,426,022,943.66</b>	<b>33,230,003,562.89</b>	<b>65.8%</b>	<b>17,274,996,437.11</b>
1710	Road - General	50,505,000,000.00	13,426,022,943.66	33,230,003,562.89	65.8%	17,274,996,437.11
<b>18</b>	<b>Airways</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000.00</b>
1810	Airways - General	15,000,000.00	-	-	0.0%	15,000,000.00
<b>19</b>	<b>COVID-19</b>	<b>5,315,000,000.00</b>	<b>484,009.75</b>	<b>339,960,960.70</b>	<b>6.4%</b>	<b>4,975,039,039.30</b>
1910	COVID-19 - General	5,315,000,000.00	484,009.75	339,960,960.70	6.4%	4,975,039,039.30
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>950,000,000.00</b>	<b>825,463,476.36</b>	<b>825,463,476.36</b>	<b>86.9%</b>	<b>124,536,523.64</b>
2010	CLIMATE CHANGE - General	950,000,000.00	825,463,476.36	825,463,476.36	86.9%	124,536,523.64

Table 19: Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>38,181,200,000.00</b>	<b>11,886,763,198.68</b>	<b>28,999,671,243.32</b>	<b>76.0%</b>	<b>9,181,528,756.68</b>
<b>01</b>	<b>Agriculture</b>	<b>2,500,000.00</b>	-	-	<b>0.0%</b>	<b>2,500,000.00</b>
0101	Effective governance of the Agriculture Sector	2,500,000.00	-	-	0.0%	2,500,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>6,500,000.00</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>0.2%</b>	<b>6,489,200.00</b>
0210	Societal Re-orientation - General	6,500,000.00	10,800.00	10,800.00	0.2%	6,489,200.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>500,000.00</b>	-	-	<b>0.0%</b>	<b>500,000.00</b>
0310	Poverty Alleviation - General	500,000.00	-	-	0.0%	500,000.00
<b>04</b>	<b>Health</b>	<b>5,500,000.00</b>	-	-	<b>0.0%</b>	<b>5,500,000.00</b>
0401	Effective governance of the health system	5,500,000.00	-	-	0.0%	5,500,000.00
<b>05</b>	<b>Education</b>	<b>53,500,000.00</b>	-	<b>1,035,300.00</b>	<b>1.9%</b>	<b>52,464,700.00</b>
0501	Effective governance of the education system	53,500,000.00	-	1,035,300.00	1.9%	52,464,700.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>2,500,000.00</b>	-	-	<b>0.0%</b>	<b>2,500,000.00</b>
0610	Housing and Urban Development - General	2,500,000.00	-	-	0.0%	2,500,000.00
<b>08</b>	<b>Youth</b>	<b>9,200,000.00</b>	-	-	<b>0.0%</b>	<b>9,200,000.00</b>
0810	Youth - General	9,200,000.00	-	-	0.0%	9,200,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
1010	Water Resources and Rural Deve - General	3,000,000.00	-	-	0.0%	3,000,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>1,000,000.00</b>	-	-	<b>0.0%</b>	<b>1,000,000.00</b>
1110	Information Communication and Technology - General	1,000,000.00	-	-	0.0%	1,000,000.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
1210	Growing the Private Sector - General	3,000,000.00	-	-	0.0%	3,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>38,091,000,000.00</b>	<b>11,886,752,398.68</b>	<b>28,998,625,143.32</b>	<b>76.1%</b>	<b>9,092,374,856.68</b>
1310	Reform of Government and Governance - General	38,091,000,000.00	11,886,752,398.68	28,998,625,143.32	76.1%	9,092,374,856.68
<b>14</b>	<b>Power</b>	<b>1,500,000.00</b>	-	-	<b>0.0%</b>	<b>1,500,000.00</b>
1410	Power - General	1,500,000.00	-	-	0.0%	1,500,000.00
<b>17</b>	<b>Road</b>	<b>1,500,000.00</b>	-	-	<b>0.0%</b>	<b>1,500,000.00</b>
1710	Road - General	1,500,000.00	-	-	0.0%	1,500,000.00

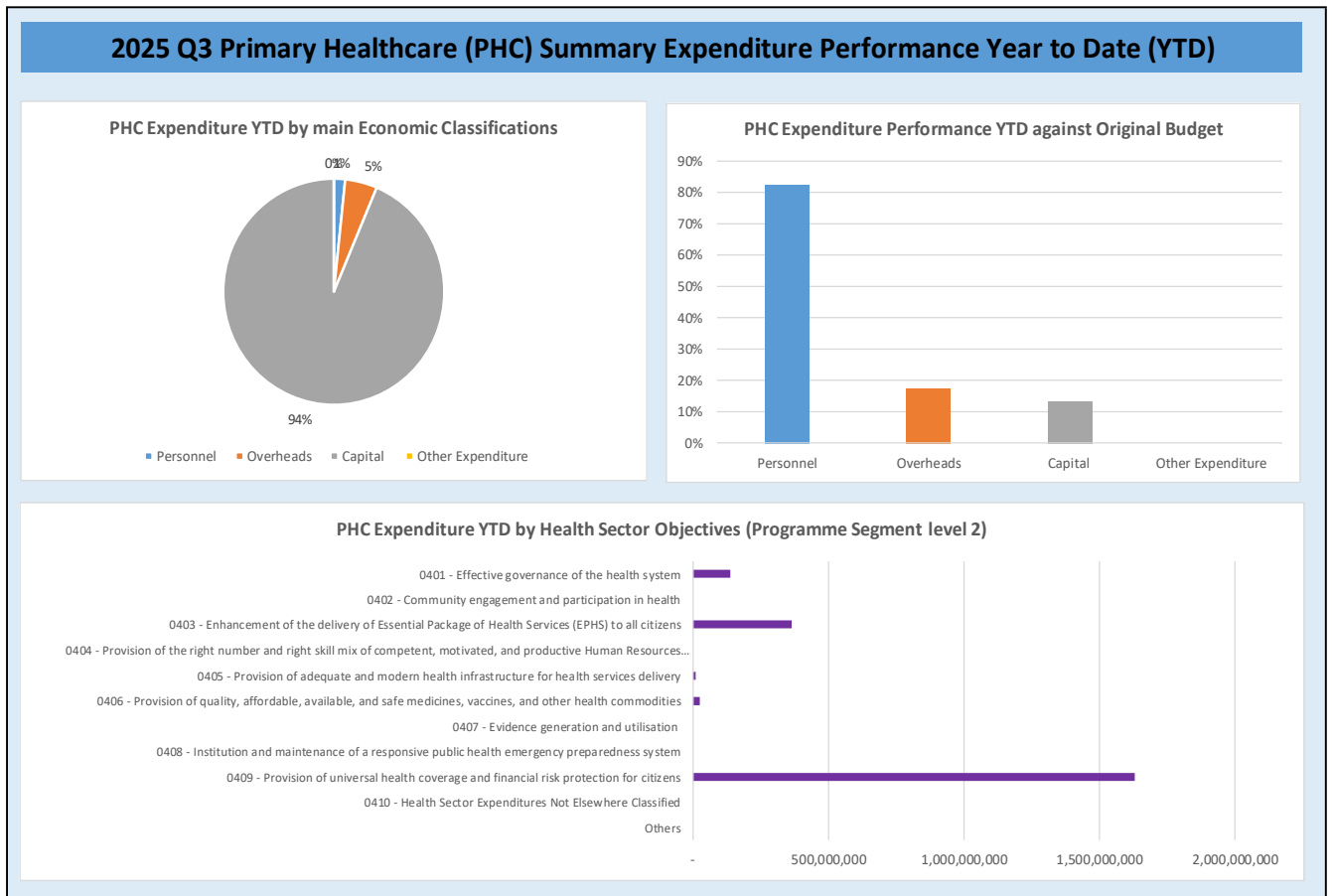
### 3 Primary Healthcare Budget Performance

#### 3.A Overview

The overall Q1 budget performance for the PHC stood at 13.8%. This was made up of 82.7% budget outturn for the personnel costs, while overhead cost performance budget was 17.5%. Capital Expenditure budget performance for first quarter, year to date stood at 13.4% of the annual capital budget. A majority of the capital expenditure was expended at Primary Health Care Development Agency.

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level) for the PHC.

**Figure 2: Summary of Primary Health Care Budget Performance for Quarter and Year to Date**



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

**Table 20: Primary Healthcare Expenditure by Administrative Classification**

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>15,724,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,558,613,705.84</b>
<b>010000000000</b>	<b>Administrative</b>	<b>62,000,000.00</b>	-	-	<b>0.0%</b>	<b>62,000,000.00</b>
<b>011100000000</b>	<b>Governors Office</b>	<b>12,000,000.00</b>	-	-	<b>0.0%</b>	<b>12,000,000.00</b>
011103300100	Gombe State Agency for the Control of Aids	12,000,000.00	-	-	0.0%	12,000,000.00
<b>011200000000</b>	<b>Gombe State House of Assembly</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
011200300100	Gombe State House of Assembly	50,000,000.00	-	-	0.0%	50,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>15,662,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,496,613,705.84</b>
<b>052100000000</b>	<b>Ministry of Health</b>	<b>15,662,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,496,613,705.84</b>
052100100100	Ministry of Health	340,000,000.00	-	35,048,854.40	10.3%	304,951,145.60
052100300100	Primary Health Care Development Agency	15,307,400,000.00	33,910,305.71	2,130,737,439.76	13.9%	13,176,662,560.24
052101600100	College of Health Technology	15,000,000.00	-	-	0.0%	15,000,000.00

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

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>15,724,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,558,613,705.84</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,000,000.00	-	-	0.0%	50,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>15,674,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,508,613,705.84</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>340,000,000.00</b>	-	<b>35,048,854.40</b>	<b>10.3%</b>	<b>304,951,145.60</b>
70721	GENERAL MEDICAL SERVICES	340,000,000.00	-	35,048,854.40	10.3%	304,951,145.60
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>15,319,400,000.00</b>	<b>33,910,305.71</b>	<b>2,130,737,439.76</b>	<b>13.9%</b>	<b>13,188,662,560.24</b>
70741	PUBLIC HEALTH SERVICES	15,319,400,000.00	33,910,305.71	2,130,737,439.76	13.9%	13,188,662,560.24
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>15,000,000.00</b>	-	-	<b>0.0%</b>	<b>15,000,000.00</b>
70751	R & D HEALTH	15,000,000.00	-	-	0.0%	15,000,000.00

Table 22: Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>15,724,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,558,613,705.84</b>
<b>04</b>	<b>Health</b>	<b>15,724,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,558,613,705.84</b>
0401	Effective governance of the health system	765,400,000.00	33,910,305.71	137,322,210.66	17.9%	628,077,789.34
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,842,000,000.00	-	363,890,237.37	19.8%	1,478,109,762.63
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	15,000,000.00	-	-	0.0%	15,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	5,905,000,000.00	-	10,000,000.00	0.2%	5,895,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	197,000,000.00	-	25,048,854.40	12.7%	171,951,145.60
0409	Provision of universal health coverage and financial risk protection for citizens	7,000,000,000.00	-	1,629,524,991.73	23.3%	5,370,475,008.27

Table 23: Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>15,724,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,558,613,705.84</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>15,724,400,000.00</b>	<b>33,910,305.71</b>	<b>2,165,786,294.16</b>	<b>13.8%</b>	<b>13,558,613,705.84</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>43,200,000.00</b>	<b>13,247,456.71</b>	<b>35,712,198.26</b>	<b>82.7%</b>	<b>7,487,801.74</b>
<b>2101</b>	<b>SALARY</b>	<b>25,000,000.00</b>	<b>9,750,198.76</b>	<b>28,048,353.28</b>	<b>112.2%</b>	<b>- 3,048,353.28</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>25,000,000.00</b>	<b>9,750,198.76</b>	<b>28,048,353.28</b>	<b>112.2%</b>	<b>- 3,048,353.28</b>
21010101	Basic Salary	25,000,000.00	9,750,198.76	28,048,353.28	112.2%	- 3,048,353.28
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>18,200,000.00</b>	<b>3,497,257.95</b>	<b>7,663,844.98</b>	<b>42.1%</b>	<b>10,536,155.02</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>18,200,000.00</b>	<b>3,497,257.95</b>	<b>7,663,844.98</b>	<b>42.1%</b>	<b>10,536,155.02</b>
21020102	Shift Allowance	1,800,000.00	54,299.87	1,040,270.74	57.8%	759,729.26
21020103	Call Duty Allowance	1,500,000.00	-	-	0.0%	1,500,000.00
21020108	Housing/Rent Allowance	1,200,000.00	408,894.90	1,226,684.70	102.2%	- 26,684.70
21020109	Transport Allowance	1,200,000.00	306,671.19	920,013.57	76.7%	279,986.43
21020110	Utility Allowance	1,500,000.00	204,447.33	613,341.99	40.9%	886,658.01
21020111	Meal Subsidy Allowance	2,500,000.00	2,044,447.33	2,453,341.99	98.1%	46,658.01
21020112	Leave Allowance	1,000,000.00	208,497.33	625,191.99	62.5%	374,808.01
21020113	Domestic Staff Allowance	1,500,000.00	-	-	0.0%	1,500,000.00
21020116	Hazard Allowance	1,000,000.00	270,000.00	785,000.00	78.5%	215,000.00
21020118	Other Allowances	5,000,000.00	-	-	0.0%	5,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>582,200,000.00</b>	<b>20,662,849.00</b>	<b>101,610,012.40</b>	<b>17.5%</b>	<b>480,589,987.60</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>581,700,000.00</b>	<b>20,662,849.00</b>	<b>101,610,012.40</b>	<b>17.5%</b>	<b>480,089,987.60</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,000,000.00</b>	<b>-</b>	<b>330,860.00</b>	<b>11.0%</b>	<b>2,669,140.00</b>
22020101	Local Travel and Transport - Training	2,000,000.00	-	-	0.0%	2,000,000.00
22020102	Local Travel and Transport - Others	1,000,000.00	-	330,860.00	33.1%	669,140.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>17,000,000.00</b>	<b>4,336,000.00</b>	<b>5,606,000.00</b>	<b>33.0%</b>	<b>11,394,000.00</b>
22020210	Operational/Running Costs	15,000,000.00	4,186,000.00	5,436,000.00	36.2%	9,564,000.00
22020213	Utilities/Services General	2,000,000.00	150,000.00	170,000.00	8.5%	1,830,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>22,700,000.00</b>	<b>2,995,700.00</b>	<b>12,115,100.00</b>	<b>53.4%</b>	<b>10,584,900.00</b>
22020301	Office Stationaries/Computer Consumables	1,200,000.00	680,800.00	6,266,800.00	522.2%	- 5,066,800.00
22020303	Newspapers	1,500,000.00	160,000.00	170,000.00	11.3%	1,330,000.00
22020307	Drugs & Medical Supplies	5,000,000.00	525,000.00	525,000.00	10.5%	4,475,000.00
22020312	General Office Expenses	5,000,000.00	254,900.00	1,838,300.00	36.8%	3,161,700.00
22020319	Reproductive, Maternal, New Born Child and Adolescent Health and N	10,000,000.00	1,375,000.00	3,315,000.00	33.2%	6,685,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,500,000.00</b>	<b>594,600.00</b>	<b>7,259,400.00</b>	<b>96.8%</b>	<b>240,600.00</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	2,500,000.00	564,600.00	649,400.00	26.0%	1,850,600.00
22020404	Maintenance of Office/ IT Equipments	4,000,000.00	30,000.00	1,575,000.00	39.4%	2,425,000.00
22020406	Other Maintenance Services	1,000,000.00	-	5,035,000.00	503.5%	- 4,035,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>6,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,000,000.00</b>
22020501	Local Training	3,000,000.00	-	-	0.0%	3,000,000.00
22020518	Enhancing Provision of Quality Health Services	3,000,000.00	-	-	0.0%	3,000,000.00



Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>483,500,000.00</b>	<b>10,412,600.00</b>	<b>27,419,300.00</b>	<b>5.7%</b>	<b>456,080,700.00</b>
22020608	Malaria Intervention Services	20,000,000.00	10,412,600.00	10,412,600.00	52.1%	9,587,400.00
22020609	Nutrition Activities/Intervention	5,000,000.00	-	-	0.0%	5,000,000.00
22020614	Other Services General	3,000,000.00	-	-	0.0%	3,000,000.00
22020619	Child Protection Services	3,000,000.00	-	117,000.00	3.9%	2,883,000.00
22020630	Disease Control Programmes	2,000,000.00	-	-	0.0%	2,000,000.00
22020631	Environmental Services	5,000,000.00	-	-	0.0%	5,000,000.00
22020634	Family Planning Services	100,000,000.00	-	4,050,000.00	4.1%	95,950,000.00
22020654	EOC Operations	5,000,000.00	-	120,000.00	2.4%	4,880,000.00
22020658	Celebration of Workers & Other Days	2,500,000.00	-	7,110,500.00	284.4%	- 4,610,500.00
22020665	Immunization Services	15,000,000.00	-	1,099,700.00	7.3%	13,900,300.00
22020667	Maternal/Child Health Services	5,000,000.00	-	-	0.0%	5,000,000.00
22020668	Management Information System (MIS)	3,000,000.00	-	-	0.0%	3,000,000.00
22020678	Human Resource for Health (HRH)	310,000,000.00	-	-	0.0%	310,000,000.00
22020688	Enhancing Care Giving Capacity	5,000,000.00	-	4,509,500.00	90.2%	490,500.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>21,000,000.00</b>	<b>-</b>	<b>44,000,000.00</b>	<b>209.5%</b>	<b>- 23,000,000.00</b>
22020709	Consultancy Services	8,000,000.00	-	-	0.0%	8,000,000.00
22020711	State Health Insurance Scheme Expenses	8,000,000.00	-	44,000,000.00	550.0%	- 36,000,000.00
22020713	Planning and Research	5,000,000.00	-	-	0.0%	5,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>10,000,000.00</b>	<b>2,323,949.00</b>	<b>2,953,352.40</b>	<b>29.5%</b>	<b>7,046,647.60</b>
22020801	Motor Vehicle Fuel Cost	5,000,000.00	2,323,949.00	2,882,352.40	57.6%	2,117,647.60
22020803	Plant/Generator fuel Cost	5,000,000.00	-	71,000.00	1.4%	4,929,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>11,000,000.00</b>	<b>-</b>	<b>1,926,000.00</b>	<b>17.5%</b>	<b>9,074,000.00</b>
22021016	Monitoring & Evaluation	1,000,000.00	-	1,842,000.00	184.2%	- 842,000.00
22021027	Board Allowance	5,000,000.00	-	-	0.0%	5,000,000.00
22021035	Village Health Workers	5,000,000.00	-	84,000.00	1.7%	4,916,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
22040109	Grant to Communities/NGO's/Unions	500,000.00	-	-	0.0%	500,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>15,099,000,000.00</b>	<b>-</b>	<b>2,028,464,083.50</b>	<b>13.4%</b>	<b>13,070,535,916.50</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>452,000,000.00</b>	<b>-</b>	<b>35,048,854.40</b>	<b>7.8%</b>	<b>416,951,145.60</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>452,000,000.00</b>	<b>-</b>	<b>35,048,854.40</b>	<b>7.8%</b>	<b>416,951,145.60</b>
23010119	Purchase of Power Generating Set	70,000,000.00	-	-	0.0%	70,000,000.00
23010122	Purchase of Health/Medical Equipment	382,000,000.00	-	35,048,854.40	9.2%	346,951,145.60
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>85,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>85,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>85,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>85,000,000.00</b>
23020106	Construction/Provision of Hospitals/Health Centres	80,000,000.00	-	-	0.0%	80,000,000.00
23020118	Construction/ Provision of Infrastructure	5,000,000.00	-	-	0.0%	5,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>5,740,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,740,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>5,740,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,740,000,000.00</b>
23030105	Rehabilitation/Repairs - Hospital/Health Centres	5,740,000,000.00	-	-	0.0%	5,740,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>8,822,000,000.00</b>	<b>-</b>	<b>1,993,415,229.10</b>	<b>22.6%</b>	<b>6,828,584,770.90</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>8,822,000,000.00</b>	<b>-</b>	<b>1,993,415,229.10</b>	<b>22.6%</b>	<b>6,828,584,770.90</b>
23050103	Monitoring and Evaluation	22,000,000.00	-	-	0.0%	22,000,000.00
23050108	Other Non Tangible Assets	8,800,000,000.00	-	1,993,415,229.10	22.7%	6,806,584,770.90

### 3.C Primary Healthcare Capital Expenditure by Project

**Table 24: Primary Healthcare Capital Expenditure by Project**

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100300100 - Primary Health Care Development Agency	Purchase of 1 set of 50 KVA Solar Source of power (Renewable Energy)	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - Primary Health Care Development Agency	Implementation of Bill and Melinda Gate Foundation [BMGF ] support programme (Statewide)	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - Primary Health Care Development Agency	NUT.2.IDH Conduct 2-rounds of MNCHW in 114 Wards to deworm Vulnerable Children and Lactating Women (Statewide)	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	NUT.3.MS Bulk Procurement of Zinc and Low-osmolarity Oral Rehydration Solution (Statewide)	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	NUT.3.Emergency Quarterly Support of Food Supplement to 100 OVCs under 5 Children (Statewide)	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	NUT.3.Emergency Quarterly Food Support to 40 PLHIV (10 per quarter) (Statewide)	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Upgrading of Health Centre Liji to Primary Health Care [ PHC ]	15,000,000.00	-	-	0.0%	15,000,000.00	
052100300100 - Primary Health Care Development Agency	82 Health-care Revitalization Project across the State	4,800,000,000.00	-	-	0.0%	4,800,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Barwo Sabon Gari PHC in Barwo Nasarawa Ward Nafada LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation and Equipping of Cold Medical Store at State Medical Store	400,000,000.00	-	-	0.0%	400,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation/Construction of London Mai Doruwa Health Clinic Gombe LGA	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	Re-Construction of Clinic at Wuro Joye Village Dukul Ward Kwami LGAs	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Kembo Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Kwanan Kuka Health Post SHG LGAs	15,000,000.00	-	-	0.0%	15,000,000.00	

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100300100 - Primary Health Care Development Agency	Renovation of Tasha PHC in Gudukku Ward Nafada LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Gassi Health Clinic in Swa Ward Balanga LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Garin Bulama PHC IN Jamari Ward Dukku LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Garin Bakari Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Garin Abbas Health Clinic Komfulata Ward Kwami LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Gamawa Health Clinic Akko LGA	1,000,000.00	-	-	0.0%	1,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Dukkuyel PHC in Zaune Ward Dukku LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Dukku Towo PHC in Waziri North Ward Dukku LGA	1,000,000.00	-	-	0.0%	1,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Dogon Ruwa Health Clinic in Kaltingo LGA	7,000,000.00	-	-	0.0%	7,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Bwele Health Post in Kaltingo LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Burari PHC of Malala Ward Dukku LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Burak PHC SHG LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Bambam Yiri Health Clinic in Kaltingo LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Balanga Health Clinic in Ggelengu Ward Balanga LGA	5,000,000.00	-	-	0.0%	5,000,000.00	

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100300100 - Primary Health Care Development Agency	Renovation of Baba PHC in Barwo Winde Ward Nafada LGA	15,000,000.00	-	-	0.0%	15,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Amkolom PHC Shongom LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Zabin Kari Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Mayo Lamido PHC in Wuro Tale Ward Dukku LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Gudi PHC in Birin Fulani West Ward NFD LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Gwanti Health Clinic in Kindiyo Ward BLG LGA	15,000,000.00	-	-	0.0%	15,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Bangange Village Billiri LGA	20,000,000.00	-	-	0.0%	20,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Kolokkwanni Village in Tal Ward Billiri LGA	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Zongomari Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Yerima Shehu Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Yelwa Health Post in Dadiya Ward BLG LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Wuro Dole Health Clinic Kwami LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Ture Mai Health Clinic in Kaltingo LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Kwarge Health Clinic in Mona Ward BLG LGA	5,000,000.00	-	-	0.0%	5,000,000.00	

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100300100 - Primary Health Care Development Agency	Renovation of Kuri Health Clinic Y/Deba LGA	1,000,000.00	-	-	0.0%	1,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Kunuwal Health Clinic Y/Deba	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Kiyari Health Clinic M/Sidi Ward Kwami LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Karel PHC Shongom LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Kamba PHC in Jamari Ward Dukku LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Kachallari Health Clinic Y/Deba	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Jessu Health Clinic in Nyuwar Ward Balanga LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Jabba Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Poyali Village in Tanglang Ward BLR LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Powushi Village in Kalmal Ward Billiri LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Pissiwukko Village in Billiri South Ward BRL LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Lasare Village in Tal Ward Billiri LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Lakelembo Village in Kalmal Ward Billiri LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Kwibah Village in Billiri North Ward Billiri LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Kwaya Village in Tudun Kwaya Ward Billiri LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100300100 - Primary Health Care Development Agency	Renovation of Health Clinic at Kuran Mota in Tudun Kwaya Ward Billiri LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Labarya PHC SHG LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Lakanje Health Clinic in Kaltingo LGA	15,000,000.00	-	-	0.0%	15,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Lambam Health Clinic Y/Deba LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Lapandiintai Health Clinic SHG LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Tappi Health Clinic Kwami LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Tabra Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Sudingo PHC in Birin Fulani West Ward Nafada LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Shongo Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Shenge Shenge Health Clinicin Kaltingo LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Purmai Health Clinic in KTLG LGAs	15,000,000.00	-	-	0.0%	15,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Poshere Health Clinic in Kaltingo LGA	15,000,000.00	-	-	0.0%	15,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Wili Health Clinic in Kaltingo LGA	35,000,000.00	-	-	0.0%	35,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Pokata PHCShongom LGAs	25,000,000.00	-	-	0.0%	25,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of P H C Kalah Shongom LGAs	15,000,000.00	-	-	0.0%	15,000,000.00	

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100300100 - Primary Health Care Development Agency	Renovation of Nahuta Health Post in Kaltingo LGA	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Mona Health Clinic in Mona Ward BLG LGA	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Maru PHC in Jamari Ward Dukku LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Lobati Health Post in Dadiya Ward BLG LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Lembi Health Clinic Akko LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Latatar PHC Shongom LGAs	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Lashikodok PHC Shongom LGA	15,000,000.00	-	-	0.0%	15,000,000.00	
052100300100 - Primary Health Care Development Agency	Renovation of Piyau Health Clinic Akko LGA	15,000,000.00	-	-	0.0%	15,000,000.00	
052100300100 - Primary Health Care Development Agency	Upgrading of Dispensary to Primary Health Care Centre at Dongol, Kashere Ward of Akko LGA	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	Consultancy Services for Construction SPHCDA Secretariat	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	Establishment of Operational unit for implementation Nigeria State Health Investment Project (NSHIP) - Statewide	2,000,000.00	-	-	0.0%	2,000,000.00	
052100300100 - Primary Health Care Development Agency	Establishment of Operational unit for implementation of Roll Back Malaria (World Bank)(State wide)	20,000,000.00	-	-	0.0%	20,000,000.00	
052100300100 - Primary Health Care Development Agency	NUT.3.MICYN Conduct Quarterly Supervision to Health Facilities in 86 PHCs (31 CMAM+ 55 MIYCN PHCs) - Statewide	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	NUT.2.MICYN Conduct ToT to 2 HCW in 3 HF for 4 LGAs on IYCF at State Level - Statewide	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Primary Health Care Development Agency	NUT.2.MICYN Step down Training to 540 IYCF Support Group Members - Statewide	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Primary Health Care Development Agency	Procurement of commodities for Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACTS)	7,000,000,000.00	-	1,629,524,991.73	23.3%	5,370,475,008.27	
052100300100 - Primary Health Care Development Agency	Establishment of Operational unit for implementation of Immunization Programme Global Alliance for Vaccine and Immunization (GAVI)	1,800,000,000.00	-	363,890,237.37	20.2%	1,436,109,762.63	

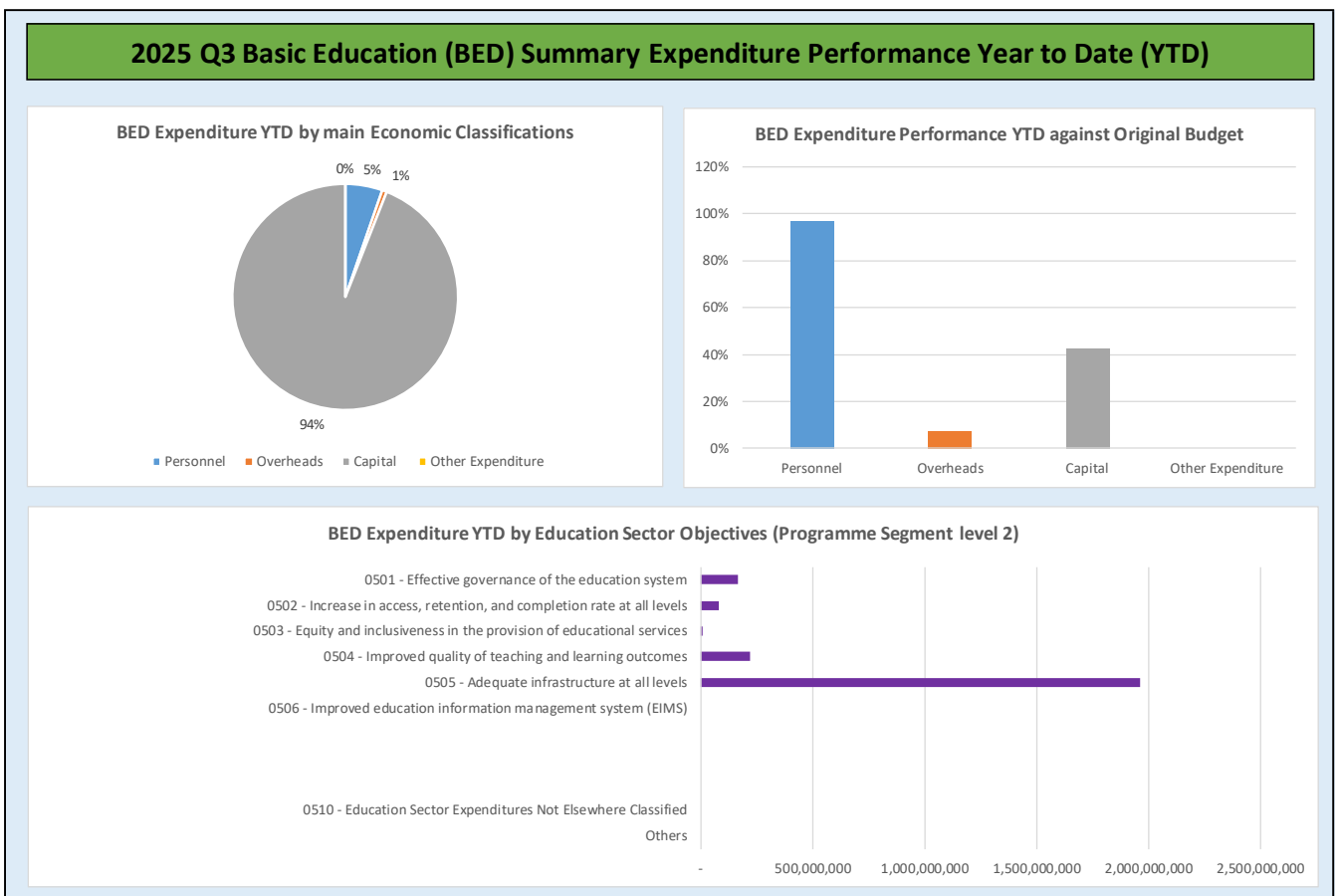
## 4 Basic Education Budget Performance

### 4.A Overview

The Q1 budget performance for the Basic Education (BED) subsector stood at 42.3%. This consist of 40.4% budget outturn for the personnel costs, while overhead cost performance budget was 4.1%. Capital Expenditure budget performance for the quarter stood at 31.6%of the annual capital budget for the BED. It was equally noted that budgets for purchase of fixed assets and constructions are almost exhausted (98.1% and 99.6% respectfully).

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level) for the BED.

**Figure 3: Summary of Basic Education Budget Performance Year to Date**





## 4.B Budget Implementation Reports by NCOA Segment

**Table 24: Basic Education Expenditure by Administrative Classification**

Code	Administrative Unit	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>5,729,300,000.00</b>	<b>38,467,257.21</b>	<b>2,425,766,453.20</b>	<b>42.3%</b>	<b>3,303,533,546.80</b>
050000000000	Social	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80
051700000000	Ministry of Education	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80
051700300100	State Universal Basic Education	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80

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

Code	Function	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>5,729,300,000.00</b>	<b>38,467,257.21</b>	<b>2,425,766,453.20</b>	<b>42.3%</b>	<b>3,303,533,546.80</b>
709	EDUCATION	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80
70912	PRIMARY EDUCATION	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80

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

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>5,729,300,000.00</b>	<b>38,467,257.21</b>	<b>2,425,766,453.20</b>	<b>42.3%</b>	<b>3,303,533,546.80</b>
05	Education	5,729,300,000.00	38,467,257.21	2,425,766,453.20	42.3%	3,303,533,546.80
0501	Effective governance of the education system	378,300,000.00	36,284,386.30	164,340,538.07	43.4%	213,959,461.93
0502	Increase in access, retention, and completion rate at all levels	60,000,000.00	1,818,870.91	77,124,675.10	128.5%	- 17,124,675.10
0503	Equity and inclusiveness in the provision of educational services	17,636,000.00	-	5,302,742.00	30.1%	12,333,258.00
0504	Improved quality of teaching and learning outcomes	840,000,000.00	-	217,500,000.00	25.9%	622,500,000.00
0505	Adequate infrastructure at all levels	4,433,364,000.00	364,000.00	1,961,498,498.03	44.2%	2,471,865,501.97

Table 27: Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>5,729,300,000.00</b>	<b>38,467,257.21</b>	<b>2,425,766,453.20</b>	<b>42.3%</b>	<b>3,303,533,546.80</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>5,729,300,000.00</b>	<b>38,467,257.21</b>	<b>2,425,766,453.20</b>	<b>42.3%</b>	<b>3,303,533,546.80</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>133,250,000.00</b>	<b>32,684,386.30</b>	<b>128,834,853.39</b>	<b>96.7%</b>	<b>4,415,146.61</b>
<b>2101</b>	<b>SALARY</b>	<b>75,000,000.00</b>	<b>13,166,891.81</b>	<b>70,444,845.99</b>	<b>93.9%</b>	<b>4,555,154.01</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>75,000,000.00</b>	<b>13,166,891.81</b>	<b>70,444,845.99</b>	<b>93.9%</b>	<b>4,555,154.01</b>
21010101	Basic Salary	75,000,000.00	13,166,891.81	70,444,845.99	93.9%	4,555,154.01
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>58,250,000.00</b>	<b>19,517,494.49</b>	<b>58,390,007.40</b>	<b>100.2%</b>	<b>- 140,007.40</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>58,250,000.00</b>	<b>19,517,494.49</b>	<b>58,390,007.40</b>	<b>100.2%</b>	<b>- 140,007.40</b>
21020102	Shift Allowance	250,000.00	11,008.71	32,931.87	13.2%	217,068.13
21020108	Housing/Rent Allowance	8,500,000.00	5,252,097.04	15,742,820.38	185.2%	- 7,242,820.38
21020109	Transport Allowance	12,500,000.00	3,901,980.54	11,691,526.41	93.5%	808,473.59
21020110	Utility Allowance	5,000,000.00	2,733,820.40	8,184,827.25	163.7%	- 3,184,827.25
21020111	Meal Subsidy Allowance	5,000,000.00	2,733,820.40	8,184,827.25	163.7%	- 3,184,827.25
21020112	Leave Allowance	15,000,000.00	2,858,920.20	8,549,228.05	57.0%	6,450,771.95
21020116	Hazard Allowance	3,000,000.00	582,336.44	1,727,919.04	57.6%	1,272,080.96
21020117	Inducement Allowance	5,000,000.00	1,084,050.88	3,215,247.09	64.3%	1,784,752.91
21020118	Other Allowances	4,000,000.00	359,459.88	1,060,680.06	26.5%	2,939,319.94
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>224,050,000.00</b>	<b>3,600,000.00</b>	<b>16,397,000.00</b>	<b>7.3%</b>	<b>207,653,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>223,050,000.00</b>	<b>3,600,000.00</b>	<b>16,397,000.00</b>	<b>7.4%</b>	<b>206,653,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>4,000,000.00</b>	<b>230,000.00</b>	<b>230,000.00</b>	<b>5.8%</b>	<b>3,770,000.00</b>
22020101	Local Travel and Transport - Training	2,000,000.00	180,000.00	180,000.00	9.0%	1,820,000.00
22020102	Local Travel and Transport - Others	2,000,000.00	50,000.00	50,000.00	2.5%	1,950,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>450,000.00</b>	<b>90,000.00</b>	<b>232,000.00</b>	<b>51.6%</b>	<b>218,000.00</b>
22020203	Internet Access Charges	50,000.00	-	-	0.0%	50,000.00
22020208	Software Charges/Licenses Renewal	200,000.00	-	-	0.0%	200,000.00
22020213	Utilities/Services General	200,000.00	90,000.00	232,000.00	116.0%	- 32,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>8,600,000.00</b>	<b>1,641,000.00</b>	<b>3,002,000.00</b>	<b>34.9%</b>	<b>5,598,000.00</b>
22020301	Office Stationeries/Computer Consumables	3,000,000.00	541,000.00	1,141,000.00	38.0%	1,859,000.00
22020302	Books/Materials	100,000.00	-	-	0.0%	100,000.00
22020305	Printing of Non security Documents	500,000.00	100,000.00	250,000.00	50.0%	250,000.00
22020310	Teaching Aids/Catering Materials Supplies	1,000,000.00	-	-	0.0%	1,000,000.00
22020312	General Office Expenses	3,000,000.00	1,000,000.00	1,461,000.00	48.7%	1,539,000.00
22020317	Supplies of Library Books & Materials	1,000,000.00	-	150,000.00	15.0%	850,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000.00</b>	<b>425,000.00</b>	<b>984,000.00</b>	<b>19.7%</b>	<b>4,016,000.00</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	35,000.00	95,000.00	9.5%	905,000.00
22020402	Maintenance of Office Furniture	500,000.00	-	40,000.00	8.0%	460,000.00
22020403	Maintenance of Institutional Building	500,000.00	-	-	0.0%	500,000.00
22020404	Maintenance of Office/ IT Equipments	500,000.00	-	103,000.00	20.6%	397,000.00
22020405	Maintenance of Plants and Generators	500,000.00	-	-	0.0%	500,000.00
22020406	Other Maintenance Services	500,000.00	390,000.00	696,000.00	139.2%	- 196,000.00
22020411	Maintenance of Communication Equipments	500,000.00	-	50,000.00	10.0%	450,000.00
22020417	Maintenance of Website	1,000,000.00	-	-	0.0%	1,000,000.00

Code	Economic	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>4,000,000.00</b>	<b>535,000.00</b>	<b>1,038,000.00</b>	<b>26.0%</b>	<b>2,962,000.00</b>
22020501	Local Training	2,000,000.00	32,000.00	32,000.00	1.6%	1,968,000.00
22020505	Better Education Service Delv. for all (BESDA)	-	-	65,000.00	-	65,000.00
22020510	Other Trainings General	2,000,000.00	503,000.00	941,000.00	47.1%	1,059,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>179,000,000.00</b>	<b>369,000.00</b>	<b>2,144,000.00</b>	<b>1.2%</b>	<b>176,856,000.00</b>
22020601	Security Services	1,000,000.00	50,000.00	150,000.00	15.0%	850,000.00
22020614	Other Services General	10,000,000.00	319,000.00	1,304,000.00	13.0%	8,696,000.00
22020619	Child Protection Services	10,000,000.00	-	-	0.0%	10,000,000.00
22020630	Disease Control Programmes	1,000,000.00	-	-	0.0%	1,000,000.00
22020646	JSS Examination Expenses	1,000,000.00	-	600,000.00	60.0%	400,000.00
22020672	Tsangaya Education Program	4,000,000.00	-	-	0.0%	4,000,000.00
22020673	UBE Program	2,000,000.00	-	90,000.00	4.5%	1,910,000.00
22020698	Early Grade Reading (Learn to Read- USAID)	150,000,000.00	-	-	0.0%	150,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,500,000.00</b>	<b>155,000.00</b>	<b>305,000.00</b>	<b>20.3%</b>	<b>1,195,000.00</b>
22020709	Consultancy Services	1,500,000.00	155,000.00	305,000.00	20.3%	1,195,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	1,000,000.00	-	-	0.0%	1,000,000.00
22020803	Plant/Generator fuel Cost	2,000,000.00	-	-	0.0%	2,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>17,500,000.00</b>	<b>155,000.00</b>	<b>8,462,000.00</b>	<b>48.4%</b>	<b>9,038,000.00</b>
22021001	Entertainment & Hospitality	1,500,000.00	-	1,420,000.00	94.7%	80,000.00
22021002	Honourarium & sitting Allowance	1,000,000.00	35,000.00	35,000.00	3.5%	965,000.00
22021004	Medical Expenses Locally and Internationally	1,000,000.00	-	-	0.0%	1,000,000.00
22021007	Welfare Packages	500,000.00	-	-	0.0%	500,000.00
22021009	Sporting Services	500,000.00	-	-	0.0%	500,000.00
22021011	Recruitment and Appointment (Service Wide)	1,000,000.00	-	180,000.00	18.0%	820,000.00
22021016	Monitoring & Evaluation	2,000,000.00	-	-	0.0%	2,000,000.00
22021027	Board Allowance	3,000,000.00	120,000.00	335,000.00	11.2%	2,665,000.00
22021039	Religious Intervention	1,000,000.00	-	1,492,000.00	149.2%	492,000.00
22021065	Gender and Social Inclusion Related Matters	1,000,000.00	-	-	0.0%	1,000,000.00
22021088	Agricultural Activities in Schools	5,000,000.00	-	5,000,000.00	100.0%	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
22040109	Grant to Communities/NGO's/Unions	1,000,000.00	-	-	0.0%	1,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>5,372,000,000.00</b>	<b>2,182,870.91</b>	<b>2,280,534,599.81</b>	<b>42.5%</b>	<b>3,091,465,400.19</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>173,636,000.00</b>	<b>-</b>	<b>178,602,742.00</b>	<b>102.9%</b>	<b>4,966,742.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>173,636,000.00</b>	<b>-</b>	<b>178,602,742.00</b>	<b>102.9%</b>	<b>4,966,742.00</b>
23010121	Purchase of Residential Furniture	60,000,000.00	-	67,750,000.00	112.9%	7,750,000.00
23010124	Purchase of Teaching/Learning Equipments	108,000,000.00	-	105,550,000.00	97.7%	2,450,000.00
23010130	Purchase Recreational Facilities	5,636,000.00	-	5,302,742.00	94.1%	333,258.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,170,364,000.00</b>	<b>2,182,870.91</b>	<b>1,720,294,573.48</b>	<b>147.0%</b>	<b>549,930,573.48</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>1,170,364,000.00</b>	<b>2,182,870.91</b>	<b>1,720,294,573.48</b>	<b>147.0%</b>	<b>549,930,573.48</b>
23020105	Construction/Provision of Water Facilities	50,364,000.00	364,000.00	54,320,011.15	107.9%	3,956,011.15
23020107	Construction/Provision of Public Schools	1,120,000,000.00	1,818,870.91	1,665,974,562.33	148.7%	545,974,562.33
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>165,000,000.00</b>	<b>-</b>	<b>153,250,161.65</b>	<b>92.9%</b>	<b>11,749,838.35</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>165,000,000.00</b>	<b>-</b>	<b>153,250,161.65</b>	<b>92.9%</b>	<b>11,749,838.35</b>
23030106	Rehabilitation/Repairs - Public Schools	165,000,000.00	-	153,250,161.65	92.9%	11,749,838.35
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>3,863,000,000.00</b>	<b>-</b>	<b>228,387,122.68</b>	<b>5.9%</b>	<b>3,634,612,877.32</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>3,863,000,000.00</b>	<b>-</b>	<b>228,387,122.68</b>	<b>5.9%</b>	<b>3,634,612,877.32</b>
23050101	Research and Development	10,000,000.00	-	-	0.0%	10,000,000.00
23050103	Monitoring and Evaluation	3,840,000,000.00	-	217,500,000.00	5.7%	3,622,500,000.00
23050108	Other Non Tangible Assets	13,000,000.00	-	10,887,122.68	83.7%	2,112,877.32

## 4.C Basic Education Capital Expenditure by Project

**Table 29: Basic Education Capital Expenditure by Project**

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700300100 - State Universal Basic Education	Renovation of Two Block of Four each ClassRooms and Furniture at Dongol in Kashere Ward of Akko LGA.	20,000,000.00	-	-	0.0%	20,000,000.00	
051700300100 - State Universal Basic Education	Implementation of Early Grade Reading (EGR) Statewide	10,000,000.00	-	-	0.0%	10,000,000.00	
051700300100 - State Universal Basic Education	Provision of health, water, facilities and nutritious food to Pupils at Primary schools levels (Better Education Service Delivery for All)(BESDA) (Statewide) Phase I	840,000,000.00	-	217,500,000.00	25.9%	622,500,000.00	
051700300100 - State Universal Basic Education	Construction/Provision of Classrooms, Desks, Textbooks and Implementation of 2021 UBEC/SUBEB projects	100,000,000.00	-	-	0.0%	100,000,000.00	
051700300100 - State Universal Basic Education	Construction/Provision of Classrooms, Desks, Textbooks and Implementation of 2023 UBEC/SUBEB Project	2,900,000,000.00	-	-	0.0%	2,900,000,000.00	
051700300100 - State Universal Basic Education	Procurement of Sanitary commodities, Nutritional and educational materials for children/Implementation of UNICEF Assisted Projects (Statewide)	2,000,000.00	-	-	0.0%	2,000,000.00	
051700300100 - State Universal Basic Education	Construction & Furnishing of 32 Rooms, Corp's Lodge at GMC Science, Gombe LGEA	350,000,000.00	-	526,876,108.41	150.5%	- 176,876,108.41	
051700300100 - State Universal Basic Education	Construction & Furnishing of 32 Rooms, Corp's Lodge at GGMC Science, Gombe LGEA	350,000,000.00	-	526,876,108.41	150.5%	- 176,876,108.41	
051700300100 - State Universal Basic Education	Construction & Furnishing of 32 Rooms, Corp's Lodge at GMC Dadin-Kowa Yamaltu-Deba LGEA	350,000,000.00	-	526,876,108.41	150.5%	- 176,876,108.41	
051700300100 - State Universal Basic Education	Construction of ECCDE Block of 2 Class Rooms, Office at Runde Pri. School Gombe LGEA	20,000,000.00	-	30,558,547.46	152.8%	- 10,558,547.46	
051700300100 - State Universal Basic Education	Construction of ECCDE Block of 2 Class Rooms, Office at Nasarawa Pri. School Kaltungo LGEA	20,000,000.00	1,818,870.91	26,920,805.64	134.6%	- 6,920,805.64	
051700300100 - State Universal Basic Education	Construction of ECCDE Block of 2 Class Rooms, Office at Liman Babba Pri. School Akko LGEA	20,000,000.00	-	19,645,322.00	98.2%	354,678.00	
051700300100 - State Universal Basic Education	Technical Site Investment for Foundation Design & 5 Site for Storey Building 2023 Poject	10,000,000.00	-	8,221,562.00	82.2%	1,778,438.00	
051700300100 - State Universal Basic Education	Renovation of New Galadima House at MC Science, Gombe LGEA	20,000,000.00	-	21,942,495.51	109.7%	- 1,942,495.51	

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700300100 - State Universal Basic Education	Renovation of 5 NR. VIP Toilets at GMC Science, Gombe LGEA	7,000,000.00	-	7,224,335.12	103.2%	- 224,335.12	
051700300100 - State Universal Basic Education	Major Renovation of Bima House at Mega Girls College Doma, LGEA	20,000,000.00	-	21,021,592.12	105.1%	- 1,021,592.12	
051700300100 - State Universal Basic Education	Major Renovation of Swilli House at Mega Govt. Girls College Doma & Provision of Solar Light Gombe LGEA	20,000,000.00	-	26,610,609.55	133.1%	- 6,610,609.55	
051700300100 - State Universal Basic Education	Major Renovation of Balanga House at Mega Govt. Girls College Doma & Installation of DC of Solar Lightening Gombe LGEA	28,000,000.00	-	21,803,621.35	77.9%	6,196,378.65	
051700300100 - State Universal Basic Education	Minor Renovation of Kalam, Morom & Hadiza House at Mega Govt. Girls College Doma & Installation of DC of Solar Lightening Gombe LGEA	50,000,000.00	-	54,647,508.00	109.3%	- 4,647,508.00	
051700300100 - State Universal Basic Education	Geo-Physical Survey of Depth Suitable for 4 Location 2023 Project	364,000.00	364,000.00	702,000.00	192.9%	- 338,000.00	
051700300100 - State Universal Basic Education	Drilling of 4 Solar Powered Boreholes 2NR. 5000 Litres GP Tank & 9 Metres steel tower at various Schools	50,000,000.00	-	53,618,011.15	107.2%	- 3,618,011.15	
051700300100 - State Universal Basic Education	Supply of 1,500 sets of Pupils Furniture 2 Seater Desk at various Schools	50,000,000.00	-	50,000,000.00	100.0%	-	
051700300100 - State Universal Basic Education	Supply of 1,000 sets of ECCDEs Furniture 4 Seater Desk at various Schools	8,000,000.00	-	6,050,000.00	75.6%	1,950,000.00	
051700300100 - State Universal Basic Education	Supply of 250 Double Bunk Beds & 500 Mattresses/Pillows to various Schools Lot II	30,000,000.00	-	38,000,000.00	126.7%	- 8,000,000.00	
051700300100 - State Universal Basic Education	Supply of 250 Double Bunk Beds & 500 Mattresses/Pillows to various Schools Lot I	30,000,000.00	-	29,750,000.00	99.2%	250,000.00	
051700300100 - State Universal Basic Education	Supply of 3 sets of ECCDEs Playing Equipments to various Schools Lot III	5,636,000.00	-	5,302,742.00	94.1%	333,258.00	
051700300100 - State Universal Basic Education	Supply of 1,500 sets of Pupils Furniture 2 Seater Desk at various Schools Lot I	50,000,000.00	-	49,500,000.00	99.0%	500,000.00	
051700300100 - State Universal Basic Education	Consultancy for Project Design & Supervision	11,000,000.00	-	10,887,122.68	99.0%	112,877.32	



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**MAL. MUHAMMADU GAMBO MAGAJI  
HONOURABLE COMMISSIONER  
MINISTRY OF FINANCE**