Bayelsa State Government

BUDGET IMPLEMENTATION REPORT QUARTER 3 2025

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OCTOBER 2025

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Bayelsa State is prepared quarterly and issued within 30 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 Performance Report is produced by the Budget Office, Account General Office/Debt Management Office and published on the Bayelsa State Ministry of Finance official website.

The Bayelsa State 2025 Approved Budget christened "**Budget of Assured Prosperity**." with an Opening Balance: N209.330Bn, Statutory Allocation: N6.613Bn, 13% Derivation: N81.755Bn, VAT: N36.469Bn, Excess Crude: 39.062Bn, Exchange Gain: 101.979Bn, Electronic Money Transfer Levy: N1.096Bn, Derivation Refunds: N14.000Bn, Signature Bonus: N66.000Bn, Other FAAC Receipts: N96.249Bn, IGR: N39.000, Aids and Grants: N32.600Bn and Capital Development Fund (CDF) Receipts: 50.000Bn.

1.B Revenue Performance

The Bayelsa State Government's share of FAAC as of 30th September 2025 was N148.784Bn, which is 26.3% for Q3 and which is higher than the estimated quarterly 2025 budget target of N140.943Bn. The Internally Generated Revenue (IGR) as of 30th September 2025 was N13.887Bn, which is about 35.6% for Q2 and which is also higher than the 2025 budget quarterly target of N9.750Bn. The over-performance of the IGR was a result of the state's effort in revenue drive and accountability.

The other FAAC receipts were Non-Import EMT and Non-Import VAT.

For now, there is no report for Grants and Loans from Treasury Final Accounts.

1.C Recurrent Expenditure Performance

The Recurrent Expenditure (including Personnel Cost, Overhead Cost and Public Debt Services) in the 2025 Original Budget is N266.308Bn, and the actual expenditure as of 30th September 2025 was N49.250Bn, which is 18.4% for Q3.

All those MDAs without personnel actuals are captured in the Minimum Wage Provision under Economic Code: 21020104 (Ministry of Finance).

1.D Capital Expenditure Performance

The Capital Expenditure in the 2025 Original Budget is N433.265Bn, and as of 30th September 2025 is N189.610Bn has been spent for Q3, which is 43.7%.

Necessary budgetary provisions will be made to accommodate the various MDAs over expenditures in the supplementary budget of 2025 as well and the various line items of various MDAs will also be captured in the supplementary.

1.E Conclusions

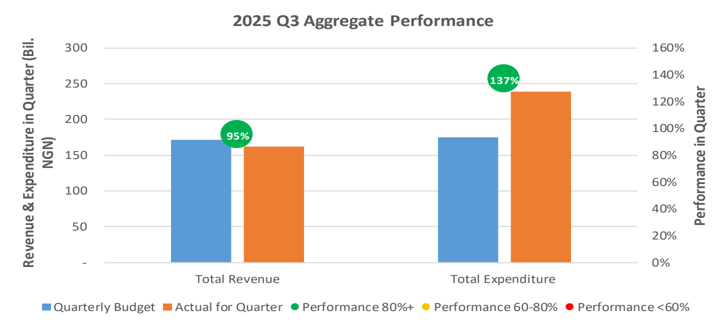
Given the inflow of the FAAC allocation that accrued to the State and the positive performance of IGR in the second quarter (Q3) as well as the huge opening balance of the 2025 fiscal year, the State Government has been very consistent and placed the monthly payment of workers' salaries by also implementing the 25% and 35% for all categories of workers including pensions and gratuities to retirees as one of its topmost priorities as well as an increase in the capital expenditure allocations. The good financial standing in the year 2025 encouraged the government to embark more on capital payments.

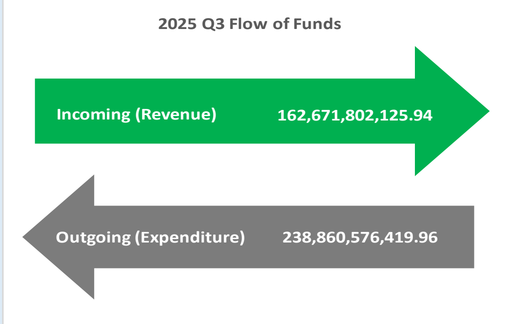
The State Government has continued payment for the construction of Medical University Satellite Campus at Sampou, reclamation of land for the construction of 25,000 Capacity Stadium at Igbogene, payment for the construction Oporoma road and bridges, payment for the dualization of road at Sampou, payment for the construction of dual-carriage way linking Airport road, further payment for the construction of Nembe-Brass road and bridges, further payment for the construction of Akaba-Okodi road, rehabilitation of State House of Assembly Administrative Complex, payment for the construction of 0.5MW/2.5Mwh + Solar PV + Battery Storage System at Medical University, Sampou and Government House, Yenagoa, Payment for the Installation of Gas Turbine in Yenagoa, Purchase of teaching and instructional material for schools across the State, payment for the construction of Angiama-Otuan road Section, payment for the construction of Agbura round-about to Ox-bow lake road, payment for the dredging/stockpiling of Okoso Dump-site, further payment for the construction of Opolo-Elebele road, further payment for the construction of Glory Drive Phase 3, further payment for the construction of High Rise Office Complex within the precincts of the State Secretariat, further payment for the construction of Polaku-Sabagreia road/bridges, payment for the acquisition of property for the Medical Univerity, Yenagoa. Procurement of security vehicles, payment for the construction of Ekeremor-Agge road phase1, Ekeremor-Ndoro and a spur to Peretorugbene in Ekeremopr LGA, renovation/rehabilitation/refurbishment and equipment/machinery of 350 bed (BMU) Teaching Hospital, payment for the installation of smart facilities/data communication/fibre optic network structure cabling and high speed network, construction/rehabilitation of public schools, hospitals/primary health care centre across the State, construction of concrete walk-ways across the State etc, which is aimed at delivering the dividends to the people of the state by the Prosperity Government.

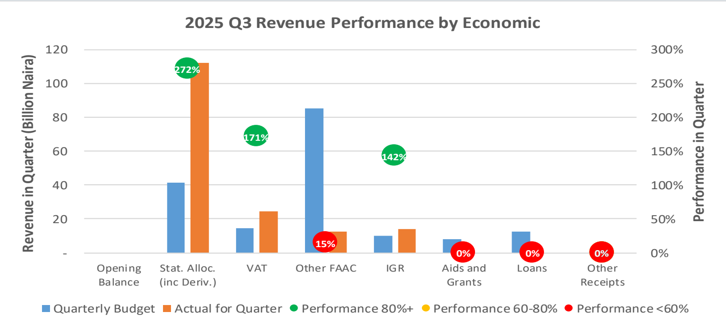
1.F Summary Budget Implementation Graphs

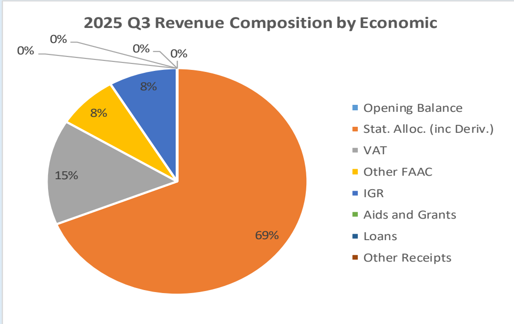
Figure 1: Fiscal Performance Overview for Quarter

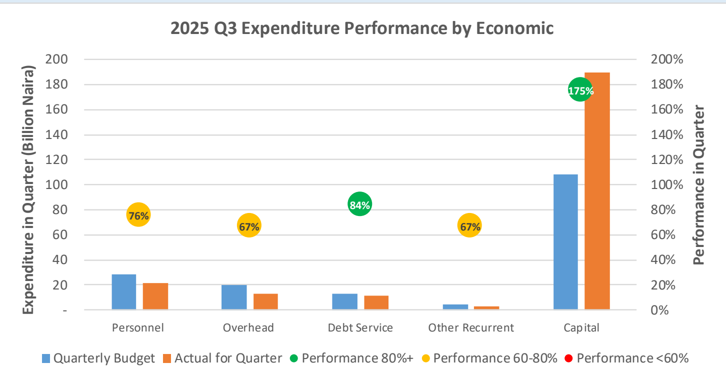
Quarterly Budget Performance Metrics 2025 Q3

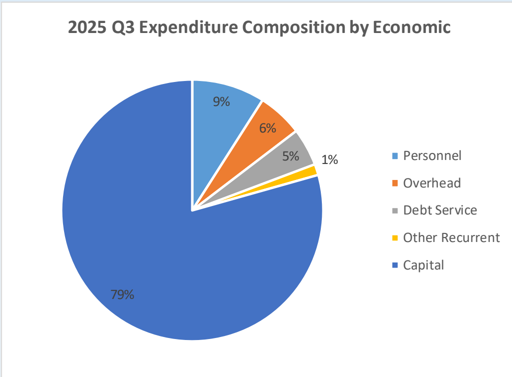


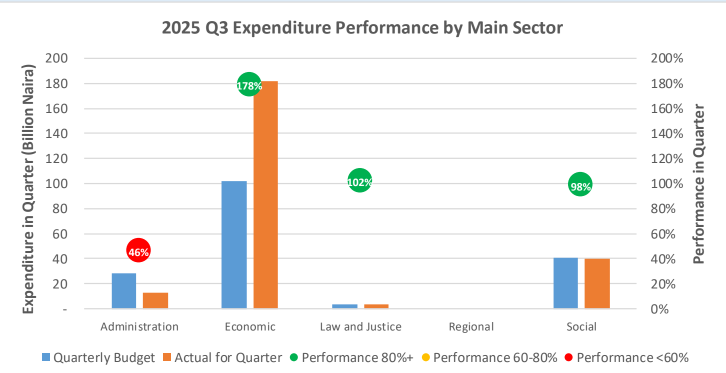


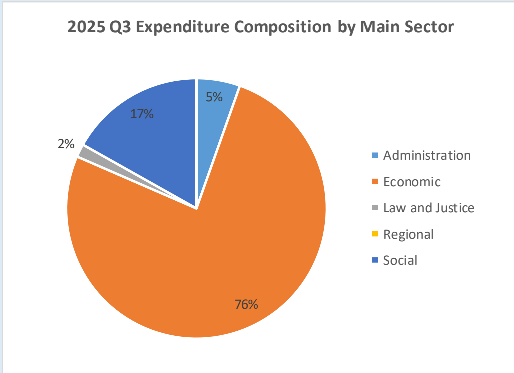


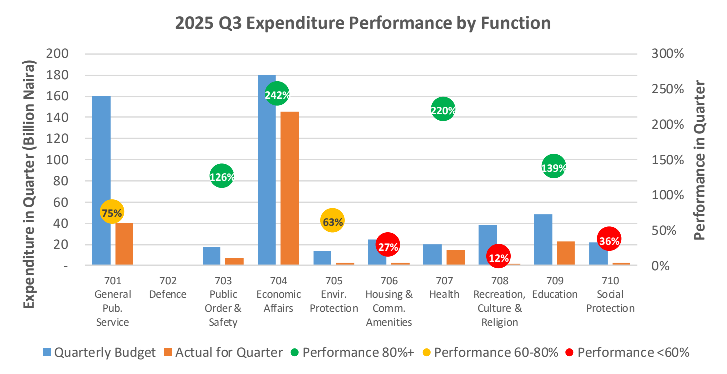











2025 Q3 Expenditure Performance by Function
Expenditure in Quarter (Billion Naira)
Performance in Quarter
701 General Pub. Service
702 Defence
703 Public Order & Safety
704 Economic Affairs
705 Envir. Protection
706 Housing & Comm. Amenities
707 Health
708 Recreation, Culture & Religion
709 Education
710 Social Protection
75%
126%
242%
63%
27%
220%
12%
139%
36%
Quarterly Budget
Actual for Quarter
Performance 80%+
Performance 60-80%
Performance <60%

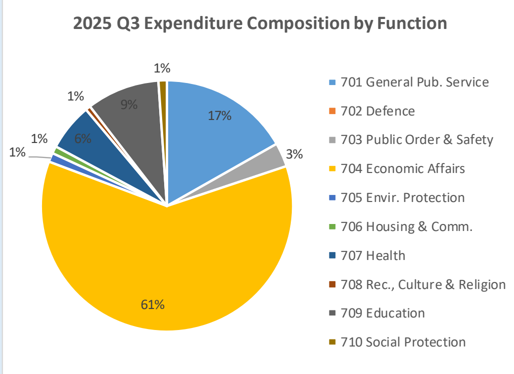
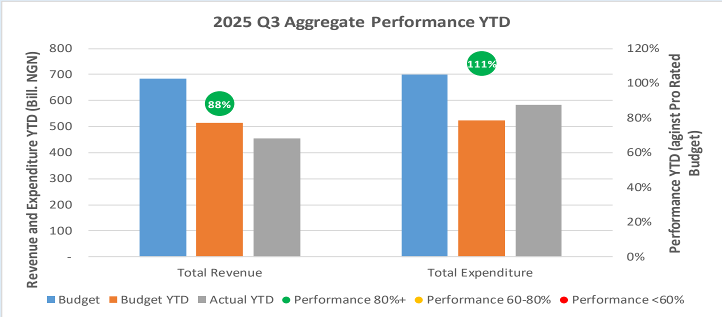
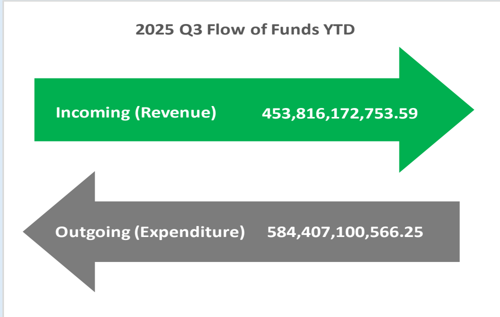
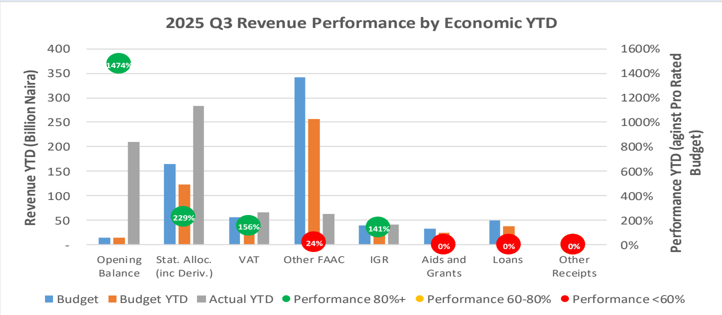

2025 Q3 Expenditure Composition by Function
17%
3%
61%
1%
1%
6%
1%
9%
1%
701 General Pub. Service
702 Defence
703 Public Order & Safety
704 Economic Affairs
705 Envir. Protection
706 Housing & Comm.
707 Health
708 Rec., Culture & Religion
709 Education
710 Social Protection

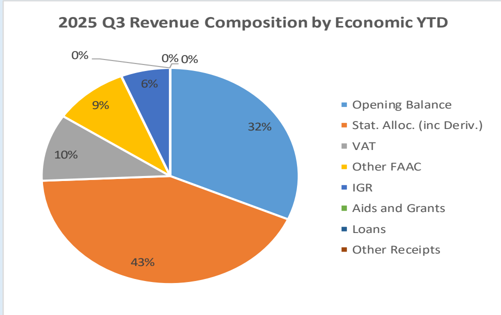
Figure 2: Fiscal Performance Overview Year to Date

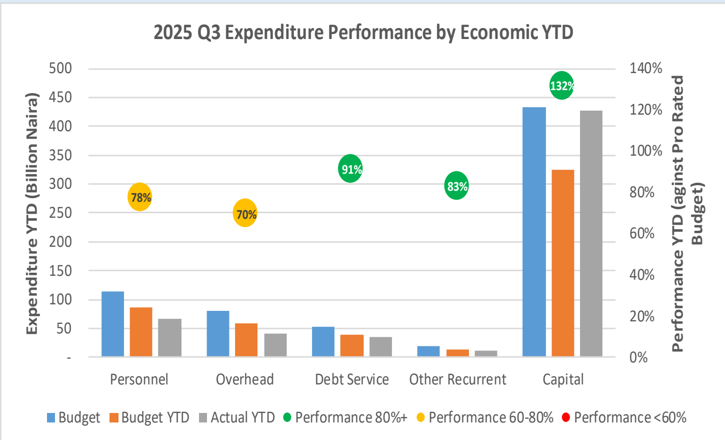
Year to Date (YTD) Performance Metrics 2025 Q3

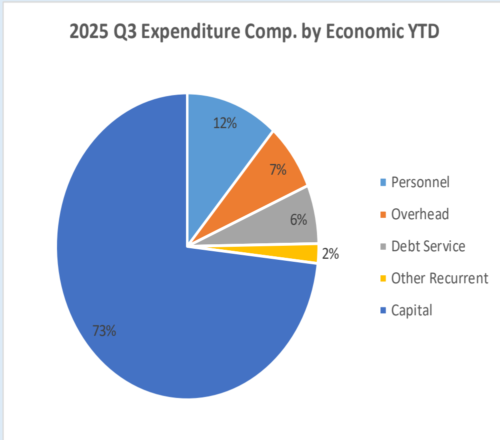


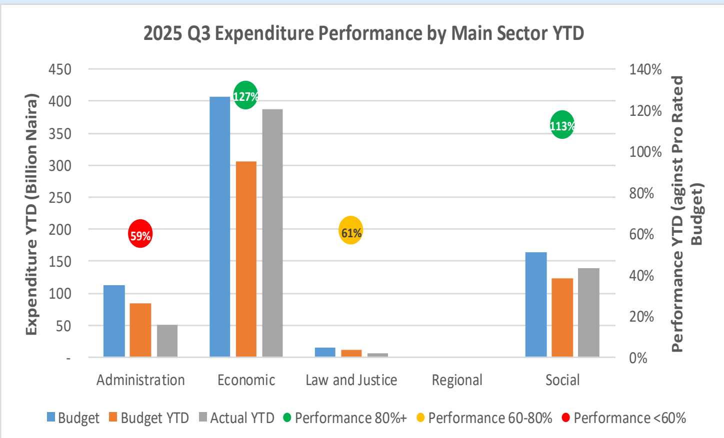


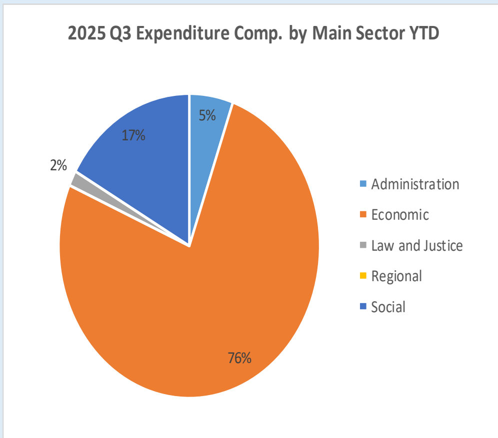


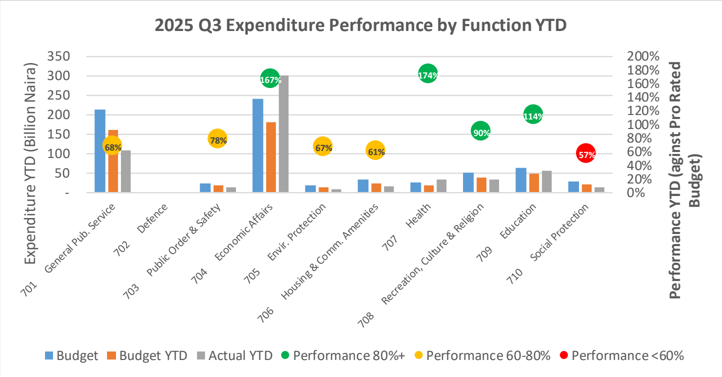


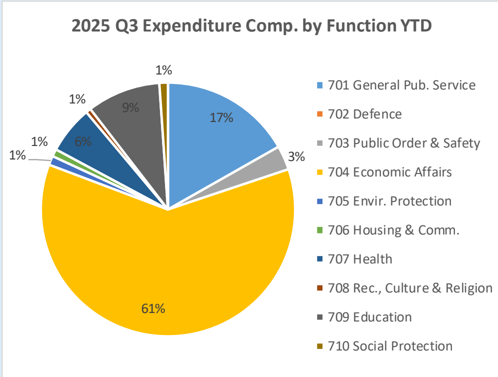









2025 Q3 Expenditure Performance by Function YTD
Expenditure YTD (Billion Naira)
Performance YTD (aginst Pro Rated Budget)
350
300
250
200
150
100
50
-
200%
180%
160%
140%
120%
100%
80%
60%
40%
20%
0%
701 General Pub. Service
702 Defence
703 Public Order & Safety
704 Economic Affairs
705 Envir. Protection
706 Housing & Comm. Amenities
707 Health
708 Recreation, Culture & Religion
709 Education
710 Social Protection
68%
78%
167%
67%
61%
174%
90%
114%
57%
Budget
Budget YTD
Actual YTD
Performance 80%+
Performance 60-80%
Performance <60%


2025 Q3 Expenditure Comp. by Function YTD
1%
1%
1%
1%
9%
6%
17%
3%
61%
701 General Pub. Service
702 Defence
703 Public Order & Safety
704 Economic Affairs
705 Envir. Protection
706 Housing & Comm.
707 Health
708 Rec., Culture & Religion
709 Education
710 Social Protection

1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Bayelsa State Government 2025 Q3 Budget Performance Report - 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)
Opening Balance	**14,200,000,000.00**	**-**	**209,329,876,167.67**	**1474.2%**	**- 195,129,876,167.67**
Recurrent Revenue	**602,773,167,591.88**	**162,671,802,125.94**	**453,816,172,753.59**	**75.3%**	**148,956,994,838.29**
11 - GOVERNMENT SHARE OF FAAC	563,773,167,591.88	148,784,072,598.63	412,667,772,381.78	73.2%	151,105,395,210.10
12 - INDEPENDENT REVENUE	39,000,000,000.00	13,887,729,527.31	41,148,400,371.81	105.5%	- 2,148,400,371.81
Recurrent Expenditure	**266,307,948,388.23**	**49,250,106,410.26**	**156,511,154,644.75**	**58.8%**	**109,796,793,743.48**
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	114,214,479,123.23	21,565,983,436.24	66,565,766,507.26	58.3%	47,648,712,615.97
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	152,093,469,265.00	27,684,122,974.02	89,945,388,137.49	59.1%	62,148,081,127.51
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	79,774,247,484.86	13,329,379,088.38	41,654,810,790.73	52.2%	38,119,436,694.13
OTHER RECURRENT (2203-2209)	72,319,221,780.14	14,354,743,885.64	48,290,577,346.76	66.8%	24,028,644,433.38
Transfer to Capital Account	**350,665,219,203.65**	**113,421,695,715.68**	**506,634,894,276.51**	**144.5%**	**- 155,969,675,072.86**
Other Receipts	**82,600,000,000.00**	**-**	**-**	**0.0%**	**82,600,000,000.00**
13 - AID AND GRANTS	32,600,000,000.00	-	-	0.0%	32,600,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
Capital Expenditure	**433,265,219,203.65**	**189,610,470,009.70**	**427,895,945,921.50**	**98.8%**	**5,369,273,282.15**
23 - CAPITAL EXPENDITURE	433,265,219,203.65	189,610,470,009.70	427,895,945,921.50	98.8%	5,369,273,282.15
Total Revenue (including OB)	**699,573,167,591.88**	**162,671,802,125.94**	**663,146,048,921.26**	**94.8%**	**36,427,118,670.62**
Total Expenditure	**699,573,167,591.88**	**238,860,576,419.96**	**584,407,100,566.25**	**83.5%**	**115,166,067,025.63**

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

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

Code	Adminstrative 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)
	Total Revenue	*685,373,167,591.88*	*162,671,802,125.94*	*453,816,172,753.59*	*66.2%*	*231,556,994,838.29*
010000000000	**ADMINISTRATION SECTOR**	**46,000,000.00**	**32,980,333.90**	**32,980,333.90**	**71.7%**	**13,019,666.10**
012300000000	**MINISTRY OF INFORMATION AND ORIENTATION**	**46,000,000.00**	**32,980,333.90**	**32,980,333.90**	**71.7%**	**13,019,666.10**
012300200100	NIGER DELTA TELEVISION AUTHORITY	30,000,000.00	22,722,876.90	22,722,876.90	75.7%	7,277,123.10
012300300100	BAYELSA STATE BROADCASTING CORPORATION	12,000,000.00	8,123,457.00	8,123,457.00	67.7%	3,876,543.00
012300600100	BAYELSA STATE NEWSPAPERS CORPORATION	4,000,000.00	2,134,000.00	2,134,000.00	53.4%	1,866,000.00
020000000000	**ECONOMIC SECTOR**	**685,278,167,591.88**	**162,616,516,792.04**	**453,760,887,419.69**	**66.2%**	**231,517,280,172.19**
022000000000	**MINISTRY OF FINANCE**	**681,989,016,231.88**	**161,653,403,160.04**	**452,797,773,787.69**	**66.4%**	**229,191,242,444.19**
022000100100	MINISTRY OF FINANCE	646,373,167,591.88	148,784,072,598.63	412,667,772,381.78	63.8%	233,705,395,210.10
022000800100	BOARD OF INTERNAL REVEUNE - STATE	35,415,848,640.00	12,813,630,561.41	40,073,538,720.49	113.2%	- 4,657,690,080.49
022001200100	MINISTRY OF FINANCE INCOPORATED (MOFI)	200,000,000.00	55,700,000.00	56,462,685.42	28.2%	143,537,314.58
022200000000	**MINISTRY OF TRADE / INDUSTRY/ INVESTMENT**	**144,960,000.00**	**65,426,345.00**	**65,426,345.00**	**45.1%**	**79,533,655.00**
022200100100	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	143,860,000.00	65,024,345.00	65,024,345.00	45.2%	78,835,655.00
022200300100	BUREAU FOR CO-OPERATIVE DEVELOPMENT	1,100,000.00	402,000.00	402,000.00	36.5%	698,000.00
022900000000	**MINISTRY OF TRANSPORT**	**433,600,000.00**	**263,500,000.00**	**263,500,000.00**	**60.8%**	**170,100,000.00**
022900100100	MINISTRY OF TRANSPORT	433,600,000.00	263,500,000.00	263,500,000.00	60.8%	170,100,000.00
023600000000	**MINISTRY OF TOURISM DEVELOPMENT**	**210,591,360.00**	**91,134,300.00**	**91,134,300.00**	**43.3%**	**119,457,060.00**
023600100100	MINISTRY OF TOURISM DEVELOPMENT	105,295,680.00	56,379,000.00	56,379,000.00	53.5%	48,916,680.00
023600200100	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	105,295,680.00	34,755,300.00	34,755,300.00	33.0%	70,540,380.00
026000000000	**MINISTRY OF LANDS & SURVEY**	**2,500,000,000.00**	**543,052,987.00**	**543,052,987.00**	**21.7%**	**1,956,947,013.00**
026000300100	PHYSICAL PLANNING & DEVELOPMENT BOARD	2,000,000,000.00	358,770,000.00	358,770,000.00	17.9%	1,641,230,000.00
026000500100	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	500,000,000.00	184,282,987.00	184,282,987.00	36.9%	315,717,013.00
050000000000	**SOCIAL SECTOR**	**49,000,000.00**	**22,305,000.00**	**22,305,000.00**	**45.5%**	**26,695,000.00**
052100000000	**MINISTRY OF HEALTH**	**2,000,000.00**	**850,000.00**	**850,000.00**	**42.5%**	**1,150,000.00**
052100500200	BAYELSA STATE COLLEGE OF NURSING SCIENCES	2,000,000.00	850,000.00	850,000.00	42.5%	1,150,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**47,000,000.00**	**21,455,000.00**	**21,455,000.00**	**45.6%**	**25,545,000.00**
053500100100	MINISTRY OF ENVIRONMENT	11,000,000.00	4,005,000.00	4,005,000.00	36.4%	6,995,000.00
053505300100	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	36,000,000.00	17,450,000.00	17,450,000.00	48.5%	18,550,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
1	***REVENUE***	***685,373,167,591.88***	***162,671,802,125.94***	***453,816,172,753.59***	***66.2%***	***231,556,994,838.29***
11	***GOVERNMENT SHARE OF FAAC***	***563,773,167,591.88***	***148,784,072,598.63***	***412,667,772,381.78***	***73.2%***	***151,105,395,210.10***
1101	**GOVERNMENT SHARE OF FAAC**	***563,773,167,591.88***	***148,784,072,598.63***	***412,667,772,381.78***	***73.2%***	***151,105,395,210.10***
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**164,804,511,503.72**	**111,960,228,526.44**	**283,427,253,219.22**	**172.0%**	**- 118,622,741,715.50**
11010101	STATUTORY ALLOCATION	17,000,000,000.00	20,980,248,535.53	46,128,252,806.70	271.3%	- 29,128,252,806.70
11010104	13% DERIVATION	147,804,511,503.72	90,979,979,990.91	237,299,000,412.52	160.5%	- 89,494,488,908.80
110102	**STATE GOVERNMENT SHARE OF VAT**	**57,000,000,000.00**	**24,413,057,966.03**	**66,604,204,028.11**	**116.8%**	**- 9,604,204,028.11**
11010201	SHARE OF VAT	57,000,000,000.00	24,413,057,966.03	66,604,204,028.11	116.8%	- 9,604,204,028.11
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**341,968,656,088.16**	**12,410,786,106.16**	**62,636,315,134.45**	**18.3%**	**279,332,340,953.71**
11010301	Excess Crude	39,062,795,619.25	-	-	0.0%	39,062,795,619.25
11010303	Exchange Gain	104,205,860,468.91	2,550,637,959.46	7,433,514,315.95	7.1%	96,772,346,152.96
11010305	Electronic Money Transfer Levy (EMTL)	1,900,000,000.00	910,932,555.51	2,557,899,644.22	134.6%	- 657,899,644.22
11010309	Derivation Refunds	14,000,000,000.00	-	-	0.0%	14,000,000,000.00
11010314	Signature Bonus	66,000,000,000.00	-	-	0.0%	66,000,000,000.00
11010399	Other FAAC Distributions	116,800,000,000.00	8,949,215,591.19	52,644,901,174.28	45.1%	64,155,098,825.72
12	***INDEPENDENT REVENUE***	***39,000,000,000.00***	***13,887,729,527.31***	***41,148,400,371.81***	***105.5%***	***- 2,148,400,371.81***
1201	**TAX REVENUE**	***31,516,700,469.54***	***12,687,927,509.00***	***33,432,348,383.76***	***106.1%***	***- 1,915,647,914.22***
120101	**PERSONAL TAXES**	**29,328,113,372.10**	**12,587,927,509.00**	**31,341,165,961.30**	**106.9%**	**- 2,013,052,589.20**
12010101	PERSONAL TAXES - BYSG	6,460,811,054.37	3,101,519,259.89	21,422,752,235.08	331.6%	- 14,961,941,180.71
12010103	DIRECT ASSESSMENT - CURRENT/ARREARS	22,867,302,317.73	9,486,408,249.11	9,918,413,726.22	43.4%	12,948,888,591.51
120103	**OTHER TAXES**	**2,188,587,097.44**	**100,000,000.00**	**2,091,182,422.46**	**95.5%**	**97,404,674.98**
12010301	OTHER WITHHOLDING TAXES	2,188,587,097.44	100,000,000.00	2,091,182,422.46	95.5%	97,404,674.98
1202	**NON-TAX REVENUE**	***7,483,299,530.46***	***1,199,802,018.31***	***7,716,051,988.05***	***103.1%***	***- 232,752,457.59***
120201	**LICENCES - GENERAL**	**320,369,816.46**	**143,978,595.23**	**390,394,941.67**	**121.9%**	**- 70,025,125.21**
12020108	REGISTATION OF VOLUNTARY ORGANIZATIONS	600,000.00	190,000.00	190,000.00	31.7%	410,000.00
12020122	PRODUCE BUYING LICENSES	2,520,000.00	901,345.00	901,345.00	35.8%	1,618,655.00
12020124	ABBATTOIR LICENSE	2,400,000.00	1,100,000.00	1,100,000.00	45.8%	1,300,000.00
12020128	POOL BETTING & CASINO LICENSES/GAMING	107,599,571.73	17,412,940.48	69,862,940.48	64.9%	37,736,631.25
12020131	MOTOR VEHICLE LICENSES	128,164,179.15	110,384,740.00	170,444,477.10	133.0%	- 42,280,297.95
12020132	DRIVERS' LICENSES	55,486,065.58	200,569.75	134,107,179.09	241.7%	- 78,621,113.51
12020136	TRADE PERMIT LICENSES	23,600,000.00	13,789,000.00	13,789,000.00	58.4%	9,811,000.00
120204	**FEES - GENERAL**	**6,275,474,034.00**	**678,696,423.08**	**6,947,767,360.96**	**110.7%**	**- 672,293,326.96**
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	42,000,000.00	30,846,333.90	30,846,333.90	73.4%	11,153,666.10
12020417	CONTRACTOR REGISTRATION FEES	480,000.00	110,300.00	110,300.00	23.0%	369,700.00
12020436	BILL BOARD ADVERTISEMENT FEES	150,000,000.00	32,170,000.00	32,170,000.00	21.4%	117,830,000.00
12020437	DEEDS REGISTRATION FEES	451,507,138.91	141,675,659.94	197,080,514.84	43.6%	254,426,624.07
12020444	BURIAL FEES	1,000,000.00	405,000.00	405,000.00	40.5%	595,000.00
12020447	LAND USE FEES /CERTIFICATE OF OCCUPANCY	100,000,000.00	39,645,000.00	39,645,000.00	39.6%	60,355,000.00
12020448	DEVELOPMENT LEVIES/BAYELSA INFRASTRUCTURE MAINTENANCE LEVY (BIM)	5,079,991,215.09	283,293,142.24	6,496,959,225.22	127.9%	- 1,416,968,010.13
12020449	BUSINESS/TRADE OPERATING FEES	36,000,000.00	17,450,000.00	17,450,000.00	48.5%	18,550,000.00
12020450	INSPECTION FEES	500,000.00	212,000.00	212,000.00	42.4%	288,000.00
12020451	TIMBER & FORESTRY FEES	10,000,000.00	3,600,000.00	3,600,000.00	36.0%	6,400,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	55,683,680.00	22,615,000.00	22,615,000.00	40.6%	33,068,680.00
12020453	APPLICATIONS FEES	348,312,000.00	106,673,987.00	106,673,987.00	30.6%	241,638,013.00

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)
120205	**FINES - GENERAL**	**150,000,000.00**	**33,700,000.00**	**33,700,000.00**	**22.5%**	**116,300,000.00**
12020501	FINES/PENALTIES	150,000,000.00	33,700,000.00	33,700,000.00	22.5%	116,300,000.00
120206	**SALES - GENERAL**	**16,820,000.00**	**3,114,000.00**	**3,114,000.00**	**18.5%**	**13,706,000.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	4,000,000.00	2,134,000.00	2,134,000.00	53.4%	1,866,000.00
12020605	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	2,820,000.00	980,000.00	980,000.00	34.8%	1,840,000.00
12020610	PROCEEDS FROM SALES OF GOVT. VEHICLES	10,000,000.00	-	-	0.0%	10,000,000.00
120207	**EARNINGS -GENERAL**	**360,018,538.00**	**208,800,000.00**	**208,800,000.00**	**58.0%**	**151,218,538.00**
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	300,000,000.00	179,000,000.00	179,000,000.00	59.7%	121,000,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	60,018,538.00	29,800,000.00	29,800,000.00	49.7%	30,218,538.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**89,340,000.00**	**49,234,000.00**	**49,234,000.00**	**55.1%**	**40,106,000.00**
12020803	RENT ON GOVT BUILDINGS	89,340,000.00	49,234,000.00	49,234,000.00	55.1%	40,106,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**45,277,142.00**	**26,579,000.00**	**26,579,000.00**	**58.7%**	**18,698,142.00**
12020901	RENT ON GOVT. LAND	18,953,222.00	11,234,000.00	11,234,000.00	59.3%	7,719,222.00
12020906	RENTS ON GOVT. PROPERTIES	26,323,920.00	15,345,000.00	15,345,000.00	58.3%	10,978,920.00
120211	**INVESTMENT INCOME**	**200,000,000.00**	**55,700,000.00**	**56,462,685.42**	**28.2%**	**143,537,314.58**
12021102	DIVIDEND RECEIVED	200,000,000.00	55,700,000.00	56,462,685.42	28.2%	143,537,314.58
120212	**INTEREST EARNED**	**26,000,000.00**	**-**	**-**	**0.0%**	**26,000,000.00**
12021212	INTEREST EARNED ON UNDISBURSED LOANS	26,000,000.00	-	-	0.0%	26,000,000.00
13	***AID AND GRANTS***	***32,600,000,000.00***	***-***	***-***	***0.0%***	***32,600,000,000.00***
1302	**GRANTS**	***32,600,000,000.00***	***-***	***-***	***0.0%***	***32,600,000,000.00***
130201	**DOMESTIC GRANTS**	**32,600,000,000.00**	**-**	**-**	**0.0%**	**32,600,000,000.00**
13020102	CAPITAL GRANTS FROM FGN	32,600,000,000.00	-	-	0.0%	32,600,000,000.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***50,000,000,000.00***	***-***	***-***	***0.0%***	***50,000,000,000.00***
1403	**LOANS/ BORROWINGS RECEIPT**	***50,000,000,000.00***	***-***	***-***	***0.0%***	***50,000,000,000.00***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**50,000,000,000.00**	**-**	**-**	**0.0%**	**50,000,000,000.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	50,000,000,000.00	-	-	0.0%	50,000,000,000.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

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

Code	Adminstrative 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)
	Total Expenditure	***699,573,167,591.88***	***238,860,576,419.96***	***584,407,100,566.25***	***83.5%***	***115,166,067,025.63***
010000000000	**ADMINISTRATION SECTOR**	**112,782,284,267.30**	**12,939,074,021.51**	**50,282,548,932.42**	**44.6%**	**62,499,735,334.88**
011100000000	**GOVERNOR'S OFFICE**	**49,811,788,397.78**	**9,715,259,934.83**	**24,196,542,715.31**	**48.6%**	**25,615,245,682.47**
011100100100	GOVERNMENT HOUSE	8,770,405,490.94	701,012,721.25	2,824,000,735.28	32.2%	5,946,404,755.66
011100100200	DEPUTY GOVERNOR'S OFFICE	1,832,628,651.00	125,000,000.00	797,119,891.69	43.5%	1,035,508,759.31
011100200100	PRINCIPAL EXECUTIVE SECRETARY	100,000,000.00	-	14,754,786.11	14.8%	85,245,213.89
011100200200	DIRECTORATE OF INTER-GOVERNMENTAL AFFAIRS	7,000,000,000.00	474,200,000.00	1,738,207,000.00	24.8%	5,261,793,000.00
011103000100	CHIEF ECONOMIC ADVISER	50,000,000.00	1,500,000.00	7,850,000.00	15.7%	42,150,000.00
011100300200	SPECIAL ADVISER POLITICAL MATTERS	5,015,508,360.00	1,100,000,000.00	4,439,220,040.20	88.5%	576,288,319.80
011100300300	SPECIAL ADVISER STATE SECURITY	13,000,000,000.00	3,446,264,976.08	7,179,314,976.08	55.2%	5,820,685,023.92
011100300400	TECHNICAL ADVISER TREASURY, REVENUE & ACCOUNTS	300,000,000.00	101,192,800.00	170,539,600.00	56.8%	129,460,400.00
011100300500	SPECIAL ADVISER WOMEN IN POLITICS	15,000,000.00	600,000.00	3,602,453.12	24.0%	11,397,546.88
011100300600	SPECIAL ADVISER YOUTH MOBILISATION	10,000,000.00	-	3,300,000.00	33.0%	6,700,000.00
011100300700	TECHNICAL ADVISER BUDGET MATTERS	70,000,000.00	-	24,534,000.00	35.0%	45,466,000.00
011100300800	TECHNICAL ADVISER CHIEFTAINCY AFFAIRS	38,121,896.00	1,491,200.00	18,031,939.97	47.3%	20,089,956.03
011100300900	SPECIAL ADVISER ON OIL	20,000,000.00	600,000.00	4,890,000.00	24.5%	15,110,000.00
011100301100	TECHNICAL ADVISER ECONOMIC DEVELOPMENT	30,000,000.00	400,000.00	2,256,000.00	7.5%	27,744,000.00
011100400100	CHIEF HISTORIAN AND ARCHIVIST	20,000,000.00	600,000.00	4,850,000.00	24.3%	15,150,000.00
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)	40,182,174.00	-	15,747,948.61	39.2%	24,434,225.39
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,000,000,000.00	-	15,510,000.00	1.6%	984,490,000.00
011101000100	DUE PROCESS BUREAU	348,001,235.00	3,000,000.00	64,753,696.99	18.6%	283,247,538.01
011103500100	STATE PENSION BOARD	94,866,262.84	10,087,000.00	39,637,803.95	41.8%	55,228,458.89
011104400100	BAYELSA PARTNERSHIP INITIATIVE AGENCY	5,000,000.00	-	990,000.00	19.8%	4,010,000.00
011104600100	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	52,074,328.00	300,000.00	19,302,370.40	37.1%	32,771,957.60
011106000100	BAYELSA STATE COMMUNITY SAFETY CORPS	6,000,000,000.00	3,306,011,237.50	5,802,529,472.91	96.7%	197,470,527.09
011108000100	DIRECTORATE FOR FLOOD AND EROSION CONTROL	6,000,000,000.00	443,000,000.00	1,005,600,000.00	16.8%	4,994,400,000.00
011200000000	**STATE ASSEMBLY**	**20,770,924,109.83**	**1,149,811,176.58**	**6,638,499,390.54**	**32.0%**	**14,132,424,719.29**
011200100100	STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	2,231,107,370.53	119,211,176.58	975,122,230.71	43.7%	1,255,985,139.82
011200300100	STATE HOUSE OF ASSEMBLY	14,200,000,000.00	1,030,000,000.00	5,295,614,878.05	37.3%	8,904,385,121.95
011200400100	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	443,816,739.30	600,000.00	164,429,281.78	37.0%	279,387,457.52
011200500100	SPECIAL ADVISER LEGISLATIVE TO THE SPEAKER	30,000,000.00	-	4,900,000.00	16.3%	25,100,000.00
011200500300	SPECIAL ADVISER MEDIA AND PUBLICITY TO THE SPEAKER	30,000,000.00	-	-	0.0%	30,000,000.00
011200500400	SPECIAL ADVISER POLITICAL TO THE SPEAKER	30,000,000.00	-	3,000,000.00	10.0%	27,000,000.00
011200500500	SPECIALADVISER SPECIAL DUTIES TO THE SPEAKER	30,000,000.00	-	3,550,000.00	11.8%	26,450,000.00
011200700100	HOUSE COMMITTEES	3,000,000,000.00	-	69,890,000.00	2.3%	2,930,110,000.00
011200800100	GENERAL SERVICES OFFICE	310,000,000.00	-	18,842,000.00	6.1%	291,158,000.00
011200800200	LEGISLATIVE SERVICES DIRECTORATE	36,000,000.00	-	4,960,000.00	13.8%	31,040,000.00
011200800300	ADMINISTRATIVE SERVICES	36,000,000.00	-	3,870,000.00	10.8%	32,130,000.00
011200800400	FINANCE AND ACCOUNTS	28,000,000.00	-	4,017,000.00	14.3%	23,983,000.00
011200800500	BUDGET, PLANNING, RESEARCH AND STATISTICS	28,000,000.00	-	3,600,000.00	12.9%	24,400,000.00
011200800600	LEGAL SERVICES	28,000,000.00	-	8,410,000.00	30.0%	19,590,000.00
011202100100	OFFICE OF THE SPEAKER.	250,000,000.00	-	66,138,000.00	26.5%	183,862,000.00
011202200100	OFFICE OF THE CLERK OF THE HOUSE	60,000,000.00	-	12,156,000.00	20.3%	47,844,000.00

Code	Adminstrative 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)
012300000000	**MINISTRY OF INFORMATION AND ORIENTATION**	**7,289,368,908.34**	**261,159,575.10**	**1,982,473,323.43**	**27.2%**	**5,306,895,584.91**
012300100100	MINISTRY OF INFORMATION & ORIENTATION	6,292,545,956.62	259,359,575.10	1,420,182,136.54	22.6%	4,872,363,820.08
012300200100	NIGER DELTA TELEVISION AUTHORITY	235,250,254.00	1,500,000.00	150,401,596.52	63.9%	84,848,657.48
012300300100	BAYELSA STATE BROADCASTING CORPORATION	429,164,181.64	-	247,460,881.01	57.7%	181,703,300.63
012300500100	GOVERNMENT PRINTING PRESS	77,512,447.00	100,000.00	25,039,250.93	32.3%	52,473,196.07
012300600100	BAYELSA STATE NEWSPAPERS CORPORATION	254,896,069.08	200,000.00	139,389,458.43	54.7%	115,506,610.65
012500000000	**OFFICE OF THE HEAD OF SERVICE**	**1,161,029,768.52**	**105,578,900.00**	**430,858,058.51**	**37.1%**	**730,171,710.01**
012500100100	HEAD OF SERVICE	350,000,000.00	77,347,900.00	124,667,900.00	35.6%	225,332,100.00
012500200100	WELFARE AND MANAGEMENT SERVICES	408,831,807.68	22,500,000.00	187,464,727.08	45.9%	221,367,080.60
012500300100	ESTABLISHMENT, TRAINING & PENSIONS BUREAU	320,416,207.84	4,831,000.00	103,581,738.32	32.3%	216,834,469.52
012500400100	STATE PUBLIC SERVICE TRAINING INSTITUTE	61,781,753.00	600,000.00	13,043,693.11	21.1%	48,738,059.89
012500500100	PUBLIC SERVICE RECORDS & DOCUMENTATION CENTRE	20,000,000.00	300,000.00	2,100,000.00	10.5%	17,900,000.00
014000000000	**STATE AUDIT**	**925,902,754.48**	**77,645,300.00**	**296,017,205.18**	**32.0%**	**629,885,549.30**
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	696,308,393.64	39,563,200.00	204,820,623.16	29.4%	491,487,770.48
014000200100	AUDITOR GENERAL (LOCAL GOVERNMENTS)	174,594,360.84	38,082,100.00	84,186,582.02	48.2%	90,407,778.82
014000300100	AUDIT SERVICE COMMISSION	55,000,000.00	-	7,010,000.00	12.7%	47,990,000.00
014700000000	**STATE CIVIL SERVICE COMMISSION**	**497,708,304.84**	**24,499,440.00**	**119,064,936.25**	**23.9%**	**378,643,368.59**
014700100100	BAYELSA STATE CIVIL SERVICE COMMISSION	497,708,304.84	24,499,440.00	119,064,936.25	23.9%	378,643,368.59
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION**	**1,017,284,321.00**	**28,843,400.00**	**296,236,533.57**	**29.1%**	**721,047,787.43**
014800100100	BAYELSA STATE INDEPENDENT ELECTORAL COMMISSION (BYSIEC)	1,017,284,321.00	28,843,400.00	296,236,533.57	29.1%	721,047,787.43
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**80,000,000.00**	**4,500,000.00**	**15,500,000.00**	**19.4%**	**64,500,000.00**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	50,000,000.00	4,500,000.00	15,500,000.00	31.0%	34,500,000.00
014903600100	LOCAL GOVERNMENT PENSIONS BOARD	30,000,000.00	-	-	0.0%	30,000,000.00
016100000000	**SECRETARY TO THE STATE GOVERNMENT**	**26,991,491,693.99**	**1,508,773,910.00**	**15,908,350,049.11**	**58.9%**	**11,083,141,644.88**
016100100100	SECRETARY TO THE STATE GOVERNMENT(SSG)	1,200,000,000.00	179,809,200.00	841,156,728.58	70.1%	358,843,271.42
016100100200	GENERAL SERVICES BUREAU (GOVERNOR'S OFFICE)	25,089,252,853.99	1,234,021,784.00	14,686,938,002.37	58.5%	10,402,314,851.62
016100100300	POLITICAL & ECONOMIC AFFAIRS BUREAU(SSG)	30,000,000.00	5,690,000.00	15,676,000.00	52.3%	14,324,000.00
016100100400	EXCO SERVICES	250,000,000.00	57,525,142.00	180,785,142.00	72.3%	69,214,858.00
016100100500	SPECIAL SERVICES BUREAU 1	50,000,000.00	5,650,000.00	21,836,800.00	43.7%	28,163,200.00
016100100600	SPECIAL SERVICES BUREAU 2	68,675,702.00	12,673,384.00	33,273,384.00	48.5%	35,402,318.00
016100100700	STATE ACTION COMMITTEE ON AIDS (SACA)	50,000,000.00	7,984,400.00	33,182,400.00	66.4%	16,817,600.00
016102100100	BAYELSA HOUSE ABUJA	104,168,563.00	500,000.00	21,981,637.23	21.1%	82,186,925.77
016102100200	LAGOS LIAISON OFFICE	71,613,804.00	1,500,000.00	29,824,593.74	41.6%	41,789,210.26
016102100300	PORT HACOURT LIAISON OFFICE	77,780,771.00	3,420,000.00	43,695,361.19	56.2%	34,085,409.81
016700000000	**MINISTRY OF SPECIAL DUTIES**	**1,295,923,665.52**	**55,141,100.00**	**274,457,291.50**	**21.2%**	**1,021,466,374.02**
016700100100	MINISTRY OF SPECIAL DUTIES (GENERAL DUTIES)	300,000,000.00	4,346,000.00	20,346,000.00	6.8%	279,654,000.00
016700100200	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	331,803,920.84	12,417,700.00	153,548,889.60	46.3%	178,255,031.24
016700100300	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	333,540,193.84	5,977,400.00	20,491,585.39	6.1%	313,048,608.45
016700100400	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	330,579,550.84	32,400,000.00	80,070,816.51	24.2%	250,508,734.33
016800000000	**MINISTRY OF SPECIAL PROJECTS**	**2,940,862,343.00**	**7,861,285.00**	**124,549,429.02**	**4.2%**	**2,816,312,913.98**
016800100100	MINISTRY OF SPECIAL PROJECTS	2,935,862,343.00	7,861,285.00	122,649,429.02	4.2%	2,813,212,913.98
016800200100	DIRECT LABOUR AGENCY	5,000,000.00	-	1,900,000.00	38.0%	3,100,000.00
020000000000	**ECONOMIC SECTOR**	**407,392,881,855.81**	**181,788,757,877.81**	**388,368,427,318.23**	**95.3%**	**19,024,454,537.58**
021500000000	**MINISTRY OF AGRICULTURE**	**17,250,045,601.84**	**771,324,026.38**	**2,074,277,505.38**	**12.0%**	**15,175,768,096.46**
021500100100	MINISTRY OF AGRICULTURE	12,567,748,229.84	769,721,026.38	1,937,823,013.07	15.4%	10,629,925,216.77
021500200100	SCHOOL-TO-LAND AUTHORITY	50,994,046.00	400,000.00	40,272,186.57	79.0%	10,721,859.43
021500300100	FADAMA	4,400,000,000.00	-	3,500,000.00	0.1%	4,396,500,000.00
021500400100	AGRICULTURAL DEVELOPMENT PROGRAMME	121,303,326.00	1,203,000.00	81,532,305.74	67.2%	39,771,020.26
021500500100	LIVESTOCK MANAGEMENT COMMITTEE	110,000,000.00	-	11,150,000.00	10.1%	98,850,000.00

Code	Adminstrative 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)
022000000000	**MINISTRY OF FINANCE**	**124,425,740,544.42**	**32,851,485,459.70**	**75,704,627,924.39**	**60.8%**	**48,721,112,620.03**
022000100100	MINISTRY OF FINANCE	121,695,683,559.58	32,261,707,208.98	74,366,558,736.83	61.1%	47,329,124,822.75
022000100200	DEBT MANAGEMENT OFFICE	50,000,000.00	100,000.00	15,274,000.00	30.5%	34,726,000.00
022000200100	STATE BUDGET OFFICE	259,531,211.00	66,867,600.00	141,772,366.78	54.6%	117,758,844.22
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,499,334,550.84	520,140,650.72	1,047,096,434.56	69.8%	452,238,116.28
022000800100	BOARD OF INTERNAL REVEUNE - STATE	708,952,775.00	-	121,034,495.54	17.1%	587,918,279.46
022001200100	MINISTRY OF FINANCE INCOPORATED (MOFI)	212,238,448.00	2,670,000.00	12,891,890.68	6.1%	199,346,557.32
022200000000	**MINISTRY OF TRADE / INDUSTRY/ INVESTMENT**	**6,729,913,326.84**	**88,363,420.00**	**426,138,724.87**	**6.3%**	**6,303,774,601.97**
022200100100	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	1,206,146,578.84	83,385,420.00	339,722,065.88	28.2%	866,424,512.96
022200200100	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	5,317,190,141.00	1,000,000.00	44,616,345.11	0.8%	5,272,573,795.89
022200300100	BUREAU FOR CO-OPERATIVE DEVELOPMENT	51,871,540.00	200,000.00	18,041,316.49	34.8%	33,830,223.51
022200400100	BAYELSA STATE INVESTMENT PROMOTION AGENCY	114,705,067.00	3,378,000.00	22,371,997.39	19.5%	92,333,069.61
022200500100	BAYELSA STATE COMMODITIES AND EXPORT DEVELOPMENT AGENCY	40,000,000.00	400,000.00	1,387,000.00	3.5%	38,613,000.00
022700000000	**MINISTRY OF LABOUR AND PRODUCTIVITY**	**1,689,416,012.84**	**42,140,400.00**	**174,914,029.96**	**10.4%**	**1,514,501,982.88**
022700100100	MINISTRY OF LABOUR, EMPLOYMENT & PRODUCTIVITY	1,689,416,012.84	42,140,400.00	174,914,029.96	10.4%	1,514,501,982.88
022800000000	**MINISTRY OF SCIENCE AND TECHNOLOGY**	**2,614,005,066.84**	**493,454,432.18**	**2,519,374,422.01**	**96.4%**	**94,630,644.83**
022800100100	MINISTRY OF COMMUNICATION, SCIENCE AND TECHNOLOGY	2,384,618,409.84	490,119,432.18	2,389,116,038.20	100.2%	- 4,497,628.36
022800100200	E-GOVERNANCE BUREAU	229,386,657.00	3,335,000.00	130,258,383.81	56.8%	99,128,273.19
022900000000	**MINISTRY OF TRANSPORT**	**10,522,505,978.84**	**193,924,600.00**	**4,423,389,007.56**	**42.0%**	**6,099,116,971.28**
022900100100	MINISTRY OF TRANSPORT	8,264,381,715.84	104,759,600.00	4,026,162,578.58	48.7%	4,238,219,137.26
022900200100	BAYELSA TRANSPORT COMPANY	44,374,265.00	-	26,852,341.57	60.5%	17,521,923.43
022900300100	BAYELSA INTERNATIONAL AIRPORT COMPANY	2,213,749,998.00	89,165,000.00	370,374,087.41	16.7%	1,843,375,910.59
023100000000	**MINISTRY OF POWER**	**14,550,075,196.84**	**13,103,626,137.87**	**25,210,402,170.93**	**173.3%**	**- 10,660,326,974.09**
023100100100	MINISTRY OF POWER	14,550,075,196.84	13,103,626,137.87	25,210,402,170.93	173.3%	- 10,660,326,974.09
023300000000	**MINISTRY OF MINERAL RESOURCES**	**478,591,333.16**	**10,448,850.00**	**123,728,309.10**	**25.9%**	**354,863,024.06**
023300100100	MINISTRY OF MINERAL RESOURCES	478,591,333.16	10,448,850.00	123,728,309.10	25.9%	354,863,024.06
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**179,029,018,078.16**	**129,625,912,299.02**	**262,822,296,308.84**	**146.8%**	**- 83,793,278,230.68**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	179,029,018,078.16	129,625,912,299.02	262,822,296,308.84	146.8%	- 83,793,278,230.68
023600000000	**MINISTRY OF TOURISM DEVELOPMENT**	**3,200,879,121.00**	**43,537,200.00**	**505,972,702.73**	**15.8%**	**2,694,906,418.27**
023600100100	MINISTRY OF TOURISM DEVELOPMENT	1,884,427,865.84	33,564,000.00	189,131,592.31	10.0%	1,695,296,273.53
023600200100	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	1,191,203,636.16	4,196,400.00	291,215,955.56	24.4%	899,987,680.60
023600300100	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	125,247,619.00	5,776,800.00	25,625,154.86	20.5%	99,622,464.14
027900000000	**MINISTRY OF CULTURE**	**2,020,758,055.08**	**258,828,800.00**	**778,614,293.87**	**38.5%**	**1,242,143,761.21**
027900100100	MINISTRY OF CULTURE	1,179,782,349.84	171,000,000.00	392,857,889.20	33.3%	786,924,460.64
027900200100	MUSEUMS AND MONUMENTS	338,909,525.52	1,453,000.00	65,559,224.12	19.3%	273,350,301.40
027900300100	COUNCIL FOR ARTS AND CULTURE	502,066,179.72	86,375,800.00	320,197,180.55	63.8%	181,868,999.17
026900000000	**MINISTRY OF IJAW NATIONAL AFFAIRS**	**1,337,272,152.84**	**210,922,521.90**	**786,262,205.90**	**58.8%**	**551,009,946.94**
026900100100	MINISTRY OF IJAW NATIONAL AFFAIRS	1,337,272,152.84	210,922,521.90	786,262,205.90	58.8%	551,009,946.94
023800000000	**MINISTRY OF BUDGET AND ECONOMIC PLANNING**	**21,668,100,882.60**	**848,344,115.00**	**4,047,899,866.35**	**18.7%**	**17,620,201,016.25**
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	10,258,100,882.60	846,198,915.00	2,911,324,466.35	28.4%	7,346,776,416.25
023800100200	PLANNING DEPARTMENT	50,000,000.00	300,000.00	4,400,500.00	8.8%	45,599,500.00
023800200100	STATE BUREAU OF STATISTICS	50,000,000.00	600,000.00	4,770,000.00	9.5%	45,230,000.00
023800300100	PUBLIC AND PRIVATE PARTNERSHIP OFFICE	50,000,000.00	1,245,200.00	4,745,200.00	9.5%	45,254,800.00
023800400100	STATE CARES CO-ORDINATING UNIT (NG-CARES)	4,000,000,000.00	-	108,800,000.00	2.7%	3,891,200,000.00
023800500100	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)	7,000,000,000.00	-	983,501,000.00	14.1%	6,016,499,000.00
023800600100	FOOD AND NUTRITION DEPARTMENT	50,000,000.00	-	6,274,700.00	12.5%	43,725,300.00
023800700100	MONITORING AND EVALUATION DEPARTMENT	160,000,000.00	-	17,439,000.00	10.9%	142,561,000.00
023800800100	STATE OPERATING COORDINATING UNIT (SOCU)	50,000,000.00	-	6,645,000.00	13.3%	43,355,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**2,135,756,186.68**	**4,488,400.00**	**223,574,395.10**	**10.5%**	**1,912,181,791.58**
025200100100	MINISTRY OF WATER RESOURCES	1,951,204,283.68	3,888,400.00	171,037,720.26	8.8%	1,780,166,563.42
025200200100	WATER BOARD	184,551,903.00	600,000.00	52,536,674.84	28.5%	132,015,228.16
027000000000	**MINISTRY OF MARINE AND BLUE ECONOMY**	**3,135,799,278.00**	**1,067,203,220.00**	**2,944,393,807.42**	**93.9%**	**191,405,470.58**
027000100100	MINISTRY OF MARINE AND BLUE ECONOMY	3,130,799,278.00	1,067,203,220.00	2,943,863,807.42	94.0%	186,935,470.58
027000200100	BAYELSA MARITIME ACADEMY	5,000,000.00	-	530,000.00	10.6%	4,470,000.00

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026000000000	**MINISTRY OF LANDS & SURVEY**	**16,605,005,039.84**	**2,174,753,995.76**	**5,602,561,643.82**	**33.7%**	**11,002,443,396.02**
026000100100	MINISTRY OF LANDS AND SURVEY	3,766,559,650.84	1,835,690,245.76	4,029,304,311.05	107.0%	- 262,744,660.21
026000200100	OFFICE OF THE SURVEYOR-GENERAL	280,908,813.00	37,255,000.00	187,045,225.87	66.6%	93,863,587.13
026000300100	PHYSICAL PLANNING & DEVELOPMENT BOARD	951,064,390.00	4,835,000.00	127,954,377.49	13.5%	823,110,012.51
026000400100	NEW YENAGOA CITY DEVELOPMENT AGENCY	230,000,000.00	1,635,600.00	9,514,800.00	4.1%	220,485,200.00
026000500100	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	241,977,337.00	16,338,150.00	53,730,119.92	22.2%	188,247,217.08
026000600100	BAYELSA STATE HOUSING AND PROPERTY DEV. AUTHORITY	11,134,494,849.00	279,000,000.00	1,195,012,809.49	10.7%	9,939,482,039.51
030000000000	**LAW & JUSTICE SECTOR**	**15,273,136,815.88**	**3,876,462,567.32**	**6,987,970,736.46**	**45.8%**	**8,285,166,079.42**
031800000000	**BAYELSA STATE JUDICIARY**	**9,843,477,253.04**	**3,037,963,664.82**	**4,748,443,139.25**	**48.2%**	**5,095,034,113.79**
031801100100	JUDICIAL SERVICE COMMISSION	799,071,914.84	367,000,000.00	461,173,379.94	57.7%	337,898,534.90
031805100100	HIGH COURT	7,030,569,445.36	1,899,587,664.82	3,131,683,596.06	44.5%	3,898,885,849.30
031805200100	CUSTOMARY COURT OF APPEAL	1,883,835,892.84	741,176,000.00	1,094,386,163.25	58.1%	789,449,729.59
031805300100	MULTI-DOOR COURT HOUSE	130,000,000.00	30,200,000.00	61,200,000.00	47.1%	68,800,000.00
032600000000	**MINISTRY OF JUSTICE**	**5,429,659,562.84**	**838,498,902.50**	**2,239,527,597.21**	**41.2%**	**3,190,131,965.63**
032600100100	MINISTRY OF JUSTICE	5,359,659,562.84	838,498,902.50	2,238,587,597.21	41.8%	3,121,071,965.63
032600200100	DIRECTORATE FOR CITIZEN'S RIGHT	20,000,000.00	-	-	0.0%	20,000,000.00
032600300100	ADMINISTRATOR-GENERAL & PUBLIC TRUSTEE	50,000,000.00	-	940,000.00	1.9%	49,060,000.00
050000000000	**SOCIAL SECTOR**	**164,124,864,652.89**	**40,256,281,953.32**	**138,768,153,579.14**	**84.6%**	**25,356,711,073.75**
051300000000	**MINISTRY OF YOUTH**	**1,779,063,071.00**	**203,362,800.00**	**407,801,576.08**	**22.9%**	**1,371,261,494.92**
051300100100	MINISTRY OF YOUTH	1,479,063,071.00	193,184,000.00	373,698,776.08	25.3%	1,105,364,294.92
051300200100	CENTRE FOR YOUTH DEVELOPMENT	300,000,000.00	10,178,800.00	34,102,800.00	11.4%	265,897,200.00
053900000000	**MINISTRY OF SPORTS DEVELOPMENT**	**37,612,391,492.84**	**777,996,136.00**	**30,984,297,938.22**	**82.4%**	**6,628,093,554.62**
053900100100	MINISTRY OF SPORTS DEVELOPMENT	36,064,216,794.84	502,077,136.00	29,673,304,100.89	82.3%	6,390,912,693.95
053900200100	SPORTS COUNCIL	1,433,562,136.00	273,141,000.00	1,253,253,799.38	87.4%	180,308,336.62
053900300100	BAYELSA STATE SPORTS ACADEMY	114,612,562.00	2,778,000.00	57,740,037.95	50.4%	56,872,524.05
051400000000	**MINISTRY OF WOMEN AND CHILDREN**	**8,177,302,092.00**	**30,614,100.00**	**769,367,320.87**	**9.4%**	**7,407,934,771.13**
051400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL DEVELOPMENT	2,858,916,616.00	29,914,100.00	721,823,074.87	25.2%	2,137,093,541.13
051400200100	PILGRIMS WELFARE BOARD	318,385,476.00	500,000.00	20,651,476.00	6.5%	297,734,000.00
051400300100	CENTRE FOR WOMEN DEVELOPMENT	200,000,000.00	200,000.00	12,297,000.00	6.1%	187,703,000.00
051400400100	BAYELSA STATE - NIGERIA FOR WOMEN PROJECT (NFWP)	4,800,000,000.00	-	14,595,770.00	0.3%	4,785,404,230.00
051700000000	**MINISTRY OF EDUCATION**	**60,817,908,790.59**	**22,222,731,628.89**	**54,104,647,190.11**	**89.0%**	**6,713,261,600.48**
051700100100	MINISTRY OF EDUCATION	37,675,138,914.17	18,325,853,537.02	38,622,779,487.47	102.5%	- 947,640,573.30
051700300100	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	3,866,845,143.93	334,906,095.90	1,460,037,916.22	37.8%	2,406,807,227.71
051700800100	BAYELSA STATE LIBRARY BOARD	71,017,570.00	2,716,000.00	36,810,216.81	51.8%	34,207,353.19
051701000200	STATE AGENCY FOR MASS EDUCATION (ADULT & NON-FORMAL EDUCATION)	36,286,892.00	300,000.00	25,043,690.00	69.0%	11,243,202.00
051701000300	TEACHERS TRAINING, REGISTRATION AND CERTIFICATION BOARD	231,239,092.00	-	27,345,000.00	11.8%	203,894,092.00
051701000400	DIRECTORATE FOR EDUCATION INSPECTION AND POLICY SERVICES	40,000,000.00	-	14,196,000.00	35.5%	25,804,000.00
051701000500	BAYELSA STATE INSTITUTE OF ENTREPRENEURSHIP AND VOCATIONAL TRAINING	389,783,798.08	1,120,000.00	113,181,825.50	29.0%	276,601,972.58
051701000600	POST PRIMARY SCHOOLS BOARD (PPSB)	9,425,949,506.71	2,247,411,902.06	8,359,535,886.68	88.7%	1,066,413,620.03
051701000700	SCIENCE AND TECHNOLOGY EDUCATION BOARD	50,000,000.00	13,400,000.00	19,200,000.00	38.4%	30,800,000.00
051701000800	BAYELSA STATE SCHOLARSHIP BOARD	441,730,347.00	1,916,800.00	68,498,352.66	15.5%	373,231,994.34
051701000900	HIGHER EDUCATION STUDENTS LOAN BOARD	238,209,622.00	-	45,299,225.72	19.0%	192,910,396.28
051701001000	BAYELSA EDUCATION DEVELOPMENT TRUST FUND (EDTF)	186,439,188.00	-	104,997,307.97	56.3%	81,441,880.03
051701001100	SPECIAL MATTERS COURT (EDUCATION)	80,703,318.52	600,000.00	32,524,830.19	40.3%	48,178,488.33
051702100100	BAYELSA STATE POLYTECHNIC, ALEIBIRI	422,000,000.00	-	388,216,417.82	92.0%	33,783,582.18
051702100200	ISAAC JASPER BORO COLLEGE OF EDUCATION	1,304,188,466.06	215,045,833.57	785,537,980.59	60.2%	518,650,485.47
051702100300	NIGER DELTA UNIVERSITY (NDU)	4,650,000,000.00	770,054,899.89	2,880,308,371.98	61.9%	1,769,691,628.02
051702100400	BAYELSA MEDICAL UNIVERSITY	954,188,466.06	162,877,876.71	559,433,762.64	58.6%	394,754,703.42
051702100500	UNIVERSITY OF AFRICA	754,188,466.06	146,528,683.74	561,700,917.86	74.5%	192,487,548.20
052100000000	**MINISTRY OF HEALTH**	**28,672,713,177.58**	**14,599,854,488.43**	**34,830,754,093.59**	**121.5%**	**- 6,158,040,916.01**
052100100100	MINISTRY OF HEALTH	18,964,909,865.84	14,370,221,570.17	29,977,755,048.66	158.1%	- 11,012,845,182.82

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052100200100	BAYELSA HEALTH INSURANCE SCHEME (BHIS)	125,757,324.84	-	68,177,922.51	54.2%	57,579,402.33
052100300100	BAYELSA STATE PRIMARY HEALTH CARE BOARD	200,000,000.00	64,065,000.00	125,206,666.41	62.6%	74,793,333.59
052100400100	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	2,172,413,269.00	31,005,400.00	902,842,949.45	41.6%	1,269,570,319.55
052100500100	BAYELSA STATE HOSPITALS MANAGEMENT BOARD (HMB)	4,789,437,406.72	3,782,000.00	3,203,788,695.81	66.9%	1,585,648,710.91
052100500200	BAYELSA STATE COLLEGE OF NURSING SCIENCES	1,766,006,845.12	600,000.00	92,907,977.92	5.3%	1,673,098,867.20
052100500400	BAYELSA STATE COLLEGE OF HEALTH TECHNOLOGY (BYCOTECH)	654,188,466.06	130,180,518.26	460,074,832.83	70.3%	194,113,633.23
053500000000	**MINISTRY OF ENVIRONMENT**	**12,412,821,313.04**	**2,325,898,000.00**	**8,252,976,313.97**	**66.5%**	**4,159,844,999.07**
053500100100	MINISTRY OF ENVIRONMENT	8,066,427,680.36	1,762,369,600.00	5,242,110,670.69	65.0%	2,824,317,009.67
053500200100	BAYELSA STATE PARKS AND GARDENS	774,337,261.00	1,878,400.00	377,744,488.70	48.8%	396,592,772.30
053505300100	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	3,572,056,371.68	561,650,000.00	2,633,121,154.58	73.7%	938,935,217.10
055100000000	**MINISTRY OF LOCAL GOVERNMENT ANDCHIEFTAINCY AFFAIRS**	**2,245,395,157.84**	**83,381,800.00**	**324,126,047.08**	**14.4%**	**1,921,269,110.76**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,715,364,347.84	59,152,000.00	227,219,017.18	13.2%	1,488,145,330.66
055100200100	BAYELSA STATE TRADITIONAL RULERS COUNCIL	360,030,810.00	24,229,800.00	72,839,029.90	20.2%	287,191,780.10
055100300100	FIRE SERVICE	150,000,000.00	-	23,500,000.00	15.7%	126,500,000.00
055100400100	CRAFT DEVELOPMENT CENTRE	20,000,000.00	-	568,000.00	2.8%	19,432,000.00
055400000000	**MINISTRY OF COMMUNITY DEVELOPMENT**	**12,407,269,558.00**	**12,443,000.00**	**9,094,183,099.22**	**73.3%**	**3,313,086,458.78**
055400100100	MINISTRY OF COMMUNITY DEVELOPMENT	12,407,269,558.00	12,443,000.00	9,094,183,099.22	73.3%	3,313,086,458.78

Table 5: Personnel Expenditure by Administrative Classification

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

Code	Adminstrative 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)
	Total Personnel Expenditure	*114,214,479,123.23*	*21,565,983,436.24*	*66,565,766,507.26*	*58.3%*	*47,648,712,615.97*
010000000000	**ADMINISTRATION SECTOR**	**26,203,662,918.20**	**119,211,176.58**	**13,224,504,710.26**	**50.5%**	**12,979,158,207.94**
011100000000	**GOVERNOR'S OFFICE**	**481,167,048.68**	**-**	**326,150,546.59**	**67.8%**	**155,016,502.09**
011100100100	GOVERNMENT HOUSE	269,784,141.84	-	188,481,742.78	69.9%	81,302,399.06
011100100200	DEPUTY GOVERNOR'S OFFICE	32,628,651.00	-	31,445,513.69	96.4%	1,183,137.31
011100300200	SPECIAL ADVISER POLITICAL MATTERS	15,508,360.00	-	9,520,040.20	61.4%	5,988,319.80
011100300800	TECHNICAL ADVISER CHIEFTAINCY AFFAIRS	8,121,896.00	-	5,190,739.97	63.9%	2,931,156.03
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)	20,182,174.00	-	14,047,948.61	69.6%	6,134,225.39
011101000100	DUE PROCESS BUREAU	48,001,235.00	-	33,991,386.99	70.8%	14,009,848.01
011103500100	STATE PENSION BOARD	54,866,262.84	-	26,350,803.95	48.0%	28,515,458.89
011104600100	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	32,074,328.00	-	17,122,370.40	53.4%	14,951,957.60
011200000000	**STATE ASSEMBLY**	**2,082,924,109.83**	**119,211,176.58**	**1,108,093,615.49**	**53.2%**	**974,830,494.34**
011200100100	STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	1,889,107,370.53	119,211,176.58	956,752,230.71	50.6%	932,355,139.82
011200400100	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	193,816,739.30	-	151,341,384.78	78.1%	42,475,354.52
012300000000	**MINISTRY OF INFORMATION AND ORIENTATION**	**1,269,368,908.34**	**-**	**857,214,748.33**	**67.5%**	**412,154,160.01**
012300100100	MINISTRY OF INFORMATION & ORIENTATION	492,545,956.62	-	317,473,561.44	64.5%	175,072,395.18
012300200100	NIGER DELTA TELEVISION AUTHORITY	180,250,254.00	-	148,901,596.52	82.6%	31,348,657.48
012300300100	BAYELSA STATE BROADCASTING CORPORATION	374,164,181.64	-	240,560,881.01	64.3%	133,603,300.63
012300500100	GOVERNMENT PRINTING PRESS	22,512,447.00	-	19,239,250.93	85.5%	3,273,196.07
012300600100	BAYELSA STATE NEWSPAPERS CORPORATION	199,896,069.08	-	131,039,458.43	65.6%	68,856,610.65
012500000000	**OFFICE OF THE HEAD OF SERVICE**	**371,029,768.52**	**-**	**239,571,158.51**	**64.6%**	**131,458,610.01**
012500200100	WELFARE AND MANAGEMENT SERVICES	258,831,807.68	-	164,964,727.08	63.7%	93,867,080.60
012500300100	ESTABLISHMENT, TRAINING & PENSIONS BUREAU	100,416,207.84	-	65,862,738.32	65.6%	34,553,469.52
012500400100	STATE PUBLIC SERVICE TRAINING INSTITUTE	11,781,753.00	-	8,743,693.11	74.2%	3,038,059.89
014000000000	**STATE AUDIT**	**200,902,754.48**	**-**	**104,801,965.18**	**52.2%**	**96,100,789.30**
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	146,308,393.64	-	72,302,523.16	49.4%	74,005,870.48
014000200100	AUDITOR GENERAL (LOCAL GOVERNMENTS)	54,594,360.84	-	32,499,442.02	59.5%	22,094,918.82
014700000000	**STATE CIVIL SERVICE COMMISSION**	**97,708,304.84**	**-**	**53,085,496.25**	**54.3%**	**44,622,808.59**
014700100100	BAYELSA STATE CIVIL SERVICE COMMISSION	97,708,304.84	-	53,085,496.25	54.3%	44,622,808.59
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION**	**317,284,321.00**	**-**	**224,329,133.57**	**70.7%**	**92,955,187.43**
014800100100	BAYELSA STATE INDEPENDENT ELECTORAL COMMISSION (BYSIEC)	317,284,321.00	-	224,329,133.57	70.7%	92,955,187.43
016100000000	**SECRETARY TO THE STATE GOVERNMENT**	**21,211,491,693.99**	**-**	**10,211,003,422.81**	**48.1%**	**11,000,488,271.18**
016100100200	GENERAL SERVICES BUREAU (GOVERNOR'S OFFICE)	21,089,252,853.99	-	10,132,071,830.65	48.0%	10,957,181,023.34
016100100600	SPECIAL SERVICES BUREAU 2	18,675,702.00	-	-	0.0%	18,675,702.00
016102100100	BAYELSA HOUSE ABUJA	24,168,563.00	-	16,981,637.23	70.3%	7,186,925.77
016102100200	LAGOS LIAISON OFFICE	31,613,804.00	-	25,474,593.74	80.6%	6,139,210.26
016102100300	PORT HACOURT LIAISON OFFICE	47,780,771.00	-	36,475,361.19	76.3%	11,305,409.81
016700000000	**MINISTRY OF SPECIAL DUTIES**	**95,923,665.52**	**-**	**55,583,522.43**	**57.9%**	**40,340,143.09**
016700100200	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	31,803,920.84	-	27,856,020.53	87.6%	3,947,900.31
016700100300	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	33,540,193.84	-	12,514,185.39	37.3%	21,026,008.45
016700100400	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	30,579,550.84	-	15,213,316.51	49.7%	15,366,234.33
016800000000	**MINISTRY OF SPECIAL PROJECTS**	**75,862,343.00**	**-**	**44,671,101.10**	**58.9%**	**31,191,241.90**
016800100100	MINISTRY OF SPECIAL PROJECTS	75,862,343.00	-	44,671,101.10	58.9%	31,191,241.90

Code	Adminstrative 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)
020000000000	**ECONOMIC SECTOR**	**58,618,699,396.83**	**18,933,204,261.70**	**32,990,423,684.00**	**56.3%**	**25,628,275,712.83**
021500000000	**MINISTRY OF AGRICULTURE**	**600,045,601.84**	**-**	**464,811,704.00**	**77.5%**	**135,233,897.84**
021500100100	MINISTRY OF AGRICULTURE	447,748,229.84	-	348,540,211.69	77.8%	99,208,018.15
021500200100	SCHOOL-TO-LAND AUTHORITY	40,994,046.00	-	37,352,186.57	91.1%	3,641,859.43
021500400100	AGRICULTURAL DEVELOPMENT PROGRAMME	111,303,326.00	-	78,919,305.74	70.9%	32,384,020.26
022000000000	**MINISTRY OF FINANCE**	**54,370,892,628.52**	**18,933,204,261.70**	**30,069,832,484.19**	**55.3%**	**24,301,060,144.33**
022000100100	MINISTRY OF FINANCE	53,750,835,643.68	18,933,204,261.70	29,659,103,784.39	55.2%	24,091,731,859.29
022000200100	STATE BUDGET OFFICE	69,531,211.00	-	42,904,766.78	61.7%	26,626,444.22
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	429,334,550.84	-	273,379,546.80	63.7%	155,955,004.04
022000800100	BOARD OF INTERNAL REVEUNE - STATE	108,952,775.00	-	86,402,495.54	79.3%	22,550,279.46
022001200100	MINISTRY OF FINANCE INCOPORATED (MOFI)	12,238,448.00	-	8,041,890.68	65.7%	4,196,557.32
022200000000	**MINISTRY OF TRADE / INDUSTRY/ INVESTMENT**	**349,913,326.84**	**-**	**246,514,904.87**	**70.5%**	**103,398,421.97**
022200100100	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	306,146,578.84	-	220,504,245.88	72.0%	85,642,332.96
022200200100	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	17,190,141.00	-	9,532,345.11	55.5%	7,657,795.89
022200300100	BUREAU FOR CO-OPERATIVE DEVELOPMENT	11,871,540.00	-	8,201,316.49	69.1%	3,670,223.51
022200400100	BAYELSA STATE INVESTMENT PROMOTION AGENCY	14,705,067.00	-	8,276,997.39	56.3%	6,428,069.61
022700000000	**MINISTRY OF LABOUR AND PRODUCTIVITY**	**89,416,012.84**	**-**	**53,502,629.96**	**59.8%**	**35,913,382.88**
022700100100	MINISTRY OF LABOUR, EMPLOYMENT & PRODUCTIVITY	89,416,012.84	-	53,502,629.96	59.8%	35,913,382.88
022800000000	**MINISTRY OF SCIENCE AND TECHNOLOGY**	**264,005,066.84**	**-**	**177,550,064.35**	**67.3%**	**86,455,002.49**
022800100100	MINISTRY OF COMMUNICATION, SCIENCE AND TECHNOLOGY	84,618,409.84	-	55,126,970.54	65.1%	29,491,439.30
022800100200	E-GOVERNANCE BUREAU	179,386,657.00	-	122,423,093.81	68.2%	56,963,563.19
022900000000	**MINISTRY OF TRANSPORT**	**412,505,978.84**	**-**	**222,208,685.94**	**53.9%**	**190,297,292.90**
022900100100	MINISTRY OF TRANSPORT	164,381,715.84	-	83,784,401.96	51.0%	80,597,313.88
022900200100	BAYELSA TRANSPORT COMPANY	34,374,265.00	-	24,833,996.57	72.2%	9,540,268.43
022900300100	BAYELSA INTERNATIONAL AIRPORT COMPANY	213,749,998.00	-	113,590,287.41	53.1%	100,159,710.59
023100000000	**MINISTRY OF POWER**	**100,075,196.84**	**-**	**71,292,674.94**	**71.2%**	**28,782,521.90**
023100100100	MINISTRY OF POWER	100,075,196.84	-	71,292,674.94	71.2%	28,782,521.90
023300000000	**MINISTRY OF MINERAL RESOURCES**	**178,591,333.16**	**-**	**112,160,459.10**	**62.8%**	**66,430,874.06**
023300100100	MINISTRY OF MINERAL RESOURCES	178,591,333.16	-	112,160,459.10	62.8%	66,430,874.06
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**267,929,670.84**	**-**	**196,964,782.90**	**73.5%**	**70,964,887.94**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	267,929,670.84	-	196,964,782.90	73.5%	70,964,887.94
023600000000	**MINISTRY OF TOURISM DEVELOPMENT**	**500,879,121.00**	**-**	**328,783,413.73**	**65.6%**	**172,095,707.27**
023600100100	MINISTRY OF TOURISM DEVELOPMENT	84,427,865.84	-	48,239,292.31	57.1%	36,188,573.53
023600200100	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	391,203,636.16	-	265,758,766.56	67.9%	125,444,869.60
023600300100	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	25,247,619.00	-	14,785,354.86	58.6%	10,462,264.14
027900000000	**MINISTRY OF CULTURE**	**470,758,055.08**	**-**	**348,511,493.87**	**74.0%**	**122,246,561.21**
027900100100	MINISTRY OF CULTURE	79,782,349.84	-	63,057,889.20	79.0%	16,724,460.64
027900200100	MUSEUMS AND MONUMENTS	88,909,525.52	-	63,513,224.12	71.4%	25,396,301.40
027900300100	COUNCIL FOR ARTS AND CULTURE	302,066,179.72	-	221,940,380.55	73.5%	80,125,799.17
026900000000	**MINISTRY OF IJAW NATIONAL AFFAIRS**	**87,272,152.84**	**-**	**56,179,684.00**	**64.4%**	**31,092,468.84**
026900100100	MINISTRY OF IJAW NATIONAL AFFAIRS	87,272,152.84	-	56,179,684.00	64.4%	31,092,468.84
023800000000	**MINISTRY OF BUDGET AND ECONOMIC PLANNING**	**184,854,746.84**	**-**	**121,637,590.18**	**65.8%**	**63,217,156.66**
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	184,854,746.84	-	121,637,590.18	65.8%	63,217,156.66
025200000000	**MINISTRY OF WATER RESOURCES**	**285,756,186.68**	**-**	**207,995,195.10**	**72.8%**	**77,760,991.58**
025200100100	MINISTRY OF WATER RESOURCES	251,204,283.68	-	163,780,520.26	65.2%	87,423,763.42
025200200100	WATER BOARD	34,551,903.00	-	44,214,674.84	128.0%	- 9,662,771.84
027000000000	**MINISTRY OF MARINE AND BLUE ECONOMY**	**30,799,278.00**	**-**	**32,201,155.17**	**104.6%**	**- 1,401,877.17**
027000100100	MINISTRY OF MARINE AND BLUE ECONOMY	30,799,278.00	-	32,201,155.17	104.6%	- 1,401,877.17
026000000000	**MINISTRY OF LANDS & SURVEY**	**425,005,039.84**	**-**	**280,276,761.70**	**65.9%**	**144,728,278.14**
026000100100	MINISTRY OF LANDS AND SURVEY	166,559,650.84	-	103,151,178.93	61.9%	63,408,471.91
026000200100	OFFICE OF THE SURVEYOR-GENERAL	80,908,813.00	-	55,851,225.87	69.0%	25,057,587.13
026000300100	PHYSICAL PLANNING & DEVELOPMENT BOARD	101,064,390.00	-	65,719,577.49	65.0%	35,344,812.51
026000500100	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	41,977,337.00	-	31,691,969.92	75.5%	10,285,367.08
026000600100	BAYELSA STATE HOUSING AND PROPERTY DEV. AUTHORITY	34,494,849.00	-	23,862,809.49	69.2%	10,632,039.51

Code	Adminstrative 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)
030000000000	**LAW & JUSTICE SECTOR**	**3,423,136,815.88**	**-**	**1,443,784,733.44**	**42.2%**	**1,979,352,082.44**
031800000000	**BAYELSA STATE JUDICIARY**	**2,263,477,253.04**	**-**	**799,595,958.73**	**35.3%**	**1,463,881,294.31**
031801100100	JUDICIAL SERVICE COMMISSION	49,071,914.84	-	25,601,799.12	52.2%	23,470,115.72
031805100100	HIGH COURT	1,930,569,445.36	-	602,395,931.24	31.2%	1,328,173,514.12
031805200100	CUSTOMARY COURT OF APPEAL	283,835,892.84	-	171,598,228.37	60.5%	112,237,664.47
032600000000	**MINISTRY OF JUSTICE**	**1,159,659,562.84**	**-**	**644,188,774.71**	**55.5%**	**515,470,788.13**
032600100100	MINISTRY OF JUSTICE	1,159,659,562.84	-	644,188,774.71	55.5%	515,470,788.13
050000000000	**SOCIAL SECTOR**	**25,968,979,992.32**	**2,513,567,997.96**	**18,907,053,379.56**	**72.8%**	**7,061,926,612.76**
051300000000	**MINISTRY OF YOUTH**	**79,063,071.00**	**-**	**34,424,476.08**	**43.5%**	**44,638,594.92**
051300100100	MINISTRY OF YOUTH	79,063,071.00	-	34,424,476.08	43.5%	44,638,594.92
053900000000	**MINISTRY OF SPORTS DEVELOPMENT**	**562,391,492.84**	**-**	**376,194,319.98**	**66.9%**	**186,197,172.86**
053900100100	MINISTRY OF SPORTS DEVELOPMENT	64,216,794.84	-	39,751,955.79	61.9%	24,464,839.05
053900200100	SPORTS COUNCIL	433,562,136.00	-	290,680,326.24	67.0%	142,881,809.76
053900300100	BAYELSA STATE SPORTS ACADEMY	64,612,562.00	-	45,762,037.95	70.8%	18,850,524.05
051400000000	**MINISTRY OF WOMEN AND CHILDREN**	**677,302,092.00**	**-**	**489,317,312.83**	**72.2%**	**187,984,779.17**
051400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL DEVELOPMENT	658,916,616.00	-	470,991,836.83	71.5%	187,924,779.17
051400200100	PILGRIMS WELFARE BOARD	18,385,476.00	-	18,325,476.00	99.7%	60,000.00
051700000000	**MINISTRY OF EDUCATION**	**11,206,212,596.08**	**2,513,567,997.96**	**9,771,769,143.19**	**87.2%**	**1,434,443,452.89**
051700100100	MINISTRY OF EDUCATION	528,008,117.84	-	356,144,358.63	67.5%	171,863,759.21
051700300100	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	1,066,845,143.93	269,406,095.90	839,664,398.69	78.7%	227,180,745.24
051700800100	BAYELSA STATE LIBRARY BOARD	41,017,570.00	-	30,809,319.81	75.1%	10,208,250.19
051701000200	STATE AGENCY FOR MASS EDUCATION (ADULT & NON-FORMAL EDUCATION)	26,286,892.00	-	23,643,690.00	89.9%	2,643,202.00
051701000300	TEACHERS TRAINING, REGISTRATION AND CERTIFICATION BOARD	31,239,092.00	-	-	0.0%	31,239,092.00
051701000500	BAYELSA STATE INSTITUTE OF ENTREPRENEURSHIP AND VOCATIONAL TRAINING	189,783,798.08	-	103,268,465.50	54.4%	86,515,332.58
051701000600	POST PRIMARY SCHOOLS BOARD (PPSB)	9,175,949,506.71	2,244,161,902.06	8,319,389,986.35	90.7%	856,559,520.36
051701000800	BAYELSA STATE SCHOLARSHIP BOARD	41,730,347.00	-	23,605,552.66	56.6%	18,124,794.34
051701000900	HIGHER EDUCATION STUDENTS LOAN BOARD	38,209,622.00	-	24,298,525.72	63.6%	13,911,096.28
051701001000	BAYELSA EDUCATION DEVELOPMENT TRUST FUND (EDTF)	36,439,188.00	-	21,820,015.64	59.9%	14,619,172.36
051701001100	SPECIAL MATTERS COURT (EDUCATION)	30,703,318.52	-	29,124,830.19	94.9%	1,578,488.33
052100000000	**MINISTRY OF HEALTH**	**8,478,524,711.52**	**-**	**5,049,861,867.21**	**59.6%**	**3,428,662,844.31**
052100100100	MINISTRY OF HEALTH	1,164,909,865.84	-	911,096,988.30	78.2%	253,812,877.54
052100200100	BAYELSA HEALTH INSURANCE SCHEME (BHIS)	75,757,324.84	-	49,351,221.72	65.1%	26,406,103.12
052100400100	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	1,972,413,269.00	-	845,237,549.45	42.9%	1,127,175,719.55
052100500100	BAYELSA STATE HOSPITALS MANAGEMENT BOARD (HMB)	4,619,437,406.72	-	3,159,768,929.82	68.4%	1,459,668,476.90
052100500200	BAYELSA STATE COLLEGE OF NURSING SCIENCES	646,006,845.12	-	84,407,177.92	13.1%	561,599,667.20
053500000000	**MINISTRY OF ENVIRONMENT**	**4,482,821,313.04**	**-**	**2,910,903,313.97**	**64.9%**	**1,571,917,999.07**
053500100100	MINISTRY OF ENVIRONMENT	1,366,427,680.36	-	874,493,070.69	64.0%	491,934,609.67
053500200100	BAYELSA STATE PARKS AND GARDENS	544,337,261.00	-	256,619,088.70	47.1%	287,718,172.30
053505300100	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	2,572,056,371.68	-	1,779,791,154.58	69.2%	792,265,217.10
055100000000	**MINISTRY OF LOCAL GOVERNMENT ANDCHIEFTAINCY AFFAIRS**	**275,395,157.84**	**-**	**156,920,447.08**	**57.0%**	**118,474,710.76**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	215,364,347.84	-	139,201,217.18	64.6%	76,163,130.66
055100200100	BAYELSA STATE TRADITIONAL RULERS COUNCIL	60,030,810.00	-	17,719,229.90	29.5%	42,311,580.10
055400000000	**MINISTRY OF COMMUNITY DEVELOPMENT**	**207,269,558.00**	**-**	**117,662,499.22**	**56.8%**	**89,607,058.78**
055400100100	MINISTRY OF COMMUNITY DEVELOPMENT	207,269,558.00	-	117,662,499.22	56.8%	89,607,058.78

Table 6: Overhead Expenditure by Administrative Classification

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

Code	Adminstrative 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)
	Total Overhead Expenditure	***79,774,247,484.86***	***13,329,379,088.38***	***41,654,810,790.73***	***52.2%***	***38,119,436,694.13***
010000000000	**ADMINISTRATION SECTOR**	**39,156,621,349.10**	**6,214,157,146.35**	**21,970,722,076.18**	**56.1%**	**17,185,899,272.92**
011100000000	**GOVERNOR'S OFFICE**	**20,630,621,349.10**	**3,566,694,721.25**	**12,868,911,719.73**	**62.4%**	**7,761,709,629.37**
011100100100	GOVERNMENT HOUSE	5,500,621,349.10	701,012,721.25	2,539,918,992.50	46.2%	2,960,702,356.60
011100100200	DEPUTY GOVERNOR'S OFFICE	1,800,000,000.00	125,000,000.00	765,674,378.00	42.5%	1,034,325,622.00
011100200100	PRINCIPAL EXECUTIVE SECRETARY	100,000,000.00	-	14,754,786.11	14.8%	85,245,213.89
011100200200	DIRECTORATE OF INTER-GOVERNMENTAL AFFAIRS	2,000,000,000.00	217,300,000.00	1,375,571,000.00	68.8%	624,429,000.00
011103000100	CHIEF ECONOMIC ADVISER	50,000,000.00	1,500,000.00	7,850,000.00	15.7%	42,150,000.00
011100300200	SPECIAL ADVISER POLITICAL MATTERS	5,000,000,000.00	1,100,000,000.00	4,429,700,000.00	88.6%	570,300,000.00
011100300300	SPECIAL ADVISER STATE SECURITY	2,000,000,000.00	196,000,000.00	922,650,000.00	46.1%	1,077,350,000.00
011100300400	TECHNICAL ADVISER TREASURY, REVENUE & ACCOUNTS	300,000,000.00	101,192,800.00	170,539,600.00	56.8%	129,460,400.00
011100300500	SPECIAL ADVISER WOMEN IN POLITICS	15,000,000.00	600,000.00	3,602,453.12	24.0%	11,397,546.88
011100300600	SPECIAL ADVISER YOUTH MOBILISATION	10,000,000.00	-	3,300,000.00	33.0%	6,700,000.00
011100300700	TECHNICAL ADVISER BUDGET MATTERS	70,000,000.00	-	24,534,000.00	35.0%	45,466,000.00
011100300800	TECHNICAL ADVISER CHIEFTAINCY AFFAIRS	30,000,000.00	1,491,200.00	12,841,200.00	42.8%	17,158,800.00
011100300900	SPECIAL ADVISER ON OIL	20,000,000.00	600,000.00	4,890,000.00	24.5%	15,110,000.00
011100301100	TECHNICAL ADVISER ECONOMIC DEVELOPMENT	30,000,000.00	400,000.00	2,256,000.00	7.5%	27,744,000.00
011100400100	CHIEF HISTORIAN AND ARCHIVIST	20,000,000.00	600,000.00	4,850,000.00	24.3%	15,150,000.00
011100500100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)	20,000,000.00	-	1,700,000.00	8.5%	18,300,000.00
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,000,000,000.00	-	15,510,000.00	1.6%	984,490,000.00
011101000100	DUE PROCESS BUREAU	100,000,000.00	3,000,000.00	30,762,310.00	30.8%	69,237,690.00
011103500100	STATE PENSION BOARD	40,000,000.00	10,087,000.00	13,287,000.00	33.2%	26,713,000.00
011104400100	BAYELSA PARTNERSHIP INITIATIVE AGENCY	5,000,000.00	-	990,000.00	19.8%	4,010,000.00
011104600100	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	20,000,000.00	300,000.00	2,180,000.00	10.9%	17,820,000.00
011106000100	BAYELSA STATE COMMUNITY SAFETY CORPS	2,000,000,000.00	1,107,611,000.00	2,458,950,000.00	122.9%	- 458,950,000.00
011108000100	DIRECTORATE FOR FLOOD AND EROSION CONTROL	500,000,000.00	-	62,600,000.00	12.5%	437,400,000.00
011200000000	**STATE ASSEMBLY**	**11,461,000,000.00**	**750,600,000.00**	**3,955,405,775.05**	**34.5%**	**7,505,594,224.95**
011200100100	STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	195,000,000.00	-	18,370,000.00	9.4%	176,630,000.00
011200300100	STATE HOUSE OF ASSEMBLY	7,120,000,000.00	750,000,000.00	3,720,614,878.05	52.3%	3,399,385,121.95
011200400100	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	250,000,000.00	600,000.00	13,087,897.00	5.2%	236,912,103.00
011200500100	SPECIAL ADVISER LEGISLATIVE TO THE SPEAKER	30,000,000.00	-	4,900,000.00	16.3%	25,100,000.00
011200500300	SPECIAL ADVISER MEDIA AND PUBLICITY TO THE SPEAKER	30,000,000.00	-	-	0.0%	30,000,000.00
011200500400	SPECIAL ADVISER POLITICAL TO THE SPEAKER	30,000,000.00	-	3,000,000.00	10.0%	27,000,000.00
011200500500	SPECIALADVISER SPECIAL DUTIES TO THE SPEAKER	30,000,000.00	-	3,550,000.00	11.8%	26,450,000.00
011200700100	HOUSE COMMITTEES	3,000,000,000.00	-	69,890,000.00	2.3%	2,930,110,000.00
011200800100	GENERAL SERVICES OFFICE	310,000,000.00	-	18,842,000.00	6.1%	291,158,000.00
011200800200	LEGISLATIVE SERVICES DIRECTORATE	36,000,000.00	-	4,960,000.00	13.8%	31,040,000.00
011200800300	ADMINISTRATIVE SERVICES	36,000,000.00	-	3,870,000.00	10.8%	32,130,000.00
011200800400	FINANCE AND ACCOUNTS	28,000,000.00	-	4,017,000.00	14.3%	23,983,000.00
011200800500	BUDGET, PLANNING, RESEARCH AND STATISTICS	28,000,000.00	-	3,600,000.00	12.9%	24,400,000.00
011200800600	LEGAL SERVICES	28,000,000.00	-	8,410,000.00	30.0%	19,590,000.00
011202100100	OFFICE OF THE SPEAKER.	250,000,000.00	-	66,138,000.00	26.5%	183,862,000.00
011202200100	OFFICE OF THE CLERK OF THE HOUSE	60,000,000.00	-	12,156,000.00	20.3%	47,844,000.00
012300000000	**MINISTRY OF INFORMATION AND ORIENTATION**	**1,120,000,000.00**	**103,179,575.10**	**805,472,575.10**	**71.9%**	**314,527,424.90**
012300100100	MINISTRY OF INFORMATION & ORIENTATION	1,000,000,000.00	101,379,575.10	782,922,575.10	78.3%	217,077,424.90
012300200100	NIGER DELTA TELEVISION AUTHORITY	30,000,000.00	1,500,000.00	1,500,000.00	5.0%	28,500,000.00
012300300100	BAYELSA STATE BROADCASTING CORPORATION	30,000,000.00	-	6,900,000.00	23.0%	23,100,000.00
012300500100	GOVERNMENT PRINTING PRESS	30,000,000.00	100,000.00	5,800,000.00	19.3%	24,200,000.00
012300600100	BAYELSA STATE NEWSPAPERS CORPORATION	30,000,000.00	200,000.00	8,350,000.00	27.8%	21,650,000.00

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012500000000	**OFFICE OF THE HEAD OF SERVICE**	**670,000,000.00**	**98,914,000.00**	**184,622,000.00**	**27.6%**	**485,378,000.00**
012500100100	HEAD OF SERVICE	300,000,000.00	70,683,000.00	118,003,000.00	39.3%	181,997,000.00
012500200100	WELFARE AND MANAGEMENT SERVICES	100,000,000.00	22,500,000.00	22,500,000.00	22.5%	77,500,000.00
012500300100	ESTABLISHMENT, TRAINING & PENSIONS BUREAU	200,000,000.00	4,831,000.00	37,719,000.00	18.9%	162,281,000.00
012500400100	STATE PUBLIC SERVICE TRAINING INSTITUTE	50,000,000.00	600,000.00	4,300,000.00	8.6%	45,700,000.00
012500500100	PUBLIC SERVICE RECORDS & DOCUMENTATION CENTRE	20,000,000.00	300,000.00	2,100,000.00	10.5%	17,900,000.00
014000000000	**STATE AUDIT**	**450,000,000.00**	**77,645,300.00**	**191,215,240.00**	**42.5%**	**258,784,760.00**
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	300,000,000.00	39,563,200.00	132,518,100.00	44.2%	167,481,900.00
014000200100	AUDITOR GENERAL (LOCAL GOVERNMENTS)	100,000,000.00	38,082,100.00	51,687,140.00	51.7%	48,312,860.00
014000300100	AUDIT SERVICE COMMISSION	50,000,000.00	-	7,010,000.00	14.0%	42,990,000.00
014700000000	**STATE CIVIL SERVICE COMMISSION**	**200,000,000.00**	**24,499,440.00**	**64,549,440.00**	**32.3%**	**135,450,560.00**
014700100100	BAYELSA STATE CIVIL SERVICE COMMISSION	200,000,000.00	24,499,440.00	64,549,440.00	32.3%	135,450,560.00
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION**	**500,000,000.00**	**28,843,400.00**	**71,907,400.00**	**14.4%**	**428,092,600.00**
014800100100	BAYELSA STATE INDEPENDENT ELECTORAL COMMISSION (BYSIEC)	500,000,000.00	28,843,400.00	71,907,400.00	14.4%	428,092,600.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**80,000,000.00**	**4,500,000.00**	**15,500,000.00**	**19.4%**	**64,500,000.00**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	50,000,000.00	4,500,000.00	15,500,000.00	31.0%	34,500,000.00
014903600100	LOCAL GOVERNMENT PENSIONS BOARD	30,000,000.00	-	-	0.0%	30,000,000.00
016100000000	**SECRETARY TO THE STATE GOVERNMENT**	**3,580,000,000.00**	**1,508,773,910.00**	**3,693,658,126.30**	**103.2%**	**- 113,658,126.30**
016100100100	SECRETARY TO THE STATE GOVERNMENT(SSG)	1,000,000,000.00	179,809,200.00	781,156,728.58	78.1%	218,843,271.42
016100100200	GENERAL SERVICES BUREAU (GOVERNOR'S OFFICE)	2,000,000,000.00	1,234,021,784.00	2,611,177,671.72	130.6%	- 611,177,671.72
016100100300	POLITICAL & ECONOMIC AFFAIRS BUREAU(SSG)	30,000,000.00	5,690,000.00	15,676,000.00	52.3%	14,324,000.00
016100100400	EXCO SERVICES	250,000,000.00	57,525,142.00	180,785,142.00	72.3%	69,214,858.00
016100100500	SPECIAL SERVICES BUREAU 1	50,000,000.00	5,650,000.00	21,836,800.00	43.7%	28,163,200.00
016100100600	SPECIAL SERVICES BUREAU 2	50,000,000.00	12,673,384.00	33,273,384.00	66.5%	16,726,616.00
016100100700	STATE ACTION COMMITTEE ON AIDS (SACA)	50,000,000.00	7,984,400.00	33,182,400.00	66.4%	16,817,600.00
016102100100	BAYELSA HOUSE ABUJA	80,000,000.00	500,000.00	5,000,000.00	6.3%	75,000,000.00
016102100200	LAGOS LIAISON OFFICE	40,000,000.00	1,500,000.00	4,350,000.00	10.9%	35,650,000.00
016102100300	PORT HACOURT LIAISON OFFICE	30,000,000.00	3,420,000.00	7,220,000.00	24.1%	22,780,000.00
016700000000	**MINISTRY OF SPECIAL DUTIES**	**400,000,000.00**	**47,008,400.00**	**109,521,400.00**	**27.4%**	**290,478,600.00**
016700100100	MINISTRY OF SPECIAL DUTIES (GENERAL DUTIES)	100,000,000.00	4,346,000.00	20,346,000.00	20.3%	79,654,000.00
016700100200	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	100,000,000.00	5,800,000.00	17,855,500.00	17.9%	82,144,500.00
016700100300	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	100,000,000.00	4,462,400.00	6,462,400.00	6.5%	93,537,600.00
016700100400	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	100,000,000.00	32,400,000.00	64,857,500.00	64.9%	35,142,500.00
016800000000	**MINISTRY OF SPECIAL PROJECTS**	**65,000,000.00**	**3,498,400.00**	**9,958,400.00**	**15.3%**	**55,041,600.00**
016800100100	MINISTRY OF SPECIAL PROJECTS	60,000,000.00	3,498,400.00	8,058,400.00	13.4%	51,941,600.00
016800200100	DIRECT LABOUR AGENCY	5,000,000.00	-	1,900,000.00	38.0%	3,100,000.00
020000000000	**ECONOMIC SECTOR**	**19,586,746,135.76**	**2,986,013,717.03**	**8,956,030,444.55**	**45.7%**	**10,630,715,691.21**
021500000000	**MINISTRY OF AGRICULTURE**	**340,000,000.00**	**21,068,800.00**	**64,670,575.00**	**19.0%**	**275,329,425.00**
021500100100	MINISTRY OF AGRICULTURE	120,000,000.00	19,465,800.00	44,487,575.00	37.1%	75,512,425.00
021500200100	SCHOOL-TO-LAND AUTHORITY	10,000,000.00	400,000.00	2,920,000.00	29.2%	7,080,000.00
021500300100	FADAMA	100,000,000.00	-	3,500,000.00	3.5%	96,500,000.00
021500400100	AGRICULTURAL DEVELOPMENT PROGRAMME	10,000,000.00	1,203,000.00	2,613,000.00	26.1%	7,387,000.00
021500500100	LIVESTOCK MANAGEMENT COMMITTEE	100,000,000.00	-	11,150,000.00	11.2%	88,850,000.00
022000000000	**MINISTRY OF FINANCE**	**6,520,000,000.00**	**1,669,012,027.03**	**5,128,698,347.19**	**78.7%**	**1,391,301,652.81**
022000100100	MINISTRY OF FINANCE	4,500,000,000.00	1,087,113,776.31	4,241,628,859.43	94.3%	258,371,140.57
022000100200	DEBT MANAGEMENT OFFICE	50,000,000.00	100,000.00	15,274,000.00	30.5%	34,726,000.00
022000200100	STATE BUDGET OFFICE	150,000,000.00	66,867,600.00	98,867,600.00	65.9%	51,132,400.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,020,000,000.00	512,260,650.72	733,445,887.76	71.9%	286,554,112.24
022000800100	BOARD OF INTERNAL REVEUNE - STATE	600,000,000.00	-	34,632,000.00	5.8%	565,368,000.00
022001200100	MINISTRY OF FINANCE INCOPORATED (MOFI)	200,000,000.00	2,670,000.00	4,850,000.00	2.4%	195,150,000.00

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022200000000	**MINISTRY OF TRADE / INDUSTRY/ INVESTMENT**	**2,878,500,000.00**	**88,363,420.00**	**153,773,820.00**	**5.3%**	**2,724,726,180.00**
022200100100	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	400,000,000.00	83,385,420.00	93,367,820.00	23.3%	306,632,180.00
022200200100	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	2,298,500,000.00	1,000,000.00	35,084,000.00	1.5%	2,263,416,000.00
022200300100	BUREAU FOR CO-OPERATIVE DEVELOPMENT	40,000,000.00	200,000.00	9,840,000.00	24.6%	30,160,000.00
022200400100	BAYELSA STATE INVESTMENT PROMOTION AGENCY	100,000,000.00	3,378,000.00	14,095,000.00	14.1%	85,905,000.00
022200500100	BAYELSA STATE COMMODITIES AND EXPORT DEVELOPMENT AGENCY	40,000,000.00	400,000.00	1,387,000.00	3.5%	38,613,000.00
022700000000	**MINISTRY OF LABOUR AND PRODUCTIVITY**	**500,000,000.00**	**42,140,400.00**	**121,411,400.00**	**24.3%**	**378,588,600.00**
022700100100	MINISTRY OF LABOUR, EMPLOYMENT & PRODUCTIVITY	500,000,000.00	42,140,400.00	121,411,400.00	24.3%	378,588,600.00
022800000000	**MINISTRY OF SCIENCE AND TECHNOLOGY**	**350,000,000.00**	**19,432,500.00**	**42,470,221.75**	**12.1%**	**307,529,778.25**
022800100100	MINISTRY OF COMMUNICATION, SCIENCE AND TECHNOLOGY	300,000,000.00	16,097,500.00	34,634,931.75	11.5%	265,365,068.25
022800100200	E-GOVERNANCE BUREAU	50,000,000.00	3,335,000.00	7,835,290.00	15.7%	42,164,710.00
022900000000	**MINISTRY OF TRANSPORT**	**1,110,000,000.00**	**148,279,600.00**	**347,391,689.00**	**31.3%**	**762,608,311.00**
022900100100	MINISTRY OF TRANSPORT	100,000,000.00	66,759,600.00	96,234,544.00	96.2%	3,765,456.00
022900200100	BAYELSA TRANSPORT COMPANY	10,000,000.00	-	2,018,345.00	20.2%	7,981,655.00
022900300100	BAYELSA INTERNATIONAL AIRPORT COMPANY	1,000,000,000.00	81,520,000.00	249,138,800.00	24.9%	750,861,200.00
023100000000	**MINISTRY OF POWER**	**350,000,000.00**	**6,356,800.00**	**72,022,971.44**	**20.6%**	**277,977,028.56**
023100100100	MINISTRY OF POWER	350,000,000.00	6,356,800.00	72,022,971.44	20.6%	277,977,028.56
023300000000	**MINISTRY OF MINERAL RESOURCES**	**200,000,000.00**	**10,448,850.00**	**11,567,850.00**	**5.8%**	**188,432,150.00**
023300100100	MINISTRY OF MINERAL RESOURCES	200,000,000.00	10,448,850.00	11,567,850.00	5.8%	188,432,150.00
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**100,000,000.00**	**7,000,000.00**	**18,000,000.00**	**18.0%**	**82,000,000.00**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	100,000,000.00	7,000,000.00	18,000,000.00	18.0%	82,000,000.00
023600000000	**MINISTRY OF TOURISM DEVELOPMENT**	**800,000,000.00**	**43,537,200.00**	**177,189,289.00**	**22.1%**	**622,810,711.00**
023600100100	MINISTRY OF TOURISM DEVELOPMENT	300,000,000.00	33,564,000.00	140,892,300.00	47.0%	159,107,700.00
023600200100	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	400,000,000.00	4,196,400.00	25,457,189.00	6.4%	374,542,811.00
023600300100	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	100,000,000.00	5,776,800.00	10,839,800.00	10.8%	89,160,200.00
027900000000	**MINISTRY OF CULTURE**	**650,000,000.00**	**258,828,800.00**	**430,102,800.00**	**66.2%**	**219,897,200.00**
027900100100	MINISTRY OF CULTURE	400,000,000.00	171,000,000.00	329,800,000.00	82.5%	70,200,000.00
027900200100	MUSEUMS AND MONUMENTS	50,000,000.00	1,453,000.00	2,046,000.00	4.1%	47,954,000.00
027900300100	COUNCIL FOR ARTS AND CULTURE	200,000,000.00	86,375,800.00	98,256,800.00	49.1%	101,743,200.00
026900000000	**MINISTRY OF IJAW NATIONAL AFFAIRS**	**180,000,000.00**	**45,000,000.00**	**110,580,000.00**	**61.4%**	**69,420,000.00**
026900100100	MINISTRY OF IJAW NATIONAL AFFAIRS	180,000,000.00	45,000,000.00	110,580,000.00	61.4%	69,420,000.00
023800000000	**MINISTRY OF BUDGET AND ECONOMIC PLANNING**	**4,573,246,135.76**	**483,871,550.00**	**1,962,406,211.17**	**42.9%**	**2,610,839,924.59**
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	2,983,246,135.76	481,726,350.00	1,806,330,811.17	60.5%	1,176,915,324.59
023800100200	PLANNING DEPARTMENT	50,000,000.00	300,000.00	4,400,500.00	8.8%	45,599,500.00
023800200100	STATE BUREAU OF STATISTICS	50,000,000.00	600,000.00	4,770,000.00	9.5%	45,230,000.00
023800300100	PUBLIC AND PRIVATE PARTNERSHIP OFFICE	50,000,000.00	1,245,200.00	4,745,200.00	9.5%	45,254,800.00
023800400100	STATE CARES CO-ORDINATING UNIT (NG-CARES)	1,000,000,000.00	-	108,800,000.00	10.9%	891,200,000.00
023800500100	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)	180,000,000.00	-	3,001,000.00	1.7%	176,999,000.00
023800600100	FOOD AND NUTRITION DEPARTMENT	50,000,000.00	-	6,274,700.00	12.5%	43,725,300.00
023800700100	MONITORING AND EVALUATION DEPARTMENT	160,000,000.00	-	17,439,000.00	10.9%	142,561,000.00
023800800100	STATE OPERATING COORDINATING UNIT (SOCU)	50,000,000.00	-	6,645,000.00	13.3%	43,355,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**350,000,000.00**	**4,488,400.00**	**15,579,200.00**	**4.5%**	**334,420,800.00**
025200100100	MINISTRY OF WATER RESOURCES	200,000,000.00	3,888,400.00	7,257,200.00	3.6%	192,742,800.00
025200200100	WATER BOARD	150,000,000.00	600,000.00	8,322,000.00	5.5%	141,678,000.00
027000000000	**MINISTRY OF MARINE AND BLUE ECONOMY**	**105,000,000.00**	**100,633,220.00**	**142,783,220.00**	**136.0%**	**- 37,783,220.00**
027000100100	MINISTRY OF MARINE AND BLUE ECONOMY	100,000,000.00	100,633,220.00	142,253,220.00	142.3%	- 42,253,220.00
027000200100	BAYELSA MARITIME ACADEMY	5,000,000.00	-	530,000.00	10.6%	4,470,000.00
026000000000	**MINISTRY OF LANDS & SURVEY**	**580,000,000.00**	**37,552,150.00**	**157,382,850.00**	**27.1%**	**422,617,150.00**
026000100100	MINISTRY OF LANDS AND SURVEY	100,000,000.00	19,353,400.00	24,675,400.00	24.7%	75,324,600.00

Code	Adminstrative 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)
026000200100	OFFICE OF THE SURVEYOR-GENERAL	100,000,000.00	7,600,000.00	80,134,000.00	80.1%	19,866,000.00
026000300100	PHYSICAL PLANNING & DEVELOPMENT BOARD	50,000,000.00	4,835,000.00	27,060,500.00	54.1%	22,939,500.00
026000400100	NEW YENAGOA CITY DEVELOPMENT AGENCY	80,000,000.00	1,635,600.00	7,134,800.00	8.9%	72,865,200.00
026000500100	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	150,000,000.00	4,128,150.00	9,828,150.00	6.6%	140,171,850.00
026000600100	BAYELSA STATE HOUSING AND PROPERTY DEV. AUTHORITY	100,000,000.00	-	8,550,000.00	8.6%	91,450,000.00
030000000000	**LAW & JUSTICE SECTOR**	**6,133,780,000.00**	**871,363,000.00**	**2,257,166,435.70**	**36.8%**	**3,876,613,564.30**
031800000000	**BAYELSA STATE JUDICIARY**	**3,680,000,000.00**	**658,376,000.00**	**1,299,259,515.70**	**35.3%**	**2,380,740,484.30**
031801100100	JUDICIAL SERVICE COMMISSION	200,000,000.00	67,000,000.00	135,571,580.82	67.8%	64,428,419.18
031805100100	HIGH COURT	2,700,000,000.00	410,000,000.00	849,700,000.00	31.5%	1,850,300,000.00
031805200100	CUSTOMARY COURT OF APPEAL	700,000,000.00	151,176,000.00	252,787,934.88	36.1%	447,212,065.12
031805300100	MULTI-DOOR COURT HOUSE	80,000,000.00	30,200,000.00	61,200,000.00	76.5%	18,800,000.00
032600000000	**MINISTRY OF JUSTICE**	**2,453,780,000.00**	**212,987,000.00**	**957,906,920.00**	**39.0%**	**1,495,873,080.00**
032600100100	MINISTRY OF JUSTICE	2,383,780,000.00	212,987,000.00	956,966,920.00	40.1%	1,426,813,080.00
032600200100	DIRECTORATE FOR CITIZEN'S RIGHT	20,000,000.00	-	-	0.0%	20,000,000.00
032600300100	ADMINISTRATOR-GENERAL & PUBLIC TRUSTEE	50,000,000.00	-	940,000.00	1.9%	49,060,000.00
050000000000	**SOCIAL SECTOR**	**14,897,100,000.00**	**3,257,845,225.00**	**8,470,891,834.30**	**56.9%**	**6,426,208,165.70**
051300000000	**MINISTRY OF YOUTH**	**900,000,000.00**	**203,362,800.00**	**373,377,100.00**	**41.5%**	**526,622,900.00**
051300100100	MINISTRY OF YOUTH	600,000,000.00	193,184,000.00	339,274,300.00	56.5%	260,725,700.00
051300200100	CENTRE FOR YOUTH DEVELOPMENT	300,000,000.00	10,178,800.00	34,102,800.00	11.4%	265,897,200.00
053900000000	**MINISTRY OF SPORTS DEVELOPMENT**	**2,050,000,000.00**	**549,146,136.00**	**1,901,676,071.73**	**92.8%**	**148,323,928.27**
053900100100	MINISTRY OF SPORTS DEVELOPMENT	1,000,000,000.00	273,227,136.00	927,124,598.59	92.7%	72,875,401.41
053900200100	SPORTS COUNCIL	1,000,000,000.00	273,141,000.00	962,573,473.14	96.3%	37,426,526.86
053900300100	BAYELSA STATE SPORTS ACADEMY	50,000,000.00	2,778,000.00	11,978,000.00	24.0%	38,022,000.00
051400000000	**MINISTRY OF WOMEN AND CHILDREN**	**2,000,000,000.00**	**30,614,100.00**	**177,269,508.04**	**8.9%**	**1,822,730,491.96**
051400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL DEVELOPMENT	500,000,000.00	29,914,100.00	148,050,738.04	29.6%	351,949,261.96
051400200100	PILGRIMS WELFARE BOARD	300,000,000.00	500,000.00	2,326,000.00	0.8%	297,674,000.00
051400300100	CENTRE FOR WOMEN DEVELOPMENT	200,000,000.00	200,000.00	12,297,000.00	6.1%	187,703,000.00
051400400100	BAYELSA STATE - NIGERIA FOR WOMEN PROJECT (NFWP)	1,000,000,000.00	-	14,595,770.00	1.5%	985,404,230.00
051700000000	**MINISTRY OF EDUCATION**	**2,559,600,000.00**	**367,855,789.00**	**1,019,997,048.33**	**39.8%**	**1,539,602,951.67**
051700100100	MINISTRY OF EDUCATION	993,000,000.00	326,052,989.00	755,589,549.00	76.1%	237,410,451.00
051700300100	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	100,000,000.00	18,500,000.00	27,181,450.00	27.2%	72,818,550.00
051700800100	BAYELSA STATE LIBRARY BOARD	30,000,000.00	2,716,000.00	6,000,897.00	20.0%	23,999,103.00
051701000200	STATE AGENCY FOR MASS EDUCATION (ADULT & NON-FORMAL EDUCATION)	10,000,000.00	300,000.00	1,400,000.00	14.0%	8,600,000.00
051701000300	TEACHERS TRAINING, REGISTRATION AND CERTIFICATION BOARD	200,000,000.00	-	27,345,000.00	13.7%	172,655,000.00
051701000400	DIRECTORATE FOR EDUCATION INSPECTION AND POLICY SERVICES	40,000,000.00	-	14,196,000.00	35.5%	25,804,000.00
051701000500	BAYELSA STATE INSTITUTE OF ENTREPRENEURSHIP AND VOCATIONAL TRAINING	192,500,000.00	1,120,000.00	9,913,360.00	5.1%	182,586,640.00
051701000600	POST PRIMARY SCHOOLS BOARD (PPSB)	150,000,000.00	3,250,000.00	6,700,000.00	4.5%	143,300,000.00
051701000700	SCIENCE AND TECHNOLOGY EDUCATION BOARD	50,000,000.00	13,400,000.00	19,200,000.00	38.4%	30,800,000.00
051701000800	BAYELSA STATE SCHOLARSHIP BOARD	400,000,000.00	1,916,800.00	44,892,800.00	11.2%	355,107,200.00
051701000900	HIGHER EDUCATION STUDENTS LOAN BOARD	200,000,000.00	-	21,000,700.00	10.5%	178,999,300.00
051701001000	BAYELSA EDUCATION DEVELOPMENT TRUST FUND (EDTF)	144,100,000.00	-	83,177,292.33	57.7%	60,922,707.67
051701001100	SPECIAL MATTERS COURT (EDUCATION)	50,000,000.00	600,000.00	3,400,000.00	6.8%	46,600,000.00
052100000000	**MINISTRY OF HEALTH**	**2,390,000,000.00**	**839,333,200.00**	**1,692,642,506.20**	**70.8%**	**697,357,493.80**
052100100100	MINISTRY OF HEALTH	1,800,000,000.00	739,880,800.00	1,466,550,939.00	81.5%	333,449,061.00
052100200100	BAYELSA HEALTH INSURANCE SCHEME (BHIS)	50,000,000.00	-	18,826,700.79	37.7%	31,173,299.21
052100300100	BAYELSA STATE PRIMARY HEALTH CARE BOARD	200,000,000.00	64,065,000.00	125,206,666.41	62.6%	74,793,333.59
052100400100	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	150,000,000.00	31,005,400.00	52,105,400.00	34.7%	97,894,600.00
052100500100	BAYELSA STATE HOSPITALS MANAGEMENT BOARD (HMB)	70,000,000.00	3,782,000.00	21,452,000.00	30.6%	48,548,000.00
052100500200	BAYELSA STATE COLLEGE OF NURSING SCIENCES	120,000,000.00	600,000.00	8,500,800.00	7.1%	111,499,200.00

Code	Adminstrative 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)
053500000000	**MINISTRY OF ENVIRONMENT**	**3,850,000,000.00**	**1,173,298,400.00**	**3,116,468,400.00**	**80.9%**	**733,531,600.00**
053500100100	MINISTRY OF ENVIRONMENT	2,700,000,000.00	609,770,000.00	2,219,313,000.00	82.2%	480,687,000.00
053500200100	BAYELSA STATE PARKS AND GARDENS	150,000,000.00	1,878,400.00	43,825,400.00	29.2%	106,174,600.00
053505300100	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	1,000,000,000.00	561,650,000.00	853,330,000.00	85.3%	146,670,000.00
055100000000	**MINISTRY OF LOCAL GOVERNMENT ANDCHIEFTAINCY AFFAIRS**	**962,500,000.00**	**81,791,800.00**	**162,940,600.00**	**16.9%**	**799,559,400.00**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	492,500,000.00	57,562,000.00	83,752,800.00	17.0%	408,747,200.00
055100200100	BAYELSA STATE TRADITIONAL RULERS COUNCIL	300,000,000.00	24,229,800.00	55,119,800.00	18.4%	244,880,200.00
055100300100	FIRE SERVICE	150,000,000.00	-	23,500,000.00	15.7%	126,500,000.00
055100400100	CRAFT DEVELOPMENT CENTRE	20,000,000.00	-	568,000.00	2.8%	19,432,000.00
055400000000	**MINISTRY OF COMMUNITY DEVELOPMENT**	**185,000,000.00**	**12,443,000.00**	**26,520,600.00**	**14.3%**	**158,479,400.00**
055400100100	MINISTRY OF COMMUNITY DEVELOPMENT	185,000,000.00	12,443,000.00	26,520,600.00	14.3%	158,479,400.00

Table 7: Capital Expenditure by Administrative Classification

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

Code	Adminstrative 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)
	Total Capital Expenditure	***433,265,219,203.65***	***189,610,470,009.70***	***427,895,945,921.50***	***98.8%***	***5,369,273,282.15***
010000000000	**ADMINISTRATION SECTOR**	**47,337,000,000.00**	**6,605,705,698.58**	**15,087,322,145.98**	**31.9%**	**32,249,677,854.02**
011100000000	**GOVERNOR'S OFFICE**	**28,700,000,000.00**	**6,148,565,213.58**	**11,001,480,448.99**	**38.3%**	**17,698,519,551.01**
011100100100	GOVERNMENT HOUSE	3,000,000,000.00	-	95,600,000.00	3.2%	2,904,400,000.00
011100200200	DIRECTORATE OF INTER-GOVERNMENTAL AFFAIRS	5,000,000,000.00	256,900,000.00	362,636,000.00	7.3%	4,637,364,000.00
011100300300	SPECIAL ADVISER STATE SECURITY	11,000,000,000.00	3,250,264,976.08	6,256,664,976.08	56.9%	4,743,335,023.92
011101000100	DUE PROCESS BUREAU	200,000,000.00	-	-	0.0%	200,000,000.00
011106000100	BAYELSA STATE COMMUNITY SAFETY CORPS	4,000,000,000.00	2,198,400,237.50	3,343,579,472.91	83.6%	656,420,527.09
011108000100	DIRECTORATE FOR FLOOD AND EROSION CONTROL	5,500,000,000.00	443,000,000.00	943,000,000.00	17.1%	4,557,000,000.00
011200000000	**STATE ASSEMBLY**	**7,142,000,000.00**	**280,000,000.00**	**1,575,000,000.00**	**22.1%**	**5,567,000,000.00**
011200100100	STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	142,000,000.00	-	-	0.0%	142,000,000.00
011200300100	STATE HOUSE OF ASSEMBLY	7,000,000,000.00	280,000,000.00	1,575,000,000.00	22.5%	5,425,000,000.00
012300000000	**MINISTRY OF INFORMATION AND ORIENTATION**	**4,900,000,000.00**	**157,980,000.00**	**319,786,000.00**	**6.5%**	**4,580,214,000.00**
012300100100	MINISTRY OF INFORMATION & ORIENTATION	4,800,000,000.00	157,980,000.00	319,786,000.00	6.7%	4,480,214,000.00
012300200100	NIGER DELTA TELEVISION AUTHORITY	25,000,000.00	-	-	0.0%	25,000,000.00
012300300100	BAYELSA STATE BROADCASTING CORPORATION	25,000,000.00	-	-	0.0%	25,000,000.00
012300500100	GOVERNMENT PRINTING PRESS	25,000,000.00	-	-	0.0%	25,000,000.00
012300600100	BAYELSA STATE NEWSPAPERS CORPORATION	25,000,000.00	-	-	0.0%	25,000,000.00
012500000000	**OFFICE OF THE HEAD OF SERVICE**	**120,000,000.00**	**6,664,900.00**	**6,664,900.00**	**5.6%**	**113,335,100.00**
012500100100	HEAD OF SERVICE	50,000,000.00	6,664,900.00	6,664,900.00	13.3%	43,335,100.00
012500200100	WELFARE AND MANAGEMENT SERVICES	50,000,000.00	-	-	0.0%	50,000,000.00
012500300100	ESTABLISHMENT, TRAINING & PENSIONS BUREAU	20,000,000.00	-	-	0.0%	20,000,000.00
014000000000	**STATE AUDIT**	**275,000,000.00**	**-**	**-**	**0.0%**	**275,000,000.00**
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	250,000,000.00	-	-	0.0%	250,000,000.00
014000200100	AUDITOR GENERAL (LOCAL GOVERNMENTS)	20,000,000.00	-	-	0.0%	20,000,000.00
014000300100	AUDIT SERVICE COMMISSION	5,000,000.00	-	-	0.0%	5,000,000.00
014700000000	**STATE CIVIL SERVICE COMMISSION**	**200,000,000.00**	**-**	**1,430,000.00**	**0.7%**	**198,570,000.00**
014700100100	BAYELSA STATE CIVIL SERVICE COMMISSION	200,000,000.00	-	1,430,000.00	0.7%	198,570,000.00
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION**	**200,000,000.00**	**-**	**-**	**0.0%**	**200,000,000.00**
014800100100	BAYELSA STATE INDEPENDENT ELECTORAL COMMISSION (BYSIEC)	200,000,000.00	-	-	0.0%	200,000,000.00
016100000000	**SECRETARY TO THE STATE GOVERNMENT**	**2,200,000,000.00**	**-**	**2,003,688,500.00**	**91.1%**	**196,311,500.00**
016100100100	SECRETARY TO THE STATE GOVERNMENT(SSG)	200,000,000.00	-	60,000,000.00	30.0%	140,000,000.00
016100100200	GENERAL SERVICES BUREAU (GOVERNOR'S OFFICE)	2,000,000,000.00	-	1,943,688,500.00	97.2%	56,311,500.00
016700000000	**MINISTRY OF SPECIAL DUTIES**	**800,000,000.00**	**8,132,700.00**	**109,352,369.07**	**13.7%**	**690,647,630.93**
016700100100	MINISTRY OF SPECIAL DUTIES (GENERAL DUTIES)	200,000,000.00	-	-	0.0%	200,000,000.00
016700100200	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	200,000,000.00	6,617,700.00	107,837,369.07	53.9%	92,162,630.93
016700100300	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	200,000,000.00	1,515,000.00	1,515,000.00	0.8%	198,485,000.00
016700100400	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	200,000,000.00	-	-	0.0%	200,000,000.00
016800000000	**MINISTRY OF SPECIAL PROJECTS**	**2,800,000,000.00**	**4,362,885.00**	**69,919,927.92**	**2.5%**	**2,730,080,072.08**
016800100100	MINISTRY OF SPECIAL PROJECTS	2,800,000,000.00	4,362,885.00	69,919,927.92	2.5%	2,730,080,072.08
020000000000	**ECONOMIC SECTOR**	**269,851,088,407.32**	**147,611,995,728.11**	**304,937,818,096.67**	**113.0%**	**- 35,086,729,689.35**
021500000000	**MINISTRY OF AGRICULTURE**	**16,310,000,000.00**	**750,255,226.38**	**1,544,795,226.38**	**9.5%**	**14,765,204,773.62**
021500100100	MINISTRY OF AGRICULTURE	12,000,000,000.00	750,255,226.38	1,544,795,226.38	12.9%	10,455,204,773.62
021500300100	FADAMA	4,300,000,000.00	-	-	0.0%	4,300,000,000.00
021500500100	LIVESTOCK MANAGEMENT COMMITTEE	10,000,000.00	-	-	0.0%	10,000,000.00

Code	Adminstrative 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)
022000000000	**MINISTRY OF FINANCE**	**6,090,000,000.00**	**12,095,000.00**	**46,392,000.00**	**0.8%**	**6,043,608,000.00**
022000100100	MINISTRY OF FINANCE	6,000,000,000.00	4,215,000.00	6,121,000.00	0.1%	5,993,879,000.00
022000200100	STATE BUDGET OFFICE	40,000,000.00	-	-	0.0%	40,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	50,000,000.00	7,880,000.00	40,271,000.00	80.5%	9,729,000.00
022200000000	**MINISTRY OF TRADE / INDUSTRY/ INVESTMENT**	**3,000,000,000.00**	**-**	**25,850,000.00**	**0.9%**	**2,974,150,000.00**
022200100100	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	500,000,000.00	-	25,850,000.00	5.2%	474,150,000.00
022200200100	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
022700000000	**MINISTRY OF LABOUR AND PRODUCTIVITY**	**1,100,000,000.00**	**-**	**-**	**0.0%**	**1,100,000,000.00**
022700100100	MINISTRY OF LABOUR, EMPLOYMENT & PRODUCTIVITY	1,100,000,000.00	-	-	0.0%	1,100,000,000.00
022800000000	**MINISTRY OF SCIENCE AND TECHNOLOGY**	**2,000,000,000.00**	**474,021,932.18**	**2,299,354,135.91**	**115.0%**	**- 299,354,135.91**
022800100100	MINISTRY OF COMMUNICATION, SCIENCE AND TECHNOLOGY	2,000,000,000.00	474,021,932.18	2,299,354,135.91	115.0%	- 299,354,135.91
022900000000	**MINISTRY OF TRANSPORT**	**9,000,000,000.00**	**45,645,000.00**	**3,853,788,632.62**	**42.8%**	**5,146,211,367.38**
022900100100	MINISTRY OF TRANSPORT	8,000,000,000.00	38,000,000.00	3,846,143,632.62	48.1%	4,153,856,367.38
022900300100	BAYELSA INTERNATIONAL AIRPORT COMPANY	1,000,000,000.00	7,645,000.00	7,645,000.00	0.8%	992,355,000.00
023100000000	**MINISTRY OF POWER**	**14,100,000,000.00**	**13,097,269,337.87**	**25,067,086,524.55**	**177.8%**	**- 10,967,086,524.55**
023100100100	MINISTRY OF POWER	14,100,000,000.00	13,097,269,337.87	25,067,086,524.55	177.8%	- 10,967,086,524.55
023300000000	**MINISTRY OF MINERAL RESOURCES**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
023300100100	MINISTRY OF MINERAL RESOURCES	100,000,000.00	-	-	0.0%	100,000,000.00
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**178,661,088,407.32**	**129,618,912,299.02**	**262,607,331,525.94**	**147.0%**	**- 83,946,243,118.62**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	178,661,088,407.32	129,618,912,299.02	262,607,331,525.94	147.0%	- 83,946,243,118.62
023600000000	**MINISTRY OF TOURISM DEVELOPMENT**	**1,900,000,000.00**	**-**	**-**	**0.0%**	**1,900,000,000.00**
023600100100	MINISTRY OF TOURISM DEVELOPMENT	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
023600200100	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	400,000,000.00	-	-	0.0%	400,000,000.00
027900000000	**MINISTRY OF CULTURE**	**900,000,000.00**	**-**	**-**	**0.0%**	**900,000,000.00**
027900100100	MINISTRY OF CULTURE	700,000,000.00	-	-	0.0%	700,000,000.00
027900200100	MUSEUMS AND MONUMENTS	200,000,000.00	-	-	0.0%	200,000,000.00
026900000000	**MINISTRY OF IJAW NATIONAL AFFAIRS**	**1,000,000,000.00**	**145,552,521.90**	**575,552,521.90**	**57.6%**	**424,447,478.10**
026900100100	MINISTRY OF IJAW NATIONAL AFFAIRS	1,000,000,000.00	145,552,521.90	575,552,521.90	57.6%	424,447,478.10
023800000000	**MINISTRY OF BUDGET AND ECONOMIC PLANNING**	**15,590,000,000.00**	**364,472,565.00**	**983,356,065.00**	**6.3%**	**14,606,643,935.00**
023800100100	MINISTRY OF BUDGET AND ECONOMIC PLANNING	7,090,000,000.00	364,472,565.00	983,356,065.00	13.9%	6,106,643,935.00
023800400100	STATE CARES CO-ORDINATING UNIT (NG-CARES)	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
023800500100	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**1,500,000,000.00**	**-**	**-**	**0.0%**	**1,500,000,000.00**
025200100100	MINISTRY OF WATER RESOURCES	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
027000000000	**MINISTRY OF MARINE AND BLUE ECONOMY**	**3,000,000,000.00**	**966,570,000.00**	**2,769,409,432.25**	**92.3%**	**230,590,567.75**
027000100100	MINISTRY OF MARINE AND BLUE ECONOMY	3,000,000,000.00	966,570,000.00	2,769,409,432.25	92.3%	230,590,567.75
026000000000	**MINISTRY OF LANDS & SURVEY**	**15,600,000,000.00**	**2,137,201,845.76**	**5,164,902,032.12**	**33.1%**	**10,435,097,967.88**
026000100100	MINISTRY OF LANDS AND SURVEY	3,500,000,000.00	1,816,336,845.76	3,901,477,732.12	111.5%	- 401,477,732.12
026000200100	OFFICE OF THE SURVEYOR-GENERAL	100,000,000.00	29,655,000.00	51,060,000.00	51.1%	48,940,000.00
026000300100	PHYSICAL PLANNING & DEVELOPMENT BOARD	800,000,000.00	-	35,174,300.00	4.4%	764,825,700.00
026000400100	NEW YENAGOA CITY DEVELOPMENT AGENCY	150,000,000.00	-	2,380,000.00	1.6%	147,620,000.00
026000500100	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	50,000,000.00	12,210,000.00	12,210,000.00	24.4%	37,790,000.00
026000600100	BAYELSA STATE HOUSING AND PROPERTY DEV. AUTHORITY	11,000,000,000.00	279,000,000.00	1,162,600,000.00	10.6%	9,837,400,000.00
030000000000	**LAW & JUSTICE SECTOR**	**4,100,000,000.00**	**2,379,587,664.82**	**2,661,507,664.82**	**64.9%**	**1,438,492,335.18**
031800000000	**BAYELSA STATE JUDICIARY**	**3,900,000,000.00**	**2,379,587,664.82**	**2,649,587,664.82**	**67.9%**	**1,250,412,335.18**
031801100100	JUDICIAL SERVICE COMMISSION	550,000,000.00	300,000,000.00	300,000,000.00	54.5%	250,000,000.00
031805100100	HIGH COURT	2,400,000,000.00	1,489,587,664.82	1,679,587,664.82	70.0%	720,412,335.18
031805200100	CUSTOMARY COURT OF APPEAL	900,000,000.00	590,000,000.00	670,000,000.00	74.4%	230,000,000.00
031805300100	MULTI-DOOR COURT HOUSE	50,000,000.00	-	-	0.0%	50,000,000.00
032600000000	**MINISTRY OF JUSTICE**	**200,000,000.00**	**-**	**11,920,000.00**	**6.0%**	**188,080,000.00**
032600100100	MINISTRY OF JUSTICE	200,000,000.00	-	11,920,000.00	6.0%	188,080,000.00

Code	Adminstrative 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)
050000000000	**SOCIAL SECTOR**	**111,977,130,796.33**	**33,013,180,918.19**	**105,209,298,014.03**	**94.0%**	**6,767,832,782.30**
051300000000	**MINISTRY OF YOUTH**	**800,000,000.00**	**-**	**-**	**0.0%**	**800,000,000.00**
051300100100	MINISTRY OF YOUTH	800,000,000.00	-	-	0.0%	800,000,000.00
053900000000	**MINISTRY OF SPORTS DEVELOPMENT**	**35,000,000,000.00**	**228,850,000.00**	**28,706,427,546.51**	**82.0%**	**6,293,572,453.49**
053900100100	MINISTRY OF SPORTS DEVELOPMENT	35,000,000,000.00	228,850,000.00	28,706,427,546.51	82.0%	6,293,572,453.49
051400000000	**MINISTRY OF WOMEN AND CHILDREN**	**5,500,000,000.00**	**-**	**102,780,500.00**	**1.9%**	**5,397,219,500.00**
051400100100	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL DEVELOPMENT	1,700,000,000.00	-	102,780,500.00	6.0%	1,597,219,500.00
051400400100	BAYELSA STATE - NIGERIA FOR WOMEN PROJECT (NFWP)	3,800,000,000.00	-	-	0.0%	3,800,000,000.00
051700000000	**MINISTRY OF EDUCATION**	**36,447,130,796.33**	**17,999,800,548.02**	**37,592,045,480.17**	**103.1%**	**- 1,144,914,683.84**
051700100100	MINISTRY OF EDUCATION	36,147,130,796.33	17,999,800,548.02	37,511,045,579.84	103.8%	- 1,363,914,783.51
051700300100	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	200,000,000.00	-	47,554,000.00	23.8%	152,446,000.00
051701000600	POST PRIMARY SCHOOLS BOARD (PPSB)	100,000,000.00	-	33,445,900.33	33.4%	66,554,099.67
052100000000	**MINISTRY OF HEALTH**	**17,150,000,000.00**	**13,630,340,770.17**	**27,628,174,887.35**	**161.1%**	**- 10,478,174,887.35**
052100100100	MINISTRY OF HEALTH	16,000,000,000.00	13,630,340,770.17	27,600,107,121.36	172.5%	- 11,600,107,121.36
052100400100	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	50,000,000.00	-	5,500,000.00	11.0%	44,500,000.00
052100500100	BAYELSA STATE HOSPITALS MANAGEMENT BOARD (HMB)	100,000,000.00	-	22,567,765.99	22.6%	77,432,234.01
052100500200	BAYELSA STATE COLLEGE OF NURSING SCIENCES	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**4,080,000,000.00**	**1,152,599,600.00**	**2,225,604,600.00**	**54.5%**	**1,854,395,400.00**
053500100100	MINISTRY OF ENVIRONMENT	4,000,000,000.00	1,152,599,600.00	2,148,304,600.00	53.7%	1,851,695,400.00
053500200100	BAYELSA STATE PARKS AND GARDENS	80,000,000.00	-	77,300,000.00	96.6%	2,700,000.00
055100000000	**MINISTRY OF LOCAL GOVERNMENT ANDCHIEFTAINCY AFFAIRS**	**1,000,000,000.00**	**1,590,000.00**	**4,265,000.00**	**0.4%**	**995,735,000.00**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,000,000,000.00	1,590,000.00	4,265,000.00	0.4%	995,735,000.00
055400000000	**MINISTRY OF COMMUNITY DEVELOPMENT**	**12,000,000,000.00**	**-**	**8,950,000,000.00**	**74.6%**	**3,050,000,000.00**
055400100100	MINISTRY OF COMMUNITY DEVELOPMENT	12,000,000,000.00	-	8,950,000,000.00	74.6%	3,050,000,000.00

Table 8: Other Expenditure by Administrative Classification

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

Code	Adminstrative 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)
	Total Other Expenditure	***72,319,221,780.14***	***14,354,743,885.64***	***48,290,577,346.76***	***66.8%***	***24,028,644,433.38***
010000000000	**ADMINISTRATION SECTOR**	**85,000,000.00**	**-**	**-**	**0.0%**	**85,000,000.00**
011200000000	**STATE ASSEMBLY**	**85,000,000.00**	**-**	**-**	**0.0%**	**85,000,000.00**
011200100100	STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	5,000,000.00	-	-	0.0%	5,000,000.00
011200300100	STATE HOUSE OF ASSEMBLY	80,000,000.00	-	-	0.0%	80,000,000.00
020000000000	**ECONOMIC SECTOR**	**59,336,347,915.90**	**12,257,544,170.97**	**41,484,155,093.01**	**69.9%**	**17,852,192,822.89**
022000000000	**MINISTRY OF FINANCE**	**57,444,847,915.90**	**12,237,174,170.97**	**40,459,705,093.01**	**70.4%**	**16,985,142,822.89**
022000100100	MINISTRY OF FINANCE	57,444,847,915.90	12,237,174,170.97	40,459,705,093.01	70.4%	16,985,142,822.89
022200000000	**MINISTRY OF TRADE / INDUSTRY/ INVESTMENT**	**501,500,000.00**	**-**	**-**	**0.0%**	**501,500,000.00**
022200200100	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	501,500,000.00	-	-	0.0%	501,500,000.00
026900000000	**MINISTRY OF IJAW NATIONAL AFFAIRS**	**70,000,000.00**	**20,370,000.00**	**43,950,000.00**	**62.8%**	**26,050,000.00**
026900100100	MINISTRY OF IJAW NATIONAL AFFAIRS	70,000,000.00	20,370,000.00	43,950,000.00	62.8%	26,050,000.00
023800000000	**MINISTRY OF BUDGET AND ECONOMIC PLANNING**	**1,320,000,000.00**	**-**	**980,500,000.00**	**74.3%**	**339,500,000.00**
023800500100	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)	1,320,000,000.00	-	980,500,000.00	74.3%	339,500,000.00
030000000000	**LAW & JUSTICE SECTOR**	**1,616,220,000.00**	**625,511,902.50**	**625,511,902.50**	**38.7%**	**990,708,097.50**
032600000000	**MINISTRY OF JUSTICE**	**1,616,220,000.00**	**625,511,902.50**	**625,511,902.50**	**38.7%**	**990,708,097.50**
032600100100	MINISTRY OF JUSTICE	1,616,220,000.00	625,511,902.50	625,511,902.50	38.7%	990,708,097.50
050000000000	**SOCIAL SECTOR**	**11,281,653,864.24**	**1,471,687,812.17**	**6,180,910,351.25**	**54.8%**	**5,100,743,512.99**
051700000000	**MINISTRY OF EDUCATION**	**10,604,965,398.18**	**1,341,507,293.91**	**5,720,835,518.42**	**53.9%**	**4,884,129,879.76**
051700100100	MINISTRY OF EDUCATION	7,000,000.00	-	-	0.0%	7,000,000.00
051700300100	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	2,500,000,000.00	47,000,000.00	545,638,067.53	21.8%	1,954,361,932.47
051701000500	BAYELSA STATE INSTITUTE OF ENTREPRENEURSHIP AND VOCATIONAL TRAINING	7,500,000.00	-	-	0.0%	7,500,000.00
051701001000	BAYELSA EDUCATION DEVELOPMENT TRUST FUND (EDTF)	5,900,000.00	-	-	0.0%	5,900,000.00
051702100100	BAYELSA STATE POLYTECHNIC, ALEIBIRI	422,000,000.00	-	388,216,417.82	92.0%	33,783,582.18
051702100200	ISAAC JASPER BORO COLLEGE OF EDUCATION	1,304,188,466.06	215,045,833.57	785,537,980.59	60.2%	518,650,485.47
051702100300	NIGER DELTA UNIVERSITY (NDU)	4,650,000,000.00	770,054,899.89	2,880,308,371.98	61.9%	1,769,691,628.02
051702100400	BAYELSA MEDICAL UNIVERSITY	954,188,466.06	162,877,876.71	559,433,762.64	58.6%	394,754,703.42
051702100500	UNIVERSITY OF AFRICA	754,188,466.06	146,528,683.74	561,700,917.86	74.5%	192,487,548.20
052100000000	**MINISTRY OF HEALTH**	**654,188,466.06**	**130,180,518.26**	**460,074,832.83**	**70.3%**	**194,113,633.23**
052100500400	BAYELSA STATE COLLEGE OF HEALTH TECHNOLOGY (BYCOTECH)	654,188,466.06	130,180,518.26	460,074,832.83	70.3%	194,113,633.23
055100000000	**MINISTRY OF LOCAL GOVERNMENT ANDCHIEFTAINCY AFFAIRS**	**7,500,000.00**	**-**	**-**	**0.0%**	**7,500,000.00**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	7,500,000.00	-	-	0.0%	7,500,000.00
055400000000	**MINISTRY OF COMMUNITY DEVELOPMENT**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
055400100100	MINISTRY OF COMMUNITY DEVELOPMENT	15,000,000.00	-	-	0.0%	15,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Expenditure	**699,573,167,591.88**	**238,860,576,419.96**	**584,407,100,566.25**	**83.5%**	**115,166,067,025.63**
2	***EXPENDITURES***	***699,573,167,591.88***	***238,860,576,419.96***	***584,407,100,566.25***	***83.5%***	***115,166,067,025.63***
21	***PERSONNEL COST***	***114,214,479,123.23***	***21,565,983,436.24***	***66,565,766,507.26***	***58.3%***	***47,648,712,615.97***
2101	**SALARY**	***71,775,507,403.47***	***19,147,352,002.74***	***44,472,925,899.07***	***62.0%***	***27,302,581,504.40***
210101	**SALARIES AND WAGES**	**71,775,507,403.47**	**19,147,352,002.74**	**44,472,925,899.07**	**62.0%**	**27,302,581,504.40**
21010101	SALARY	37,446,239,456.29	2,565,276,126.88	26,195,371,100.75	70.0%	11,250,868,355.54
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,346,460,935.00	156,000,000.00	1,672,093,060.00	50.0%	1,674,367,875.00
21010104	MINIMUM WAGE IMPLEMENTATION	30,982,807,012.18	16,426,075,875.86	16,605,461,738.32	53.6%	14,377,345,273.86
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***29,409,156,401.76***	***415,407,801.38***	***12,034,818,695.50***	***40.9%***	***17,374,337,706.26***
210201	**ALLOWANCES**	**23,114,894,809.10**	**67,503,047.66**	**10,768,602,761.32**	**46.6%**	**12,346,292,047.78**
21020101	NON REGULAR ALLOWANCES	22,002,223,109.44	39,737,058.86	10,340,280,459.84	47.0%	11,661,942,649.60
21020102	MEDICAL ALLOWANCE	1,099,395,753.67	27,592,500.00	425,773,228.90	38.7%	673,622,524.77
21020103	OTHER ALLOWANCES	13,275,946.00	173,488.80	2,549,072.58	19.2%	10,726,873.42
210202	**SOCIAL CONTRIBUTIONS**	**6,294,261,592.66**	**347,904,753.72**	**1,266,215,934.18**	**20.1%**	**5,028,045,658.48**
21020202	CONTRIBUTORY PENSION SCHEME	6,294,261,592.66	347,904,753.72	1,266,215,934.18	20.1%	5,028,045,658.48
2103	**SOCIAL BENEFITS**	***13,029,815,318.00***	***2,003,223,632.12***	***10,058,021,912.69***	***77.2%***	***2,971,793,405.31***
210301	**SOCIAL BENEFITS**	**13,029,815,318.00**	**2,003,223,632.12**	**10,058,021,912.69**	**77.2%**	**2,971,793,405.31**
21030101	PENSION	10,629,815,318.00	1,403,223,632.12	8,258,021,912.69	77.7%	2,371,793,405.31
21030102	GRATUITY	2,400,000,000.00	600,000,000.00	1,800,000,000.00	75.0%	600,000,000.00
22	***OTHER RECURRENT COSTS***	***152,093,469,265.00***	***27,684,122,974.02***	***89,945,388,137.49***	***59.1%***	***62,148,081,127.51***
2202	**OVERHEAD COST**	***79,774,247,484.86***	***13,329,379,088.38***	***41,654,810,790.73***	***52.2%***	***38,119,436,694.13***
220201	**TRAVEL & TRANSPORT - GENERAL**	**13,794,740,670.86**	**1,868,537,636.00**	**5,645,750,903.10**	**40.9%**	**8,148,989,767.76**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,856,696,686.00	412,013,847.00	1,236,201,306.10	32.1%	2,620,495,379.90
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,370,676,500.00	1,186,965,800.00	3,295,951,608.00	51.7%	3,074,724,892.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,238,500,000.00	163,557,989.00	384,196,989.00	31.0%	854,303,011.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,328,867,484.86	106,000,000.00	729,401,000.00	31.3%	1,599,466,484.86
220202	**UTILITIES - GENERAL**	**1,383,832,956.00**	**120,767,470.00**	**247,405,271.00**	**17.9%**	**1,136,427,685.00**
22020201	ELECTRICITY CHARGES	617,093,353.00	43,420,000.00	100,648,601.00	16.3%	516,444,752.00
22020202	TELEPHONE CHARGES	95,420,000.00	500,000.00	1,470,000.00	1.5%	93,950,000.00
22020203	INTERNET ACCESS CHARGES	189,047,500.00	14,656,000.00	54,066,000.00	28.6%	134,981,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	36,206,353.00	1,755,000.00	1,755,000.00	4.8%	34,451,353.00
22020205	WATER RATES	15,500,000.00	-	-	0.0%	15,500,000.00
22020206	SEWAGE CHARGES	74,920,000.00	5,600,000.00	13,550,000.00	18.1%	61,370,000.00
22020207	LEASED COMMUNICATION LINES(S)	100,000.00	-	-	0.0%	100,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	241,570,750.00	48,436,470.00	48,935,670.00	20.3%	192,635,080.00
22020209	WEBSITE HOSTING AND DOMAIN NAME RENEWAL FEE	113,975,000.00	6,400,000.00	26,980,000.00	23.7%	86,995,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,881,320,456.00**	**297,152,971.25**	**843,755,931.25**	**21.7%**	**3,037,564,524.75**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,378,879,353.00	108,202,000.00	396,533,000.00	28.8%	982,346,353.00
22020302	BOOKS	146,450,000.00	2,822,000.00	7,522,000.00	5.1%	138,928,000.00
22020303	NEWSPAPERS	40,585,083.00	1,350,000.00	1,350,000.00	3.3%	39,235,083.00
22020304	MAGAZINES & PERIODICALS	51,904,167.00	3,616,271.25	7,516,271.25	14.5%	44,387,895.75
22020305	PRINTING OF NON SECURITY DOCUMENTS	556,090,000.00	77,520,000.00	170,602,400.00	30.7%	385,487,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	232,360,000.00	14,770,000.00	56,066,000.00	24.1%	176,294,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	277,208,353.00	56,159,700.00	108,033,700.00	39.0%	169,174,653.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	619,800,000.00	-	1,000,000.00	0.2%	618,800,000.00
22020309	UNIFORMS & OTHER CLOTHING	203,827,500.00	5,113,000.00	27,882,560.00	13.7%	175,944,940.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	216,100,000.00	17,400,000.00	46,400,000.00	21.5%	169,700,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	158,116,000.00	10,200,000.00	20,850,000.00	13.2%	137,266,000.00

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)
220204	**MAINTENANCE SERVICES - GENERAL**	**4,741,971,725.00**	**398,498,000.00**	**1,092,069,126.69**	**23.0%**	**3,649,902,598.31**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	821,277,686.00	82,149,300.00	198,096,700.00	24.1%	623,180,986.00
22020402	MAINTENANCE OF OFFICE FURNITURE	592,752,333.00	58,000,000.00	130,665,500.00	22.0%	462,086,833.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	491,116,667.00	39,249,500.00	134,211,771.25	27.3%	356,904,895.75
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	477,698,353.00	47,535,600.00	105,883,184.00	22.2%	371,815,169.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	911,536,686.00	78,170,000.00	184,969,600.00	20.3%	726,567,086.00
22020406	OTHER MAINTENANCE SERVICES	935,529,000.00	79,893,600.00	234,672,371.44	25.1%	700,856,628.56
22020408	MAINTENANCE OF SEA BOATS	26,500,000.00	1,500,000.00	7,500,000.00	28.3%	19,000,000.00
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS	2,500,000.00	-	-	0.0%	2,500,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	72,500,000.00	-	-	0.0%	72,500,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	30,961,000.00	-	4,500,000.00	14.5%	26,461,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	84,500,000.00	-	28,800,000.00	34.1%	55,700,000.00
22020413	MINOR ROAD MAINTENANCE	29,500,000.00	-	5,770,000.00	19.6%	23,730,000.00
22020414	MAINTENANCE OF DUMP-SITES	265,600,000.00	12,000,000.00	57,000,000.00	21.5%	208,600,000.00
220205	**TRAINING - GENERAL**	**5,217,224,082.00**	**254,585,400.00**	**1,093,864,517.00**	**21.0%**	**4,123,359,565.00**
22020501	LOCAL TRAINING	3,883,224,082.00	215,588,400.00	920,667,517.00	23.7%	2,962,556,565.00
22020502	INTERNATIONAL TRAINING	1,334,000,000.00	38,997,000.00	173,197,000.00	13.0%	1,160,803,000.00
220206	**OTHER SERVICES - GENERAL**	**12,844,451,667.00**	**2,973,775,984.00**	**9,326,126,428.00**	**72.6%**	**3,518,325,239.00**
22020601	SECURITY SERVICES	3,224,175,000.00	1,290,910,784.00	3,204,327,144.00	99.4%	19,847,856.00
22020602	OFFICE RENT	589,900,000.00	5,500,000.00	461,838,000.00	78.3%	128,062,000.00
22020603	RESIDENTIAL RENT	293,200,000.00	60,000,000.00	122,200,000.00	41.7%	171,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,882,350,000.00	410,545,200.00	2,394,036,400.00	49.0%	2,488,313,600.00
22020605	CLEANING & FUMIGATION SERVICES	3,854,826,667.00	1,206,820,000.00	3,143,724,884.00	81.6%	711,101,783.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**6,821,871,667.00**	**1,225,606,357.55**	**4,893,517,490.67**	**71.7%**	**1,928,354,176.33**
22020701	FINANCIAL CONSULTING	4,378,155,000.00	1,060,919,357.55	4,035,935,170.67	92.2%	342,219,829.33
22020702	INFORMATION TECHNOLOGY CONSULTING	335,666,667.00	2,500,000.00	14,050,000.00	4.2%	321,616,667.00
22020703	LEGAL SERVICES	1,711,200,000.00	157,187,000.00	763,956,820.00	44.6%	947,243,180.00
22020704	ENGINEERING SERVICES	61,100,000.00	3,600,000.00	3,600,000.00	5.9%	57,500,000.00
22020705	ARCHITECTURAL SERVICES	81,750,000.00	-	6,300,000.00	7.7%	75,450,000.00
22020706	SURVEYING SERVICES	205,250,000.00	400,000.00	48,200,000.00	23.5%	157,050,000.00
22020707	AGRICULTURAL CONSULTING	750,000.00	-	-	0.0%	750,000.00
22020708	MEDICAL CONSULTING	8,500,000.00	1,000,000.00	1,000,000.00	11.8%	7,500,000.00
22020709	TOWN PLANNING SERVICES	39,500,000.00	-	20,475,500.00	51.8%	19,024,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,613,001,353.00**	**210,014,542.00**	**925,241,110.88**	**35.4%**	**1,687,760,242.12**
22020801	MOTOR VEHICLE FUEL COST	767,834,686.00	89,253,600.00	172,595,600.00	22.5%	595,239,086.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	70,075,000.00	2,500,000.00	2,500,000.00	3.6%	67,575,000.00
22020803	PLANT / GENERATOR FUEL COST	1,710,691,667.00	118,260,942.00	748,145,510.88	43.7%	962,546,156.12
22020805	SEA BOAT FUEL COST	37,100,000.00	-	-	0.0%	37,100,000.00
22020806	COOKING GAS/FUEL COST	27,300,000.00	-	2,000,000.00	7.3%	25,300,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**99,975,000.00**	**-**	**683,384.00**	**0.7%**	**99,291,616.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	84,175,000.00	-	683,384.00	0.8%	83,491,616.00
22020902	INSURANCE PREMIUM	10,100,000.00	-	-	0.0%	10,100,000.00
22020903	LOSS ON FOREIGN EXCHANGE	50,000.00	-	-	0.0%	50,000.00
22020904	OTHER CRF BANK CHARGES	5,650,000.00	-	-	0.0%	5,650,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**28,375,857,908.00**	**5,980,440,727.58**	**17,586,396,628.14**	**62.0%**	**10,789,461,279.86**
22021001	REFRESHMENT & MEALS	775,635,667.00	60,779,200.00	206,002,600.00	26.6%	569,633,067.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,258,396,015.00	139,280,000.00	524,813,000.00	41.7%	733,583,015.00
22021003	PUBLICITY & ADVERTISEMENTS	1,347,833,333.00	173,743,123.86	939,800,101.91	69.7%	408,033,231.09
22021004	MEDICAL EXPENSES-LOCAL	898,354,000.00	236,595,650.00	572,472,589.00	63.7%	325,881,411.00
22021006	POSTAGES & COURIER SERVICES	93,825,667.00	2,000,000.00	3,000,000.00	3.2%	90,825,667.00

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22021007	WELFARE PACKAGES	6,297,683,020.00	704,841,133.72	3,175,410,211.30	50.4%	3,122,272,808.70
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	189,513,500.00	200,000.00	9,200,000.00	4.9%	180,313,500.00
22021009	SPORTING ACTIVITIES	1,894,330,000.00	532,466,636.00	1,839,763,931.73	97.1%	54,566,068.27
22021010	DIRECT TEACHING & LABORATORY COST	18,750,000.00	-	-	0.0%	18,750,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	81,282,353.00	20,000,000.00	37,000,000.00	45.5%	44,282,353.00
22021012	DISCIPLINE AND APPOITMENT (SERVICE WIDE)	25,270,000.00	4,000,000.00	4,000,000.00	15.8%	21,270,000.00
22021013	PROMOTION (SERVICE WIDE)	115,708,353.00	9,500,000.00	50,500,000.00	43.6%	65,208,353.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	430,476,000.00	77,455,000.00	102,455,000.00	23.8%	328,021,000.00
22021015	CRECHE EXPENDITURE	15,300,000.00	3,400,000.00	7,208,300.00	47.1%	8,091,700.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	529,500,000.00	202,000,000.00	401,800,000.00	75.9%	127,700,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	260,500,000.00	-	40,376,000.00	15.5%	220,124,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,215,150,000.00	1,424,411,784.00	1,851,571,271.00	152.4%	- 636,421,271.00
22021022	GOVT. STRATEGIC ACTIVITY	2,112,000,000.00	449,937,500.00	1,470,786,561.17	69.6%	641,213,438.83
22021023	LOCAL STUDENT FINANCING	519,000,000.00	47,000,000.00	321,922,700.00	62.0%	197,077,300.00
22021024	BURIAL LOGISTICS	346,050,000.00	71,172,000.00	114,035,851.04	33.0%	232,014,148.96
22021025	VERIFICATION EXERCISE EXPENSES	24,350,000.00	-	-	0.0%	24,350,000.00
22021026	TOWN HALL MEETINGS EXPENSES	3,836,150,000.00	756,900,000.00	2,855,311,944.58	74.4%	980,838,055.42
22021027	PRAISE NIGHT/ THANKSGIVING EXPENSES	46,400,000.00	-	7,500,000.00	16.2%	38,900,000.00
22021028	CONFLICT RESOLUTION EXPENSES	94,500,000.00	6,420,000.00	6,420,000.00	6.8%	88,080,000.00
22021029	DEMOLITION EXERCISE EXPENSES	8,000,000.00	-	-	0.0%	8,000,000.00
22021030	FESTIVAL SUPPORT	29,000,000.00	-	-	0.0%	29,000,000.00
22021031	MARRIAGE CEREMONY SUPPORT	167,700,000.00	10,000,000.00	26,000,000.00	15.5%	141,700,000.00
22021032	GARNISHEE ORDER	1,500,000.00	-	-	0.0%	1,500,000.00
22021033	SUMMIT/CONFERENCE HOSTING EXPENSES	1,779,750,000.00	461,000,000.00	1,996,400,000.00	112.2%	- 216,650,000.00
22021034	VIP HOSTING EXPENSES	122,800,000.00	-	40,000,000.00	32.6%	82,800,000.00
22021036	DISABILITY SUPPORT	40,500,000.00	2,000,000.00	6,000,000.00	14.8%	34,500,000.00
22021037	TAKE-OFF GRANT	1,745,900,000.00	-	-	0.0%	1,745,900,000.00
22021038	CHRISTMAS DECORATION	199,500,000.00	-	-	0.0%	199,500,000.00
22021039	ACCREDITATION EXECISE EXPENSES	7,500,000.00	-	-	0.0%	7,500,000.00
22021040	SCHOOL CENSUS EXPENSES	30,000,000.00	22,500,000.00	22,500,000.00	75.0%	7,500,000.00
22021041	CLEARING OF GOODS IN SEAPORT/AIRPORT	5,000,000.00	-	-	0.0%	5,000,000.00
22021042	SCHOOL COMPETITION (NON SPORT) EXPENSES	17,000,000.00	-	5,520,000.00	32.5%	11,480,000.00
22021044	HEALTH CARE FINANCING/HEALTH EXPENDITURE & TRACKING STUDY	100,000,000.00	29,850,000.00	66,750,789.87	66.8%	33,249,210.13
22021045	LOGISTCIS MANAGEMENT COORDINATING UNIT EXPENSES	22,000,000.00	-	-	0.0%	22,000,000.00
22021046	HEALTH MANAGEMENT INFORMATION SYSTEM EXPENSES	95,000,000.00	42,109,000.00	63,895,000.00	67.3%	31,105,000.00
22021047	STUDENT CLINICAL EXPERIENCE	4,000,000.00	-	-	0.0%	4,000,000.00
22021048	NUTRITION ACTIVITIES	177,000,000.00	14,697,900.00	32,173,776.54	18.2%	144,826,223.46
22021049	SIFMIS ACTIVITIES	80,000,000.00	21,670,000.00	84,670,000.00	105.8%	- 4,670,000.00
22021050	CLIMATE CHANGE ACTIVITIES	38,500,000.00	7,000,000.00	12,000,000.00	31.2%	26,500,000.00
22021051	SERVICE PROVIDERS (AIRPORT MANAGEMENT)	332,000,000.00	65,920,000.00	143,449,200.00	43.2%	188,550,800.00
22021052	SOCIAL PROTECTION ACTIVITIES	144,250,000.00	33,485,000.00	40,659,000.00	28.2%	103,591,000.00
22021053	STATE HEALTH ACCOUNT STUDY	40,000,000.00	-	20,000,000.00	50.0%	20,000,000.00
22021054	DEVELOPMENT OF ANNUAL OPERATIONAL PLAN FOR HEALTH STUDY	40,000,000.00	27,000,000.00	27,000,000.00	67.5%	13,000,000.00
22021055	SABER ACTIVITIES	27,000,000.00	-	-	0.0%	27,000,000.00
22021056	MOBILIZATION ACTIVITIES	115,000,000.00	-	6,572,000.00	5.7%	108,428,000.00
22021057	EMERGENCY RESPONSES	40,000,000.00	29,800,000.00	29,800,000.00	74.5%	10,200,000.00
22021058	GENDER RESPONSE ACTIVITIES	21,000,000.00	-	-	0.0%	21,000,000.00
22021059	HOPEGOV ACTIVITIES	420,000,000.00	283,256,800.00	325,606,800.00	77.5%	94,393,200.00
22021060	SPECIAL INTERVENTION ACTIVITIES	100,000,000.00	3,000,000.00	91,000,000.00	91.0%	9,000,000.00
22021061	STATE COMMITTEE ON EXPORT PROMOTION (SCEP) ACTIVITIES	-	5,050,000.00	5,050,000.00		- 5,050,000.00

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2203	**LOANS AND ADVANCES**	***7,500,000.00***	***-***	***-***	***0.0%***	***7,500,000.00***
220301	**STAFF LOANS & ADVANCES**	**7,500,000.00**	**-**	**-**	**0.0%**	**7,500,000.00**
22030101	MOTOR CYCLE ADVANCES	2,000,000.00	-	-	0.0%	2,000,000.00
22030102	BICYCLE ADVANCES	500,000.00	-	-	0.0%	500,000.00
22030103	REFURBISHING ADVANCES	1,000,000.00	-	-	0.0%	1,000,000.00
22030107	FURNISHING ADVANCES	2,000,000.00	-	-	0.0%	2,000,000.00
22030108	HOUSING LOANS	2,000,000.00	-	-	0.0%	2,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,003,400,000.00***	***20,370,000.00***	***1,024,450,000.00***	***51.1%***	***978,950,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,003,400,000.00**	**20,370,000.00**	**1,024,450,000.00**	**51.1%**	**978,950,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,003,400,000.00	20,370,000.00	1,024,450,000.00	51.1%	978,950,000.00
2205	**SUBSIDIES GENERAL**	***11,240,253,864.24***	***1,471,687,812.17***	***6,180,910,351.25***	***55.0%***	***5,059,343,512.99***
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**11,240,253,864.24**	**1,471,687,812.17**	**6,180,910,351.25**	**55.0%**	**5,059,343,512.99**
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	1,500,000.00	-	-	0.0%	1,500,000.00
22050103	SUBVENTION TO GOVERNMENT OWNED SCHOOLS	11,238,753,864.24	1,471,687,812.17	6,180,910,351.25	55.0%	5,057,843,512.99
2206	**PUBLIC DEBT CHARGES**	***52,944,847,915.90***	***11,124,970,387.13***	***36,220,370,386.02***	***68.4%***	***16,724,477,529.88***
220601	**FOREIGN INTEREST / DISCOUNT**	**1,058,896,958.30**	**373,845,903.71**	**1,294,360,385.35**	**122.2%**	**- 235,463,427.05**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,058,896,958.30	373,845,903.71	1,294,360,385.35	122.2%	- 235,463,427.05
220602	**DOMESTIC INTEREST / DISCOUNT**	**6,353,381,749.90**	**3,411,012,464.23**	**11,349,116,458.33**	**178.6%**	**- 4,995,734,708.43**
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWING	6,353,381,749.90	3,411,012,464.23	11,349,116,458.33	178.6%	- 4,995,734,708.43
220603	**FOREIGN PRINCIPAL**	**4,765,036,312.40**	**560,768,855.56**	**1,953,540,578.16**	**41.0%**	**2,811,495,734.24**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWING	4,765,036,312.40	560,768,855.56	1,953,540,578.16	41.0%	2,811,495,734.24
220604	**DOMESTIC PRINCIPAL**	**40,767,532,895.30**	**6,779,343,163.63**	**21,623,352,964.18**	**53.0%**	**19,144,179,931.12**
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWING	40,767,532,895.30	6,779,343,163.63	21,623,352,964.18	53.0%	19,144,179,931.12
2207	**TRANSFERS-PAYMENT**	***6,123,220,000.00***	***1,737,715,686.34***	***4,864,846,609.49***	***79.4%***	***1,258,373,390.51***
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT**	**6,123,220,000.00**	**1,737,715,686.34**	**4,864,846,609.49**	**79.4%**	**1,258,373,390.51**
22070105	TRANSFERS TO RURAL DEVELOPMENT AUTHORITIES (RDAS -G32)	4,500,000,000.00	1,112,203,783.84	4,239,334,706.99	94.2%	260,665,293.01
22070107	TRANSFER FOR JUDGEMENT DEBT	1,623,220,000.00	625,511,902.50	625,511,902.50	38.5%	997,708,097.50
23	***CAPITAL EXPENDITURE***	***433,265,219,203.65***	***189,610,470,009.70***	***427,895,945,921.50***	***98.8%***	***5,369,273,282.15***
2301	**FIXED ASSETS PURCHASED**	***49,279,119,838.51***	***8,010,675,607.08***	***20,796,345,215.62***	***42.2%***	***28,482,774,622.89***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**49,279,119,838.51**	**8,010,675,607.08**	**20,796,345,215.62**	**42.2%**	**28,482,774,622.89**
23010101	PURCHASE / ACQUISITION OF LAND	2,650,847,662.50	1,058,030,000.00	2,644,281,840.00	99.8%	6,565,822.50
23010105	PURCHASE OF MOTOR VEHICLES	12,291,000,000.00	685,000,000.00	4,256,143,632.62	34.6%	8,034,856,367.38
23010106	PURCHASE OF VANS	410,000,000.00	-	-	0.0%	410,000,000.00
23010107	PURCHASE OF TRUCKS	831,000,000.00	-	-	0.0%	831,000,000.00
23010108	PURCHASE OF BUSES	1,649,000,000.00	50,000,000.00	50,000,000.00	3.0%	1,599,000,000.00
23010109	PURCHASE OF SEA BOATS	140,000,000.00	79,500,000.00	79,500,000.00	56.8%	60,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,339,000,666.00	275,784,020.81	719,316,520.81	21.5%	2,619,684,145.19
23010113	PURCHASE OF COMPUTERS	1,882,694,667.00	51,271,720.00	507,405,720.00	27.0%	1,375,288,947.00
23010114	PURCHASE OF COMPUTER PRINTERS	644,876,667.00	22,860,330.00	29,060,330.00	4.5%	615,816,337.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	461,456,667.00	44,358,179.60	44,843,179.60	9.7%	416,613,487.40
23010117	PURCHASE OF SHREDDING MACHINES	215,655,000.00	-	-	0.0%	215,655,000.00
23010118	PURCHASE OF SCANNERS	190,638,333.00	-	-	0.0%	190,638,333.00
23010119	PURCHASE OF POWER GENERATING SET	2,296,000,000.00	268,380,567.45	268,380,567.45	11.7%	2,027,619,432.55
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	617,000,000.00	-	-	0.0%	617,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	125,000,000.00	-	-	0.0%	125,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,495,970,176.01	146,747,066.76	1,590,049,386.76	106.3%	- 94,079,210.75
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	204,000,000.00	-	-	0.0%	204,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	663,370,000.00	-	293,445,900.33	44.2%	369,924,099.67
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	285,500,000.00	-	179,670,180.18	62.9%	105,829,819.82
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	468,000,000.00	9,850,000.00	9,850,000.00	2.1%	458,150,000.00

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)
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,070,000,000.00	201,635,106.38	996,175,106.38	32.4%	2,073,824,893.62
23010128	PURCHASE OF SECURITY EQUIPMENT	10,187,500,000.00	4,755,264,976.08	8,174,194,211.49	80.2%	2,013,305,788.51
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,443,770,000.00	10,000,000.00	61,225,000.00	2.5%	2,382,545,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	72,000,000.00	32,210,000.00	32,210,000.00	44.7%	39,790,000.00
23010134	PURCHASE OF DIVING EQUIPMENT	5,000,000.00	-	-	0.0%	5,000,000.00
23010139	PURCHASE OF TRANSFORMER	300,000,000.00	52,138,800.00	52,138,800.00	17.4%	247,861,200.00
23010140	PURCHASE OF OFFICE EQUIPMENT	1,318,840,000.00	131,764,840.00	650,574,840.00	49.3%	668,265,160.00
23010141	PURCHASE OF COMMUNICATIONS EQUIPMENT	1,021,000,000.00	135,880,000.00	157,880,000.00	15.5%	863,120,000.00
2302	**CONSTRUCTION / PROVISION**	***266,873,108,817.41***	***166,017,613,376.99***	***363,137,526,316.16***	***136.1%***	***- 96,264,417,498.75***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**266,873,108,817.41**	**166,017,613,376.99**	**363,137,526,316.16**	**136.1%**	**- 96,264,417,498.75**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	34,891,339,823.84	13,157,591,927.03	41,849,294,422.56	119.9%	- 6,957,954,598.72
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	15,288,868,825.04	2,652,690,327.85	7,702,978,538.02	50.4%	7,585,890,287.02
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	11,197,994,000.00	12,165,708,000.97	23,093,640,687.65	206.2%	- 11,895,646,687.65
23020104	CONSTRUCTION / PROVISION OF HOUSING	900,000,000.00	-	-	0.0%	900,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,385,767,506.57	65,911,000.00	65,911,000.00	4.8%	1,319,856,506.57
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,482,207,047.82	433,647,892.52	4,501,214,853.57	100.4%	- 19,007,805.75
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,895,008,117.84	14,792,678,598.74	24,914,922,962.32	147.5%	- 8,019,914,844.48
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	128,940,000.00	-	-	0.0%	128,940,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	34,000,000,000.00	214,000,000.00	28,625,152,546.51	84.2%	5,374,847,453.49
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	7,475,000,000.00	281,300,000.00	281,300,000.00	3.8%	7,193,700,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	84,564,000,000.00	105,406,458,270.21	187,597,472,708.44	221.8%	- 103,033,472,708.44
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	48,095,327,447.14	15,314,545,313.99	41,155,460,972.68	85.6%	6,939,866,474.46
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,686,000,000.00	-	30,000,000.00	1.8%	1,656,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	130,500,000.00	9,655,000.00	31,060,000.00	23.8%	99,440,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,300,617,500.00	352,260,567.71	365,356,067.71	28.1%	935,261,432.29
23020124	CONSTRUCTION OF MARKETS/PARKS	1,620,000,000.00	10,000,000.00	165,000,000.00	10.2%	1,455,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,500,000.00	-	-	0.0%	1,500,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	40,000,000.00	-	-	0.0%	40,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,762,038,549.16	1,161,166,477.97	2,756,381,556.70	99.8%	5,656,992.46
23020128	LAND RECLAMATION	28,000,000.00	-	2,380,000.00	8.5%	25,620,000.00
2303	**REHABILITATION / REPAIRS**	***27,909,623,791.22***	***9,510,127,605.56***	***21,549,736,632.25***	***77.2%***	***6,359,887,158.97***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**27,909,623,791.22**	**9,510,127,605.56**	**21,549,736,632.25**	**77.2%**	**6,359,887,158.97**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,610,653,337.44	426,880,132.28	1,188,544,294.86	73.8%	422,109,042.58
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,613,232,500.00	526,161,969.19	1,554,950,969.19	96.4%	58,281,530.81
23030103	REHABILITATION / REPAIRS - HOUSING	490,000,000.00	-	18,129,473.92	3.7%	471,870,526.08
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	966,887,500.00	-	-	0.0%	966,887,500.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,846,062,286.78	3,384,333,964.60	6,637,633,770.11	172.6%	- 2,791,571,483.33
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,721,000,000.00	2,486,149,138.18	7,001,633,801.71	90.7%	719,366,198.29
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	85,000,000.00	-	-	0.0%	85,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	120,466,667.00	8,735,362.68	8,735,362.68	7.3%	111,731,304.32
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	500,000,000.00	5,000,000.00	68,900,000.00	13.8%	431,100,000.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	650,000,000.00	-	-	0.0%	650,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	5,010,000,000.00	1,552,423,720.73	3,307,370,613.62	66.0%	1,702,629,386.38
23030115	REHABILITATION / REPAIRS - WATER-WAY	623,000,000.00	556,220,000.00	556,220,000.00	89.3%	66,780,000.00
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	400,000,000.00	7,645,000.00	7,645,000.00	1.9%	392,355,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	260,000,000.00	-	-	0.0%	260,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,231,305,500.00	556,578,317.90	1,155,821,846.16	35.8%	2,075,483,653.84
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	40,000,000.00	-	-	0.0%	40,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	15,000,000.00	-	-	0.0%	15,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	200,000,000.00	-	42,000,000.00	21.0%	158,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	480,500,000.00	-	2,151,500.00	0.4%	478,348,500.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	46,516,000.00	-	-	0.0%	46,516,000.00

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)
2304	**PRESERVATION OF THE ENVIRONMENT**	***23,694,000,000.00***	***5,142,850,735.07***	***14,082,178,822.94***	***59.4%***	***9,611,821,177.06***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**23,694,000,000.00**	**5,142,850,735.07**	**14,082,178,822.94**	**59.4%**	**9,611,821,177.06**
23040101	TREE PLANTING	205,000,000.00	37,000,000.00	131,300,000.00	64.0%	73,700,000.00
23040102	EROSION & FLOOD CONTROL	23,309,000,000.00	5,005,850,735.07	13,832,932,763.94	59.3%	9,476,067,236.06
23040103	WILDLIFE CONSERVATION	50,000,000.00	-	446,059.00	0.9%	49,553,941.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	10,000,000.00	-	1,200,000.00	12.0%	8,800,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	120,000,000.00	100,000,000.00	116,300,000.00	96.9%	3,700,000.00
2305	**OTHER CAPITAL PROJECTS**	***65,509,366,756.51***	***929,202,685.00***	***8,330,158,934.53***	***12.7%***	***57,179,207,821.98***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**65,509,366,756.51**	**929,202,685.00**	**8,330,158,934.53**	**12.7%**	**57,179,207,821.98**
23050101	RESEARCH AND DEVELOPMENT	15,136,414,129.33	267,320,120.00	4,923,971,369.53	32.5%	10,212,442,759.80
23050102	COMPUTER SOFTWARE ACQUISITION	316,500,000.00	-	-	0.0%	316,500,000.00
23050103	MONITORING AND EVALUATION	5,836,050,000.00	38,500,000.00	396,500,000.00	6.8%	5,439,550,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	10,031,000,000.00	15,650,000.00	1,876,335,500.00	18.7%	8,154,664,500.00
23050107	MARGIN FOR INCREASES IN COSTS	10,000,000.00	-	-	0.0%	10,000,000.00
23050111	OPERATION COST OF THE PROGRAMM	1,130,000,000.00	-	-	0.0%	1,130,000,000.00
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	11,746,141,667.00	607,732,565.00	1,133,352,065.00	9.6%	10,612,789,602.00
23050129	CONTINGENCY -CAPITAL	21,303,260,960.18	-	-	0.0%	21,303,260,960.18
23050130	PROJECT DEVELOPMENT FUND (PPP)	-	-	-		-

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Expenditure	*699,573,167,591.88*	*238,860,576,419.96*	*584,407,100,566.25*	*83.5%*	*115,166,067,025.63*
701	**GENERAL PUBLIC SERVICES**	**213,671,813,612.48**	**40,057,070,112.77**	**108,758,162,968.88**	**50.9%**	**104,913,650,643.60**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL**	**103,462,563,482.11**	**26,101,004,860.64**	**51,066,449,575.56**	**49.4%**	**52,396,113,906.55**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	49,999,845,009.77	6,544,880,073.91	22,412,243,078.88	44.8%	27,587,601,930.89
70112	FINANCIAL AND FISCAL AFFAIRS	53,462,718,472.34	19,556,124,786.73	28,654,206,496.68	53.6%	24,808,511,975.66
7013	**GENERAL SERVICES**	**56,247,117,893.47**	**2,802,251,465.00**	**21,175,106,473.73**	**37.6%**	**35,072,011,419.74**
70131	GENERAL PERSONNEL SERVICES	1,729,738,073.36	134,578,340.00	572,432,994.76	33.1%	1,157,305,078.60
70132	OVERALL PLANNING AND STATISTICAL SERVICES	21,668,100,882.60	848,344,115.00	4,047,899,866.35	18.7%	17,620,201,016.25
70133	OTHER GENERAL SERVICES	32,849,278,937.51	1,819,329,010.00	16,554,773,612.62	50.4%	16,294,505,324.89
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**1,017,284,321.00**	**28,843,400.00**	**296,236,533.57**	**29.1%**	**721,047,787.43**
70161	GENERAL PUBLIC SERVICES N.E.C.	1,017,284,321.00	28,843,400.00	296,236,533.57	29.1%	721,047,787.43
7017	**PUBLIC DEBT TRANSACTIONS**	**52,944,847,915.90**	**11,124,970,387.13**	**36,220,370,386.02**	**68.4%**	**16,724,477,529.88**
70171	PUBLIC DEBT TRANSACTIONS	52,944,847,915.90	11,124,970,387.13	36,220,370,386.02	68.4%	16,724,477,529.88
703	**PUBLIC ORDER AND SAFETY**	**23,423,136,815.88**	**7,378,473,804.82**	**13,736,650,209.37**	**58.6%**	**9,686,486,606.51**
7032	**FIRE PROTECTION SERVICES**	**150,000,000.00**	**-**	**23,500,000.00**	**15.7%**	**126,500,000.00**
70321	FIRE PROTECTION SERVICES	150,000,000.00	-	23,500,000.00	15.7%	126,500,000.00
7033	**LAW COURTS**	**15,273,136,815.88**	**3,876,462,567.32**	**6,987,970,736.46**	**45.8%**	**8,285,166,079.42**
70331	LAW COURTS	15,273,136,815.88	3,876,462,567.32	6,987,970,736.46	45.8%	8,285,166,079.42
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**8,000,000,000.00**	**3,502,011,237.50**	**6,725,179,472.91**	**84.1%**	**1,274,820,527.09**
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,000,000,000.00	3,502,011,237.50	6,725,179,472.91	84.1%	1,274,820,527.09
704	**ECONOMIC AFFAIRS**	**240,428,732,619.20**	**145,442,879,470.45**	**301,371,265,975.94**	**125.3%**	**- 60,942,533,356.74**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**8,424,329,339.68**	**130,503,820.00**	**602,042,754.83**	**7.1%**	**7,822,286,584.85**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	6,734,913,326.84	88,363,420.00	427,128,724.87	6.3%	6,307,784,601.97
70412	GENERAL LABOUR AFFAIRS	1,689,416,012.84	42,140,400.00	174,914,029.96	10.4%	1,514,501,982.88
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**17,250,045,601.84**	**771,324,026.38**	**2,074,277,505.38**	**12.0%**	**15,175,768,096.46**
70421	AGRICULTURE	17,250,045,601.84	771,324,026.38	2,074,277,505.38	12.0%	15,175,768,096.46
7043	**FUEL AND ENERGY**	**15,089,016,530.00**	**13,114,674,987.87**	**25,339,020,480.03**	**167.9%**	**- 10,250,003,950.03**
70431	COAL AND OTHER SOLID MINERAL FUEL	498,591,333.16	11,048,850.00	128,618,309.10	25.8%	369,973,024.06
70435	ELECTRICITY	14,590,425,196.84	13,103,626,137.87	25,210,402,170.93	172.8%	- 10,619,976,974.09
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**1,510,000,000.00**	**4,362,885.00**	**51,790,454.00**	**3.4%**	**1,458,209,546.00**
70443	CONSTRUCTION	1,510,000,000.00	4,362,885.00	51,790,454.00	3.4%	1,458,209,546.00
7045	**TRANSPORT**	**189,551,524,057.00**	**129,819,836,899.02**	**267,245,685,316.40**	**141.0%**	**- 77,694,161,259.40**
70451	ROAD TRANSPORT	187,337,774,059.00	129,730,671,899.02	266,875,311,228.99	142.5%	- 79,537,537,169.99
70454	AIR TRANSPORT	2,213,749,998.00	89,165,000.00	370,374,087.41	16.7%	1,843,375,910.59
7046	**COMMUNICATION**	**2,614,005,066.84**	**493,454,432.18**	**2,519,374,422.01**	**96.4%**	**94,630,644.83**
70461	COMMUNICATION	2,614,005,066.84	493,454,432.18	2,519,374,422.01	96.4%	94,630,644.83
7047	**OTHER INDUSTRIES**	**2,854,012,745.84**	**41,519,200.00**	**594,681,235.87**	**20.8%**	**2,259,331,509.97**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	50,000,000.00	-	-	0.0%	50,000,000.00
70472	HOTELS AND RESTUARANTS	125,247,619.00	5,776,800.00	25,625,154.86	20.5%	99,622,464.14
70473	TOURISM	2,658,765,126.84	35,442,400.00	566,876,081.01	21.3%	2,091,889,045.83
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	20,000,000.00	300,000.00	2,180,000.00	10.9%	17,820,000.00
7049	**ECONOMIC AFFAIRS N.E.C**	**3,135,799,278.00**	**1,067,203,220.00**	**2,944,393,807.42**	**93.9%**	**191,405,470.58**
70491	ECONOMIC AFFAIRS N.E.C.	3,135,799,278.00	1,067,203,220.00	2,944,393,807.42	93.9%	191,405,470.58
705	**ENVIRONMENTAL PROTECTION**	**17,638,484,052.04**	**2,767,019,600.00**	**8,880,831,825.27**	**50.3%**	**8,757,652,226.77**
7051	**WASTE MANAGEMENT**	**7,572,056,371.68**	**1,714,249,600.00**	**4,781,425,754.58**	**63.1%**	**2,790,630,617.10**
70511	WASTE MANAGEMENT	7,572,056,371.68	1,714,249,600.00	4,781,425,754.58	63.1%	2,790,630,617.10
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**10,066,427,680.36**	**1,052,770,000.00**	**4,099,406,070.69**	**40.7%**	**5,967,021,609.67**
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,066,427,680.36	1,052,770,000.00	4,099,406,070.69	40.7%	5,967,021,609.67

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)
706	**HOUSING AND COMMUNITY AMMENITIES**	**32,880,145,132.36**	**2,250,837,395.76**	**15,147,538,155.32**	**46.1%**	**17,732,606,977.04**
7061	**HOUSING DEVELOPMENT**	**16,605,005,039.84**	**2,174,753,995.76**	**5,602,561,643.82**	**33.7%**	**11,002,443,396.02**
70611	HOUSING DEVELOPMENT	16,605,005,039.84	2,174,753,995.76	5,602,561,643.82	33.7%	11,002,443,396.02
7062	**COMMUNITY DEVELOPMENT**	**14,122,633,905.84**	**71,595,000.00**	**9,321,402,116.40**	**66.0%**	**4,801,231,789.44**
70621	COMMUNITY DEVELOPMENT	14,122,633,905.84	71,595,000.00	9,321,402,116.40	66.0%	4,801,231,789.44
7063	**WATER SUPPLY**	**2,152,506,186.68**	**4,488,400.00**	**223,574,395.10**	**10.4%**	**1,928,931,791.58**
70631	WATER SUPPLY	2,152,506,186.68	4,488,400.00	223,574,395.10	10.4%	1,928,931,791.58
707	**HEALTH**	**26,302,517,866.40**	**14,477,058,370.17**	**34,310,953,682.84**	**130.4%**	**- 8,008,435,816.44**
7073	**HOSPITAL SERVICES**	**6,961,850,675.72**	**34,787,400.00**	**4,106,631,645.26**	**59.0%**	**2,855,219,030.46**
70731	GENERAL HOSPITAL SERVICES	4,789,437,406.72	3,782,000.00	3,203,788,695.81	66.9%	1,585,648,710.91
70732	SPECIALIZED HOSPITAL SERVICES	2,172,413,269.00	31,005,400.00	902,842,949.45	41.6%	1,269,570,319.55
7074	**PUBLIC HEALTH SERVICES**	**375,757,324.84**	**72,049,400.00**	**226,566,988.92**	**60.3%**	**149,190,335.92**
70741	PUBLIC HEALTH SERVICES	375,757,324.84	72,049,400.00	226,566,988.92	60.3%	149,190,335.92
7076	**HEALTH N.E.C.**	**18,964,909,865.84**	**14,370,221,570.17**	**29,977,755,048.66**	**158.1%**	**- 11,012,845,182.82**
70761	HEALTH N.E.C.	18,964,909,865.84	14,370,221,570.17	29,977,755,048.66	158.1%	- 11,012,845,182.82
708	**RECREATION, CULTURE AND RELIGION**	**51,746,169,966.10**	**1,534,236,833.00**	**34,759,412,743.40**	**67.2%**	**16,986,757,222.70**
7081	**RECREATIONAL AND SPORTING SERVICES**	**37,691,454,563.84**	**777,996,136.00**	**31,018,722,414.30**	**82.3%**	**6,672,732,149.54**
70811	RECREATIONAL AND SPORTING SERVICES	37,691,454,563.84	777,996,136.00	31,018,722,414.30	82.3%	6,672,732,149.54
7082	**CULTURAL SERVICES**	**6,428,061,017.92**	**493,981,121.90**	**1,732,715,529.67**	**27.0%**	**4,695,345,488.25**
70821	CULTURAL SERVICES	6,428,061,017.92	493,981,121.90	1,732,715,529.67	27.0%	4,695,345,488.25
7083	**BROADCASTING AND PUBLISHING SERVICES**	**7,288,268,908.34**	**261,159,575.10**	**1,982,473,323.43**	**27.2%**	**5,305,795,584.91**
70831	BROADCASTING AND PUBLISHING SERVICES	7,288,268,908.34	261,159,575.10	1,982,473,323.43	27.2%	5,305,795,584.91
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**318,385,476.00**	**500,000.00**	**20,651,476.00**	**6.5%**	**297,734,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	318,385,476.00	500,000.00	20,651,476.00	6.5%	297,734,000.00
7085	**R & D RECREATION, CULTURE AND RELIGION**	**20,000,000.00**	**600,000.00**	**4,850,000.00**	**24.3%**	**15,150,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	20,000,000.00	600,000.00	4,850,000.00	24.3%	15,150,000.00
709	**EDUCATION**	**64,449,307,737.93**	**22,357,708,547.15**	**54,949,413,956.42**	**85.3%**	**9,499,893,781.51**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**9,229,026,961.87**	**980,911,912.65**	**4,385,420,334.39**	**47.5%**	**4,843,606,627.48**
70912	PRIMARY EDUCATION	9,229,026,961.87	980,911,912.65	4,385,420,334.39	47.5%	4,843,606,627.48
7092	**SECONDARY EDUCATION**	**11,663,767,688.77**	**2,531,813,018.80**	**9,184,973,186.79**	**78.7%**	**2,478,794,501.98**
70921	LOWER SECONDARY EDUCATION	2,237,818,182.06	284,401,116.74	825,437,300.11	36.9%	1,412,380,881.95
70922	UPPER-SECONDARY EDUCATION	9,425,949,506.71	2,247,411,902.06	8,359,535,886.68	88.7%	1,066,413,620.03
7093	**POSTSECONDARY NONTERTIARY EDUCATION**	**389,783,798.08**	**1,120,000.00**	**113,181,825.50**	**29.0%**	**276,601,972.58**
70931	POST-SECONDARY NON-TERTIARY EDUCATION	389,783,798.08	1,120,000.00	113,181,825.50	29.0%	276,601,972.58
7094	**TERTIARY EDUCATION**	**21,843,095,141.85**	**1,429,484,212.17**	**10,229,873,166.73**	**46.8%**	**11,613,221,975.12**
70941	FIRST STAGE OF TERTIARY EDUCATION	11,273,964,345.52	1,429,484,212.17	5,631,179,799.38	49.9%	5,642,784,546.14
70942	SECOND STAGE OF TERTIARY EDUCATION	10,569,130,796.33	-	4,598,693,367.35	43.5%	5,970,437,428.98
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**36,286,892.00**	**300,000.00**	**25,043,690.00**	**69.0%**	**11,243,202.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	36,286,892.00	300,000.00	25,043,690.00	69.0%	11,243,202.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**1,097,618,249.00**	**1,916,800.00**	**246,139,886.35**	**22.4%**	**851,478,362.65**
70961	SUBSIDIARY SERVICES TO EDUCATION	1,097,618,249.00	1,916,800.00	246,139,886.35	22.4%	851,478,362.65
7097	**R & D EDUCATION**	**71,017,570.00**	**2,716,000.00**	**36,810,216.81**	**51.8%**	**34,207,353.19**
70971	R & D EDUCATION	71,017,570.00	2,716,000.00	36,810,216.81	51.8%	34,207,353.19
7098	**EDUCATION N.E.C.**	**20,118,711,436.36**	**17,409,446,603.53**	**30,727,971,649.85**	**152.7%**	**- 10,609,260,213.49**
70981	EDUCATION N.E.C	20,118,711,436.36	17,409,446,603.53	30,727,971,649.85	152.7%	- 10,609,260,213.49
710	**SOCIAL PROTECTION**	**29,032,859,789.50**	**2,595,292,285.84**	**12,492,871,048.81**	**43.0%**	**16,539,988,740.69**
7102	**OLD AGE**	**19,448,943,173.50**	**2,361,215,385.84**	**11,363,875,650.82**	**58.4%**	**8,085,067,522.68**
71021	OLD AGE	19,448,943,173.50	2,361,215,385.84	11,363,875,650.82	58.4%	8,085,067,522.68
7104	**FAMILY AND CHILDREN**	**7,373,916,616.00**	**800,000.00**	**604,267,559.95**	**8.2%**	**6,769,649,056.05**
71041	FAMILY AND CHILDREN	7,373,916,616.00	800,000.00	604,267,559.95	8.2%	6,769,649,056.05
7105	**UNEMPLOYMENT**	**1,710,000,000.00**	**203,362,800.00**	**376,677,100.00**	**22.0%**	**1,333,322,900.00**
71051	UNEMPLOYMENT	1,710,000,000.00	203,362,800.00	376,677,100.00	22.0%	1,333,322,900.00
7109	**SOCIAL PROTECTION N.E.C.**	**500,000,000.00**	**29,914,100.00**	**148,050,738.04**	**29.6%**	**351,949,261.96**
71091	SOCIAL PROTECTION N.E.C.	500,000,000.00	29,914,100.00	148,050,738.04	29.6%	351,949,261.96

Table 11: Personnel Expenditure by Functional Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Personnel Expenditure	114,214,479,123.23	21,565,983,436.24	66,565,766,507.26	58.3%	47,648,712,615.97
701	GENERAL PUBLIC SERVICES	60,111,098,211.72	16,701,287,052.44	31,208,171,385.48	51.9%	28,902,926,826.24
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNA	37,708,942,133.01	16,701,287,052.44	20,224,298,573.64	53.6%	17,484,643,559.37
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,461,223,660.67	119,211,176.58	1,373,901,971.14	55.8%	1,087,321,689.53
70112	FINANCIAL AND FISCAL AFFAIRS	35,247,718,472.34	16,582,075,875.86	18,850,396,602.50	53.5%	16,397,321,869.84
7013	GENERAL SERVICES	22,084,871,757.71	-	10,759,543,678.27	48.7%	11,325,328,079.44
70131	GENERAL PERSONNEL SERVICES	468,738,073.36	-	292,656,654.76	62.4%	176,081,418.60
70132	OVERALL PLANNING AND STATISTICAL SERVICES	184,854,746.84	-	121,637,590.18	65.8%	63,217,156.66
70133	OTHER GENERAL SERVICES	21,431,278,937.51	-	10,345,249,433.33	48.3%	11,086,029,504.18
7016	GENERAL PUBLIC SERVICES N.E.C.	317,284,321.00	-	224,329,133.57	70.7%	92,955,187.43
70161	GENERAL PUBLIC SERVICES N.E.C.	317,284,321.00	-	224,329,133.57	70.7%	92,955,187.43
703	PUBLIC ORDER AND SAFETY	3,423,136,815.88	-	1,443,784,733.44	42.2%	1,979,352,082.44
7033	LAW COURTS	3,423,136,815.88	-	1,443,784,733.44	42.2%	1,979,352,082.44
70331	LAW COURTS	3,423,136,815.88	-	1,443,784,733.44	42.2%	1,979,352,082.44
704	ECONOMIC AFFAIRS	2,947,294,211.88	-	1,896,850,797.10	64.4%	1,050,443,414.78
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	439,329,339.68	-	300,017,534.83	68.3%	139,311,804.85
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	349,913,326.84	-	246,514,904.87	70.5%	103,398,421.97
70412	GENERAL LABOUR AFFAIRS	89,416,012.84	-	53,502,629.96	59.8%	35,913,382.88
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	600,045,601.84	-	464,811,704.00	77.5%	135,233,897.84
70421	AGRICULTURE	600,045,601.84	-	464,811,704.00	77.5%	135,233,897.84
7043	FUEL AND ENERGY	278,666,530.00	-	183,453,134.04	65.8%	95,213,395.96
70431	COAL AND OTHER SOLID MINERAL FUEL	178,591,333.16	-	112,160,459.10	62.8%	66,430,874.06
70435	ELECTRICITY	100,075,196.84	-	71,292,674.94	71.2%	28,782,521.90
7045	TRANSPORT	680,435,649.68	-	419,173,468.84	61.6%	261,262,180.84
70451	ROAD TRANSPORT	466,685,651.68	-	305,583,181.43	65.5%	161,102,470.25
70454	AIR TRANSPORT	213,749,998.00	-	113,590,287.41	53.1%	100,159,710.59
7046	COMMUNICATION	264,005,066.84	-	177,550,064.35	67.3%	86,455,002.49
70461	COMMUNICATION	264,005,066.84	-	177,550,064.35	67.3%	86,455,002.49
7047	OTHER INDUSTRIES	654,012,745.84	-	319,643,735.87	48.9%	334,369,009.97
70472	HOTELS AND RESTUARANTS	25,247,619.00	-	14,785,354.86	58.6%	10,462,264.14
70473	TOURISM	628,765,126.84	-	304,858,381.01	48.5%	323,906,745.83
7049	ECONOMIC AFFAIRS N.E.C	30,799,278.00	-	32,201,155.17	104.6%	- 1,401,877.17
70491	ECONOMIC AFFAIRS N.E.C.	30,799,278.00	-	32,201,155.17	104.6%	- 1,401,877.17
705	ENVIRONMENTAL PROTECTION	3,938,484,052.04	-	2,654,284,225.27	67.4%	1,284,199,826.77
7051	WASTE MANAGEMENT	2,572,056,371.68	-	1,779,791,154.58	69.2%	792,265,217.10
70511	WASTE MANAGEMENT	2,572,056,371.68	-	1,779,791,154.58	69.2%	792,265,217.10
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,366,427,680.36	-	874,493,070.69	64.0%	491,934,609.67
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,366,427,680.36	-	874,493,070.69	64.0%	491,934,609.67
706	HOUSING AND COMMUNITY AMMENITIES	1,133,395,132.36	-	745,135,673.20	65.7%	388,259,459.16
7061	HOUSING DEVELOPMENT	425,005,039.84	-	280,276,761.70	65.9%	144,728,278.14
70611	HOUSING DEVELOPMENT	425,005,039.84	-	280,276,761.70	65.9%	144,728,278.14
7062	COMMUNITY DEVELOPMENT	422,633,905.84	-	256,863,716.40	60.8%	165,770,189.44
70621	COMMUNITY DEVELOPMENT	422,633,905.84	-	256,863,716.40	60.8%	165,770,189.44
7063	WATER SUPPLY	285,756,186.68	-	207,995,195.10	72.8%	77,760,991.58
70631	WATER SUPPLY	285,756,186.68	-	207,995,195.10	72.8%	77,760,991.58

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)
707	**HEALTH**	**7,832,517,866.40**	**-**	**4,965,454,689.29**	**63.4%**	**2,867,063,177.11**
7073	**HOSPITAL SERVICES**	**6,591,850,675.72**	**-**	**4,005,006,479.27**	**60.8%**	**2,586,844,196.45**
70731	GENERAL HOSPITAL SERVICES	4,619,437,406.72	-	3,159,768,929.82	68.4%	1,459,668,476.90
70732	SPECIALIZED HOSPITAL SERVICES	1,972,413,269.00	-	845,237,549.45	42.9%	1,127,175,719.55
7074	**PUBLIC HEALTH SERVICES**	**75,757,324.84**	**-**	**49,351,221.72**	**65.1%**	**26,406,103.12**
70741	PUBLIC HEALTH SERVICES	75,757,324.84	-	49,351,221.72	65.1%	26,406,103.12
7076	**HEALTH N.E.C.**	**1,164,909,865.84**	**-**	**911,096,988.30**	**78.2%**	**253,812,877.54**
70761	HEALTH N.E.C.	1,164,909,865.84	-	911,096,988.30	78.2%	253,812,877.54
708	**RECREATION, CULTURE AND RELIGION**	**2,547,269,966.10**	**-**	**1,708,569,428.16**	**67.1%**	**838,700,537.94**
7081	**RECREATIONAL AND SPORTING SERVICES**	**641,454,563.84**	**-**	**410,618,796.06**	**64.0%**	**230,835,767.78**
70811	RECREATIONAL AND SPORTING SERVICES	641,454,563.84	-	410,618,796.06	64.0%	230,835,767.78
7082	**CULTURAL SERVICES**	**618,061,017.92**	**-**	**422,410,407.77**	**68.3%**	**195,650,610.15**
70821	CULTURAL SERVICES	618,061,017.92	-	422,410,407.77	68.3%	195,650,610.15
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,269,368,908.34**	**-**	**857,214,748.33**	**67.5%**	**412,154,160.01**
70831	BROADCASTING AND PUBLISHING SERVICES	1,269,368,908.34	-	857,214,748.33	67.5%	412,154,160.01
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**18,385,476.00**	**-**	**18,325,476.00**	**99.7%**	**60,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	18,385,476.00	-	18,325,476.00	99.7%	60,000.00
709	**EDUCATION**	**12,243,423,077.36**	**2,513,567,997.96**	**10,121,935,087.67**	**82.7%**	**2,121,487,989.69**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**1,066,845,143.93**	**269,406,095.90**	**839,664,398.69**	**78.7%**	**227,180,745.24**
70912	PRIMARY EDUCATION	1,066,845,143.93	269,406,095.90	839,664,398.69	78.7%	227,180,745.24
7092	**SECONDARY EDUCATION**	**9,175,949,506.71**	**2,244,161,902.06**	**8,319,389,986.35**	**90.7%**	**856,559,520.36**
70922	UPPER-SECONDARY EDUCATION	9,175,949,506.71	2,244,161,902.06	8,319,389,986.35	90.7%	856,559,520.36
7093	**POSTSECONDARY NONTERTIARY EDUCATION**	**189,783,798.08**	**-**	**103,268,465.50**	**54.4%**	**86,515,332.58**
70931	POST-SECONDARY NON-TERTIARY EDUCATION	189,783,798.08	-	103,268,465.50	54.4%	86,515,332.58
7094	**TERTIARY EDUCATION**	**1,037,210,481.28**	**-**	**350,165,944.48**	**33.8%**	**687,044,536.80**
70941	FIRST STAGE OF TERTIARY EDUCATION	1,037,210,481.28	-	350,165,944.48	33.8%	687,044,536.80
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**26,286,892.00**	**-**	**23,643,690.00**	**89.9%**	**2,643,202.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	26,286,892.00	-	23,643,690.00	89.9%	2,643,202.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**147,618,249.00**	**-**	**69,724,094.02**	**47.2%**	**77,894,154.98**
70961	SUBSIDIARY SERVICES TO EDUCATION	147,618,249.00	-	69,724,094.02	47.2%	77,894,154.98
7097	**R & D EDUCATION**	**41,017,570.00**	**-**	**30,809,319.81**	**75.1%**	**10,208,250.19**
70971	R & D EDUCATION	41,017,570.00	-	30,809,319.81	75.1%	10,208,250.19
7098	**EDUCATION N.E.C.**	**558,711,436.36**	**-**	**385,269,188.82**	**69.0%**	**173,442,247.54**
70981	EDUCATION N.E.C	558,711,436.36	-	385,269,188.82	69.0%	173,442,247.54
710	**SOCIAL PROTECTION**	**20,037,859,789.50**	**2,351,128,385.84**	**11,821,580,487.65**	**59.0%**	**8,216,279,301.85**
7102	**OLD AGE**	**19,378,943,173.50**	**2,351,128,385.84**	**11,350,588,650.82**	**58.6%**	**8,028,354,522.68**
71021	OLD AGE	19,378,943,173.50	2,351,128,385.84	11,350,588,650.82	58.6%	8,028,354,522.68
7104	**FAMILY AND CHILDREN**	**658,916,616.00**	**-**	**470,991,836.83**	**71.5%**	**187,924,779.17**
71041	FAMILY AND CHILDREN	658,916,616.00	-	470,991,836.83	71.5%	187,924,779.17

Table 12: Overhead Expenditure by Functional Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Overhead Expenditure	***79,774,247,484.86***	***13,329,379,088.38***	***41,654,810,790.73***	***52.2%***	***38,119,436,694.13***
701	**GENERAL PUBLIC SERVICES**	**44,419,867,484.86**	**6,940,078,748.28**	**24,745,872,206.32**	**55.7%**	**19,673,995,278.54**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNA**	**34,281,621,349.10**	**4,745,154,048.28**	**18,629,159,318.85**	**54.3%**	**15,652,462,030.25**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	26,911,621,349.10	2,895,403,921.25	13,111,076,131.66	48.7%	13,800,545,217.44
70112	FINANCIAL AND FISCAL AFFAIRS	7,370,000,000.00	1,849,750,127.03	5,518,083,187.19	74.9%	1,851,916,812.81
7013	**GENERAL SERVICES**	**9,638,246,135.76**	**2,166,081,300.00**	**6,044,805,487.47**	**62.7%**	**3,593,440,648.29**
70131	GENERAL PERSONNEL SERVICES	970,000,000.00	127,913,440.00	271,681,440.00	28.0%	698,318,560.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,573,246,135.76	483,871,550.00	1,962,406,211.17	42.9%	2,610,839,924.59
70133	OTHER GENERAL SERVICES	4,095,000,000.00	1,554,296,310.00	3,810,717,836.30	93.1%	284,282,163.70
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**500,000,000.00**	**28,843,400.00**	**71,907,400.00**	**14.4%**	**428,092,600.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	500,000,000.00	28,843,400.00	71,907,400.00	14.4%	428,092,600.00
703	**PUBLIC ORDER AND SAFETY**	**10,283,780,000.00**	**2,174,974,000.00**	**5,662,266,435.70**	**55.1%**	**4,621,513,564.30**
7032	**FIRE PROTECTION SERVICES**	**150,000,000.00**	**-**	**23,500,000.00**	**15.7%**	**126,500,000.00**
70321	FIRE PROTECTION SERVICES	150,000,000.00	-	23,500,000.00	15.7%	126,500,000.00
7033	**LAW COURTS**	**6,133,780,000.00**	**871,363,000.00**	**2,257,166,435.70**	**36.8%**	**3,876,613,564.30**
70331	LAW COURTS	6,133,780,000.00	871,363,000.00	2,257,166,435.70	36.8%	3,876,613,564.30
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**4,000,000,000.00**	**1,303,611,000.00**	**3,381,600,000.00**	**84.5%**	**618,400,000.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	4,000,000,000.00	1,303,611,000.00	3,381,600,000.00	84.5%	618,400,000.00
704	**ECONOMIC AFFAIRS**	**6,528,500,000.00**	**485,842,790.00**	**1,177,709,247.19**	**18.0%**	**5,350,790,752.81**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**3,383,500,000.00**	**130,503,820.00**	**276,175,220.00**	**8.2%**	**3,107,324,780.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,883,500,000.00	88,363,420.00	154,763,820.00	5.4%	2,728,736,180.00
70412	GENERAL LABOUR AFFAIRS	500,000,000.00	42,140,400.00	121,411,400.00	24.3%	378,588,600.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**340,000,000.00**	**21,068,800.00**	**64,670,575.00**	**19.0%**	**275,329,425.00**
70421	AGRICULTURE	340,000,000.00	21,068,800.00	64,670,575.00	19.0%	275,329,425.00
7043	**FUEL AND ENERGY**	**570,000,000.00**	**17,405,650.00**	**88,480,821.44**	**15.5%**	**481,519,178.56**
70431	COAL AND OTHER SOLID MINERAL FUEL	220,000,000.00	11,048,850.00	16,457,850.00	7.5%	203,542,150.00
70435	ELECTRICITY	350,000,000.00	6,356,800.00	72,022,971.44	20.6%	277,977,028.56
7045	**TRANSPORT**	**1,210,000,000.00**	**155,279,600.00**	**365,391,689.00**	**30.2%**	**844,608,311.00**
70451	ROAD TRANSPORT	210,000,000.00	73,759,600.00	116,252,889.00	55.4%	93,747,111.00
70454	AIR TRANSPORT	1,000,000,000.00	81,520,000.00	249,138,800.00	24.9%	750,861,200.00
7046	**COMMUNICATION**	**350,000,000.00**	**19,432,500.00**	**42,470,221.75**	**12.1%**	**307,529,778.25**
70461	COMMUNICATION	350,000,000.00	19,432,500.00	42,470,221.75	12.1%	307,529,778.25
7047	**OTHER INDUSTRIES**	**570,000,000.00**	**41,519,200.00**	**197,737,500.00**	**34.7%**	**372,262,500.00**
70472	HOTELS AND RESTUARANTS	100,000,000.00	5,776,800.00	10,839,800.00	10.8%	89,160,200.00
70473	TOURISM	450,000,000.00	35,442,400.00	184,717,700.00	41.0%	265,282,300.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	20,000,000.00	300,000.00	2,180,000.00	10.9%	17,820,000.00
7049	**ECONOMIC AFFAIRS N.E.C**	**105,000,000.00**	**100,633,220.00**	**142,783,220.00**	**136.0%**	**- 37,783,220.00**
70491	ECONOMIC AFFAIRS N.E.C.	105,000,000.00	100,633,220.00	142,783,220.00	136.0%	- 37,783,220.00
705	**ENVIRONMENTAL PROTECTION**	**4,200,000,000.00**	**1,171,420,000.00**	**3,135,243,000.00**	**74.6%**	**1,064,757,000.00**
7051	**WASTE MANAGEMENT**	**1,000,000,000.00**	**561,650,000.00**	**853,330,000.00**	**85.3%**	**146,670,000.00**
70511	WASTE MANAGEMENT	1,000,000,000.00	561,650,000.00	853,330,000.00	85.3%	146,670,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**3,200,000,000.00**	**609,770,000.00**	**2,281,913,000.00**	**71.3%**	**918,087,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,200,000,000.00	609,770,000.00	2,281,913,000.00	71.3%	918,087,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,607,500,000.00**	**112,045,550.00**	**283,235,450.00**	**17.6%**	**1,324,264,550.00**
7061	**HOUSING DEVELOPMENT**	**580,000,000.00**	**37,552,150.00**	**157,382,850.00**	**27.1%**	**422,617,150.00**
70611	HOUSING DEVELOPMENT	580,000,000.00	37,552,150.00	157,382,850.00	27.1%	422,617,150.00

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)
7062	**COMMUNITY DEVELOPMENT**	**677,500,000.00**	**70,005,000.00**	**110,273,400.00**	**16.3%**	**567,226,600.00**
70621	COMMUNITY DEVELOPMENT	677,500,000.00	70,005,000.00	110,273,400.00	16.3%	567,226,600.00
7063	**WATER SUPPLY**	**350,000,000.00**	**4,488,400.00**	**15,579,200.00**	**4.5%**	**334,420,800.00**
70631	WATER SUPPLY	350,000,000.00	4,488,400.00	15,579,200.00	4.5%	334,420,800.00
707	**HEALTH**	**2,320,000,000.00**	**846,717,600.00**	**1,717,324,106.20**	**74.0%**	**602,675,893.80**
7073	**HOSPITAL SERVICES**	**220,000,000.00**	**34,787,400.00**	**73,557,400.00**	**33.4%**	**146,442,600.00**
70731	GENERAL HOSPITAL SERVICES	70,000,000.00	3,782,000.00	21,452,000.00	30.6%	48,548,000.00
70732	SPECIALIZED HOSPITAL SERVICES	150,000,000.00	31,005,400.00	52,105,400.00	34.7%	97,894,600.00
7074	**PUBLIC HEALTH SERVICES**	**300,000,000.00**	**72,049,400.00**	**177,215,767.20**	**59.1%**	**122,784,232.80**
70741	PUBLIC HEALTH SERVICES	300,000,000.00	72,049,400.00	177,215,767.20	59.1%	122,784,232.80
7076	**HEALTH N.E.C.**	**1,800,000,000.00**	**739,880,800.00**	**1,466,550,939.00**	**81.5%**	**333,449,061.00**
70761	HEALTH N.E.C.	1,800,000,000.00	739,880,800.00	1,466,550,939.00	81.5%	333,449,061.00
708	**RECREATION, CULTURE AND RELIGION**	**4,620,000,000.00**	**981,484,311.10**	**3,310,127,246.83**	**71.6%**	**1,309,872,753.17**
7081	**RECREATIONAL AND SPORTING SERVICES**	**2,050,000,000.00**	**549,146,136.00**	**1,901,676,071.73**	**92.8%**	**148,323,928.27**
70811	RECREATIONAL AND SPORTING SERVICES	2,050,000,000.00	549,146,136.00	1,901,676,071.73	92.8%	148,323,928.27
7082	**CULTURAL SERVICES**	**1,130,000,000.00**	**328,058,600.00**	**595,802,600.00**	**52.7%**	**534,197,400.00**
70821	CULTURAL SERVICES	1,130,000,000.00	328,058,600.00	595,802,600.00	52.7%	534,197,400.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,120,000,000.00**	**103,179,575.10**	**805,472,575.10**	**71.9%**	**314,527,424.90**
70831	BROADCASTING AND PUBLISHING SERVICES	1,120,000,000.00	103,179,575.10	805,472,575.10	71.9%	314,527,424.90
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**300,000,000.00**	**500,000.00**	**2,326,000.00**	**0.8%**	**297,674,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	300,000,000.00	500,000.00	2,326,000.00	0.8%	297,674,000.00
7085	**R & D RECREATION, CULTURE AND RELIGION**	**20,000,000.00**	**600,000.00**	**4,850,000.00**	**24.3%**	**15,150,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	20,000,000.00	600,000.00	4,850,000.00	24.3%	15,150,000.00
709	**EDUCATION**	**3,099,600,000.00**	**372,652,189.00**	**1,054,523,037.33**	**34.0%**	**2,045,076,962.67**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**200,000,000.00**	**21,500,000.00**	**118,181,450.00**	**59.1%**	**81,818,550.00**
70912	PRIMARY EDUCATION	200,000,000.00	21,500,000.00	118,181,450.00	59.1%	81,818,550.00
7092	**SECONDARY EDUCATION**	**150,000,000.00**	**3,250,000.00**	**6,700,000.00**	**4.5%**	**143,300,000.00**
70922	UPPER-SECONDARY EDUCATION	150,000,000.00	3,250,000.00	6,700,000.00	4.5%	143,300,000.00
7093	**POSTSECONDARY NONTERTIARY EDUCATION**	**192,500,000.00**	**1,120,000.00**	**9,913,360.00**	**5.1%**	**182,586,640.00**
70931	POST-SECONDARY NON-TERTIARY EDUCATION	192,500,000.00	1,120,000.00	9,913,360.00	5.1%	182,586,640.00
7094	**TERTIARY EDUCATION**	**520,000,000.00**	**4,796,400.00**	**33,957,989.00**	**6.5%**	**486,042,011.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	520,000,000.00	4,796,400.00	33,957,989.00	6.5%	486,042,011.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**10,000,000.00**	**300,000.00**	**1,400,000.00**	**14.0%**	**8,600,000.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	300,000.00	1,400,000.00	14.0%	8,600,000.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**944,100,000.00**	**1,916,800.00**	**176,415,792.33**	**18.7%**	**767,684,207.67**
70961	SUBSIDIARY SERVICES TO EDUCATION	944,100,000.00	1,916,800.00	176,415,792.33	18.7%	767,684,207.67
7097	**R & D EDUCATION**	**30,000,000.00**	**2,716,000.00**	**6,000,897.00**	**20.0%**	**23,999,103.00**
70971	R & D EDUCATION	30,000,000.00	2,716,000.00	6,000,897.00	20.0%	23,999,103.00
7098	**EDUCATION N.E.C.**	**1,053,000,000.00**	**337,052,989.00**	**701,953,549.00**	**66.7%**	**351,046,451.00**
70981	EDUCATION N.E.C	1,053,000,000.00	337,052,989.00	701,953,549.00	66.7%	351,046,451.00
710	**SOCIAL PROTECTION**	**2,695,000,000.00**	**244,163,900.00**	**568,510,061.16**	**21.1%**	**2,126,489,938.84**
7102	**OLD AGE**	**70,000,000.00**	**10,087,000.00**	**13,287,000.00**	**19.0%**	**56,713,000.00**
71021	OLD AGE	70,000,000.00	10,087,000.00	13,287,000.00	19.0%	56,713,000.00
7104	**FAMILY AND CHILDREN**	**1,215,000,000.00**	**800,000.00**	**30,495,223.12**	**2.5%**	**1,184,504,776.88**
71041	FAMILY AND CHILDREN	1,215,000,000.00	800,000.00	30,495,223.12	2.5%	1,184,504,776.88
7105	**UNEMPLOYMENT**	**910,000,000.00**	**203,362,800.00**	**376,677,100.00**	**41.4%**	**533,322,900.00**
71051	UNEMPLOYMENT	910,000,000.00	203,362,800.00	376,677,100.00	41.4%	533,322,900.00
7109	**SOCIAL PROTECTION N.E.C.**	**500,000,000.00**	**29,914,100.00**	**148,050,738.04**	**29.6%**	**351,949,261.96**
71091	SOCIAL PROTECTION N.E.C.	500,000,000.00	29,914,100.00	148,050,738.04	29.6%	351,949,261.96

Table 13: Capital Expenditure by Functional Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Capital Expenditure	***433,265,219,203.65***	***189,610,470,009.70***	***427,895,945,921.50***	***98.8%***	***5,369,273,282.15***
701	**GENERAL PUBLIC SERVICES**	**50,291,000,000.00**	**4,178,530,141.08**	**11,363,914,284.07**	**22.6%**	**38,927,085,715.93**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNA**	**26,887,000,000.00**	**3,542,359,976.08**	**7,973,656,976.08**	**29.7%**	**18,913,343,023.92**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,542,000,000.00	3,530,264,976.08	7,927,264,976.08	38.6%	12,614,735,023.92
70112	FINANCIAL AND FISCAL AFFAIRS	6,345,000,000.00	12,095,000.00	46,392,000.00	0.7%	6,298,608,000.00
7013	**GENERAL SERVICES**	**23,204,000,000.00**	**636,170,165.00**	**3,390,257,307.99**	**14.6%**	**19,813,742,692.01**
70131	GENERAL PERSONNEL SERVICES	291,000,000.00	6,664,900.00	8,094,900.00	2.8%	282,905,100.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,590,000,000.00	364,472,565.00	983,356,065.00	6.3%	14,606,643,935.00
70133	OTHER GENERAL SERVICES	7,323,000,000.00	265,032,700.00	2,398,806,342.99	32.8%	4,924,193,657.01
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**200,000,000.00**	**-**	**-**	**0.0%**	**200,000,000.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	200,000,000.00	-	-	0.0%	200,000,000.00
703	**PUBLIC ORDER AND SAFETY**	**8,100,000,000.00**	**4,577,987,902.32**	**6,005,087,137.73**	**74.1%**	**2,094,912,862.27**
7033	**LAW COURTS**	**4,100,000,000.00**	**2,379,587,664.82**	**2,661,507,664.82**	**64.9%**	**1,438,492,335.18**
70331	LAW COURTS	4,100,000,000.00	2,379,587,664.82	2,661,507,664.82	64.9%	1,438,492,335.18
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**4,000,000,000.00**	**2,198,400,237.50**	**3,343,579,472.91**	**83.6%**	**656,420,527.09**
70361	PUBLIC ORDER AND SAFETY N.E.C.	4,000,000,000.00	2,198,400,237.50	3,343,579,472.91	83.6%	656,420,527.09
704	**ECONOMIC AFFAIRS**	**230,451,438,407.32**	**144,957,036,680.45**	**298,296,705,931.65**	**129.4%**	**- 67,845,267,524.33**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**4,100,000,000.00**	**-**	**25,850,000.00**	**0.6%**	**4,074,150,000.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,000,000,000.00	-	25,850,000.00	0.9%	2,974,150,000.00
70412	GENERAL LABOUR AFFAIRS	1,100,000,000.00	-	-	0.0%	1,100,000,000.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**16,310,000,000.00**	**750,255,226.38**	**1,544,795,226.38**	**9.5%**	**14,765,204,773.62**
70421	AGRICULTURE	16,310,000,000.00	750,255,226.38	1,544,795,226.38	9.5%	14,765,204,773.62
7043	**FUEL AND ENERGY**	**14,240,350,000.00**	**13,097,269,337.87**	**25,067,086,524.55**	**176.0%**	**- 10,826,736,524.55**
70431	COAL AND OTHER SOLID MINERAL FUEL	100,000,000.00	-	-	0.0%	100,000,000.00
70435	ELECTRICITY	14,140,350,000.00	13,097,269,337.87	25,067,086,524.55	177.3%	- 10,926,736,524.55
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**1,510,000,000.00**	**4,362,885.00**	**51,790,454.00**	**3.4%**	**1,458,209,546.00**
70443	CONSTRUCTION	1,510,000,000.00	4,362,885.00	51,790,454.00	3.4%	1,458,209,546.00
7045	**TRANSPORT**	**187,661,088,407.32**	**129,664,557,299.02**	**266,461,120,158.56**	**142.0%**	**- 78,800,031,751.24**
70451	ROAD TRANSPORT	186,661,088,407.32	129,656,912,299.02	266,453,475,158.56	142.7%	- 79,792,386,751.24
70454	AIR TRANSPORT	1,000,000,000.00	7,645,000.00	7,645,000.00	0.8%	992,355,000.00
7046	**COMMUNICATION**	**2,000,000,000.00**	**474,021,932.18**	**2,299,354,135.91**	**115.0%**	**- 299,354,135.91**
70461	COMMUNICATION	2,000,000,000.00	474,021,932.18	2,299,354,135.91	115.0%	- 299,354,135.91
7047	**OTHER INDUSTRIES**	**1,630,000,000.00**	**-**	**77,300,000.00**	**4.7%**	**1,552,700,000.00**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	50,000,000.00	-	-	0.0%	50,000,000.00
70473	TOURISM	1,580,000,000.00	-	77,300,000.00	4.9%	1,502,700,000.00
7049	**ECONOMIC AFFAIRS N.E.C**	**3,000,000,000.00**	**966,570,000.00**	**2,769,409,432.25**	**92.3%**	**230,590,567.75**
70491	ECONOMIC AFFAIRS N.E.C.	3,000,000,000.00	966,570,000.00	2,769,409,432.25	92.3%	230,590,567.75
705	**ENVIRONMENTAL PROTECTION**	**9,500,000,000.00**	**1,595,599,600.00**	**3,091,304,600.00**	**32.5%**	**6,408,695,400.00**
7051	**WASTE MANAGEMENT**	**4,000,000,000.00**	**1,152,599,600.00**	**2,148,304,600.00**	**53.7%**	**1,851,695,400.00**
70511	WASTE MANAGEMENT	4,000,000,000.00	1,152,599,600.00	2,148,304,600.00	53.7%	1,851,695,400.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**5,500,000,000.00**	**443,000,000.00**	**943,000,000.00**	**17.1%**	**4,557,000,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,500,000,000.00	443,000,000.00	943,000,000.00	17.1%	4,557,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**30,116,750,000.00**	**2,138,791,845.76**	**14,119,167,032.12**	**46.9%**	**15,997,582,967.88**
7061	**HOUSING DEVELOPMENT**	**15,600,000,000.00**	**2,137,201,845.76**	**5,164,902,032.12**	**33.1%**	**10,435,097,967.88**
70611	HOUSING DEVELOPMENT	15,600,000,000.00	2,137,201,845.76	5,164,902,032.12	33.1%	10,435,097,967.88

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)
7062	**COMMUNITY DEVELOPMENT**	**13,000,000,000.00**	**1,590,000.00**	**8,954,265,000.00**	**68.9%**	**4,045,735,000.00**
70621	COMMUNITY DEVELOPMENT	13,000,000,000.00	1,590,000.00	8,954,265,000.00	68.9%	4,045,735,000.00
7063	**WATER SUPPLY**	**1,516,750,000.00**	**-**	**-**	**0.0%**	**1,516,750,000.00**
70631	WATER SUPPLY	1,516,750,000.00	-	-	0.0%	1,516,750,000.00
707	**HEALTH**	**16,150,000,000.00**	**13,630,340,770.17**	**27,628,174,887.35**	**171.1%**	**- 11,478,174,887.35**
7073	**HOSPITAL SERVICES**	**150,000,000.00**	**-**	**28,067,765.99**	**18.7%**	**121,932,234.01**
70731	GENERAL HOSPITAL SERVICES	100,000,000.00	-	22,567,765.99	22.6%	77,432,234.01
70732	SPECIALIZED HOSPITAL SERVICES	50,000,000.00	-	5,500,000.00	11.0%	44,500,000.00
7076	**HEALTH N.E.C.**	**16,000,000,000.00**	**13,630,340,770.17**	**27,600,107,121.36**	**172.5%**	**- 11,600,107,121.36**
70761	HEALTH N.E.C.	16,000,000,000.00	13,630,340,770.17	27,600,107,121.36	172.5%	- 11,600,107,121.36
708	**RECREATION, CULTURE AND RELIGION**	**44,508,900,000.00**	**532,382,521.90**	**29,696,766,068.41**	**66.7%**	**14,812,133,931.59**
7081	**RECREATIONAL AND SPORTING SERVICES**	**35,000,000,000.00**	**228,850,000.00**	**28,706,427,546.51**	**82.0%**	**6,293,572,453.49**
70811	RECREATIONAL AND SPORTING SERVICES	35,000,000,000.00	228,850,000.00	28,706,427,546.51	82.0%	6,293,572,453.49
7082	**CULTURAL SERVICES**	**4,610,000,000.00**	**145,552,521.90**	**670,552,521.90**	**14.5%**	**3,939,447,478.10**
70821	CULTURAL SERVICES	4,610,000,000.00	145,552,521.90	670,552,521.90	14.5%	3,939,447,478.10
7083	**BROADCASTING AND PUBLISHING SERVICES**	**4,898,900,000.00**	**157,980,000.00**	**319,786,000.00**	**6.5%**	**4,579,114,000.00**
70831	BROADCASTING AND PUBLISHING SERVICES	4,898,900,000.00	157,980,000.00	319,786,000.00	6.5%	4,579,114,000.00
709	**EDUCATION**	**37,847,130,796.33**	**17,999,800,548.02**	**37,592,045,480.17**	**99.3%**	**255,085,316.16**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**5,462,181,817.94**	**643,005,816.75**	**2,881,936,418.17**	**52.8%**	**2,580,245,399.77**
70912	PRIMARY EDUCATION	5,462,181,817.94	643,005,816.75	2,881,936,418.17	52.8%	2,580,245,399.77
7092	**SECONDARY EDUCATION**	**2,337,818,182.06**	**284,401,116.74**	**858,883,200.44**	**36.7%**	**1,478,934,981.62**
70921	LOWER SECONDARY EDUCATION	2,237,818,182.06	284,401,116.74	825,437,300.11	36.9%	1,412,380,881.95
70922	UPPER-SECONDARY EDUCATION	100,000,000.00	-	33,445,900.33	33.4%	66,554,099.67
7094	**TERTIARY EDUCATION**	**11,547,130,796.33**	**-**	**4,210,476,949.53**	**36.5%**	**7,336,653,846.80**
70941	FIRST STAGE OF TERTIARY EDUCATION	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	10,147,130,796.33	-	4,210,476,949.53	41.5%	5,936,653,846.80
7098	**EDUCATION N.E.C.**	**18,500,000,000.00**	**17,072,393,614.53**	**29,640,748,912.03**	**160.2%**	**- 11,140,748,912.03**
70981	EDUCATION N.E.C	18,500,000,000.00	17,072,393,614.53	29,640,748,912.03	160.2%	- 11,140,748,912.03
710	**SOCIAL PROTECTION**	**6,300,000,000.00**	**-**	**102,780,500.00**	**1.6%**	**6,197,219,500.00**
7104	**FAMILY AND CHILDREN**	**5,500,000,000.00**	**-**	**102,780,500.00**	**1.9%**	**5,397,219,500.00**
71041	FAMILY AND CHILDREN	5,500,000,000.00	-	102,780,500.00	1.9%	5,397,219,500.00
7105	**UNEMPLOYMENT**	**800,000,000.00**	**-**	**-**	**0.0%**	**800,000,000.00**
71051	UNEMPLOYMENT	800,000,000.00	-	-	0.0%	800,000,000.00

Table 14: Other Expenditure by Functional Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Other Expenditure	***72,319,221,780.14***	***14,354,743,885.64***	***48,290,577,346.76***	***66.8%***	***24,028,644,433.38***
701	**GENERAL PUBLIC SERVICES**	**58,849,847,915.90**	**12,237,174,170.97**	**41,440,205,093.01**	**70.4%**	**17,409,642,822.89**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAI**	**4,585,000,000.00**	**1,112,203,783.84**	**4,239,334,706.99**	**92.5%**	**345,665,293.01**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	85,000,000.00	-	-	0.0%	85,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,500,000,000.00	1,112,203,783.84	4,239,334,706.99	94.2%	260,665,293.01
7013	**GENERAL SERVICES**	**1,320,000,000.00**	**-**	**980,500,000.00**	**74.3%**	**339,500,000.00**
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,320,000,000.00	-	980,500,000.00	74.3%	339,500,000.00
7017	**PUBLIC DEBT TRANSACTIONS**	**52,944,847,915.90**	**11,124,970,387.13**	**36,220,370,386.02**	**68.4%**	**16,724,477,529.88**
70171	PUBLIC DEBT TRANSACTIONS	52,944,847,915.90	11,124,970,387.13	36,220,370,386.02	68.4%	16,724,477,529.88
703	**PUBLIC ORDER AND SAFETY**	**1,616,220,000.00**	**625,511,902.50**	**625,511,902.50**	**38.7%**	**990,708,097.50**
7033	**LAW COURTS**	**1,616,220,000.00**	**625,511,902.50**	**625,511,902.50**	**38.7%**	**990,708,097.50**
70331	LAW COURTS	1,616,220,000.00	625,511,902.50	625,511,902.50	38.7%	990,708,097.50
704	**ECONOMIC AFFAIRS**	**501,500,000.00**	**-**	**-**	**0.0%**	**501,500,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**501,500,000.00**	**-**	**-**	**0.0%**	**501,500,000.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	501,500,000.00	-	-	0.0%	501,500,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**22,500,000.00**	**-**	**-**	**0.0%**	**22,500,000.00**
7062	**COMMUNITY DEVELOPMENT**	**22,500,000.00**	**-**	**-**	**0.0%**	**22,500,000.00**
70621	COMMUNITY DEVELOPMENT	22,500,000.00	-	-	0.0%	22,500,000.00
708	**RECREATION, CULTURE AND RELIGION**	**70,000,000.00**	**20,370,000.00**	**43,950,000.00**	**62.8%**	**26,050,000.00**
7082	**CULTURAL SERVICES**	**70,000,000.00**	**20,370,000.00**	**43,950,000.00**	**62.8%**	**26,050,000.00**
70821	CULTURAL SERVICES	70,000,000.00	20,370,000.00	43,950,000.00	62.8%	26,050,000.00
709	**EDUCATION**	**11,259,153,864.24**	**1,471,687,812.17**	**6,180,910,351.25**	**54.9%**	**5,078,243,512.99**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**2,500,000,000.00**	**47,000,000.00**	**545,638,067.53**	**21.8%**	**1,954,361,932.47**
70912	PRIMARY EDUCATION	2,500,000,000.00	47,000,000.00	545,638,067.53	21.8%	1,954,361,932.47
7093	**POSTSECONDARY NONTERTIARY EDUCATION**	**7,500,000.00**	**-**	**-**	**0.0%**	**7,500,000.00**
70931	POST-SECONDARY NON-TERTIARY EDUCATION	7,500,000.00	-	-	0.0%	7,500,000.00
7094	**TERTIARY EDUCATION**	**8,738,753,864.24**	**1,424,687,812.17**	**5,635,272,283.72**	**64.5%**	**3,103,481,580.52**
70941	FIRST STAGE OF TERTIARY EDUCATION	8,316,753,864.24	1,424,687,812.17	5,247,055,865.90	63.1%	3,069,697,998.34
70942	SECOND STAGE OF TERTIARY EDUCATION	422,000,000.00	-	388,216,417.82	92.0%	33,783,582.18
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**5,900,000.00**	**-**	**-**	**0.0%**	**5,900,000.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	5,900,000.00	-	-	0.0%	5,900,000.00
7098	**EDUCATION N.E.C.**	**7,000,000.00**	**-**	**-**	**0.0%**	**7,000,000.00**
70981	EDUCATION N.E.C	7,000,000.00	-	-	0.0%	7,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Expenditure	***699,573,167,591.88***	***238,860,576,419.96***	***584,407,100,566.25***	***83.5%***	***115,166,067,025.63***
01	**Agriculture**	**17,300,045,601.84**	**771,324,026.38**	**2,080,552,205.38**	**12.0%**	**15,219,493,396.46**
0101	Effective governance of the Agriculture Sector	1,445,045,601.84	21,068,800.00	535,756,979.00	37.1%	909,288,622.84
0102	Development of the livestock value chain	3,360,000,000.00	267,320,120.00	267,320,120.00	8.0%	3,092,679,880.00
0103	Enhancement of food production and productivity	3,105,000,000.00	201,635,106.38	996,175,106.38	32.1%	2,108,824,893.62
0104	Reduction of post-harvest losses	300,000,000.00	-	-	0.0%	300,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	8,925,000,000.00	281,300,000.00	281,300,000.00	3.2%	8,643,700,000.00
0107	Promotion of enabling environment for increased agricultural development	165,000,000.00	-	-	0.0%	165,000,000.00
02	**Societal Re-orientation**	**20,252,046,144.80**	**4,390,251,089.22**	**9,061,145,938.96**	**44.7%**	**11,190,900,205.84**
0210	Societal Re-orientation - General	20,252,046,144.80	4,390,251,089.22	9,061,145,938.96	44.7%	11,190,900,205.84
03	**Poverty Alleviation**	**40,734,416,012.84**	**1,852,623,332.18**	**33,643,813,712.38**	**82.6%**	**7,090,602,300.46**
0310	Poverty Alleviation - General	40,734,416,012.84	1,852,623,332.18	33,643,813,712.38	82.6%	7,090,602,300.46
04	**Health**	**28,672,713,177.58**	**14,599,854,488.43**	**34,830,754,093.59**	**121.5%**	**- 6,158,040,916.01**
0401	Effective governance of the health system	11,557,896,510.58	969,513,718.26	7,208,079,206.24	62.4%	4,349,817,304.34
0402	Community engagement and participation in health	800,000,000.00	-	786,401,160.00	98.3%	13,598,840.00
0405	Provision of adequate and modern health infrastructure for health services delivery	16,254,458,333.00	13,630,340,770.17	26,836,273,727.35	165.1%	- 10,581,815,394.35
0407	Evidence generation and utilisation	57,216,667.00	-	-	0.0%	57,216,667.00
0410	Health Sector Expenditures Not Elsewhere Classified	3,141,667.00	-	-	0.0%	3,141,667.00
05	**Education**	**60,822,908,790.59**	**22,222,731,628.89**	**54,104,647,190.11**	**89.0%**	**6,718,261,600.48**
0501	Effective governance of the education system	24,410,777,994.26	4,222,931,080.87	16,517,601,709.94	67.7%	7,893,176,284.32
0503	Equity and inclusiveness in the provision of educational services	20,000,000.00	-	20,000,000.00	100.0%	-
0504	Improved quality of teaching and learning outcomes	10,554,130,796.33	-	4,439,287,030.04	42.1%	6,114,843,766.29
0505	Adequate infrastructure at all levels	25,806,000,000.00	17,999,800,548.02	33,127,758,450.13	128.4%	- 7,321,758,450.13
0506	Improved education information management system (EIMS)	22,000,000.00	-	-	0.0%	22,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	10,000,000.00	-	-	0.0%	10,000,000.00
06	**Housing and Urban Development**	**42,240,005,039.84**	**3,311,154,233.26**	**17,231,611,881.32**	**40.8%**	**25,008,393,158.52**
0610	Housing and Urban Development - General	42,240,005,039.84	3,311,154,233.26	17,231,611,881.32	40.8%	25,008,393,158.52
07	**Gender**	**7,892,302,092.00**	**30,714,100.00**	**770,643,773.99**	**9.8%**	**7,121,658,318.01**
0710	Gender - General	7,892,302,092.00	30,714,100.00	770,643,773.99	9.8%	7,121,658,318.01
08	**Youth**	**4,401,454,563.84**	**752,508,936.00**	**2,688,971,967.79**	**61.1%**	**1,712,482,596.05**
0810	Youth - General	4,401,454,563.84	752,508,936.00	2,688,971,967.79	61.1%	1,712,482,596.05
09	**Environmental Improvement**	**12,921,821,313.04**	**2,325,898,000.00**	**8,315,576,313.97**	**64.4%**	**4,606,244,999.07**
0910	Environmental Improvement - General	12,921,821,313.04	2,325,898,000.00	8,315,576,313.97	64.4%	4,606,244,999.07
10	**Water Resources and Rural Development**	**2,602,006,186.68**	**11,488,400.00**	**241,574,395.10**	**9.3%**	**2,360,431,791.58**
1010	Water Resources and Rural Deve - General	2,602,006,186.68	11,488,400.00	241,574,395.10	9.3%	2,360,431,791.58
11	**Information Communication and Technology**	**7,981,773,975.18**	**280,592,075.10**	**2,202,493,609.53**	**27.6%**	**5,779,280,365.65**
1110	Information Communication and Technology - General	7,981,773,975.18	280,592,075.10	2,202,493,609.53	27.6%	5,779,280,365.65
12	**Growing the Private Sector**	**8,684,913,326.84**	**89,608,620.00**	**431,873,924.87**	**5.0%**	**8,253,039,401.97**
1210	Growing the Private Sector - General	8,684,913,326.84	89,608,620.00	431,873,924.87	5.0%	8,253,039,401.97
13	**Reform of Government and Governance**	**236,234,421,501.82**	**44,227,712,383.61**	**123,297,231,955.41**	**52.2%**	**112,937,189,546.41**
1310	Reform of Government and Governance - General	236,234,421,501.82	44,227,712,383.61	123,297,231,955.41	52.2%	112,937,189,546.41
14	**Power**	**15,307,425,196.84**	**13,103,626,137.87**	**25,210,402,170.93**	**164.7%**	**- 9,902,976,974.09**
1410	Power - General	15,307,425,196.84	13,103,626,137.87	25,210,402,170.93	164.7%	- 9,902,976,974.09
16	**Water Ways**	**3,144,799,278.00**	**1,067,203,220.00**	**2,944,393,807.42**	**93.6%**	**200,405,470.58**
1610	Water Ways - General	3,144,799,278.00	1,067,203,220.00	2,944,393,807.42	93.6%	200,405,470.58
17	**Road**	**187,687,774,059.00**	**129,723,671,899.02**	**266,857,311,228.99**	**142.2%**	**- 79,169,537,169.99**
1710	Road - General	187,687,774,059.00	129,723,671,899.02	266,857,311,228.99	142.2%	- 79,169,537,169.99
18	**Airways**	**2,213,749,998.00**	**89,165,000.00**	**370,374,087.41**	**16.7%**	**1,843,375,910.59**
1810	Airways - General	2,213,749,998.00	89,165,000.00	370,374,087.41	16.7%	1,843,375,910.59
21	**Oil and Gas Infrastructure**	**478,591,333.16**	**10,448,850.00**	**123,728,309.10**	**25.9%**	**354,863,024.06**
2110	Oil and Gas Infrastructure - General	478,591,333.16	10,448,850.00	123,728,309.10	25.9%	354,863,024.06

Table 16: Personnel Expenditure by Programme Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Personnel Expenditure	***114,214,479,123.23***	***21,565,983,436.24***	***66,565,766,507.26***	***58.3%***	***47,648,712,615.97***
01	**Agriculture**	**600,045,601.84**	**-**	**464,811,704.00**	**77.5%**	**135,233,897.84**
0101	Effective governance of the Agriculture Sector	600,045,601.84	-	464,811,704.00	77.5%	135,233,897.84
02	**Societal Re-orientation**	**4,482,046,144.80**	**-**	**2,177,259,325.04**	**48.6%**	**2,304,786,819.76**
0210	Societal Re-orientation - General	4,482,046,144.80	-	2,177,259,325.04	48.6%	2,304,786,819.76
03	**Poverty Alleviation**	**89,416,012.84**	**-**	**53,502,629.96**	**59.8%**	**35,913,382.88**
0310	Poverty Alleviation - General	89,416,012.84	-	53,502,629.96	59.8%	35,913,382.88
04	**Health**	**8,478,524,711.52**	**-**	**5,049,861,867.21**	**59.6%**	**3,428,662,844.31**
0401	Effective governance of the health system	8,478,524,711.52	-	5,049,861,867.21	59.6%	3,428,662,844.31
05	**Education**	**11,206,212,596.08**	**2,513,567,997.96**	**9,771,769,143.19**	**87.2%**	**1,434,443,452.89**
0501	Effective governance of the education system	11,206,212,596.08	2,513,567,997.96	9,771,769,143.19	87.2%	1,434,443,452.89
06	**Housing and Urban Development**	**425,005,039.84**	**-**	**280,276,761.70**	**65.9%**	**144,728,278.14**
0610	Housing and Urban Development - General	425,005,039.84	-	280,276,761.70	65.9%	144,728,278.14
07	**Gender**	**677,302,092.00**	**-**	**489,317,312.83**	**72.2%**	**187,984,779.17**
0710	Gender - General	677,302,092.00	-	489,317,312.83	72.2%	187,984,779.17
08	**Youth**	**641,454,563.84**	**-**	**410,618,796.06**	**64.0%**	**230,835,767.78**
0810	Youth - General	641,454,563.84	-	410,618,796.06	64.0%	230,835,767.78
09	**Environmental Improvement**	**4,482,821,313.04**	**-**	**2,910,903,313.97**	**64.9%**	**1,571,917,999.07**
0910	Environmental Improvement - General	4,482,821,313.04	-	2,910,903,313.97	64.9%	1,571,917,999.07
10	**Water Resources and Rural Development**	**285,756,186.68**	**-**	**207,995,195.10**	**72.8%**	**77,760,991.58**
1010	Water Resources and Rural Deve - General	285,756,186.68	-	207,995,195.10	72.8%	77,760,991.58
11	**Information Communication and Technology**	**1,533,373,975.18**	**-**	**1,034,764,812.68**	**67.5%**	**498,609,162.50**
1110	Information Communication and Technology - General	1,533,373,975.18	-	1,034,764,812.68	67.5%	498,609,162.50
12	**Growing the Private Sector**	**349,913,326.84**	**-**	**246,514,904.87**	**70.5%**	**103,398,421.97**
1210	Growing the Private Sector - General	349,913,326.84	-	246,514,904.87	70.5%	103,398,421.97
13	**Reform of Government and Governance**	**79,972,706,101.06**	**19,052,415,438.28**	**42,833,342,982.60**	**53.6%**	**37,139,363,118.46**
1310	Reform of Government and Governance - General	79,972,706,101.06	19,052,415,438.28	42,833,342,982.60	53.6%	37,139,363,118.46
14	**Power**	**100,075,196.84**	**-**	**71,292,674.94**	**71.2%**	**28,782,521.90**
1410	Power - General	100,075,196.84	-	71,292,674.94	71.2%	28,782,521.90
16	**Water Ways**	**30,799,278.00**	**-**	**32,201,155.17**	**104.6%**	**- 1,401,877.17**
1610	Water Ways - General	30,799,278.00	-	32,201,155.17	104.6%	- 1,401,877.17
17	**Road**	**466,685,651.68**	**-**	**305,583,181.43**	**65.5%**	**161,102,470.25**
1710	Road - General	466,685,651.68	-	305,583,181.43	65.5%	161,102,470.25
18	**Airways**	**213,749,998.00**	**-**	**113,590,287.41**	**53.1%**	**100,159,710.59**
1810	Airways - General	213,749,998.00	-	113,590,287.41	53.1%	100,159,710.59
21	**Oil and Gas Infrastructure**	**178,591,333.16**	**-**	**112,160,459.10**	**62.8%**	**66,430,874.06**
2110	Oil and Gas Infrastructure - General	178,591,333.16	-	112,160,459.10	62.8%	66,430,874.06

Table 17: Overhead Expenditure by Programme Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Overhead Expenditure	***79,774,247,484.86***	***13,329,379,088.38***	***41,654,810,790.73***	***52.2%***	***38,119,436,694.13***
01	**Agriculture**	**390,000,000.00**	**21,068,800.00**	**70,945,275.00**	**18.2%**	**319,054,725.00**
0101	Effective governance of the Agriculture Sector	390,000,000.00	21,068,800.00	70,945,275.00	18.2%	319,054,725.00
02	**Societal Re-orientation**	**8,063,780,000.00**	**1,219,229,000.00**	**2,977,364,524.70**	**36.9%**	**5,086,415,475.30**
0210	Societal Re-orientation - General	8,063,780,000.00	1,219,229,000.00	2,977,364,524.70	36.9%	5,086,415,475.30
03	**Poverty Alleviation**	**2,545,000,000.00**	**1,149,751,400.00**	**2,584,529,400.00**	**101.6%**	**- 39,529,400.00**
0310	Poverty Alleviation - General	2,545,000,000.00	1,149,751,400.00	2,584,529,400.00	101.6%	- 39,529,400.00
04	**Health**	**2,390,000,000.00**	**839,333,200.00**	**1,692,642,506.20**	**70.8%**	**697,357,493.80**
0401	Effective governance of the health system	2,390,000,000.00	839,333,200.00	1,692,642,506.20	70.8%	697,357,493.80
05	**Education**	**2,559,600,000.00**	**367,855,789.00**	**1,019,997,048.33**	**39.8%**	**1,539,602,951.67**
0501	Effective governance of the education system	2,559,600,000.00	367,855,789.00	1,019,997,048.33	39.8%	1,539,602,951.67
06	**Housing and Urban Development**	**580,000,000.00**	**37,552,150.00**	**157,382,850.00**	**27.1%**	**422,617,150.00**
0610	Housing and Urban Development - General	580,000,000.00	37,552,150.00	157,382,850.00	27.1%	422,617,150.00
07	**Gender**	**1,715,000,000.00**	**30,714,100.00**	**178,545,961.16**	**10.4%**	**1,536,454,038.84**
0710	Gender - General	1,715,000,000.00	30,714,100.00	178,545,961.16	10.4%	1,536,454,038.84
08	**Youth**	**2,960,000,000.00**	**752,508,936.00**	**2,278,353,171.73**	**77.0%**	**681,646,828.27**
0810	Youth - General	2,960,000,000.00	752,508,936.00	2,278,353,171.73	77.0%	681,646,828.27
09	**Environmental Improvement**	**4,350,000,000.00**	**1,173,298,400.00**	**3,179,068,400.00**	**73.1%**	**1,170,931,600.00**
0910	Environmental Improvement - General	4,350,000,000.00	1,173,298,400.00	3,179,068,400.00	73.1%	1,170,931,600.00
10	**Water Resources and Rural Development**	**450,000,000.00**	**11,488,400.00**	**33,579,200.00**	**7.5%**	**416,420,800.00**
1010	Water Resources and Rural Deve - General	450,000,000.00	11,488,400.00	33,579,200.00	7.5%	416,420,800.00
11	**Information Communication and Technology**	**1,500,000,000.00**	**122,612,075.10**	**847,942,796.85**	**56.5%**	**652,057,203.15**
1110	Information Communication and Technology - General	1,500,000,000.00	122,612,075.10	847,942,796.85	56.5%	652,057,203.15
12	**Growing the Private Sector**	**2,933,500,000.00**	**89,608,620.00**	**159,509,020.00**	**5.4%**	**2,773,990,980.00**
1210	Growing the Private Sector - General	2,933,500,000.00	89,608,620.00	159,509,020.00	5.4%	2,773,990,980.00
13	**Reform of Government and Governance**	**47,572,367,484.86**	**7,248,639,748.28**	**25,901,184,906.32**	**54.4%**	**21,671,182,578.54**
1310	Reform of Government and Governance - General	47,572,367,484.86	7,248,639,748.28	25,901,184,906.32	54.4%	21,671,182,578.54
14	**Power**	**350,000,000.00**	**6,356,800.00**	**72,022,971.44**	**20.6%**	**277,977,028.56**
1410	Power - General	350,000,000.00	6,356,800.00	72,022,971.44	20.6%	277,977,028.56
16	**Water Ways**	**105,000,000.00**	**100,633,220.00**	**142,783,220.00**	**136.0%**	**- 37,783,220.00**
1610	Water Ways - General	105,000,000.00	100,633,220.00	142,783,220.00	136.0%	- 37,783,220.00
17	**Road**	**110,000,000.00**	**66,759,600.00**	**98,252,889.00**	**89.3%**	**11,747,111.00**
1710	Road - General	110,000,000.00	66,759,600.00	98,252,889.00	89.3%	11,747,111.00
18	**Airways**	**1,000,000,000.00**	**81,520,000.00**	**249,138,800.00**	**24.9%**	**750,861,200.00**
1810	Airways - General	1,000,000,000.00	81,520,000.00	249,138,800.00	24.9%	750,861,200.00
21	**Oil and Gas Infrastructure**	**200,000,000.00**	**10,448,850.00**	**11,567,850.00**	**5.8%**	**188,432,150.00**
2110	Oil and Gas Infrastructure - General	200,000,000.00	10,448,850.00	11,567,850.00	5.8%	188,432,150.00

Table 18: Capital Expenditure by Programme Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Capital Expenditure	***433,265,219,203.65***	***189,610,470,009.70***	***427,895,945,921.50***	***98.8%***	***5,369,273,282.15***
01	**Agriculture**	**16,310,000,000.00**	**750,255,226.38**	**1,544,795,226.38**	**9.5%**	**14,765,204,773.62**
0101	Effective governance of the Agriculture Sector	455,000,000.00	-	-	0.0%	455,000,000.00
0102	Development of the livestock value chain	3,360,000,000.00	267,320,120.00	267,320,120.00	8.0%	3,092,679,880.00
0103	Enhancement of food production and productivity	3,105,000,000.00	201,635,106.38	996,175,106.38	32.1%	2,108,824,893.62
0104	Reduction of post-harvest losses	300,000,000.00	-	-	0.0%	300,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	8,925,000,000.00	281,300,000.00	281,300,000.00	3.2%	8,643,700,000.00
0107	Promotion of enabling environment for increased agricultural development	165,000,000.00	-	-	0.0%	165,000,000.00
02	**Societal Re-orientation**	**6,020,000,000.00**	**2,525,140,186.72**	**3,237,060,186.72**	**53.8%**	**2,782,939,813.28**
0210	Societal Re-orientation - General	6,020,000,000.00	2,525,140,186.72	3,237,060,186.72	53.8%	2,782,939,813.28
03	**Poverty Alleviation**	**38,100,000,000.00**	**702,871,932.18**	**31,005,781,682.42**	**81.4%**	**7,094,218,317.58**
0310	Poverty Alleviation - General	38,100,000,000.00	702,871,932.18	31,005,781,682.42	81.4%	7,094,218,317.58
04	**Health**	**17,150,000,000.00**	**13,630,340,770.17**	**27,628,174,887.35**	**161.1%**	**- 10,478,174,887.35**
0401	Effective governance of the health system	35,183,333.00	-	5,500,000.00	15.6%	29,683,333.00
0402	Community engagement and participation in health	800,000,000.00	-	786,401,160.00	98.3%	13,598,840.00
0405	Provision of adequate and modern health infrastructure for health services delivery	16,254,458,333.00	13,630,340,770.17	26,836,273,727.35	165.1%	- 10,581,815,394.35
0407	Evidence generation and utilisation	57,216,667.00	-	-	0.0%	57,216,667.00
0410	Health Sector Expenditures Not Elsewhere Classified	3,141,667.00	-	-	0.0%	3,141,667.00
05	**Education**	**36,452,130,796.33**	**17,999,800,548.02**	**37,592,045,480.17**	**103.1%**	**- 1,139,914,683.84**
0501	Effective governance of the education system	40,000,000.00	-	5,000,000.00	12.5%	35,000,000.00
0503	Equity and inclusiveness in the provision of educational services	20,000,000.00	-	20,000,000.00	100.0%	-
0504	Improved quality of teaching and learning outcomes	10,554,130,796.33	-	4,439,287,030.04	42.1%	6,114,843,766.29
0505	Adequate infrastructure at all levels	25,806,000,000.00	17,999,800,548.02	33,127,758,450.13	128.4%	- 7,321,758,450.13
0506	Improved education information management system (EIMS)	22,000,000.00	-	-	0.0%	22,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	10,000,000.00	-	-	0.0%	10,000,000.00
06	**Housing and Urban Development**	**41,235,000,000.00**	**3,273,602,083.26**	**16,793,952,269.62**	**40.7%**	**24,441,047,730.38**
0610	Housing and Urban Development - General	41,235,000,000.00	3,273,602,083.26	16,793,952,269.62	40.7%	24,441,047,730.38
07	**Gender**	**5,500,000,000.00**	**-**	**102,780,500.00**	**1.9%**	**5,397,219,500.00**
0710	Gender - General	5,500,000,000.00	-	102,780,500.00	1.9%	5,397,219,500.00
08	**Youth**	**800,000,000.00**	**-**	**-**	**0.0%**	**800,000,000.00**
0810	Youth - General	800,000,000.00	-	-	0.0%	800,000,000.00
09	**Environmental Improvement**	**4,089,000,000.00**	**1,152,599,600.00**	**2,225,604,600.00**	**54.4%**	**1,863,395,400.00**
0910	Environmental Improvement - General	4,089,000,000.00	1,152,599,600.00	2,225,604,600.00	54.4%	1,863,395,400.00
10	**Water Resources and Rural Development**	**1,866,250,000.00**	**-**	**-**	**0.0%**	**1,866,250,000.00**
1010	Water Resources and Rural Deve - General	1,866,250,000.00	-	-	0.0%	1,866,250,000.00
11	**Information Communication and Technology**	**4,948,400,000.00**	**157,980,000.00**	**319,786,000.00**	**6.5%**	**4,628,614,000.00**
1110	Information Communication and Technology - General	4,948,400,000.00	157,980,000.00	319,786,000.00	6.5%	4,628,614,000.00
12	**Growing the Private Sector**	**4,900,000,000.00**	**-**	**25,850,000.00**	**0.5%**	**4,874,150,000.00**
1210	Growing the Private Sector - General	4,900,000,000.00	-	25,850,000.00	0.5%	4,874,150,000.00
13	**Reform of Government and Governance**	**49,817,000,000.00**	**5,689,483,026.08**	**13,122,498,973.48**	**26.3%**	**36,694,501,026.52**
1310	Reform of Government and Governance - General	49,817,000,000.00	5,689,483,026.08	13,122,498,973.48	26.3%	36,694,501,026.52
14	**Power**	**14,857,350,000.00**	**13,097,269,337.87**	**25,067,086,524.55**	**168.7%**	**- 10,209,736,524.55**
1410	Power - General	14,857,350,000.00	13,097,269,337.87	25,067,086,524.55	168.7%	- 10,209,736,524.55
16	**Water Ways**	**3,009,000,000.00**	**966,570,000.00**	**2,769,409,432.25**	**92.0%**	**239,590,567.75**
1610	Water Ways - General	3,009,000,000.00	966,570,000.00	2,769,409,432.25	92.0%	239,590,567.75
17	**Road**	**187,111,088,407.32**	**129,656,912,299.02**	**266,453,475,158.56**	**142.4%**	**- 79,342,386,751.24**
1710	Road - General	187,111,088,407.32	129,656,912,299.02	266,453,475,158.56	142.4%	- 79,342,386,751.24
18	**Airways**	**1,000,000,000.00**	**7,645,000.00**	**7,645,000.00**	**0.8%**	**992,355,000.00**
1810	Airways - General	1,000,000,000.00	7,645,000.00	7,645,000.00	0.8%	992,355,000.00
21	**Oil and Gas Infrastructure**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
2110	Oil and Gas Infrastructure - General	100,000,000.00	-	-	0.0%	100,000,000.00

Table 19: Other Expenditure by Programme Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Other Expenditure	***72,319,221,780.14***	***14,354,743,885.64***	***48,290,577,346.76***	***66.8%***	***24,028,644,433.38***
02	**Societal Re-orientation**	**1,686,220,000.00**	**645,881,902.50**	**669,461,902.50**	**39.7%**	**1,016,758,097.50**
0210	Societal Re-orientation - General	1,686,220,000.00	645,881,902.50	669,461,902.50	39.7%	1,016,758,097.50
04	**Health**	**654,188,466.06**	**130,180,518.26**	**460,074,832.83**	**70.3%**	**194,113,633.23**
0401	Effective governance of the health system	654,188,466.06	130,180,518.26	460,074,832.83	70.3%	194,113,633.23
05	**Education**	**10,604,965,398.18**	**1,341,507,293.91**	**5,720,835,518.42**	**53.9%**	**4,884,129,879.76**
0501	Effective governance of the education system	10,604,965,398.18	1,341,507,293.91	5,720,835,518.42	53.9%	4,884,129,879.76
12	**Growing the Private Sector**	**501,500,000.00**	**-**	**-**	**0.0%**	**501,500,000.00**
1210	Growing the Private Sector - General	501,500,000.00	-	-	0.0%	501,500,000.00
13	**Reform of Government and Governance**	**58,872,347,915.90**	**12,237,174,170.97**	**41,440,205,093.01**	**70.4%**	**17,432,142,822.89**
1310	Reform of Government and Governance - General	58,872,347,915.90	12,237,174,170.97	41,440,205,093.01	70.4%	17,432,142,822.89

3 Primary Healthcare Budget Performance

3.A Overview

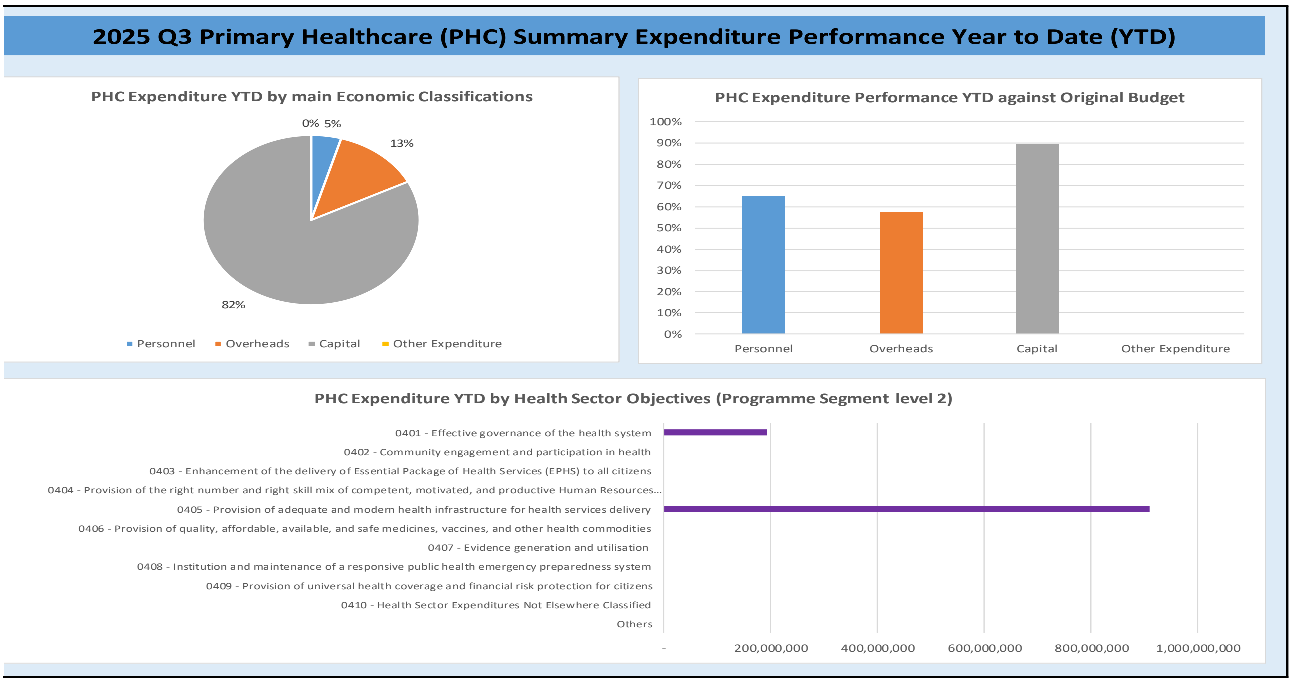
The Primary Health Care (PHC) sector in Bayelsa State, Nigeria, serves as the foundation of the state's healthcare system, providing essential services to both urban and rural populations. Managed by the Bayelsa State Primary Health Care Board (BSPHCB), the sector is responsible for coordinating the delivery of basic health services across the state's eight Local Government Areas. PHC centres in Bayelsa offer a wide range of services, including maternal and child health care, immunisation, disease prevention, treatment of common illnesses such as malaria and respiratory infections, nutrition support, and health education. Despite its critical role, the PHC sector in Bayelsa faces several challenges.

Many centres suffer from inadequate infrastructure, lack of clean water and electricity, and insufficient medical supplies. Additionally, there is a shortage of trained healthcare personnel, including doctors, nurses, and community health workers, particularly in riverine and hard-to-reach areas. Funding constraints and poor road networks further hinder the effectiveness of healthcare delivery. However, there have been notable efforts to improve the system.

The state government, in collaboration with development partners such as the World Health Organization and UNICEF, has undertaken initiatives to renovate PHC facilities, recruit more health workers, and enhance immunization campaigns. The introduction of the Bayelsa Health Insurance Scheme (BHIS) also marks a significant step toward increasing access to affordable primary healthcare. Continued investment, improved infrastructure, and strengthened community engagement are essential for building a more resilient and effective PHC system in Bayelsa State.

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) is depicted in Figure 3.

Figure 3: 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

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

Code	Adminstrative 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)
	Total Expenditure	***1,340,757,324.84***	***64,065,000.00***	***1,102,484,588.92***	***82.2%***	***238,272,735.92***
050000000000	**SOCIAL SECTOR**	**1,340,757,324.84**	**64,065,000.00**	**1,102,484,588.92**	**82.2%**	**238,272,735.92**
052100000000	**MINISTRY OF HEALTH**	**1,340,757,324.84**	**64,065,000.00**	**1,102,484,588.92**	**82.2%**	**238,272,735.92**
052100100100	MINISTRY OF HEALTH	1,015,000,000.00	-	909,100,000.00	89.6%	105,900,000.00
052100200100	BAYELSA HEALTH INSURANCE SCHEME (BHIS)	125,757,324.84	-	68,177,922.51	54.2%	57,579,402.33
052100300100	BAYELSA STATE PRIMARY HEALTH CARE BOARD	200,000,000.00	64,065,000.00	125,206,666.41	62.6%	74,793,333.59

Table 21: Primary Healthcare Expenditure by Functional Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Expenditure	***1,340,757,324.84***	***64,065,000.00***	***1,102,484,588.92***	***82.2%***	***238,272,735.92***
707	**HEALTH**	**1,340,757,324.84**	**64,065,000.00**	**1,102,484,588.92**	**82.2%**	**238,272,735.92**
7074	**PUBLIC HEALTH SERVICES**	**325,757,324.84**	**64,065,000.00**	**193,384,588.92**	**59.4%**	**132,372,735.92**
70741	PUBLIC HEALTH SERVICES	325,757,324.84	64,065,000.00	193,384,588.92	59.4%	132,372,735.92
7076	**HEALTH N.E.C.**	**1,015,000,000.00**	**-**	**909,100,000.00**	**89.6%**	**105,900,000.00**
70761	HEALTH N.E.C.	1,015,000,000.00	-	909,100,000.00	89.6%	105,900,000.00

Table 22: Primary Healthcare Expenditure by Programme Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Expenditure	***1,340,757,324.84***	***64,065,000.00***	***1,102,484,588.92***	***82.2%***	***238,272,735.92***
04	**Health**	**1,340,757,324.84**	**64,065,000.00**	**1,102,484,588.92**	**82.2%**	**238,272,735.92**
0401	Effective governance of the health system	325,757,324.84	64,065,000.00	193,384,588.92	59.4%	132,372,735.92
0405	Provision of adequate and modern health infrastructure for health services delivery	1,015,000,000.00	-	909,100,000.00	89.6%	105,900,000.00

Table 23: Primary Healthcare Expenditure by Economic Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Expenditure	**1,340,757,324.84**	**64,065,000.00**	**1,102,484,588.92**	**82.2%**	**238,272,735.92**
2	***EXPENDITURES***	***1,340,757,324.84***	***64,065,000.00***	***1,102,484,588.92***	***82.2%***	***238,272,735.92***
21	***PERSONNEL COST***	***75,757,324.84***	***-***	***49,351,221.72***	***65.1%***	***26,406,103.12***
2101	**SALARY**	***66,088,087.84***	***-***	***48,464,041.22***	***73.3%***	***17,624,046.62***
210101	**SALARIES AND WAGES**	**66,088,087.84**	**-**	**48,464,041.22**	**73.3%**	**17,624,046.62**
21010101	SALARY	66,088,087.84	-	48,464,041.22	73.3%	17,624,046.62
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***9,669,237.00***	***-***	***887,180.50***	***9.2%***	***8,782,056.50***
210201	**ALLOWANCES**	**9,669,237.00**	**-**	**887,180.50**	**9.2%**	**8,782,056.50**
21020101	NON REGULAR ALLOWANCES	7,914,876.00	-	-	0.0%	7,914,876.00
21020102	MEDICAL ALLOWANCE	1,754,361.00	-	887,180.50	50.6%	867,180.50
22	***OTHER RECURRENT COSTS***	***250,000,000.00***	***64,065,000.00***	***144,033,367.20***	***57.6%***	***105,966,632.80***
2202	**OVERHEAD COST**	***250,000,000.00***	***64,065,000.00***	***144,033,367.20***	***57.6%***	***105,966,632.80***
220201	**TRAVEL & TRANSPORT - GENERAL**	**58,000,000.00**	**2,300,000.00**	**15,065,300.79**	**26.0%**	**42,934,699.21**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	57,000,000.00	2,300,000.00	15,065,300.79	26.4%	41,934,699.21
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	-	-	0.0%	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**41,150,000.00**	**13,600,000.00**	**32,214,000.00**	**78.3%**	**8,936,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	400,000.00	2,260,000.00	32.3%	4,740,000.00
22020302	BOOKS	50,000.00	-	-	0.0%	50,000.00
22020303	NEWSPAPERS	100,000.00	-	-	0.0%	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	200,000.00	200,000.00	6.7%	2,800,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	31,000,000.00	13,000,000.00	29,754,000.00	96.0%	1,246,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,300,000.00**	**-**	**743,000.00**	**10.2%**	**6,557,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	-	-	0.0%	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	-	743,000.00	21.2%	2,757,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	-	-	0.0%	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	-	-	0.0%	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	-	-	0.0%	2,000,000.00
220205	**TRAINING - GENERAL**	**11,000,000.00**	**-**	**4,300,000.00**	**39.1%**	**6,700,000.00**
22020501	LOCAL TRAINING	11,000,000.00	-	4,300,000.00	39.1%	6,700,000.00
220206	**OTHER SERVICES - GENERAL**	**150,000.00**	**-**	**23,000.00**	**15.3%**	**127,000.00**
22020601	SECURITY SERVICES	50,000.00	-	23,000.00	46.0%	27,000.00
22020602	OFFICE RENT	100,000.00	-	-	0.0%	100,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,100,000.00**	**-**	**-**	**0.0%**	**2,100,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	50,000.00	-	-	0.0%	50,000.00
22020703	LEGAL SERVICES	50,000.00	-	-	0.0%	50,000.00
22020708	MEDICAL CONSULTING	2,000,000.00	-	-	0.0%	2,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,150,000.00**	**-**	**2,765,400.00**	**53.7%**	**2,384,600.00**
22020801	MOTOR VEHICLE FUEL COST	50,000.00	-	-	0.0%	50,000.00
22020803	PLANT / GENERATOR FUEL COST	5,100,000.00	-	2,765,400.00	54.2%	2,334,600.00
220209	**FINANCIAL CHARGES - GENERAL**	**50,000.00**	**-**	**-**	**0.0%**	**50,000.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	-	-	0.0%	50,000.00

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)
220210	**MISCELLANEOUS EXPENSES GENERAL**	**125,100,000.00**	**48,165,000.00**	**88,922,666.41**	**71.1%**	**36,177,333.59**
22021001	REFRESHMENT & MEALS	2,100,000.00	-	-	0.0%	2,100,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	-	-	0.0%	200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	-	570,000.00	57.0%	430,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	-	300,000.00	60.0%	200,000.00
22021006	POSTAGES & COURIER SERVICES	300,000.00	-	-	0.0%	300,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,000,000.00	-	-	0.0%	4,000,000.00
22021044	HEALTH CARE FINANCING/HEALTH EXPENDITURE & TRACKING STUDY	70,000,000.00	29,850,000.00	55,250,789.87	78.9%	14,749,210.13
22021046	HEALTH MANAGEMENT INFORMATION SYSTEM EXPENSES	40,000,000.00	18,315,000.00	30,101,000.00	75.3%	9,899,000.00
22021048	NUTRITION ACTIVITIES	7,000,000.00	-	2,700,876.54	38.6%	4,299,123.46
23	***CAPITAL EXPENDITURE***	***1,015,000,000.00***	***-***	***909,100,000.00***	***89.6%***	***105,900,000.00***
2302	**CONSTRUCTION / PROVISION**	***1,015,000,000.00***	***-***	***909,100,000.00***	***89.6%***	***105,900,000.00***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,015,000,000.00**	**-**	**909,100,000.00**	**89.6%**	**105,900,000.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,015,000,000.00	-	909,100,000.00	89.6%	105,900,000.00

4 Basic Education Budget Performance

4.A Overview

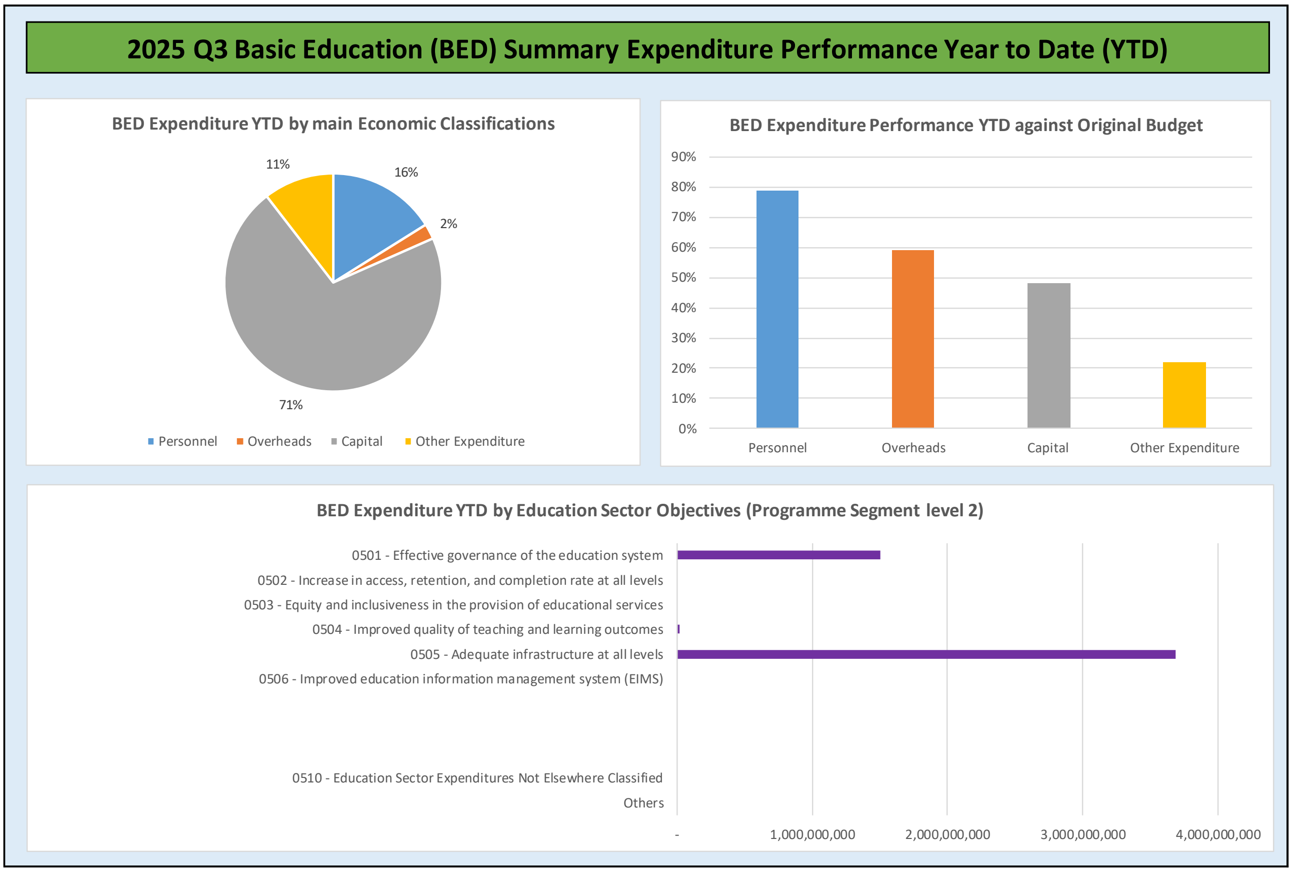
The basic education budget performance in Bayelsa State has been marked by both commendable allocations and notable implementation challenges. In the 2025 fiscal year, the state government allocated ₦60.8 billion to the education sector of ₦11.4billion was budgeted for Basic Education Expenditure reflecting a significant commitment to enhancing educational infrastructure and services. This allocation underscores the government's recognition of education as a pivotal sector for the state's development.

Despite these substantial budgetary provisions, the actual performance in terms of fund utilization has faced hurdles. Quarterly Budget Performance Reports from 2024 indicate that while allocations were made, the disbursement and utilization of these funds were inconsistent. For instance, certain quarters showed underutilization of allocated funds, which can impede the timely execution of educational projects and programmes. Such discrepancies between budgetary allocations and actual expenditures highlight challenges in financial management and project implementation within the education sector.

Moreover, assessments of the Bayelsa State Education Development Trust Fund (BEDTF) reveal that while efforts have been made to support basic education, there remain gaps, particularly in areas like adult and non-formal education. Studies suggest that the BEDTF's contributions to these areas have been minimal, indicating a need for a more inclusive approach to educational funding.

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) is depicted in Figure 4.

Figure 4: 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

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

Code	Adminstrative 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)
	Total Expenditure	***11,466,845,143.93***	***1,265,313,029.39***	***5,210,857,634.50***	***45.4%***	***6,255,987,509.43***
050000000000	**SOCIAL SECTOR**	**11,466,845,143.93**	**1,265,313,029.39**	**5,210,857,634.50**	**45.4%**	**6,255,987,509.43**
051700000000	**MINISTRY OF EDUCATION**	**11,466,845,143.93**	**1,265,313,029.39**	**5,210,857,634.50**	**45.4%**	**6,255,987,509.43**
051700100100	MINISTRY OF EDUCATION	7,600,000,000.00	930,406,933.49	3,750,819,718.28	49.4%	3,849,180,281.72
051700300100	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	3,866,845,143.93	334,906,095.90	1,460,037,916.22	37.8%	2,406,807,227.71

Table 25: Basic Education Expenditure by Functional Classification

Bayelsa State Government Budget Performance Report 2025 Q3 -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)
	Total Expenditure	***11,466,845,143.93***	***1,265,313,029.39***	***5,210,857,634.50***	***45.4%***	***6,255,987,509.43***
709	**EDUCATION**	**11,466,845,143.93**	**1,265,313,029.39**	**5,210,857,634.50**	**45.4%**	**6,255,987,509.43**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**9,229,026,961.87**	**980,911,912.65**	**4,385,420,334.39**	**47.5%**	**4,843,606,627.48**
70912	PRIMARY EDUCATION	9,229,026,961.87	980,911,912.65	4,385,420,334.39	47.5%	4,843,606,627.48
7092	**SECONDARY EDUCATION**	**2,237,818,182.06**	**284,401,116.74**	**825,437,300.11**	**36.9%**	**1,412,380,881.95**
70921	LOWER SECONDARY EDUCATION	2,237,818,182.06	284,401,116.74	825,437,300.11	36.9%	1,412,380,881.95

Table 26: Basic Education Expenditure by Programme Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Expenditure	***11,466,845,143.93***	***1,265,313,029.39***	***5,210,857,634.50***	***45.4%***	***6,255,987,509.43***
05	**Education**	**11,466,845,143.93**	**1,265,313,029.39**	**5,210,857,634.50**	**45.4%**	**6,255,987,509.43**
0501	Effective governance of the education system	3,766,845,143.93	337,906,095.90	1,503,483,916.22	39.9%	2,263,361,227.71
0504	Improved quality of teaching and learning outcomes	140,000,000.00	-	19,654,000.00	14.0%	120,346,000.00
0505	Adequate infrastructure at all levels	7,550,000,000.00	927,406,933.49	3,687,719,718.28	48.8%	3,862,280,281.72
0510	Education Sector Expenditures Not Elsewhere Classified	10,000,000.00	-	-	0.0%	10,000,000.00

Table 27: Basic Education Expenditure by Economic Classification

Bayelsa State Government Budget Performance Report 2025 Q3 - 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)
	Total Expenditure	**11,466,845,143.93**	**1,265,313,029.39**	**5,210,857,634.50**	**45.4%**	**6,255,987,509.43**
2	***EXPENDITURES***	***11,466,845,143.93***	***1,265,313,029.39***	***5,210,857,634.50***	***45.4%***	***6,255,987,509.43***
21	***PERSONNEL COST***	***1,066,845,143.93***	***269,406,095.90***	***839,664,398.69***	***78.7%***	***227,180,745.24***
2101	**SALARY**	***864,408,473.00***	***266,548,595.90***	***828,716,898.69***	***95.9%***	***35,691,574.31***
210101	**SALARIES AND WAGES**	**864,408,473.00**	**266,548,595.90**	**828,716,898.69**	**95.9%**	**35,691,574.31**
21010101	SALARY	864,408,473.00	266,548,595.90	828,716,898.69	95.9%	35,691,574.31
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***202,436,670.93***	***2,857,500.00***	***10,947,500.00***	***5.4%***	***191,489,170.93***
210201	**ALLOWANCES**	**202,436,670.93**	**2,857,500.00**	**10,947,500.00**	**5.4%**	**191,489,170.93**
21020101	NON REGULAR ALLOWANCES	181,856,670.93	-	-	0.0%	181,856,670.93
21020102	MEDICAL ALLOWANCE	20,580,000.00	2,857,500.00	10,947,500.00	53.2%	9,632,500.00
22	***OTHER RECURRENT COSTS***	***2,700,000,000.00***	***68,500,000.00***	***663,819,517.53***	***24.6%***	***2,036,180,482.47***
2202	**OVERHEAD COST**	***200,000,000.00***	***21,500,000.00***	***118,181,450.00***	***59.1%***	***81,818,550.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**20,000,000.00**	**-**	**3,848,730.00**	**19.2%**	**16,151,270.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	-	-	0.0%	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	-	3,848,730.00	38.5%	6,151,270.00
220202	**UTILITIES - GENERAL**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
22020203	INTERNET ACCESS CHARGES	1,000,000.00	-	-	0.0%	1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	-	-	0.0%	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,000,000.00**	**2,000,000.00**	**2,000,000.00**	**33.3%**	**4,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	-	-	0.0%	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	2,000,000.00	2,000,000.00	66.7%	1,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	-	-	0.0%	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
220205	**TRAINING - GENERAL**	**30,000,000.00**	**-**	**4,832,720.00**	**16.1%**	**25,167,280.00**
22020501	LOCAL TRAINING	30,000,000.00	-	4,832,720.00	16.1%	25,167,280.00
220208	**FUEL & LUBRICANTS - GENERAL**	**20,000,000.00**	**2,000,000.00**	**2,000,000.00**	**10.0%**	**18,000,000.00**
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	-	-	0.0%	10,000,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	2,000,000.00	2,000,000.00	20.0%	8,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**120,000,000.00**	**17,500,000.00**	**105,500,000.00**	**87.9%**	**14,500,000.00**
22021059	HOPEGOV ACTIVITIES	20,000,000.00	14,500,000.00	14,500,000.00	72.5%	5,500,000.00
22021060	SPECIAL INTERVENTION ACTIVITIES	100,000,000.00	3,000,000.00	91,000,000.00	91.0%	9,000,000.00
2205	**SUBSIDIES GENERAL**	***2,500,000,000.00***	***47,000,000.00***	***545,638,067.53***	***21.8%***	***1,954,361,932.47***
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**2,500,000,000.00**	**47,000,000.00**	**545,638,067.53**	**21.8%**	**1,954,361,932.47**
22050103	SUBVENTION TO GOVERNMENT OWNED SCHOOLS	2,500,000,000.00	47,000,000.00	545,638,067.53	21.8%	1,954,361,932.47
23	***CAPITAL EXPENDITURE***	***7,700,000,000.00***	***927,406,933.49***	***3,707,373,718.28***	***48.1%***	***3,992,626,281.72***
2301	**FIXED ASSETS PURCHASED**	***110,000,000.00***	***-***	***-***	***0.0%***	***110,000,000.00***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**110,000,000.00**	**-**	**-**	**0.0%**	**110,000,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	-	-	0.0%	20,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	50,000,000.00	-	-	0.0%	50,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	30,000,000.00	-	-	0.0%	30,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,000,000.00	-	-	0.0%	10,000,000.00
2302	**CONSTRUCTION / PROVISION**	***7,330,000,000.00***	***866,565,426.94***	***3,646,532,211.73***	***49.7%***	***3,683,467,788.27***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**7,330,000,000.00**	**866,565,426.94**	**3,646,532,211.73**	**49.7%**	**3,683,467,788.27**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,280,000,000.00	866,565,426.94	3,618,632,211.73	49.7%	3,661,367,788.27
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-		-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	50,000,000.00	-	27,900,000.00	55.8%	22,100,000.00
2303	**REHABILITATION / REPAIRS**	***260,000,000.00***	***60,841,506.55***	***60,841,506.55***	***23.4%***	***199,158,493.45***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**260,000,000.00**	**60,841,506.55**	**60,841,506.55**	**23.4%**	**199,158,493.45**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	260,000,000.00	60,841,506.55	60,841,506.55	23.4%	199,158,493.45